HM Revenue
& Customs

National Insurance contributions Tables A, F, H, J, L, M, V and Z

These tables are for employers who are exempt from filing or unable to file payroll information online and use manual systems.

Use from 6 April 2022 to 5 April 2023 inclusive

Standard Rate NICs tables
CA38

Help and guidance

You can get help and guidance from the following sources.

The internet

For help with your payroll, go to www.gov.uk/business-tax/paye

For wider interactive business help, go to www.gov.uk/set-up-business

Webinars

Webinars are a way of learning about your payroll, such as 'Getting payroll information right'.

This webinar covers the most common errors that employees make when submitting information to HMRC. It shows you how to provide accurate data and avoid common payroll mistakes.

For more information about this and other webinars, go to www.gov.uk/guidance/help-and-support-for-employing-people

Any page printed from the online version of this helpbook is uncontrolled and may not be the latest version. We recommend that you always check you're referring to the latest online version.

Online services

For information and help using our online services, go to www.gov.uk/log-in-register-hmrc-online-services

For more help with our online services, contact the helpline by:

- telephone: 0300 200 3600
- textphone: 0300 200 3603

Basic PAYE Tools

The Basic PAYE Tools is software that you download onto your computer. It will help you run your payroll throughout the year. It's designed for employers who have 9 or fewer employees, and you can use it to calculate payroll deductions and then report payroll information online in real time.

To find out more information about the Basic PAYE Tools and other HMRC recognised software, go to www.gov.uk/payroll-software

Employer helplines

If you:

- are a new or existing employer, telephone 0300 200 3200
- have a hearing or speech impairment, textphone 0300 200 3212

Tell us your employer PAYE and Accounts Office references when you contact us. You'll find them on correspondence HMRC have sent to you.

Employer helpbooks and forms

Helpbooks and forms are available to download. Go to www.gov.uk/government/collections/payroll-publications-for-employers

Yr laith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i www.gov.uk/cymraeg sgroliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEM)' ac 'Arweiniad a thaflenni gwybodaeth CThEM'.

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio, phone the Employer Orderline on 0300 200 3200 and ask to speak to the Customer Service Team.

Help and support from the Digital Delivery Team

Find out more about our live and recorded webinars, go to www.gov.uk/guidance/help-and-support-for-employing-people

To view our video clips, go to www.youtube.com/hmrcgovuk

HMRC Community Forums

HMRC Community Forums is for you and provides the help, support and guidance you need. Go to https://community.hmrc.gov.uk

You can ask questions, see what others are asking and get the answers and top tips you need to support you in running your business.

Employer Bulletin online

Employer Bulletins contain information and news for employers. We publish these 6 times a year. Go to www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin

Employer email alerts

We strongly recommend that you register to receive employer emails to prompt and direct you to:

- each new edition or news about the Basic PAYE Tools
- the Employer Bulletin
- important new information

To register, go to www.gov.uk/guidance/help-and-support-for-employing-people

If you use PAYE Online

Remember to keep your email address up to date. If you change your email address, update PAYE Online to make sure you continue to receive email alerts when we've issued tax codes and other notifications.

HM Revenue and Customs

If you have a query about your PAYE scheme:

- phone the Employer helpline on 0300 200 3500
- write to
  PT Operations North East England
  HM Revenue and Customs
  BX9 1BX
  United Kingdom

Tell us your employer PAYE and Accounts Office references when you contact us. You'll find them on correspondence HMRC have sent to you.

Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/government/publications/hmrc-charter

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Changes for the tax year 2022 to 2023

At the time this booklet was printed, changes in the rates of NICs for the tax year 2022 to 2023 were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we will inform you of any further changes before 6 April 2022.

Save money – avoid errors

Do it online

Almost all employers are required to file their payroll information online. There are very few exceptions. For further information about these exceptions:

- go to www.gov.uk/find-out-which-employers-are-exempt-from-online-payroll-reporting
- go to the helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'

For more information about online filing, go to www.gov.uk/paye-online

Checklist to help you submit your PAYE information to HMRC

1 The form RT11, (form RT11, 'Deductions working sheet' replaces form P11 for the purposes of operating a manual payroll) must show 'Tax year starting 6 April 2022'.

2 Have you used the correct National Insurance contributions (NICs) tables or percentage rates – are they for the current year?

3 Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B or, where the employer is eligible to claim Freeport NICs relief, Catergory I reduced rate NICs? If not, deduct full rate NICs at category A, F, H, M or V.

4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NIC category letter to use. Use category C or, where the employer is eligible to claim Freeports NICs relief, category S for employees who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

If you are an employer who is exempt from filing online

When completing your payment submission, check:

- you have your employee's full name, National Insurance number and, where known, address and date of birth
- you have entered the correct category of NIC (for employees who are aged 21 or over
  - this is usually either A, B, C, H or J
  - if you are eligible to claim Freeports NIC relief F, I, S or L
  - if you are eligible for Armed Forces Veteran's NIC relief, category V
- for employees who are under the age of 21, this is usually either M or Z
- for Apprentices who are aged under 25, including those under 21, this is category H
- that your addition is correct before entering the NIC amounts (both sides of RT11 added up and carried forward)

For more information on completing Real Time Information (RTI) forms go to helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'.

What to do if your employee's circumstances change

Make sure your staff know they must tell you, and HM Revenue and Customs National Insurance Contributions and Employer Office, of any change in circumstances. For example, change of address, change of name and particularly divorce if they pay category B reduced rate NICs.

Abolition of secondary NICs for those employees under the age of 21

The rate of employer Class 1 secondary NICs for employees under the age of 21 is 0% up to the 'Upper Secondary Threshold' (UST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.8.5.

Abolition of secondary NICs for Apprentices under the age of 25

The rate of secondary Class 1 NICs for Apprentices under the age of 25 is 0% up to the 'Apprentice Upper Secondary Threshold' (AUST).

Apprentices must follow a government recognised apprenticeship in the UK one which follows government arrangements/approved frameworks, and have a written agreement, specifying the government recognised apprentice framework/standard, with a start and expected completion date. This is an agreement between the training provider, apprentice and employer and is the evidence the employer needs to retain when applying the zero-rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs will continue to be payable on all earnings above the AUST.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.8.6.

National Insurance contributions (NICs) Employment Allowance

From 6 April 2014 you may be eligible to claim an Employment Allowance of up to £4,000. The Employment Allowance is available for businesses, charities (including community amateur sports clubs) and certain employers of care and support workers to offset against employer's secondary Class 1 NICs liability.

Since April 2020 the Employment Allowance has not been available to employers who had qualifying Class 1 Secondary National Insurance contributions liabilities of £100,000 or more in the previous tax year.

You can claim the Employment Allowance as part of the normal payroll process through Real Time Information (RTI) or the Basic PAYE Tools.

For more information, details of eligibility and how to claim the Employment Allowance go to CWG2 paragraph 3.8.4 and go to www.gov.uk/government/publications/cwg2-further-guide-to-paye-and-national-insurance-contributions/2022-to-2023-employer-further-guide-to-paye-and-national-insurance-contributions

Zero rate of secondary NICs for those employees who are armed forces veterans

A 0% rate of secondary NICs was introduced from April 2021 up to the 'Veterans Upper Secondary Threshold' (VUST) for employees who are armed forces veterans. There is no reduction in the rate of Class 1 secondary NICs above the VUST.

For the tax year 2022 to 2023 this threshold is £967 weekly, £4,189 monthly, £50,270 annually. It is important to remember that this rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

These changes do not alter any of the rules for calculating NICs other than by using the VUST rate where appropriate. Primary Class 1 NICs will remain unaltered.

Zero rate of secondary NICs for those employees who are working in a freeport tax site

A 0% rate of secondary NICs was introduced from April 2022 up to the 'Freeports Upper Secondary Threshold' (FUST) for employers of employees who meet the Freeport qualifying conditions. There is no reduction in the rate of Class 1 secondary NICs above the FUST.

For the tax year 2022 to 2023 this threshold is £481 weekly, £2,083 monthly, £25,000 annually. It is important to remember that this rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

These changes do not alter any of the rules for calculating NICs other than by using the FUST rate where appropriate. Primary Class 1 NICs will remain unaltered.

Health and Social Care Levy transitional NICs rate increase

The Health and Social Care Levy Act 2021 provides for a new levy based on National Insurance contributions (NICs) ringfenced to fund the investment in health and social care.

The levy will be introduced as a temporary increase of 1.25% in NICs rates for 2022 to 2023 tax year and will affect the rate of employees primary Class 1 NICs and employers secondary Class 1 NICs.

Existing NICs reliefs to support employers will apply to the Levy. Companies employing apprentices under the age of 25, all people under the age of 21, veterans and employers in Freeports will not pay the Levy for these employees as long as their yearly gross earnings are less than £50,270, or £25,000 for new Freeport employees.

From 2023 to 2024 tax year the temporary NICs rise will be replaced by a separate Levy set at 1.25% and NICs rates will return to their 2021 to 2022 levels. Liability to the Levy will be extended to individuals in employment who are over State Pension age. At present pensioners are not liable to pay NICs on any earnings they receive from employment. The Levy will be collected by the current channels for NICs.

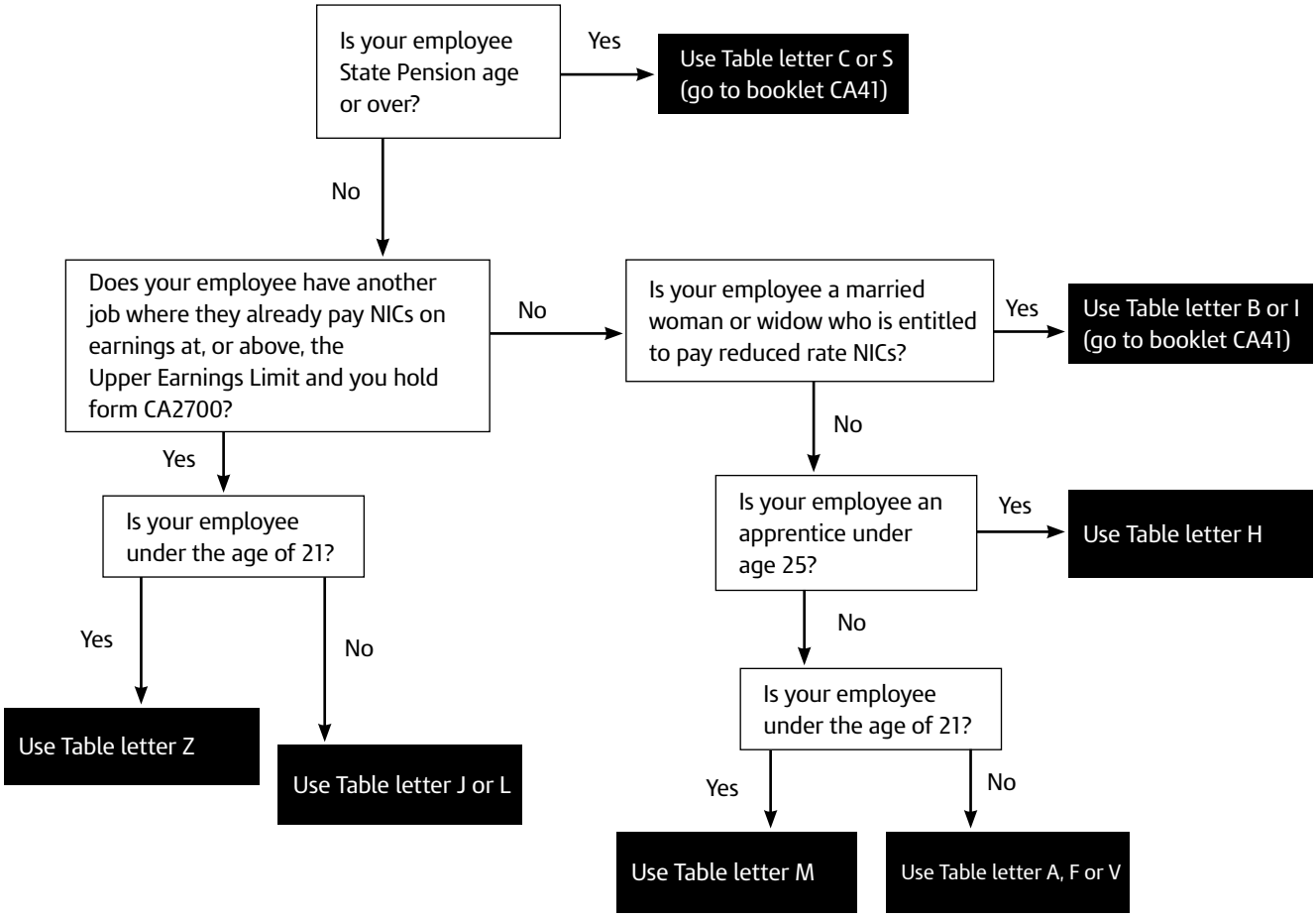
Which National Insurance contributions (NICs) tables to use

NICs tables are renewed every tax year.

Check you are using the tables for the tax year 2022 to 2023.

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

You must use the correct tables when working out the NICs due on your employee's earnings.



If you employ mariners, booklet CA42, 'National Insurance contributions for employers of foreign-going mariners and deep sea fishermen' gives details of category letters, rates and limits to use.

Class 1 secondary NICs for employees under 21 years of age (U21)

A 0% rate of secondary NICs was introduced from April 2015 for employees under the age of 21, up to the 'Upper Secondary Threshold' (UST). There is no reduction in the rate of Class 1 secondary NICs above the UST.

For the tax year 2022 to 2023 this threshold is £967 weekly, £4,189 monthly, £50,270 annually.

It is important to remember that this rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

These changes do not alter any of the rules for calculating NICs other than by using the U21 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

It is the responsibility of the employer to ensure they use and report the correct category letter. To do this they will need to hold the employee's correct date of birth.

Class 1 secondary NICs for Apprentices under 25 years of age (U25)

A 0% rate of Class 1 secondary NICs was introduced from April 2016 for Apprentices under the age of 25, up to the 'Apprentice Upper Secondary Threshold' (AUST). There is no reduction in the rate of Class 1 secondary NICs above the AUST.

For the tax year 2022 to 2023 this threshold is £967 weekly, £4,189 monthly, £50,270 annually.

It is important to remember that this rate of Class 1 secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

These changes do not alter any of the rules for calculating NIC's other than by using the Apprentice U25 secondary rate where appropriate.

Primary Class 1 NIC's will remain unaltered.

It is the responsibility of the employer to ensure they use and report the correct category letter.

Apprentices must follow a government recognised apprenticeship in the UK, that is, one which follows government arrangements/approved frameworks, and have a written agreement, specifying the government recognised apprentice framework/standard, with a start and expected completion date. This is an agreement between the training provider, apprentice and employer and is the evidence the employer needs to retain when applying the zero-rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs will continue to be payable on all earnings above the AUST.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.8.6.

Apprenticeship Levy

Since April 2017 employers with annual pay bills greater than £3 million, and some connected companies and charities with pay bills less than this amount, will be required to pay the Apprenticeship Levy.

All employers (subject to the rules on connection) will have an annual levy allowance of £15,000 with which to offset against their levy liability. This means that only employers with a pay bill of over £3 million will have to pay and report the levy. However, where the connection rules apply, a pay bill less than £3 million may attract a levy liability, depending on how the levy allowance is shared (connected companies and connected charities only have a single £15,000 levy allowance for the group).

The levy is charged at a rate of 0.5% of an employer's annual pay bill. Pay bill is defined as earnings which are liable to Class 1 secondary NICs, including earnings below the Secondary Threshold.

You will need to determine your levy liability. For more information, go to CWG2 paragraph 3.8.7.

Zero rate of secondary NICs for those employees who are armed forces veterans

From April 2021 the rate of employer Class 1 secondary NICs for employees who are armed forces veterans is 0% up to the 'Veterans Upper Secondary Threshold' (VUST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct details.

For more information go to CWG2 paragraph 3.9.6.

Zero rate of secondary NICs for those employees who are working in a freeport tax site

From April 2022 the rate of employer Class 1 secondary NICs for qualifying employees who are working in a freeport tax site is 0% up to the 'Freeport Upper Secondary Threshold' (FUST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct details.

For more information go to CWG2 paragraph 3.9.7.

Health and Social Care Levy transitional NICs rate increase

From April 2022 a temporary increase of 1.25% in NICs rates for 2022 to 2023 tax year only. This increases the rate of both employees primary Class 1 NICs and employers secondary Class 1 NIC.

Existing NICs reliefs to support employers will apply to the Levy. Companies employing apprentices under the age of 25, all people under the age of 21, veterans and employers in Freeports will not pay the Levy for these employees as long as their yearly gross earnings are less than £50,270, or £25,000 for new Freeport employees.

From 2023 to 2024 tax year the temporary NICs rise will be replaced by a separate Levy set at 1.25% and NICs rates will return to their 2021 to 2022 levels.

The current way in which NICs is assessed remains unchanged.

For more information go to CWG2 paragraph 3.9.8.

Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£123 weekly or £533 monthly). This is because NICs 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. The employer pays NICs only when the employee's earnings exceed the Secondary Threshold (ST) (£175 weekly or £758 monthly). The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£190 weekly or £823 monthly). For standard rate NICs, earnings between the LEL and the PT 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 ST and PT respectively up to the Upper Earnings Limit (UEL)/ Upper Secondary Threshold (UST)/ Veterans Uppers Secondary Threshold (VUST) /Apprentice Upper Secondary Threhold (AUST).

The last earnings figure in each table is the UEL/UST/VUST/AUST (£967 weekly or £4,189 monthly). This is because employee's NICs are due only at a rate of 3.25% on earnings above the UEL/ UST/VUST/AUST. The employer pays NICs at the rate of 15.05% on earnings above the UEL/UST/ VUST/AUST.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/ VUST/AUST. The NICs liability for each step is based on the earnings limits and percentage rates shown on page 8 and with the exception of the LEL, ST, PT and UEL is worked out 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 work out the NICs due.

Where the employee's total earnings fall between the LEL and 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, go to page 282.

For instructions on how to complete form RT11 or equivalent, go to helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'.

An example form RT11 is also shown on page 9.

Using these tables to work out National Insurance contributions (NICs)

Introduction

These tables are aimed at the small number of employers that are exempt from filing payroll information online and the guidance on how to record the figures that are displayed within the tables is for employers who are operating a manual payroll.

Form RT11, 'Deductions working sheet' replaces form P11 for the purposes of operating a manual payroll.

You can work out NICs by using either:

- these tables
- the exact percentage method

For general information about NICs, go to the employer helpbooks.

Are you using the correct tables?

Only use these tables between 6 April 2022 and 5 April 2023 (the tax year 2022 to 2023).

Only use the tables in this booklet for employees who are employed in the tax year 2022 to 2023, and for whom NICs are payable under table letter A, F, H, J, L, M, V or Z.

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

About these tables

The tables under letters A, F, H, J, L, M, V or Z contain 2 tables, for:

- weekly pay intervals
- monthly pay intervals

The letters A, F, H, J, L, M, V or Z correspond with the table letters under which NICs are payable.

Identifying the correct table to use

Table letter A

Use this table for employees who are aged 21 or over and under State Pension age or employees who are on Approved Apprenticeship scheme and over the age of 25.

Table letter F

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Freeports employer NIC relief.

Table letter H

Use this table for employees who are Apprentices on an Approved Apprenticeship scheme and under the age of 25.

Table letter J

Use this table for all employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

Table letter L

Use this table for all employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate where the employer is eligible to claim Freeports employer NIC relief.

Table letter M

Use this table for employees who are under the age of 21 and are not on an Approved Apprenticeship scheme.

Table letter V

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Veterans employer NIC relief.

Table letter Z

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

How to use these tables

1. Decide which table you should use,A, F, H, J, L, M, V or Z and then apply the earnings period (weekly or monthly) to determine the NICs liability.
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, go to page 282.
3. Record the figures in each column of the table onto the employee's form RT11, 'Deductions working sheet'. Go to the example on page 9.

Adapting these tables for pay intervals other than weekly or monthly

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

- divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- find the amount of NICs due for the average weekly or monthly amount
- multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- record the multiplied amounts on their form RT11 'Deductions working sheet'

Earnings limits and NICs rates

	Employees contributions		
Earnings limits		**Contribution table letters A, F, H, M and V**	**Contribution table letters J, L and Z**
Below £123 weekly below £533 monthly below £6,396 yearly	**Below LEL**	**Nil**	**Nil**
£123.01 to £190 weekly, or £533.01 to £823 monthly, or £6,396.01 to £9,880 yearly	**LEL to PT**	**0%**	**0%**
£190.01 to £967 weekly, or £823.01 to £4,189 monthly, or £9,880.01 to £50,270 yearly	**PT to UEL**	**13.25%**	**3.25%**
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	**Above UEL**	**3.25%**	**3.25%**

	Employers contributions			
Earnings limits		**Contribution table letters A and J**	**Contribution table letters F and L**	**Contribution table letters H, M, V and Z**
Below £123 weekly below £533 monthly below £6,396 yearly	**Below LEL**	**Nil**	**Nil**	**Nil**
£123.01to £175 weekly, or £533.01to £758 monthly, or £6,396.01to £9,100 yearly	**LEL to ST**	**0%**	**0%**	**0%**
£175.01 to £481 weekly, or £758.01 to £2,083 monthly, or £9,100.01 to £25,000 yearly	**ST to FUST**	**15.05%**	**0%**	**0%**
£481.01 to £967 weekly, or £2,083.01 to £4,189 monthly, or £25,000.01 to £50,270 yearly	**FUST to UEL/UST/ AUST/VUST**	**15.05%**	**15.05%**	**0%**
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	**Above UEL/UST/ AUST/VUST**	**15.05%**	**15.05%**	**15.05%**

An example of working out NICs using these tables and recording figures on form RT11

Example

A monthly paid 24 year old male employee earns £888.15 payable on 29 April 2022 (tax month 1).

NICs are due under monthly Table letter A. The nearest lower figure to £888.15 is £885.
Record the figures shown in the table onto the employee's form RT11.

Extract from monthly Table letter A

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
888	533	290	62	19.41	8.48	27.89

Extract from form RT11

		National Insurance contributions (NICs)										
			Earnings details					Contributions details				
Week number for weekly pay or Month number for monthly pay	**Date of payment** DD MM YYYY	NICs Category Letter (RT2 question 20)	Gross earnings for NICs (RT2 question 20) £ p	Gross earnings for NICs year to date (RT2 question 21) £ p	Earnings at the Lower Earnings Limit (LEL) where earnings are equal to or exceed the LEL in this pay period (RT2 question 21) **1a** £	Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 21) **1b** £ p	Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 21) **1c** £ p	Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 20) **1d** £ p	Total of employer's contributions year to date (RT2 question 21) £ p	Total employee's contributions this period. (RT2 question 20) **1e** £ p	Total employee's contributions year to date (RT2 question 21) £ p
Week 1											
Week 2											
Week 3											
Week 4											
Month 1 total	29/04/2022	A	888.15	888.15	533	290	62	19.41	19.41	8.48	27.89

For tips on completing form RT11, go to helpbook RT7, 'Guidance for Employers exempt from filing Real Time Information online'.

Use this table for employees who are aged 21 or over and under State Pension age or employees who are on Approved Apprenticeship scheme and over the age of 25.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are under the age of 21 (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'A' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.22	0.00	0.22
177	123	54.00	0.00	0.38	0.00	0.38
178	123	55.00	0.00	0.53	0.00	0.53
179	123	56.00	0.00	0.68	0.00	0.68
180	123	57.00	0.00	0.83	0.00	0.83
181	123	58.00	0.00	0.98	0.00	0.98
182	123	59.00	0.00	1.13	0.00	1.13
183	123	60.00	0.00	1.28	0.00	1.28
184	123	61.00	0.00	1.43	0.00	1.43
185	123	62.00	0.00	1.58	0.00	1.58
186	123	63.00	0.00	1.73	0.00	1.73
187	123	64.00	0.00	1.88	0.00	1.88
188	123	65.00	0.00	2.03	0.00	2.03
189	123	66.00	0.00	2.18	0.00	2.18
190	123	67.00	0.00	2.26	0.00	2.26
191	123	67.00	1.00	2.48	0.20	2.68
192	123	67.00	2.00	2.64	0.33	2.97
193	123	67.00	3.00	2.79	0.46	3.25
194	123	67.00	4.00	2.94	0.60	3.54
195	123	67.00	5.00	3.09	0.73	3.82
196	123	67.00	6.00	3.24	0.86	4.10
197	123	67.00	7.00	3.39	0.99	4.38

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	3.54	1.13	4.67
199	123	67.00	9.00	3.69	1.26	4.95
200	123	67.00	10.00	3.84	1.39	5.23
201	123	67.00	11.00	3.99	1.52	5.51
202	123	67.00	12.00	4.14	1.66	5.80
203	123	67.00	13.00	4.29	1.79	6.08
204	123	67.00	14.00	4.44	1.92	6.36
205	123	67.00	15.00	4.59	2.05	6.64
206	123	67.00	16.00	4.74	2.19	6.93
207	123	67.00	17.00	4.89	2.32	7.21
208	123	67.00	18.00	5.04	2.45	7.49
209	123	67.00	19.00	5.19	2.58	7.77
210	123	67.00	20.00	5.34	2.72	8.06
211	123	67.00	21.00	5.49	2.85	8.34
212	123	67.00	22.00	5.65	2.98	8.63
213	123	67.00	23.00	5.80	3.11	8.91
214	123	67.00	24.00	5.95	3.25	9.20
215	123	67.00	25.00	6.10	3.38	9.48
216	123	67.00	26.00	6.25	3.51	9.76
217	123	67.00	27.00	6.40	3.64	10.04
218	123	67.00	28.00	6.55	3.78	10.33
219	123	67.00	29.00	6.70	3.91	10.61
220	123	67.00	30.00	6.85	4.04	10.89
221	123	67.00	31.00	7.00	4.17	11.17
222	123	67.00	32.00	7.15	4.31	11.46
223	123	67.00	33.00	7.30	4.44	11.74
224	123	67.00	34.00	7.45	4.57	12.02
225	123	67.00	35.00	7.60	4.70	12.30
226	123	67.00	36.00	7.75	4.84	12.59
227	123	67.00	37.00	7.90	4.97	12.87
228	123	67.00	38.00	8.05	5.10	13.15
229	123	67.00	39.00	8.20	5.23	13.43
230	123	67.00	40.00	8.35	5.37	13.72
231	123	67.00	41.00	8.50	5.50	14.00
232	123	67.00	42.00	8.66	5.63	14.29
233	123	67.00	43.00	8.81	5.76	14.57
234	123	67.00	44.00	8.96	5.90	14.86
235	123	67.00	45.00	9.11	6.03	15.14
236	123	67.00	46.00	9.26	6.16	15.42
237	123	67.00	47.00	9.41	6.29	15.70
238	123	67.00	48.00	9.56	6.43	15.99
239	123	67.00	49.00	9.71	6.56	16.27
240	123	67.00	50.00	9.86	6.69	16.55
241	123	67.00	51.00	10.01	6.82	16.83
242	123	67.00	52.00	10.16	6.96	17.12
243	123	67.00	53.00	10.31	7.09	17.40
244	123	67.00	54.00	10.46	7.22	17.68
245	123	67.00	55.00	10.61	7.35	17.96
246	123	67.00	56.00	10.76	7.49	18.25
247	123	67.00	57.00	10.91	7.62	18.53
248	123	67.00	58.00	11.06	7.75	18.81
249	123	67.00	59.00	11.21	7.88	19.09
250	123	67.00	60.00	11.36	8.02	19.38
251	123	67.00	61.00	11.51	8.15	19.66
252	123	67.00	62.00	11.67	8.28	19.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	11.82	8.41	20.23
254	123	67.00	64.00	11.97	8.55	20.52
255	123	67.00	65.00	12.12	8.68	20.80
256	123	67.00	66.00	12.27	8.81	21.08
257	123	67.00	67.00	12.42	8.94	21.36
258	123	67.00	68.00	12.57	9.08	21.65
259	123	67.00	69.00	12.72	9.21	21.93
260	123	67.00	70.00	12.87	9.34	22.21
261	123	67.00	71.00	13.02	9.47	22.49
262	123	67.00	72.00	13.17	9.61	22.78
263	123	67.00	73.00	13.32	9.74	23.06
264	123	67.00	74.00	13.47	9.87	23.34
265	123	67.00	75.00	13.62	10.00	23.62
266	123	67.00	76.00	13.77	10.14	23.91
267	123	67.00	77.00	13.92	10.27	24.19
268	123	67.00	78.00	14.07	10.40	24.47
269	123	67.00	79.00	14.22	10.53	24.75
270	123	67.00	80.00	14.37	10.67	25.04
271	123	67.00	81.00	14.52	10.80	25.32
272	123	67.00	82.00	14.68	10.93	25.61
273	123	67.00	83.00	14.83	11.06	25.89
274	123	67.00	84.00	14.98	11.20	26.18
275	123	67.00	85.00	15.13	11.33	26.46
276	123	67.00	86.00	15.28	11.46	26.74
277	123	67.00	87.00	15.43	11.59	27.02
278	123	67.00	88.00	15.58	11.73	27.31
279	123	67.00	89.00	15.73	11.86	27.59
280	123	67.00	90.00	15.88	11.99	27.87
281	123	67.00	91.00	16.03	12.12	28.15
282	123	67.00	92.00	16.18	12.26	28.44
283	123	67.00	93.00	16.33	12.39	28.72
284	123	67.00	94.00	16.48	12.52	29.00
285	123	67.00	95.00	16.63	12.65	29.28
286	123	67.00	96.00	16.78	12.79	29.57
287	123	67.00	97.00	16.93	12.92	29.85
288	123	67.00	98.00	17.08	13.05	30.13
289	123	67.00	99.00	17.23	13.18	30.41
290	123	67.00	100.00	17.38	13.32	30.70
291	123	67.00	101.00	17.53	13.45	30.98
292	123	67.00	102.00	17.69	13.58	31.27
293	123	67.00	103.00	17.84	13.71	31.55
294	123	67.00	104.00	17.99	13.85	31.84
295	123	67.00	105.00	18.14	13.98	32.12
296	123	67.00	106.00	18.29	14.11	32.40
297	123	67.00	107.00	18.44	14.24	32.68
298	123	67.00	108.00	18.59	14.38	32.97
299	123	67.00	109.00	18.74	14.51	33.25
300	123	67.00	110.00	18.89	14.64	33.53
301	123	67.00	111.00	19.04	14.77	33.81
302	123	67.00	112.00	19.19	14.91	34.10
303	123	67.00	113.00	19.34	15.04	34.38
304	123	67.00	114.00	19.49	15.17	34.66
305	123	67.00	115.00	19.64	15.30	34.94
306	123	67.00	116.00	19.79	15.44	35.23
307	123	67.00	117.00	19.94	15.57	35.51

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	20.09	15.70	35.79
309	123	67.00	119.00	20.24	15.83	36.07
310	123	67.00	120.00	20.39	15.97	36.36
311	123	67.00	121.00	20.54	16.10	36.64
312	123	67.00	122.00	20.70	16.23	36.93
313	123	67.00	123.00	20.85	16.36	37.21
314	123	67.00	124.00	21.00	16.50	37.50
315	123	67.00	125.00	21.15	16.63	37.78
316	123	67.00	126.00	21.30	16.76	38.06
317	123	67.00	127.00	21.45	16.89	38.34
318	123	67.00	128.00	21.60	17.03	38.63
319	123	67.00	129.00	21.75	17.16	38.91
320	123	67.00	130.00	21.90	17.29	39.19
321	123	67.00	131.00	22.05	17.42	39.47
322	123	67.00	132.00	22.20	17.56	39.76
323	123	67.00	133.00	22.35	17.69	40.04
324	123	67.00	134.00	22.50	17.82	40.32
325	123	67.00	135.00	22.65	17.95	40.60
326	123	67.00	136.00	22.80	18.09	40.89
327	123	67.00	137.00	22.95	18.22	41.17
328	123	67.00	138.00	23.10	18.35	41.45
329	123	67.00	139.00	23.25	18.48	41.73
330	123	67.00	140.00	23.40	18.62	42.02
331	123	67.00	141.00	23.55	18.75	42.30
332	123	67.00	142.00	23.71	18.88	42.59
333	123	67.00	143.00	23.86	19.01	42.87
334	123	67.00	144.00	24.01	19.15	43.16
335	123	67.00	145.00	24.16	19.28	43.44
336	123	67.00	146.00	24.31	19.41	43.72
337	123	67.00	147.00	24.46	19.54	44.00
338	123	67.00	148.00	24.61	19.68	44.29
339	123	67.00	149.00	24.76	19.81	44.57
340	123	67.00	150.00	24.91	19.94	44.85
341	123	67.00	151.00	25.06	20.07	45.13
342	123	67.00	152.00	25.21	20.21	45.42
343	123	67.00	153.00	25.36	20.34	45.70
344	123	67.00	154.00	25.51	20.47	45.98
345	123	67.00	155.00	25.66	20.60	46.26
346	123	67.00	156.00	25.81	20.74	46.55
347	123	67.00	157.00	25.96	20.87	46.83
348	123	67.00	158.00	26.11	21.00	47.11
349	123	67.00	159.00	26.26	21.13	47.39
350	123	67.00	160.00	26.41	21.27	47.68
351	123	67.00	161.00	26.56	21.40	47.96
352	123	67.00	162.00	26.72	21.53	48.25
353	123	67.00	163.00	26.87	21.66	48.53
354	123	67.00	164.00	27.02	21.80	48.82
355	123	67.00	165.00	27.17	21.93	49.10
356	123	67.00	166.00	27.32	22.06	49.38
357	123	67.00	167.00	27.47	22.19	49.66
358	123	67.00	168.00	27.62	22.33	49.95
359	123	67.00	169.00	27.77	22.46	50.23
360	123	67.00	170.00	27.92	22.59	50.51
361	123	67.00	171.00	28.07	22.72	50.79
362	123	67.00	172.00	28.22	22.86	51.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
363	123	67.00	173.00	28.37	22.99	51.36
364	123	67.00	174.00	28.52	23.12	51.64
365	123	67.00	175.00	28.67	23.25	51.92
366	123	67.00	176.00	28.82	23.39	52.21
367	123	67.00	177.00	28.97	23.52	52.49
368	123	67.00	178.00	29.12	23.65	52.77
369	123	67.00	179.00	29.27	23.78	53.05
370	123	67.00	180.00	29.42	23.92	53.34
371	123	67.00	181.00	29.57	24.05	53.62
372	123	67.00	182.00	29.73	24.18	53.91
373	123	67.00	183.00	29.88	24.31	54.19
374	123	67.00	184.00	30.03	24.45	54.48
375	123	67.00	185.00	30.18	24.58	54.76
376	123	67.00	186.00	30.33	24.71	55.04
377	123	67.00	187.00	30.48	24.84	55.32
378	123	67.00	188.00	30.63	24.98	55.61
379	123	67.00	189.00	30.78	25.11	55.89
380	123	67.00	190.00	30.93	25.24	56.17
381	123	67.00	191.00	31.08	25.37	56.45
382	123	67.00	192.00	31.23	25.51	56.74
383	123	67.00	193.00	31.38	25.64	57.02
384	123	67.00	194.00	31.53	25.77	57.30
385	123	67.00	195.00	31.68	25.90	57.58
386	123	67.00	196.00	31.83	26.04	57.87
387	123	67.00	197.00	31.98	26.17	58.15
388	123	67.00	198.00	32.13	26.30	58.43
389	123	67.00	199.00	32.28	26.43	58.71
390	123	67.00	200.00	32.43	26.57	59.00
391	123	67.00	201.00	32.58	26.70	59.28
392	123	67.00	202.00	32.74	26.83	59.57
393	123	67.00	203.00	32.89	26.96	59.85
394	123	67.00	204.00	33.04	27.10	60.14
395	123	67.00	205.00	33.19	27.23	60.42
396	123	67.00	206.00	33.34	27.36	60.70
397	123	67.00	207.00	33.49	27.49	60.98
398	123	67.00	208.00	33.64	27.63	61.27
399	123	67.00	209.00	33.79	27.76	61.55
400	123	67.00	210.00	33.94	27.89	61.83
401	123	67.00	211.00	34.09	28.02	62.11
402	123	67.00	212.00	34.24	28.16	62.40
403	123	67.00	213.00	34.39	28.29	62.68
404	123	67.00	214.00	34.54	28.42	62.96
405	123	67.00	215.00	34.69	28.55	63.24
406	123	67.00	216.00	34.84	28.69	63.53
407	123	67.00	217.00	34.99	28.82	63.81
408	123	67.00	218.00	35.14	28.95	64.09
409	123	67.00	219.00	35.29	29.08	64.37
410	123	67.00	220.00	35.44	29.22	64.66
411	123	67.00	221.00	35.59	29.35	64.94
412	123	67.00	222.00	35.75	29.48	65.23
413	123	67.00	223.00	35.90	29.61	65.51
414	123	67.00	224.00	36.05	29.75	65.80
415	123	67.00	225.00	36.20	29.88	66.08
416	123	67.00	226.00	36.35	30.01	66.36
417	123	67.00	227.00	36.50	30.14	66.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	36.65	30.28	66.93
419	123	67.00	229.00	36.80	30.41	67.21
420	123	67.00	230.00	36.95	30.54	67.49
421	123	67.00	231.00	37.10	30.67	67.77
422	123	67.00	232.00	37.25	30.81	68.06
423	123	67.00	233.00	37.40	30.94	68.34
424	123	67.00	234.00	37.55	31.07	68.62
425	123	67.00	235.00	37.70	31.20	68.90
426	123	67.00	236.00	37.85	31.34	69.19
427	123	67.00	237.00	38.00	31.47	69.47
428	123	67.00	238.00	38.15	31.60	69.75
429	123	67.00	239.00	38.30	31.73	70.03
430	123	67.00	240.00	38.45	31.87	70.32
431	123	67.00	241.00	38.60	32.00	70.60
432	123	67.00	242.00	38.76	32.13	70.89
433	123	67.00	243.00	38.91	32.26	71.17
434	123	67.00	244.00	39.06	32.40	71.46
435	123	67.00	245.00	39.21	32.53	71.74
436	123	67.00	246.00	39.36	32.66	72.02
437	123	67.00	247.00	39.51	32.79	72.30
438	123	67.00	248.00	39.66	32.93	72.59
439	123	67.00	249.00	39.81	33.06	72.87
440	123	67.00	250.00	39.96	33.19	73.15
441	123	67.00	251.00	40.11	33.32	73.43
442	123	67.00	252.00	40.26	33.46	73.72
443	123	67.00	253.00	40.41	33.59	74.00
444	123	67.00	254.00	40.56	33.72	74.28
445	123	67.00	255.00	40.71	33.85	74.56
446	123	67.00	256.00	40.86	33.99	74.85
447	123	67.00	257.00	41.01	34.12	75.13
448	123	67.00	258.00	41.16	34.25	75.41
449	123	67.00	259.00	41.31	34.38	75.69
450	123	67.00	260.00	41.46	34.52	75.98
451	123	67.00	261.00	41.61	34.65	76.26
452	123	67.00	262.00	41.77	34.78	76.55
453	123	67.00	263.00	41.92	34.91	76.83
454	123	67.00	264.00	42.07	35.05	77.12
455	123	67.00	265.00	42.22	35.18	77.40
456	123	67.00	266.00	42.37	35.31	77.68
457	123	67.00	267.00	42.52	35.44	77.96
458	123	67.00	268.00	42.67	35.58	78.25
459	123	67.00	269.00	42.82	35.71	78.53
460	123	67.00	270.00	42.97	35.84	78.81
461	123	67.00	271.00	43.12	35.97	79.09
462	123	67.00	272.00	43.27	36.11	79.38
463	123	67.00	273.00	43.42	36.24	79.66
464	123	67.00	274.00	43.57	36.37	79.94
465	123	67.00	275.00	43.72	36.50	80.22
466	123	67.00	276.00	43.87	36.64	80.51
467	123	67.00	277.00	44.02	36.77	80.79
468	123	67.00	278.00	44.17	36.90	81.07
469	123	67.00	279.00	44.32	37.03	81.35
470	123	67.00	280.00	44.47	37.17	81.64
471	123	67.00	281.00	44.62	37.30	81.92
472	123	67.00	282.00	44.78	37.43	82.21

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
473	123	67.00	283.00	44.93	37.56	82.49
474	123	67.00	284.00	45.08	37.70	82.78
475	123	67.00	285.00	45.23	37.83	83.06
476	123	67.00	286.00	45.38	37.96	83.34
477	123	67.00	287.00	45.53	38.09	83.62
478	123	67.00	288.00	45.68	38.23	83.91
479	123	67.00	289.00	45.83	38.36	84.19
480	123	67.00	290.00	45.98	38.49	84.47
481	123	67.00	291.00	46.13	38.62	84.75
482	123	67.00	292.00	46.28	38.76	85.04
483	123	67.00	293.00	46.43	38.89	85.32
484	123	67.00	294.00	46.58	39.02	85.60
485	123	67.00	295.00	46.73	39.15	85.88
486	123	67.00	296.00	46.88	39.29	86.17
487	123	67.00	297.00	47.03	39.42	86.45
488	123	67.00	298.00	47.18	39.55	86.73
489	123	67.00	299.00	47.33	39.68	87.01
490	123	67.00	300.00	47.48	39.82	87.30
491	123	67.00	301.00	47.63	39.95	87.58
492	123	67.00	302.00	47.79	40.08	87.87
493	123	67.00	303.00	47.94	40.21	88.15
494	123	67.00	304.00	48.09	40.35	88.44
495	123	67.00	305.00	48.24	40.48	88.72
496	123	67.00	306.00	48.39	40.61	89.00
497	123	67.00	307.00	48.54	40.74	89.28
498	123	67.00	308.00	48.69	40.88	89.57
499	123	67.00	309.00	48.84	41.01	89.85
500	123	67.00	310.00	48.99	41.14	90.13
501	123	67.00	311.00	49.14	41.27	90.41
502	123	67.00	312.00	49.29	41.41	90.70
503	123	67.00	313.00	49.44	41.54	90.98
504	123	67.00	314.00	49.59	41.67	91.26
505	123	67.00	315.00	49.74	41.80	91.54
506	123	67.00	316.00	49.89	41.94	91.83
507	123	67.00	317.00	50.04	42.07	92.11
508	123	67.00	318.00	50.19	42.20	92.39
509	123	67.00	319.00	50.34	42.33	92.67
510	123	67.00	320.00	50.49	42.47	92.96
511	123	67.00	321.00	50.64	42.60	93.24
512	123	67.00	322.00	50.80	42.73	93.53
513	123	67.00	323.00	50.95	42.86	93.81
514	123	67.00	324.00	51.10	43.00	94.10
515	123	67.00	325.00	51.25	43.13	94.38
516	123	67.00	326.00	51.40	43.26	94.66
517	123	67.00	327.00	51.55	43.39	94.94
518	123	67.00	328.00	51.70	43.53	95.23
519	123	67.00	329.00	51.85	43.66	95.51
520	123	67.00	330.00	52.00	43.79	95.79
521	123	67.00	331.00	52.15	43.92	96.07
522	123	67.00	332.00	52.30	44.06	96.36
523	123	67.00	333.00	52.45	44.19	96.64
524	123	67.00	334.00	52.60	44.32	96.92
525	123	67.00	335.00	52.75	44.45	97.20
526	123	67.00	336.00	52.90	44.59	97.49
527	123	67.00	337.00	53.05	44.72	97.77

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
528	123	67.00	338.00	53.20	44.85	98.05
529	123	67.00	339.00	53.35	44.98	98.33
530	123	67.00	340.00	53.50	45.12	98.62
531	123	67.00	341.00	53.65	45.25	98.90
532	123	67.00	342.00	53.81	45.38	99.19
533	123	67.00	343.00	53.96	45.51	99.47
534	123	67.00	344.00	54.11	45.65	99.76
535	123	67.00	345.00	54.26	45.78	100.04
536	123	67.00	346.00	54.41	45.91	100.32
537	123	67.00	347.00	54.56	46.04	100.60
538	123	67.00	348.00	54.71	46.18	100.89
539	123	67.00	349.00	54.86	46.31	101.17
540	123	67.00	350.00	55.01	46.44	101.45
541	123	67.00	351.00	55.16	46.57	101.73
542	123	67.00	352.00	55.31	46.71	102.02
543	123	67.00	353.00	55.46	46.84	102.30
544	123	67.00	354.00	55.61	46.97	102.58
545	123	67.00	355.00	55.76	47.10	102.86
546	123	67.00	356.00	55.91	47.24	103.15
547	123	67.00	357.00	56.06	47.37	103.43
548	123	67.00	358.00	56.21	47.50	103.71
549	123	67.00	359.00	56.36	47.63	103.99
550	123	67.00	360.00	56.51	47.77	104.28
551	123	67.00	361.00	56.66	47.90	104.56
552	123	67.00	362.00	56.82	48.03	104.85
553	123	67.00	363.00	56.97	48.16	105.13
554	123	67.00	364.00	57.12	48.30	105.42
555	123	67.00	365.00	57.27	48.43	105.70
556	123	67.00	366.00	57.42	48.56	105.98
557	123	67.00	367.00	57.57	48.69	106.26
558	123	67.00	368.00	57.72	48.83	106.55
559	123	67.00	369.00	57.87	48.96	106.83
560	123	67.00	370.00	58.02	49.09	107.11
561	123	67.00	371.00	58.17	49.22	107.39
562	123	67.00	372.00	58.32	49.36	107.68
563	123	67.00	373.00	58.47	49.49	107.96
564	123	67.00	374.00	58.62	49.62	108.24
565	123	67.00	375.00	58.77	49.75	108.52
566	123	67.00	376.00	58.92	49.89	108.81
567	123	67.00	377.00	59.07	50.02	109.09
568	123	67.00	378.00	59.22	50.15	109.37
569	123	67.00	379.00	59.37	50.28	109.65
570	123	67.00	380.00	59.52	50.42	109.94
571	123	67.00	381.00	59.67	50.55	110.22
572	123	67.00	382.00	59.83	50.68	110.51
573	123	67.00	383.00	59.98	50.81	110.79
574	123	67.00	384.00	60.13	50.95	111.08
575	123	67.00	385.00	60.28	51.08	111.36
576	123	67.00	386.00	60.43	51.21	111.64
577	123	67.00	387.00	60.58	51.34	111.92
578	123	67.00	388.00	60.73	51.48	112.21
579	123	67.00	389.00	60.88	51.61	112.49
580	123	67.00	390.00	61.03	51.74	112.77
581	123	67.00	391.00	61.18	51.87	113.05
582	123	67.00	392.00	61.33	52.01	113.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
583	123	67.00	393.00	61.48	52.14	113.62
584	123	67.00	394.00	61.63	52.27	113.90
585	123	67.00	395.00	61.78	52.40	114.18
586	123	67.00	396.00	61.93	52.54	114.47
587	123	67.00	397.00	62.08	52.67	114.75
588	123	67.00	398.00	62.23	52.80	115.03
589	123	67.00	399.00	62.38	52.93	115.31
590	123	67.00	400.00	62.53	53.07	115.60
591	123	67.00	401.00	62.68	53.20	115.88
592	123	67.00	402.00	62.84	53.33	116.17
593	123	67.00	403.00	62.99	53.46	116.45
594	123	67.00	404.00	63.14	53.60	116.74
595	123	67.00	405.00	63.29	53.73	117.02
596	123	67.00	406.00	63.44	53.86	117.30
597	123	67.00	407.00	63.59	53.99	117.58
598	123	67.00	408.00	63.74	54.13	117.87
599	123	67.00	409.00	63.89	54.26	118.15
600	123	67.00	410.00	64.04	54.39	118.43
601	123	67.00	411.00	64.19	54.52	118.71
602	123	67.00	412.00	64.34	54.66	119.00
603	123	67.00	413.00	64.49	54.79	119.28
604	123	67.00	414.00	64.64	54.92	119.56
605	123	67.00	415.00	64.79	55.05	119.84
606	123	67.00	416.00	64.94	55.19	120.13
607	123	67.00	417.00	65.09	55.32	120.41
608	123	67.00	418.00	65.24	55.45	120.69
609	123	67.00	419.00	65.39	55.58	120.97
610	123	67.00	420.00	65.54	55.72	121.26
611	123	67.00	421.00	65.69	55.85	121.54
612	123	67.00	422.00	65.85	55.98	121.83
613	123	67.00	423.00	66.00	56.11	122.11
614	123	67.00	424.00	66.15	56.25	122.40
615	123	67.00	425.00	66.30	56.38	122.68
616	123	67.00	426.00	66.45	56.51	122.96
617	123	67.00	427.00	66.60	56.64	123.24
618	123	67.00	428.00	66.75	56.78	123.53
619	123	67.00	429.00	66.90	56.91	123.81
620	123	67.00	430.00	67.05	57.04	124.09
621	123	67.00	431.00	67.20	57.17	124.37
622	123	67.00	432.00	67.35	57.31	124.66
623	123	67.00	433.00	67.50	57.44	124.94
624	123	67.00	434.00	67.65	57.57	125.22
625	123	67.00	435.00	67.80	57.70	125.50
626	123	67.00	436.00	67.95	57.84	125.79
627	123	67.00	437.00	68.10	57.97	126.07
628	123	67.00	438.00	68.25	58.10	126.35
629	123	67.00	439.00	68.40	58.23	126.63
630	123	67.00	440.00	68.55	58.37	126.92
631	123	67.00	441.00	68.70	58.50	127.20
632	123	67.00	442.00	68.86	58.63	127.49
633	123	67.00	443.00	69.01	58.76	127.77
634	123	67.00	444.00	69.16	58.90	128.06
635	123	67.00	445.00	69.31	59.03	128.34
636	123	67.00	446.00	69.46	59.16	128.62
637	123	67.00	447.00	69.61	59.29	128.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
638	123	67.00	448.00	69.76	59.43	129.19
639	123	67.00	449.00	69.91	59.56	129.47
640	123	67.00	450.00	70.06	59.69	129.75
641	123	67.00	451.00	70.21	59.82	130.03
642	123	67.00	452.00	70.36	59.96	130.32
643	123	67.00	453.00	70.51	60.09	130.60
644	123	67.00	454.00	70.66	60.22	130.88
645	123	67.00	455.00	70.81	60.35	131.16
646	123	67.00	456.00	70.96	60.49	131.45
647	123	67.00	457.00	71.11	60.62	131.73
648	123	67.00	458.00	71.26	60.75	132.01
649	123	67.00	459.00	71.41	60.88	132.29
650	123	67.00	460.00	71.56	61.02	132.58
651	123	67.00	461.00	71.71	61.15	132.86
652	123	67.00	462.00	71.87	61.28	133.15
653	123	67.00	463.00	72.02	61.41	133.43
654	123	67.00	464.00	72.17	61.55	133.72
655	123	67.00	465.00	72.32	61.68	134.00
656	123	67.00	466.00	72.47	61.81	134.28
657	123	67.00	467.00	72.62	61.94	134.56
658	123	67.00	468.00	72.77	62.08	134.85
659	123	67.00	469.00	72.92	62.21	135.13
660	123	67.00	470.00	73.07	62.34	135.41
661	123	67.00	471.00	73.22	62.47	135.69
662	123	67.00	472.00	73.37	62.61	135.98
663	123	67.00	473.00	73.52	62.74	136.26
664	123	67.00	474.00	73.67	62.87	136.54
665	123	67.00	475.00	73.82	63.00	136.82
666	123	67.00	476.00	73.97	63.14	137.11
667	123	67.00	477.00	74.12	63.27	137.39
668	123	67.00	478.00	74.27	63.40	137.67
669	123	67.00	479.00	74.42	63.53	137.95
670	123	67.00	480.00	74.57	63.67	138.24
671	123	67.00	481.00	74.72	63.80	138.52
672	123	67.00	482.00	74.88	63.93	138.81
673	123	67.00	483.00	75.03	64.06	139.09
674	123	67.00	484.00	75.18	64.20	139.38
675	123	67.00	485.00	75.33	64.33	139.66
676	123	67.00	486.00	75.48	64.46	139.94
677	123	67.00	487.00	75.63	64.59	140.22
678	123	67.00	488.00	75.78	64.73	140.51
679	123	67.00	489.00	75.93	64.86	140.79
680	123	67.00	490.00	76.08	64.99	141.07
681	123	67.00	491.00	76.23	65.12	141.35
682	123	67.00	492.00	76.38	65.26	141.64
683	123	67.00	493.00	76.53	65.39	141.92
684	123	67.00	494.00	76.68	65.52	142.20
685	123	67.00	495.00	76.83	65.65	142.48
686	123	67.00	496.00	76.98	65.79	142.77
687	123	67.00	497.00	77.13	65.92	143.05
688	123	67.00	498.00	77.28	66.05	143.33
689	123	67.00	499.00	77.43	66.18	143.61
690	123	67.00	500.00	77.58	66.32	143.90
691	123	67.00	501.00	77.73	66.45	144.18
692	123	67.00	502.00	77.89	66.58	144.47

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
693	123	67.00	503.00	78.04	66.71	144.75
694	123	67.00	504.00	78.19	66.85	145.04
695	123	67.00	505.00	78.34	66.98	145.32
696	123	67.00	506.00	78.49	67.11	145.60
697	123	67.00	507.00	78.64	67.24	145.88
698	123	67.00	508.00	78.79	67.38	146.17
699	123	67.00	509.00	78.94	67.51	146.45
700	123	67.00	510.00	79.09	67.64	146.73
701	123	67.00	511.00	79.24	67.77	147.01
702	123	67.00	512.00	79.39	67.91	147.30
703	123	67.00	513.00	79.54	68.04	147.58
704	123	67.00	514.00	79.69	68.17	147.86
705	123	67.00	515.00	79.84	68.30	148.14
706	123	67.00	516.00	79.99	68.44	148.43
707	123	67.00	517.00	80.14	68.57	148.71
708	123	67.00	518.00	80.29	68.70	148.99
709	123	67.00	519.00	80.44	68.83	149.27
710	123	67.00	520.00	80.59	68.97	149.56
711	123	67.00	521.00	80.74	69.10	149.84
712	123	67.00	522.00	80.90	69.23	150.13
713	123	67.00	523.00	81.05	69.36	150.41
714	123	67.00	524.00	81.20	69.50	150.70
715	123	67.00	525.00	81.35	69.63	150.98
716	123	67.00	526.00	81.50	69.76	151.26
717	123	67.00	527.00	81.65	69.89	151.54
718	123	67.00	528.00	81.80	70.03	151.83
719	123	67.00	529.00	81.95	70.16	152.11
720	123	67.00	530.00	82.10	70.29	152.39
721	123	67.00	531.00	82.25	70.42	152.67
722	123	67.00	532.00	82.40	70.56	152.96
723	123	67.00	533.00	82.55	70.69	153.24
724	123	67.00	534.00	82.70	70.82	153.52
725	123	67.00	535.00	82.85	70.95	153.80
726	123	67.00	536.00	83.00	71.09	154.09
727	123	67.00	537.00	83.15	71.22	154.37
728	123	67.00	538.00	83.30	71.35	154.65
729	123	67.00	539.00	83.45	71.48	154.93
730	123	67.00	540.00	83.60	71.62	155.22
731	123	67.00	541.00	83.75	71.75	155.50
732	123	67.00	542.00	83.91	71.88	155.79
733	123	67.00	543.00	84.06	72.01	156.07
734	123	67.00	544.00	84.21	72.15	156.36
735	123	67.00	545.00	84.36	72.28	156.64
736	123	67.00	546.00	84.51	72.41	156.92
737	123	67.00	547.00	84.66	72.54	157.20
738	123	67.00	548.00	84.81	72.68	157.49
739	123	67.00	549.00	84.96	72.81	157.77
740	123	67.00	550.00	85.11	72.94	158.05
741	123	67.00	551.00	85.26	73.07	158.33
742	123	67.00	552.00	85.41	73.21	158.62
743	123	67.00	553.00	85.56	73.34	158.90
744	123	67.00	554.00	85.71	73.47	159.18
745	123	67.00	555.00	85.86	73.60	159.46
746	123	67.00	556.00	86.01	73.74	159.75
747	123	67.00	557.00	86.16	73.87	160.03

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
748	123	67.00	558.00	86.31	74.00	160.31
749	123	67.00	559.00	86.46	74.13	160.59
750	123	67.00	560.00	86.61	74.27	160.88
751	123	67.00	561.00	86.76	74.40	161.16
752	123	67.00	562.00	86.92	74.53	161.45
753	123	67.00	563.00	87.07	74.66	161.73
754	123	67.00	564.00	87.22	74.80	162.02
755	123	67.00	565.00	87.37	74.93	162.30
756	123	67.00	566.00	87.52	75.06	162.58
757	123	67.00	567.00	87.67	75.19	162.86
758	123	67.00	568.00	87.82	75.33	163.15
759	123	67.00	569.00	87.97	75.46	163.43
760	123	67.00	570.00	88.12	75.59	163.71
761	123	67.00	571.00	88.27	75.72	163.99
762	123	67.00	572.00	88.42	75.86	164.28
763	123	67.00	573.00	88.57	75.99	164.56
764	123	67.00	574.00	88.72	76.12	164.84
765	123	67.00	575.00	88.87	76.25	165.12
766	123	67.00	576.00	89.02	76.39	165.41
767	123	67.00	577.00	89.17	76.52	165.69
768	123	67.00	578.00	89.32	76.65	165.97
769	123	67.00	579.00	89.47	76.78	166.25
770	123	67.00	580.00	89.62	76.92	166.54
771	123	67.00	581.00	89.77	77.05	166.82
772	123	67.00	582.00	89.93	77.18	167.11
773	123	67.00	583.00	90.08	77.31	167.39
774	123	67.00	584.00	90.23	77.45	167.68
775	123	67.00	585.00	90.38	77.58	167.96
776	123	67.00	586.00	90.53	77.71	168.24
777	123	67.00	587.00	90.68	77.84	168.52
778	123	67.00	588.00	90.83	77.98	168.81
779	123	67.00	589.00	90.98	78.11	169.09
780	123	67.00	590.00	91.13	78.24	169.37
781	123	67.00	591.00	91.28	78.37	169.65
782	123	67.00	592.00	91.43	78.51	169.94
783	123	67.00	593.00	91.58	78.64	170.22
784	123	67.00	594.00	91.73	78.77	170.50
785	123	67.00	595.00	91.88	78.90	170.78
786	123	67.00	596.00	92.03	79.04	171.07
787	123	67.00	597.00	92.18	79.17	171.35
788	123	67.00	598.00	92.33	79.30	171.63
789	123	67.00	599.00	92.48	79.43	171.91
790	123	67.00	600.00	92.63	79.57	172.20
791	123	67.00	601.00	92.78	79.70	172.48
792	123	67.00	602.00	92.94	79.83	172.77
793	123	67.00	603.00	93.09	79.96	173.05
794	123	67.00	604.00	93.24	80.10	173.34
795	123	67.00	605.00	93.39	80.23	173.62
796	123	67.00	606.00	93.54	80.36	173.90
797	123	67.00	607.00	93.69	80.49	174.18
798	123	67.00	608.00	93.84	80.63	174.47
799	123	67.00	609.00	93.99	80.76	174.75
800	123	67.00	610.00	94.14	80.89	175.03
801	123	67.00	611.00	94.29	81.02	175.31
802	123	67.00	612.00	94.44	81.16	175.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
803	123	67.00	613.00	94.59	81.29	175.88
804	123	67.00	614.00	94.74	81.42	176.16
805	123	67.00	615.00	94.89	81.55	176.44
806	123	67.00	616.00	95.04	81.69	176.73
807	123	67.00	617.00	95.19	81.82	177.01
808	123	67.00	618.00	95.34	81.95	177.29
809	123	67.00	619.00	95.49	82.08	177.57
810	123	67.00	620.00	95.64	82.22	177.86
811	123	67.00	621.00	95.79	82.35	178.14
812	123	67.00	622.00	95.95	82.48	178.43
813	123	67.00	623.00	96.10	82.61	178.71
814	123	67.00	624.00	96.25	82.75	179.00
815	123	67.00	625.00	96.40	82.88	179.28
816	123	67.00	626.00	96.55	83.01	179.56
817	123	67.00	627.00	96.70	83.14	179.84
818	123	67.00	628.00	96.85	83.28	180.13
819	123	67.00	629.00	97.00	83.41	180.41
820	123	67.00	630.00	97.15	83.54	180.69
821	123	67.00	631.00	97.30	83.67	180.97
822	123	67.00	632.00	97.45	83.81	181.26
823	123	67.00	633.00	97.60	83.94	181.54
824	123	67.00	634.00	97.75	84.07	181.82
825	123	67.00	635.00	97.90	84.20	182.10
826	123	67.00	636.00	98.05	84.34	182.39
827	123	67.00	637.00	98.20	84.47	182.67
828	123	67.00	638.00	98.35	84.60	182.95
829	123	67.00	639.00	98.50	84.73	183.23
830	123	67.00	640.00	98.65	84.87	183.52
831	123	67.00	641.00	98.80	85.00	183.80
832	123	67.00	642.00	98.96	85.13	184.09
833	123	67.00	643.00	99.11	85.26	184.37
834	123	67.00	644.00	99.26	85.40	184.66
835	123	67.00	645.00	99.41	85.53	184.94
836	123	67.00	646.00	99.56	85.66	185.22
837	123	67.00	647.00	99.71	85.79	185.50
838	123	67.00	648.00	99.86	85.93	185.79
839	123	67.00	649.00	100.01	86.06	186.07
840	123	67.00	650.00	100.16	86.19	186.35
841	123	67.00	651.00	100.31	86.32	186.63
842	123	67.00	652.00	100.46	86.46	186.92
843	123	67.00	653.00	100.61	86.59	187.20
844	123	67.00	654.00	100.76	86.72	187.48
845	123	67.00	655.00	100.91	86.85	187.76
846	123	67.00	656.00	101.06	86.99	188.05
847	123	67.00	657.00	101.21	87.12	188.33
848	123	67.00	658.00	101.36	87.25	188.61
849	123	67.00	659.00	101.51	87.38	188.89
850	123	67.00	660.00	101.66	87.52	189.18
851	123	67.00	661.00	101.81	87.65	189.46
852	123	67.00	662.00	101.97	87.78	189.75
853	123	67.00	663.00	102.12	87.91	190.03
854	123	67.00	664.00	102.27	88.05	190.32
855	123	67.00	665.00	102.42	88.18	190.60
856	123	67.00	666.00	102.57	88.31	190.88
857	123	67.00	667.00	102.72	88.44	191.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
858	123	67.00	668.00	102.87	88.58	191.45
859	123	67.00	669.00	103.02	88.71	191.73
860	123	67.00	670.00	103.17	88.84	192.01
861	123	67.00	671.00	103.32	88.97	192.29
862	123	67.00	672.00	103.47	89.11	192.58
863	123	67.00	673.00	103.62	89.24	192.86
864	123	67.00	674.00	103.77	89.37	193.14
865	123	67.00	675.00	103.92	89.50	193.42
866	123	67.00	676.00	104.07	89.64	193.71
867	123	67.00	677.00	104.22	89.77	193.99
868	123	67.00	678.00	104.37	89.90	194.27
869	123	67.00	679.00	104.52	90.03	194.55
870	123	67.00	680.00	104.67	90.17	194.84
871	123	67.00	681.00	104.82	90.30	195.12
872	123	67.00	682.00	104.98	90.43	195.41
873	123	67.00	683.00	105.13	90.56	195.69
874	123	67.00	684.00	105.28	90.70	195.98
875	123	67.00	685.00	105.43	90.83	196.26
876	123	67.00	686.00	105.58	90.96	196.54
877	123	67.00	687.00	105.73	91.09	196.82
878	123	67.00	688.00	105.88	91.23	197.11
879	123	67.00	689.00	106.03	91.36	197.39
880	123	67.00	690.00	106.18	91.49	197.67
881	123	67.00	691.00	106.33	91.62	197.95
882	123	67.00	692.00	106.48	91.76	198.24
883	123	67.00	693.00	106.63	91.89	198.52
884	123	67.00	694.00	106.78	92.02	198.80
885	123	67.00	695.00	106.93	92.15	199.08
886	123	67.00	696.00	107.08	92.29	199.37
887	123	67.00	697.00	107.23	92.42	199.65
888	123	67.00	698.00	107.38	92.55	199.93
889	123	67.00	699.00	107.53	92.68	200.21
890	123	67.00	700.00	107.68	92.82	200.50
891	123	67.00	701.00	107.83	92.95	200.78
892	123	67.00	702.00	107.99	93.08	201.07
893	123	67.00	703.00	108.14	93.21	201.35
894	123	67.00	704.00	108.29	93.35	201.64
895	123	67.00	705.00	108.44	93.48	201.92
896	123	67.00	706.00	108.59	93.61	202.20
897	123	67.00	707.00	108.74	93.74	202.48
898	123	67.00	708.00	108.89	93.88	202.77
899	123	67.00	709.00	109.04	94.01	203.05
900	123	67.00	710.00	109.19	94.14	203.33
901	123	67.00	711.00	109.34	94.27	203.61
902	123	67.00	712.00	109.49	94.41	203.90
903	123	67.00	713.00	109.64	94.54	204.18
904	123	67.00	714.00	109.79	94.67	204.46
905	123	67.00	715.00	109.94	94.80	204.74
906	123	67.00	716.00	110.09	94.94	205.03
907	123	67.00	717.00	110.24	95.07	205.31
908	123	67.00	718.00	110.39	95.20	205.59
909	123	67.00	719.00	110.54	95.33	205.87
910	123	67.00	720.00	110.69	95.47	206.16
911	123	67.00	721.00	110.84	95.60	206.44
912	123	67.00	722.00	111.00	95.73	206.73

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
913	123	67.00	723.00	111.15	95.86	207.01
914	123	67.00	724.00	111.30	96.00	207.30
915	123	67.00	725.00	111.45	96.13	207.58
916	123	67.00	726.00	111.60	96.26	207.86
917	123	67.00	727.00	111.75	96.39	208.14
918	123	67.00	728.00	111.90	96.53	208.43
919	123	67.00	729.00	112.05	96.66	208.71
920	123	67.00	730.00	112.20	96.79	208.99
921	123	67.00	731.00	112.35	96.92	209.27
922	123	67.00	732.00	112.50	97.06	209.56
923	123	67.00	733.00	112.65	97.19	209.84
924	123	67.00	734.00	112.80	97.32	210.12
925	123	67.00	735.00	112.95	97.45	210.40
926	123	67.00	736.00	113.10	97.59	210.69
927	123	67.00	737.00	113.25	97.72	210.97
928	123	67.00	738.00	113.40	97.85	211.25
929	123	67.00	739.00	113.55	97.98	211.53
930	123	67.00	740.00	113.70	98.12	211.82
931	123	67.00	741.00	113.85	98.25	212.10
932	123	67.00	742.00	114.01	98.38	212.39
933	123	67.00	743.00	114.16	98.51	212.67
934	123	67.00	744.00	114.31	98.65	212.96
935	123	67.00	745.00	114.46	98.78	213.24
936	123	67.00	746.00	114.61	98.91	213.52
937	123	67.00	747.00	114.76	99.04	213.80
938	123	67.00	748.00	114.91	99.18	214.09
939	123	67.00	749.00	115.06	99.31	214.37
940	123	67.00	750.00	115.21	99.44	214.65
941	123	67.00	751.00	115.36	99.57	214.93
942	123	67.00	752.00	115.51	99.71	215.22
943	123	67.00	753.00	115.66	99.84	215.50
944	123	67.00	754.00	115.81	99.97	215.78
945	123	67.00	755.00	115.96	100.10	216.06
946	123	67.00	756.00	116.11	100.24	216.35
947	123	67.00	757.00	116.26	100.37	216.63
948	123	67.00	758.00	116.41	100.50	216.91
949	123	67.00	759.00	116.56	100.63	217.19
950	123	67.00	760.00	116.71	100.77	217.48
951	123	67.00	761.00	116.86	100.90	217.76
952	123	67.00	762.00	117.02	101.03	218.05
953	123	67.00	763.00	117.17	101.16	218.33
954	123	67.00	764.00	117.32	101.30	218.62
955	123	67.00	765.00	117.47	101.43	218.90
956	123	67.00	766.00	117.62	101.56	219.18
957	123	67.00	767.00	117.77	101.69	219.46
958	123	67.00	768.00	117.92	101.83	219.75
959	123	67.00	769.00	118.07	101.96	220.03
960	123	67.00	770.00	118.22	102.09	220.31
961	123	67.00	771.00	118.37	102.22	220.59
962	123	67.00	772.00	118.52	102.36	220.88
963	123	67.00	773.00	118.67	102.49	221.16
964	123	67.00	774.00	118.82	102.62	221.44
965	123	67.00	775.00	118.97	102.75	221.72
966	123	67.00	776.00	119.12	102.89	222.01
967	123	67.00	777.00	119.20	102.95	222.15

If the employee's gross pay is over £967, go to page 282.

Use this table for employees who are aged 21 or over and under State Pension age or employees who are on Approved Apprenticeship scheme and over the age of 25.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are under the age of 21 (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'A' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.75	0.00	0.75
765	533	232.00	0.00	1.35	0.00	1.35
769	533	236.00	0.00	1.96	0.00	1.96
773	533	240.00	0.00	2.56	0.00	2.56
777	533	244.00	0.00	3.16	0.00	3.16
781	533	248.00	0.00	3.76	0.00	3.76
785	533	252.00	0.00	4.36	0.00	4.36
789	533	256.00	0.00	4.97	0.00	4.97
793	533	260.00	0.00	5.57	0.00	5.57
797	533	264.00	0.00	6.17	0.00	6.17
801	533	268.00	0.00	6.77	0.00	6.77
805	533	272.00	0.00	7.37	0.00	7.37
809	533	276.00	0.00	7.98	0.00	7.98
813	533	280.00	0.00	8.58	0.00	8.58
817	533	284.00	0.00	9.18	0.00	9.18
821	533	288.00	0.00	9.63	0.00	9.63
823	533	290.00	0.00	9.78	0.00	9.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
825	533	290.00	2.00	10.38	0.53	10.91
829	533	290.00	6.00	10.98	1.06	12.04
833	533	290.00	10.00	11.59	1.59	13.18
837	533	290.00	14.00	12.19	2.12	14.31
841	533	290.00	18.00	12.79	2.65	15.44
845	533	290.00	22.00	13.39	3.18	16.57
849	533	290.00	26.00	13.99	3.71	17.70
853	533	290.00	30.00	14.60	4.24	18.84
857	533	290.00	34.00	15.20	4.77	19.97
861	533	290.00	38.00	15.80	5.30	21.10
865	533	290.00	42.00	16.40	5.83	22.23
869	533	290.00	46.00	17.00	6.36	23.36
873	533	290.00	50.00	17.61	6.89	24.50
877	533	290.00	54.00	18.21	7.42	25.63
881	533	290.00	58.00	18.81	7.95	26.76
885	533	290.00	62.00	19.41	8.48	27.89
889	533	290.00	66.00	20.01	9.01	29.02
893	533	290.00	70.00	20.62	9.54	30.16
897	533	290.00	74.00	21.22	10.07	31.29
901	533	290.00	78.00	21.82	10.60	32.42
905	533	290.00	82.00	22.42	11.13	33.55
909	533	290.00	86.00	23.02	11.66	34.68
913	533	290.00	90.00	23.63	12.19	35.82
917	533	290.00	94.00	24.23	12.72	36.95
921	533	290.00	98.00	24.83	13.25	38.08
925	533	290.00	102.00	25.43	13.78	39.21
929	533	290.00	106.00	26.03	14.31	40.34
933	533	290.00	110.00	26.64	14.84	41.48
937	533	290.00	114.00	27.24	15.37	42.61
941	533	290.00	118.00	27.84	15.90	43.74
945	533	290.00	122.00	28.44	16.43	44.87
949	533	290.00	126.00	29.04	16.96	46.00
953	533	290.00	130.00	29.65	17.49	47.14
957	533	290.00	134.00	30.25	18.02	48.27
961	533	290.00	138.00	30.85	18.55	49.40
965	533	290.00	142.00	31.45	19.08	50.53
969	533	290.00	146.00	32.05	19.61	51.66
973	533	290.00	150.00	32.66	20.14	52.80
977	533	290.00	154.00	33.26	20.67	53.93
981	533	290.00	158.00	33.86	21.20	55.06
985	533	290.00	162.00	34.46	21.73	56.19
989	533	290.00	166.00	35.06	22.26	57.32
993	533	290.00	170.00	35.67	22.79	58.46
997	533	290.00	174.00	36.27	23.32	59.59
1001	533	290.00	178.00	36.87	23.85	60.72
1005	533	290.00	182.00	37.47	24.38	61.85
1009	533	290.00	186.00	38.07	24.91	62.98
1013	533	290.00	190.00	38.68	25.44	64.12
1017	533	290.00	194.00	39.28	25.97	65.25
1021	533	290.00	198.00	39.88	26.50	66.38
1025	533	290.00	202.00	40.48	27.03	67.51
1029	533	290.00	206.00	41.08	27.56	68.64
1033	533	290.00	210.00	41.69	28.09	69.78
1037	533	290.00	214.00	42.29	28.62	70.91
1041	533	290.00	218.00	42.89	29.15	72.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1045	533	290.00	222.00	43.49	29.68	73.17
1049	533	290.00	226.00	44.09	30.21	74.30
1053	533	290.00	230.00	44.70	30.74	75.44
1057	533	290.00	234.00	45.30	31.27	76.57
1061	533	290.00	238.00	45.90	31.80	77.70
1065	533	290.00	242.00	46.50	32.33	78.83
1069	533	290.00	246.00	47.10	32.86	79.96
1073	533	290.00	250.00	47.71	33.39	81.10
1077	533	290.00	254.00	48.31	33.92	82.23
1081	533	290.00	258.00	48.91	34.45	83.36
1085	533	290.00	262.00	49.51	34.98	84.49
1089	533	290.00	266.00	50.11	35.51	85.62
1093	533	290.00	270.00	50.72	36.04	86.76
1097	533	290.00	274.00	51.32	36.57	87.89
1101	533	290.00	278.00	51.92	37.10	89.02
1105	533	290.00	282.00	52.52	37.63	90.15
1109	533	290.00	286.00	53.12	38.16	91.28
1113	533	290.00	290.00	53.73	38.69	92.42
1117	533	290.00	294.00	54.33	39.22	93.55
1121	533	290.00	298.00	54.93	39.75	94.68
1125	533	290.00	302.00	55.53	40.28	95.81
1129	533	290.00	306.00	56.13	40.81	96.94
1133	533	290.00	310.00	56.74	41.34	98.08
1137	533	290.00	314.00	57.34	41.87	99.21
1141	533	290.00	318.00	57.94	42.40	100.34
1145	533	290.00	322.00	58.54	42.93	101.47
1149	533	290.00	326.00	59.14	43.46	102.60
1153	533	290.00	330.00	59.75	43.99	103.74
1157	533	290.00	334.00	60.35	44.52	104.87
1161	533	290.00	338.00	60.95	45.05	106.00
1165	533	290.00	342.00	61.55	45.58	107.13
1169	533	290.00	346.00	62.15	46.11	108.26
1173	533	290.00	350.00	62.76	46.64	109.40
1177	533	290.00	354.00	63.36	47.17	110.53
1181	533	290.00	358.00	63.96	47.70	111.66
1185	533	290.00	362.00	64.56	48.23	112.79
1189	533	290.00	366.00	65.16	48.76	113.92
1193	533	290.00	370.00	65.77	49.29	115.06
1197	533	290.00	374.00	66.37	49.82	116.19
1201	533	290.00	378.00	66.97	50.35	117.32
1205	533	290.00	382.00	67.57	50.88	118.45
1209	533	290.00	386.00	68.17	51.41	119.58
1213	533	290.00	390.00	68.78	51.94	120.72
1217	533	290.00	394.00	69.38	52.47	121.85
1221	533	290.00	398.00	69.98	53.00	122.98
1225	533	290.00	402.00	70.58	53.53	124.11
1229	533	290.00	406.00	71.18	54.06	125.24
1233	533	290.00	410.00	71.79	54.59	126.38
1237	533	290.00	414.00	72.39	55.12	127.51
1241	533	290.00	418.00	72.99	55.65	128.64
1245	533	290.00	422.00	73.59	56.18	129.77
1249	533	290.00	426.00	74.19	56.71	130.90
1253	533	290.00	430.00	74.80	57.24	132.04
1257	533	290.00	434.00	75.40	57.77	133.17
1261	533	290.00	438.00	76.00	58.30	134.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1265	533	290.00	442.00	76.60	58.83	135.43
1269	533	290.00	446.00	77.20	59.36	136.56
1273	533	290.00	450.00	77.81	59.89	137.70
1277	533	290.00	454.00	78.41	60.42	138.83
1281	533	290.00	458.00	79.01	60.95	139.96
1285	533	290.00	462.00	79.61	61.48	141.09
1289	533	290.00	466.00	80.21	62.01	142.22
1293	533	290.00	470.00	80.82	62.54	143.36
1297	533	290.00	474.00	81.42	63.07	144.49
1301	533	290.00	478.00	82.02	63.60	145.62
1305	533	290.00	482.00	82.62	64.13	146.75
1309	533	290.00	486.00	83.22	64.66	147.88
1313	533	290.00	490.00	83.83	65.19	149.02
1317	533	290.00	494.00	84.43	65.72	150.15
1321	533	290.00	498.00	85.03	66.25	151.28
1325	533	290.00	502.00	85.63	66.78	152.41
1329	533	290.00	506.00	86.23	67.31	153.54
1333	533	290.00	510.00	86.84	67.84	154.68
1337	533	290.00	514.00	87.44	68.37	155.81
1341	533	290.00	518.00	88.04	68.90	156.94
1345	533	290.00	522.00	88.64	69.43	158.07
1349	533	290.00	526.00	89.24	69.96	159.20
1353	533	290.00	530.00	89.85	70.49	160.34
1357	533	290.00	534.00	90.45	71.02	161.47
1361	533	290.00	538.00	91.05	71.55	162.60
1365	533	290.00	542.00	91.65	72.08	163.73
1369	533	290.00	546.00	92.25	72.61	164.86
1373	533	290.00	550.00	92.86	73.14	166.00
1377	533	290.00	554.00	93.46	73.67	167.13
1381	533	290.00	558.00	94.06	74.20	168.26
1385	533	290.00	562.00	94.66	74.73	169.39
1389	533	290.00	566.00	95.26	75.26	170.52
1393	533	290.00	570.00	95.87	75.79	171.66
1397	533	290.00	574.00	96.47	76.32	172.79
1401	533	290.00	578.00	97.07	76.85	173.92
1405	533	290.00	582.00	97.67	77.38	175.05
1409	533	290.00	586.00	98.27	77.91	176.18
1413	533	290.00	590.00	98.88	78.44	177.32
1417	533	290.00	594.00	99.48	78.97	178.45
1421	533	290.00	598.00	100.08	79.50	179.58
1425	533	290.00	602.00	100.68	80.03	180.71
1429	533	290.00	606.00	101.28	80.56	181.84
1433	533	290.00	610.00	101.89	81.09	182.98
1437	533	290.00	614.00	102.49	81.62	184.11
1441	533	290.00	618.00	103.09	82.15	185.24
1445	533	290.00	622.00	103.69	82.68	186.37
1449	533	290.00	626.00	104.29	83.21	187.50
1453	533	290.00	630.00	104.90	83.74	188.64
1457	533	290.00	634.00	105.50	84.27	189.77
1461	533	290.00	638.00	106.10	84.80	190.90
1465	533	290.00	642.00	106.70	85.33	192.03
1469	533	290.00	646.00	107.30	85.86	193.16
1473	533	290.00	650.00	107.91	86.39	194.30
1477	533	290.00	654.00	108.51	86.92	195.43
1481	533	290.00	658.00	109.11	87.45	196.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1485	533	290.00	662.00	109.71	87.98	197.69
1489	533	290.00	666.00	110.31	88.51	198.82
1493	533	290.00	670.00	110.92	89.04	199.96
1497	533	290.00	674.00	111.52	89.57	201.09
1501	533	290.00	678.00	112.12	90.10	202.22
1505	533	290.00	682.00	112.72	90.63	203.35
1509	533	290.00	686.00	113.32	91.16	204.48
1513	533	290.00	690.00	113.93	91.69	205.62
1517	533	290.00	694.00	114.53	92.22	206.75
1521	533	290.00	698.00	115.13	92.75	207.88
1525	533	290.00	702.00	115.73	93.28	209.01
1529	533	290.00	706.00	116.33	93.81	210.14
1533	533	290.00	710.00	116.94	94.34	211.28
1537	533	290.00	714.00	117.54	94.87	212.41
1541	533	290.00	718.00	118.14	95.40	213.54
1545	533	290.00	722.00	118.74	95.93	214.67
1549	533	290.00	726.00	119.34	96.46	215.80
1553	533	290.00	730.00	119.95	96.99	216.94
1557	533	290.00	734.00	120.55	97.52	218.07
1561	533	290.00	738.00	121.15	98.05	219.20
1565	533	290.00	742.00	121.75	98.58	220.33
1569	533	290.00	746.00	122.35	99.11	221.46
1573	533	290.00	750.00	122.96	99.64	222.60
1577	533	290.00	754.00	123.56	100.17	223.73
1581	533	290.00	758.00	124.16	100.70	224.86
1585	533	290.00	762.00	124.76	101.23	225.99
1589	533	290.00	766.00	125.36	101.76	227.12
1593	533	290.00	770.00	125.97	102.29	228.26
1597	533	290.00	774.00	126.57	102.82	229.39
1601	533	290.00	778.00	127.17	103.35	230.52
1605	533	290.00	782.00	127.77	103.88	231.65
1609	533	290.00	786.00	128.37	104.41	232.78
1613	533	290.00	790.00	128.98	104.94	233.92
1617	533	290.00	794.00	129.58	105.47	235.05
1621	533	290.00	798.00	130.18	106.00	236.18
1625	533	290.00	802.00	130.78	106.53	237.31
1629	533	290.00	806.00	131.38	107.06	238.44
1633	533	290.00	810.00	131.99	107.59	239.58
1637	533	290.00	814.00	132.59	108.12	240.71
1641	533	290.00	818.00	133.19	108.65	241.84
1645	533	290.00	822.00	133.79	109.18	242.97
1649	533	290.00	826.00	134.39	109.71	244.10
1653	533	290.00	830.00	135.00	110.24	245.24
1657	533	290.00	834.00	135.60	110.77	246.37
1661	533	290.00	838.00	136.20	111.30	247.50
1665	533	290.00	842.00	136.80	111.83	248.63
1669	533	290.00	846.00	137.40	112.36	249.76
1673	533	290.00	850.00	138.01	112.89	250.90
1677	533	290.00	854.00	138.61	113.42	252.03
1681	533	290.00	858.00	139.21	113.95	253.16
1685	533	290.00	862.00	139.81	114.48	254.29
1689	533	290.00	866.00	140.41	115.01	255.42
1693	533	290.00	870.00	141.02	115.54	256.56
1697	533	290.00	874.00	141.62	116.07	257.69
1701	533	290.00	878.00	142.22	116.60	258.82

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1705	533	290.00	882.00	142.82	117.13	259.95
1709	533	290.00	886.00	143.42	117.66	261.08
1713	533	290.00	890.00	144.03	118.19	262.22
1717	533	290.00	894.00	144.63	118.72	263.35
1721	533	290.00	898.00	145.23	119.25	264.48
1725	533	290.00	902.00	145.83	119.78	265.61
1729	533	290.00	906.00	146.43	120.31	266.74
1733	533	290.00	910.00	147.04	120.84	267.88
1737	533	290.00	914.00	147.64	121.37	269.01
1741	533	290.00	918.00	148.24	121.90	270.14
1745	533	290.00	922.00	148.84	122.43	271.27
1749	533	290.00	926.00	149.44	122.96	272.40
1753	533	290.00	930.00	150.05	123.49	273.54
1757	533	290.00	934.00	150.65	124.02	274.67
1761	533	290.00	938.00	151.25	124.55	275.80
1765	533	290.00	942.00	151.85	125.08	276.93
1769	533	290.00	946.00	152.45	125.61	278.06
1773	533	290.00	950.00	153.06	126.14	279.20
1777	533	290.00	954.00	153.66	126.67	280.33
1781	533	290.00	958.00	154.26	127.20	281.46
1785	533	290.00	962.00	154.86	127.73	282.59
1789	533	290.00	966.00	155.46	128.26	283.72
1793	533	290.00	970.00	156.07	128.79	284.86
1797	533	290.00	974.00	156.67	129.32	285.99
1801	533	290.00	978.00	157.27	129.85	287.12
1805	533	290.00	982.00	157.87	130.38	288.25
1809	533	290.00	986.00	158.47	130.91	289.38
1813	533	290.00	990.00	159.08	131.44	290.52
1817	533	290.00	994.00	159.68	131.97	291.65
1821	533	290.00	998.00	160.28	132.50	292.78
1825	533	290.00	1002.00	160.88	133.03	293.91
1829	533	290.00	1006.00	161.48	133.56	295.04
1833	533	290.00	1010.00	162.09	134.09	296.18
1837	533	290.00	1014.00	162.69	134.62	297.31
1841	533	290.00	1018.00	163.29	135.15	298.44
1845	533	290.00	1022.00	163.89	135.68	299.57
1849	533	290.00	1026.00	164.49	136.21	300.70
1853	533	290.00	1030.00	165.10	136.74	301.84
1857	533	290.00	1034.00	165.70	137.27	302.97
1861	533	290.00	1038.00	166.30	137.80	304.10
1865	533	290.00	1042.00	166.90	138.33	305.23
1869	533	290.00	1046.00	167.50	138.86	306.36
1873	533	290.00	1050.00	168.11	139.39	307.50
1877	533	290.00	1054.00	168.71	139.92	308.63
1881	533	290.00	1058.00	169.31	140.45	309.76
1885	533	290.00	1062.00	169.91	140.98	310.89
1889	533	290.00	1066.00	170.51	141.51	312.02
1893	533	290.00	1070.00	171.12	142.04	313.16
1897	533	290.00	1074.00	171.72	142.57	314.29
1901	533	290.00	1078.00	172.32	143.10	315.42
1905	533	290.00	1082.00	172.92	143.63	316.55
1909	533	290.00	1086.00	173.52	144.16	317.68
1913	533	290.00	1090.00	174.13	144.69	318.82
1917	533	290.00	1094.00	174.73	145.22	319.95
1921	533	290.00	1098.00	175.33	145.75	321.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1925	533	290.00	1102.00	175.93	146.28	322.21
1929	533	290.00	1106.00	176.53	146.81	323.34
1933	533	290.00	1110.00	177.14	147.34	324.48
1937	533	290.00	1114.00	177.74	147.87	325.61
1941	533	290.00	1118.00	178.34	148.40	326.74
1945	533	290.00	1122.00	178.94	148.93	327.87
1949	533	290.00	1126.00	179.54	149.46	329.00
1953	533	290.00	1130.00	180.15	149.99	330.14
1957	533	290.00	1134.00	180.75	150.52	331.27
1961	533	290.00	1138.00	181.35	151.05	332.40
1965	533	290.00	1142.00	181.95	151.58	333.53
1969	533	290.00	1146.00	182.55	152.11	334.66
1973	533	290.00	1150.00	183.16	152.64	335.80
1977	533	290.00	1154.00	183.76	153.17	336.93
1981	533	290.00	1158.00	184.36	153.70	338.06
1985	533	290.00	1162.00	184.96	154.23	339.19
1989	533	290.00	1166.00	185.56	154.76	340.32
1993	533	290.00	1170.00	186.17	155.29	341.46
1997	533	290.00	1174.00	186.77	155.82	342.59
2001	533	290.00	1178.00	187.37	156.35	343.72
2005	533	290.00	1182.00	187.97	156.88	344.85
2009	533	290.00	1186.00	188.57	157.41	345.98
2013	533	290.00	1190.00	189.18	157.94	347.12
2017	533	290.00	1194.00	189.78	158.47	348.25
2021	533	290.00	1198.00	190.38	159.00	349.38
2025	533	290.00	1202.00	190.98	159.53	350.51
2029	533	290.00	1206.00	191.58	160.06	351.64
2033	533	290.00	1210.00	192.19	160.59	352.78
2037	533	290.00	1214.00	192.79	161.12	353.91
2041	533	290.00	1218.00	193.39	161.65	355.04
2045	533	290.00	1222.00	193.99	162.18	356.17
2049	533	290.00	1226.00	194.59	162.71	357.30
2053	533	290.00	1230.00	195.20	163.24	358.44
2057	533	290.00	1234.00	195.80	163.77	359.57
2061	533	290.00	1238.00	196.40	164.30	360.70
2065	533	290.00	1242.00	197.00	164.83	361.83
2069	533	290.00	1246.00	197.60	165.36	362.96
2073	533	290.00	1250.00	198.21	165.89	364.10
2077	533	290.00	1254.00	198.81	166.42	365.23
2081	533	290.00	1258.00	199.41	166.95	366.36
2085	533	290.00	1262.00	200.01	167.48	367.49
2089	533	290.00	1266.00	200.61	168.01	368.62
2093	533	290.00	1270.00	201.22	168.54	369.76
2097	533	290.00	1274.00	201.82	169.07	370.89
2101	533	290.00	1278.00	202.42	169.60	372.02
2105	533	290.00	1282.00	203.02	170.13	373.15
2109	533	290.00	1286.00	203.62	170.66	374.28
2113	533	290.00	1290.00	204.23	171.19	375.42
2117	533	290.00	1294.00	204.83	171.72	376.55
2121	533	290.00	1298.00	205.43	172.25	377.68
2125	533	290.00	1302.00	206.03	172.78	378.81
2129	533	290.00	1306.00	206.63	173.31	379.94
2133	533	290.00	1310.00	207.24	173.84	381.08
2137	533	290.00	1314.00	207.84	174.37	382.21
2141	533	290.00	1318.00	208.44	174.90	383.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2145	533	290.00	1322.00	209.04	175.43	384.47
2149	533	290.00	1326.00	209.64	175.96	385.60
2153	533	290.00	1330.00	210.25	176.49	386.74
2157	533	290.00	1334.00	210.85	177.02	387.87
2161	533	290.00	1338.00	211.45	177.55	389.00
2165	533	290.00	1342.00	212.05	178.08	390.13
2169	533	290.00	1346.00	212.65	178.61	391.26
2173	533	290.00	1350.00	213.26	179.14	392.40
2177	533	290.00	1354.00	213.86	179.67	393.53
2181	533	290.00	1358.00	214.46	180.20	394.66
2185	533	290.00	1362.00	215.06	180.73	395.79
2189	533	290.00	1366.00	215.66	181.26	396.92
2193	533	290.00	1370.00	216.27	181.79	398.06
2197	533	290.00	1374.00	216.87	182.32	399.19
2201	533	290.00	1378.00	217.47	182.85	400.32
2205	533	290.00	1382.00	218.07	183.38	401.45
2209	533	290.00	1386.00	218.67	183.91	402.58
2213	533	290.00	1390.00	219.28	184.44	403.72
2217	533	290.00	1394.00	219.88	184.97	404.85
2221	533	290.00	1398.00	220.48	185.50	405.98
2225	533	290.00	1402.00	221.08	186.03	407.11
2229	533	290.00	1406.00	221.68	186.56	408.24
2233	533	290.00	1410.00	222.29	187.09	409.38
2237	533	290.00	1414.00	222.89	187.62	410.51
2241	533	290.00	1418.00	223.49	188.15	411.64
2245	533	290.00	1422.00	224.09	188.68	412.77
2249	533	290.00	1426.00	224.69	189.21	413.90
2253	533	290.00	1430.00	225.30	189.74	415.04
2257	533	290.00	1434.00	225.90	190.27	416.17
2261	533	290.00	1438.00	226.50	190.80	417.30
2265	533	290.00	1442.00	227.10	191.33	418.43
2269	533	290.00	1446.00	227.70	191.86	419.56
2273	533	290.00	1450.00	228.31	192.39	420.70
2277	533	290.00	1454.00	228.91	192.92	421.83
2281	533	290.00	1458.00	229.51	193.45	422.96
2285	533	290.00	1462.00	230.11	193.98	424.09
2289	533	290.00	1466.00	230.71	194.51	425.22
2293	533	290.00	1470.00	231.32	195.04	426.36
2297	533	290.00	1474.00	231.92	195.57	427.49
2301	533	290.00	1478.00	232.52	196.10	428.62
2305	533	290.00	1482.00	233.12	196.63	429.75
2309	533	290.00	1486.00	233.72	197.16	430.88
2313	533	290.00	1490.00	234.33	197.69	432.02
2317	533	290.00	1494.00	234.93	198.22	433.15
2321	533	290.00	1498.00	235.53	198.75	434.28
2325	533	290.00	1502.00	236.13	199.28	435.41
2329	533	290.00	1506.00	236.73	199.81	436.54
2333	533	290.00	1510.00	237.34	200.34	437.68
2337	533	290.00	1514.00	237.94	200.87	438.81
2341	533	290.00	1518.00	238.54	201.40	439.94
2345	533	290.00	1522.00	239.14	201.93	441.07
2349	533	290.00	1526.00	239.74	202.46	442.20
2353	533	290.00	1530.00	240.35	202.99	443.34
2357	533	290.00	1534.00	240.95	203.52	444.47
2361	533	290.00	1538.00	241.55	204.05	445.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2365	533	290.00	1542.00	242.15	204.58	446.73
2369	533	290.00	1546.00	242.75	205.11	447.86
2373	533	290.00	1550.00	243.36	205.64	449.00
2377	533	290.00	1554.00	243.96	206.17	450.13
2381	533	290.00	1558.00	244.56	206.70	451.26
2385	533	290.00	1562.00	245.16	207.23	452.39
2389	533	290.00	1566.00	245.76	207.76	453.52
2393	533	290.00	1570.00	246.37	208.29	454.66
2397	533	290.00	1574.00	246.97	208.82	455.79
2401	533	290.00	1578.00	247.57	209.35	456.92
2405	533	290.00	1582.00	248.17	209.88	458.05
2409	533	290.00	1586.00	248.77	210.41	459.18
2413	533	290.00	1590.00	249.38	210.94	460.32
2417	533	290.00	1594.00	249.98	211.47	461.45
2421	533	290.00	1598.00	250.58	212.00	462.58
2425	533	290.00	1602.00	251.18	212.53	463.71
2429	533	290.00	1606.00	251.78	213.06	464.84
2433	533	290.00	1610.00	252.39	213.59	465.98
2437	533	290.00	1614.00	252.99	214.12	467.11
2441	533	290.00	1618.00	253.59	214.65	468.24
2445	533	290.00	1622.00	254.19	215.18	469.37
2449	533	290.00	1626.00	254.79	215.71	470.50
2453	533	290.00	1630.00	255.40	216.24	471.64
2457	533	290.00	1634.00	256.00	216.77	472.77
2461	533	290.00	1638.00	256.60	217.30	473.90
2465	533	290.00	1642.00	257.20	217.83	475.03
2469	533	290.00	1646.00	257.80	218.36	476.16
2473	533	290.00	1650.00	258.41	218.89	477.30
2477	533	290.00	1654.00	259.01	219.42	478.43
2481	533	290.00	1658.00	259.61	219.95	479.56
2485	533	290.00	1662.00	260.21	220.48	480.69
2489	533	290.00	1666.00	260.81	221.01	481.82
2493	533	290.00	1670.00	261.42	221.54	482.96
2497	533	290.00	1674.00	262.02	222.07	484.09
2501	533	290.00	1678.00	262.62	222.60	485.22
2505	533	290.00	1682.00	263.22	223.13	486.35
2509	533	290.00	1686.00	263.82	223.66	487.48
2513	533	290.00	1690.00	264.43	224.19	488.62
2517	533	290.00	1694.00	265.03	224.72	489.75
2521	533	290.00	1698.00	265.63	225.25	490.88
2525	533	290.00	1702.00	266.23	225.78	492.01
2529	533	290.00	1706.00	266.83	226.31	493.14
2533	533	290.00	1710.00	267.44	226.84	494.28
2537	533	290.00	1714.00	268.04	227.37	495.41
2541	533	290.00	1718.00	268.64	227.90	496.54
2545	533	290.00	1722.00	269.24	228.43	497.67
2549	533	290.00	1726.00	269.84	228.96	498.80
2553	533	290.00	1730.00	270.45	229.49	499.94
2557	533	290.00	1734.00	271.05	230.02	501.07
2561	533	290.00	1738.00	271.65	230.55	502.20
2565	533	290.00	1742.00	272.25	231.08	503.33
2569	533	290.00	1746.00	272.85	231.61	504.46
2573	533	290.00	1750.00	273.46	232.14	505.60
2577	533	290.00	1754.00	274.06	232.67	506.73
2581	533	290.00	1758.00	274.66	233.20	507.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2585	533	290.00	1762.00	275.26	233.73	508.99
2589	533	290.00	1766.00	275.86	234.26	510.12
2593	533	290.00	1770.00	276.47	234.79	511.26
2597	533	290.00	1774.00	277.07	235.32	512.39
2601	533	290.00	1778.00	277.67	235.85	513.52
2605	533	290.00	1782.00	278.27	236.38	514.65
2609	533	290.00	1786.00	278.87	236.91	515.78
2613	533	290.00	1790.00	279.48	237.44	516.92
2617	533	290.00	1794.00	280.08	237.97	518.05
2621	533	290.00	1798.00	280.68	238.50	519.18
2625	533	290.00	1802.00	281.28	239.03	520.31
2629	533	290.00	1806.00	281.88	239.56	521.44
2633	533	290.00	1810.00	282.49	240.09	522.58
2637	533	290.00	1814.00	283.09	240.62	523.71
2641	533	290.00	1818.00	283.69	241.15	524.84
2645	533	290.00	1822.00	284.29	241.68	525.97
2649	533	290.00	1826.00	284.89	242.21	527.10
2653	533	290.00	1830.00	285.50	242.74	528.24
2657	533	290.00	1834.00	286.10	243.27	529.37
2661	533	290.00	1838.00	286.70	243.80	530.50
2665	533	290.00	1842.00	287.30	244.33	531.63
2669	533	290.00	1846.00	287.90	244.86	532.76
2673	533	290.00	1850.00	288.51	245.39	533.90
2677	533	290.00	1854.00	289.11	245.92	535.03
2681	533	290.00	1858.00	289.71	246.45	536.16
2685	533	290.00	1862.00	290.31	246.98	537.29
2689	533	290.00	1866.00	290.91	247.51	538.42
2693	533	290.00	1870.00	291.52	248.04	539.56
2697	533	290.00	1874.00	292.12	248.57	540.69
2701	533	290.00	1878.00	292.72	249.10	541.82
2705	533	290.00	1882.00	293.32	249.63	542.95
2709	533	290.00	1886.00	293.92	250.16	544.08
2713	533	290.00	1890.00	294.53	250.69	545.22
2717	533	290.00	1894.00	295.13	251.22	546.35
2721	533	290.00	1898.00	295.73	251.75	547.48
2725	533	290.00	1902.00	296.33	252.28	548.61
2729	533	290.00	1906.00	296.93	252.81	549.74
2733	533	290.00	1910.00	297.54	253.34	550.88
2737	533	290.00	1914.00	298.14	253.87	552.01
2741	533	290.00	1918.00	298.74	254.40	553.14
2745	533	290.00	1922.00	299.34	254.93	554.27
2749	533	290.00	1926.00	299.94	255.46	555.40
2753	533	290.00	1930.00	300.55	255.99	556.54
2757	533	290.00	1934.00	301.15	256.52	557.67
2761	533	290.00	1938.00	301.75	257.05	558.80
2765	533	290.00	1942.00	302.35	257.58	559.93
2769	533	290.00	1946.00	302.95	258.11	561.06
2773	533	290.00	1950.00	303.56	258.64	562.20
2777	533	290.00	1954.00	304.16	259.17	563.33
2781	533	290.00	1958.00	304.76	259.70	564.46
2785	533	290.00	1962.00	305.36	260.23	565.59
2789	533	290.00	1966.00	305.96	260.76	566.72
2793	533	290.00	1970.00	306.57	261.29	567.86
2797	533	290.00	1974.00	307.17	261.82	568.99
2801	533	290.00	1978.00	307.77	262.35	570.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2805	533	290.00	1982.00	308.37	262.88	571.25
2809	533	290.00	1986.00	308.97	263.41	572.38
2813	533	290.00	1990.00	309.58	263.94	573.52
2817	533	290.00	1994.00	310.18	264.47	574.65
2821	533	290.00	1998.00	310.78	265.00	575.78
2825	533	290.00	2002.00	311.38	265.53	576.91
2829	533	290.00	2006.00	311.98	266.06	578.04
2833	533	290.00	2010.00	312.59	266.59	579.18
2837	533	290.00	2014.00	313.19	267.12	580.31
2841	533	290.00	2018.00	313.79	267.65	581.44
2845	533	290.00	2022.00	314.39	268.18	582.57
2849	533	290.00	2026.00	314.99	268.71	583.70
2853	533	290.00	2030.00	315.60	269.24	584.84
2857	533	290.00	2034.00	316.20	269.77	585.97
2861	533	290.00	2038.00	316.80	270.30	587.10
2865	533	290.00	2042.00	317.40	270.83	588.23
2869	533	290.00	2046.00	318.00	271.36	589.36
2873	533	290.00	2050.00	318.61	271.89	590.50
2877	533	290.00	2054.00	319.21	272.42	591.63
2881	533	290.00	2058.00	319.81	272.95	592.76
2885	533	290.00	2062.00	320.41	273.48	593.89
2889	533	290.00	2066.00	321.01	274.01	595.02
2893	533	290.00	2070.00	321.62	274.54	596.16
2897	533	290.00	2074.00	322.22	275.07	597.29
2901	533	290.00	2078.00	322.82	275.60	598.42
2905	533	290.00	2082.00	323.42	276.13	599.55
2909	533	290.00	2086.00	324.02	276.66	600.68
2913	533	290.00	2090.00	324.63	277.19	601.82
2917	533	290.00	2094.00	325.23	277.72	602.95
2921	533	290.00	2098.00	325.83	278.25	604.08
2925	533	290.00	2102.00	326.43	278.78	605.21
2929	533	290.00	2106.00	327.03	279.31	606.34
2933	533	290.00	2110.00	327.64	279.84	607.48
2937	533	290.00	2114.00	328.24	280.37	608.61
2941	533	290.00	2118.00	328.84	280.90	609.74
2945	533	290.00	2122.00	329.44	281.43	610.87
2949	533	290.00	2126.00	330.04	281.96	612.00
2953	533	290.00	2130.00	330.65	282.49	613.14
2957	533	290.00	2134.00	331.25	283.02	614.27
2961	533	290.00	2138.00	331.85	283.55	615.40
2965	533	290.00	2142.00	332.45	284.08	616.53
2969	533	290.00	2146.00	333.05	284.61	617.66
2973	533	290.00	2150.00	333.66	285.14	618.80
2977	533	290.00	2154.00	334.26	285.67	619.93
2981	533	290.00	2158.00	334.86	286.20	621.06
2985	533	290.00	2162.00	335.46	286.73	622.19
2989	533	290.00	2166.00	336.06	287.26	623.32
2993	533	290.00	2170.00	336.67	287.79	624.46
2997	533	290.00	2174.00	337.27	288.32	625.59
3001	533	290.00	2178.00	337.87	288.85	626.72
3005	533	290.00	2182.00	338.47	289.38	627.85
3009	533	290.00	2186.00	339.07	289.91	628.98
3013	533	290.00	2190.00	339.68	290.44	630.12
3017	533	290.00	2194.00	340.28	290.97	631.25
3021	533	290.00	2198.00	340.88	291.50	632.38

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3025	533	290.00	2202.00	341.48	292.03	633.51
3029	533	290.00	2206.00	342.08	292.56	634.64
3033	533	290.00	2210.00	342.69	293.09	635.78
3037	533	290.00	2214.00	343.29	293.62	636.91
3041	533	290.00	2218.00	343.89	294.15	638.04
3045	533	290.00	2222.00	344.49	294.68	639.17
3049	533	290.00	2226.00	345.09	295.21	640.30
3053	533	290.00	2230.00	345.70	295.74	641.44
3057	533	290.00	2234.00	346.30	296.27	642.57
3061	533	290.00	2238.00	346.90	296.80	643.70
3065	533	290.00	2242.00	347.50	297.33	644.83
3069	533	290.00	2246.00	348.10	297.86	645.96
3073	533	290.00	2250.00	348.71	298.39	647.10
3077	533	290.00	2254.00	349.31	298.92	648.23
3081	533	290.00	2258.00	349.91	299.45	649.36
3085	533	290.00	2262.00	350.51	299.98	650.49
3089	533	290.00	2266.00	351.11	300.51	651.62
3093	533	290.00	2270.00	351.72	301.04	652.76
3097	533	290.00	2274.00	352.32	301.57	653.89
3101	533	290.00	2278.00	352.92	302.10	655.02
3105	533	290.00	2282.00	353.52	302.63	656.15
3109	533	290.00	2286.00	354.12	303.16	657.28
3113	533	290.00	2290.00	354.73	303.69	658.42
3117	533	290.00	2294.00	355.33	304.22	659.55
3121	533	290.00	2298.00	355.93	304.75	660.68
3125	533	290.00	2302.00	356.53	305.28	661.81
3129	533	290.00	2306.00	357.13	305.81	662.94
3133	533	290.00	2310.00	357.74	306.34	664.08
3137	533	290.00	2314.00	358.34	306.87	665.21
3141	533	290.00	2318.00	358.94	307.40	666.34
3145	533	290.00	2322.00	359.54	307.93	667.47
3149	533	290.00	2326.00	360.14	308.46	668.60
3153	533	290.00	2330.00	360.75	308.99	669.74
3157	533	290.00	2334.00	361.35	309.52	670.87
3161	533	290.00	2338.00	361.95	310.05	672.00
3165	533	290.00	2342.00	362.55	310.58	673.13
3169	533	290.00	2346.00	363.15	311.11	674.26
3173	533	290.00	2350.00	363.76	311.64	675.40
3177	533	290.00	2354.00	364.36	312.17	676.53
3181	533	290.00	2358.00	364.96	312.70	677.66
3185	533	290.00	2362.00	365.56	313.23	678.79
3189	533	290.00	2366.00	366.16	313.76	679.92
3193	533	290.00	2370.00	366.77	314.29	681.06
3197	533	290.00	2374.00	367.37	314.82	682.19
3201	533	290.00	2378.00	367.97	315.35	683.32
3205	533	290.00	2382.00	368.57	315.88	684.45
3209	533	290.00	2386.00	369.17	316.41	685.58
3213	533	290.00	2390.00	369.78	316.94	686.72
3217	533	290.00	2394.00	370.38	317.47	687.85
3221	533	290.00	2398.00	370.98	318.00	688.98
3225	533	290.00	2402.00	371.58	318.53	690.11
3229	533	290.00	2406.00	372.18	319.06	691.24
3233	533	290.00	2410.00	372.79	319.59	692.38
3237	533	290.00	2414.00	373.39	320.12	693.51
3241	533	290.00	2418.00	373.99	320.65	694.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3245	533	290.00	2422.00	374.59	321.18	695.77
3249	533	290.00	2426.00	375.19	321.71	696.90
3253	533	290.00	2430.00	375.80	322.24	698.04
3257	533	290.00	2434.00	376.40	322.77	699.17
3261	533	290.00	2438.00	377.00	323.30	700.30
3265	533	290.00	2442.00	377.60	323.83	701.43
3269	533	290.00	2446.00	378.20	324.36	702.56
3273	533	290.00	2450.00	378.81	324.89	703.70
3277	533	290.00	2454.00	379.41	325.42	704.83
3281	533	290.00	2458.00	380.01	325.95	705.96
3285	533	290.00	2462.00	380.61	326.48	707.09
3289	533	290.00	2466.00	381.21	327.01	708.22
3293	533	290.00	2470.00	381.82	327.54	709.36
3297	533	290.00	2474.00	382.42	328.07	710.49
3301	533	290.00	2478.00	383.02	328.60	711.62
3305	533	290.00	2482.00	383.62	329.13	712.75
3309	533	290.00	2486.00	384.22	329.66	713.88
3313	533	290.00	2490.00	384.83	330.19	715.02
3317	533	290.00	2494.00	385.43	330.72	716.15
3321	533	290.00	2498.00	386.03	331.25	717.28
3325	533	290.00	2502.00	386.63	331.78	718.41
3329	533	290.00	2506.00	387.23	332.31	719.54
3333	533	290.00	2510.00	387.84	332.84	720.68
3337	533	290.00	2514.00	388.44	333.37	721.81
3341	533	290.00	2518.00	389.04	333.90	722.94
3345	533	290.00	2522.00	389.64	334.43	724.07
3349	533	290.00	2526.00	390.24	334.96	725.20
3353	533	290.00	2530.00	390.85	335.49	726.34
3357	533	290.00	2534.00	391.45	336.02	727.47
3361	533	290.00	2538.00	392.05	336.55	728.60
3365	533	290.00	2542.00	392.65	337.08	729.73
3369	533	290.00	2546.00	393.25	337.61	730.86
3373	533	290.00	2550.00	393.86	338.14	732.00
3377	533	290.00	2554.00	394.46	338.67	733.13
3381	533	290.00	2558.00	395.06	339.20	734.26
3385	533	290.00	2562.00	395.66	339.73	735.39
3389	533	290.00	2566.00	396.26	340.26	736.52
3393	533	290.00	2570.00	396.87	340.79	737.66
3397	533	290.00	2574.00	397.47	341.32	738.79
3401	533	290.00	2578.00	398.07	341.85	739.92
3405	533	290.00	2582.00	398.67	342.38	741.05
3409	533	290.00	2586.00	399.27	342.91	742.18
3413	533	290.00	2590.00	399.88	343.44	743.32
3417	533	290.00	2594.00	400.48	343.97	744.45
3421	533	290.00	2598.00	401.08	344.50	745.58
3425	533	290.00	2602.00	401.68	345.03	746.71
3429	533	290.00	2606.00	402.28	345.56	747.84
3433	533	290.00	2610.00	402.89	346.09	748.98
3437	533	290.00	2614.00	403.49	346.62	750.11
3441	533	290.00	2618.00	404.09	347.15	751.24
3445	533	290.00	2622.00	404.69	347.68	752.37
3449	533	290.00	2626.00	405.29	348.21	753.50
3453	533	290.00	2630.00	405.90	348.74	754.64
3457	533	290.00	2634.00	406.50	349.27	755.77
3461	533	290.00	2638.00	407.10	349.80	756.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3465	533	290.00	2642.00	407.70	350.33	758.03
3469	533	290.00	2646.00	408.30	350.86	759.16
3473	533	290.00	2650.00	408.91	351.39	760.30
3477	533	290.00	2654.00	409.51	351.92	761.43
3481	533	290.00	2658.00	410.11	352.45	762.56
3485	533	290.00	2662.00	410.71	352.98	763.69
3489	533	290.00	2666.00	411.31	353.51	764.82
3493	533	290.00	2670.00	411.92	354.04	765.96
3497	533	290.00	2674.00	412.52	354.57	767.09
3501	533	290.00	2678.00	413.12	355.10	768.22
3505	533	290.00	2682.00	413.72	355.63	769.35
3509	533	290.00	2686.00	414.32	356.16	770.48
3513	533	290.00	2690.00	414.93	356.69	771.62
3517	533	290.00	2694.00	415.53	357.22	772.75
3521	533	290.00	2698.00	416.13	357.75	773.88
3525	533	290.00	2702.00	416.73	358.28	775.01
3529	533	290.00	2706.00	417.33	358.81	776.14
3533	533	290.00	2710.00	417.94	359.34	777.28
3537	533	290.00	2714.00	418.54	359.87	778.41
3541	533	290.00	2718.00	419.14	360.40	779.54
3545	533	290.00	2722.00	419.74	360.93	780.67
3549	533	290.00	2726.00	420.34	361.46	781.80
3553	533	290.00	2730.00	420.95	361.99	782.94
3557	533	290.00	2734.00	421.55	362.52	784.07
3561	533	290.00	2738.00	422.15	363.05	785.20
3565	533	290.00	2742.00	422.75	363.58	786.33
3569	533	290.00	2746.00	423.35	364.11	787.46
3573	533	290.00	2750.00	423.96	364.64	788.60
3577	533	290.00	2754.00	424.56	365.17	789.73
3581	533	290.00	2758.00	425.16	365.70	790.86
3585	533	290.00	2762.00	425.76	366.23	791.99
3589	533	290.00	2766.00	426.36	366.76	793.12
3593	533	290.00	2770.00	426.97	367.29	794.26
3597	533	290.00	2774.00	427.57	367.82	795.39
3601	533	290.00	2778.00	428.17	368.35	796.52
3605	533	290.00	2782.00	428.77	368.88	797.65
3609	533	290.00	2786.00	429.37	369.41	798.78
3613	533	290.00	2790.00	429.98	369.94	799.92
3617	533	290.00	2794.00	430.58	370.47	801.05
3621	533	290.00	2798.00	431.18	371.00	802.18
3625	533	290.00	2802.00	431.78	371.53	803.31
3629	533	290.00	2806.00	432.38	372.06	804.44
3633	533	290.00	2810.00	432.99	372.59	805.58
3637	533	290.00	2814.00	433.59	373.12	806.71
3641	533	290.00	2818.00	434.19	373.65	807.84
3645	533	290.00	2822.00	434.79	374.18	808.97
3649	533	290.00	2826.00	435.39	374.71	810.10
3653	533	290.00	2830.00	436.00	375.24	811.24
3657	533	290.00	2834.00	436.60	375.77	812.37
3661	533	290.00	2838.00	437.20	376.30	813.50
3665	533	290.00	2842.00	437.80	376.83	814.63
3669	533	290.00	2846.00	438.40	377.36	815.76
3673	533	290.00	2850.00	439.01	377.89	816.90
3677	533	290.00	2854.00	439.61	378.42	818.03
3681	533	290.00	2858.00	440.21	378.95	819.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3685	533	290.00	2862.00	440.81	379.48	820.29
3689	533	290.00	2866.00	441.41	380.01	821.42
3693	533	290.00	2870.00	442.02	380.54	822.56
3697	533	290.00	2874.00	442.62	381.07	823.69
3701	533	290.00	2878.00	443.22	381.60	824.82
3705	533	290.00	2882.00	443.82	382.13	825.95
3709	533	290.00	2886.00	444.42	382.66	827.08
3713	533	290.00	2890.00	445.03	383.19	828.22
3717	533	290.00	2894.00	445.63	383.72	829.35
3721	533	290.00	2898.00	446.23	384.25	830.48
3725	533	290.00	2902.00	446.83	384.78	831.61
3729	533	290.00	2906.00	447.43	385.31	832.74
3733	533	290.00	2910.00	448.04	385.84	833.88
3737	533	290.00	2914.00	448.64	386.37	835.01
3741	533	290.00	2918.00	449.24	386.90	836.14
3745	533	290.00	2922.00	449.84	387.43	837.27
3749	533	290.00	2926.00	450.44	387.96	838.40
3753	533	290.00	2930.00	451.05	388.49	839.54
3757	533	290.00	2934.00	451.65	389.02	840.67
3761	533	290.00	2938.00	452.25	389.55	841.80
3765	533	290.00	2942.00	452.85	390.08	842.93
3769	533	290.00	2946.00	453.45	390.61	844.06
3773	533	290.00	2950.00	454.06	391.14	845.20
3777	533	290.00	2954.00	454.66	391.67	846.33
3781	533	290.00	2958.00	455.26	392.20	847.46
3785	533	290.00	2962.00	455.86	392.73	848.59
3789	533	290.00	2966.00	456.46	393.26	849.72
3793	533	290.00	2970.00	457.07	393.79	850.86
3797	533	290.00	2974.00	457.67	394.32	851.99
3801	533	290.00	2978.00	458.27	394.85	853.12
3805	533	290.00	2982.00	458.87	395.38	854.25
3809	533	290.00	2986.00	459.47	395.91	855.38
3813	533	290.00	2990.00	460.08	396.44	856.52
3817	533	290.00	2994.00	460.68	396.97	857.65
3821	533	290.00	2998.00	461.28	397.50	858.78
3825	533	290.00	3002.00	461.88	398.03	859.91
3829	533	290.00	3006.00	462.48	398.56	861.04
3833	533	290.00	3010.00	463.09	399.09	862.18
3837	533	290.00	3014.00	463.69	399.62	863.31
3841	533	290.00	3018.00	464.29	400.15	864.44
3845	533	290.00	3022.00	464.89	400.68	865.57
3849	533	290.00	3026.00	465.49	401.21	866.70
3853	533	290.00	3030.00	466.10	401.74	867.84
3857	533	290.00	3034.00	466.70	402.27	868.97
3861	533	290.00	3038.00	467.30	402.80	870.10
3865	533	290.00	3042.00	467.90	403.33	871.23
3869	533	290.00	3046.00	468.50	403.86	872.36
3873	533	290.00	3050.00	469.11	404.39	873.50
3877	533	290.00	3054.00	469.71	404.92	874.63
3881	533	290.00	3058.00	470.31	405.45	875.76
3885	533	290.00	3062.00	470.91	405.98	876.89
3889	533	290.00	3066.00	471.51	406.51	878.02
3893	533	290.00	3070.00	472.12	407.04	879.16
3897	533	290.00	3074.00	472.72	407.57	880.29
3901	533	290.00	3078.00	473.32	408.10	881.42

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3905	533	290.00	3082.00	473.92	408.63	882.55
3909	533	290.00	3086.00	474.52	409.16	883.68
3913	533	290.00	3090.00	475.13	409.69	884.82
3917	533	290.00	3094.00	475.73	410.22	885.95
3921	533	290.00	3098.00	476.33	410.75	887.08
3925	533	290.00	3102.00	476.93	411.28	888.21
3929	533	290.00	3106.00	477.53	411.81	889.34
3933	533	290.00	3110.00	478.14	412.34	890.48
3937	533	290.00	3114.00	478.74	412.87	891.61
3941	533	290.00	3118.00	479.34	413.40	892.74
3945	533	290.00	3122.00	479.94	413.93	893.87
3949	533	290.00	3126.00	480.54	414.46	895.00
3953	533	290.00	3130.00	481.15	414.99	896.14
3957	533	290.00	3134.00	481.75	415.52	897.27
3961	533	290.00	3138.00	482.35	416.05	898.40
3965	533	290.00	3142.00	482.95	416.58	899.53
3969	533	290.00	3146.00	483.55	417.11	900.66
3973	533	290.00	3150.00	484.16	417.64	901.80
3977	533	290.00	3154.00	484.76	418.17	902.93
3981	533	290.00	3158.00	485.36	418.70	904.06
3985	533	290.00	3162.00	485.96	419.23	905.19
3989	533	290.00	3166.00	486.56	419.76	906.32
3993	533	290.00	3170.00	487.17	420.29	907.46
3997	533	290.00	3174.00	487.77	420.82	908.59
4001	533	290.00	3178.00	488.37	421.35	909.72
4005	533	290.00	3182.00	488.97	421.88	910.85
4009	533	290.00	3186.00	489.57	422.41	911.98
4013	533	290.00	3190.00	490.18	422.94	913.12
4017	533	290.00	3194.00	490.78	423.47	914.25
4021	533	290.00	3198.00	491.38	424.00	915.38
4025	533	290.00	3202.00	491.98	424.53	916.51
4029	533	290.00	3206.00	492.58	425.06	917.64
4033	533	290.00	3210.00	493.19	425.59	918.78
4037	533	290.00	3214.00	493.79	426.12	919.91
4041	533	290.00	3218.00	494.39	426.65	921.04
4045	533	290.00	3222.00	494.99	427.18	922.17
4049	533	290.00	3226.00	495.59	427.71	923.30
4053	533	290.00	3230.00	496.20	428.24	924.44
4057	533	290.00	3234.00	496.80	428.77	925.57
4061	533	290.00	3238.00	497.40	429.30	926.70
4065	533	290.00	3242.00	498.00	429.83	927.83
4069	533	290.00	3246.00	498.60	430.36	928.96
4073	533	290.00	3250.00	499.21	430.89	930.10
4077	533	290.00	3254.00	499.81	431.42	931.23
4081	533	290.00	3258.00	500.41	431.95	932.36
4085	533	290.00	3262.00	501.01	432.48	933.49
4089	533	290.00	3266.00	501.61	433.01	934.62
4093	533	290.00	3270.00	502.22	433.54	935.76
4097	533	290.00	3274.00	502.82	434.07	936.89
4101	533	290.00	3278.00	503.42	434.60	938.02
4105	533	290.00	3282.00	504.02	435.13	939.15
4109	533	290.00	3286.00	504.62	435.66	940.28
4113	533	290.00	3290.00	505.23	436.19	941.42
4117	533	290.00	3294.00	505.83	436.72	942.55
4121	533	290.00	3298.00	506.43	437.25	943.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4125	533	290.00	3302.00	507.03	437.78	944.81
4129	533	290.00	3306.00	507.63	438.31	945.94
4133	533	290.00	3310.00	508.24	438.84	947.08
4137	533	290.00	3314.00	508.84	439.37	948.21
4141	533	290.00	3318.00	509.44	439.90	949.34
4145	533	290.00	3322.00	510.04	440.43	950.47
4149	533	290.00	3326.00	510.64	440.96	951.60
4153	533	290.00	3330.00	511.25	441.49	952.74
4157	533	290.00	3334.00	511.85	442.02	953.87
4161	533	290.00	3338.00	512.45	442.55	955.00
4165	533	290.00	3342.00	513.05	443.08	956.13
4169	533	290.00	3346.00	513.65	443.61	957.26
4173	533	290.00	3350.00	514.26	444.14	958.40
4177	533	290.00	3354.00	514.86	444.67	959.53
4181	533	290.00	3358.00	515.46	445.20	960.66
4185	533	290.00	3362.00	516.06	445.73	961.79
4189	533	290.00	3366.00	516.36	445.99	962.35

If the employee's gross pay is over £4,189, go to page 282.

Weekly table for standard rate NICs where employer is eligible to claim Freeports employer NIC relief for use from 6 April 2022 to 5 April 2023

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'F' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.20	0.20
192	123	67.00	2.00	0.00	0.33	0.33
193	123	67.00	3.00	0.00	0.46	0.46
194	123	67.00	4.00	0.00	0.60	0.60
195	123	67.00	5.00	0.00	0.73	0.73
196	123	67.00	6.00	0.00	0.86	0.86
197	123	67.00	7.00	0.00	0.99	0.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	0.00	1.13	1.13
199	123	67.00	9.00	0.00	1.26	1.26
200	123	67.00	10.00	0.00	1.39	1.39
201	123	67.00	11.00	0.00	1.52	1.52
202	123	67.00	12.00	0.00	1.66	1.66
203	123	67.00	13.00	0.00	1.79	1.79
204	123	67.00	14.00	0.00	1.92	1.92
205	123	67.00	15.00	0.00	2.05	2.05
206	123	67.00	16.00	0.00	2.19	2.19
207	123	67.00	17.00	0.00	2.32	2.32
208	123	67.00	18.00	0.00	2.45	2.45
209	123	67.00	19.00	0.00	2.58	2.58
210	123	67.00	20.00	0.00	2.72	2.72
211	123	67.00	21.00	0.00	2.85	2.85
212	123	67.00	22.00	0.00	2.98	2.98
213	123	67.00	23.00	0.00	3.11	3.11
214	123	67.00	24.00	0.00	3.25	3.25
215	123	67.00	25.00	0.00	3.38	3.38
216	123	67.00	26.00	0.00	3.51	3.51
217	123	67.00	27.00	0.00	3.64	3.64
218	123	67.00	28.00	0.00	3.78	3.78
219	123	67.00	29.00	0.00	3.91	3.91
220	123	67.00	30.00	0.00	4.04	4.04
221	123	67.00	31.00	0.00	4.17	4.17
222	123	67.00	32.00	0.00	4.31	4.31
223	123	67.00	33.00	0.00	4.44	4.44
224	123	67.00	34.00	0.00	4.57	4.57
225	123	67.00	35.00	0.00	4.70	4.70
226	123	67.00	36.00	0.00	4.84	4.84
227	123	67.00	37.00	0.00	4.97	4.97
228	123	67.00	38.00	0.00	5.10	5.10
229	123	67.00	39.00	0.00	5.23	5.23
230	123	67.00	40.00	0.00	5.37	5.37
231	123	67.00	41.00	0.00	5.50	5.50
232	123	67.00	42.00	0.00	5.63	5.63
233	123	67.00	43.00	0.00	5.76	5.76
234	123	67.00	44.00	0.00	5.90	5.90
235	123	67.00	45.00	0.00	6.03	6.03
236	123	67.00	46.00	0.00	6.16	6.16
237	123	67.00	47.00	0.00	6.29	6.29
238	123	67.00	48.00	0.00	6.43	6.43
239	123	67.00	49.00	0.00	6.56	6.56
240	123	67.00	50.00	0.00	6.69	6.69
241	123	67.00	51.00	0.00	6.82	6.82
242	123	67.00	52.00	0.00	6.96	6.96
243	123	67.00	53.00	0.00	7.09	7.09
244	123	67.00	54.00	0.00	7.22	7.22
245	123	67.00	55.00	0.00	7.35	7.35
246	123	67.00	56.00	0.00	7.49	7.49
247	123	67.00	57.00	0.00	7.62	7.62
248	123	67.00	58.00	0.00	7.75	7.75
249	123	67.00	59.00	0.00	7.88	7.88
250	123	67.00	60.00	0.00	8.02	8.02
251	123	67.00	61.00	0.00	8.15	8.15
252	123	67.00	62.00	0.00	8.28	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	0.00	8.41	8.41
254	123	67.00	64.00	0.00	8.55	8.55
255	123	67.00	65.00	0.00	8.68	8.68
256	123	67.00	66.00	0.00	8.81	8.81
257	123	67.00	67.00	0.00	8.94	8.94
258	123	67.00	68.00	0.00	9.08	9.08
259	123	67.00	69.00	0.00	9.21	9.21
260	123	67.00	70.00	0.00	9.34	9.34
261	123	67.00	71.00	0.00	9.47	9.47
262	123	67.00	72.00	0.00	9.61	9.61
263	123	67.00	73.00	0.00	9.74	9.74
264	123	67.00	74.00	0.00	9.87	9.87
265	123	67.00	75.00	0.00	10.00	10.00
266	123	67.00	76.00	0.00	10.14	10.14
267	123	67.00	77.00	0.00	10.27	10.27
268	123	67.00	78.00	0.00	10.40	10.40
269	123	67.00	79.00	0.00	10.53	10.53
270	123	67.00	80.00	0.00	10.67	10.67
271	123	67.00	81.00	0.00	10.80	10.80
272	123	67.00	82.00	0.00	10.93	10.93
273	123	67.00	83.00	0.00	11.06	11.06
274	123	67.00	84.00	0.00	11.20	11.20
275	123	67.00	85.00	0.00	11.33	11.33
276	123	67.00	86.00	0.00	11.46	11.46
277	123	67.00	87.00	0.00	11.59	11.59
278	123	67.00	88.00	0.00	11.73	11.73
279	123	67.00	89.00	0.00	11.86	11.86
280	123	67.00	90.00	0.00	11.99	11.99
281	123	67.00	91.00	0.00	12.12	12.12
282	123	67.00	92.00	0.00	12.26	12.26
283	123	67.00	93.00	0.00	12.39	12.39
284	123	67.00	94.00	0.00	12.52	12.52
285	123	67.00	95.00	0.00	12.65	12.65
286	123	67.00	96.00	0.00	12.79	12.79
287	123	67.00	97.00	0.00	12.92	12.92
288	123	67.00	98.00	0.00	13.05	13.05
289	123	67.00	99.00	0.00	13.18	13.18
290	123	67.00	100.00	0.00	13.32	13.32
291	123	67.00	101.00	0.00	13.45	13.45
292	123	67.00	102.00	0.00	13.58	13.58
293	123	67.00	103.00	0.00	13.71	13.71
294	123	67.00	104.00	0.00	13.85	13.85
295	123	67.00	105.00	0.00	13.98	13.98
296	123	67.00	106.00	0.00	14.11	14.11
297	123	67.00	107.00	0.00	14.24	14.24
298	123	67.00	108.00	0.00	14.38	14.38
299	123	67.00	109.00	0.00	14.51	14.51
300	123	67.00	110.00	0.00	14.64	14.64
301	123	67.00	111.00	0.00	14.77	14.77
302	123	67.00	112.00	0.00	14.91	14.91
303	123	67.00	113.00	0.00	15.04	15.04
304	123	67.00	114.00	0.00	15.17	15.17
305	123	67.00	115.00	0.00	15.30	15.30
306	123	67.00	116.00	0.00	15.44	15.44
307	123	67.00	117.00	0.00	15.57	15.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	0.00	15.70	15.70
309	123	67.00	119.00	0.00	15.83	15.83
310	123	67.00	120.00	0.00	15.97	15.97
311	123	67.00	121.00	0.00	16.10	16.10
312	123	67.00	122.00	0.00	16.23	16.23
313	123	67.00	123.00	0.00	16.36	16.36
314	123	67.00	124.00	0.00	16.50	16.50
315	123	67.00	125.00	0.00	16.63	16.63
316	123	67.00	126.00	0.00	16.76	16.76
317	123	67.00	127.00	0.00	16.89	16.89
318	123	67.00	128.00	0.00	17.03	17.03
319	123	67.00	129.00	0.00	17.16	17.16
320	123	67.00	130.00	0.00	17.29	17.29
321	123	67.00	131.00	0.00	17.42	17.42
322	123	67.00	132.00	0.00	17.56	17.56
323	123	67.00	133.00	0.00	17.69	17.69
324	123	67.00	134.00	0.00	17.82	17.82
325	123	67.00	135.00	0.00	17.95	17.95
326	123	67.00	136.00	0.00	18.09	18.09
327	123	67.00	137.00	0.00	18.22	18.22
328	123	67.00	138.00	0.00	18.35	18.35
329	123	67.00	139.00	0.00	18.48	18.48
330	123	67.00	140.00	0.00	18.62	18.62
331	123	67.00	141.00	0.00	18.75	18.75
332	123	67.00	142.00	0.00	18.88	18.88
333	123	67.00	143.00	0.00	19.01	19.01
334	123	67.00	144.00	0.00	19.15	19.15
335	123	67.00	145.00	0.00	19.28	19.28
336	123	67.00	146.00	0.00	19.41	19.41
337	123	67.00	147.00	0.00	19.54	19.54
338	123	67.00	148.00	0.00	19.68	19.68
339	123	67.00	149.00	0.00	19.81	19.81
340	123	67.00	150.00	0.00	19.94	19.94
341	123	67.00	151.00	0.00	20.07	20.07
342	123	67.00	152.00	0.00	20.21	20.21
343	123	67.00	153.00	0.00	20.34	20.34
344	123	67.00	154.00	0.00	20.47	20.47
345	123	67.00	155.00	0.00	20.60	20.60
346	123	67.00	156.00	0.00	20.74	20.74
347	123	67.00	157.00	0.00	20.87	20.87
348	123	67.00	158.00	0.00	21.00	21.00
349	123	67.00	159.00	0.00	21.13	21.13
350	123	67.00	160.00	0.00	21.27	21.27
351	123	67.00	161.00	0.00	21.40	21.40
352	123	67.00	162.00	0.00	21.53	21.53
353	123	67.00	163.00	0.00	21.66	21.66
354	123	67.00	164.00	0.00	21.80	21.80
355	123	67.00	165.00	0.00	21.93	21.93
356	123	67.00	166.00	0.00	22.06	22.06
357	123	67.00	167.00	0.00	22.19	22.19
358	123	67.00	168.00	0.00	22.33	22.33
359	123	67.00	169.00	0.00	22.46	22.46
360	123	67.00	170.00	0.00	22.59	22.59
361	123	67.00	171.00	0.00	22.72	22.72
362	123	67.00	172.00	0.00	22.86	22.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
363	123	67.00	173.00	0.00	22.99	22.99
364	123	67.00	174.00	0.00	23.12	23.12
365	123	67.00	175.00	0.00	23.25	23.25
366	123	67.00	176.00	0.00	23.39	23.39
367	123	67.00	177.00	0.00	23.52	23.52
368	123	67.00	178.00	0.00	23.65	23.65
369	123	67.00	179.00	0.00	23.78	23.78
370	123	67.00	180.00	0.00	23.92	23.92
371	123	67.00	181.00	0.00	24.05	24.05
372	123	67.00	182.00	0.00	24.18	24.18
373	123	67.00	183.00	0.00	24.31	24.31
374	123	67.00	184.00	0.00	24.45	24.45
375	123	67.00	185.00	0.00	24.58	24.58
376	123	67.00	186.00	0.00	24.71	24.71
377	123	67.00	187.00	0.00	24.84	24.84
378	123	67.00	188.00	0.00	24.98	24.98
379	123	67.00	189.00	0.00	25.11	25.11
380	123	67.00	190.00	0.00	25.24	25.24
381	123	67.00	191.00	0.00	25.37	25.37
382	123	67.00	192.00	0.00	25.51	25.51
383	123	67.00	193.00	0.00	25.64	25.64
384	123	67.00	194.00	0.00	25.77	25.77
385	123	67.00	195.00	0.00	25.90	25.90
386	123	67.00	196.00	0.00	26.04	26.04
387	123	67.00	197.00	0.00	26.17	26.17
388	123	67.00	198.00	0.00	26.30	26.30
389	123	67.00	199.00	0.00	26.43	26.43
390	123	67.00	200.00	0.00	26.57	26.57
391	123	67.00	201.00	0.00	26.70	26.70
392	123	67.00	202.00	0.00	26.83	26.83
393	123	67.00	203.00	0.00	26.96	26.96
394	123	67.00	204.00	0.00	27.10	27.10
395	123	67.00	205.00	0.00	27.23	27.23
396	123	67.00	206.00	0.00	27.36	27.36
397	123	67.00	207.00	0.00	27.49	27.49
398	123	67.00	208.00	0.00	27.63	27.63
399	123	67.00	209.00	0.00	27.76	27.76
400	123	67.00	210.00	0.00	27.89	27.89
401	123	67.00	211.00	0.00	28.02	28.02
402	123	67.00	212.00	0.00	28.16	28.16
403	123	67.00	213.00	0.00	28.29	28.29
404	123	67.00	214.00	0.00	28.42	28.42
405	123	67.00	215.00	0.00	28.55	28.55
406	123	67.00	216.00	0.00	28.69	28.69
407	123	67.00	217.00	0.00	28.82	28.82
408	123	67.00	218.00	0.00	28.95	28.95
409	123	67.00	219.00	0.00	29.08	29.08
410	123	67.00	220.00	0.00	29.22	29.22
411	123	67.00	221.00	0.00	29.35	29.35
412	123	67.00	222.00	0.00	29.48	29.48
413	123	67.00	223.00	0.00	29.61	29.61
414	123	67.00	224.00	0.00	29.75	29.75
415	123	67.00	225.00	0.00	29.88	29.88
416	123	67.00	226.00	0.00	30.01	30.01
417	123	67.00	227.00	0.00	30.14	30.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	0.00	30.28	30.28
419	123	67.00	229.00	0.00	30.41	30.41
420	123	67.00	230.00	0.00	30.54	30.54
421	123	67.00	231.00	0.00	30.67	30.67
422	123	67.00	232.00	0.00	30.81	30.81
423	123	67.00	233.00	0.00	30.94	30.94
424	123	67.00	234.00	0.00	31.07	31.07
425	123	67.00	235.00	0.00	31.20	31.20
426	123	67.00	236.00	0.00	31.34	31.34
427	123	67.00	237.00	0.00	31.47	31.47
428	123	67.00	238.00	0.00	31.60	31.60
429	123	67.00	239.00	0.00	31.73	31.73
430	123	67.00	240.00	0.00	31.87	31.87
431	123	67.00	241.00	0.00	32.00	32.00
432	123	67.00	242.00	0.00	32.13	32.13
433	123	67.00	243.00	0.00	32.26	32.26
434	123	67.00	244.00	0.00	32.40	32.40
435	123	67.00	245.00	0.00	32.53	32.53
436	123	67.00	246.00	0.00	32.66	32.66
437	123	67.00	247.00	0.00	32.79	32.79
438	123	67.00	248.00	0.00	32.93	32.93
439	123	67.00	249.00	0.00	33.06	33.06
440	123	67.00	250.00	0.00	33.19	33.19
441	123	67.00	251.00	0.00	33.32	33.32
442	123	67.00	252.00	0.00	33.46	33.46
443	123	67.00	253.00	0.00	33.59	33.59
444	123	67.00	254.00	0.00	33.72	33.72
445	123	67.00	255.00	0.00	33.85	33.85
446	123	67.00	256.00	0.00	33.99	33.99
447	123	67.00	257.00	0.00	34.12	34.12
448	123	67.00	258.00	0.00	34.25	34.25
449	123	67.00	259.00	0.00	34.38	34.38
450	123	67.00	260.00	0.00	34.52	34.52
451	123	67.00	261.00	0.00	34.65	34.65
452	123	67.00	262.00	0.00	34.78	34.78
453	123	67.00	263.00	0.00	34.91	34.91
454	123	67.00	264.00	0.00	35.05	35.05
455	123	67.00	265.00	0.00	35.18	35.18
456	123	67.00	266.00	0.00	35.31	35.31
457	123	67.00	267.00	0.00	35.44	35.44
458	123	67.00	268.00	0.00	35.58	35.58
459	123	67.00	269.00	0.00	35.71	35.71
460	123	67.00	270.00	0.00	35.84	35.84
461	123	67.00	271.00	0.00	35.97	35.97
462	123	67.00	272.00	0.00	36.11	36.11
463	123	67.00	273.00	0.00	36.24	36.24
464	123	67.00	274.00	0.00	36.37	36.37
465	123	67.00	275.00	0.00	36.50	36.50
466	123	67.00	276.00	0.00	36.64	36.64
467	123	67.00	277.00	0.00	36.77	36.77
468	123	67.00	278.00	0.00	36.90	36.90
469	123	67.00	279.00	0.00	37.03	37.03
470	123	67.00	280.00	0.00	37.17	37.17
471	123	67.00	281.00	0.00	37.30	37.30
472	123	67.00	282.00	0.00	37.43	37.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
473	123	67.00	283.00	0.00	37.56	37.56
474	123	67.00	284.00	0.00	37.70	37.70
475	123	67.00	285.00	0.00	37.83	37.83
476	123	67.00	286.00	0.00	37.96	37.96
477	123	67.00	287.00	0.00	38.09	38.09
478	123	67.00	288.00	0.00	38.23	38.23
479	123	67.00	289.00	0.00	38.36	38.36
480	123	67.00	290.00	0.00	38.49	38.49
481	123	67.00	291.00	0.00	38.62	38.62
482	123	67.00	292.00	0.22	38.76	38.98
483	123	67.00	293.00	0.38	38.89	39.27
484	123	67.00	294.00	0.53	39.02	39.55
485	123	67.00	295.00	0.68	39.15	39.83
486	123	67.00	296.00	0.83	39.29	40.12
487	123	67.00	297.00	0.98	39.42	40.40
488	123	67.00	298.00	1.13	39.55	40.68
489	123	67.00	299.00	1.28	39.68	40.96
490	123	67.00	300.00	1.43	39.82	41.25
491	123	67.00	301.00	1.58	39.95	41.53
492	123	67.00	302.00	1.73	40.08	41.81
493	123	67.00	303.00	1.88	40.21	42.09
494	123	67.00	304.00	2.03	40.35	42.38
495	123	67.00	305.00	2.18	40.48	42.66
496	123	67.00	306.00	2.33	40.61	42.94
497	123	67.00	307.00	2.48	40.74	43.22
498	123	67.00	308.00	2.63	40.88	43.51
499	123	67.00	309.00	2.78	41.01	43.79
500	123	67.00	310.00	2.93	41.14	44.07
501	123	67.00	311.00	3.08	41.27	44.35
502	123	67.00	312.00	3.23	41.41	44.64
503	123	67.00	313.00	3.39	41.54	44.93
504	123	67.00	314.00	3.54	41.67	45.21
505	123	67.00	315.00	3.69	41.80	45.49
506	123	67.00	316.00	3.84	41.94	45.78
507	123	67.00	317.00	3.99	42.07	46.06
508	123	67.00	318.00	4.14	42.20	46.34
509	123	67.00	319.00	4.29	42.33	46.62
510	123	67.00	320.00	4.44	42.47	46.91
511	123	67.00	321.00	4.59	42.60	47.19
512	123	67.00	322.00	4.74	42.73	47.47
513	123	67.00	323.00	4.89	42.86	47.75
514	123	67.00	324.00	5.04	43.00	48.04
515	123	67.00	325.00	5.19	43.13	48.32
516	123	67.00	326.00	5.34	43.26	48.60
517	123	67.00	327.00	5.49	43.39	48.88
518	123	67.00	328.00	5.64	43.53	49.17
519	123	67.00	329.00	5.79	43.66	49.45
520	123	67.00	330.00	5.94	43.79	49.73
521	123	67.00	331.00	6.09	43.92	50.01
522	123	67.00	332.00	6.24	44.06	50.30
523	123	67.00	333.00	6.40	44.19	50.59
524	123	67.00	334.00	6.55	44.32	50.87
525	123	67.00	335.00	6.70	44.45	51.15
526	123	67.00	336.00	6.85	44.59	51.44
527	123	67.00	337.00	7.00	44.72	51.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
528	123	67.00	338.00	7.15	44.85	52.00
529	123	67.00	339.00	7.30	44.98	52.28
530	123	67.00	340.00	7.45	45.12	52.57
531	123	67.00	341.00	7.60	45.25	52.85
532	123	67.00	342.00	7.75	45.38	53.13
533	123	67.00	343.00	7.90	45.51	53.41
534	123	67.00	344.00	8.05	45.65	53.70
535	123	67.00	345.00	8.20	45.78	53.98
536	123	67.00	346.00	8.35	45.91	54.26
537	123	67.00	347.00	8.50	46.04	54.54
538	123	67.00	348.00	8.65	46.18	54.83
539	123	67.00	349.00	8.80	46.31	55.11
540	123	67.00	350.00	8.95	46.44	55.39
541	123	67.00	351.00	9.10	46.57	55.67
542	123	67.00	352.00	9.25	46.71	55.96
543	123	67.00	353.00	9.41	46.84	56.25
544	123	67.00	354.00	9.56	46.97	56.53
545	123	67.00	355.00	9.71	47.10	56.81
546	123	67.00	356.00	9.86	47.24	57.10
547	123	67.00	357.00	10.01	47.37	57.38
548	123	67.00	358.00	10.16	47.50	57.66
549	123	67.00	359.00	10.31	47.63	57.94
550	123	67.00	360.00	10.46	47.77	58.23
551	123	67.00	361.00	10.61	47.90	58.51
552	123	67.00	362.00	10.76	48.03	58.79
553	123	67.00	363.00	10.91	48.16	59.07
554	123	67.00	364.00	11.06	48.30	59.36
555	123	67.00	365.00	11.21	48.43	59.64
556	123	67.00	366.00	11.36	48.56	59.92
557	123	67.00	367.00	11.51	48.69	60.20
558	123	67.00	368.00	11.66	48.83	60.49
559	123	67.00	369.00	11.81	48.96	60.77
560	123	67.00	370.00	11.96	49.09	61.05
561	123	67.00	371.00	12.11	49.22	61.33
562	123	67.00	372.00	12.26	49.36	61.62
563	123	67.00	373.00	12.42	49.49	61.91
564	123	67.00	374.00	12.57	49.62	62.19
565	123	67.00	375.00	12.72	49.75	62.47
566	123	67.00	376.00	12.87	49.89	62.76
567	123	67.00	377.00	13.02	50.02	63.04
568	123	67.00	378.00	13.17	50.15	63.32
569	123	67.00	379.00	13.32	50.28	63.60
570	123	67.00	380.00	13.47	50.42	63.89
571	123	67.00	381.00	13.62	50.55	64.17
572	123	67.00	382.00	13.77	50.68	64.45
573	123	67.00	383.00	13.92	50.81	64.73
574	123	67.00	384.00	14.07	50.95	65.02
575	123	67.00	385.00	14.22	51.08	65.30
576	123	67.00	386.00	14.37	51.21	65.58
577	123	67.00	387.00	14.52	51.34	65.86
578	123	67.00	388.00	14.67	51.48	66.15
579	123	67.00	389.00	14.82	51.61	66.43
580	123	67.00	390.00	14.97	51.74	66.71
581	123	67.00	391.00	15.12	51.87	66.99
582	123	67.00	392.00	15.27	52.01	67.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
583	123	67.00	393.00	15.43	52.14	67.57
584	123	67.00	394.00	15.58	52.27	67.85
585	123	67.00	395.00	15.73	52.40	68.13
586	123	67.00	396.00	15.88	52.54	68.42
587	123	67.00	397.00	16.03	52.67	68.70
588	123	67.00	398.00	16.18	52.80	68.98
589	123	67.00	399.00	16.33	52.93	69.26
590	123	67.00	400.00	16.48	53.07	69.55
591	123	67.00	401.00	16.63	53.20	69.83
592	123	67.00	402.00	16.78	53.33	70.11
593	123	67.00	403.00	16.93	53.46	70.39
594	123	67.00	404.00	17.08	53.60	70.68
595	123	67.00	405.00	17.23	53.73	70.96
596	123	67.00	406.00	17.38	53.86	71.24
597	123	67.00	407.00	17.53	53.99	71.52
598	123	67.00	408.00	17.68	54.13	71.81
599	123	67.00	409.00	17.83	54.26	72.09
600	123	67.00	410.00	17.98	54.39	72.37
601	123	67.00	411.00	18.13	54.52	72.65
602	123	67.00	412.00	18.28	54.66	72.94
603	123	67.00	413.00	18.44	54.79	73.23
604	123	67.00	414.00	18.59	54.92	73.51
605	123	67.00	415.00	18.74	55.05	73.79
606	123	67.00	416.00	18.89	55.19	74.08
607	123	67.00	417.00	19.04	55.32	74.36
608	123	67.00	418.00	19.19	55.45	74.64
609	123	67.00	419.00	19.34	55.58	74.92
610	123	67.00	420.00	19.49	55.72	75.21
611	123	67.00	421.00	19.64	55.85	75.49
612	123	67.00	422.00	19.79	55.98	75.77
613	123	67.00	423.00	19.94	56.11	76.05
614	123	67.00	424.00	20.09	56.25	76.34
615	123	67.00	425.00	20.24	56.38	76.62
616	123	67.00	426.00	20.39	56.51	76.90
617	123	67.00	427.00	20.54	56.64	77.18
618	123	67.00	428.00	20.69	56.78	77.47
619	123	67.00	429.00	20.84	56.91	77.75
620	123	67.00	430.00	20.99	57.04	78.03
621	123	67.00	431.00	21.14	57.17	78.31
622	123	67.00	432.00	21.29	57.31	78.60
623	123	67.00	433.00	21.45	57.44	78.89
624	123	67.00	434.00	21.60	57.57	79.17
625	123	67.00	435.00	21.75	57.70	79.45
626	123	67.00	436.00	21.90	57.84	79.74
627	123	67.00	437.00	22.05	57.97	80.02
628	123	67.00	438.00	22.20	58.10	80.30
629	123	67.00	439.00	22.35	58.23	80.58
630	123	67.00	440.00	22.50	58.37	80.87
631	123	67.00	441.00	22.65	58.50	81.15
632	123	67.00	442.00	22.80	58.63	81.43
633	123	67.00	443.00	22.95	58.76	81.71
634	123	67.00	444.00	23.10	58.90	82.00
635	123	67.00	445.00	23.25	59.03	82.28
636	123	67.00	446.00	23.40	59.16	82.56
637	123	67.00	447.00	23.55	59.29	82.84

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
638	123	67.00	448.00	23.70	59.43	83.13
639	123	67.00	449.00	23.85	59.56	83.41
640	123	67.00	450.00	24.00	59.69	83.69
641	123	67.00	451.00	24.15	59.82	83.97
642	123	67.00	452.00	24.30	59.96	84.26
643	123	67.00	453.00	24.46	60.09	84.55
644	123	67.00	454.00	24.61	60.22	84.83
645	123	67.00	455.00	24.76	60.35	85.11
646	123	67.00	456.00	24.91	60.49	85.40
647	123	67.00	457.00	25.06	60.62	85.68
648	123	67.00	458.00	25.21	60.75	85.96
649	123	67.00	459.00	25.36	60.88	86.24
650	123	67.00	460.00	25.51	61.02	86.53
651	123	67.00	461.00	25.66	61.15	86.81
652	123	67.00	462.00	25.81	61.28	87.09
653	123	67.00	463.00	25.96	61.41	87.37
654	123	67.00	464.00	26.11	61.55	87.66
655	123	67.00	465.00	26.26	61.68	87.94
656	123	67.00	466.00	26.41	61.81	88.22
657	123	67.00	467.00	26.56	61.94	88.50
658	123	67.00	468.00	26.71	62.08	88.79
659	123	67.00	469.00	26.86	62.21	89.07
660	123	67.00	470.00	27.01	62.34	89.35
661	123	67.00	471.00	27.16	62.47	89.63
662	123	67.00	472.00	27.31	62.61	89.92
663	123	67.00	473.00	27.47	62.74	90.21
664	123	67.00	474.00	27.62	62.87	90.49
665	123	67.00	475.00	27.77	63.00	90.77
666	123	67.00	476.00	27.92	63.14	91.06
667	123	67.00	477.00	28.07	63.27	91.34
668	123	67.00	478.00	28.22	63.40	91.62
669	123	67.00	479.00	28.37	63.53	91.90
670	123	67.00	480.00	28.52	63.67	92.19
671	123	67.00	481.00	28.67	63.80	92.47
672	123	67.00	482.00	28.82	63.93	92.75
673	123	67.00	483.00	28.97	64.06	93.03
674	123	67.00	484.00	29.12	64.20	93.32
675	123	67.00	485.00	29.27	64.33	93.60
676	123	67.00	486.00	29.42	64.46	93.88
677	123	67.00	487.00	29.57	64.59	94.16
678	123	67.00	488.00	29.72	64.73	94.45
679	123	67.00	489.00	29.87	64.86	94.73
680	123	67.00	490.00	30.02	64.99	95.01
681	123	67.00	491.00	30.17	65.12	95.29
682	123	67.00	492.00	30.32	65.26	95.58
683	123	67.00	493.00	30.48	65.39	95.87
684	123	67.00	494.00	30.63	65.52	96.15
685	123	67.00	495.00	30.78	65.65	96.43
686	123	67.00	496.00	30.93	65.79	96.72
687	123	67.00	497.00	31.08	65.92	97.00
688	123	67.00	498.00	31.23	66.05	97.28
689	123	67.00	499.00	31.38	66.18	97.56
690	123	67.00	500.00	31.53	66.32	97.85
691	123	67.00	501.00	31.68	66.45	98.13
692	123	67.00	502.00	31.83	66.58	98.41

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
693	123	67.00	503.00	31.98	66.71	98.69
694	123	67.00	504.00	32.13	66.85	98.98
695	123	67.00	505.00	32.28	66.98	99.26
696	123	67.00	506.00	32.43	67.11	99.54
697	123	67.00	507.00	32.58	67.24	99.82
698	123	67.00	508.00	32.73	67.38	100.11
699	123	67.00	509.00	32.88	67.51	100.39
700	123	67.00	510.00	33.03	67.64	100.67
701	123	67.00	511.00	33.18	67.77	100.95
702	123	67.00	512.00	33.33	67.91	101.24
703	123	67.00	513.00	33.49	68.04	101.53
704	123	67.00	514.00	33.64	68.17	101.81
705	123	67.00	515.00	33.79	68.30	102.09
706	123	67.00	516.00	33.94	68.44	102.38
707	123	67.00	517.00	34.09	68.57	102.66
708	123	67.00	518.00	34.24	68.70	102.94
709	123	67.00	519.00	34.39	68.83	103.22
710	123	67.00	520.00	34.54	68.97	103.51
711	123	67.00	521.00	34.69	69.10	103.79
712	123	67.00	522.00	34.84	69.23	104.07
713	123	67.00	523.00	34.99	69.36	104.35
714	123	67.00	524.00	35.14	69.50	104.64
715	123	67.00	525.00	35.29	69.63	104.92
716	123	67.00	526.00	35.44	69.76	105.20
717	123	67.00	527.00	35.59	69.89	105.48
718	123	67.00	528.00	35.74	70.03	105.77
719	123	67.00	529.00	35.89	70.16	106.05
720	123	67.00	530.00	36.04	70.29	106.33
721	123	67.00	531.00	36.19	70.42	106.61
722	123	67.00	532.00	36.34	70.56	106.90
723	123	67.00	533.00	36.50	70.69	107.19
724	123	67.00	534.00	36.65	70.82	107.47
725	123	67.00	535.00	36.80	70.95	107.75
726	123	67.00	536.00	36.95	71.09	108.04
727	123	67.00	537.00	37.10	71.22	108.32
728	123	67.00	538.00	37.25	71.35	108.60
729	123	67.00	539.00	37.40	71.48	108.88
730	123	67.00	540.00	37.55	71.62	109.17
731	123	67.00	541.00	37.70	71.75	109.45
732	123	67.00	542.00	37.85	71.88	109.73
733	123	67.00	543.00	38.00	72.01	110.01
734	123	67.00	544.00	38.15	72.15	110.30
735	123	67.00	545.00	38.30	72.28	110.58
736	123	67.00	546.00	38.45	72.41	110.86
737	123	67.00	547.00	38.60	72.54	111.14
738	123	67.00	548.00	38.75	72.68	111.43
739	123	67.00	549.00	38.90	72.81	111.71
740	123	67.00	550.00	39.05	72.94	111.99
741	123	67.00	551.00	39.20	73.07	112.27
742	123	67.00	552.00	39.35	73.21	112.56
743	123	67.00	553.00	39.51	73.34	112.85
744	123	67.00	554.00	39.66	73.47	113.13
745	123	67.00	555.00	39.81	73.60	113.41
746	123	67.00	556.00	39.96	73.74	113.70
747	123	67.00	557.00	40.11	73.87	113.98

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
748	123	67.00	558.00	40.26	74.00	114.26
749	123	67.00	559.00	40.41	74.13	114.54
750	123	67.00	560.00	40.56	74.27	114.83
751	123	67.00	561.00	40.71	74.40	115.11
752	123	67.00	562.00	40.86	74.53	115.39
753	123	67.00	563.00	41.01	74.66	115.67
754	123	67.00	564.00	41.16	74.80	115.96
755	123	67.00	565.00	41.31	74.93	116.24
756	123	67.00	566.00	41.46	75.06	116.52
757	123	67.00	567.00	41.61	75.19	116.80
758	123	67.00	568.00	41.76	75.33	117.09
759	123	67.00	569.00	41.91	75.46	117.37
760	123	67.00	570.00	42.06	75.59	117.65
761	123	67.00	571.00	42.21	75.72	117.93
762	123	67.00	572.00	42.36	75.86	118.22
763	123	67.00	573.00	42.52	75.99	118.51
764	123	67.00	574.00	42.67	76.12	118.79
765	123	67.00	575.00	42.82	76.25	119.07
766	123	67.00	576.00	42.97	76.39	119.36
767	123	67.00	577.00	43.12	76.52	119.64
768	123	67.00	578.00	43.27	76.65	119.92
769	123	67.00	579.00	43.42	76.78	120.20
770	123	67.00	580.00	43.57	76.92	120.49
771	123	67.00	581.00	43.72	77.05	120.77
772	123	67.00	582.00	43.87	77.18	121.05
773	123	67.00	583.00	44.02	77.31	121.33
774	123	67.00	584.00	44.17	77.45	121.62
775	123	67.00	585.00	44.32	77.58	121.90
776	123	67.00	586.00	44.47	77.71	122.18
777	123	67.00	587.00	44.62	77.84	122.46
778	123	67.00	588.00	44.77	77.98	122.75
779	123	67.00	589.00	44.92	78.11	123.03
780	123	67.00	590.00	45.07	78.24	123.31
781	123	67.00	591.00	45.22	78.37	123.59
782	123	67.00	592.00	45.37	78.51	123.88
783	123	67.00	593.00	45.53	78.64	124.17
784	123	67.00	594.00	45.68	78.77	124.45
785	123	67.00	595.00	45.83	78.90	124.73
786	123	67.00	596.00	45.98	79.04	125.02
787	123	67.00	597.00	46.13	79.17	125.30
788	123	67.00	598.00	46.28	79.30	125.58
789	123	67.00	599.00	46.43	79.43	125.86
790	123	67.00	600.00	46.58	79.57	126.15
791	123	67.00	601.00	46.73	79.70	126.43
792	123	67.00	602.00	46.88	79.83	126.71
793	123	67.00	603.00	47.03	79.96	126.99
794	123	67.00	604.00	47.18	80.10	127.28
795	123	67.00	605.00	47.33	80.23	127.56
796	123	67.00	606.00	47.48	80.36	127.84
797	123	67.00	607.00	47.63	80.49	128.12
798	123	67.00	608.00	47.78	80.63	128.41
799	123	67.00	609.00	47.93	80.76	128.69
800	123	67.00	610.00	48.08	80.89	128.97
801	123	67.00	611.00	48.23	81.02	129.25
802	123	67.00	612.00	48.38	81.16	129.54

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
803	123	67.00	613.00	48.54	81.29	129.83
804	123	67.00	614.00	48.69	81.42	130.11
805	123	67.00	615.00	48.84	81.55	130.39
806	123	67.00	616.00	48.99	81.69	130.68
807	123	67.00	617.00	49.14	81.82	130.96
808	123	67.00	618.00	49.29	81.95	131.24
809	123	67.00	619.00	49.44	82.08	131.52
810	123	67.00	620.00	49.59	82.22	131.81
811	123	67.00	621.00	49.74	82.35	132.09
812	123	67.00	622.00	49.89	82.48	132.37
813	123	67.00	623.00	50.04	82.61	132.65
814	123	67.00	624.00	50.19	82.75	132.94
815	123	67.00	625.00	50.34	82.88	133.22
816	123	67.00	626.00	50.49	83.01	133.50
817	123	67.00	627.00	50.64	83.14	133.78
818	123	67.00	628.00	50.79	83.28	134.07
819	123	67.00	629.00	50.94	83.41	134.35
820	123	67.00	630.00	51.09	83.54	134.63
821	123	67.00	631.00	51.24	83.67	134.91
822	123	67.00	632.00	51.39	83.81	135.20
823	123	67.00	633.00	51.55	83.94	135.49
824	123	67.00	634.00	51.70	84.07	135.77
825	123	67.00	635.00	51.85	84.20	136.05
826	123	67.00	636.00	52.00	84.34	136.34
827	123	67.00	637.00	52.15	84.47	136.62
828	123	67.00	638.00	52.30	84.60	136.90
829	123	67.00	639.00	52.45	84.73	137.18
830	123	67.00	640.00	52.60	84.87	137.47
831	123	67.00	641.00	52.75	85.00	137.75
832	123	67.00	642.00	52.90	85.13	138.03
833	123	67.00	643.00	53.05	85.26	138.31
834	123	67.00	644.00	53.20	85.40	138.60
835	123	67.00	645.00	53.35	85.53	138.88
836	123	67.00	646.00	53.50	85.66	139.16
837	123	67.00	647.00	53.65	85.79	139.44
838	123	67.00	648.00	53.80	85.93	139.73
839	123	67.00	649.00	53.95	86.06	140.01
840	123	67.00	650.00	54.10	86.19	140.29
841	123	67.00	651.00	54.25	86.32	140.57
842	123	67.00	652.00	54.40	86.46	140.86
843	123	67.00	653.00	54.56	86.59	141.15
844	123	67.00	654.00	54.71	86.72	141.43
845	123	67.00	655.00	54.86	86.85	141.71
846	123	67.00	656.00	55.01	86.99	142.00
847	123	67.00	657.00	55.16	87.12	142.28
848	123	67.00	658.00	55.31	87.25	142.56
849	123	67.00	659.00	55.46	87.38	142.84
850	123	67.00	660.00	55.61	87.52	143.13
851	123	67.00	661.00	55.76	87.65	143.41
852	123	67.00	662.00	55.91	87.78	143.69
853	123	67.00	663.00	56.06	87.91	143.97
854	123	67.00	664.00	56.21	88.05	144.26
855	123	67.00	665.00	56.36	88.18	144.54
856	123	67.00	666.00	56.51	88.31	144.82
857	123	67.00	667.00	56.66	88.44	145.10

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
858	123	67.00	668.00	56.81	88.58	145.39
859	123	67.00	669.00	56.96	88.71	145.67
860	123	67.00	670.00	57.11	88.84	145.95
861	123	67.00	671.00	57.26	88.97	146.23
862	123	67.00	672.00	57.41	89.11	146.52
863	123	67.00	673.00	57.57	89.24	146.81
864	123	67.00	674.00	57.72	89.37	147.09
865	123	67.00	675.00	57.87	89.50	147.37
866	123	67.00	676.00	58.02	89.64	147.66
867	123	67.00	677.00	58.17	89.77	147.94
868	123	67.00	678.00	58.32	89.90	148.22
869	123	67.00	679.00	58.47	90.03	148.50
870	123	67.00	680.00	58.62	90.17	148.79
871	123	67.00	681.00	58.77	90.30	149.07
872	123	67.00	682.00	58.92	90.43	149.35
873	123	67.00	683.00	59.07	90.56	149.63
874	123	67.00	684.00	59.22	90.70	149.92
875	123	67.00	685.00	59.37	90.83	150.20
876	123	67.00	686.00	59.52	90.96	150.48
877	123	67.00	687.00	59.67	91.09	150.76
878	123	67.00	688.00	59.82	91.23	151.05
879	123	67.00	689.00	59.97	91.36	151.33
880	123	67.00	690.00	60.12	91.49	151.61
881	123	67.00	691.00	60.27	91.62	151.89
882	123	67.00	692.00	60.42	91.76	152.18
883	123	67.00	693.00	60.58	91.89	152.47
884	123	67.00	694.00	60.73	92.02	152.75
885	123	67.00	695.00	60.88	92.15	153.03
886	123	67.00	696.00	61.03	92.29	153.32
887	123	67.00	697.00	61.18	92.42	153.60
888	123	67.00	698.00	61.33	92.55	153.88
889	123	67.00	699.00	61.48	92.68	154.16
890	123	67.00	700.00	61.63	92.82	154.45
891	123	67.00	701.00	61.78	92.95	154.73
892	123	67.00	702.00	61.93	93.08	155.01
893	123	67.00	703.00	62.08	93.21	155.29
894	123	67.00	704.00	62.23	93.35	155.58
895	123	67.00	705.00	62.38	93.48	155.86
896	123	67.00	706.00	62.53	93.61	156.14
897	123	67.00	707.00	62.68	93.74	156.42
898	123	67.00	708.00	62.83	93.88	156.71
899	123	67.00	709.00	62.98	94.01	156.99
900	123	67.00	710.00	63.13	94.14	157.27
901	123	67.00	711.00	63.28	94.27	157.55
902	123	67.00	712.00	63.43	94.41	157.84
903	123	67.00	713.00	63.59	94.54	158.13
904	123	67.00	714.00	63.74	94.67	158.41
905	123	67.00	715.00	63.89	94.80	158.69
906	123	67.00	716.00	64.04	94.94	158.98
907	123	67.00	717.00	64.19	95.07	159.26
908	123	67.00	718.00	64.34	95.20	159.54
909	123	67.00	719.00	64.49	95.33	159.82
910	123	67.00	720.00	64.64	95.47	160.11
911	123	67.00	721.00	64.79	95.60	160.39
912	123	67.00	722.00	64.94	95.73	160.67

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
913	123	67.00	723.00	65.09	95.86	160.95
914	123	67.00	724.00	65.24	96.00	161.24
915	123	67.00	725.00	65.39	96.13	161.52
916	123	67.00	726.00	65.54	96.26	161.80
917	123	67.00	727.00	65.69	96.39	162.08
918	123	67.00	728.00	65.84	96.53	162.37
919	123	67.00	729.00	65.99	96.66	162.65
920	123	67.00	730.00	66.14	96.79	162.93
921	123	67.00	731.00	66.29	96.92	163.21
922	123	67.00	732.00	66.44	97.06	163.50
923	123	67.00	733.00	66.60	97.19	163.79
924	123	67.00	734.00	66.75	97.32	164.07
925	123	67.00	735.00	66.90	97.45	164.35
926	123	67.00	736.00	67.05	97.59	164.64
927	123	67.00	737.00	67.20	97.72	164.92
928	123	67.00	738.00	67.35	97.85	165.20
929	123	67.00	739.00	67.50	97.98	165.48
930	123	67.00	740.00	67.65	98.12	165.77
931	123	67.00	741.00	67.80	98.25	166.05
932	123	67.00	742.00	67.95	98.38	166.33
933	123	67.00	743.00	68.10	98.51	166.61
934	123	67.00	744.00	68.25	98.65	166.90
935	123	67.00	745.00	68.40	98.78	167.18
936	123	67.00	746.00	68.55	98.91	167.46
937	123	67.00	747.00	68.70	99.04	167.74
938	123	67.00	748.00	68.85	99.18	168.03
939	123	67.00	749.00	69.00	99.31	168.31
940	123	67.00	750.00	69.15	99.44	168.59
941	123	67.00	751.00	69.30	99.57	168.87
942	123	67.00	752.00	69.45	99.71	169.16
943	123	67.00	753.00	69.61	99.84	169.45
944	123	67.00	754.00	69.76	99.97	169.73
945	123	67.00	755.00	69.91	100.10	170.01
946	123	67.00	756.00	70.06	100.24	170.30
947	123	67.00	757.00	70.21	100.37	170.58
948	123	67.00	758.00	70.36	100.50	170.86
949	123	67.00	759.00	70.51	100.63	171.14
950	123	67.00	760.00	70.66	100.77	171.43
951	123	67.00	761.00	70.81	100.90	171.71
952	123	67.00	762.00	70.96	101.03	171.99
953	123	67.00	763.00	71.11	101.16	172.27
954	123	67.00	764.00	71.26	101.30	172.56
955	123	67.00	765.00	71.41	101.43	172.84
956	123	67.00	766.00	71.56	101.56	173.12
957	123	67.00	767.00	71.71	101.69	173.40
958	123	67.00	768.00	71.86	101.83	173.69
959	123	67.00	769.00	72.01	101.96	173.97
960	123	67.00	770.00	72.16	102.09	174.25
961	123	67.00	771.00	72.31	102.22	174.53
962	123	67.00	772.00	72.46	102.36	174.82
963	123	67.00	773.00	72.62	102.49	175.11
964	123	67.00	774.00	72.77	102.62	175.39
965	123	67.00	775.00	72.92	102.75	175.67
966	123	67.00	776.00	73.07	102.89	175.96
967	123	67.00	777.00	73.14	102.95	176.09

If the employee's gross pay is over £967, go to page 282.

Monthly table standard rate NICs where employer is eligible to claim Freeports employer NIC relief for use from 6 April 2022 to 5 April 2023

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'F' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
825	533	290.00	2.00	0.00	0.53	0.53
829	533	290.00	6.00	0.00	1.06	1.06

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
833	533	290.00	10.00	0.00	1.59	1.59
837	533	290.00	14.00	0.00	2.12	2.12
841	533	290.00	18.00	0.00	2.65	2.65
845	533	290.00	22.00	0.00	3.18	3.18
849	533	290.00	26.00	0.00	3.71	3.71
853	533	290.00	30.00	0.00	4.24	4.24
857	533	290.00	34.00	0.00	4.77	4.77
861	533	290.00	38.00	0.00	5.30	5.30
865	533	290.00	42.00	0.00	5.83	5.83
869	533	290.00	46.00	0.00	6.36	6.36
873	533	290.00	50.00	0.00	6.89	6.89
877	533	290.00	54.00	0.00	7.42	7.42
881	533	290.00	58.00	0.00	7.95	7.95
885	533	290.00	62.00	0.00	8.48	8.48
889	533	290.00	66.00	0.00	9.01	9.01
893	533	290.00	70.00	0.00	9.54	9.54
897	533	290.00	74.00	0.00	10.07	10.07
901	533	290.00	78.00	0.00	10.60	10.60
905	533	290.00	82.00	0.00	11.13	11.13
909	533	290.00	86.00	0.00	11.66	11.66
913	533	290.00	90.00	0.00	12.19	12.19
917	533	290.00	94.00	0.00	12.72	12.72
921	533	290.00	98.00	0.00	13.25	13.25
925	533	290.00	102.00	0.00	13.78	13.78
929	533	290.00	106.00	0.00	14.31	14.31
933	533	290.00	110.00	0.00	14.84	14.84
937	533	290.00	114.00	0.00	15.37	15.37
941	533	290.00	118.00	0.00	15.90	15.90
945	533	290.00	122.00	0.00	16.43	16.43
949	533	290.00	126.00	0.00	16.96	16.96
953	533	290.00	130.00	0.00	17.49	17.49
957	533	290.00	134.00	0.00	18.02	18.02
961	533	290.00	138.00	0.00	18.55	18.55
965	533	290.00	142.00	0.00	19.08	19.08
969	533	290.00	146.00	0.00	19.61	19.61
973	533	290.00	150.00	0.00	20.14	20.14
977	533	290.00	154.00	0.00	20.67	20.67
981	533	290.00	158.00	0.00	21.20	21.20
985	533	290.00	162.00	0.00	21.73	21.73
989	533	290.00	166.00	0.00	22.26	22.26
993	533	290.00	170.00	0.00	22.79	22.79
997	533	290.00	174.00	0.00	23.32	23.32
1001	533	290.00	178.00	0.00	23.85	23.85
1005	533	290.00	182.00	0.00	24.38	24.38
1009	533	290.00	186.00	0.00	24.91	24.91
1013	533	290.00	190.00	0.00	25.44	25.44
1017	533	290.00	194.00	0.00	25.97	25.97
1021	533	290.00	198.00	0.00	26.50	26.50
1025	533	290.00	202.00	0.00	27.03	27.03
1029	533	290.00	206.00	0.00	27.56	27.56
1033	533	290.00	210.00	0.00	28.09	28.09
1037	533	290.00	214.00	0.00	28.62	28.62
1041	533	290.00	218.00	0.00	29.15	29.15
1045	533	290.00	222.00	0.00	29.68	29.68
1049	533	290.00	226.00	0.00	30.21	30.21

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1053	533	290.00	230.00	0.00	30.74	30.74
1057	533	290.00	234.00	0.00	31.27	31.27
1061	533	290.00	238.00	0.00	31.80	31.80
1065	533	290.00	242.00	0.00	32.33	32.33
1069	533	290.00	246.00	0.00	32.86	32.86
1073	533	290.00	250.00	0.00	33.39	33.39
1077	533	290.00	254.00	0.00	33.92	33.92
1081	533	290.00	258.00	0.00	34.45	34.45
1085	533	290.00	262.00	0.00	34.98	34.98
1089	533	290.00	266.00	0.00	35.51	35.51
1093	533	290.00	270.00	0.00	36.04	36.04
1097	533	290.00	274.00	0.00	36.57	36.57
1101	533	290.00	278.00	0.00	37.10	37.10
1105	533	290.00	282.00	0.00	37.63	37.63
1109	533	290.00	286.00	0.00	38.16	38.16
1113	533	290.00	290.00	0.00	38.69	38.69
1117	533	290.00	294.00	0.00	39.22	39.22
1121	533	290.00	298.00	0.00	39.75	39.75
1125	533	290.00	302.00	0.00	40.28	40.28
1129	533	290.00	306.00	0.00	40.81	40.81
1133	533	290.00	310.00	0.00	41.34	41.34
1137	533	290.00	314.00	0.00	41.87	41.87
1141	533	290.00	318.00	0.00	42.40	42.40
1145	533	290.00	322.00	0.00	42.93	42.93
1149	533	290.00	326.00	0.00	43.46	43.46
1153	533	290.00	330.00	0.00	43.99	43.99
1157	533	290.00	334.00	0.00	44.52	44.52
1161	533	290.00	338.00	0.00	45.05	45.05
1165	533	290.00	342.00	0.00	45.58	45.58
1169	533	290.00	346.00	0.00	46.11	46.11
1173	533	290.00	350.00	0.00	46.64	46.64
1177	533	290.00	354.00	0.00	47.17	47.17
1181	533	290.00	358.00	0.00	47.70	47.70
1185	533	290.00	362.00	0.00	48.23	48.23
1189	533	290.00	366.00	0.00	48.76	48.76
1193	533	290.00	370.00	0.00	49.29	49.29
1197	533	290.00	374.00	0.00	49.82	49.82
1201	533	290.00	378.00	0.00	50.35	50.35
1205	533	290.00	382.00	0.00	50.88	50.88
1209	533	290.00	386.00	0.00	51.41	51.41
1213	533	290.00	390.00	0.00	51.94	51.94
1217	533	290.00	394.00	0.00	52.47	52.47
1221	533	290.00	398.00	0.00	53.00	53.00
1225	533	290.00	402.00	0.00	53.53	53.53
1229	533	290.00	406.00	0.00	54.06	54.06
1233	533	290.00	410.00	0.00	54.59	54.59
1237	533	290.00	414.00	0.00	55.12	55.12
1241	533	290.00	418.00	0.00	55.65	55.65
1245	533	290.00	422.00	0.00	56.18	56.18
1249	533	290.00	426.00	0.00	56.71	56.71
1253	533	290.00	430.00	0.00	57.24	57.24
1257	533	290.00	434.00	0.00	57.77	57.77
1261	533	290.00	438.00	0.00	58.30	58.30
1265	533	290.00	442.00	0.00	58.83	58.83
1269	533	290.00	446.00	0.00	59.36	59.36

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1273	533	290.00	450.00	0.00	59.89	59.89
1277	533	290.00	454.00	0.00	60.42	60.42
1281	533	290.00	458.00	0.00	60.95	60.95
1285	533	290.00	462.00	0.00	61.48	61.48
1289	533	290.00	466.00	0.00	62.01	62.01
1293	533	290.00	470.00	0.00	62.54	62.54
1297	533	290.00	474.00	0.00	63.07	63.07
1301	533	290.00	478.00	0.00	63.60	63.60
1305	533	290.00	482.00	0.00	64.13	64.13
1309	533	290.00	486.00	0.00	64.66	64.66
1313	533	290.00	490.00	0.00	65.19	65.19
1317	533	290.00	494.00	0.00	65.72	65.72
1321	533	290.00	498.00	0.00	66.25	66.25
1325	533	290.00	502.00	0.00	66.78	66.78
1329	533	290.00	506.00	0.00	67.31	67.31
1333	533	290.00	510.00	0.00	67.84	67.84
1337	533	290.00	514.00	0.00	68.37	68.37
1341	533	290.00	518.00	0.00	68.90	68.90
1345	533	290.00	522.00	0.00	69.43	69.43
1349	533	290.00	526.00	0.00	69.96	69.96
1353	533	290.00	530.00	0.00	70.49	70.49
1357	533	290.00	534.00	0.00	71.02	71.02
1361	533	290.00	538.00	0.00	71.55	71.55
1365	533	290.00	542.00	0.00	72.08	72.08
1369	533	290.00	546.00	0.00	72.61	72.61
1373	533	290.00	550.00	0.00	73.14	73.14
1377	533	290.00	554.00	0.00	73.67	73.67
1381	533	290.00	558.00	0.00	74.20	74.20
1385	533	290.00	562.00	0.00	74.73	74.73
1389	533	290.00	566.00	0.00	75.26	75.26
1393	533	290.00	570.00	0.00	75.79	75.79
1397	533	290.00	574.00	0.00	76.32	76.32
1401	533	290.00	578.00	0.00	76.85	76.85
1405	533	290.00	582.00	0.00	77.38	77.38
1409	533	290.00	586.00	0.00	77.91	77.91
1413	533	290.00	590.00	0.00	78.44	78.44
1417	533	290.00	594.00	0.00	78.97	78.97
1421	533	290.00	598.00	0.00	79.50	79.50
1425	533	290.00	602.00	0.00	80.03	80.03
1429	533	290.00	606.00	0.00	80.56	80.56
1433	533	290.00	610.00	0.00	81.09	81.09
1437	533	290.00	614.00	0.00	81.62	81.62
1441	533	290.00	618.00	0.00	82.15	82.15
1445	533	290.00	622.00	0.00	82.68	82.68
1449	533	290.00	626.00	0.00	83.21	83.21
1453	533	290.00	630.00	0.00	83.74	83.74
1457	533	290.00	634.00	0.00	84.27	84.27
1461	533	290.00	638.00	0.00	84.80	84.80
1465	533	290.00	642.00	0.00	85.33	85.33
1469	533	290.00	646.00	0.00	85.86	85.86
1473	533	290.00	650.00	0.00	86.39	86.39
1477	533	290.00	654.00	0.00	86.92	86.92
1481	533	290.00	658.00	0.00	87.45	87.45
1485	533	290.00	662.00	0.00	87.98	87.98
1489	533	290.00	666.00	0.00	88.51	88.51

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1493	533	290.00	670.00	0.00	89.04	89.04
1497	533	290.00	674.00	0.00	89.57	89.57
1501	533	290.00	678.00	0.00	90.10	90.10
1505	533	290.00	682.00	0.00	90.63	90.63
1509	533	290.00	686.00	0.00	91.16	91.16
1513	533	290.00	690.00	0.00	91.69	91.69
1517	533	290.00	694.00	0.00	92.22	92.22
1521	533	290.00	698.00	0.00	92.75	92.75
1525	533	290.00	702.00	0.00	93.28	93.28
1529	533	290.00	706.00	0.00	93.81	93.81
1533	533	290.00	710.00	0.00	94.34	94.34
1537	533	290.00	714.00	0.00	94.87	94.87
1541	533	290.00	718.00	0.00	95.40	95.40
1545	533	290.00	722.00	0.00	95.93	95.93
1549	533	290.00	726.00	0.00	96.46	96.46
1553	533	290.00	730.00	0.00	96.99	96.99
1557	533	290.00	734.00	0.00	97.52	97.52
1561	533	290.00	738.00	0.00	98.05	98.05
1565	533	290.00	742.00	0.00	98.58	98.58
1569	533	290.00	746.00	0.00	99.11	99.11
1573	533	290.00	750.00	0.00	99.64	99.64
1577	533	290.00	754.00	0.00	100.17	100.17
1581	533	290.00	758.00	0.00	100.70	100.70
1585	533	290.00	762.00	0.00	101.23	101.23
1589	533	290.00	766.00	0.00	101.76	101.76
1593	533	290.00	770.00	0.00	102.29	102.29
1597	533	290.00	774.00	0.00	102.82	102.82
1601	533	290.00	778.00	0.00	103.35	103.35
1605	533	290.00	782.00	0.00	103.88	103.88
1609	533	290.00	786.00	0.00	104.41	104.41
1613	533	290.00	790.00	0.00	104.94	104.94
1617	533	290.00	794.00	0.00	105.47	105.47
1621	533	290.00	798.00	0.00	106.00	106.00
1625	533	290.00	802.00	0.00	106.53	106.53
1629	533	290.00	806.00	0.00	107.06	107.06
1633	533	290.00	810.00	0.00	107.59	107.59
1637	533	290.00	814.00	0.00	108.12	108.12
1641	533	290.00	818.00	0.00	108.65	108.65
1645	533	290.00	822.00	0.00	109.18	109.18
1649	533	290.00	826.00	0.00	109.71	109.71
1653	533	290.00	830.00	0.00	110.24	110.24
1657	533	290.00	834.00	0.00	110.77	110.77
1661	533	290.00	838.00	0.00	111.30	111.30
1665	533	290.00	842.00	0.00	111.83	111.83
1669	533	290.00	846.00	0.00	112.36	112.36
1673	533	290.00	850.00	0.00	112.89	112.89
1677	533	290.00	854.00	0.00	113.42	113.42
1681	533	290.00	858.00	0.00	113.95	113.95
1685	533	290.00	862.00	0.00	114.48	114.48
1689	533	290.00	866.00	0.00	115.01	115.01
1693	533	290.00	870.00	0.00	115.54	115.54
1697	533	290.00	874.00	0.00	116.07	116.07
1701	533	290.00	878.00	0.00	116.60	116.60
1705	533	290.00	882.00	0.00	117.13	117.13
1709	533	290.00	886.00	0.00	117.66	117.66

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1713	533	290.00	890.00	0.00	118.19	118.19
1717	533	290.00	894.00	0.00	118.72	118.72
1721	533	290.00	898.00	0.00	119.25	119.25
1725	533	290.00	902.00	0.00	119.78	119.78
1729	533	290.00	906.00	0.00	120.31	120.31
1733	533	290.00	910.00	0.00	120.84	120.84
1737	533	290.00	914.00	0.00	121.37	121.37
1741	533	290.00	918.00	0.00	121.90	121.90
1745	533	290.00	922.00	0.00	122.43	122.43
1749	533	290.00	926.00	0.00	122.96	122.96
1753	533	290.00	930.00	0.00	123.49	123.49
1757	533	290.00	934.00	0.00	124.02	124.02
1761	533	290.00	938.00	0.00	124.55	124.55
1765	533	290.00	942.00	0.00	125.08	125.08
1769	533	290.00	946.00	0.00	125.61	125.61
1773	533	290.00	950.00	0.00	126.14	126.14
1777	533	290.00	954.00	0.00	126.67	126.67
1781	533	290.00	958.00	0.00	127.20	127.20
1785	533	290.00	962.00	0.00	127.73	127.73
1789	533	290.00	966.00	0.00	128.26	128.26
1793	533	290.00	970.00	0.00	128.79	128.79
1797	533	290.00	974.00	0.00	129.32	129.32
1801	533	290.00	978.00	0.00	129.85	129.85
1805	533	290.00	982.00	0.00	130.38	130.38
1809	533	290.00	986.00	0.00	130.91	130.91
1813	533	290.00	990.00	0.00	131.44	131.44
1817	533	290.00	994.00	0.00	131.97	131.97
1821	533	290.00	998.00	0.00	132.50	132.50
1825	533	290.00	1002.00	0.00	133.03	133.03
1829	533	290.00	1006.00	0.00	133.56	133.56
1833	533	290.00	1010.00	0.00	134.09	134.09
1837	533	290.00	1014.00	0.00	134.62	134.62
1841	533	290.00	1018.00	0.00	135.15	135.15
1845	533	290.00	1022.00	0.00	135.68	135.68
1849	533	290.00	1026.00	0.00	136.21	136.21
1853	533	290.00	1030.00	0.00	136.74	136.74
1857	533	290.00	1034.00	0.00	137.27	137.27
1861	533	290.00	1038.00	0.00	137.80	137.80
1865	533	290.00	1042.00	0.00	138.33	138.33
1869	533	290.00	1046.00	0.00	138.86	138.86
1873	533	290.00	1050.00	0.00	139.39	139.39
1877	533	290.00	1054.00	0.00	139.92	139.92
1881	533	290.00	1058.00	0.00	140.45	140.45
1885	533	290.00	1062.00	0.00	140.98	140.98
1889	533	290.00	1066.00	0.00	141.51	141.51
1893	533	290.00	1070.00	0.00	142.04	142.04
1897	533	290.00	1074.00	0.00	142.57	142.57
1901	533	290.00	1078.00	0.00	143.10	143.10
1905	533	290.00	1082.00	0.00	143.63	143.63
1909	533	290.00	1086.00	0.00	144.16	144.16
1913	533	290.00	1090.00	0.00	144.69	144.69
1917	533	290.00	1094.00	0.00	145.22	145.22
1921	533	290.00	1098.00	0.00	145.75	145.75
1925	533	290.00	1102.00	0.00	146.28	146.28
1929	533	290.00	1106.00	0.00	146.81	146.81

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1933	533	290.00	1110.00	0.00	147.34	147.34
1937	533	290.00	1114.00	0.00	147.87	147.87
1941	533	290.00	1118.00	0.00	148.40	148.40
1945	533	290.00	1122.00	0.00	148.93	148.93
1949	533	290.00	1126.00	0.00	149.46	149.46
1953	533	290.00	1130.00	0.00	149.99	149.99
1957	533	290.00	1134.00	0.00	150.52	150.52
1961	533	290.00	1138.00	0.00	151.05	151.05
1965	533	290.00	1142.00	0.00	151.58	151.58
1969	533	290.00	1146.00	0.00	152.11	152.11
1973	533	290.00	1150.00	0.00	152.64	152.64
1977	533	290.00	1154.00	0.00	153.17	153.17
1981	533	290.00	1158.00	0.00	153.70	153.70
1985	533	290.00	1162.00	0.00	154.23	154.23
1989	533	290.00	1166.00	0.00	154.76	154.76
1993	533	290.00	1170.00	0.00	155.29	155.29
1997	533	290.00	1174.00	0.00	155.82	155.82
2001	533	290.00	1178.00	0.00	156.35	156.35
2005	533	290.00	1182.00	0.00	156.88	156.88
2009	533	290.00	1186.00	0.00	157.41	157.41
2013	533	290.00	1190.00	0.00	157.94	157.94
2017	533	290.00	1194.00	0.00	158.47	158.47
2021	533	290.00	1198.00	0.00	159.00	159.00
2025	533	290.00	1202.00	0.00	159.53	159.53
2029	533	290.00	1206.00	0.00	160.06	160.06
2033	533	290.00	1210.00	0.00	160.59	160.59
2037	533	290.00	1214.00	0.00	161.12	161.12
2041	533	290.00	1218.00	0.00	161.65	161.65
2045	533	290.00	1222.00	0.00	162.18	162.18
2049	533	290.00	1226.00	0.00	162.71	162.71
2053	533	290.00	1230.00	0.00	163.24	163.24
2057	533	290.00	1234.00	0.00	163.77	163.77
2061	533	290.00	1238.00	0.00	164.30	164.30
2065	533	290.00	1242.00	0.00	164.83	164.83
2069	533	290.00	1246.00	0.00	165.36	165.36
2073	533	290.00	1250.00	0.00	165.89	165.89
2077	533	290.00	1254.00	0.00	166.42	166.42
2081	533	290.00	1258.00	0.00	166.95	166.95
2085	533	290.00	1262.00	0.60	167.48	168.08
2089	533	290.00	1266.00	1.20	168.01	169.21
2093	533	290.00	1270.00	1.81	168.54	170.35
2097	533	290.00	1274.00	2.41	169.07	171.48
2101	533	290.00	1278.00	3.01	169.60	172.61
2105	533	290.00	1282.00	3.61	170.13	173.74
2109	533	290.00	1286.00	4.21	170.66	174.87
2113	533	290.00	1290.00	4.82	171.19	176.01
2117	533	290.00	1294.00	5.42	171.72	177.14
2121	533	290.00	1298.00	6.02	172.25	178.27
2125	533	290.00	1302.00	6.62	172.78	179.40
2129	533	290.00	1306.00	7.22	173.31	180.53
2133	533	290.00	1310.00	7.83	173.84	181.67
2137	533	290.00	1314.00	8.43	174.37	182.80
2141	533	290.00	1318.00	9.03	174.90	183.93
2145	533	290.00	1322.00	9.63	175.43	185.06
2149	533	290.00	1326.00	10.23	175.96	186.19

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2153	533	290.00	1330.00	10.84	176.49	187.33
2157	533	290.00	1334.00	11.44	177.02	188.46
2161	533	290.00	1338.00	12.04	177.55	189.59
2165	533	290.00	1342.00	12.64	178.08	190.72
2169	533	290.00	1346.00	13.24	178.61	191.85
2173	533	290.00	1350.00	13.85	179.14	192.99
2177	533	290.00	1354.00	14.45	179.67	194.12
2181	533	290.00	1358.00	15.05	180.20	195.25
2185	533	290.00	1362.00	15.65	180.73	196.38
2189	533	290.00	1366.00	16.25	181.26	197.51
2193	533	290.00	1370.00	16.86	181.79	198.65
2197	533	290.00	1374.00	17.46	182.32	199.78
2201	533	290.00	1378.00	18.06	182.85	200.91
2205	533	290.00	1382.00	18.66	183.38	202.04
2209	533	290.00	1386.00	19.26	183.91	203.17
2213	533	290.00	1390.00	19.87	184.44	204.31
2217	533	290.00	1394.00	20.47	184.97	205.44
2221	533	290.00	1398.00	21.07	185.50	206.57
2225	533	290.00	1402.00	21.67	186.03	207.70
2229	533	290.00	1406.00	22.27	186.56	208.83
2233	533	290.00	1410.00	22.88	187.09	209.97
2237	533	290.00	1414.00	23.48	187.62	211.10
2241	533	290.00	1418.00	24.08	188.15	212.23
2245	533	290.00	1422.00	24.68	188.68	213.36
2249	533	290.00	1426.00	25.28	189.21	214.49
2253	533	290.00	1430.00	25.89	189.74	215.63
2257	533	290.00	1434.00	26.49	190.27	216.76
2261	533	290.00	1438.00	27.09	190.80	217.89
2265	533	290.00	1442.00	27.69	191.33	219.02
2269	533	290.00	1446.00	28.29	191.86	220.15
2273	533	290.00	1450.00	28.90	192.39	221.29
2277	533	290.00	1454.00	29.50	192.92	222.42
2281	533	290.00	1458.00	30.10	193.45	223.55
2285	533	290.00	1462.00	30.70	193.98	224.68
2289	533	290.00	1466.00	31.30	194.51	225.81
2293	533	290.00	1470.00	31.91	195.04	226.95
2297	533	290.00	1474.00	32.51	195.57	228.08
2301	533	290.00	1478.00	33.11	196.10	229.21
2305	533	290.00	1482.00	33.71	196.63	230.34
2309	533	290.00	1486.00	34.31	197.16	231.47
2313	533	290.00	1490.00	34.92	197.69	232.61
2317	533	290.00	1494.00	35.52	198.22	233.74
2321	533	290.00	1498.00	36.12	198.75	234.87
2325	533	290.00	1502.00	36.72	199.28	236.00
2329	533	290.00	1506.00	37.32	199.81	237.13
2333	533	290.00	1510.00	37.93	200.34	238.27
2337	533	290.00	1514.00	38.53	200.87	239.40
2341	533	290.00	1518.00	39.13	201.40	240.53
2345	533	290.00	1522.00	39.73	201.93	241.66
2349	533	290.00	1526.00	40.33	202.46	242.79
2353	533	290.00	1530.00	40.94	202.99	243.93
2357	533	290.00	1534.00	41.54	203.52	245.06
2361	533	290.00	1538.00	42.14	204.05	246.19
2365	533	290.00	1542.00	42.74	204.58	247.32
2369	533	290.00	1546.00	43.34	205.11	248.45

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2373	533	290.00	1550.00	43.95	205.64	249.59
2377	533	290.00	1554.00	44.55	206.17	250.72
2381	533	290.00	1558.00	45.15	206.70	251.85
2385	533	290.00	1562.00	45.75	207.23	252.98
2389	533	290.00	1566.00	46.35	207.76	254.11
2393	533	290.00	1570.00	46.96	208.29	255.25
2397	533	290.00	1574.00	47.56	208.82	256.38
2401	533	290.00	1578.00	48.16	209.35	257.51
2405	533	290.00	1582.00	48.76	209.88	258.64
2409	533	290.00	1586.00	49.36	210.41	259.77
2413	533	290.00	1590.00	49.97	210.94	260.91
2417	533	290.00	1594.00	50.57	211.47	262.04
2421	533	290.00	1598.00	51.17	212.00	263.17
2425	533	290.00	1602.00	51.77	212.53	264.30
2429	533	290.00	1606.00	52.37	213.06	265.43
2433	533	290.00	1610.00	52.98	213.59	266.57
2437	533	290.00	1614.00	53.58	214.12	267.70
2441	533	290.00	1618.00	54.18	214.65	268.83
2445	533	290.00	1622.00	54.78	215.18	269.96
2449	533	290.00	1626.00	55.38	215.71	271.09
2453	533	290.00	1630.00	55.99	216.24	272.23
2457	533	290.00	1634.00	56.59	216.77	273.36
2461	533	290.00	1638.00	57.19	217.30	274.49
2465	533	290.00	1642.00	57.79	217.83	275.62
2469	533	290.00	1646.00	58.39	218.36	276.75
2473	533	290.00	1650.00	59.00	218.89	277.89
2477	533	290.00	1654.00	59.60	219.42	279.02
2481	533	290.00	1658.00	60.20	219.95	280.15
2485	533	290.00	1662.00	60.80	220.48	281.28
2489	533	290.00	1666.00	61.40	221.01	282.41
2493	533	290.00	1670.00	62.01	221.54	283.55
2497	533	290.00	1674.00	62.61	222.07	284.68
2501	533	290.00	1678.00	63.21	222.60	285.81
2505	533	290.00	1682.00	63.81	223.13	286.94
2509	533	290.00	1686.00	64.41	223.66	288.07
2513	533	290.00	1690.00	65.02	224.19	289.21
2517	533	290.00	1694.00	65.62	224.72	290.34
2521	533	290.00	1698.00	66.22	225.25	291.47
2525	533	290.00	1702.00	66.82	225.78	292.60
2529	533	290.00	1706.00	67.42	226.31	293.73
2533	533	290.00	1710.00	68.03	226.84	294.87
2537	533	290.00	1714.00	68.63	227.37	296.00
2541	533	290.00	1718.00	69.23	227.90	297.13
2545	533	290.00	1722.00	69.83	228.43	298.26
2549	533	290.00	1726.00	70.43	228.96	299.39
2553	533	290.00	1730.00	71.04	229.49	300.53
2557	533	290.00	1734.00	71.64	230.02	301.66
2561	533	290.00	1738.00	72.24	230.55	302.79
2565	533	290.00	1742.00	72.84	231.08	303.92
2569	533	290.00	1746.00	73.44	231.61	305.05
2573	533	290.00	1750.00	74.05	232.14	306.19
2577	533	290.00	1754.00	74.65	232.67	307.32
2581	533	290.00	1758.00	75.25	233.20	308.45
2585	533	290.00	1762.00	75.85	233.73	309.58
2589	533	290.00	1766.00	76.45	234.26	310.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2593	533	290.00	1770.00	77.06	234.79	311.85
2597	533	290.00	1774.00	77.66	235.32	312.98
2601	533	290.00	1778.00	78.26	235.85	314.11
2605	533	290.00	1782.00	78.86	236.38	315.24
2609	533	290.00	1786.00	79.46	236.91	316.37
2613	533	290.00	1790.00	80.07	237.44	317.51
2617	533	290.00	1794.00	80.67	237.97	318.64
2621	533	290.00	1798.00	81.27	238.50	319.77
2625	533	290.00	1802.00	81.87	239.03	320.90
2629	533	290.00	1806.00	82.47	239.56	322.03
2633	533	290.00	1810.00	83.08	240.09	323.17
2637	533	290.00	1814.00	83.68	240.62	324.30
2641	533	290.00	1818.00	84.28	241.15	325.43
2645	533	290.00	1822.00	84.88	241.68	326.56
2649	533	290.00	1826.00	85.48	242.21	327.69
2653	533	290.00	1830.00	86.09	242.74	328.83
2657	533	290.00	1834.00	86.69	243.27	329.96
2661	533	290.00	1838.00	87.29	243.80	331.09
2665	533	290.00	1842.00	87.89	244.33	332.22
2669	533	290.00	1846.00	88.49	244.86	333.35
2673	533	290.00	1850.00	89.10	245.39	334.49
2677	533	290.00	1854.00	89.70	245.92	335.62
2681	533	290.00	1858.00	90.30	246.45	336.75
2685	533	290.00	1862.00	90.90	246.98	337.88
2689	533	290.00	1866.00	91.50	247.51	339.01
2693	533	290.00	1870.00	92.11	248.04	340.15
2697	533	290.00	1874.00	92.71	248.57	341.28
2701	533	290.00	1878.00	93.31	249.10	342.41
2705	533	290.00	1882.00	93.91	249.63	343.54
2709	533	290.00	1886.00	94.51	250.16	344.67
2713	533	290.00	1890.00	95.12	250.69	345.81
2717	533	290.00	1894.00	95.72	251.22	346.94
2721	533	290.00	1898.00	96.32	251.75	348.07
2725	533	290.00	1902.00	96.92	252.28	349.20
2729	533	290.00	1906.00	97.52	252.81	350.33
2733	533	290.00	1910.00	98.13	253.34	351.47
2737	533	290.00	1914.00	98.73	253.87	352.60
2741	533	290.00	1918.00	99.33	254.40	353.73
2745	533	290.00	1922.00	99.93	254.93	354.86
2749	533	290.00	1926.00	100.53	255.46	355.99
2753	533	290.00	1930.00	101.14	255.99	357.13
2757	533	290.00	1934.00	101.74	256.52	358.26
2761	533	290.00	1938.00	102.34	257.05	359.39
2765	533	290.00	1942.00	102.94	257.58	360.52
2769	533	290.00	1946.00	103.54	258.11	361.65
2773	533	290.00	1950.00	104.15	258.64	362.79
2777	533	290.00	1954.00	104.75	259.17	363.92
2781	533	290.00	1958.00	105.35	259.70	365.05
2785	533	290.00	1962.00	105.95	260.23	366.18
2789	533	290.00	1966.00	106.55	260.76	367.31
2793	533	290.00	1970.00	107.16	261.29	368.45
2797	533	290.00	1974.00	107.76	261.82	369.58
2801	533	290.00	1978.00	108.36	262.35	370.71
2805	533	290.00	1982.00	108.96	262.88	371.84
2809	533	290.00	1986.00	109.56	263.41	372.97

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2813	533	290.00	1990.00	110.17	263.94	374.11
2817	533	290.00	1994.00	110.77	264.47	375.24
2821	533	290.00	1998.00	111.37	265.00	376.37
2825	533	290.00	2002.00	111.97	265.53	377.50
2829	533	290.00	2006.00	112.57	266.06	378.63
2833	533	290.00	2010.00	113.18	266.59	379.77
2837	533	290.00	2014.00	113.78	267.12	380.90
2841	533	290.00	2018.00	114.38	267.65	382.03
2845	533	290.00	2022.00	114.98	268.18	383.16
2849	533	290.00	2026.00	115.58	268.71	384.29
2853	533	290.00	2030.00	116.19	269.24	385.43
2857	533	290.00	2034.00	116.79	269.77	386.56
2861	533	290.00	2038.00	117.39	270.30	387.69
2865	533	290.00	2042.00	117.99	270.83	388.82
2869	533	290.00	2046.00	118.59	271.36	389.95
2873	533	290.00	2050.00	119.20	271.89	391.09
2877	533	290.00	2054.00	119.80	272.42	392.22
2881	533	290.00	2058.00	120.40	272.95	393.35
2885	533	290.00	2062.00	121.00	273.48	394.48
2889	533	290.00	2066.00	121.60	274.01	395.61
2893	533	290.00	2070.00	122.21	274.54	396.75
2897	533	290.00	2074.00	122.81	275.07	397.88
2901	533	290.00	2078.00	123.41	275.60	399.01
2905	533	290.00	2082.00	124.01	276.13	400.14
2909	533	290.00	2086.00	124.61	276.66	401.27
2913	533	290.00	2090.00	125.22	277.19	402.41
2917	533	290.00	2094.00	125.82	277.72	403.54
2921	533	290.00	2098.00	126.42	278.25	404.67
2925	533	290.00	2102.00	127.02	278.78	405.80
2929	533	290.00	2106.00	127.62	279.31	406.93
2933	533	290.00	2110.00	128.23	279.84	408.07
2937	533	290.00	2114.00	128.83	280.37	409.20
2941	533	290.00	2118.00	129.43	280.90	410.33
2945	533	290.00	2122.00	130.03	281.43	411.46
2949	533	290.00	2126.00	130.63	281.96	412.59
2953	533	290.00	2130.00	131.24	282.49	413.73
2957	533	290.00	2134.00	131.84	283.02	414.86
2961	533	290.00	2138.00	132.44	283.55	415.99
2965	533	290.00	2142.00	133.04	284.08	417.12
2969	533	290.00	2146.00	133.64	284.61	418.25
2973	533	290.00	2150.00	134.25	285.14	419.39
2977	533	290.00	2154.00	134.85	285.67	420.52
2981	533	290.00	2158.00	135.45	286.20	421.65
2985	533	290.00	2162.00	136.05	286.73	422.78
2989	533	290.00	2166.00	136.65	287.26	423.91
2993	533	290.00	2170.00	137.26	287.79	425.05
2997	533	290.00	2174.00	137.86	288.32	426.18
3001	533	290.00	2178.00	138.46	288.85	427.31
3005	533	290.00	2182.00	139.06	289.38	428.44
3009	533	290.00	2186.00	139.66	289.91	429.57
3013	533	290.00	2190.00	140.27	290.44	430.71
3017	533	290.00	2194.00	140.87	290.97	431.84
3021	533	290.00	2198.00	141.47	291.50	432.97
3025	533	290.00	2202.00	142.07	292.03	434.10
3029	533	290.00	2206.00	142.67	292.56	435.23

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3033	533	290.00	2210.00	143.28	293.09	436.37
3037	533	290.00	2214.00	143.88	293.62	437.50
3041	533	290.00	2218.00	144.48	294.15	438.63
3045	533	290.00	2222.00	145.08	294.68	439.76
3049	533	290.00	2226.00	145.68	295.21	440.89
3053	533	290.00	2230.00	146.29	295.74	442.03
3057	533	290.00	2234.00	146.89	296.27	443.16
3061	533	290.00	2238.00	147.49	296.80	444.29
3065	533	290.00	2242.00	148.09	297.33	445.42
3069	533	290.00	2246.00	148.69	297.86	446.55
3073	533	290.00	2250.00	149.30	298.39	447.69
3077	533	290.00	2254.00	149.90	298.92	448.82
3081	533	290.00	2258.00	150.50	299.45	449.95
3085	533	290.00	2262.00	151.10	299.98	451.08
3089	533	290.00	2266.00	151.70	300.51	452.21
3093	533	290.00	2270.00	152.31	301.04	453.35
3097	533	290.00	2274.00	152.91	301.57	454.48
3101	533	290.00	2278.00	153.51	302.10	455.61
3105	533	290.00	2282.00	154.11	302.63	456.74
3109	533	290.00	2286.00	154.71	303.16	457.87
3113	533	290.00	2290.00	155.32	303.69	459.01
3117	533	290.00	2294.00	155.92	304.22	460.14
3121	533	290.00	2298.00	156.52	304.75	461.27
3125	533	290.00	2302.00	157.12	305.28	462.40
3129	533	290.00	2306.00	157.72	305.81	463.53
3133	533	290.00	2310.00	158.33	306.34	464.67
3137	533	290.00	2314.00	158.93	306.87	465.80
3141	533	290.00	2318.00	159.53	307.40	466.93
3145	533	290.00	2322.00	160.13	307.93	468.06
3149	533	290.00	2326.00	160.73	308.46	469.19
3153	533	290.00	2330.00	161.34	308.99	470.33
3157	533	290.00	2334.00	161.94	309.52	471.46
3161	533	290.00	2338.00	162.54	310.05	472.59
3165	533	290.00	2342.00	163.14	310.58	473.72
3169	533	290.00	2346.00	163.74	311.11	474.85
3173	533	290.00	2350.00	164.35	311.64	475.99
3177	533	290.00	2354.00	164.95	312.17	477.12
3181	533	290.00	2358.00	165.55	312.70	478.25
3185	533	290.00	2362.00	166.15	313.23	479.38
3189	533	290.00	2366.00	166.75	313.76	480.51
3193	533	290.00	2370.00	167.36	314.29	481.65
3197	533	290.00	2374.00	167.96	314.82	482.78
3201	533	290.00	2378.00	168.56	315.35	483.91
3205	533	290.00	2382.00	169.16	315.88	485.04
3209	533	290.00	2386.00	169.76	316.41	486.17
3213	533	290.00	2390.00	170.37	316.94	487.31
3217	533	290.00	2394.00	170.97	317.47	488.44
3221	533	290.00	2398.00	171.57	318.00	489.57
3225	533	290.00	2402.00	172.17	318.53	490.70
3229	533	290.00	2406.00	172.77	319.06	491.83
3233	533	290.00	2410.00	173.38	319.59	492.97
3237	533	290.00	2414.00	173.98	320.12	494.10
3241	533	290.00	2418.00	174.58	320.65	495.23
3245	533	290.00	2422.00	175.18	321.18	496.36
3249	533	290.00	2426.00	175.78	321.71	497.49

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3253	533	290.00	2430.00	176.39	322.24	498.63
3257	533	290.00	2434.00	176.99	322.77	499.76
3261	533	290.00	2438.00	177.59	323.30	500.89
3265	533	290.00	2442.00	178.19	323.83	502.02
3269	533	290.00	2446.00	178.79	324.36	503.15
3273	533	290.00	2450.00	179.40	324.89	504.29
3277	533	290.00	2454.00	180.00	325.42	505.42
3281	533	290.00	2458.00	180.60	325.95	506.55
3285	533	290.00	2462.00	181.20	326.48	507.68
3289	533	290.00	2466.00	181.80	327.01	508.81
3293	533	290.00	2470.00	182.41	327.54	509.95
3297	533	290.00	2474.00	183.01	328.07	511.08
3301	533	290.00	2478.00	183.61	328.60	512.21
3305	533	290.00	2482.00	184.21	329.13	513.34
3309	533	290.00	2486.00	184.81	329.66	514.47
3313	533	290.00	2490.00	185.42	330.19	515.61
3317	533	290.00	2494.00	186.02	330.72	516.74
3321	533	290.00	2498.00	186.62	331.25	517.87
3325	533	290.00	2502.00	187.22	331.78	519.00
3329	533	290.00	2506.00	187.82	332.31	520.13
3333	533	290.00	2510.00	188.43	332.84	521.27
3337	533	290.00	2514.00	189.03	333.37	522.40
3341	533	290.00	2518.00	189.63	333.90	523.53
3345	533	290.00	2522.00	190.23	334.43	524.66
3349	533	290.00	2526.00	190.83	334.96	525.79
3353	533	290.00	2530.00	191.44	335.49	526.93
3357	533	290.00	2534.00	192.04	336.02	528.06
3361	533	290.00	2538.00	192.64	336.55	529.19
3365	533	290.00	2542.00	193.24	337.08	530.32
3369	533	290.00	2546.00	193.84	337.61	531.45
3373	533	290.00	2550.00	194.45	338.14	532.59
3377	533	290.00	2554.00	195.05	338.67	533.72
3381	533	290.00	2558.00	195.65	339.20	534.85
3385	533	290.00	2562.00	196.25	339.73	535.98
3389	533	290.00	2566.00	196.85	340.26	537.11
3393	533	290.00	2570.00	197.46	340.79	538.25
3397	533	290.00	2574.00	198.06	341.32	539.38
3401	533	290.00	2578.00	198.66	341.85	540.51
3405	533	290.00	2582.00	199.26	342.38	541.64
3409	533	290.00	2586.00	199.86	342.91	542.77
3413	533	290.00	2590.00	200.47	343.44	543.91
3417	533	290.00	2594.00	201.07	343.97	545.04
3421	533	290.00	2598.00	201.67	344.50	546.17
3425	533	290.00	2602.00	202.27	345.03	547.30
3429	533	290.00	2606.00	202.87	345.56	548.43
3433	533	290.00	2610.00	203.48	346.09	549.57
3437	533	290.00	2614.00	204.08	346.62	550.70
3441	533	290.00	2618.00	204.68	347.15	551.83
3445	533	290.00	2622.00	205.28	347.68	552.96
3449	533	290.00	2626.00	205.88	348.21	554.09
3453	533	290.00	2630.00	206.49	348.74	555.23
3457	533	290.00	2634.00	207.09	349.27	556.36
3461	533	290.00	2638.00	207.69	349.80	557.49
3465	533	290.00	2642.00	208.29	350.33	558.62
3469	533	290.00	2646.00	208.89	350.86	559.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3473	533	290.00	2650.00	209.50	351.39	560.89
3477	533	290.00	2654.00	210.10	351.92	562.02
3481	533	290.00	2658.00	210.70	352.45	563.15
3485	533	290.00	2662.00	211.30	352.98	564.28
3489	533	290.00	2666.00	211.90	353.51	565.41
3493	533	290.00	2670.00	212.51	354.04	566.55
3497	533	290.00	2674.00	213.11	354.57	567.68
3501	533	290.00	2678.00	213.71	355.10	568.81
3505	533	290.00	2682.00	214.31	355.63	569.94
3509	533	290.00	2686.00	214.91	356.16	571.07
3513	533	290.00	2690.00	215.52	356.69	572.21
3517	533	290.00	2694.00	216.12	357.22	573.34
3521	533	290.00	2698.00	216.72	357.75	574.47
3525	533	290.00	2702.00	217.32	358.28	575.60
3529	533	290.00	2706.00	217.92	358.81	576.73
3533	533	290.00	2710.00	218.53	359.34	577.87
3537	533	290.00	2714.00	219.13	359.87	579.00
3541	533	290.00	2718.00	219.73	360.40	580.13
3545	533	290.00	2722.00	220.33	360.93	581.26
3549	533	290.00	2726.00	220.93	361.46	582.39
3553	533	290.00	2730.00	221.54	361.99	583.53
3557	533	290.00	2734.00	222.14	362.52	584.66
3561	533	290.00	2738.00	222.74	363.05	585.79
3565	533	290.00	2742.00	223.34	363.58	586.92
3569	533	290.00	2746.00	223.94	364.11	588.05
3573	533	290.00	2750.00	224.55	364.64	589.19
3577	533	290.00	2754.00	225.15	365.17	590.32
3581	533	290.00	2758.00	225.75	365.70	591.45
3585	533	290.00	2762.00	226.35	366.23	592.58
3589	533	290.00	2766.00	226.95	366.76	593.71
3593	533	290.00	2770.00	227.56	367.29	594.85
3597	533	290.00	2774.00	228.16	367.82	595.98
3601	533	290.00	2778.00	228.76	368.35	597.11
3605	533	290.00	2782.00	229.36	368.88	598.24
3609	533	290.00	2786.00	229.96	369.41	599.37
3613	533	290.00	2790.00	230.57	369.94	600.51
3617	533	290.00	2794.00	231.17	370.47	601.64
3621	533	290.00	2798.00	231.77	371.00	602.77
3625	533	290.00	2802.00	232.37	371.53	603.90
3629	533	290.00	2806.00	232.97	372.06	605.03
3633	533	290.00	2810.00	233.58	372.59	606.17
3637	533	290.00	2814.00	234.18	373.12	607.30
3641	533	290.00	2818.00	234.78	373.65	608.43
3645	533	290.00	2822.00	235.38	374.18	609.56
3649	533	290.00	2826.00	235.98	374.71	610.69
3653	533	290.00	2830.00	236.59	375.24	611.83
3657	533	290.00	2834.00	237.19	375.77	612.96
3661	533	290.00	2838.00	237.79	376.30	614.09
3665	533	290.00	2842.00	238.39	376.83	615.22
3669	533	290.00	2846.00	238.99	377.36	616.35
3673	533	290.00	2850.00	239.60	377.89	617.49
3677	533	290.00	2854.00	240.20	378.42	618.62
3681	533	290.00	2858.00	240.80	378.95	619.75
3685	533	290.00	2862.00	241.40	379.48	620.88
3689	533	290.00	2866.00	242.00	380.01	622.01

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3693	533	290.00	2870.00	242.61	380.54	623.15
3697	533	290.00	2874.00	243.21	381.07	624.28
3701	533	290.00	2878.00	243.81	381.60	625.41
3705	533	290.00	2882.00	244.41	382.13	626.54
3709	533	290.00	2886.00	245.01	382.66	627.67
3713	533	290.00	2890.00	245.62	383.19	628.81
3717	533	290.00	2894.00	246.22	383.72	629.94
3721	533	290.00	2898.00	246.82	384.25	631.07
3725	533	290.00	2902.00	247.42	384.78	632.20
3729	533	290.00	2906.00	248.02	385.31	633.33
3733	533	290.00	2910.00	248.63	385.84	634.47
3737	533	290.00	2914.00	249.23	386.37	635.60
3741	533	290.00	2918.00	249.83	386.90	636.73
3745	533	290.00	2922.00	250.43	387.43	637.86
3749	533	290.00	2926.00	251.03	387.96	638.99
3753	533	290.00	2930.00	251.64	388.49	640.13
3757	533	290.00	2934.00	252.24	389.02	641.26
3761	533	290.00	2938.00	252.84	389.55	642.39
3765	533	290.00	2942.00	253.44	390.08	643.52
3769	533	290.00	2946.00	254.04	390.61	644.65
3773	533	290.00	2950.00	254.65	391.14	645.79
3777	533	290.00	2954.00	255.25	391.67	646.92
3781	533	290.00	2958.00	255.85	392.20	648.05
3785	533	290.00	2962.00	256.45	392.73	649.18
3789	533	290.00	2966.00	257.05	393.26	650.31
3793	533	290.00	2970.00	257.66	393.79	651.45
3797	533	290.00	2974.00	258.26	394.32	652.58
3801	533	290.00	2978.00	258.86	394.85	653.71
3805	533	290.00	2982.00	259.46	395.38	654.84
3809	533	290.00	2986.00	260.06	395.91	655.97
3813	533	290.00	2990.00	260.67	396.44	657.11
3817	533	290.00	2994.00	261.27	396.97	658.24
3821	533	290.00	2998.00	261.87	397.50	659.37
3825	533	290.00	3002.00	262.47	398.03	660.50
3829	533	290.00	3006.00	263.07	398.56	661.63
3833	533	290.00	3010.00	263.68	399.09	662.77
3837	533	290.00	3014.00	264.28	399.62	663.90
3841	533	290.00	3018.00	264.88	400.15	665.03
3845	533	290.00	3022.00	265.48	400.68	666.16
3849	533	290.00	3026.00	266.08	401.21	667.29
3853	533	290.00	3030.00	266.69	401.74	668.43
3857	533	290.00	3034.00	267.29	402.27	669.56
3861	533	290.00	3038.00	267.89	402.80	670.69
3865	533	290.00	3042.00	268.49	403.33	671.82
3869	533	290.00	3046.00	269.09	403.86	672.95
3873	533	290.00	3050.00	269.70	404.39	674.09
3877	533	290.00	3054.00	270.30	404.92	675.22
3881	533	290.00	3058.00	270.90	405.45	676.35
3885	533	290.00	3062.00	271.50	405.98	677.48
3889	533	290.00	3066.00	272.10	406.51	678.61
3893	533	290.00	3070.00	272.71	407.04	679.75
3897	533	290.00	3074.00	273.31	407.57	680.88
3901	533	290.00	3078.00	273.91	408.10	682.01
3905	533	290.00	3082.00	274.51	408.63	683.14
3909	533	290.00	3086.00	275.11	409.16	684.27

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3913	533	290.00	3090.00	275.72	409.69	685.41
3917	533	290.00	3094.00	276.32	410.22	686.54
3921	533	290.00	3098.00	276.92	410.75	687.67
3925	533	290.00	3102.00	277.52	411.28	688.80
3929	533	290.00	3106.00	278.12	411.81	689.93
3933	533	290.00	3110.00	278.73	412.34	691.07
3937	533	290.00	3114.00	279.33	412.87	692.20
3941	533	290.00	3118.00	279.93	413.40	693.33
3945	533	290.00	3122.00	280.53	413.93	694.46
3949	533	290.00	3126.00	281.13	414.46	695.59
3953	533	290.00	3130.00	281.74	414.99	696.73
3957	533	290.00	3134.00	282.34	415.52	697.86
3961	533	290.00	3138.00	282.94	416.05	698.99
3965	533	290.00	3142.00	283.54	416.58	700.12
3969	533	290.00	3146.00	284.14	417.11	701.25
3973	533	290.00	3150.00	284.75	417.64	702.39
3977	533	290.00	3154.00	285.35	418.17	703.52
3981	533	290.00	3158.00	285.95	418.70	704.65
3985	533	290.00	3162.00	286.55	419.23	705.78
3989	533	290.00	3166.00	287.15	419.76	706.91
3993	533	290.00	3170.00	287.76	420.29	708.05
3997	533	290.00	3174.00	288.36	420.82	709.18
4001	533	290.00	3178.00	288.96	421.35	710.31
4005	533	290.00	3182.00	289.56	421.88	711.44
4009	533	290.00	3186.00	290.16	422.41	712.57
4013	533	290.00	3190.00	290.77	422.94	713.71
4017	533	290.00	3194.00	291.37	423.47	714.84
4021	533	290.00	3198.00	291.97	424.00	715.97
4025	533	290.00	3202.00	292.57	424.53	717.10
4029	533	290.00	3206.00	293.17	425.06	718.23
4033	533	290.00	3210.00	293.78	425.59	719.37
4037	533	290.00	3214.00	294.38	426.12	720.50
4041	533	290.00	3218.00	294.98	426.65	721.63
4045	533	290.00	3222.00	295.58	427.18	722.76
4049	533	290.00	3226.00	296.18	427.71	723.89
4053	533	290.00	3230.00	296.79	428.24	725.03
4057	533	290.00	3234.00	297.39	428.77	726.16
4061	533	290.00	3238.00	297.99	429.30	727.29
4065	533	290.00	3242.00	298.59	429.83	728.42
4069	533	290.00	3246.00	299.19	430.36	729.55
4073	533	290.00	3250.00	299.80	430.89	730.69
4077	533	290.00	3254.00	300.40	431.42	731.82
4081	533	290.00	3258.00	301.00	431.95	732.95
4085	533	290.00	3262.00	301.60	432.48	734.08
4089	533	290.00	3266.00	302.20	433.01	735.21
4093	533	290.00	3270.00	302.81	433.54	736.35
4097	533	290.00	3274.00	303.41	434.07	737.48
4101	533	290.00	3278.00	304.01	434.60	738.61
4105	533	290.00	3282.00	304.61	435.13	739.74
4109	533	290.00	3286.00	305.21	435.66	740.87
4113	533	290.00	3290.00	305.82	436.19	742.01
4117	533	290.00	3294.00	306.42	436.72	743.14
4121	533	290.00	3298.00	307.02	437.25	744.27
4125	533	290.00	3302.00	307.62	437.78	745.40
4129	533	290.00	3306.00	308.22	438.31	746.53

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
4133	533	290.00	3310.00	308.83	438.84	747.67
4137	533	290.00	3314.00	309.43	439.37	748.80
4141	533	290.00	3318.00	310.03	439.90	749.93
4145	533	290.00	3322.00	310.63	440.43	751.06
4149	533	290.00	3326.00	311.23	440.96	752.19
4153	533	290.00	3330.00	311.84	441.49	753.33
4157	533	290.00	3334.00	312.44	442.02	754.46
4161	533	290.00	3338.00	313.04	442.55	755.59
4165	533	290.00	3342.00	313.64	443.08	756.72
4169	533	290.00	3346.00	314.24	443.61	757.85
4173	533	290.00	3350.00	314.85	444.14	758.99
4177	533	290.00	3354.00	315.45	444.67	760.12
4181	533	290.00	3358.00	316.05	445.20	761.25
4185	533	290.00	3362.00	316.65	445.73	762.38
4189	533	290.00	3366.00	316.95	445.99	762.94

If the employee's gross pay is over £4,189, go to page 282

Weekly table for standard rate NICs (employee under 25 apprentice) for use from 6 April 2022 to 5 April 2023

Use this table for employees who are apprentices on an Approved Apprenticeship scheme and under the age of 25.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'H' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.20	0.20
192	123	67.00	2.00	0.00	0.33	0.33
193	123	67.00	3.00	0.00	0.46	0.46
194	123	67.00	4.00	0.00	0.60	0.60
195	123	67.00	5.00	0.00	0.73	0.73
196	123	67.00	6.00	0.00	0.86	0.86
197	123	67.00	7.00	0.00	0.99	0.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	0.00	1.13	1.13
199	123	67.00	9.00	0.00	1.26	1.26
200	123	67.00	10.00	0.00	1.39	1.39
201	123	67.00	11.00	0.00	1.52	1.52
202	123	67.00	12.00	0.00	1.66	1.66
203	123	67.00	13.00	0.00	1.79	1.79
204	123	67.00	14.00	0.00	1.92	1.92
205	123	67.00	15.00	0.00	2.05	2.05
206	123	67.00	16.00	0.00	2.19	2.19
207	123	67.00	17.00	0.00	2.32	2.32
208	123	67.00	18.00	0.00	2.45	2.45
209	123	67.00	19.00	0.00	2.58	2.58
210	123	67.00	20.00	0.00	2.72	2.72
211	123	67.00	21.00	0.00	2.85	2.85
212	123	67.00	22.00	0.00	2.98	2.98
213	123	67.00	23.00	0.00	3.11	3.11
214	123	67.00	24.00	0.00	3.25	3.25
215	123	67.00	25.00	0.00	3.38	3.38
216	123	67.00	26.00	0.00	3.51	3.51
217	123	67.00	27.00	0.00	3.64	3.64
218	123	67.00	28.00	0.00	3.78	3.78
219	123	67.00	29.00	0.00	3.91	3.91
220	123	67.00	30.00	0.00	4.04	4.04
221	123	67.00	31.00	0.00	4.17	4.17
222	123	67.00	32.00	0.00	4.31	4.31
223	123	67.00	33.00	0.00	4.44	4.44
224	123	67.00	34.00	0.00	4.57	4.57
225	123	67.00	35.00	0.00	4.70	4.70
226	123	67.00	36.00	0.00	4.84	4.84
227	123	67.00	37.00	0.00	4.97	4.97
228	123	67.00	38.00	0.00	5.10	5.10
229	123	67.00	39.00	0.00	5.23	5.23
230	123	67.00	40.00	0.00	5.37	5.37
231	123	67.00	41.00	0.00	5.50	5.50
232	123	67.00	42.00	0.00	5.63	5.63
233	123	67.00	43.00	0.00	5.76	5.76
234	123	67.00	44.00	0.00	5.90	5.90
235	123	67.00	45.00	0.00	6.03	6.03
236	123	67.00	46.00	0.00	6.16	6.16
237	123	67.00	47.00	0.00	6.29	6.29
238	123	67.00	48.00	0.00	6.43	6.43
239	123	67.00	49.00	0.00	6.56	6.56
240	123	67.00	50.00	0.00	6.69	6.69
241	123	67.00	51.00	0.00	6.82	6.82
242	123	67.00	52.00	0.00	6.96	6.96
243	123	67.00	53.00	0.00	7.09	7.09
244	123	67.00	54.00	0.00	7.22	7.22
245	123	67.00	55.00	0.00	7.35	7.35
246	123	67.00	56.00	0.00	7.49	7.49
247	123	67.00	57.00	0.00	7.62	7.62
248	123	67.00	58.00	0.00	7.75	7.75
249	123	67.00	59.00	0.00	7.88	7.88
250	123	67.00	60.00	0.00	8.02	8.02
251	123	67.00	61.00	0.00	8.15	8.15
252	123	67.00	62.00	0.00	8.28	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	0.00	8.41	8.41
254	123	67.00	64.00	0.00	8.55	8.55
255	123	67.00	65.00	0.00	8.68	8.68
256	123	67.00	66.00	0.00	8.81	8.81
257	123	67.00	67.00	0.00	8.94	8.94
258	123	67.00	68.00	0.00	9.08	9.08
259	123	67.00	69.00	0.00	9.21	9.21
260	123	67.00	70.00	0.00	9.34	9.34
261	123	67.00	71.00	0.00	9.47	9.47
262	123	67.00	72.00	0.00	9.61	9.61
263	123	67.00	73.00	0.00	9.74	9.74
264	123	67.00	74.00	0.00	9.87	9.87
265	123	67.00	75.00	0.00	10.00	10.00
266	123	67.00	76.00	0.00	10.14	10.14
267	123	67.00	77.00	0.00	10.27	10.27
268	123	67.00	78.00	0.00	10.40	10.40
269	123	67.00	79.00	0.00	10.53	10.53
270	123	67.00	80.00	0.00	10.67	10.67
271	123	67.00	81.00	0.00	10.80	10.80
272	123	67.00	82.00	0.00	10.93	10.93
273	123	67.00	83.00	0.00	11.06	11.06
274	123	67.00	84.00	0.00	11.20	11.20
275	123	67.00	85.00	0.00	11.33	11.33
276	123	67.00	86.00	0.00	11.46	11.46
277	123	67.00	87.00	0.00	11.59	11.59
278	123	67.00	88.00	0.00	11.73	11.73
279	123	67.00	89.00	0.00	11.86	11.86
280	123	67.00	90.00	0.00	11.99	11.99
281	123	67.00	91.00	0.00	12.12	12.12
282	123	67.00	92.00	0.00	12.26	12.26
283	123	67.00	93.00	0.00	12.39	12.39
284	123	67.00	94.00	0.00	12.52	12.52
285	123	67.00	95.00	0.00	12.65	12.65
286	123	67.00	96.00	0.00	12.79	12.79
287	123	67.00	97.00	0.00	12.92	12.92
288	123	67.00	98.00	0.00	13.05	13.05
289	123	67.00	99.00	0.00	13.18	13.18
290	123	67.00	100.00	0.00	13.32	13.32
291	123	67.00	101.00	0.00	13.45	13.45
292	123	67.00	102.00	0.00	13.58	13.58
293	123	67.00	103.00	0.00	13.71	13.71
294	123	67.00	104.00	0.00	13.85	13.85
295	123	67.00	105.00	0.00	13.98	13.98
296	123	67.00	106.00	0.00	14.11	14.11
297	123	67.00	107.00	0.00	14.24	14.24
298	123	67.00	108.00	0.00	14.38	14.38
299	123	67.00	109.00	0.00	14.51	14.51
300	123	67.00	110.00	0.00	14.64	14.64
301	123	67.00	111.00	0.00	14.77	14.77
302	123	67.00	112.00	0.00	14.91	14.91
303	123	67.00	113.00	0.00	15.04	15.04
304	123	67.00	114.00	0.00	15.17	15.17
305	123	67.00	115.00	0.00	15.30	15.30
306	123	67.00	116.00	0.00	15.44	15.44
307	123	67.00	117.00	0.00	15.57	15.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	0.00	15.70	15.70
309	123	67.00	119.00	0.00	15.83	15.83
310	123	67.00	120.00	0.00	15.97	15.97
311	123	67.00	121.00	0.00	16.10	16.10
312	123	67.00	122.00	0.00	16.23	16.23
313	123	67.00	123.00	0.00	16.36	16.36
314	123	67.00	124.00	0.00	16.50	16.50
315	123	67.00	125.00	0.00	16.63	16.63
316	123	67.00	126.00	0.00	16.76	16.76
317	123	67.00	127.00	0.00	16.89	16.89
318	123	67.00	128.00	0.00	17.03	17.03
319	123	67.00	129.00	0.00	17.16	17.16
320	123	67.00	130.00	0.00	17.29	17.29
321	123	67.00	131.00	0.00	17.42	17.42
322	123	67.00	132.00	0.00	17.56	17.56
323	123	67.00	133.00	0.00	17.69	17.69
324	123	67.00	134.00	0.00	17.82	17.82
325	123	67.00	135.00	0.00	17.95	17.95
326	123	67.00	136.00	0.00	18.09	18.09
327	123	67.00	137.00	0.00	18.22	18.22
328	123	67.00	138.00	0.00	18.35	18.35
329	123	67.00	139.00	0.00	18.48	18.48
330	123	67.00	140.00	0.00	18.62	18.62
331	123	67.00	141.00	0.00	18.75	18.75
332	123	67.00	142.00	0.00	18.88	18.88
333	123	67.00	143.00	0.00	19.01	19.01
334	123	67.00	144.00	0.00	19.15	19.15
335	123	67.00	145.00	0.00	19.28	19.28
336	123	67.00	146.00	0.00	19.41	19.41
337	123	67.00	147.00	0.00	19.54	19.54
338	123	67.00	148.00	0.00	19.68	19.68
339	123	67.00	149.00	0.00	19.81	19.81
340	123	67.00	150.00	0.00	19.94	19.94
341	123	67.00	151.00	0.00	20.07	20.07
342	123	67.00	152.00	0.00	20.21	20.21
343	123	67.00	153.00	0.00	20.34	20.34
344	123	67.00	154.00	0.00	20.47	20.47
345	123	67.00	155.00	0.00	20.60	20.60
346	123	67.00	156.00	0.00	20.74	20.74
347	123	67.00	157.00	0.00	20.87	20.87
348	123	67.00	158.00	0.00	21.00	21.00
349	123	67.00	159.00	0.00	21.13	21.13
350	123	67.00	160.00	0.00	21.27	21.27
351	123	67.00	161.00	0.00	21.40	21.40
352	123	67.00	162.00	0.00	21.53	21.53
353	123	67.00	163.00	0.00	21.66	21.66
354	123	67.00	164.00	0.00	21.80	21.80
355	123	67.00	165.00	0.00	21.93	21.93
356	123	67.00	166.00	0.00	22.06	22.06
357	123	67.00	167.00	0.00	22.19	22.19
358	123	67.00	168.00	0.00	22.33	22.33
359	123	67.00	169.00	0.00	22.46	22.46
360	123	67.00	170.00	0.00	22.59	22.59
361	123	67.00	171.00	0.00	22.72	22.72
362	123	67.00	172.00	0.00	22.86	22.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
363	123	67.00	173.00	0.00	22.99	22.99
364	123	67.00	174.00	0.00	23.12	23.12
365	123	67.00	175.00	0.00	23.25	23.25
366	123	67.00	176.00	0.00	23.39	23.39
367	123	67.00	177.00	0.00	23.52	23.52
368	123	67.00	178.00	0.00	23.65	23.65
369	123	67.00	179.00	0.00	23.78	23.78
370	123	67.00	180.00	0.00	23.92	23.92
371	123	67.00	181.00	0.00	24.05	24.05
372	123	67.00	182.00	0.00	24.18	24.18
373	123	67.00	183.00	0.00	24.31	24.31
374	123	67.00	184.00	0.00	24.45	24.45
375	123	67.00	185.00	0.00	24.58	24.58
376	123	67.00	186.00	0.00	24.71	24.71
377	123	67.00	187.00	0.00	24.84	24.84
378	123	67.00	188.00	0.00	24.98	24.98
379	123	67.00	189.00	0.00	25.11	25.11
380	123	67.00	190.00	0.00	25.24	25.24
381	123	67.00	191.00	0.00	25.37	25.37
382	123	67.00	192.00	0.00	25.51	25.51
383	123	67.00	193.00	0.00	25.64	25.64
384	123	67.00	194.00	0.00	25.77	25.77
385	123	67.00	195.00	0.00	25.90	25.90
386	123	67.00	196.00	0.00	26.04	26.04
387	123	67.00	197.00	0.00	26.17	26.17
388	123	67.00	198.00	0.00	26.30	26.30
389	123	67.00	199.00	0.00	26.43	26.43
390	123	67.00	200.00	0.00	26.57	26.57
391	123	67.00	201.00	0.00	26.70	26.70
392	123	67.00	202.00	0.00	26.83	26.83
393	123	67.00	203.00	0.00	26.96	26.96
394	123	67.00	204.00	0.00	27.10	27.10
395	123	67.00	205.00	0.00	27.23	27.23
396	123	67.00	206.00	0.00	27.36	27.36
397	123	67.00	207.00	0.00	27.49	27.49
398	123	67.00	208.00	0.00	27.63	27.63
399	123	67.00	209.00	0.00	27.76	27.76
400	123	67.00	210.00	0.00	27.89	27.89
401	123	67.00	211.00	0.00	28.02	28.02
402	123	67.00	212.00	0.00	28.16	28.16
403	123	67.00	213.00	0.00	28.29	28.29
404	123	67.00	214.00	0.00	28.42	28.42
405	123	67.00	215.00	0.00	28.55	28.55
406	123	67.00	216.00	0.00	28.69	28.69
407	123	67.00	217.00	0.00	28.82	28.82
408	123	67.00	218.00	0.00	28.95	28.95
409	123	67.00	219.00	0.00	29.08	29.08
410	123	67.00	220.00	0.00	29.22	29.22
411	123	67.00	221.00	0.00	29.35	29.35
412	123	67.00	222.00	0.00	29.48	29.48
413	123	67.00	223.00	0.00	29.61	29.61
414	123	67.00	224.00	0.00	29.75	29.75
415	123	67.00	225.00	0.00	29.88	29.88
416	123	67.00	226.00	0.00	30.01	30.01
417	123	67.00	227.00	0.00	30.14	30.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	0.00	30.28	30.28
419	123	67.00	229.00	0.00	30.41	30.41
420	123	67.00	230.00	0.00	30.54	30.54
421	123	67.00	231.00	0.00	30.67	30.67
422	123	67.00	232.00	0.00	30.81	30.81
423	123	67.00	233.00	0.00	30.94	30.94
424	123	67.00	234.00	0.00	31.07	31.07
425	123	67.00	235.00	0.00	31.20	31.20
426	123	67.00	236.00	0.00	31.34	31.34
427	123	67.00	237.00	0.00	31.47	31.47
428	123	67.00	238.00	0.00	31.60	31.60
429	123	67.00	239.00	0.00	31.73	31.73
430	123	67.00	240.00	0.00	31.87	31.87
431	123	67.00	241.00	0.00	32.00	32.00
432	123	67.00	242.00	0.00	32.13	32.13
433	123	67.00	243.00	0.00	32.26	32.26
434	123	67.00	244.00	0.00	32.40	32.40
435	123	67.00	245.00	0.00	32.53	32.53
436	123	67.00	246.00	0.00	32.66	32.66
437	123	67.00	247.00	0.00	32.79	32.79
438	123	67.00	248.00	0.00	32.93	32.93
439	123	67.00	249.00	0.00	33.06	33.06
440	123	67.00	250.00	0.00	33.19	33.19
441	123	67.00	251.00	0.00	33.32	33.32
442	123	67.00	252.00	0.00	33.46	33.46
443	123	67.00	253.00	0.00	33.59	33.59
444	123	67.00	254.00	0.00	33.72	33.72
445	123	67.00	255.00	0.00	33.85	33.85
446	123	67.00	256.00	0.00	33.99	33.99
447	123	67.00	257.00	0.00	34.12	34.12
448	123	67.00	258.00	0.00	34.25	34.25
449	123	67.00	259.00	0.00	34.38	34.38
450	123	67.00	260.00	0.00	34.52	34.52
451	123	67.00	261.00	0.00	34.65	34.65
452	123	67.00	262.00	0.00	34.78	34.78
453	123	67.00	263.00	0.00	34.91	34.91
454	123	67.00	264.00	0.00	35.05	35.05
455	123	67.00	265.00	0.00	35.18	35.18
456	123	67.00	266.00	0.00	35.31	35.31
457	123	67.00	267.00	0.00	35.44	35.44
458	123	67.00	268.00	0.00	35.58	35.58
459	123	67.00	269.00	0.00	35.71	35.71
460	123	67.00	270.00	0.00	35.84	35.84
461	123	67.00	271.00	0.00	35.97	35.97
462	123	67.00	272.00	0.00	36.11	36.11
463	123	67.00	273.00	0.00	36.24	36.24
464	123	67.00	274.00	0.00	36.37	36.37
465	123	67.00	275.00	0.00	36.50	36.50
466	123	67.00	276.00	0.00	36.64	36.64
467	123	67.00	277.00	0.00	36.77	36.77
468	123	67.00	278.00	0.00	36.90	36.90
469	123	67.00	279.00	0.00	37.03	37.03
470	123	67.00	280.00	0.00	37.17	37.17
471	123	67.00	281.00	0.00	37.30	37.30
472	123	67.00	282.00	0.00	37.43	37.43
473	123	67.00	283.00	0.00	37.56	37.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
474	123	67.00	284.00	0.00	37.70	37.70
475	123	67.00	285.00	0.00	37.83	37.83
476	123	67.00	286.00	0.00	37.96	37.96
477	123	67.00	287.00	0.00	38.09	38.09
478	123	67.00	288.00	0.00	38.23	38.23
479	123	67.00	289.00	0.00	38.36	38.36
480	123	67.00	290.00	0.00	38.49	38.49
481	123	67.00	291.00	0.00	38.62	38.62
482	123	67.00	292.00	0.00	38.76	38.76
483	123	67.00	293.00	0.00	38.89	38.89
484	123	67.00	294.00	0.00	39.02	39.02
485	123	67.00	295.00	0.00	39.15	39.15
486	123	67.00	296.00	0.00	39.29	39.29
487	123	67.00	297.00	0.00	39.42	39.42
488	123	67.00	298.00	0.00	39.55	39.55
489	123	67.00	299.00	0.00	39.68	39.68
490	123	67.00	300.00	0.00	39.82	39.82
491	123	67.00	301.00	0.00	39.95	39.95
492	123	67.00	302.00	0.00	40.08	40.08
493	123	67.00	303.00	0.00	40.21	40.21
494	123	67.00	304.00	0.00	40.35	40.35
495	123	67.00	305.00	0.00	40.48	40.48
496	123	67.00	306.00	0.00	40.61	40.61
497	123	67.00	307.00	0.00	40.74	40.74
498	123	67.00	308.00	0.00	40.88	40.88
499	123	67.00	309.00	0.00	41.01	41.01
500	123	67.00	310.00	0.00	41.14	41.14
501	123	67.00	311.00	0.00	41.27	41.27
502	123	67.00	312.00	0.00	41.41	41.41
503	123	67.00	313.00	0.00	41.54	41.54
504	123	67.00	314.00	0.00	41.67	41.67
505	123	67.00	315.00	0.00	41.80	41.80
506	123	67.00	316.00	0.00	41.94	41.94
507	123	67.00	317.00	0.00	42.07	42.07
508	123	67.00	318.00	0.00	42.20	42.20
509	123	67.00	319.00	0.00	42.33	42.33
510	123	67.00	320.00	0.00	42.47	42.47
511	123	67.00	321.00	0.00	42.60	42.60
512	123	67.00	322.00	0.00	42.73	42.73
513	123	67.00	323.00	0.00	42.86	42.86
514	123	67.00	324.00	0.00	43.00	43.00
515	123	67.00	325.00	0.00	43.13	43.13
516	123	67.00	326.00	0.00	43.26	43.26
517	123	67.00	327.00	0.00	43.39	43.39
518	123	67.00	328.00	0.00	43.53	43.53
519	123	67.00	329.00	0.00	43.66	43.66
520	123	67.00	330.00	0.00	43.79	43.79
521	123	67.00	331.00	0.00	43.92	43.92
522	123	67.00	332.00	0.00	44.06	44.06
523	123	67.00	333.00	0.00	44.19	44.19
524	123	67.00	334.00	0.00	44.32	44.32
525	123	67.00	335.00	0.00	44.45	44.45
526	123	67.00	336.00	0.00	44.59	44.59
527	123	67.00	337.00	0.00	44.72	44.72
528	123	67.00	338.00	0.00	44.85	44.85

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
529	123	67.00	339.00	0.00	44.98	44.98
530	123	67.00	340.00	0.00	45.12	45.12
531	123	67.00	341.00	0.00	45.25	45.25
532	123	67.00	342.00	0.00	45.38	45.38
533	123	67.00	343.00	0.00	45.51	45.51
534	123	67.00	344.00	0.00	45.65	45.65
535	123	67.00	345.00	0.00	45.78	45.78
536	123	67.00	346.00	0.00	45.91	45.91
537	123	67.00	347.00	0.00	46.04	46.04
538	123	67.00	348.00	0.00	46.18	46.18
539	123	67.00	349.00	0.00	46.31	46.31
540	123	67.00	350.00	0.00	46.44	46.44
541	123	67.00	351.00	0.00	46.57	46.57
542	123	67.00	352.00	0.00	46.71	46.71
543	123	67.00	353.00	0.00	46.84	46.84
544	123	67.00	354.00	0.00	46.97	46.97
545	123	67.00	355.00	0.00	47.10	47.10
546	123	67.00	356.00	0.00	47.24	47.24
547	123	67.00	357.00	0.00	47.37	47.37
548	123	67.00	358.00	0.00	47.50	47.50
549	123	67.00	359.00	0.00	47.63	47.63
550	123	67.00	360.00	0.00	47.77	47.77
551	123	67.00	361.00	0.00	47.90	47.90
552	123	67.00	362.00	0.00	48.03	48.03
553	123	67.00	363.00	0.00	48.16	48.16
554	123	67.00	364.00	0.00	48.30	48.30
555	123	67.00	365.00	0.00	48.43	48.43
556	123	67.00	366.00	0.00	48.56	48.56
557	123	67.00	367.00	0.00	48.69	48.69
558	123	67.00	368.00	0.00	48.83	48.83
559	123	67.00	369.00	0.00	48.96	48.96
560	123	67.00	370.00	0.00	49.09	49.09
561	123	67.00	371.00	0.00	49.22	49.22
562	123	67.00	372.00	0.00	49.36	49.36
563	123	67.00	373.00	0.00	49.49	49.49
564	123	67.00	374.00	0.00	49.62	49.62
565	123	67.00	375.00	0.00	49.75	49.75
566	123	67.00	376.00	0.00	49.89	49.89
567	123	67.00	377.00	0.00	50.02	50.02
568	123	67.00	378.00	0.00	50.15	50.15
569	123	67.00	379.00	0.00	50.28	50.28
570	123	67.00	380.00	0.00	50.42	50.42
571	123	67.00	381.00	0.00	50.55	50.55
572	123	67.00	382.00	0.00	50.68	50.68
573	123	67.00	383.00	0.00	50.81	50.81
574	123	67.00	384.00	0.00	50.95	50.95
575	123	67.00	385.00	0.00	51.08	51.08
576	123	67.00	386.00	0.00	51.21	51.21
577	123	67.00	387.00	0.00	51.34	51.34
578	123	67.00	388.00	0.00	51.48	51.48
579	123	67.00	389.00	0.00	51.61	51.61
580	123	67.00	390.00	0.00	51.74	51.74
581	123	67.00	391.00	0.00	51.87	51.87
582	123	67.00	392.00	0.00	52.01	52.01
583	123	67.00	393.00	0.00	52.14	52.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
584	123	67.00	394.00	0.00	52.27	52.27
585	123	67.00	395.00	0.00	52.40	52.40
586	123	67.00	396.00	0.00	52.54	52.54
587	123	67.00	397.00	0.00	52.67	52.67
588	123	67.00	398.00	0.00	52.80	52.80
589	123	67.00	399.00	0.00	52.93	52.93
590	123	67.00	400.00	0.00	53.07	53.07
591	123	67.00	401.00	0.00	53.20	53.20
592	123	67.00	402.00	0.00	53.33	53.33
593	123	67.00	403.00	0.00	53.46	53.46
594	123	67.00	404.00	0.00	53.60	53.60
595	123	67.00	405.00	0.00	53.73	53.73
596	123	67.00	406.00	0.00	53.86	53.86
597	123	67.00	407.00	0.00	53.99	53.99
598	123	67.00	408.00	0.00	54.13	54.13
599	123	67.00	409.00	0.00	54.26	54.26
600	123	67.00	410.00	0.00	54.39	54.39
601	123	67.00	411.00	0.00	54.52	54.52
602	123	67.00	412.00	0.00	54.66	54.66
603	123	67.00	413.00	0.00	54.79	54.79
604	123	67.00	414.00	0.00	54.92	54.92
605	123	67.00	415.00	0.00	55.05	55.05
606	123	67.00	416.00	0.00	55.19	55.19
607	123	67.00	417.00	0.00	55.32	55.32
608	123	67.00	418.00	0.00	55.45	55.45
609	123	67.00	419.00	0.00	55.58	55.58
610	123	67.00	420.00	0.00	55.72	55.72
611	123	67.00	421.00	0.00	55.85	55.85
612	123	67.00	422.00	0.00	55.98	55.98
613	123	67.00	423.00	0.00	56.11	56.11
614	123	67.00	424.00	0.00	56.25	56.25
615	123	67.00	425.00	0.00	56.38	56.38
616	123	67.00	426.00	0.00	56.51	56.51
617	123	67.00	427.00	0.00	56.64	56.64
618	123	67.00	428.00	0.00	56.78	56.78
619	123	67.00	429.00	0.00	56.91	56.91
620	123	67.00	430.00	0.00	57.04	57.04
621	123	67.00	431.00	0.00	57.17	57.17
622	123	67.00	432.00	0.00	57.31	57.31
623	123	67.00	433.00	0.00	57.44	57.44
624	123	67.00	434.00	0.00	57.57	57.57
625	123	67.00	435.00	0.00	57.70	57.70
626	123	67.00	436.00	0.00	57.84	57.84
627	123	67.00	437.00	0.00	57.97	57.97
628	123	67.00	438.00	0.00	58.10	58.10
629	123	67.00	439.00	0.00	58.23	58.23
630	123	67.00	440.00	0.00	58.37	58.37
631	123	67.00	441.00	0.00	58.50	58.50
632	123	67.00	442.00	0.00	58.63	58.63
633	123	67.00	443.00	0.00	58.76	58.76
634	123	67.00	444.00	0.00	58.90	58.90
635	123	67.00	445.00	0.00	59.03	59.03
636	123	67.00	446.00	0.00	59.16	59.16
637	123	67.00	447.00	0.00	59.29	59.29
638	123	67.00	448.00	0.00	59.43	59.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
639	123	67.00	449.00	0.00	59.56	59.56
640	123	67.00	450.00	0.00	59.69	59.69
641	123	67.00	451.00	0.00	59.82	59.82
642	123	67.00	452.00	0.00	59.96	59.96
643	123	67.00	453.00	0.00	60.09	60.09
644	123	67.00	454.00	0.00	60.22	60.22
645	123	67.00	455.00	0.00	60.35	60.35
646	123	67.00	456.00	0.00	60.49	60.49
647	123	67.00	457.00	0.00	60.62	60.62
648	123	67.00	458.00	0.00	60.75	60.75
649	123	67.00	459.00	0.00	60.88	60.88
650	123	67.00	460.00	0.00	61.02	61.02
651	123	67.00	461.00	0.00	61.15	61.15
652	123	67.00	462.00	0.00	61.28	61.28
653	123	67.00	463.00	0.00	61.41	61.41
654	123	67.00	464.00	0.00	61.55	61.55
655	123	67.00	465.00	0.00	61.68	61.68
656	123	67.00	466.00	0.00	61.81	61.81
657	123	67.00	467.00	0.00	61.94	61.94
658	123	67.00	468.00	0.00	62.08	62.08
659	123	67.00	469.00	0.00	62.21	62.21
660	123	67.00	470.00	0.00	62.34	62.34
661	123	67.00	471.00	0.00	62.47	62.47
662	123	67.00	472.00	0.00	62.61	62.61
663	123	67.00	473.00	0.00	62.74	62.74
664	123	67.00	474.00	0.00	62.87	62.87
665	123	67.00	475.00	0.00	63.00	63.00
666	123	67.00	476.00	0.00	63.14	63.14
667	123	67.00	477.00	0.00	63.27	63.27
668	123	67.00	478.00	0.00	63.40	63.40
669	123	67.00	479.00	0.00	63.53	63.53
670	123	67.00	480.00	0.00	63.67	63.67
671	123	67.00	481.00	0.00	63.80	63.80
672	123	67.00	482.00	0.00	63.93	63.93
673	123	67.00	483.00	0.00	64.06	64.06
674	123	67.00	484.00	0.00	64.20	64.20
675	123	67.00	485.00	0.00	64.33	64.33
676	123	67.00	486.00	0.00	64.46	64.46
677	123	67.00	487.00	0.00	64.59	64.59
678	123	67.00	488.00	0.00	64.73	64.73
679	123	67.00	489.00	0.00	64.86	64.86
680	123	67.00	490.00	0.00	64.99	64.99
681	123	67.00	491.00	0.00	65.12	65.12
682	123	67.00	492.00	0.00	65.26	65.26
683	123	67.00	493.00	0.00	65.39	65.39
684	123	67.00	494.00	0.00	65.52	65.52
685	123	67.00	495.00	0.00	65.65	65.65
686	123	67.00	496.00	0.00	65.79	65.79
687	123	67.00	497.00	0.00	65.92	65.92
688	123	67.00	498.00	0.00	66.05	66.05
689	123	67.00	499.00	0.00	66.18	66.18
690	123	67.00	500.00	0.00	66.32	66.32
691	123	67.00	501.00	0.00	66.45	66.45
692	123	67.00	502.00	0.00	66.58	66.58
693	123	67.00	503.00	0.00	66.71	66.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
694	123	67.00	504.00	0.00	66.85	66.85
695	123	67.00	505.00	0.00	66.98	66.98
696	123	67.00	506.00	0.00	67.11	67.11
697	123	67.00	507.00	0.00	67.24	67.24
698	123	67.00	508.00	0.00	67.38	67.38
699	123	67.00	509.00	0.00	67.51	67.51
700	123	67.00	510.00	0.00	67.64	67.64
701	123	67.00	511.00	0.00	67.77	67.77
702	123	67.00	512.00	0.00	67.91	67.91
703	123	67.00	513.00	0.00	68.04	68.04
704	123	67.00	514.00	0.00	68.17	68.17
705	123	67.00	515.00	0.00	68.30	68.30
706	123	67.00	516.00	0.00	68.44	68.44
707	123	67.00	517.00	0.00	68.57	68.57
708	123	67.00	518.00	0.00	68.70	68.70
709	123	67.00	519.00	0.00	68.83	68.83
710	123	67.00	520.00	0.00	68.97	68.97
711	123	67.00	521.00	0.00	69.10	69.10
712	123	67.00	522.00	0.00	69.23	69.23
713	123	67.00	523.00	0.00	69.36	69.36
714	123	67.00	524.00	0.00	69.50	69.50
715	123	67.00	525.00	0.00	69.63	69.63
716	123	67.00	526.00	0.00	69.76	69.76
717	123	67.00	527.00	0.00	69.89	69.89
718	123	67.00	528.00	0.00	70.03	70.03
719	123	67.00	529.00	0.00	70.16	70.16
720	123	67.00	530.00	0.00	70.29	70.29
721	123	67.00	531.00	0.00	70.42	70.42
722	123	67.00	532.00	0.00	70.56	70.56
723	123	67.00	533.00	0.00	70.69	70.69
724	123	67.00	534.00	0.00	70.82	70.82
725	123	67.00	535.00	0.00	70.95	70.95
726	123	67.00	536.00	0.00	71.09	71.09
727	123	67.00	537.00	0.00	71.22	71.22
728	123	67.00	538.00	0.00	71.35	71.35
729	123	67.00	539.00	0.00	71.48	71.48
730	123	67.00	540.00	0.00	71.62	71.62
731	123	67.00	541.00	0.00	71.75	71.75
732	123	67.00	542.00	0.00	71.88	71.88
733	123	67.00	543.00	0.00	72.01	72.01
734	123	67.00	544.00	0.00	72.15	72.15
735	123	67.00	545.00	0.00	72.28	72.28
736	123	67.00	546.00	0.00	72.41	72.41
737	123	67.00	547.00	0.00	72.54	72.54
738	123	67.00	548.00	0.00	72.68	72.68
739	123	67.00	549.00	0.00	72.81	72.81
740	123	67.00	550.00	0.00	72.94	72.94
741	123	67.00	551.00	0.00	73.07	73.07
742	123	67.00	552.00	0.00	73.21	73.21
743	123	67.00	553.00	0.00	73.34	73.34
744	123	67.00	554.00	0.00	73.47	73.47
745	123	67.00	555.00	0.00	73.60	73.60
746	123	67.00	556.00	0.00	73.74	73.74
747	123	67.00	557.00	0.00	73.87	73.87
748	123	67.00	558.00	0.00	74.00	74.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
749	123	67.00	559.00	0.00	74.13	74.13
750	123	67.00	560.00	0.00	74.27	74.27
751	123	67.00	561.00	0.00	74.40	74.40
752	123	67.00	562.00	0.00	74.53	74.53
753	123	67.00	563.00	0.00	74.66	74.66
754	123	67.00	564.00	0.00	74.80	74.80
755	123	67.00	565.00	0.00	74.93	74.93
756	123	67.00	566.00	0.00	75.06	75.06
757	123	67.00	567.00	0.00	75.19	75.19
758	123	67.00	568.00	0.00	75.33	75.33
759	123	67.00	569.00	0.00	75.46	75.46
760	123	67.00	570.00	0.00	75.59	75.59
761	123	67.00	571.00	0.00	75.72	75.72
762	123	67.00	572.00	0.00	75.86	75.86
763	123	67.00	573.00	0.00	75.99	75.99
764	123	67.00	574.00	0.00	76.12	76.12
765	123	67.00	575.00	0.00	76.25	76.25
766	123	67.00	576.00	0.00	76.39	76.39
767	123	67.00	577.00	0.00	76.52	76.52
768	123	67.00	578.00	0.00	76.65	76.65
769	123	67.00	579.00	0.00	76.78	76.78
770	123	67.00	580.00	0.00	76.92	76.92
771	123	67.00	581.00	0.00	77.05	77.05
772	123	67.00	582.00	0.00	77.18	77.18
773	123	67.00	583.00	0.00	77.31	77.31
774	123	67.00	584.00	0.00	77.45	77.45
775	123	67.00	585.00	0.00	77.58	77.58
776	123	67.00	586.00	0.00	77.71	77.71
777	123	67.00	587.00	0.00	77.84	77.84
778	123	67.00	588.00	0.00	77.98	77.98
779	123	67.00	589.00	0.00	78.11	78.11
780	123	67.00	590.00	0.00	78.24	78.24
781	123	67.00	591.00	0.00	78.37	78.37
782	123	67.00	592.00	0.00	78.51	78.51
783	123	67.00	593.00	0.00	78.64	78.64
784	123	67.00	594.00	0.00	78.77	78.77
785	123	67.00	595.00	0.00	78.90	78.90
786	123	67.00	596.00	0.00	79.04	79.04
787	123	67.00	597.00	0.00	79.17	79.17
788	123	67.00	598.00	0.00	79.30	79.30
789	123	67.00	599.00	0.00	79.43	79.43
790	123	67.00	600.00	0.00	79.57	79.57
791	123	67.00	601.00	0.00	79.70	79.70
792	123	67.00	602.00	0.00	79.83	79.83
793	123	67.00	603.00	0.00	79.96	79.96
794	123	67.00	604.00	0.00	80.10	80.10
795	123	67.00	605.00	0.00	80.23	80.23
796	123	67.00	606.00	0.00	80.36	80.36
797	123	67.00	607.00	0.00	80.49	80.49
798	123	67.00	608.00	0.00	80.63	80.63
799	123	67.00	609.00	0.00	80.76	80.76
800	123	67.00	610.00	0.00	80.89	80.89
801	123	67.00	611.00	0.00	81.02	81.02
802	123	67.00	612.00	0.00	81.16	81.16
803	123	67.00	613.00	0.00	81.29	81.29

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
804	123	67.00	614.00	0.00	81.42	81.42
805	123	67.00	615.00	0.00	81.55	81.55
806	123	67.00	616.00	0.00	81.69	81.69
807	123	67.00	617.00	0.00	81.82	81.82
808	123	67.00	618.00	0.00	81.95	81.95
809	123	67.00	619.00	0.00	82.08	82.08
810	123	67.00	620.00	0.00	82.22	82.22
811	123	67.00	621.00	0.00	82.35	82.35
812	123	67.00	622.00	0.00	82.48	82.48
813	123	67.00	623.00	0.00	82.61	82.61
814	123	67.00	624.00	0.00	82.75	82.75
815	123	67.00	625.00	0.00	82.88	82.88
816	123	67.00	626.00	0.00	83.01	83.01
817	123	67.00	627.00	0.00	83.14	83.14
818	123	67.00	628.00	0.00	83.28	83.28
819	123	67.00	629.00	0.00	83.41	83.41
820	123	67.00	630.00	0.00	83.54	83.54
821	123	67.00	631.00	0.00	83.67	83.67
822	123	67.00	632.00	0.00	83.81	83.81
823	123	67.00	633.00	0.00	83.94	83.94
824	123	67.00	634.00	0.00	84.07	84.07
825	123	67.00	635.00	0.00	84.20	84.20
826	123	67.00	636.00	0.00	84.34	84.34
827	123	67.00	637.00	0.00	84.47	84.47
828	123	67.00	638.00	0.00	84.60	84.60
829	123	67.00	639.00	0.00	84.73	84.73
830	123	67.00	640.00	0.00	84.87	84.87
831	123	67.00	641.00	0.00	85.00	85.00
832	123	67.00	642.00	0.00	85.13	85.13
833	123	67.00	643.00	0.00	85.26	85.26
834	123	67.00	644.00	0.00	85.40	85.40
835	123	67.00	645.00	0.00	85.53	85.53
836	123	67.00	646.00	0.00	85.66	85.66
837	123	67.00	647.00	0.00	85.79	85.79
838	123	67.00	648.00	0.00	85.93	85.93
839	123	67.00	649.00	0.00	86.06	86.06
840	123	67.00	650.00	0.00	86.19	86.19
841	123	67.00	651.00	0.00	86.32	86.32
842	123	67.00	652.00	0.00	86.46	86.46
843	123	67.00	653.00	0.00	86.59	86.59
844	123	67.00	654.00	0.00	86.72	86.72
845	123	67.00	655.00	0.00	86.85	86.85
846	123	67.00	656.00	0.00	86.99	86.99
847	123	67.00	657.00	0.00	87.12	87.12
848	123	67.00	658.00	0.00	87.25	87.25
849	123	67.00	659.00	0.00	87.38	87.38
850	123	67.00	660.00	0.00	87.52	87.52
851	123	67.00	661.00	0.00	87.65	87.65
852	123	67.00	662.00	0.00	87.78	87.78
853	123	67.00	663.00	0.00	87.91	87.91
854	123	67.00	664.00	0.00	88.05	88.05
855	123	67.00	665.00	0.00	88.18	88.18
856	123	67.00	666.00	0.00	88.31	88.31
857	123	67.00	667.00	0.00	88.44	88.44
858	123	67.00	668.00	0.00	88.58	88.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
859	123	67.00	669.00	0.00	88.71	88.71
860	123	67.00	670.00	0.00	88.84	88.84
861	123	67.00	671.00	0.00	88.97	88.97
862	123	67.00	672.00	0.00	89.11	89.11
863	123	67.00	673.00	0.00	89.24	89.24
864	123	67.00	674.00	0.00	89.37	89.37
865	123	67.00	675.00	0.00	89.50	89.50
866	123	67.00	676.00	0.00	89.64	89.64
867	123	67.00	677.00	0.00	89.77	89.77
868	123	67.00	678.00	0.00	89.90	89.90
869	123	67.00	679.00	0.00	90.03	90.03
870	123	67.00	680.00	0.00	90.17	90.17
871	123	67.00	681.00	0.00	90.30	90.30
872	123	67.00	682.00	0.00	90.43	90.43
873	123	67.00	683.00	0.00	90.56	90.56
874	123	67.00	684.00	0.00	90.70	90.70
875	123	67.00	685.00	0.00	90.83	90.83
876	123	67.00	686.00	0.00	90.96	90.96
877	123	67.00	687.00	0.00	91.09	91.09
878	123	67.00	688.00	0.00	91.23	91.23
879	123	67.00	689.00	0.00	91.36	91.36
880	123	67.00	690.00	0.00	91.49	91.49
881	123	67.00	691.00	0.00	91.62	91.62
882	123	67.00	692.00	0.00	91.76	91.76
883	123	67.00	693.00	0.00	91.89	91.89
884	123	67.00	694.00	0.00	92.02	92.02
885	123	67.00	695.00	0.00	92.15	92.15
886	123	67.00	696.00	0.00	92.29	92.29
887	123	67.00	697.00	0.00	92.42	92.42
888	123	67.00	698.00	0.00	92.55	92.55
889	123	67.00	699.00	0.00	92.68	92.68
890	123	67.00	700.00	0.00	92.82	92.82
891	123	67.00	701.00	0.00	92.95	92.95
892	123	67.00	702.00	0.00	93.08	93.08
893	123	67.00	703.00	0.00	93.21	93.21
894	123	67.00	704.00	0.00	93.35	93.35
895	123	67.00	705.00	0.00	93.48	93.48
896	123	67.00	706.00	0.00	93.61	93.61
897	123	67.00	707.00	0.00	93.74	93.74
898	123	67.00	708.00	0.00	93.88	93.88
899	123	67.00	709.00	0.00	94.01	94.01
900	123	67.00	710.00	0.00	94.14	94.14
901	123	67.00	711.00	0.00	94.27	94.27
902	123	67.00	712.00	0.00	94.41	94.41
903	123	67.00	713.00	0.00	94.54	94.54
904	123	67.00	714.00	0.00	94.67	94.67
905	123	67.00	715.00	0.00	94.80	94.80
906	123	67.00	716.00	0.00	94.94	94.94
907	123	67.00	717.00	0.00	95.07	95.07
908	123	67.00	718.00	0.00	95.20	95.20
909	123	67.00	719.00	0.00	95.33	95.33
910	123	67.00	720.00	0.00	95.47	95.47
911	123	67.00	721.00	0.00	95.60	95.60
912	123	67.00	722.00	0.00	95.73	95.73
913	123	67.00	723.00	0.00	95.86	95.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
914	123	67.00	724.00	0.00	96.00	96.00
915	123	67.00	725.00	0.00	96.13	96.13
916	123	67.00	726.00	0.00	96.26	96.26
917	123	67.00	727.00	0.00	96.39	96.39
918	123	67.00	728.00	0.00	96.53	96.53
919	123	67.00	729.00	0.00	96.66	96.66
920	123	67.00	730.00	0.00	96.79	96.79
921	123	67.00	731.00	0.00	96.92	96.92
922	123	67.00	732.00	0.00	97.06	97.06
923	123	67.00	733.00	0.00	97.19	97.19
924	123	67.00	734.00	0.00	97.32	97.32
925	123	67.00	735.00	0.00	97.45	97.45
926	123	67.00	736.00	0.00	97.59	97.59
927	123	67.00	737.00	0.00	97.72	97.72
928	123	67.00	738.00	0.00	97.85	97.85
929	123	67.00	739.00	0.00	97.98	97.98
930	123	67.00	740.00	0.00	98.12	98.12
931	123	67.00	741.00	0.00	98.25	98.25
932	123	67.00	742.00	0.00	98.38	98.38
933	123	67.00	743.00	0.00	98.51	98.51
934	123	67.00	744.00	0.00	98.65	98.65
935	123	67.00	745.00	0.00	98.78	98.78
936	123	67.00	746.00	0.00	98.91	98.91
937	123	67.00	747.00	0.00	99.04	99.04
938	123	67.00	748.00	0.00	99.18	99.18
939	123	67.00	749.00	0.00	99.31	99.31
940	123	67.00	750.00	0.00	99.44	99.44
941	123	67.00	751.00	0.00	99.57	99.57
942	123	67.00	752.00	0.00	99.71	99.71
943	123	67.00	753.00	0.00	99.84	99.84
944	123	67.00	754.00	0.00	99.97	99.97
945	123	67.00	755.00	0.00	100.10	100.10
946	123	67.00	756.00	0.00	100.24	100.24
947	123	67.00	757.00	0.00	100.37	100.37
948	123	67.00	758.00	0.00	100.50	100.50
949	123	67.00	759.00	0.00	100.63	100.63
950	123	67.00	760.00	0.00	100.77	100.77
951	123	67.00	761.00	0.00	100.90	100.90
952	123	67.00	762.00	0.00	101.03	101.03
953	123	67.00	763.00	0.00	101.16	101.16
954	123	67.00	764.00	0.00	101.30	101.30
955	123	67.00	765.00	0.00	101.43	101.43
956	123	67.00	766.00	0.00	101.56	101.56
957	123	67.00	767.00	0.00	101.69	101.69
958	123	67.00	768.00	0.00	101.83	101.83
959	123	67.00	769.00	0.00	101.96	101.96
960	123	67.00	770.00	0.00	102.09	102.09
961	123	67.00	771.00	0.00	102.22	102.22
962	123	67.00	772.00	0.00	102.36	102.36
963	123	67.00	773.00	0.00	102.49	102.49
964	123	67.00	774.00	0.00	102.62	102.62
965	123	67.00	775.00	0.00	102.75	102.75
966	123	67.00	776.00	0.00	102.89	102.89
967	123	67.00	777.00	0.00	102.95	102.95

If the employee's gross pay is over £967, go to page 282

Monthly table for standard rate NICs (employee under 25 apprentice) for use from 6 April 2022 to 5 April 2023

Use this table for employees who are apprentices on an Approved Apprenticeship scheme and under the age of 25.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'H' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
823	533	290.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
825	533	290.00	2.00	0.00	0.53	0.53
829	533	290.00	6.00	0.00	1.06	1.06
833	533	290.00	10.00	0.00	1.59	1.59
837	533	290.00	14.00	0.00	2.12	2.12
841	533	290.00	18.00	0.00	2.65	2.65
845	533	290.00	22.00	0.00	3.18	3.18
849	533	290.00	26.00	0.00	3.71	3.71
853	533	290.00	30.00	0.00	4.24	4.24
857	533	290.00	34.00	0.00	4.77	4.77
861	533	290.00	38.00	0.00	5.30	5.30
865	533	290.00	42.00	0.00	5.83	5.83
869	533	290.00	46.00	0.00	6.36	6.36
873	533	290.00	50.00	0.00	6.89	6.89
877	533	290.00	54.00	0.00	7.42	7.42
881	533	290.00	58.00	0.00	7.95	7.95
885	533	290.00	62.00	0.00	8.48	8.48
889	533	290.00	66.00	0.00	9.01	9.01
893	533	290.00	70.00	0.00	9.54	9.54
897	533	290.00	74.00	0.00	10.07	10.07
901	533	290.00	78.00	0.00	10.60	10.60
905	533	290.00	82.00	0.00	11.13	11.13
909	533	290.00	86.00	0.00	11.66	11.66
913	533	290.00	90.00	0.00	12.19	12.19
917	533	290.00	94.00	0.00	12.72	12.72
921	533	290.00	98.00	0.00	13.25	13.25
925	533	290.00	102.00	0.00	13.78	13.78
929	533	290.00	106.00	0.00	14.31	14.31
933	533	290.00	110.00	0.00	14.84	14.84
937	533	290.00	114.00	0.00	15.37	15.37
941	533	290.00	118.00	0.00	15.90	15.90
945	533	290.00	122.00	0.00	16.43	16.43
949	533	290.00	126.00	0.00	16.96	16.96
953	533	290.00	130.00	0.00	17.49	17.49
957	533	290.00	134.00	0.00	18.02	18.02
961	533	290.00	138.00	0.00	18.55	18.55
965	533	290.00	142.00	0.00	19.08	19.08
969	533	290.00	146.00	0.00	19.61	19.61
973	533	290.00	150.00	0.00	20.14	20.14
977	533	290.00	154.00	0.00	20.67	20.67
981	533	290.00	158.00	0.00	21.20	21.20
985	533	290.00	162.00	0.00	21.73	21.73
989	533	290.00	166.00	0.00	22.26	22.26
993	533	290.00	170.00	0.00	22.79	22.79
997	533	290.00	174.00	0.00	23.32	23.32
1001	533	290.00	178.00	0.00	23.85	23.85
1005	533	290.00	182.00	0.00	24.38	24.38
1009	533	290.00	186.00	0.00	24.91	24.91
1013	533	290.00	190.00	0.00	25.44	25.44
1017	533	290.00	194.00	0.00	25.97	25.97
1021	533	290.00	198.00	0.00	26.50	26.50
1025	533	290.00	202.00	0.00	27.03	27.03
1029	533	290.00	206.00	0.00	27.56	27.56
1033	533	290.00	210.00	0.00	28.09	28.09
1037	533	290.00	214.00	0.00	28.62	28.62
1041	533	290.00	218.00	0.00	29.15	29.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1045	533	290.00	222.00	0.00	29.68	29.68
1049	533	290.00	226.00	0.00	30.21	30.21
1053	533	290.00	230.00	0.00	30.74	30.74
1057	533	290.00	234.00	0.00	31.27	31.27
1061	533	290.00	238.00	0.00	31.80	31.80
1065	533	290.00	242.00	0.00	32.33	32.33
1069	533	290.00	246.00	0.00	32.86	32.86
1073	533	290.00	250.00	0.00	33.39	33.39
1077	533	290.00	254.00	0.00	33.92	33.92
1081	533	290.00	258.00	0.00	34.45	34.45
1085	533	290.00	262.00	0.00	34.98	34.98
1089	533	290.00	266.00	0.00	35.51	35.51
1093	533	290.00	270.00	0.00	36.04	36.04
1097	533	290.00	274.00	0.00	36.57	36.57
1101	533	290.00	278.00	0.00	37.10	37.10
1105	533	290.00	282.00	0.00	37.63	37.63
1109	533	290.00	286.00	0.00	38.16	38.16
1113	533	290.00	290.00	0.00	38.69	38.69
1117	533	290.00	294.00	0.00	39.22	39.22
1121	533	290.00	298.00	0.00	39.75	39.75
1125	533	290.00	302.00	0.00	40.28	40.28
1129	533	290.00	306.00	0.00	40.81	40.81
1133	533	290.00	310.00	0.00	41.34	41.34
1137	533	290.00	314.00	0.00	41.87	41.87
1141	533	290.00	318.00	0.00	42.40	42.40
1145	533	290.00	322.00	0.00	42.93	42.93
1149	533	290.00	326.00	0.00	43.46	43.46
1153	533	290.00	330.00	0.00	43.99	43.99
1157	533	290.00	334.00	0.00	44.52	44.52
1161	533	290.00	338.00	0.00	45.05	45.05
1165	533	290.00	342.00	0.00	45.58	45.58
1169	533	290.00	346.00	0.00	46.11	46.11
1173	533	290.00	350.00	0.00	46.64	46.64
1177	533	290.00	354.00	0.00	47.17	47.17
1181	533	290.00	358.00	0.00	47.70	47.70
1185	533	290.00	362.00	0.00	48.23	48.23
1189	533	290.00	366.00	0.00	48.76	48.76
1193	533	290.00	370.00	0.00	49.29	49.29
1197	533	290.00	374.00	0.00	49.82	49.82
1201	533	290.00	378.00	0.00	50.35	50.35
1205	533	290.00	382.00	0.00	50.88	50.88
1209	533	290.00	386.00	0.00	51.41	51.41
1213	533	290.00	390.00	0.00	51.94	51.94
1217	533	290.00	394.00	0.00	52.47	52.47
1221	533	290.00	398.00	0.00	53.00	53.00
1225	533	290.00	402.00	0.00	53.53	53.53
1229	533	290.00	406.00	0.00	54.06	54.06
1233	533	290.00	410.00	0.00	54.59	54.59
1237	533	290.00	414.00	0.00	55.12	55.12
1241	533	290.00	418.00	0.00	55.65	55.65
1245	533	290.00	422.00	0.00	56.18	56.18
1249	533	290.00	426.00	0.00	56.71	56.71
1253	533	290.00	430.00	0.00	57.24	57.24
1257	533	290.00	434.00	0.00	57.77	57.77
1261	533	290.00	438.00	0.00	58.30	58.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1265	533	290.00	442.00	0.00	58.83	58.83
1269	533	290.00	446.00	0.00	59.36	59.36
1273	533	290.00	450.00	0.00	59.89	59.89
1277	533	290.00	454.00	0.00	60.42	60.42
1281	533	290.00	458.00	0.00	60.95	60.95
1285	533	290.00	462.00	0.00	61.48	61.48
1289	533	290.00	466.00	0.00	62.01	62.01
1293	533	290.00	470.00	0.00	62.54	62.54
1297	533	290.00	474.00	0.00	63.07	63.07
1301	533	290.00	478.00	0.00	63.60	63.60
1305	533	290.00	482.00	0.00	64.13	64.13
1309	533	290.00	486.00	0.00	64.66	64.66
1313	533	290.00	490.00	0.00	65.19	65.19
1317	533	290.00	494.00	0.00	65.72	65.72
1321	533	290.00	498.00	0.00	66.25	66.25
1325	533	290.00	502.00	0.00	66.78	66.78
1329	533	290.00	506.00	0.00	67.31	67.31
1333	533	290.00	510.00	0.00	67.84	67.84
1337	533	290.00	514.00	0.00	68.37	68.37
1341	533	290.00	518.00	0.00	68.90	68.90
1345	533	290.00	522.00	0.00	69.43	69.43
1349	533	290.00	526.00	0.00	69.96	69.96
1353	533	290.00	530.00	0.00	70.49	70.49
1357	533	290.00	534.00	0.00	71.02	71.02
1361	533	290.00	538.00	0.00	71.55	71.55
1365	533	290.00	542.00	0.00	72.08	72.08
1369	533	290.00	546.00	0.00	72.61	72.61
1373	533	290.00	550.00	0.00	73.14	73.14
1377	533	290.00	554.00	0.00	73.67	73.67
1381	533	290.00	558.00	0.00	74.20	74.20
1385	533	290.00	562.00	0.00	74.73	74.73
1389	533	290.00	566.00	0.00	75.26	75.26
1393	533	290.00	570.00	0.00	75.79	75.79
1397	533	290.00	574.00	0.00	76.32	76.32
1401	533	290.00	578.00	0.00	76.85	76.85
1405	533	290.00	582.00	0.00	77.38	77.38
1409	533	290.00	586.00	0.00	77.91	77.91
1413	533	290.00	590.00	0.00	78.44	78.44
1417	533	290.00	594.00	0.00	78.97	78.97
1421	533	290.00	598.00	0.00	79.50	79.50
1425	533	290.00	602.00	0.00	80.03	80.03
1429	533	290.00	606.00	0.00	80.56	80.56
1433	533	290.00	610.00	0.00	81.09	81.09
1437	533	290.00	614.00	0.00	81.62	81.62
1441	533	290.00	618.00	0.00	82.15	82.15
1445	533	290.00	622.00	0.00	82.68	82.68
1449	533	290.00	626.00	0.00	83.21	83.21
1453	533	290.00	630.00	0.00	83.74	83.74
1457	533	290.00	634.00	0.00	84.27	84.27
1461	533	290.00	638.00	0.00	84.80	84.80
1465	533	290.00	642.00	0.00	85.33	85.33
1469	533	290.00	646.00	0.00	85.86	85.86
1473	533	290.00	650.00	0.00	86.39	86.39
1477	533	290.00	654.00	0.00	86.92	86.92
1481	533	290.00	658.00	0.00	87.45	87.45

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1485	533	290.00	662.00	0.00	87.98	87.98
1489	533	290.00	666.00	0.00	88.51	88.51
1493	533	290.00	670.00	0.00	89.04	89.04
1497	533	290.00	674.00	0.00	89.57	89.57
1501	533	290.00	678.00	0.00	90.10	90.10
1505	533	290.00	682.00	0.00	90.63	90.63
1509	533	290.00	686.00	0.00	91.16	91.16
1513	533	290.00	690.00	0.00	91.69	91.69
1517	533	290.00	694.00	0.00	92.22	92.22
1521	533	290.00	698.00	0.00	92.75	92.75
1525	533	290.00	702.00	0.00	93.28	93.28
1529	533	290.00	706.00	0.00	93.81	93.81
1533	533	290.00	710.00	0.00	94.34	94.34
1537	533	290.00	714.00	0.00	94.87	94.87
1541	533	290.00	718.00	0.00	95.40	95.40
1545	533	290.00	722.00	0.00	95.93	95.93
1549	533	290.00	726.00	0.00	96.46	96.46
1553	533	290.00	730.00	0.00	96.99	96.99
1557	533	290.00	734.00	0.00	97.52	97.52
1561	533	290.00	738.00	0.00	98.05	98.05
1565	533	290.00	742.00	0.00	98.58	98.58
1569	533	290.00	746.00	0.00	99.11	99.11
1573	533	290.00	750.00	0.00	99.64	99.64
1577	533	290.00	754.00	0.00	100.17	100.17
1581	533	290.00	758.00	0.00	100.70	100.70
1585	533	290.00	762.00	0.00	101.23	101.23
1589	533	290.00	766.00	0.00	101.76	101.76
1593	533	290.00	770.00	0.00	102.29	102.29
1597	533	290.00	774.00	0.00	102.82	102.82
1601	533	290.00	778.00	0.00	103.35	103.35
1605	533	290.00	782.00	0.00	103.88	103.88
1609	533	290.00	786.00	0.00	104.41	104.41
1613	533	290.00	790.00	0.00	104.94	104.94
1617	533	290.00	794.00	0.00	105.47	105.47
1621	533	290.00	798.00	0.00	106.00	106.00
1625	533	290.00	802.00	0.00	106.53	106.53
1629	533	290.00	806.00	0.00	107.06	107.06
1633	533	290.00	810.00	0.00	107.59	107.59
1637	533	290.00	814.00	0.00	108.12	108.12
1641	533	290.00	818.00	0.00	108.65	108.65
1645	533	290.00	822.00	0.00	109.18	109.18
1649	533	290.00	826.00	0.00	109.71	109.71
1653	533	290.00	830.00	0.00	110.24	110.24
1657	533	290.00	834.00	0.00	110.77	110.77
1661	533	290.00	838.00	0.00	111.30	111.30
1665	533	290.00	842.00	0.00	111.83	111.83
1669	533	290.00	846.00	0.00	112.36	112.36
1673	533	290.00	850.00	0.00	112.89	112.89
1677	533	290.00	854.00	0.00	113.42	113.42
1681	533	290.00	858.00	0.00	113.95	113.95
1685	533	290.00	862.00	0.00	114.48	114.48
1689	533	290.00	866.00	0.00	115.01	115.01
1693	533	290.00	870.00	0.00	115.54	115.54
1697	533	290.00	874.00	0.00	116.07	116.07
1701	533	290.00	878.00	0.00	116.60	116.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1705	533	290.00	882.00	0.00	117.13	117.13
1709	533	290.00	886.00	0.00	117.66	117.66
1713	533	290.00	890.00	0.00	118.19	118.19
1717	533	290.00	894.00	0.00	118.72	118.72
1721	533	290.00	898.00	0.00	119.25	119.25
1725	533	290.00	902.00	0.00	119.78	119.78
1729	533	290.00	906.00	0.00	120.31	120.31
1733	533	290.00	910.00	0.00	120.84	120.84
1737	533	290.00	914.00	0.00	121.37	121.37
1741	533	290.00	918.00	0.00	121.90	121.90
1745	533	290.00	922.00	0.00	122.43	122.43
1749	533	290.00	926.00	0.00	122.96	122.96
1753	533	290.00	930.00	0.00	123.49	123.49
1757	533	290.00	934.00	0.00	124.02	124.02
1761	533	290.00	938.00	0.00	124.55	124.55
1765	533	290.00	942.00	0.00	125.08	125.08
1769	533	290.00	946.00	0.00	125.61	125.61
1773	533	290.00	950.00	0.00	126.14	126.14
1777	533	290.00	954.00	0.00	126.67	126.67
1781	533	290.00	958.00	0.00	127.20	127.20
1785	533	290.00	962.00	0.00	127.73	127.73
1789	533	290.00	966.00	0.00	128.26	128.26
1793	533	290.00	970.00	0.00	128.79	128.79
1797	533	290.00	974.00	0.00	129.32	129.32
1801	533	290.00	978.00	0.00	129.85	129.85
1805	533	290.00	982.00	0.00	130.38	130.38
1809	533	290.00	986.00	0.00	130.91	130.91
1813	533	290.00	990.00	0.00	131.44	131.44
1817	533	290.00	994.00	0.00	131.97	131.97
1821	533	290.00	998.00	0.00	132.50	132.50
1825	533	290.00	1002.00	0.00	133.03	133.03
1829	533	290.00	1006.00	0.00	133.56	133.56
1833	533	290.00	1010.00	0.00	134.09	134.09
1837	533	290.00	1014.00	0.00	134.62	134.62
1841	533	290.00	1018.00	0.00	135.15	135.15
1845	533	290.00	1022.00	0.00	135.68	135.68
1849	533	290.00	1026.00	0.00	136.21	136.21
1853	533	290.00	1030.00	0.00	136.74	136.74
1857	533	290.00	1034.00	0.00	137.27	137.27
1861	533	290.00	1038.00	0.00	137.80	137.80
1865	533	290.00	1042.00	0.00	138.33	138.33
1869	533	290.00	1046.00	0.00	138.86	138.86
1873	533	290.00	1050.00	0.00	139.39	139.39
1877	533	290.00	1054.00	0.00	139.92	139.92
1881	533	290.00	1058.00	0.00	140.45	140.45
1885	533	290.00	1062.00	0.00	140.98	140.98
1889	533	290.00	1066.00	0.00	141.51	141.51
1893	533	290.00	1070.00	0.00	142.04	142.04
1897	533	290.00	1074.00	0.00	142.57	142.57
1901	533	290.00	1078.00	0.00	143.10	143.10
1905	533	290.00	1082.00	0.00	143.63	143.63
1909	533	290.00	1086.00	0.00	144.16	144.16
1913	533	290.00	1090.00	0.00	144.69	144.69
1917	533	290.00	1094.00	0.00	145.22	145.22
1921	533	290.00	1098.00	0.00	145.75	145.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1925	533	290.00	1102.00	0.00	146.28	146.28
1929	533	290.00	1106.00	0.00	146.81	146.81
1933	533	290.00	1110.00	0.00	147.34	147.34
1937	533	290.00	1114.00	0.00	147.87	147.87
1941	533	290.00	1118.00	0.00	148.40	148.40
1945	533	290.00	1122.00	0.00	148.93	148.93
1949	533	290.00	1126.00	0.00	149.46	149.46
1953	533	290.00	1130.00	0.00	149.99	149.99
1957	533	290.00	1134.00	0.00	150.52	150.52
1961	533	290.00	1138.00	0.00	151.05	151.05
1965	533	290.00	1142.00	0.00	151.58	151.58
1969	533	290.00	1146.00	0.00	152.11	152.11
1973	533	290.00	1150.00	0.00	152.64	152.64
1977	533	290.00	1154.00	0.00	153.17	153.17
1981	533	290.00	1158.00	0.00	153.70	153.70
1985	533	290.00	1162.00	0.00	154.23	154.23
1989	533	290.00	1166.00	0.00	154.76	154.76
1993	533	290.00	1170.00	0.00	155.29	155.29
1997	533	290.00	1174.00	0.00	155.82	155.82
2001	533	290.00	1178.00	0.00	156.35	156.35
2005	533	290.00	1182.00	0.00	156.88	156.88
2009	533	290.00	1186.00	0.00	157.41	157.41
2013	533	290.00	1190.00	0.00	157.94	157.94
2017	533	290.00	1194.00	0.00	158.47	158.47
2021	533	290.00	1198.00	0.00	159.00	159.00
2025	533	290.00	1202.00	0.00	159.53	159.53
2029	533	290.00	1206.00	0.00	160.06	160.06
2033	533	290.00	1210.00	0.00	160.59	160.59
2037	533	290.00	1214.00	0.00	161.12	161.12
2041	533	290.00	1218.00	0.00	161.65	161.65
2045	533	290.00	1222.00	0.00	162.18	162.18
2049	533	290.00	1226.00	0.00	162.71	162.71
2053	533	290.00	1230.00	0.00	163.24	163.24
2057	533	290.00	1234.00	0.00	163.77	163.77
2061	533	290.00	1238.00	0.00	164.30	164.30
2065	533	290.00	1242.00	0.00	164.83	164.83
2069	533	290.00	1246.00	0.00	165.36	165.36
2073	533	290.00	1250.00	0.00	165.89	165.89
2077	533	290.00	1254.00	0.00	166.42	166.42
2081	533	290.00	1258.00	0.00	166.95	166.95
2085	533	290.00	1262.00	0.00	167.48	167.48
2089	533	290.00	1266.00	0.00	168.01	168.01
2093	533	290.00	1270.00	0.00	168.54	168.54
2097	533	290.00	1274.00	0.00	169.07	169.07
2101	533	290.00	1278.00	0.00	169.60	169.60
2105	533	290.00	1282.00	0.00	170.13	170.13
2109	533	290.00	1286.00	0.00	170.66	170.66
2113	533	290.00	1290.00	0.00	171.19	171.19
2117	533	290.00	1294.00	0.00	171.72	171.72
2121	533	290.00	1298.00	0.00	172.25	172.25
2125	533	290.00	1302.00	0.00	172.78	172.78
2129	533	290.00	1306.00	0.00	173.31	173.31
2133	533	290.00	1310.00	0.00	173.84	173.84
2137	533	290.00	1314.00	0.00	174.37	174.37
2141	533	290.00	1318.00	0.00	174.90	174.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
2145	533	290.00	1322.00	0.00	175.43	175.43
2149	533	290.00	1326.00	0.00	175.96	175.96
2153	533	290.00	1330.00	0.00	176.49	176.49
2157	533	290.00	1334.00	0.00	177.02	177.02
2161	533	290.00	1338.00	0.00	177.55	177.55
2165	533	290.00	1342.00	0.00	178.08	178.08
2169	533	290.00	1346.00	0.00	178.61	178.61
2173	533	290.00	1350.00	0.00	179.14	179.14
2177	533	290.00	1354.00	0.00	179.67	179.67
2181	533	290.00	1358.00	0.00	180.20	180.20
2185	533	290.00	1362.00	0.00	180.73	180.73
2189	533	290.00	1366.00	0.00	181.26	181.26
2193	533	290.00	1370.00	0.00	181.79	181.79
2197	533	290.00	1374.00	0.00	182.32	182.32
2201	533	290.00	1378.00	0.00	182.85	182.85
2205	533	290.00	1382.00	0.00	183.38	183.38
2209	533	290.00	1386.00	0.00	183.91	183.91
2213	533	290.00	1390.00	0.00	184.44	184.44
2217	533	290.00	1394.00	0.00	184.97	184.97
2221	533	290.00	1398.00	0.00	185.50	185.50
2225	533	290.00	1402.00	0.00	186.03	186.03
2229	533	290.00	1406.00	0.00	186.56	186.56
2233	533	290.00	1410.00	0.00	187.09	187.09
2237	533	290.00	1414.00	0.00	187.62	187.62
2241	533	290.00	1418.00	0.00	188.15	188.15
2245	533	290.00	1422.00	0.00	188.68	188.68
2249	533	290.00	1426.00	0.00	189.21	189.21
2253	533	290.00	1430.00	0.00	189.74	189.74
2257	533	290.00	1434.00	0.00	190.27	190.27
2261	533	290.00	1438.00	0.00	190.80	190.80
2265	533	290.00	1442.00	0.00	191.33	191.33
2269	533	290.00	1446.00	0.00	191.86	191.86
2273	533	290.00	1450.00	0.00	192.39	192.39
2277	533	290.00	1454.00	0.00	192.92	192.92
2281	533	290.00	1458.00	0.00	193.45	193.45
2285	533	290.00	1462.00	0.00	193.98	193.98
2289	533	290.00	1466.00	0.00	194.51	194.51
2293	533	290.00	1470.00	0.00	195.04	195.04
2297	533	290.00	1474.00	0.00	195.57	195.57
2301	533	290.00	1478.00	0.00	196.10	196.10
2305	533	290.00	1482.00	0.00	196.63	196.63
2309	533	290.00	1486.00	0.00	197.16	197.16
2313	533	290.00	1490.00	0.00	197.69	197.69
2317	533	290.00	1494.00	0.00	198.22	198.22
2321	533	290.00	1498.00	0.00	198.75	198.75
2325	533	290.00	1502.00	0.00	199.28	199.28
2329	533	290.00	1506.00	0.00	199.81	199.81
2333	533	290.00	1510.00	0.00	200.34	200.34
2337	533	290.00	1514.00	0.00	200.87	200.87
2341	533	290.00	1518.00	0.00	201.40	201.40
2345	533	290.00	1522.00	0.00	201.93	201.93
2349	533	290.00	1526.00	0.00	202.46	202.46
2353	533	290.00	1530.00	0.00	202.99	202.99
2357	533	290.00	1534.00	0.00	203.52	203.52
2361	533	290.00	1538.00	0.00	204.05	204.05

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2365	533	290.00	1542.00	0.00	204.58	204.58
2369	533	290.00	1546.00	0.00	205.11	205.11
2373	533	290.00	1550.00	0.00	205.64	205.64
2377	533	290.00	1554.00	0.00	206.17	206.17
2381	533	290.00	1558.00	0.00	206.70	206.70
2385	533	290.00	1562.00	0.00	207.23	207.23
2389	533	290.00	1566.00	0.00	207.76	207.76
2393	533	290.00	1570.00	0.00	208.29	208.29
2397	533	290.00	1574.00	0.00	208.82	208.82
2401	533	290.00	1578.00	0.00	209.35	209.35
2405	533	290.00	1582.00	0.00	209.88	209.88
2409	533	290.00	1586.00	0.00	210.41	210.41
2413	533	290.00	1590.00	0.00	210.94	210.94
2417	533	290.00	1594.00	0.00	211.47	211.47
2421	533	290.00	1598.00	0.00	212.00	212.00
2425	533	290.00	1602.00	0.00	212.53	212.53
2429	533	290.00	1606.00	0.00	213.06	213.06
2433	533	290.00	1610.00	0.00	213.59	213.59
2437	533	290.00	1614.00	0.00	214.12	214.12
2441	533	290.00	1618.00	0.00	214.65	214.65
2445	533	290.00	1622.00	0.00	215.18	215.18
2449	533	290.00	1626.00	0.00	215.71	215.71
2453	533	290.00	1630.00	0.00	216.24	216.24
2457	533	290.00	1634.00	0.00	216.77	216.77
2461	533	290.00	1638.00	0.00	217.30	217.30
2465	533	290.00	1642.00	0.00	217.83	217.83
2469	533	290.00	1646.00	0.00	218.36	218.36
2473	533	290.00	1650.00	0.00	218.89	218.89
2477	533	290.00	1654.00	0.00	219.42	219.42
2481	533	290.00	1658.00	0.00	219.95	219.95
2485	533	290.00	1662.00	0.00	220.48	220.48
2489	533	290.00	1666.00	0.00	221.01	221.01
2493	533	290.00	1670.00	0.00	221.54	221.54
2497	533	290.00	1674.00	0.00	222.07	222.07
2501	533	290.00	1678.00	0.00	222.60	222.60
2505	533	290.00	1682.00	0.00	223.13	223.13
2509	533	290.00	1686.00	0.00	223.66	223.66
2513	533	290.00	1690.00	0.00	224.19	224.19
2517	533	290.00	1694.00	0.00	224.72	224.72
2521	533	290.00	1698.00	0.00	225.25	225.25
2525	533	290.00	1702.00	0.00	225.78	225.78
2529	533	290.00	1706.00	0.00	226.31	226.31
2533	533	290.00	1710.00	0.00	226.84	226.84
2537	533	290.00	1714.00	0.00	227.37	227.37
2541	533	290.00	1718.00	0.00	227.90	227.90
2545	533	290.00	1722.00	0.00	228.43	228.43
2549	533	290.00	1726.00	0.00	228.96	228.96
2553	533	290.00	1730.00	0.00	229.49	229.49
2557	533	290.00	1734.00	0.00	230.02	230.02
2561	533	290.00	1738.00	0.00	230.55	230.55
2565	533	290.00	1742.00	0.00	231.08	231.08
2569	533	290.00	1746.00	0.00	231.61	231.61
2573	533	290.00	1750.00	0.00	232.14	232.14
2577	533	290.00	1754.00	0.00	232.67	232.67
2581	533	290.00	1758.00	0.00	233.20	233.20

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2585	533	290.00	1762.00	0.00	233.73	233.73
2589	533	290.00	1766.00	0.00	234.26	234.26
2593	533	290.00	1770.00	0.00	234.79	234.79
2597	533	290.00	1774.00	0.00	235.32	235.32
2601	533	290.00	1778.00	0.00	235.85	235.85
2605	533	290.00	1782.00	0.00	236.38	236.38
2609	533	290.00	1786.00	0.00	236.91	236.91
2613	533	290.00	1790.00	0.00	237.44	237.44
2617	533	290.00	1794.00	0.00	237.97	237.97
2621	533	290.00	1798.00	0.00	238.50	238.50
2625	533	290.00	1802.00	0.00	239.03	239.03
2629	533	290.00	1806.00	0.00	239.56	239.56
2633	533	290.00	1810.00	0.00	240.09	240.09
2637	533	290.00	1814.00	0.00	240.62	240.62
2641	533	290.00	1818.00	0.00	241.15	241.15
2645	533	290.00	1822.00	0.00	241.68	241.68
2649	533	290.00	1826.00	0.00	242.21	242.21
2653	533	290.00	1830.00	0.00	242.74	242.74
2657	533	290.00	1834.00	0.00	243.27	243.27
2661	533	290.00	1838.00	0.00	243.80	243.80
2665	533	290.00	1842.00	0.00	244.33	244.33
2669	533	290.00	1846.00	0.00	244.86	244.86
2673	533	290.00	1850.00	0.00	245.39	245.39
2677	533	290.00	1854.00	0.00	245.92	245.92
2681	533	290.00	1858.00	0.00	246.45	246.45
2685	533	290.00	1862.00	0.00	246.98	246.98
2689	533	290.00	1866.00	0.00	247.51	247.51
2693	533	290.00	1870.00	0.00	248.04	248.04
2697	533	290.00	1874.00	0.00	248.57	248.57
2701	533	290.00	1878.00	0.00	249.10	249.10
2705	533	290.00	1882.00	0.00	249.63	249.63
2709	533	290.00	1886.00	0.00	250.16	250.16
2713	533	290.00	1890.00	0.00	250.69	250.69
2717	533	290.00	1894.00	0.00	251.22	251.22
2721	533	290.00	1898.00	0.00	251.75	251.75
2725	533	290.00	1902.00	0.00	252.28	252.28
2729	533	290.00	1906.00	0.00	252.81	252.81
2733	533	290.00	1910.00	0.00	253.34	253.34
2737	533	290.00	1914.00	0.00	253.87	253.87
2741	533	290.00	1918.00	0.00	254.40	254.40
2745	533	290.00	1922.00	0.00	254.93	254.93
2749	533	290.00	1926.00	0.00	255.46	255.46
2753	533	290.00	1930.00	0.00	255.99	255.99
2757	533	290.00	1934.00	0.00	256.52	256.52
2761	533	290.00	1938.00	0.00	257.05	257.05
2765	533	290.00	1942.00	0.00	257.58	257.58
2769	533	290.00	1946.00	0.00	258.11	258.11
2773	533	290.00	1950.00	0.00	258.64	258.64
2777	533	290.00	1954.00	0.00	259.17	259.17
2781	533	290.00	1958.00	0.00	259.70	259.70
2785	533	290.00	1962.00	0.00	260.23	260.23
2789	533	290.00	1966.00	0.00	260.76	260.76
2793	533	290.00	1970.00	0.00	261.29	261.29
2797	533	290.00	1974.00	0.00	261.82	261.82
2801	533	290.00	1978.00	0.00	262.35	262.35

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2805	533	290.00	1982.00	0.00	262.88	262.88
2809	533	290.00	1986.00	0.00	263.41	263.41
2813	533	290.00	1990.00	0.00	263.94	263.94
2817	533	290.00	1994.00	0.00	264.47	264.47
2821	533	290.00	1998.00	0.00	265.00	265.00
2825	533	290.00	2002.00	0.00	265.53	265.53
2829	533	290.00	2006.00	0.00	266.06	266.06
2833	533	290.00	2010.00	0.00	266.59	266.59
2837	533	290.00	2014.00	0.00	267.12	267.12
2841	533	290.00	2018.00	0.00	267.65	267.65
2845	533	290.00	2022.00	0.00	268.18	268.18
2849	533	290.00	2026.00	0.00	268.71	268.71
2853	533	290.00	2030.00	0.00	269.24	269.24
2857	533	290.00	2034.00	0.00	269.77	269.77
2861	533	290.00	2038.00	0.00	270.30	270.30
2865	533	290.00	2042.00	0.00	270.83	270.83
2869	533	290.00	2046.00	0.00	271.36	271.36
2873	533	290.00	2050.00	0.00	271.89	271.89
2877	533	290.00	2054.00	0.00	272.42	272.42
2881	533	290.00	2058.00	0.00	272.95	272.95
2885	533	290.00	2062.00	0.00	273.48	273.48
2889	533	290.00	2066.00	0.00	274.01	274.01
2893	533	290.00	2070.00	0.00	274.54	274.54
2897	533	290.00	2074.00	0.00	275.07	275.07
2901	533	290.00	2078.00	0.00	275.60	275.60
2905	533	290.00	2082.00	0.00	276.13	276.13
2909	533	290.00	2086.00	0.00	276.66	276.66
2913	533	290.00	2090.00	0.00	277.19	277.19
2917	533	290.00	2094.00	0.00	277.72	277.72
2921	533	290.00	2098.00	0.00	278.25	278.25
2925	533	290.00	2102.00	0.00	278.78	278.78
2929	533	290.00	2106.00	0.00	279.31	279.31
2933	533	290.00	2110.00	0.00	279.84	279.84
2937	533	290.00	2114.00	0.00	280.37	280.37
2941	533	290.00	2118.00	0.00	280.90	280.90
2945	533	290.00	2122.00	0.00	281.43	281.43
2949	533	290.00	2126.00	0.00	281.96	281.96
2953	533	290.00	2130.00	0.00	282.49	282.49
2957	533	290.00	2134.00	0.00	283.02	283.02
2961	533	290.00	2138.00	0.00	283.55	283.55
2965	533	290.00	2142.00	0.00	284.08	284.08
2969	533	290.00	2146.00	0.00	284.61	284.61
2973	533	290.00	2150.00	0.00	285.14	285.14
2977	533	290.00	2154.00	0.00	285.67	285.67
2981	533	290.00	2158.00	0.00	286.20	286.20
2985	533	290.00	2162.00	0.00	286.73	286.73
2989	533	290.00	2166.00	0.00	287.26	287.26
2993	533	290.00	2170.00	0.00	287.79	287.79
2997	533	290.00	2174.00	0.00	288.32	288.32
3001	533	290.00	2178.00	0.00	288.85	288.85
3005	533	290.00	2182.00	0.00	289.38	289.38
3009	533	290.00	2186.00	0.00	289.91	289.91
3013	533	290.00	2190.00	0.00	290.44	290.44
3017	533	290.00	2194.00	0.00	290.97	290.97
3021	533	290.00	2198.00	0.00	291.50	291.50

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3025	533	290.00	2202.00	0.00	292.03	292.03
3029	533	290.00	2206.00	0.00	292.56	292.56
3033	533	290.00	2210.00	0.00	293.09	293.09
3037	533	290.00	2214.00	0.00	293.62	293.62
3041	533	290.00	2218.00	0.00	294.15	294.15
3045	533	290.00	2222.00	0.00	294.68	294.68
3049	533	290.00	2226.00	0.00	295.21	295.21
3053	533	290.00	2230.00	0.00	295.74	295.74
3057	533	290.00	2234.00	0.00	296.27	296.27
3061	533	290.00	2238.00	0.00	296.80	296.80
3065	533	290.00	2242.00	0.00	297.33	297.33
3069	533	290.00	2246.00	0.00	297.86	297.86
3073	533	290.00	2250.00	0.00	298.39	298.39
3077	533	290.00	2254.00	0.00	298.92	298.92
3081	533	290.00	2258.00	0.00	299.45	299.45
3085	533	290.00	2262.00	0.00	299.98	299.98
3089	533	290.00	2266.00	0.00	300.51	300.51
3093	533	290.00	2270.00	0.00	301.04	301.04
3097	533	290.00	2274.00	0.00	301.57	301.57
3101	533	290.00	2278.00	0.00	302.10	302.10
3105	533	290.00	2282.00	0.00	302.63	302.63
3109	533	290.00	2286.00	0.00	303.16	303.16
3113	533	290.00	2290.00	0.00	303.69	303.69
3117	533	290.00	2294.00	0.00	304.22	304.22
3121	533	290.00	2298.00	0.00	304.75	304.75
3125	533	290.00	2302.00	0.00	305.28	305.28
3129	533	290.00	2306.00	0.00	305.81	305.81
3133	533	290.00	2310.00	0.00	306.34	306.34
3137	533	290.00	2314.00	0.00	306.87	306.87
3141	533	290.00	2318.00	0.00	307.40	307.40
3145	533	290.00	2322.00	0.00	307.93	307.93
3149	533	290.00	2326.00	0.00	308.46	308.46
3153	533	290.00	2330.00	0.00	308.99	308.99
3157	533	290.00	2334.00	0.00	309.52	309.52
3161	533	290.00	2338.00	0.00	310.05	310.05
3165	533	290.00	2342.00	0.00	310.58	310.58
3169	533	290.00	2346.00	0.00	311.11	311.11
3173	533	290.00	2350.00	0.00	311.64	311.64
3177	533	290.00	2354.00	0.00	312.17	312.17
3181	533	290.00	2358.00	0.00	312.70	312.70
3185	533	290.00	2362.00	0.00	313.23	313.23
3189	533	290.00	2366.00	0.00	313.76	313.76
3193	533	290.00	2370.00	0.00	314.29	314.29
3197	533	290.00	2374.00	0.00	314.82	314.82
3201	533	290.00	2378.00	0.00	315.35	315.35
3205	533	290.00	2382.00	0.00	315.88	315.88
3209	533	290.00	2386.00	0.00	316.41	316.41
3213	533	290.00	2390.00	0.00	316.94	316.94
3217	533	290.00	2394.00	0.00	317.47	317.47
3221	533	290.00	2398.00	0.00	318.00	318.00
3225	533	290.00	2402.00	0.00	318.53	318.53
3229	533	290.00	2406.00	0.00	319.06	319.06
3233	533	290.00	2410.00	0.00	319.59	319.59
3237	533	290.00	2414.00	0.00	320.12	320.12
3241	533	290.00	2418.00	0.00	320.65	320.65

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3245	533	290.00	2422.00	0.00	321.18	321.18
3249	533	290.00	2426.00	0.00	321.71	321.71
3253	533	290.00	2430.00	0.00	322.24	322.24
3257	533	290.00	2434.00	0.00	322.77	322.77
3261	533	290.00	2438.00	0.00	323.30	323.30
3265	533	290.00	2442.00	0.00	323.83	323.83
3269	533	290.00	2446.00	0.00	324.36	324.36
3273	533	290.00	2450.00	0.00	324.89	324.89
3277	533	290.00	2454.00	0.00	325.42	325.42
3281	533	290.00	2458.00	0.00	325.95	325.95
3285	533	290.00	2462.00	0.00	326.48	326.48
3289	533	290.00	2466.00	0.00	327.01	327.01
3293	533	290.00	2470.00	0.00	327.54	327.54
3297	533	290.00	2474.00	0.00	328.07	328.07
3301	533	290.00	2478.00	0.00	328.60	328.60
3305	533	290.00	2482.00	0.00	329.13	329.13
3309	533	290.00	2486.00	0.00	329.66	329.66
3313	533	290.00	2490.00	0.00	330.19	330.19
3317	533	290.00	2494.00	0.00	330.72	330.72
3321	533	290.00	2498.00	0.00	331.25	331.25
3325	533	290.00	2502.00	0.00	331.78	331.78
3329	533	290.00	2506.00	0.00	332.31	332.31
3333	533	290.00	2510.00	0.00	332.84	332.84
3337	533	290.00	2514.00	0.00	333.37	333.37
3341	533	290.00	2518.00	0.00	333.90	333.90
3345	533	290.00	2522.00	0.00	334.43	334.43
3349	533	290.00	2526.00	0.00	334.96	334.96
3353	533	290.00	2530.00	0.00	335.49	335.49
3357	533	290.00	2534.00	0.00	336.02	336.02
3361	533	290.00	2538.00	0.00	336.55	336.55
3365	533	290.00	2542.00	0.00	337.08	337.08
3369	533	290.00	2546.00	0.00	337.61	337.61
3373	533	290.00	2550.00	0.00	338.14	338.14
3377	533	290.00	2554.00	0.00	338.67	338.67
3381	533	290.00	2558.00	0.00	339.20	339.20
3385	533	290.00	2562.00	0.00	339.73	339.73
3389	533	290.00	2566.00	0.00	340.26	340.26
3393	533	290.00	2570.00	0.00	340.79	340.79
3397	533	290.00	2574.00	0.00	341.32	341.32
3401	533	290.00	2578.00	0.00	341.85	341.85
3405	533	290.00	2582.00	0.00	342.38	342.38
3409	533	290.00	2586.00	0.00	342.91	342.91
3413	533	290.00	2590.00	0.00	343.44	343.44
3417	533	290.00	2594.00	0.00	343.97	343.97
3421	533	290.00	2598.00	0.00	344.50	344.50
3425	533	290.00	2602.00	0.00	345.03	345.03
3429	533	290.00	2606.00	0.00	345.56	345.56
3433	533	290.00	2610.00	0.00	346.09	346.09
3437	533	290.00	2614.00	0.00	346.62	346.62
3441	533	290.00	2618.00	0.00	347.15	347.15
3445	533	290.00	2622.00	0.00	347.68	347.68
3449	533	290.00	2626.00	0.00	348.21	348.21
3453	533	290.00	2630.00	0.00	348.74	348.74
3457	533	290.00	2634.00	0.00	349.27	349.27
3461	533	290.00	2638.00	0.00	349.80	349.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3465	533	290.00	2642.00	0.00	350.33	350.33
3469	533	290.00	2646.00	0.00	350.86	350.86
3473	533	290.00	2650.00	0.00	351.39	351.39
3477	533	290.00	2654.00	0.00	351.92	351.92
3481	533	290.00	2658.00	0.00	352.45	352.45
3485	533	290.00	2662.00	0.00	352.98	352.98
3489	533	290.00	2666.00	0.00	353.51	353.51
3493	533	290.00	2670.00	0.00	354.04	354.04
3497	533	290.00	2674.00	0.00	354.57	354.57
3501	533	290.00	2678.00	0.00	355.10	355.10
3505	533	290.00	2682.00	0.00	355.63	355.63
3509	533	290.00	2686.00	0.00	356.16	356.16
3513	533	290.00	2690.00	0.00	356.69	356.69
3517	533	290.00	2694.00	0.00	357.22	357.22
3521	533	290.00	2698.00	0.00	357.75	357.75
3525	533	290.00	2702.00	0.00	358.28	358.28
3529	533	290.00	2706.00	0.00	358.81	358.81
3533	533	290.00	2710.00	0.00	359.34	359.34
3537	533	290.00	2714.00	0.00	359.87	359.87
3541	533	290.00	2718.00	0.00	360.40	360.40
3545	533	290.00	2722.00	0.00	360.93	360.93
3549	533	290.00	2726.00	0.00	361.46	361.46
3553	533	290.00	2730.00	0.00	361.99	361.99
3557	533	290.00	2734.00	0.00	362.52	362.52
3561	533	290.00	2738.00	0.00	363.05	363.05
3565	533	290.00	2742.00	0.00	363.58	363.58
3569	533	290.00	2746.00	0.00	364.11	364.11
3573	533	290.00	2750.00	0.00	364.64	364.64
3577	533	290.00	2754.00	0.00	365.17	365.17
3581	533	290.00	2758.00	0.00	365.70	365.70
3585	533	290.00	2762.00	0.00	366.23	366.23
3589	533	290.00	2766.00	0.00	366.76	366.76
3593	533	290.00	2770.00	0.00	367.29	367.29
3597	533	290.00	2774.00	0.00	367.82	367.82
3601	533	290.00	2778.00	0.00	368.35	368.35
3605	533	290.00	2782.00	0.00	368.88	368.88
3609	533	290.00	2786.00	0.00	369.41	369.41
3613	533	290.00	2790.00	0.00	369.94	369.94
3617	533	290.00	2794.00	0.00	370.47	370.47
3621	533	290.00	2798.00	0.00	371.00	371.00
3625	533	290.00	2802.00	0.00	371.53	371.53
3629	533	290.00	2806.00	0.00	372.06	372.06
3633	533	290.00	2810.00	0.00	372.59	372.59
3637	533	290.00	2814.00	0.00	373.12	373.12
3641	533	290.00	2818.00	0.00	373.65	373.65
3645	533	290.00	2822.00	0.00	374.18	374.18
3649	533	290.00	2826.00	0.00	374.71	374.71
3653	533	290.00	2830.00	0.00	375.24	375.24
3657	533	290.00	2834.00	0.00	375.77	375.77
3661	533	290.00	2838.00	0.00	376.30	376.30
3665	533	290.00	2842.00	0.00	376.83	376.83
3669	533	290.00	2846.00	0.00	377.36	377.36
3673	533	290.00	2850.00	0.00	377.89	377.89
3677	533	290.00	2854.00	0.00	378.42	378.42
3681	533	290.00	2858.00	0.00	378.95	378.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3685	533	290.00	2862.00	0.00	379.48	379.48
3689	533	290.00	2866.00	0.00	380.01	380.01
3693	533	290.00	2870.00	0.00	380.54	380.54
3697	533	290.00	2874.00	0.00	381.07	381.07
3701	533	290.00	2878.00	0.00	381.60	381.60
3705	533	290.00	2882.00	0.00	382.13	382.13
3709	533	290.00	2886.00	0.00	382.66	382.66
3713	533	290.00	2890.00	0.00	383.19	383.19
3717	533	290.00	2894.00	0.00	383.72	383.72
3721	533	290.00	2898.00	0.00	384.25	384.25
3725	533	290.00	2902.00	0.00	384.78	384.78
3729	533	290.00	2906.00	0.00	385.31	385.31
3733	533	290.00	2910.00	0.00	385.84	385.84
3737	533	290.00	2914.00	0.00	386.37	386.37
3741	533	290.00	2918.00	0.00	386.90	386.90
3745	533	290.00	2922.00	0.00	387.43	387.43
3749	533	290.00	2926.00	0.00	387.96	387.96
3753	533	290.00	2930.00	0.00	388.49	388.49
3757	533	290.00	2934.00	0.00	389.02	389.02
3761	533	290.00	2938.00	0.00	389.55	389.55
3765	533	290.00	2942.00	0.00	390.08	390.08
3769	533	290.00	2946.00	0.00	390.61	390.61
3773	533	290.00	2950.00	0.00	391.14	391.14
3777	533	290.00	2954.00	0.00	391.67	391.67
3781	533	290.00	2958.00	0.00	392.20	392.20
3785	533	290.00	2962.00	0.00	392.73	392.73
3789	533	290.00	2966.00	0.00	393.26	393.26
3793	533	290.00	2970.00	0.00	393.79	393.79
3797	533	290.00	2974.00	0.00	394.32	394.32
3801	533	290.00	2978.00	0.00	394.85	394.85
3805	533	290.00	2982.00	0.00	395.38	395.38
3809	533	290.00	2986.00	0.00	395.91	395.91
3813	533	290.00	2990.00	0.00	396.44	396.44
3817	533	290.00	2994.00	0.00	396.97	396.97
3821	533	290.00	2998.00	0.00	397.50	397.50
3825	533	290.00	3002.00	0.00	398.03	398.03
3829	533	290.00	3006.00	0.00	398.56	398.56
3833	533	290.00	3010.00	0.00	399.09	399.09
3837	533	290.00	3014.00	0.00	399.62	399.62
3841	533	290.00	3018.00	0.00	400.15	400.15
3845	533	290.00	3022.00	0.00	400.68	400.68
3849	533	290.00	3026.00	0.00	401.21	401.21
3853	533	290.00	3030.00	0.00	401.74	401.74
3857	533	290.00	3034.00	0.00	402.27	402.27
3861	533	290.00	3038.00	0.00	402.80	402.80
3865	533	290.00	3042.00	0.00	403.33	403.33
3869	533	290.00	3046.00	0.00	403.86	403.86
3873	533	290.00	3050.00	0.00	404.39	404.39
3877	533	290.00	3054.00	0.00	404.92	404.92
3881	533	290.00	3058.00	0.00	405.45	405.45
3885	533	290.00	3062.00	0.00	405.98	405.98
3889	533	290.00	3066.00	0.00	406.51	406.51
3893	533	290.00	3070.00	0.00	407.04	407.04
3897	533	290.00	3074.00	0.00	407.57	407.57
3901	533	290.00	3078.00	0.00	408.10	408.10

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3905	533	290.00	3082.00	0.00	408.63	408.63
3909	533	290.00	3086.00	0.00	409.16	409.16
3913	533	290.00	3090.00	0.00	409.69	409.69
3917	533	290.00	3094.00	0.00	410.22	410.22
3921	533	290.00	3098.00	0.00	410.75	410.75
3925	533	290.00	3102.00	0.00	411.28	411.28
3929	533	290.00	3106.00	0.00	411.81	411.81
3933	533	290.00	3110.00	0.00	412.34	412.34
3937	533	290.00	3114.00	0.00	412.87	412.87
3941	533	290.00	3118.00	0.00	413.40	413.40
3945	533	290.00	3122.00	0.00	413.93	413.93
3949	533	290.00	3126.00	0.00	414.46	414.46
3953	533	290.00	3130.00	0.00	414.99	414.99
3957	533	290.00	3134.00	0.00	415.52	415.52
3961	533	290.00	3138.00	0.00	416.05	416.05
3965	533	290.00	3142.00	0.00	416.58	416.58
3969	533	290.00	3146.00	0.00	417.11	417.11
3973	533	290.00	3150.00	0.00	417.64	417.64
3977	533	290.00	3154.00	0.00	418.17	418.17
3981	533	290.00	3158.00	0.00	418.70	418.70
3985	533	290.00	3162.00	0.00	419.23	419.23
3989	533	290.00	3166.00	0.00	419.76	419.76
3993	533	290.00	3170.00	0.00	420.29	420.29
3997	533	290.00	3174.00	0.00	420.82	420.82
4001	533	290.00	3178.00	0.00	421.35	421.35
4005	533	290.00	3182.00	0.00	421.88	421.88
4009	533	290.00	3186.00	0.00	422.41	422.41
4013	533	290.00	3190.00	0.00	422.94	422.94
4017	533	290.00	3194.00	0.00	423.47	423.47
4021	533	290.00	3198.00	0.00	424.00	424.00
4025	533	290.00	3202.00	0.00	424.53	424.53
4029	533	290.00	3206.00	0.00	425.06	425.06
4033	533	290.00	3210.00	0.00	425.59	425.59
4037	533	290.00	3214.00	0.00	426.12	426.12
4041	533	290.00	3218.00	0.00	426.65	426.65
4045	533	290.00	3222.00	0.00	427.18	427.18
4049	533	290.00	3226.00	0.00	427.71	427.71
4053	533	290.00	3230.00	0.00	428.24	428.24
4057	533	290.00	3234.00	0.00	428.77	428.77
4061	533	290.00	3238.00	0.00	429.30	429.30
4065	533	290.00	3242.00	0.00	429.83	429.83
4069	533	290.00	3246.00	0.00	430.36	430.36
4073	533	290.00	3250.00	0.00	430.89	430.89
4077	533	290.00	3254.00	0.00	431.42	431.42
4081	533	290.00	3258.00	0.00	431.95	431.95
4085	533	290.00	3262.00	0.00	432.48	432.48
4089	533	290.00	3266.00	0.00	433.01	433.01
4093	533	290.00	3270.00	0.00	433.54	433.54
4097	533	290.00	3274.00	0.00	434.07	434.07
4101	533	290.00	3278.00	0.00	434.60	434.60
4105	533	290.00	3282.00	0.00	435.13	435.13
4109	533	290.00	3286.00	0.00	435.66	435.66
4113	533	290.00	3290.00	0.00	436.19	436.19
4117	533	290.00	3294.00	0.00	436.72	436.72
4121	533	290.00	3298.00	0.00	437.25	437.25

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4125	533	290.00	3302.00	0.00	437.78	437.78
4129	533	290.00	3306.00	0.00	438.31	438.31
4133	533	290.00	3310.00	0.00	438.84	438.84
4137	533	290.00	3314.00	0.00	439.37	439.37
4141	533	290.00	3318.00	0.00	439.90	439.90
4145	533	290.00	3322.00	0.00	440.43	440.43
4149	533	290.00	3326.00	0.00	440.96	440.96
4153	533	290.00	3330.00	0.00	441.49	441.49
4157	533	290.00	3334.00	0.00	442.02	442.02
4161	533	290.00	3338.00	0.00	442.55	442.55
4165	533	290.00	3342.00	0.00	443.08	443.08
4169	533	290.00	3346.00	0.00	443.61	443.61
4173	533	290.00	3350.00	0.00	444.14	444.14
4177	533	290.00	3354.00	0.00	444.67	444.67
4181	533	290.00	3358.00	0.00	445.20	445.20
4185	533	290.00	3362.00	0.00	445.73	445.73
4189	533	290.00	3366.00	0.00	445.99	445.99

If the employee's gross pay is over £4,189, go to page 282

Weekly table for NICs where employee has deferment for use from 6 April 2022 to 5 April 2023

Table letter J

Use this table for employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'J' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entry on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.22	0.00	0.22
177	123	54.00	0.00	0.38	0.00	0.38
178	123	55.00	0.00	0.53	0.00	0.53
179	123	56.00	0.00	0.68	0.00	0.68
180	123	57.00	0.00	0.83	0.00	0.83
181	123	58.00	0.00	0.98	0.00	0.98
182	123	59.00	0.00	1.13	0.00	1.13
183	123	60.00	0.00	1.28	0.00	1.28
184	123	61.00	0.00	1.43	0.00	1.43
185	123	62.00	0.00	1.58	0.00	1.58
186	123	63.00	0.00	1.73	0.00	1.73
187	123	64.00	0.00	1.88	0.00	1.88
188	123	65.00	0.00	2.03	0.00	2.03
189	123	66.00	0.00	2.18	0.00	2.18
190	123	67.00	0.00	2.26	0.00	2.26
191	123	67.00	1.00	2.48	0.05	2.53
192	123	67.00	2.00	2.64	0.08	2.72
193	123	67.00	3.00	2.79	0.11	2.90
194	123	67.00	4.00	2.94	0.15	3.09
195	123	67.00	5.00	3.09	0.18	3.27
196	123	67.00	6.00	3.24	0.21	3.45
197	123	67.00	7.00	3.39	0.24	3.63
198	123	67.00	8.00	3.54	0.28	3.82
199	123	67.00	9.00	3.69	0.31	4.00
200	123	67.00	10.00	3.84	0.34	4.18
201	123	67.00	11.00	3.99	0.37	4.36
202	123	67.00	12.00	4.14	0.41	4.55

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
203	123	67.00	13.00	4.29	0.44	4.73
204	123	67.00	14.00	4.44	0.47	4.91
205	123	67.00	15.00	4.59	0.50	5.09
206	123	67.00	16.00	4.74	0.54	5.28
207	123	67.00	17.00	4.89	0.57	5.46
208	123	67.00	18.00	5.04	0.60	5.64
209	123	67.00	19.00	5.19	0.63	5.82
210	123	67.00	20.00	5.34	0.67	6.01
211	123	67.00	21.00	5.49	0.70	6.19
212	123	67.00	22.00	5.65	0.73	6.38
213	123	67.00	23.00	5.80	0.76	6.56
214	123	67.00	24.00	5.95	0.80	6.75
215	123	67.00	25.00	6.10	0.83	6.93
216	123	67.00	26.00	6.25	0.86	7.11
217	123	67.00	27.00	6.40	0.89	7.29
218	123	67.00	28.00	6.55	0.93	7.48
219	123	67.00	29.00	6.70	0.96	7.66
220	123	67.00	30.00	6.85	0.99	7.84
221	123	67.00	31.00	7.00	1.02	8.02
222	123	67.00	32.00	7.15	1.06	8.21
223	123	67.00	33.00	7.30	1.09	8.39
224	123	67.00	34.00	7.45	1.12	8.57
225	123	67.00	35.00	7.60	1.15	8.75
226	123	67.00	36.00	7.75	1.19	8.94
227	123	67.00	37.00	7.90	1.22	9.12
228	123	67.00	38.00	8.05	1.25	9.30
229	123	67.00	39.00	8.20	1.28	9.48
230	123	67.00	40.00	8.35	1.32	9.67
231	123	67.00	41.00	8.50	1.35	9.85
232	123	67.00	42.00	8.66	1.38	10.04
233	123	67.00	43.00	8.81	1.41	10.22
234	123	67.00	44.00	8.96	1.45	10.41
235	123	67.00	45.00	9.11	1.48	10.59
236	123	67.00	46.00	9.26	1.51	10.77
237	123	67.00	47.00	9.41	1.54	10.95
238	123	67.00	48.00	9.56	1.58	11.14
239	123	67.00	49.00	9.71	1.61	11.32
240	123	67.00	50.00	9.86	1.64	11.50
241	123	67.00	51.00	10.01	1.67	11.68
242	123	67.00	52.00	10.16	1.71	11.87
243	123	67.00	53.00	10.31	1.74	12.05
244	123	67.00	54.00	10.46	1.77	12.23
245	123	67.00	55.00	10.61	1.80	12.41
246	123	67.00	56.00	10.76	1.84	12.60
247	123	67.00	57.00	10.91	1.87	12.78
248	123	67.00	58.00	11.06	1.90	12.96
249	123	67.00	59.00	11.21	1.93	13.14
250	123	67.00	60.00	11.36	1.97	13.33
251	123	67.00	61.00	11.51	2.00	13.51
252	123	67.00	62.00	11.67	2.03	13.70
253	123	67.00	63.00	11.82	2.06	13.88
254	123	67.00	64.00	11.97	2.10	14.07
255	123	67.00	65.00	12.12	2.13	14.25
256	123	67.00	66.00	12.27	2.16	14.43
257	123	67.00	67.00	12.42	2.19	14.61

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
258	123	67.00	68.00	12.57	2.23	14.80
259	123	67.00	69.00	12.72	2.26	14.98
260	123	67.00	70.00	12.87	2.29	15.16
261	123	67.00	71.00	13.02	2.32	15.34
262	123	67.00	72.00	13.17	2.36	15.53
263	123	67.00	73.00	13.32	2.39	15.71
264	123	67.00	74.00	13.47	2.42	15.89
265	123	67.00	75.00	13.62	2.45	16.07
266	123	67.00	76.00	13.77	2.49	16.26
267	123	67.00	77.00	13.92	2.52	16.44
268	123	67.00	78.00	14.07	2.55	16.62
269	123	67.00	79.00	14.22	2.58	16.80
270	123	67.00	80.00	14.37	2.62	16.99
271	123	67.00	81.00	14.52	2.65	17.17
272	123	67.00	82.00	14.68	2.68	17.36
273	123	67.00	83.00	14.83	2.71	17.54
274	123	67.00	84.00	14.98	2.75	17.73
275	123	67.00	85.00	15.13	2.78	17.91
276	123	67.00	86.00	15.28	2.81	18.09
277	123	67.00	87.00	15.43	2.84	18.27
278	123	67.00	88.00	15.58	2.88	18.46
279	123	67.00	89.00	15.73	2.91	18.64
280	123	67.00	90.00	15.88	2.94	18.82
281	123	67.00	91.00	16.03	2.97	19.00
282	123	67.00	92.00	16.18	3.01	19.19
283	123	67.00	93.00	16.33	3.04	19.37
284	123	67.00	94.00	16.48	3.07	19.55
285	123	67.00	95.00	16.63	3.10	19.73
286	123	67.00	96.00	16.78	3.14	19.92
287	123	67.00	97.00	16.93	3.17	20.10
288	123	67.00	98.00	17.08	3.20	20.28
289	123	67.00	99.00	17.23	3.23	20.46
290	123	67.00	100.00	17.38	3.27	20.65
291	123	67.00	101.00	17.53	3.30	20.83
292	123	67.00	102.00	17.69	3.33	21.02
293	123	67.00	103.00	17.84	3.36	21.20
294	123	67.00	104.00	17.99	3.40	21.39
295	123	67.00	105.00	18.14	3.43	21.57
296	123	67.00	106.00	18.29	3.46	21.75
297	123	67.00	107.00	18.44	3.49	21.93
298	123	67.00	108.00	18.59	3.53	22.12
299	123	67.00	109.00	18.74	3.56	22.30
300	123	67.00	110.00	18.89	3.59	22.48
301	123	67.00	111.00	19.04	3.62	22.66
302	123	67.00	112.00	19.19	3.66	22.85
303	123	67.00	113.00	19.34	3.69	23.03
304	123	67.00	114.00	19.49	3.72	23.21
305	123	67.00	115.00	19.64	3.75	23.39
306	123	67.00	116.00	19.79	3.79	23.58
307	123	67.00	117.00	19.94	3.82	23.76
308	123	67.00	118.00	20.09	3.85	23.94
309	123	67.00	119.00	20.24	3.88	24.12
310	123	67.00	120.00	20.39	3.92	24.31
311	123	67.00	121.00	20.54	3.95	24.49
312	123	67.00	122.00	20.70	3.98	24.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
313	123	67.00	123.00	20.85	4.01	24.86
314	123	67.00	124.00	21.00	4.05	25.05
315	123	67.00	125.00	21.15	4.08	25.23
316	123	67.00	126.00	21.30	4.11	25.41
317	123	67.00	127.00	21.45	4.14	25.59
318	123	67.00	128.00	21.60	4.18	25.78
319	123	67.00	129.00	21.75	4.21	25.96
320	123	67.00	130.00	21.90	4.24	26.14
321	123	67.00	131.00	22.05	4.27	26.32
322	123	67.00	132.00	22.20	4.31	26.51
323	123	67.00	133.00	22.35	4.34	26.69
324	123	67.00	134.00	22.50	4.37	26.87
325	123	67.00	135.00	22.65	4.40	27.05
326	123	67.00	136.00	22.80	4.44	27.24
327	123	67.00	137.00	22.95	4.47	27.42
328	123	67.00	138.00	23.10	4.50	27.60
329	123	67.00	139.00	23.25	4.53	27.78
330	123	67.00	140.00	23.40	4.57	27.97
331	123	67.00	141.00	23.55	4.60	28.15
332	123	67.00	142.00	23.71	4.63	28.34
333	123	67.00	143.00	23.86	4.66	28.52
334	123	67.00	144.00	24.01	4.70	28.71
335	123	67.00	145.00	24.16	4.73	28.89
336	123	67.00	146.00	24.31	4.76	29.07
337	123	67.00	147.00	24.46	4.79	29.25
338	123	67.00	148.00	24.61	4.83	29.44
339	123	67.00	149.00	24.76	4.86	29.62
340	123	67.00	150.00	24.91	4.89	29.80
341	123	67.00	151.00	25.06	4.92	29.98
342	123	67.00	152.00	25.21	4.96	30.17
343	123	67.00	153.00	25.36	4.99	30.35
344	123	67.00	154.00	25.51	5.02	30.53
345	123	67.00	155.00	25.66	5.05	30.71
346	123	67.00	156.00	25.81	5.09	30.90
347	123	67.00	157.00	25.96	5.12	31.08
348	123	67.00	158.00	26.11	5.15	31.26
349	123	67.00	159.00	26.26	5.18	31.44
350	123	67.00	160.00	26.41	5.22	31.63
351	123	67.00	161.00	26.56	5.25	31.81
352	123	67.00	162.00	26.72	5.28	32.00
353	123	67.00	163.00	26.87	5.31	32.18
354	123	67.00	164.00	27.02	5.35	32.37
355	123	67.00	165.00	27.17	5.38	32.55
356	123	67.00	166.00	27.32	5.41	32.73
357	123	67.00	167.00	27.47	5.44	32.91
358	123	67.00	168.00	27.62	5.48	33.10
359	123	67.00	169.00	27.77	5.51	33.28
360	123	67.00	170.00	27.92	5.54	33.46
361	123	67.00	171.00	28.07	5.57	33.64
362	123	67.00	172.00	28.22	5.61	33.83
363	123	67.00	173.00	28.37	5.64	34.01
364	123	67.00	174.00	28.52	5.67	34.19
365	123	67.00	175.00	28.67	5.70	34.37
366	123	67.00	176.00	28.82	5.74	34.56
367	123	67.00	177.00	28.97	5.77	34.74

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
368	123	67.00	178.00	29.12	5.80	34.92
369	123	67.00	179.00	29.27	5.83	35.10
370	123	67.00	180.00	29.42	5.87	35.29
371	123	67.00	181.00	29.57	5.90	35.47
372	123	67.00	182.00	29.73	5.93	35.66
373	123	67.00	183.00	29.88	5.96	35.84
374	123	67.00	184.00	30.03	6.00	36.03
375	123	67.00	185.00	30.18	6.03	36.21
376	123	67.00	186.00	30.33	6.06	36.39
377	123	67.00	187.00	30.48	6.09	36.57
378	123	67.00	188.00	30.63	6.13	36.76
379	123	67.00	189.00	30.78	6.16	36.94
380	123	67.00	190.00	30.93	6.19	37.12
381	123	67.00	191.00	31.08	6.22	37.30
382	123	67.00	192.00	31.23	6.26	37.49
383	123	67.00	193.00	31.38	6.29	37.67
384	123	67.00	194.00	31.53	6.32	37.85
385	123	67.00	195.00	31.68	6.35	38.03
386	123	67.00	196.00	31.83	6.39	38.22
387	123	67.00	197.00	31.98	6.42	38.40
388	123	67.00	198.00	32.13	6.45	38.58
389	123	67.00	199.00	32.28	6.48	38.76
390	123	67.00	200.00	32.43	6.52	38.95
391	123	67.00	201.00	32.58	6.55	39.13
392	123	67.00	202.00	32.74	6.58	39.32
393	123	67.00	203.00	32.89	6.61	39.50
394	123	67.00	204.00	33.04	6.65	39.69
395	123	67.00	205.00	33.19	6.68	39.87
396	123	67.00	206.00	33.34	6.71	40.05
397	123	67.00	207.00	33.49	6.74	40.23
398	123	67.00	208.00	33.64	6.78	40.42
399	123	67.00	209.00	33.79	6.81	40.60
400	123	67.00	210.00	33.94	6.84	40.78
401	123	67.00	211.00	34.09	6.87	40.96
402	123	67.00	212.00	34.24	6.91	41.15
403	123	67.00	213.00	34.39	6.94	41.33
404	123	67.00	214.00	34.54	6.97	41.51
405	123	67.00	215.00	34.69	7.00	41.69
406	123	67.00	216.00	34.84	7.04	41.88
407	123	67.00	217.00	34.99	7.07	42.06
408	123	67.00	218.00	35.14	7.10	42.24
409	123	67.00	219.00	35.29	7.13	42.42
410	123	67.00	220.00	35.44	7.17	42.61
411	123	67.00	221.00	35.59	7.20	42.79
412	123	67.00	222.00	35.75	7.23	42.98
413	123	67.00	223.00	35.90	7.26	43.16
414	123	67.00	224.00	36.05	7.30	43.35
415	123	67.00	225.00	36.20	7.33	43.53
416	123	67.00	226.00	36.35	7.36	43.71
417	123	67.00	227.00	36.50	7.39	43.89
418	123	67.00	228.00	36.65	7.43	44.08
419	123	67.00	229.00	36.80	7.46	44.26
420	123	67.00	230.00	36.95	7.49	44.44
421	123	67.00	231.00	37.10	7.52	44.62
422	123	67.00	232.00	37.25	7.56	44.81

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
423	123	67.00	233.00	37.40	7.59	44.99
424	123	67.00	234.00	37.55	7.62	45.17
425	123	67.00	235.00	37.70	7.65	45.35
426	123	67.00	236.00	37.85	7.69	45.54
427	123	67.00	237.00	38.00	7.72	45.72
428	123	67.00	238.00	38.15	7.75	45.90
429	123	67.00	239.00	38.30	7.78	46.08
430	123	67.00	240.00	38.45	7.82	46.27
431	123	67.00	241.00	38.60	7.85	46.45
432	123	67.00	242.00	38.76	7.88	46.64
433	123	67.00	243.00	38.91	7.91	46.82
434	123	67.00	244.00	39.06	7.95	47.01
435	123	67.00	245.00	39.21	7.98	47.19
436	123	67.00	246.00	39.36	8.01	47.37
437	123	67.00	247.00	39.51	8.04	47.55
438	123	67.00	248.00	39.66	8.08	47.74
439	123	67.00	249.00	39.81	8.11	47.92
440	123	67.00	250.00	39.96	8.14	48.10
441	123	67.00	251.00	40.11	8.17	48.28
442	123	67.00	252.00	40.26	8.21	48.47
443	123	67.00	253.00	40.41	8.24	48.65
444	123	67.00	254.00	40.56	8.27	48.83
445	123	67.00	255.00	40.71	8.30	49.01
446	123	67.00	256.00	40.86	8.34	49.20
447	123	67.00	257.00	41.01	8.37	49.38
448	123	67.00	258.00	41.16	8.40	49.56
449	123	67.00	259.00	41.31	8.43	49.74
450	123	67.00	260.00	41.46	8.47	49.93
451	123	67.00	261.00	41.61	8.50	50.11
452	123	67.00	262.00	41.77	8.53	50.30
453	123	67.00	263.00	41.92	8.56	50.48
454	123	67.00	264.00	42.07	8.60	50.67
455	123	67.00	265.00	42.22	8.63	50.85
456	123	67.00	266.00	42.37	8.66	51.03
457	123	67.00	267.00	42.52	8.69	51.21
458	123	67.00	268.00	42.67	8.73	51.40
459	123	67.00	269.00	42.82	8.76	51.58
460	123	67.00	270.00	42.97	8.79	51.76
461	123	67.00	271.00	43.12	8.82	51.94
462	123	67.00	272.00	43.27	8.86	52.13
463	123	67.00	273.00	43.42	8.89	52.31
464	123	67.00	274.00	43.57	8.92	52.49
465	123	67.00	275.00	43.72	8.95	52.67
466	123	67.00	276.00	43.87	8.99	52.86
467	123	67.00	277.00	44.02	9.02	53.04
468	123	67.00	278.00	44.17	9.05	53.22
469	123	67.00	279.00	44.32	9.08	53.40
470	123	67.00	280.00	44.47	9.12	53.59
471	123	67.00	281.00	44.62	9.15	53.77
472	123	67.00	282.00	44.78	9.18	53.96
473	123	67.00	283.00	44.93	9.21	54.14
474	123	67.00	284.00	45.08	9.25	54.33
475	123	67.00	285.00	45.23	9.28	54.51
476	123	67.00	286.00	45.38	9.31	54.69
477	123	67.00	287.00	45.53	9.34	54.87

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
478	123	67.00	288.00	45.68	9.38	55.06
479	123	67.00	289.00	45.83	9.41	55.24
480	123	67.00	290.00	45.98	9.44	55.42
481	123	67.00	291.00	46.13	9.47	55.60
482	123	67.00	292.00	46.28	9.51	55.79
483	123	67.00	293.00	46.43	9.54	55.97
484	123	67.00	294.00	46.58	9.57	56.15
485	123	67.00	295.00	46.73	9.60	56.33
486	123	67.00	296.00	46.88	9.64	56.52
487	123	67.00	297.00	47.03	9.67	56.70
488	123	67.00	298.00	47.18	9.70	56.88
489	123	67.00	299.00	47.33	9.73	57.06
490	123	67.00	300.00	47.48	9.77	57.25
491	123	67.00	301.00	47.63	9.80	57.43
492	123	67.00	302.00	47.79	9.83	57.62
493	123	67.00	303.00	47.94	9.86	57.80
494	123	67.00	304.00	48.09	9.90	57.99
495	123	67.00	305.00	48.24	9.93	58.17
496	123	67.00	306.00	48.39	9.96	58.35
497	123	67.00	307.00	48.54	9.99	58.53
498	123	67.00	308.00	48.69	10.03	58.72
499	123	67.00	309.00	48.84	10.06	58.90
500	123	67.00	310.00	48.99	10.09	59.08
501	123	67.00	311.00	49.14	10.12	59.26
502	123	67.00	312.00	49.29	10.16	59.45
503	123	67.00	313.00	49.44	10.19	59.63
504	123	67.00	314.00	49.59	10.22	59.81
505	123	67.00	315.00	49.74	10.25	59.99
506	123	67.00	316.00	49.89	10.29	60.18
507	123	67.00	317.00	50.04	10.32	60.36
508	123	67.00	318.00	50.19	10.35	60.54
509	123	67.00	319.00	50.34	10.38	60.72
510	123	67.00	320.00	50.49	10.42	60.91
511	123	67.00	321.00	50.64	10.45	61.09
512	123	67.00	322.00	50.80	10.48	61.28
513	123	67.00	323.00	50.95	10.51	61.46
514	123	67.00	324.00	51.10	10.55	61.65
515	123	67.00	325.00	51.25	10.58	61.83
516	123	67.00	326.00	51.40	10.61	62.01
517	123	67.00	327.00	51.55	10.64	62.19
518	123	67.00	328.00	51.70	10.68	62.38
519	123	67.00	329.00	51.85	10.71	62.56
520	123	67.00	330.00	52.00	10.74	62.74
521	123	67.00	331.00	52.15	10.77	62.92
522	123	67.00	332.00	52.30	10.81	63.11
523	123	67.00	333.00	52.45	10.84	63.29
524	123	67.00	334.00	52.60	10.87	63.47
525	123	67.00	335.00	52.75	10.90	63.65
526	123	67.00	336.00	52.90	10.94	63.84
527	123	67.00	337.00	53.05	10.97	64.02
528	123	67.00	338.00	53.20	11.00	64.20
529	123	67.00	339.00	53.35	11.03	64.38
530	123	67.00	340.00	53.50	11.07	64.57
531	123	67.00	341.00	53.65	11.10	64.75
532	123	67.00	342.00	53.81	11.13	64.94

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
533	123	67.00	343.00	53.96	11.16	65.12
534	123	67.00	344.00	54.11	11.20	65.31
535	123	67.00	345.00	54.26	11.23	65.49
536	123	67.00	346.00	54.41	11.26	65.67
537	123	67.00	347.00	54.56	11.29	65.85
538	123	67.00	348.00	54.71	11.33	66.04
539	123	67.00	349.00	54.86	11.36	66.22
540	123	67.00	350.00	55.01	11.39	66.40
541	123	67.00	351.00	55.16	11.42	66.58
542	123	67.00	352.00	55.31	11.46	66.77
543	123	67.00	353.00	55.46	11.49	66.95
544	123	67.00	354.00	55.61	11.52	67.13
545	123	67.00	355.00	55.76	11.55	67.31
546	123	67.00	356.00	55.91	11.59	67.50
547	123	67.00	357.00	56.06	11.62	67.68
548	123	67.00	358.00	56.21	11.65	67.86
549	123	67.00	359.00	56.36	11.68	68.04
550	123	67.00	360.00	56.51	11.72	68.23
551	123	67.00	361.00	56.66	11.75	68.41
552	123	67.00	362.00	56.82	11.78	68.60
553	123	67.00	363.00	56.97	11.81	68.78
554	123	67.00	364.00	57.12	11.85	68.97
555	123	67.00	365.00	57.27	11.88	69.15
556	123	67.00	366.00	57.42	11.91	69.33
557	123	67.00	367.00	57.57	11.94	69.51
558	123	67.00	368.00	57.72	11.98	69.70
559	123	67.00	369.00	57.87	12.01	69.88
560	123	67.00	370.00	58.02	12.04	70.06
561	123	67.00	371.00	58.17	12.07	70.24
562	123	67.00	372.00	58.32	12.11	70.43
563	123	67.00	373.00	58.47	12.14	70.61
564	123	67.00	374.00	58.62	12.17	70.79
565	123	67.00	375.00	58.77	12.20	70.97
566	123	67.00	376.00	58.92	12.24	71.16
567	123	67.00	377.00	59.07	12.27	71.34
568	123	67.00	378.00	59.22	12.30	71.52
569	123	67.00	379.00	59.37	12.33	71.70
570	123	67.00	380.00	59.52	12.37	71.89
571	123	67.00	381.00	59.67	12.40	72.07
572	123	67.00	382.00	59.83	12.43	72.26
573	123	67.00	383.00	59.98	12.46	72.44
574	123	67.00	384.00	60.13	12.50	72.63
575	123	67.00	385.00	60.28	12.53	72.81
576	123	67.00	386.00	60.43	12.56	72.99
577	123	67.00	387.00	60.58	12.59	73.17
578	123	67.00	388.00	60.73	12.63	73.36
579	123	67.00	389.00	60.88	12.66	73.54
580	123	67.00	390.00	61.03	12.69	73.72
581	123	67.00	391.00	61.18	12.72	73.90
582	123	67.00	392.00	61.33	12.76	74.09
583	123	67.00	393.00	61.48	12.79	74.27
584	123	67.00	394.00	61.63	12.82	74.45
585	123	67.00	395.00	61.78	12.85	74.63
586	123	67.00	396.00	61.93	12.89	74.82
587	123	67.00	397.00	62.08	12.92	75.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
588	123	67.00	398.00	62.23	12.95	75.18
589	123	67.00	399.00	62.38	12.98	75.36
590	123	67.00	400.00	62.53	13.02	75.55
591	123	67.00	401.00	62.68	13.05	75.73
592	123	67.00	402.00	62.84	13.08	75.92
593	123	67.00	403.00	62.99	13.11	76.10
594	123	67.00	404.00	63.14	13.15	76.29
595	123	67.00	405.00	63.29	13.18	76.47
596	123	67.00	406.00	63.44	13.21	76.65
597	123	67.00	407.00	63.59	13.24	76.83
598	123	67.00	408.00	63.74	13.28	77.02
599	123	67.00	409.00	63.89	13.31	77.20
600	123	67.00	410.00	64.04	13.34	77.38
601	123	67.00	411.00	64.19	13.37	77.56
602	123	67.00	412.00	64.34	13.41	77.75
603	123	67.00	413.00	64.49	13.44	77.93
604	123	67.00	414.00	64.64	13.47	78.11
605	123	67.00	415.00	64.79	13.50	78.29
606	123	67.00	416.00	64.94	13.54	78.48
607	123	67.00	417.00	65.09	13.57	78.66
608	123	67.00	418.00	65.24	13.60	78.84
609	123	67.00	419.00	65.39	13.63	79.02
610	123	67.00	420.00	65.54	13.67	79.21
611	123	67.00	421.00	65.69	13.70	79.39
612	123	67.00	422.00	65.85	13.73	79.58
613	123	67.00	423.00	66.00	13.76	79.76
614	123	67.00	424.00	66.15	13.80	79.95
615	123	67.00	425.00	66.30	13.83	80.13
616	123	67.00	426.00	66.45	13.86	80.31
617	123	67.00	427.00	66.60	13.89	80.49
618	123	67.00	428.00	66.75	13.93	80.68
619	123	67.00	429.00	66.90	13.96	80.86
620	123	67.00	430.00	67.05	13.99	81.04
621	123	67.00	431.00	67.20	14.02	81.22
622	123	67.00	432.00	67.35	14.06	81.41
623	123	67.00	433.00	67.50	14.09	81.59
624	123	67.00	434.00	67.65	14.12	81.77
625	123	67.00	435.00	67.80	14.15	81.95
626	123	67.00	436.00	67.95	14.19	82.14
627	123	67.00	437.00	68.10	14.22	82.32
628	123	67.00	438.00	68.25	14.25	82.50
629	123	67.00	439.00	68.40	14.28	82.68
630	123	67.00	440.00	68.55	14.32	82.87
631	123	67.00	441.00	68.70	14.35	83.05
632	123	67.00	442.00	68.86	14.38	83.24
633	123	67.00	443.00	69.01	14.41	83.42
634	123	67.00	444.00	69.16	14.45	83.61
635	123	67.00	445.00	69.31	14.48	83.79
636	123	67.00	446.00	69.46	14.51	83.97
637	123	67.00	447.00	69.61	14.54	84.15
638	123	67.00	448.00	69.76	14.58	84.34
639	123	67.00	449.00	69.91	14.61	84.52
640	123	67.00	450.00	70.06	14.64	84.70
641	123	67.00	451.00	70.21	14.67	84.88
642	123	67.00	452.00	70.36	14.71	85.07

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
643	123	67.00	453.00	70.51	14.74	85.25
644	123	67.00	454.00	70.66	14.77	85.43
645	123	67.00	455.00	70.81	14.80	85.61
646	123	67.00	456.00	70.96	14.84	85.80
647	123	67.00	457.00	71.11	14.87	85.98
648	123	67.00	458.00	71.26	14.90	86.16
649	123	67.00	459.00	71.41	14.93	86.34
650	123	67.00	460.00	71.56	14.97	86.53
651	123	67.00	461.00	71.71	15.00	86.71
652	123	67.00	462.00	71.87	15.03	86.90
653	123	67.00	463.00	72.02	15.06	87.08
654	123	67.00	464.00	72.17	15.10	87.27
655	123	67.00	465.00	72.32	15.13	87.45
656	123	67.00	466.00	72.47	15.16	87.63
657	123	67.00	467.00	72.62	15.19	87.81
658	123	67.00	468.00	72.77	15.23	88.00
659	123	67.00	469.00	72.92	15.26	88.18
660	123	67.00	470.00	73.07	15.29	88.36
661	123	67.00	471.00	73.22	15.32	88.54
662	123	67.00	472.00	73.37	15.36	88.73
663	123	67.00	473.00	73.52	15.39	88.91
664	123	67.00	474.00	73.67	15.42	89.09
665	123	67.00	475.00	73.82	15.45	89.27
666	123	67.00	476.00	73.97	15.49	89.46
667	123	67.00	477.00	74.12	15.52	89.64
668	123	67.00	478.00	74.27	15.55	89.82
669	123	67.00	479.00	74.42	15.58	90.00
670	123	67.00	480.00	74.57	15.62	90.19
671	123	67.00	481.00	74.72	15.65	90.37
672	123	67.00	482.00	74.88	15.68	90.56
673	123	67.00	483.00	75.03	15.71	90.74
674	123	67.00	484.00	75.18	15.75	90.93
675	123	67.00	485.00	75.33	15.78	91.11
676	123	67.00	486.00	75.48	15.81	91.29
677	123	67.00	487.00	75.63	15.84	91.47
678	123	67.00	488.00	75.78	15.88	91.66
679	123	67.00	489.00	75.93	15.91	91.84
680	123	67.00	490.00	76.08	15.94	92.02
681	123	67.00	491.00	76.23	15.97	92.20
682	123	67.00	492.00	76.38	16.01	92.39
683	123	67.00	493.00	76.53	16.04	92.57
684	123	67.00	494.00	76.68	16.07	92.75
685	123	67.00	495.00	76.83	16.10	92.93
686	123	67.00	496.00	76.98	16.14	93.12
687	123	67.00	497.00	77.13	16.17	93.30
688	123	67.00	498.00	77.28	16.20	93.48
689	123	67.00	499.00	77.43	16.23	93.66
690	123	67.00	500.00	77.58	16.27	93.85
691	123	67.00	501.00	77.73	16.30	94.03
692	123	67.00	502.00	77.89	16.33	94.22
693	123	67.00	503.00	78.04	16.36	94.40
694	123	67.00	504.00	78.19	16.40	94.59
695	123	67.00	505.00	78.34	16.43	94.77
696	123	67.00	506.00	78.49	16.46	94.95
697	123	67.00	507.00	78.64	16.49	95.13

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
698	123	67.00	508.00	78.79	16.53	95.32
699	123	67.00	509.00	78.94	16.56	95.50
700	123	67.00	510.00	79.09	16.59	95.68
701	123	67.00	511.00	79.24	16.62	95.86
702	123	67.00	512.00	79.39	16.66	96.05
703	123	67.00	513.00	79.54	16.69	96.23
704	123	67.00	514.00	79.69	16.72	96.41
705	123	67.00	515.00	79.84	16.75	96.59
706	123	67.00	516.00	79.99	16.79	96.78
707	123	67.00	517.00	80.14	16.82	96.96
708	123	67.00	518.00	80.29	16.85	97.14
709	123	67.00	519.00	80.44	16.88	97.32
710	123	67.00	520.00	80.59	16.92	97.51
711	123	67.00	521.00	80.74	16.95	97.69
712	123	67.00	522.00	80.90	16.98	97.88
713	123	67.00	523.00	81.05	17.01	98.06
714	123	67.00	524.00	81.20	17.05	98.25
715	123	67.00	525.00	81.35	17.08	98.43
716	123	67.00	526.00	81.50	17.11	98.61
717	123	67.00	527.00	81.65	17.14	98.79
718	123	67.00	528.00	81.80	17.18	98.98
719	123	67.00	529.00	81.95	17.21	99.16
720	123	67.00	530.00	82.10	17.24	99.34
721	123	67.00	531.00	82.25	17.27	99.52
722	123	67.00	532.00	82.40	17.31	99.71
723	123	67.00	533.00	82.55	17.34	99.89
724	123	67.00	534.00	82.70	17.37	100.07
725	123	67.00	535.00	82.85	17.40	100.25
726	123	67.00	536.00	83.00	17.44	100.44
727	123	67.00	537.00	83.15	17.47	100.62
728	123	67.00	538.00	83.30	17.50	100.80
729	123	67.00	539.00	83.45	17.53	100.98
730	123	67.00	540.00	83.60	17.57	101.17
731	123	67.00	541.00	83.75	17.60	101.35
732	123	67.00	542.00	83.91	17.63	101.54
733	123	67.00	543.00	84.06	17.66	101.72
734	123	67.00	544.00	84.21	17.70	101.91
735	123	67.00	545.00	84.36	17.73	102.09
736	123	67.00	546.00	84.51	17.76	102.27
737	123	67.00	547.00	84.66	17.79	102.45
738	123	67.00	548.00	84.81	17.83	102.64
739	123	67.00	549.00	84.96	17.86	102.82
740	123	67.00	550.00	85.11	17.89	103.00
741	123	67.00	551.00	85.26	17.92	103.18
742	123	67.00	552.00	85.41	17.96	103.37
743	123	67.00	553.00	85.56	17.99	103.55
744	123	67.00	554.00	85.71	18.02	103.73
745	123	67.00	555.00	85.86	18.05	103.91
746	123	67.00	556.00	86.01	18.09	104.10
747	123	67.00	557.00	86.16	18.12	104.28
748	123	67.00	558.00	86.31	18.15	104.46
749	123	67.00	559.00	86.46	18.18	104.64
750	123	67.00	560.00	86.61	18.22	104.83
751	123	67.00	561.00	86.76	18.25	105.01
752	123	67.00	562.00	86.92	18.28	105.20

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
753	123	67.00	563.00	87.07	18.31	105.38
754	123	67.00	564.00	87.22	18.35	105.57
755	123	67.00	565.00	87.37	18.38	105.75
756	123	67.00	566.00	87.52	18.41	105.93
757	123	67.00	567.00	87.67	18.44	106.11
758	123	67.00	568.00	87.82	18.48	106.30
759	123	67.00	569.00	87.97	18.51	106.48
760	123	67.00	570.00	88.12	18.54	106.66
761	123	67.00	571.00	88.27	18.57	106.84
762	123	67.00	572.00	88.42	18.61	107.03
763	123	67.00	573.00	88.57	18.64	107.21
764	123	67.00	574.00	88.72	18.67	107.39
765	123	67.00	575.00	88.87	18.70	107.57
766	123	67.00	576.00	89.02	18.74	107.76
767	123	67.00	577.00	89.17	18.77	107.94
768	123	67.00	578.00	89.32	18.80	108.12
769	123	67.00	579.00	89.47	18.83	108.30
770	123	67.00	580.00	89.62	18.87	108.49
771	123	67.00	581.00	89.77	18.90	108.67
772	123	67.00	582.00	89.93	18.93	108.86
773	123	67.00	583.00	90.08	18.96	109.04
774	123	67.00	584.00	90.23	19.00	109.23
775	123	67.00	585.00	90.38	19.03	109.41
776	123	67.00	586.00	90.53	19.06	109.59
777	123	67.00	587.00	90.68	19.09	109.77
778	123	67.00	588.00	90.83	19.13	109.96
779	123	67.00	589.00	90.98	19.16	110.14
780	123	67.00	590.00	91.13	19.19	110.32
781	123	67.00	591.00	91.28	19.22	110.50
782	123	67.00	592.00	91.43	19.26	110.69
783	123	67.00	593.00	91.58	19.29	110.87
784	123	67.00	594.00	91.73	19.32	111.05
785	123	67.00	595.00	91.88	19.35	111.23
786	123	67.00	596.00	92.03	19.39	111.42
787	123	67.00	597.00	92.18	19.42	111.60
788	123	67.00	598.00	92.33	19.45	111.78
789	123	67.00	599.00	92.48	19.48	111.96
790	123	67.00	600.00	92.63	19.52	112.15
791	123	67.00	601.00	92.78	19.55	112.33
792	123	67.00	602.00	92.94	19.58	112.52
793	123	67.00	603.00	93.09	19.61	112.70
794	123	67.00	604.00	93.24	19.65	112.89
795	123	67.00	605.00	93.39	19.68	113.07
796	123	67.00	606.00	93.54	19.71	113.25
797	123	67.00	607.00	93.69	19.74	113.43
798	123	67.00	608.00	93.84	19.78	113.62
799	123	67.00	609.00	93.99	19.81	113.80
800	123	67.00	610.00	94.14	19.84	113.98
801	123	67.00	611.00	94.29	19.87	114.16
802	123	67.00	612.00	94.44	19.91	114.35
803	123	67.00	613.00	94.59	19.94	114.53
804	123	67.00	614.00	94.74	19.97	114.71
805	123	67.00	615.00	94.89	20.00	114.89
806	123	67.00	616.00	95.04	20.04	115.08
807	123	67.00	617.00	95.19	20.07	115.26

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
808	123	67.00	618.00	95.34	20.10	115.44
809	123	67.00	619.00	95.49	20.13	115.62
810	123	67.00	620.00	95.64	20.17	115.81
811	123	67.00	621.00	95.79	20.20	115.99
812	123	67.00	622.00	95.95	20.23	116.18
813	123	67.00	623.00	96.10	20.26	116.36
814	123	67.00	624.00	96.25	20.30	116.55
815	123	67.00	625.00	96.40	20.33	116.73
816	123	67.00	626.00	96.55	20.36	116.91
817	123	67.00	627.00	96.70	20.39	117.09
818	123	67.00	628.00	96.85	20.43	117.28
819	123	67.00	629.00	97.00	20.46	117.46
820	123	67.00	630.00	97.15	20.49	117.64
821	123	67.00	631.00	97.30	20.52	117.82
822	123	67.00	632.00	97.45	20.56	118.01
823	123	67.00	633.00	97.60	20.59	118.19
824	123	67.00	634.00	97.75	20.62	118.37
825	123	67.00	635.00	97.90	20.65	118.55
826	123	67.00	636.00	98.05	20.69	118.74
827	123	67.00	637.00	98.20	20.72	118.92
828	123	67.00	638.00	98.35	20.75	119.10
829	123	67.00	639.00	98.50	20.78	119.28
830	123	67.00	640.00	98.65	20.82	119.47
831	123	67.00	641.00	98.80	20.85	119.65
832	123	67.00	642.00	98.96	20.88	119.84
833	123	67.00	643.00	99.11	20.91	120.02
834	123	67.00	644.00	99.26	20.95	120.21
835	123	67.00	645.00	99.41	20.98	120.39
836	123	67.00	646.00	99.56	21.01	120.57
837	123	67.00	647.00	99.71	21.04	120.75
838	123	67.00	648.00	99.86	21.08	120.94
839	123	67.00	649.00	100.01	21.11	121.12
840	123	67.00	650.00	100.16	21.14	121.30
841	123	67.00	651.00	100.31	21.17	121.48
842	123	67.00	652.00	100.46	21.21	121.67
843	123	67.00	653.00	100.61	21.24	121.85
844	123	67.00	654.00	100.76	21.27	122.03
845	123	67.00	655.00	100.91	21.30	122.21
846	123	67.00	656.00	101.06	21.34	122.40
847	123	67.00	657.00	101.21	21.37	122.58
848	123	67.00	658.00	101.36	21.40	122.76
849	123	67.00	659.00	101.51	21.43	122.94
850	123	67.00	660.00	101.66	21.47	123.13
851	123	67.00	661.00	101.81	21.50	123.31
852	123	67.00	662.00	101.97	21.53	123.50
853	123	67.00	663.00	102.12	21.56	123.68
854	123	67.00	664.00	102.27	21.60	123.87
855	123	67.00	665.00	102.42	21.63	124.05
856	123	67.00	666.00	102.57	21.66	124.23
857	123	67.00	667.00	102.72	21.69	124.41
858	123	67.00	668.00	102.87	21.73	124.60
859	123	67.00	669.00	103.02	21.76	124.78
860	123	67.00	670.00	103.17	21.79	124.96
861	123	67.00	671.00	103.32	21.82	125.14
862	123	67.00	672.00	103.47	21.86	125.33

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
863	123	67.00	673.00	103.62	21.89	125.51
864	123	67.00	674.00	103.77	21.92	125.69
865	123	67.00	675.00	103.92	21.95	125.87
866	123	67.00	676.00	104.07	21.99	126.06
867	123	67.00	677.00	104.22	22.02	126.24
868	123	67.00	678.00	104.37	22.05	126.42
869	123	67.00	679.00	104.52	22.08	126.60
870	123	67.00	680.00	104.67	22.12	126.79
871	123	67.00	681.00	104.82	22.15	126.97
872	123	67.00	682.00	104.98	22.18	127.16
873	123	67.00	683.00	105.13	22.21	127.34
874	123	67.00	684.00	105.28	22.25	127.53
875	123	67.00	685.00	105.43	22.28	127.71
876	123	67.00	686.00	105.58	22.31	127.89
877	123	67.00	687.00	105.73	22.34	128.07
878	123	67.00	688.00	105.88	22.38	128.26
879	123	67.00	689.00	106.03	22.41	128.44
880	123	67.00	690.00	106.18	22.44	128.62
881	123	67.00	691.00	106.33	22.47	128.80
882	123	67.00	692.00	106.48	22.51	128.99
883	123	67.00	693.00	106.63	22.54	129.17
884	123	67.00	694.00	106.78	22.57	129.35
885	123	67.00	695.00	106.93	22.60	129.53
886	123	67.00	696.00	107.08	22.64	129.72
887	123	67.00	697.00	107.23	22.67	129.90
888	123	67.00	698.00	107.38	22.70	130.08
889	123	67.00	699.00	107.53	22.73	130.26
890	123	67.00	700.00	107.68	22.77	130.45
891	123	67.00	701.00	107.83	22.80	130.63
892	123	67.00	702.00	107.99	22.83	130.82
893	123	67.00	703.00	108.14	22.86	131.00
894	123	67.00	704.00	108.29	22.90	131.19
895	123	67.00	705.00	108.44	22.93	131.37
896	123	67.00	706.00	108.59	22.96	131.55
897	123	67.00	707.00	108.74	22.99	131.73
898	123	67.00	708.00	108.89	23.03	131.92
899	123	67.00	709.00	109.04	23.06	132.10
900	123	67.00	710.00	109.19	23.09	132.28
901	123	67.00	711.00	109.34	23.12	132.46
902	123	67.00	712.00	109.49	23.16	132.65
903	123	67.00	713.00	109.64	23.19	132.83
904	123	67.00	714.00	109.79	23.22	133.01
905	123	67.00	715.00	109.94	23.25	133.19
906	123	67.00	716.00	110.09	23.29	133.38
907	123	67.00	717.00	110.24	23.32	133.56
908	123	67.00	718.00	110.39	23.35	133.74
909	123	67.00	719.00	110.54	23.38	133.92
910	123	67.00	720.00	110.69	23.42	134.11
911	123	67.00	721.00	110.84	23.45	134.29
912	123	67.00	722.00	111.00	23.48	134.48
913	123	67.00	723.00	111.15	23.51	134.66
914	123	67.00	724.00	111.30	23.55	134.85
915	123	67.00	725.00	111.45	23.58	135.03
916	123	67.00	726.00	111.60	23.61	135.21
917	123	67.00	727.00	111.75	23.64	135.39

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
918	123	67.00	728.00	111.90	23.68	135.58
919	123	67.00	729.00	112.05	23.71	135.76
920	123	67.00	730.00	112.20	23.74	135.94
921	123	67.00	731.00	112.35	23.77	136.12
922	123	67.00	732.00	112.50	23.81	136.31
923	123	67.00	733.00	112.65	23.84	136.49
924	123	67.00	734.00	112.80	23.87	136.67
925	123	67.00	735.00	112.95	23.90	136.85
926	123	67.00	736.00	113.10	23.94	137.04
927	123	67.00	737.00	113.25	23.97	137.22
928	123	67.00	738.00	113.40	24.00	137.40
929	123	67.00	739.00	113.55	24.03	137.58
930	123	67.00	740.00	113.70	24.07	137.77
931	123	67.00	741.00	113.85	24.10	137.95
932	123	67.00	742.00	114.01	24.13	138.14
933	123	67.00	743.00	114.16	24.16	138.32
934	123	67.00	744.00	114.31	24.20	138.51
935	123	67.00	745.00	114.46	24.23	138.69
936	123	67.00	746.00	114.61	24.26	138.87
937	123	67.00	747.00	114.76	24.29	139.05
938	123	67.00	748.00	114.91	24.33	139.24
939	123	67.00	749.00	115.06	24.36	139.42
940	123	67.00	750.00	115.21	24.39	139.60
941	123	67.00	751.00	115.36	24.42	139.78
942	123	67.00	752.00	115.51	24.46	139.97
943	123	67.00	753.00	115.66	24.49	140.15
944	123	67.00	754.00	115.81	24.52	140.33
945	123	67.00	755.00	115.96	24.55	140.51
946	123	67.00	756.00	116.11	24.59	140.70
947	123	67.00	757.00	116.26	24.62	140.88
948	123	67.00	758.00	116.41	24.65	141.06
949	123	67.00	759.00	116.56	24.68	141.24
950	123	67.00	760.00	116.71	24.72	141.43
951	123	67.00	761.00	116.86	24.75	141.61
952	123	67.00	762.00	117.02	24.78	141.80
953	123	67.00	763.00	117.17	24.81	141.98
954	123	67.00	764.00	117.32	24.85	142.17
955	123	67.00	765.00	117.47	24.88	142.35
956	123	67.00	766.00	117.62	24.91	142.53
957	123	67.00	767.00	117.77	24.94	142.71
958	123	67.00	768.00	117.92	24.98	142.90
959	123	67.00	769.00	118.07	25.01	143.08
960	123	67.00	770.00	118.22	25.04	143.26
961	123	67.00	771.00	118.37	25.07	143.44
962	123	67.00	772.00	118.52	25.11	143.63
963	123	67.00	773.00	118.67	25.14	143.81
964	123	67.00	774.00	118.82	25.17	143.99
965	123	67.00	775.00	118.97	25.20	144.17
966	123	67.00	776.00	119.12	25.24	144.36
967	123	67.00	777.00	119.20	25.25	144.45

If the employee's gross pay is over £967, go to page 282

Monthly table for NICs where employee has deferment for use from 6 April 2022 to 5 April 2023

Table letter J

Use this table for employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'J' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.75	0.00	0.75
765	533	232.00	0.00	1.35	0.00	1.35
769	533	236.00	0.00	1.96	0.00	1.96
773	533	240.00	0.00	2.56	0.00	2.56
777	533	244.00	0.00	3.16	0.00	3.16
781	533	248.00	0.00	3.76	0.00	3.76
785	533	252.00	0.00	4.36	0.00	4.36
789	533	256.00	0.00	4.97	0.00	4.97
793	533	260.00	0.00	5.57	0.00	5.57
797	533	264.00	0.00	6.17	0.00	6.17
801	533	268.00	0.00	6.77	0.00	6.77
805	533	272.00	0.00	7.37	0.00	7.37
809	533	276.00	0.00	7.98	0.00	7.98
813	533	280.00	0.00	8.58	0.00	8.58
817	533	284.00	0.00	9.18	0.00	9.18
821	533	288.00	0.00	9.63	0.00	9.63
823	533	290.00	0.00	9.78	0.00	9.78
825	533	290.00	2.00	10.38	0.13	10.51
829	533	290.00	6.00	10.98	0.26	11.24
833	533	290.00	10.00	11.59	0.39	11.98
837	533	290.00	14.00	12.19	0.52	12.71
841	533	290.00	18.00	12.79	0.65	13.44

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
845	533	290.00	22.00	13.39	0.78	14.17
849	533	290.00	26.00	13.99	0.91	14.90
853	533	290.00	30.00	14.60	1.04	15.64
857	533	290.00	34.00	15.20	1.17	16.37
861	533	290.00	38.00	15.80	1.30	17.10
865	533	290.00	42.00	16.40	1.43	17.83
869	533	290.00	46.00	17.00	1.56	18.56
873	533	290.00	50.00	17.61	1.69	19.30
877	533	290.00	54.00	18.21	1.82	20.03
881	533	290.00	58.00	18.81	1.95	20.76
885	533	290.00	62.00	19.41	2.08	21.49
889	533	290.00	66.00	20.01	2.21	22.22
893	533	290.00	70.00	20.62	2.34	22.96
897	533	290.00	74.00	21.22	2.47	23.69
901	533	290.00	78.00	21.82	2.60	24.42
905	533	290.00	82.00	22.42	2.73	25.15
909	533	290.00	86.00	23.02	2.86	25.88
913	533	290.00	90.00	23.63	2.99	26.62
917	533	290.00	94.00	24.23	3.12	27.35
921	533	290.00	98.00	24.83	3.25	28.08
925	533	290.00	102.00	25.43	3.38	28.81
929	533	290.00	106.00	26.03	3.51	29.54
933	533	290.00	110.00	26.64	3.64	30.28
937	533	290.00	114.00	27.24	3.77	31.01
941	533	290.00	118.00	27.84	3.90	31.74
945	533	290.00	122.00	28.44	4.03	32.47
949	533	290.00	126.00	29.04	4.16	33.20
953	533	290.00	130.00	29.65	4.29	33.94
957	533	290.00	134.00	30.25	4.42	34.67
961	533	290.00	138.00	30.85	4.55	35.40
965	533	290.00	142.00	31.45	4.68	36.13
969	533	290.00	146.00	32.05	4.81	36.86
973	533	290.00	150.00	32.66	4.94	37.60
977	533	290.00	154.00	33.26	5.07	38.33
981	533	290.00	158.00	33.86	5.20	39.06
985	533	290.00	162.00	34.46	5.33	39.79
989	533	290.00	166.00	35.06	5.46	40.52
993	533	290.00	170.00	35.67	5.59	41.26
997	533	290.00	174.00	36.27	5.72	41.99
1001	533	290.00	178.00	36.87	5.85	42.72
1005	533	290.00	182.00	37.47	5.98	43.45
1009	533	290.00	186.00	38.07	6.11	44.18
1013	533	290.00	190.00	38.68	6.24	44.92
1017	533	290.00	194.00	39.28	6.37	45.65
1021	533	290.00	198.00	39.88	6.50	46.38
1025	533	290.00	202.00	40.48	6.63	47.11
1029	533	290.00	206.00	41.08	6.76	47.84
1033	533	290.00	210.00	41.69	6.89	48.58
1037	533	290.00	214.00	42.29	7.02	49.31
1041	533	290.00	218.00	42.89	7.15	50.04
1045	533	290.00	222.00	43.49	7.28	50.77
1049	533	290.00	226.00	44.09	7.41	51.50
1053	533	290.00	230.00	44.70	7.54	52.24
1057	533	290.00	234.00	45.30	7.67	52.97
1061	533	290.00	238.00	45.90	7.80	53.70

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1065	533	290.00	242.00	46.50	7.93	54.43
1069	533	290.00	246.00	47.10	8.06	55.16
1073	533	290.00	250.00	47.71	8.19	55.90
1077	533	290.00	254.00	48.31	8.32	56.63
1081	533	290.00	258.00	48.91	8.45	57.36
1085	533	290.00	262.00	49.51	8.58	58.09
1089	533	290.00	266.00	50.11	8.71	58.82
1093	533	290.00	270.00	50.72	8.84	59.56
1097	533	290.00	274.00	51.32	8.97	60.29
1101	533	290.00	278.00	51.92	9.10	61.02
1105	533	290.00	282.00	52.52	9.23	61.75
1109	533	290.00	286.00	53.12	9.36	62.48
1113	533	290.00	290.00	53.73	9.49	63.22
1117	533	290.00	294.00	54.33	9.62	63.95
1121	533	290.00	298.00	54.93	9.75	64.68
1125	533	290.00	302.00	55.53	9.88	65.41
1129	533	290.00	306.00	56.13	10.01	66.14
1133	533	290.00	310.00	56.74	10.14	66.88
1137	533	290.00	314.00	57.34	10.27	67.61
1141	533	290.00	318.00	57.94	10.40	68.34
1145	533	290.00	322.00	58.54	10.53	69.07
1149	533	290.00	326.00	59.14	10.66	69.80
1153	533	290.00	330.00	59.75	10.79	70.54
1157	533	290.00	334.00	60.35	10.92	71.27
1161	533	290.00	338.00	60.95	11.05	72.00
1165	533	290.00	342.00	61.55	11.18	72.73
1169	533	290.00	346.00	62.15	11.31	73.46
1173	533	290.00	350.00	62.76	11.44	74.20
1177	533	290.00	354.00	63.36	11.57	74.93
1181	533	290.00	358.00	63.96	11.70	75.66
1185	533	290.00	362.00	64.56	11.83	76.39
1189	533	290.00	366.00	65.16	11.96	77.12
1193	533	290.00	370.00	65.77	12.09	77.86
1197	533	290.00	374.00	66.37	12.22	78.59
1201	533	290.00	378.00	66.97	12.35	79.32
1205	533	290.00	382.00	67.57	12.48	80.05
1209	533	290.00	386.00	68.17	12.61	80.78
1213	533	290.00	390.00	68.78	12.74	81.52
1217	533	290.00	394.00	69.38	12.87	82.25
1221	533	290.00	398.00	69.98	13.00	82.98
1225	533	290.00	402.00	70.58	13.13	83.71
1229	533	290.00	406.00	71.18	13.26	84.44
1233	533	290.00	410.00	71.79	13.39	85.18
1237	533	290.00	414.00	72.39	13.52	85.91
1241	533	290.00	418.00	72.99	13.65	86.64
1245	533	290.00	422.00	73.59	13.78	87.37
1249	533	290.00	426.00	74.19	13.91	88.10
1253	533	290.00	430.00	74.80	14.04	88.84
1257	533	290.00	434.00	75.40	14.17	89.57
1261	533	290.00	438.00	76.00	14.30	90.30
1265	533	290.00	442.00	76.60	14.43	91.03
1269	533	290.00	446.00	77.20	14.56	91.76
1273	533	290.00	450.00	77.81	14.69	92.50
1277	533	290.00	454.00	78.41	14.82	93.23
1281	533	290.00	458.00	79.01	14.95	93.96

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1285	533	290.00	462.00	79.61	15.08	94.69
1289	533	290.00	466.00	80.21	15.21	95.42
1293	533	290.00	470.00	80.82	15.34	96.16
1297	533	290.00	474.00	81.42	15.47	96.89
1301	533	290.00	478.00	82.02	15.60	97.62
1305	533	290.00	482.00	82.62	15.73	98.35
1309	533	290.00	486.00	83.22	15.86	99.08
1313	533	290.00	490.00	83.83	15.99	99.82
1317	533	290.00	494.00	84.43	16.12	100.55
1321	533	290.00	498.00	85.03	16.25	101.28
1325	533	290.00	502.00	85.63	16.38	102.01
1329	533	290.00	506.00	86.23	16.51	102.74
1333	533	290.00	510.00	86.84	16.64	103.48
1337	533	290.00	514.00	87.44	16.77	104.21
1341	533	290.00	518.00	88.04	16.90	104.94
1345	533	290.00	522.00	88.64	17.03	105.67
1349	533	290.00	526.00	89.24	17.16	106.40
1353	533	290.00	530.00	89.85	17.29	107.14
1357	533	290.00	534.00	90.45	17.42	107.87
1361	533	290.00	538.00	91.05	17.55	108.60
1365	533	290.00	542.00	91.65	17.68	109.33
1369	533	290.00	546.00	92.25	17.81	110.06
1373	533	290.00	550.00	92.86	17.94	110.80
1377	533	290.00	554.00	93.46	18.07	111.53
1381	533	290.00	558.00	94.06	18.20	112.26
1385	533	290.00	562.00	94.66	18.33	112.99
1389	533	290.00	566.00	95.26	18.46	113.72
1393	533	290.00	570.00	95.87	18.59	114.46
1397	533	290.00	574.00	96.47	18.72	115.19
1401	533	290.00	578.00	97.07	18.85	115.92
1405	533	290.00	582.00	97.67	18.98	116.65
1409	533	290.00	586.00	98.27	19.11	117.38
1413	533	290.00	590.00	98.88	19.24	118.12
1417	533	290.00	594.00	99.48	19.37	118.85
1421	533	290.00	598.00	100.08	19.50	119.58
1425	533	290.00	602.00	100.68	19.63	120.31
1429	533	290.00	606.00	101.28	19.76	121.04
1433	533	290.00	610.00	101.89	19.89	121.78
1437	533	290.00	614.00	102.49	20.02	122.51
1441	533	290.00	618.00	103.09	20.15	123.24
1445	533	290.00	622.00	103.69	20.28	123.97
1449	533	290.00	626.00	104.29	20.41	124.70
1453	533	290.00	630.00	104.90	20.54	125.44
1457	533	290.00	634.00	105.50	20.67	126.17
1461	533	290.00	638.00	106.10	20.80	126.90
1465	533	290.00	642.00	106.70	20.93	127.63
1469	533	290.00	646.00	107.30	21.06	128.36
1473	533	290.00	650.00	107.91	21.19	129.10
1477	533	290.00	654.00	108.51	21.32	129.83
1481	533	290.00	658.00	109.11	21.45	130.56
1485	533	290.00	662.00	109.71	21.58	131.29
1489	533	290.00	666.00	110.31	21.71	132.02
1493	533	290.00	670.00	110.92	21.84	132.76
1497	533	290.00	674.00	111.52	21.97	133.49
1501	533	290.00	678.00	112.12	22.10	134.22

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1505	533	290.00	682.00	112.72	22.23	134.95
1509	533	290.00	686.00	113.32	22.36	135.68
1513	533	290.00	690.00	113.93	22.49	136.42
1517	533	290.00	694.00	114.53	22.62	137.15
1521	533	290.00	698.00	115.13	22.75	137.88
1525	533	290.00	702.00	115.73	22.88	138.61
1529	533	290.00	706.00	116.33	23.01	139.34
1533	533	290.00	710.00	116.94	23.14	140.08
1537	533	290.00	714.00	117.54	23.27	140.81
1541	533	290.00	718.00	118.14	23.40	141.54
1545	533	290.00	722.00	118.74	23.53	142.27
1549	533	290.00	726.00	119.34	23.66	143.00
1553	533	290.00	730.00	119.95	23.79	143.74
1557	533	290.00	734.00	120.55	23.92	144.47
1561	533	290.00	738.00	121.15	24.05	145.20
1565	533	290.00	742.00	121.75	24.18	145.93
1569	533	290.00	746.00	122.35	24.31	146.66
1573	533	290.00	750.00	122.96	24.44	147.40
1577	533	290.00	754.00	123.56	24.57	148.13
1581	533	290.00	758.00	124.16	24.70	148.86
1585	533	290.00	762.00	124.76	24.83	149.59
1589	533	290.00	766.00	125.36	24.96	150.32
1593	533	290.00	770.00	125.97	25.09	151.06
1597	533	290.00	774.00	126.57	25.22	151.79
1601	533	290.00	778.00	127.17	25.35	152.52
1605	533	290.00	782.00	127.77	25.48	153.25
1609	533	290.00	786.00	128.37	25.61	153.98
1613	533	290.00	790.00	128.98	25.74	154.72
1617	533	290.00	794.00	129.58	25.87	155.45
1621	533	290.00	798.00	130.18	26.00	156.18
1625	533	290.00	802.00	130.78	26.13	156.91
1629	533	290.00	806.00	131.38	26.26	157.64
1633	533	290.00	810.00	131.99	26.39	158.38
1637	533	290.00	814.00	132.59	26.52	159.11
1641	533	290.00	818.00	133.19	26.65	159.84
1645	533	290.00	822.00	133.79	26.78	160.57
1649	533	290.00	826.00	134.39	26.91	161.30
1653	533	290.00	830.00	135.00	27.04	162.04
1657	533	290.00	834.00	135.60	27.17	162.77
1661	533	290.00	838.00	136.20	27.30	163.50
1665	533	290.00	842.00	136.80	27.43	164.23
1669	533	290.00	846.00	137.40	27.56	164.96
1673	533	290.00	850.00	138.01	27.69	165.70
1677	533	290.00	854.00	138.61	27.82	166.43
1681	533	290.00	858.00	139.21	27.95	167.16
1685	533	290.00	862.00	139.81	28.08	167.89
1689	533	290.00	866.00	140.41	28.21	168.62
1693	533	290.00	870.00	141.02	28.34	169.36
1697	533	290.00	874.00	141.62	28.47	170.09
1701	533	290.00	878.00	142.22	28.60	170.82
1705	533	290.00	882.00	142.82	28.73	171.55
1709	533	290.00	886.00	143.42	28.86	172.28
1713	533	290.00	890.00	144.03	28.99	173.02
1717	533	290.00	894.00	144.63	29.12	173.75
1721	533	290.00	898.00	145.23	29.25	174.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1725	533	290.00	902.00	145.83	29.38	175.21
1729	533	290.00	906.00	146.43	29.51	175.94
1733	533	290.00	910.00	147.04	29.64	176.68
1737	533	290.00	914.00	147.64	29.77	177.41
1741	533	290.00	918.00	148.24	29.90	178.14
1745	533	290.00	922.00	148.84	30.03	178.87
1749	533	290.00	926.00	149.44	30.16	179.60
1753	533	290.00	930.00	150.05	30.29	180.34
1757	533	290.00	934.00	150.65	30.42	181.07
1761	533	290.00	938.00	151.25	30.55	181.80
1765	533	290.00	942.00	151.85	30.68	182.53
1769	533	290.00	946.00	152.45	30.81	183.26
1773	533	290.00	950.00	153.06	30.94	184.00
1777	533	290.00	954.00	153.66	31.07	184.73
1781	533	290.00	958.00	154.26	31.20	185.46
1785	533	290.00	962.00	154.86	31.33	186.19
1789	533	290.00	966.00	155.46	31.46	186.92
1793	533	290.00	970.00	156.07	31.59	187.66
1797	533	290.00	974.00	156.67	31.72	188.39
1801	533	290.00	978.00	157.27	31.85	189.12
1805	533	290.00	982.00	157.87	31.98	189.85
1809	533	290.00	986.00	158.47	32.11	190.58
1813	533	290.00	990.00	159.08	32.24	191.32
1817	533	290.00	994.00	159.68	32.37	192.05
1821	533	290.00	998.00	160.28	32.50	192.78
1825	533	290.00	1002.00	160.88	32.63	193.51
1829	533	290.00	1006.00	161.48	32.76	194.24
1833	533	290.00	1010.00	162.09	32.89	194.98
1837	533	290.00	1014.00	162.69	33.02	195.71
1841	533	290.00	1018.00	163.29	33.15	196.44
1845	533	290.00	1022.00	163.89	33.28	197.17
1849	533	290.00	1026.00	164.49	33.41	197.90
1853	533	290.00	1030.00	165.10	33.54	198.64
1857	533	290.00	1034.00	165.70	33.67	199.37
1861	533	290.00	1038.00	166.30	33.80	200.10
1865	533	290.00	1042.00	166.90	33.93	200.83
1869	533	290.00	1046.00	167.50	34.06	201.56
1873	533	290.00	1050.00	168.11	34.19	202.30
1877	533	290.00	1054.00	168.71	34.32	203.03
1881	533	290.00	1058.00	169.31	34.45	203.76
1885	533	290.00	1062.00	169.91	34.58	204.49
1889	533	290.00	1066.00	170.51	34.71	205.22
1893	533	290.00	1070.00	171.12	34.84	205.96
1897	533	290.00	1074.00	171.72	34.97	206.69
1901	533	290.00	1078.00	172.32	35.10	207.42
1905	533	290.00	1082.00	172.92	35.23	208.15
1909	533	290.00	1086.00	173.52	35.36	208.88
1913	533	290.00	1090.00	174.13	35.49	209.62
1917	533	290.00	1094.00	174.73	35.62	210.35
1921	533	290.00	1098.00	175.33	35.75	211.08
1925	533	290.00	1102.00	175.93	35.88	211.81
1929	533	290.00	1106.00	176.53	36.01	212.54
1933	533	290.00	1110.00	177.14	36.14	213.28
1937	533	290.00	1114.00	177.74	36.27	214.01
1941	533	290.00	1118.00	178.34	36.40	214.74

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1945	533	290.00	1122.00	178.94	36.53	215.47
1949	533	290.00	1126.00	179.54	36.66	216.20
1953	533	290.00	1130.00	180.15	36.79	216.94
1957	533	290.00	1134.00	180.75	36.92	217.67
1961	533	290.00	1138.00	181.35	37.05	218.40
1965	533	290.00	1142.00	181.95	37.18	219.13
1969	533	290.00	1146.00	182.55	37.31	219.86
1973	533	290.00	1150.00	183.16	37.44	220.60
1977	533	290.00	1154.00	183.76	37.57	221.33
1981	533	290.00	1158.00	184.36	37.70	222.06
1985	533	290.00	1162.00	184.96	37.83	222.79
1989	533	290.00	1166.00	185.56	37.96	223.52
1993	533	290.00	1170.00	186.17	38.09	224.26
1997	533	290.00	1174.00	186.77	38.22	224.99
2001	533	290.00	1178.00	187.37	38.35	225.72
2005	533	290.00	1182.00	187.97	38.48	226.45
2009	533	290.00	1186.00	188.57	38.61	227.18
2013	533	290.00	1190.00	189.18	38.74	227.92
2017	533	290.00	1194.00	189.78	38.87	228.65
2021	533	290.00	1198.00	190.38	39.00	229.38
2025	533	290.00	1202.00	190.98	39.13	230.11
2029	533	290.00	1206.00	191.58	39.26	230.84
2033	533	290.00	1210.00	192.19	39.39	231.58
2037	533	290.00	1214.00	192.79	39.52	232.31
2041	533	290.00	1218.00	193.39	39.65	233.04
2045	533	290.00	1222.00	193.99	39.78	233.77
2049	533	290.00	1226.00	194.59	39.91	234.50
2053	533	290.00	1230.00	195.20	40.04	235.24
2057	533	290.00	1234.00	195.80	40.17	235.97
2061	533	290.00	1238.00	196.40	40.30	236.70
2065	533	290.00	1242.00	197.00	40.43	237.43
2069	533	290.00	1246.00	197.60	40.56	238.16
2073	533	290.00	1250.00	198.21	40.69	238.90
2077	533	290.00	1254.00	198.81	40.82	239.63
2081	533	290.00	1258.00	199.41	40.95	240.36
2085	533	290.00	1262.00	200.01	41.08	241.09
2089	533	290.00	1266.00	200.61	41.21	241.82
2093	533	290.00	1270.00	201.22	41.34	242.56
2097	533	290.00	1274.00	201.82	41.47	243.29
2101	533	290.00	1278.00	202.42	41.60	244.02
2105	533	290.00	1282.00	203.02	41.73	244.75
2109	533	290.00	1286.00	203.62	41.86	245.48
2113	533	290.00	1290.00	204.23	41.99	246.22
2117	533	290.00	1294.00	204.83	42.12	246.95
2121	533	290.00	1298.00	205.43	42.25	247.68
2125	533	290.00	1302.00	206.03	42.38	248.41
2129	533	290.00	1306.00	206.63	42.51	249.14
2133	533	290.00	1310.00	207.24	42.64	249.88
2137	533	290.00	1314.00	207.84	42.77	250.61
2141	533	290.00	1318.00	208.44	42.90	251.34
2145	533	290.00	1322.00	209.04	43.03	252.07
2149	533	290.00	1326.00	209.64	43.16	252.80
2153	533	290.00	1330.00	210.25	43.29	253.54
2157	533	290.00	1334.00	210.85	43.42	254.27
2161	533	290.00	1338.00	211.45	43.55	255.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2165	533	290.00	1342.00	212.05	43.68	255.73
2169	533	290.00	1346.00	212.65	43.81	256.46
2173	533	290.00	1350.00	213.26	43.94	257.20
2177	533	290.00	1354.00	213.86	44.07	257.93
2181	533	290.00	1358.00	214.46	44.20	258.66
2185	533	290.00	1362.00	215.06	44.33	259.39
2189	533	290.00	1366.00	215.66	44.46	260.12
2193	533	290.00	1370.00	216.27	44.59	260.86
2197	533	290.00	1374.00	216.87	44.72	261.59
2201	533	290.00	1378.00	217.47	44.85	262.32
2205	533	290.00	1382.00	218.07	44.98	263.05
2209	533	290.00	1386.00	218.67	45.11	263.78
2213	533	290.00	1390.00	219.28	45.24	264.52
2217	533	290.00	1394.00	219.88	45.37	265.25
2221	533	290.00	1398.00	220.48	45.50	265.98
2225	533	290.00	1402.00	221.08	45.63	266.71
2229	533	290.00	1406.00	221.68	45.76	267.44
2233	533	290.00	1410.00	222.29	45.89	268.18
2237	533	290.00	1414.00	222.89	46.02	268.91
2241	533	290.00	1418.00	223.49	46.15	269.64
2245	533	290.00	1422.00	224.09	46.28	270.37
2249	533	290.00	1426.00	224.69	46.41	271.10
2253	533	290.00	1430.00	225.30	46.54	271.84
2257	533	290.00	1434.00	225.90	46.67	272.57
2261	533	290.00	1438.00	226.50	46.80	273.30
2265	533	290.00	1442.00	227.10	46.93	274.03
2269	533	290.00	1446.00	227.70	47.06	274.76
2273	533	290.00	1450.00	228.31	47.19	275.50
2277	533	290.00	1454.00	228.91	47.32	276.23
2281	533	290.00	1458.00	229.51	47.45	276.96
2285	533	290.00	1462.00	230.11	47.58	277.69
2289	533	290.00	1466.00	230.71	47.71	278.42
2293	533	290.00	1470.00	231.32	47.84	279.16
2297	533	290.00	1474.00	231.92	47.97	279.89
2301	533	290.00	1478.00	232.52	48.10	280.62
2305	533	290.00	1482.00	233.12	48.23	281.35
2309	533	290.00	1486.00	233.72	48.36	282.08
2313	533	290.00	1490.00	234.33	48.49	282.82
2317	533	290.00	1494.00	234.93	48.62	283.55
2321	533	290.00	1498.00	235.53	48.75	284.28
2325	533	290.00	1502.00	236.13	48.88	285.01
2329	533	290.00	1506.00	236.73	49.01	285.74
2333	533	290.00	1510.00	237.34	49.14	286.48
2337	533	290.00	1514.00	237.94	49.27	287.21
2341	533	290.00	1518.00	238.54	49.40	287.94
2345	533	290.00	1522.00	239.14	49.53	288.67
2349	533	290.00	1526.00	239.74	49.66	289.40
2353	533	290.00	1530.00	240.35	49.79	290.14
2357	533	290.00	1534.00	240.95	49.92	290.87
2361	533	290.00	1538.00	241.55	50.05	291.60
2365	533	290.00	1542.00	242.15	50.18	292.33
2369	533	290.00	1546.00	242.75	50.31	293.06
2373	533	290.00	1550.00	243.36	50.44	293.80
2377	533	290.00	1554.00	243.96	50.57	294.53
2381	533	290.00	1558.00	244.56	50.70	295.26

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2385	533	290.00	1562.00	245.16	50.83	295.99
2389	533	290.00	1566.00	245.76	50.96	296.72
2393	533	290.00	1570.00	246.37	51.09	297.46
2397	533	290.00	1574.00	246.97	51.22	298.19
2401	533	290.00	1578.00	247.57	51.35	298.92
2405	533	290.00	1582.00	248.17	51.48	299.65
2409	533	290.00	1586.00	248.77	51.61	300.38
2413	533	290.00	1590.00	249.38	51.74	301.12
2417	533	290.00	1594.00	249.98	51.87	301.85
2421	533	290.00	1598.00	250.58	52.00	302.58
2425	533	290.00	1602.00	251.18	52.13	303.31
2429	533	290.00	1606.00	251.78	52.26	304.04
2433	533	290.00	1610.00	252.39	52.39	304.78
2437	533	290.00	1614.00	252.99	52.52	305.51
2441	533	290.00	1618.00	253.59	52.65	306.24
2445	533	290.00	1622.00	254.19	52.78	306.97
2449	533	290.00	1626.00	254.79	52.91	307.70
2453	533	290.00	1630.00	255.40	53.04	308.44
2457	533	290.00	1634.00	256.00	53.17	309.17
2461	533	290.00	1638.00	256.60	53.30	309.90
2465	533	290.00	1642.00	257.20	53.43	310.63
2469	533	290.00	1646.00	257.80	53.56	311.36
2473	533	290.00	1650.00	258.41	53.69	312.10
2477	533	290.00	1654.00	259.01	53.82	312.83
2481	533	290.00	1658.00	259.61	53.95	313.56
2485	533	290.00	1662.00	260.21	54.08	314.29
2489	533	290.00	1666.00	260.81	54.21	315.02
2493	533	290.00	1670.00	261.42	54.34	315.76
2497	533	290.00	1674.00	262.02	54.47	316.49
2501	533	290.00	1678.00	262.62	54.60	317.22
2505	533	290.00	1682.00	263.22	54.73	317.95
2509	533	290.00	1686.00	263.82	54.86	318.68
2513	533	290.00	1690.00	264.43	54.99	319.42
2517	533	290.00	1694.00	265.03	55.12	320.15
2521	533	290.00	1698.00	265.63	55.25	320.88
2525	533	290.00	1702.00	266.23	55.38	321.61
2529	533	290.00	1706.00	266.83	55.51	322.34
2533	533	290.00	1710.00	267.44	55.64	323.08
2537	533	290.00	1714.00	268.04	55.77	323.81
2541	533	290.00	1718.00	268.64	55.90	324.54
2545	533	290.00	1722.00	269.24	56.03	325.27
2549	533	290.00	1726.00	269.84	56.16	326.00
2553	533	290.00	1730.00	270.45	56.29	326.74
2557	533	290.00	1734.00	271.05	56.42	327.47
2561	533	290.00	1738.00	271.65	56.55	328.20
2565	533	290.00	1742.00	272.25	56.68	328.93
2569	533	290.00	1746.00	272.85	56.81	329.66
2573	533	290.00	1750.00	273.46	56.94	330.40
2577	533	290.00	1754.00	274.06	57.07	331.13
2581	533	290.00	1758.00	274.66	57.20	331.86
2585	533	290.00	1762.00	275.26	57.33	332.59
2589	533	290.00	1766.00	275.86	57.46	333.32
2593	533	290.00	1770.00	276.47	57.59	334.06
2597	533	290.00	1774.00	277.07	57.72	334.79
2601	533	290.00	1778.00	277.67	57.85	335.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2605	533	290.00	1782.00	278.27	57.98	336.25
2609	533	290.00	1786.00	278.87	58.11	336.98
2613	533	290.00	1790.00	279.48	58.24	337.72
2617	533	290.00	1794.00	280.08	58.37	338.45
2621	533	290.00	1798.00	280.68	58.50	339.18
2625	533	290.00	1802.00	281.28	58.63	339.91
2629	533	290.00	1806.00	281.88	58.76	340.64
2633	533	290.00	1810.00	282.49	58.89	341.38
2637	533	290.00	1814.00	283.09	59.02	342.11
2641	533	290.00	1818.00	283.69	59.15	342.84
2645	533	290.00	1822.00	284.29	59.28	343.57
2649	533	290.00	1826.00	284.89	59.41	344.30
2653	533	290.00	1830.00	285.50	59.54	345.04
2657	533	290.00	1834.00	286.10	59.67	345.77
2661	533	290.00	1838.00	286.70	59.80	346.50
2665	533	290.00	1842.00	287.30	59.93	347.23
2669	533	290.00	1846.00	287.90	60.06	347.96
2673	533	290.00	1850.00	288.51	60.19	348.70
2677	533	290.00	1854.00	289.11	60.32	349.43
2681	533	290.00	1858.00	289.71	60.45	350.16
2685	533	290.00	1862.00	290.31	60.58	350.89
2689	533	290.00	1866.00	290.91	60.71	351.62
2693	533	290.00	1870.00	291.52	60.84	352.36
2697	533	290.00	1874.00	292.12	60.97	353.09
2701	533	290.00	1878.00	292.72	61.10	353.82
2705	533	290.00	1882.00	293.32	61.23	354.55
2709	533	290.00	1886.00	293.92	61.36	355.28
2713	533	290.00	1890.00	294.53	61.49	356.02
2717	533	290.00	1894.00	295.13	61.62	356.75
2721	533	290.00	1898.00	295.73	61.75	357.48
2725	533	290.00	1902.00	296.33	61.88	358.21
2729	533	290.00	1906.00	296.93	62.01	358.94
2733	533	290.00	1910.00	297.54	62.14	359.68
2737	533	290.00	1914.00	298.14	62.27	360.41
2741	533	290.00	1918.00	298.74	62.40	361.14
2745	533	290.00	1922.00	299.34	62.53	361.87
2749	533	290.00	1926.00	299.94	62.66	362.60
2753	533	290.00	1930.00	300.55	62.79	363.34
2757	533	290.00	1934.00	301.15	62.92	364.07
2761	533	290.00	1938.00	301.75	63.05	364.80
2765	533	290.00	1942.00	302.35	63.18	365.53
2769	533	290.00	1946.00	302.95	63.31	366.26
2773	533	290.00	1950.00	303.56	63.44	367.00
2777	533	290.00	1954.00	304.16	63.57	367.73
2781	533	290.00	1958.00	304.76	63.70	368.46
2785	533	290.00	1962.00	305.36	63.83	369.19
2789	533	290.00	1966.00	305.96	63.96	369.92
2793	533	290.00	1970.00	306.57	64.09	370.66
2797	533	290.00	1974.00	307.17	64.22	371.39
2801	533	290.00	1978.00	307.77	64.35	372.12
2805	533	290.00	1982.00	308.37	64.48	372.85
2809	533	290.00	1986.00	308.97	64.61	373.58
2813	533	290.00	1990.00	309.58	64.74	374.32
2817	533	290.00	1994.00	310.18	64.87	375.05
2821	533	290.00	1998.00	310.78	65.00	375.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2825	533	290.00	2002.00	311.38	65.13	376.51
2829	533	290.00	2006.00	311.98	65.26	377.24
2833	533	290.00	2010.00	312.59	65.39	377.98
2837	533	290.00	2014.00	313.19	65.52	378.71
2841	533	290.00	2018.00	313.79	65.65	379.44
2845	533	290.00	2022.00	314.39	65.78	380.17
2849	533	290.00	2026.00	314.99	65.91	380.90
2853	533	290.00	2030.00	315.60	66.04	381.64
2857	533	290.00	2034.00	316.20	66.17	382.37
2861	533	290.00	2038.00	316.80	66.30	383.10
2865	533	290.00	2042.00	317.40	66.43	383.83
2869	533	290.00	2046.00	318.00	66.56	384.56
2873	533	290.00	2050.00	318.61	66.69	385.30
2877	533	290.00	2054.00	319.21	66.82	386.03
2881	533	290.00	2058.00	319.81	66.95	386.76
2885	533	290.00	2062.00	320.41	67.08	387.49
2889	533	290.00	2066.00	321.01	67.21	388.22
2893	533	290.00	2070.00	321.62	67.34	388.96
2897	533	290.00	2074.00	322.22	67.47	389.69
2901	533	290.00	2078.00	322.82	67.60	390.42
2905	533	290.00	2082.00	323.42	67.73	391.15
2909	533	290.00	2086.00	324.02	67.86	391.88
2913	533	290.00	2090.00	324.63	67.99	392.62
2917	533	290.00	2094.00	325.23	68.12	393.35
2921	533	290.00	2098.00	325.83	68.25	394.08
2925	533	290.00	2102.00	326.43	68.38	394.81
2929	533	290.00	2106.00	327.03	68.51	395.54
2933	533	290.00	2110.00	327.64	68.64	396.28
2937	533	290.00	2114.00	328.24	68.77	397.01
2941	533	290.00	2118.00	328.84	68.90	397.74
2945	533	290.00	2122.00	329.44	69.03	398.47
2949	533	290.00	2126.00	330.04	69.16	399.20
2953	533	290.00	2130.00	330.65	69.29	399.94
2957	533	290.00	2134.00	331.25	69.42	400.67
2961	533	290.00	2138.00	331.85	69.55	401.40
2965	533	290.00	2142.00	332.45	69.68	402.13
2969	533	290.00	2146.00	333.05	69.81	402.86
2973	533	290.00	2150.00	333.66	69.94	403.60
2977	533	290.00	2154.00	334.26	70.07	404.33
2981	533	290.00	2158.00	334.86	70.20	405.06
2985	533	290.00	2162.00	335.46	70.33	405.79
2989	533	290.00	2166.00	336.06	70.46	406.52
2993	533	290.00	2170.00	336.67	70.59	407.26
2997	533	290.00	2174.00	337.27	70.72	407.99
3001	533	290.00	2178.00	337.87	70.85	408.72
3005	533	290.00	2182.00	338.47	70.98	409.45
3009	533	290.00	2186.00	339.07	71.11	410.18
3013	533	290.00	2190.00	339.68	71.24	410.92
3017	533	290.00	2194.00	340.28	71.37	411.65
3021	533	290.00	2198.00	340.88	71.50	412.38
3025	533	290.00	2202.00	341.48	71.63	413.11
3029	533	290.00	2206.00	342.08	71.76	413.84
3033	533	290.00	2210.00	342.69	71.89	414.58
3037	533	290.00	2214.00	343.29	72.02	415.31
3041	533	290.00	2218.00	343.89	72.15	416.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3045	533	290.00	2222.00	344.49	72.28	416.77
3049	533	290.00	2226.00	345.09	72.41	417.50
3053	533	290.00	2230.00	345.70	72.54	418.24
3057	533	290.00	2234.00	346.30	72.67	418.97
3061	533	290.00	2238.00	346.90	72.80	419.70
3065	533	290.00	2242.00	347.50	72.93	420.43
3069	533	290.00	2246.00	348.10	73.06	421.16
3073	533	290.00	2250.00	348.71	73.19	421.90
3077	533	290.00	2254.00	349.31	73.32	422.63
3081	533	290.00	2258.00	349.91	73.45	423.36
3085	533	290.00	2262.00	350.51	73.58	424.09
3089	533	290.00	2266.00	351.11	73.71	424.82
3093	533	290.00	2270.00	351.72	73.84	425.56
3097	533	290.00	2274.00	352.32	73.97	426.29
3101	533	290.00	2278.00	352.92	74.10	427.02
3105	533	290.00	2282.00	353.52	74.23	427.75
3109	533	290.00	2286.00	354.12	74.36	428.48
3113	533	290.00	2290.00	354.73	74.49	429.22
3117	533	290.00	2294.00	355.33	74.62	429.95
3121	533	290.00	2298.00	355.93	74.75	430.68
3125	533	290.00	2302.00	356.53	74.88	431.41
3129	533	290.00	2306.00	357.13	75.01	432.14
3133	533	290.00	2310.00	357.74	75.14	432.88
3137	533	290.00	2314.00	358.34	75.27	433.61
3141	533	290.00	2318.00	358.94	75.40	434.34
3145	533	290.00	2322.00	359.54	75.53	435.07
3149	533	290.00	2326.00	360.14	75.66	435.80
3153	533	290.00	2330.00	360.75	75.79	436.54
3157	533	290.00	2334.00	361.35	75.92	437.27
3161	533	290.00	2338.00	361.95	76.05	438.00
3165	533	290.00	2342.00	362.55	76.18	438.73
3169	533	290.00	2346.00	363.15	76.31	439.46
3173	533	290.00	2350.00	363.76	76.44	440.20
3177	533	290.00	2354.00	364.36	76.57	440.93
3181	533	290.00	2358.00	364.96	76.70	441.66
3185	533	290.00	2362.00	365.56	76.83	442.39
3189	533	290.00	2366.00	366.16	76.96	443.12
3193	533	290.00	2370.00	366.77	77.09	443.86
3197	533	290.00	2374.00	367.37	77.22	444.59
3201	533	290.00	2378.00	367.97	77.35	445.32
3205	533	290.00	2382.00	368.57	77.48	446.05
3209	533	290.00	2386.00	369.17	77.61	446.78
3213	533	290.00	2390.00	369.78	77.74	447.52
3217	533	290.00	2394.00	370.38	77.87	448.25
3221	533	290.00	2398.00	370.98	78.00	448.98
3225	533	290.00	2402.00	371.58	78.13	449.71
3229	533	290.00	2406.00	372.18	78.26	450.44
3233	533	290.00	2410.00	372.79	78.39	451.18
3237	533	290.00	2414.00	373.39	78.52	451.91
3241	533	290.00	2418.00	373.99	78.65	452.64
3245	533	290.00	2422.00	374.59	78.78	453.37
3249	533	290.00	2426.00	375.19	78.91	454.10
3253	533	290.00	2430.00	375.80	79.04	454.84
3257	533	290.00	2434.00	376.40	79.17	455.57
3261	533	290.00	2438.00	377.00	79.30	456.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3265	533	290.00	2442.00	377.60	79.43	457.03
3269	533	290.00	2446.00	378.20	79.56	457.76
3273	533	290.00	2450.00	378.81	79.69	458.50
3277	533	290.00	2454.00	379.41	79.82	459.23
3281	533	290.00	2458.00	380.01	79.95	459.96
3285	533	290.00	2462.00	380.61	80.08	460.69
3289	533	290.00	2466.00	381.21	80.21	461.42
3293	533	290.00	2470.00	381.82	80.34	462.16
3297	533	290.00	2474.00	382.42	80.47	462.89
3301	533	290.00	2478.00	383.02	80.60	463.62
3305	533	290.00	2482.00	383.62	80.73	464.35
3309	533	290.00	2486.00	384.22	80.86	465.08
3313	533	290.00	2490.00	384.83	80.99	465.82
3317	533	290.00	2494.00	385.43	81.12	466.55
3321	533	290.00	2498.00	386.03	81.25	467.28
3325	533	290.00	2502.00	386.63	81.38	468.01
3329	533	290.00	2506.00	387.23	81.51	468.74
3333	533	290.00	2510.00	387.84	81.64	469.48
3337	533	290.00	2514.00	388.44	81.77	470.21
3341	533	290.00	2518.00	389.04	81.90	470.94
3345	533	290.00	2522.00	389.64	82.03	471.67
3349	533	290.00	2526.00	390.24	82.16	472.40
3353	533	290.00	2530.00	390.85	82.29	473.14
3357	533	290.00	2534.00	391.45	82.42	473.87
3361	533	290.00	2538.00	392.05	82.55	474.60
3365	533	290.00	2542.00	392.65	82.68	475.33
3369	533	290.00	2546.00	393.25	82.81	476.06
3373	533	290.00	2550.00	393.86	82.94	476.80
3377	533	290.00	2554.00	394.46	83.07	477.53
3381	533	290.00	2558.00	395.06	83.20	478.26
3385	533	290.00	2562.00	395.66	83.33	478.99
3389	533	290.00	2566.00	396.26	83.46	479.72
3393	533	290.00	2570.00	396.87	83.59	480.46
3397	533	290.00	2574.00	397.47	83.72	481.19
3401	533	290.00	2578.00	398.07	83.85	481.92
3405	533	290.00	2582.00	398.67	83.98	482.65
3409	533	290.00	2586.00	399.27	84.11	483.38
3413	533	290.00	2590.00	399.88	84.24	484.12
3417	533	290.00	2594.00	400.48	84.37	484.85
3421	533	290.00	2598.00	401.08	84.50	485.58
3425	533	290.00	2602.00	401.68	84.63	486.31
3429	533	290.00	2606.00	402.28	84.76	487.04
3433	533	290.00	2610.00	402.89	84.89	487.78
3437	533	290.00	2614.00	403.49	85.02	488.51
3441	533	290.00	2618.00	404.09	85.15	489.24
3445	533	290.00	2622.00	404.69	85.28	489.97
3449	533	290.00	2626.00	405.29	85.41	490.70
3453	533	290.00	2630.00	405.90	85.54	491.44
3457	533	290.00	2634.00	406.50	85.67	492.17
3461	533	290.00	2638.00	407.10	85.80	492.90
3465	533	290.00	2642.00	407.70	85.93	493.63
3469	533	290.00	2646.00	408.30	86.06	494.36
3473	533	290.00	2650.00	408.91	86.19	495.10
3477	533	290.00	2654.00	409.51	86.32	495.83
3481	533	290.00	2658.00	410.11	86.45	496.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3485	533	290.00	2662.00	410.71	86.58	497.29
3489	533	290.00	2666.00	411.31	86.71	498.02
3493	533	290.00	2670.00	411.92	86.84	498.76
3497	533	290.00	2674.00	412.52	86.97	499.49
3501	533	290.00	2678.00	413.12	87.10	500.22
3505	533	290.00	2682.00	413.72	87.23	500.95
3509	533	290.00	2686.00	414.32	87.36	501.68
3513	533	290.00	2690.00	414.93	87.49	502.42
3517	533	290.00	2694.00	415.53	87.62	503.15
3521	533	290.00	2698.00	416.13	87.75	503.88
3525	533	290.00	2702.00	416.73	87.88	504.61
3529	533	290.00	2706.00	417.33	88.01	505.34
3533	533	290.00	2710.00	417.94	88.14	506.08
3537	533	290.00	2714.00	418.54	88.27	506.81
3541	533	290.00	2718.00	419.14	88.40	507.54
3545	533	290.00	2722.00	419.74	88.53	508.27
3549	533	290.00	2726.00	420.34	88.66	509.00
3553	533	290.00	2730.00	420.95	88.79	509.74
3557	533	290.00	2734.00	421.55	88.92	510.47
3561	533	290.00	2738.00	422.15	89.05	511.20
3565	533	290.00	2742.00	422.75	89.18	511.93
3569	533	290.00	2746.00	423.35	89.31	512.66
3573	533	290.00	2750.00	423.96	89.44	513.40
3577	533	290.00	2754.00	424.56	89.57	514.13
3581	533	290.00	2758.00	425.16	89.70	514.86
3585	533	290.00	2762.00	425.76	89.83	515.59
3589	533	290.00	2766.00	426.36	89.96	516.32
3593	533	290.00	2770.00	426.97	90.09	517.06
3597	533	290.00	2774.00	427.57	90.22	517.79
3601	533	290.00	2778.00	428.17	90.35	518.52
3605	533	290.00	2782.00	428.77	90.48	519.25
3609	533	290.00	2786.00	429.37	90.61	519.98
3613	533	290.00	2790.00	429.98	90.74	520.72
3617	533	290.00	2794.00	430.58	90.87	521.45
3621	533	290.00	2798.00	431.18	91.00	522.18
3625	533	290.00	2802.00	431.78	91.13	522.91
3629	533	290.00	2806.00	432.38	91.26	523.64
3633	533	290.00	2810.00	432.99	91.39	524.38
3637	533	290.00	2814.00	433.59	91.52	525.11
3641	533	290.00	2818.00	434.19	91.65	525.84
3645	533	290.00	2822.00	434.79	91.78	526.57
3649	533	290.00	2826.00	435.39	91.91	527.30
3653	533	290.00	2830.00	436.00	92.04	528.04
3657	533	290.00	2834.00	436.60	92.17	528.77
3661	533	290.00	2838.00	437.20	92.30	529.50
3665	533	290.00	2842.00	437.80	92.43	530.23
3669	533	290.00	2846.00	438.40	92.56	530.96
3673	533	290.00	2850.00	439.01	92.69	531.70
3677	533	290.00	2854.00	439.61	92.82	532.43
3681	533	290.00	2858.00	440.21	92.95	533.16
3685	533	290.00	2862.00	440.81	93.08	533.89
3689	533	290.00	2866.00	441.41	93.21	534.62
3693	533	290.00	2870.00	442.02	93.34	535.36
3697	533	290.00	2874.00	442.62	93.47	536.09
3701	533	290.00	2878.00	443.22	93.60	536.82

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3705	533	290.00	2882.00	443.82	93.73	537.55
3709	533	290.00	2886.00	444.42	93.86	538.28
3713	533	290.00	2890.00	445.03	93.99	539.02
3717	533	290.00	2894.00	445.63	94.12	539.75
3721	533	290.00	2898.00	446.23	94.25	540.48
3725	533	290.00	2902.00	446.83	94.38	541.21
3729	533	290.00	2906.00	447.43	94.51	541.94
3733	533	290.00	2910.00	448.04	94.64	542.68
3737	533	290.00	2914.00	448.64	94.77	543.41
3741	533	290.00	2918.00	449.24	94.90	544.14
3745	533	290.00	2922.00	449.84	95.03	544.87
3749	533	290.00	2926.00	450.44	95.16	545.60
3753	533	290.00	2930.00	451.05	95.29	546.34
3757	533	290.00	2934.00	451.65	95.42	547.07
3761	533	290.00	2938.00	452.25	95.55	547.80
3765	533	290.00	2942.00	452.85	95.68	548.53
3769	533	290.00	2946.00	453.45	95.81	549.26
3773	533	290.00	2950.00	454.06	95.94	550.00
3777	533	290.00	2954.00	454.66	96.07	550.73
3781	533	290.00	2958.00	455.26	96.20	551.46
3785	533	290.00	2962.00	455.86	96.33	552.19
3789	533	290.00	2966.00	456.46	96.46	552.92
3793	533	290.00	2970.00	457.07	96.59	553.66
3797	533	290.00	2974.00	457.67	96.72	554.39
3801	533	290.00	2978.00	458.27	96.85	555.12
3805	533	290.00	2982.00	458.87	96.98	555.85
3809	533	290.00	2986.00	459.47	97.11	556.58
3813	533	290.00	2990.00	460.08	97.24	557.32
3817	533	290.00	2994.00	460.68	97.37	558.05
3821	533	290.00	2998.00	461.28	97.50	558.78
3825	533	290.00	3002.00	461.88	97.63	559.51
3829	533	290.00	3006.00	462.48	97.76	560.24
3833	533	290.00	3010.00	463.09	97.89	560.98
3837	533	290.00	3014.00	463.69	98.02	561.71
3841	533	290.00	3018.00	464.29	98.15	562.44
3845	533	290.00	3022.00	464.89	98.28	563.17
3849	533	290.00	3026.00	465.49	98.41	563.90
3853	533	290.00	3030.00	466.10	98.54	564.64
3857	533	290.00	3034.00	466.70	98.67	565.37
3861	533	290.00	3038.00	467.30	98.80	566.10
3865	533	290.00	3042.00	467.90	98.93	566.83
3869	533	290.00	3046.00	468.50	99.06	567.56
3873	533	290.00	3050.00	469.11	99.19	568.30
3877	533	290.00	3054.00	469.71	99.32	569.03
3881	533	290.00	3058.00	470.31	99.45	569.76
3885	533	290.00	3062.00	470.91	99.58	570.49
3889	533	290.00	3066.00	471.51	99.71	571.22
3893	533	290.00	3070.00	472.12	99.84	571.96
3897	533	290.00	3074.00	472.72	99.97	572.69
3901	533	290.00	3078.00	473.32	100.10	573.42
3905	533	290.00	3082.00	473.92	100.23	574.15
3909	533	290.00	3086.00	474.52	100.36	574.88
3913	533	290.00	3090.00	475.13	100.49	575.62
3917	533	290.00	3094.00	475.73	100.62	576.35
3921	533	290.00	3098.00	476.33	100.75	577.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3925	533	290.00	3102.00	476.93	100.88	577.81
3929	533	290.00	3106.00	477.53	101.01	578.54
3933	533	290.00	3110.00	478.14	101.14	579.28
3937	533	290.00	3114.00	478.74	101.27	580.01
3941	533	290.00	3118.00	479.34	101.40	580.74
3945	533	290.00	3122.00	479.94	101.53	581.47
3949	533	290.00	3126.00	480.54	101.66	582.20
3953	533	290.00	3130.00	481.15	101.79	582.94
3957	533	290.00	3134.00	481.75	101.92	583.67
3961	533	290.00	3138.00	482.35	102.05	584.40
3965	533	290.00	3142.00	482.95	102.18	585.13
3969	533	290.00	3146.00	483.55	102.31	585.86
3973	533	290.00	3150.00	484.16	102.44	586.60
3977	533	290.00	3154.00	484.76	102.57	587.33
3981	533	290.00	3158.00	485.36	102.70	588.06
3985	533	290.00	3162.00	485.96	102.83	588.79
3989	533	290.00	3166.00	486.56	102.96	589.52
3993	533	290.00	3170.00	487.17	103.09	590.26
3997	533	290.00	3174.00	487.77	103.22	590.99
4001	533	290.00	3178.00	488.37	103.35	591.72
4005	533	290.00	3182.00	488.97	103.48	592.45
4009	533	290.00	3186.00	489.57	103.61	593.18
4013	533	290.00	3190.00	490.18	103.74	593.92
4017	533	290.00	3194.00	490.78	103.87	594.65
4021	533	290.00	3198.00	491.38	104.00	595.38
4025	533	290.00	3202.00	491.98	104.13	596.11
4029	533	290.00	3206.00	492.58	104.26	596.84
4033	533	290.00	3210.00	493.19	104.39	597.58
4037	533	290.00	3214.00	493.79	104.52	598.31
4041	533	290.00	3218.00	494.39	104.65	599.04
4045	533	290.00	3222.00	494.99	104.78	599.77
4049	533	290.00	3226.00	495.59	104.91	600.50
4053	533	290.00	3230.00	496.20	105.04	601.24
4057	533	290.00	3234.00	496.80	105.17	601.97
4061	533	290.00	3238.00	497.40	105.30	602.70
4065	533	290.00	3242.00	498.00	105.43	603.43
4069	533	290.00	3246.00	498.60	105.56	604.16
4073	533	290.00	3250.00	499.21	105.69	604.90
4077	533	290.00	3254.00	499.81	105.82	605.63
4081	533	290.00	3258.00	500.41	105.95	606.36
4085	533	290.00	3262.00	501.01	106.08	607.09
4089	533	290.00	3266.00	501.61	106.21	607.82
4093	533	290.00	3270.00	502.22	106.34	608.56
4097	533	290.00	3274.00	502.82	106.47	609.29
4101	533	290.00	3278.00	503.42	106.60	610.02
4105	533	290.00	3282.00	504.02	106.73	610.75
4109	533	290.00	3286.00	504.62	106.86	611.48
4113	533	290.00	3290.00	505.23	106.99	612.22
4117	533	290.00	3294.00	505.83	107.12	612.95
4121	533	290.00	3298.00	506.43	107.25	613.68
4125	533	290.00	3302.00	507.03	107.38	614.41
4129	533	290.00	3306.00	507.63	107.51	615.14
4133	533	290.00	3310.00	508.24	107.64	615.88
4137	533	290.00	3314.00	508.84	107.77	616.61
4141	533	290.00	3318.00	509.44	107.90	617.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4145	533	290.00	3322.00	510.04	108.03	618.07
4149	533	290.00	3326.00	510.64	108.16	618.80
4153	533	290.00	3330.00	511.25	108.29	619.54
4157	533	290.00	3334.00	511.85	108.42	620.27
4161	533	290.00	3338.00	512.45	108.55	621.00
4165	533	290.00	3342.00	513.05	108.68	621.73
4169	533	290.00	3346.00	513.65	108.81	622.46
4173	533	290.00	3350.00	514.26	108.94	623.20
4177	533	290.00	3354.00	514.86	109.07	623.93
4181	533	290.00	3358.00	515.46	109.20	624.66
4185	533	290.00	3362.00	516.06	109.33	625.39
4189	533	290.00	3366.00	516.36	109.39	625.75

If the employee's gross pay is over £4,189, go to page 282

Weekly table for NICs where employee has deferment and employer is eligible to claim Freeports employer NIC relief for use from 6 April 2022 to 5 April 2023

Use this table for all employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate where the employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'L' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.05	0.05
192	123	67.00	2.00	0.00	0.08	0.08
193	123	67.00	3.00	0.00	0.11	0.11
194	123	67.00	4.00	0.00	0.15	0.15
195	123	67.00	5.00	0.00	0.18	0.18
196	123	67.00	6.00	0.00	0.21	0.21
197	123	67.00	7.00	0.00	0.24	0.24

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	0.00	0.28	0.28
199	123	67.00	9.00	0.00	0.31	0.31
200	123	67.00	10.00	0.00	0.34	0.34
201	123	67.00	11.00	0.00	0.37	0.37
202	123	67.00	12.00	0.00	0.41	0.41
203	123	67.00	13.00	0.00	0.44	0.44
204	123	67.00	14.00	0.00	0.47	0.47
205	123	67.00	15.00	0.00	0.50	0.50
206	123	67.00	16.00	0.00	0.54	0.54
207	123	67.00	17.00	0.00	0.57	0.57
208	123	67.00	18.00	0.00	0.60	0.60
209	123	67.00	19.00	0.00	0.63	0.63
210	123	67.00	20.00	0.00	0.67	0.67
211	123	67.00	21.00	0.00	0.70	0.70
212	123	67.00	22.00	0.00	0.73	0.73
213	123	67.00	23.00	0.00	0.76	0.76
214	123	67.00	24.00	0.00	0.80	0.80
215	123	67.00	25.00	0.00	0.83	0.83
216	123	67.00	26.00	0.00	0.86	0.86
217	123	67.00	27.00	0.00	0.89	0.89
218	123	67.00	28.00	0.00	0.93	0.93
219	123	67.00	29.00	0.00	0.96	0.96
220	123	67.00	30.00	0.00	0.99	0.99
221	123	67.00	31.00	0.00	1.02	1.02
222	123	67.00	32.00	0.00	1.06	1.06
223	123	67.00	33.00	0.00	1.09	1.09
224	123	67.00	34.00	0.00	1.12	1.12
225	123	67.00	35.00	0.00	1.15	1.15
226	123	67.00	36.00	0.00	1.19	1.19
227	123	67.00	37.00	0.00	1.22	1.22
228	123	67.00	38.00	0.00	1.25	1.25
229	123	67.00	39.00	0.00	1.28	1.28
230	123	67.00	40.00	0.00	1.32	1.32
231	123	67.00	41.00	0.00	1.35	1.35
232	123	67.00	42.00	0.00	1.38	1.38
233	123	67.00	43.00	0.00	1.41	1.41
234	123	67.00	44.00	0.00	1.45	1.45
235	123	67.00	45.00	0.00	1.48	1.48
236	123	67.00	46.00	0.00	1.51	1.51
237	123	67.00	47.00	0.00	1.54	1.54
238	123	67.00	48.00	0.00	1.58	1.58
239	123	67.00	49.00	0.00	1.61	1.61
240	123	67.00	50.00	0.00	1.64	1.64
241	123	67.00	51.00	0.00	1.67	1.67
242	123	67.00	52.00	0.00	1.71	1.71
243	123	67.00	53.00	0.00	1.74	1.74
244	123	67.00	54.00	0.00	1.77	1.77
245	123	67.00	55.00	0.00	1.80	1.80
246	123	67.00	56.00	0.00	1.84	1.84
247	123	67.00	57.00	0.00	1.87	1.87
248	123	67.00	58.00	0.00	1.90	1.90
249	123	67.00	59.00	0.00	1.93	1.93
250	123	67.00	60.00	0.00	1.97	1.97
251	123	67.00	61.00	0.00	2.00	2.00
252	123	67.00	62.00	0.00	2.03	2.03

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	0.00	2.06	2.06
254	123	67.00	64.00	0.00	2.10	2.10
255	123	67.00	65.00	0.00	2.13	2.13
256	123	67.00	66.00	0.00	2.16	2.16
257	123	67.00	67.00	0.00	2.19	2.19
258	123	67.00	68.00	0.00	2.23	2.23
259	123	67.00	69.00	0.00	2.26	2.26
260	123	67.00	70.00	0.00	2.29	2.29
261	123	67.00	71.00	0.00	2.32	2.32
262	123	67.00	72.00	0.00	2.36	2.36
263	123	67.00	73.00	0.00	2.39	2.39
264	123	67.00	74.00	0.00	2.42	2.42
265	123	67.00	75.00	0.00	2.45	2.45
266	123	67.00	76.00	0.00	2.49	2.49
267	123	67.00	77.00	0.00	2.52	2.52
268	123	67.00	78.00	0.00	2.55	2.55
269	123	67.00	79.00	0.00	2.58	2.58
270	123	67.00	80.00	0.00	2.62	2.62
271	123	67.00	81.00	0.00	2.65	2.65
272	123	67.00	82.00	0.00	2.68	2.68
273	123	67.00	83.00	0.00	2.71	2.71
274	123	67.00	84.00	0.00	2.75	2.75
275	123	67.00	85.00	0.00	2.78	2.78
276	123	67.00	86.00	0.00	2.81	2.81
277	123	67.00	87.00	0.00	2.84	2.84
278	123	67.00	88.00	0.00	2.88	2.88
279	123	67.00	89.00	0.00	2.91	2.91
280	123	67.00	90.00	0.00	2.94	2.94
281	123	67.00	91.00	0.00	2.97	2.97
282	123	67.00	92.00	0.00	3.01	3.01
283	123	67.00	93.00	0.00	3.04	3.04
284	123	67.00	94.00	0.00	3.07	3.07
285	123	67.00	95.00	0.00	3.10	3.10
286	123	67.00	96.00	0.00	3.14	3.14
287	123	67.00	97.00	0.00	3.17	3.17
288	123	67.00	98.00	0.00	3.20	3.20
289	123	67.00	99.00	0.00	3.23	3.23
290	123	67.00	100.00	0.00	3.27	3.27
291	123	67.00	101.00	0.00	3.30	3.30
292	123	67.00	102.00	0.00	3.33	3.33
293	123	67.00	103.00	0.00	3.36	3.36
294	123	67.00	104.00	0.00	3.40	3.40
295	123	67.00	105.00	0.00	3.43	3.43
296	123	67.00	106.00	0.00	3.46	3.46
297	123	67.00	107.00	0.00	3.49	3.49
298	123	67.00	108.00	0.00	3.53	3.53
299	123	67.00	109.00	0.00	3.56	3.56
300	123	67.00	110.00	0.00	3.59	3.59
301	123	67.00	111.00	0.00	3.62	3.62
302	123	67.00	112.00	0.00	3.66	3.66
303	123	67.00	113.00	0.00	3.69	3.69
304	123	67.00	114.00	0.00	3.72	3.72
305	123	67.00	115.00	0.00	3.75	3.75
306	123	67.00	116.00	0.00	3.79	3.79
307	123	67.00	117.00	0.00	3.82	3.82

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	0.00	3.85	3.85
309	123	67.00	119.00	0.00	3.88	3.88
310	123	67.00	120.00	0.00	3.92	3.92
311	123	67.00	121.00	0.00	3.95	3.95
312	123	67.00	122.00	0.00	3.98	3.98
313	123	67.00	123.00	0.00	4.01	4.01
314	123	67.00	124.00	0.00	4.05	4.05
315	123	67.00	125.00	0.00	4.08	4.08
316	123	67.00	126.00	0.00	4.11	4.11
317	123	67.00	127.00	0.00	4.14	4.14
318	123	67.00	128.00	0.00	4.18	4.18
319	123	67.00	129.00	0.00	4.21	4.21
320	123	67.00	130.00	0.00	4.24	4.24
321	123	67.00	131.00	0.00	4.27	4.27
322	123	67.00	132.00	0.00	4.31	4.31
323	123	67.00	133.00	0.00	4.34	4.34
324	123	67.00	134.00	0.00	4.37	4.37
325	123	67.00	135.00	0.00	4.40	4.40
326	123	67.00	136.00	0.00	4.44	4.44
327	123	67.00	137.00	0.00	4.47	4.47
328	123	67.00	138.00	0.00	4.50	4.50
329	123	67.00	139.00	0.00	4.53	4.53
330	123	67.00	140.00	0.00	4.57	4.57
331	123	67.00	141.00	0.00	4.60	4.60
332	123	67.00	142.00	0.00	4.63	4.63
333	123	67.00	143.00	0.00	4.66	4.66
334	123	67.00	144.00	0.00	4.70	4.70
335	123	67.00	145.00	0.00	4.73	4.73
336	123	67.00	146.00	0.00	4.76	4.76
337	123	67.00	147.00	0.00	4.79	4.79
338	123	67.00	148.00	0.00	4.83	4.83
339	123	67.00	149.00	0.00	4.86	4.86
340	123	67.00	150.00	0.00	4.89	4.89
341	123	67.00	151.00	0.00	4.92	4.92
342	123	67.00	152.00	0.00	4.96	4.96
343	123	67.00	153.00	0.00	4.99	4.99
344	123	67.00	154.00	0.00	5.02	5.02
345	123	67.00	155.00	0.00	5.05	5.05
346	123	67.00	156.00	0.00	5.09	5.09
347	123	67.00	157.00	0.00	5.12	5.12
348	123	67.00	158.00	0.00	5.15	5.15
349	123	67.00	159.00	0.00	5.18	5.18
350	123	67.00	160.00	0.00	5.22	5.22
351	123	67.00	161.00	0.00	5.25	5.25
352	123	67.00	162.00	0.00	5.28	5.28
353	123	67.00	163.00	0.00	5.31	5.31
354	123	67.00	164.00	0.00	5.35	5.35
355	123	67.00	165.00	0.00	5.38	5.38
356	123	67.00	166.00	0.00	5.41	5.41
357	123	67.00	167.00	0.00	5.44	5.44
358	123	67.00	168.00	0.00	5.48	5.48
359	123	67.00	169.00	0.00	5.51	5.51
360	123	67.00	170.00	0.00	5.54	5.54
361	123	67.00	171.00	0.00	5.57	5.57
362	123	67.00	172.00	0.00	5.61	5.61

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
363	123	67.00	173.00	0.00	5.64	5.64
364	123	67.00	174.00	0.00	5.67	5.67
365	123	67.00	175.00	0.00	5.70	5.70
366	123	67.00	176.00	0.00	5.74	5.74
367	123	67.00	177.00	0.00	5.77	5.77
368	123	67.00	178.00	0.00	5.80	5.80
369	123	67.00	179.00	0.00	5.83	5.83
370	123	67.00	180.00	0.00	5.87	5.87
371	123	67.00	181.00	0.00	5.90	5.90
372	123	67.00	182.00	0.00	5.93	5.93
373	123	67.00	183.00	0.00	5.96	5.96
374	123	67.00	184.00	0.00	6.00	6.00
375	123	67.00	185.00	0.00	6.03	6.03
376	123	67.00	186.00	0.00	6.06	6.06
377	123	67.00	187.00	0.00	6.09	6.09
378	123	67.00	188.00	0.00	6.13	6.13
379	123	67.00	189.00	0.00	6.16	6.16
380	123	67.00	190.00	0.00	6.19	6.19
381	123	67.00	191.00	0.00	6.22	6.22
382	123	67.00	192.00	0.00	6.26	6.26
383	123	67.00	193.00	0.00	6.29	6.29
384	123	67.00	194.00	0.00	6.32	6.32
385	123	67.00	195.00	0.00	6.35	6.35
386	123	67.00	196.00	0.00	6.39	6.39
387	123	67.00	197.00	0.00	6.42	6.42
388	123	67.00	198.00	0.00	6.45	6.45
389	123	67.00	199.00	0.00	6.48	6.48
390	123	67.00	200.00	0.00	6.52	6.52
391	123	67.00	201.00	0.00	6.55	6.55
392	123	67.00	202.00	0.00	6.58	6.58
393	123	67.00	203.00	0.00	6.61	6.61
394	123	67.00	204.00	0.00	6.65	6.65
395	123	67.00	205.00	0.00	6.68	6.68
396	123	67.00	206.00	0.00	6.71	6.71
397	123	67.00	207.00	0.00	6.74	6.74
398	123	67.00	208.00	0.00	6.78	6.78
399	123	67.00	209.00	0.00	6.81	6.81
400	123	67.00	210.00	0.00	6.84	6.84
401	123	67.00	211.00	0.00	6.87	6.87
402	123	67.00	212.00	0.00	6.91	6.91
403	123	67.00	213.00	0.00	6.94	6.94
404	123	67.00	214.00	0.00	6.97	6.97
405	123	67.00	215.00	0.00	7.00	7.00
406	123	67.00	216.00	0.00	7.04	7.04
407	123	67.00	217.00	0.00	7.07	7.07
408	123	67.00	218.00	0.00	7.10	7.10
409	123	67.00	219.00	0.00	7.13	7.13
410	123	67.00	220.00	0.00	7.17	7.17
411	123	67.00	221.00	0.00	7.20	7.20
412	123	67.00	222.00	0.00	7.23	7.23
413	123	67.00	223.00	0.00	7.26	7.26
414	123	67.00	224.00	0.00	7.30	7.30
415	123	67.00	225.00	0.00	7.33	7.33
416	123	67.00	226.00	0.00	7.36	7.36
417	123	67.00	227.00	0.00	7.39	7.39

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	0.00	7.43	7.43
419	123	67.00	229.00	0.00	7.46	7.46
420	123	67.00	230.00	0.00	7.49	7.49
421	123	67.00	231.00	0.00	7.52	7.52
422	123	67.00	232.00	0.00	7.56	7.56
423	123	67.00	233.00	0.00	7.59	7.59
424	123	67.00	234.00	0.00	7.62	7.62
425	123	67.00	235.00	0.00	7.65	7.65
426	123	67.00	236.00	0.00	7.69	7.69
427	123	67.00	237.00	0.00	7.72	7.72
428	123	67.00	238.00	0.00	7.75	7.75
429	123	67.00	239.00	0.00	7.78	7.78
430	123	67.00	240.00	0.00	7.82	7.82
431	123	67.00	241.00	0.00	7.85	7.85
432	123	67.00	242.00	0.00	7.88	7.88
433	123	67.00	243.00	0.00	7.91	7.91
434	123	67.00	244.00	0.00	7.95	7.95
435	123	67.00	245.00	0.00	7.98	7.98
436	123	67.00	246.00	0.00	8.01	8.01
437	123	67.00	247.00	0.00	8.04	8.04
438	123	67.00	248.00	0.00	8.08	8.08
439	123	67.00	249.00	0.00	8.11	8.11
440	123	67.00	250.00	0.00	8.14	8.14
441	123	67.00	251.00	0.00	8.17	8.17
442	123	67.00	252.00	0.00	8.21	8.21
443	123	67.00	253.00	0.00	8.24	8.24
444	123	67.00	254.00	0.00	8.27	8.27
445	123	67.00	255.00	0.00	8.30	8.30
446	123	67.00	256.00	0.00	8.34	8.34
447	123	67.00	257.00	0.00	8.37	8.37
448	123	67.00	258.00	0.00	8.40	8.40
449	123	67.00	259.00	0.00	8.43	8.43
450	123	67.00	260.00	0.00	8.47	8.47
451	123	67.00	261.00	0.00	8.50	8.50
452	123	67.00	262.00	0.00	8.53	8.53
453	123	67.00	263.00	0.00	8.56	8.56
454	123	67.00	264.00	0.00	8.60	8.60
455	123	67.00	265.00	0.00	8.63	8.63
456	123	67.00	266.00	0.00	8.66	8.66
457	123	67.00	267.00	0.00	8.69	8.69
458	123	67.00	268.00	0.00	8.73	8.73
459	123	67.00	269.00	0.00	8.76	8.76
460	123	67.00	270.00	0.00	8.79	8.79
461	123	67.00	271.00	0.00	8.82	8.82
462	123	67.00	272.00	0.00	8.86	8.86
463	123	67.00	273.00	0.00	8.89	8.89
464	123	67.00	274.00	0.00	8.92	8.92
465	123	67.00	275.00	0.00	8.95	8.95
466	123	67.00	276.00	0.00	8.99	8.99
467	123	67.00	277.00	0.00	9.02	9.02
468	123	67.00	278.00	0.00	9.05	9.05
469	123	67.00	279.00	0.00	9.08	9.08
470	123	67.00	280.00	0.00	9.12	9.12
471	123	67.00	281.00	0.00	9.15	9.15
472	123	67.00	282.00	0.00	9.18	9.18

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
473	123	67.00	283.00	0.00	9.21	9.21
474	123	67.00	284.00	0.00	9.25	9.25
475	123	67.00	285.00	0.00	9.28	9.28
476	123	67.00	286.00	0.00	9.31	9.31
477	123	67.00	287.00	0.00	9.34	9.34
478	123	67.00	288.00	0.00	9.38	9.38
479	123	67.00	289.00	0.00	9.41	9.41
480	123	67.00	290.00	0.00	9.44	9.44
481	123	67.00	291.00	0.00	9.47	9.47
482	123	67.00	292.00	0.22	9.51	9.73
483	123	67.00	293.00	0.38	9.54	9.92
484	123	67.00	294.00	0.53	9.57	10.10
485	123	67.00	295.00	0.68	9.60	10.28
486	123	67.00	296.00	0.83	9.64	10.47
487	123	67.00	297.00	0.98	9.67	10.65
488	123	67.00	298.00	1.13	9.70	10.83
489	123	67.00	299.00	1.28	9.73	11.01
490	123	67.00	300.00	1.43	9.77	11.20
491	123	67.00	301.00	1.58	9.80	11.38
492	123	67.00	302.00	1.73	9.83	11.56
493	123	67.00	303.00	1.88	9.86	11.74
494	123	67.00	304.00	2.03	9.90	11.93
495	123	67.00	305.00	2.18	9.93	12.11
496	123	67.00	306.00	2.33	9.96	12.29
497	123	67.00	307.00	2.48	9.99	12.47
498	123	67.00	308.00	2.63	10.03	12.66
499	123	67.00	309.00	2.78	10.06	12.84
500	123	67.00	310.00	2.93	10.09	13.02
501	123	67.00	311.00	3.08	10.12	13.20
502	123	67.00	312.00	3.23	10.16	13.39
503	123	67.00	313.00	3.39	10.19	13.58
504	123	67.00	314.00	3.54	10.22	13.76
505	123	67.00	315.00	3.69	10.25	13.94
506	123	67.00	316.00	3.84	10.29	14.13
507	123	67.00	317.00	3.99	10.32	14.31
508	123	67.00	318.00	4.14	10.35	14.49
509	123	67.00	319.00	4.29	10.38	14.67
510	123	67.00	320.00	4.44	10.42	14.86
511	123	67.00	321.00	4.59	10.45	15.04
512	123	67.00	322.00	4.74	10.48	15.22
513	123	67.00	323.00	4.89	10.51	15.40
514	123	67.00	324.00	5.04	10.55	15.59
515	123	67.00	325.00	5.19	10.58	15.77
516	123	67.00	326.00	5.34	10.61	15.95
517	123	67.00	327.00	5.49	10.64	16.13
518	123	67.00	328.00	5.64	10.68	16.32
519	123	67.00	329.00	5.79	10.71	16.50
520	123	67.00	330.00	5.94	10.74	16.68
521	123	67.00	331.00	6.09	10.77	16.86
522	123	67.00	332.00	6.24	10.81	17.05
523	123	67.00	333.00	6.40	10.84	17.24
524	123	67.00	334.00	6.55	10.87	17.42
525	123	67.00	335.00	6.70	10.90	17.60
526	123	67.00	336.00	6.85	10.94	17.79
527	123	67.00	337.00	7.00	10.97	17.97

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
528	123	67.00	338.00	7.15	11.00	18.15
529	123	67.00	339.00	7.30	11.03	18.33
530	123	67.00	340.00	7.45	11.07	18.52
531	123	67.00	341.00	7.60	11.10	18.70
532	123	67.00	342.00	7.75	11.13	18.88
533	123	67.00	343.00	7.90	11.16	19.06
534	123	67.00	344.00	8.05	11.20	19.25
535	123	67.00	345.00	8.20	11.23	19.43
536	123	67.00	346.00	8.35	11.26	19.61
537	123	67.00	347.00	8.50	11.29	19.79
538	123	67.00	348.00	8.65	11.33	19.98
539	123	67.00	349.00	8.80	11.36	20.16
540	123	67.00	350.00	8.95	11.39	20.34
541	123	67.00	351.00	9.10	11.42	20.52
542	123	67.00	352.00	9.25	11.46	20.71
543	123	67.00	353.00	9.41	11.49	20.90
544	123	67.00	354.00	9.56	11.52	21.08
545	123	67.00	355.00	9.71	11.55	21.26
546	123	67.00	356.00	9.86	11.59	21.45
547	123	67.00	357.00	10.01	11.62	21.63
548	123	67.00	358.00	10.16	11.65	21.81
549	123	67.00	359.00	10.31	11.68	21.99
550	123	67.00	360.00	10.46	11.72	22.18
551	123	67.00	361.00	10.61	11.75	22.36
552	123	67.00	362.00	10.76	11.78	22.54
553	123	67.00	363.00	10.91	11.81	22.72
554	123	67.00	364.00	11.06	11.85	22.91
555	123	67.00	365.00	11.21	11.88	23.09
556	123	67.00	366.00	11.36	11.91	23.27
557	123	67.00	367.00	11.51	11.94	23.45
558	123	67.00	368.00	11.66	11.98	23.64
559	123	67.00	369.00	11.81	12.01	23.82
560	123	67.00	370.00	11.96	12.04	24.00
561	123	67.00	371.00	12.11	12.07	24.18
562	123	67.00	372.00	12.26	12.11	24.37
563	123	67.00	373.00	12.42	12.14	24.56
564	123	67.00	374.00	12.57	12.17	24.74
565	123	67.00	375.00	12.72	12.20	24.92
566	123	67.00	376.00	12.87	12.24	25.11
567	123	67.00	377.00	13.02	12.27	25.29
568	123	67.00	378.00	13.17	12.30	25.47
569	123	67.00	379.00	13.32	12.33	25.65
570	123	67.00	380.00	13.47	12.37	25.84
571	123	67.00	381.00	13.62	12.40	26.02
572	123	67.00	382.00	13.77	12.43	26.20
573	123	67.00	383.00	13.92	12.46	26.38
574	123	67.00	384.00	14.07	12.50	26.57
575	123	67.00	385.00	14.22	12.53	26.75
576	123	67.00	386.00	14.37	12.56	26.93
577	123	67.00	387.00	14.52	12.59	27.11
578	123	67.00	388.00	14.67	12.63	27.30
579	123	67.00	389.00	14.82	12.66	27.48
580	123	67.00	390.00	14.97	12.69	27.66
581	123	67.00	391.00	15.12	12.72	27.84
582	123	67.00	392.00	15.27	12.76	28.03

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
583	123	67.00	393.00	15.43	12.79	28.22
584	123	67.00	394.00	15.58	12.82	28.40
585	123	67.00	395.00	15.73	12.85	28.58
586	123	67.00	396.00	15.88	12.89	28.77
587	123	67.00	397.00	16.03	12.92	28.95
588	123	67.00	398.00	16.18	12.95	29.13
589	123	67.00	399.00	16.33	12.98	29.31
590	123	67.00	400.00	16.48	13.02	29.50
591	123	67.00	401.00	16.63	13.05	29.68
592	123	67.00	402.00	16.78	13.08	29.86
593	123	67.00	403.00	16.93	13.11	30.04
594	123	67.00	404.00	17.08	13.15	30.23
595	123	67.00	405.00	17.23	13.18	30.41
596	123	67.00	406.00	17.38	13.21	30.59
597	123	67.00	407.00	17.53	13.24	30.77
598	123	67.00	408.00	17.68	13.28	30.96
599	123	67.00	409.00	17.83	13.31	31.14
600	123	67.00	410.00	17.98	13.34	31.32
601	123	67.00	411.00	18.13	13.37	31.50
602	123	67.00	412.00	18.28	13.41	31.69
603	123	67.00	413.00	18.44	13.44	31.88
604	123	67.00	414.00	18.59	13.47	32.06
605	123	67.00	415.00	18.74	13.50	32.24
606	123	67.00	416.00	18.89	13.54	32.43
607	123	67.00	417.00	19.04	13.57	32.61
608	123	67.00	418.00	19.19	13.60	32.79
609	123	67.00	419.00	19.34	13.63	32.97
610	123	67.00	420.00	19.49	13.67	33.16
611	123	67.00	421.00	19.64	13.70	33.34
612	123	67.00	422.00	19.79	13.73	33.52
613	123	67.00	423.00	19.94	13.76	33.70
614	123	67.00	424.00	20.09	13.80	33.89
615	123	67.00	425.00	20.24	13.83	34.07
616	123	67.00	426.00	20.39	13.86	34.25
617	123	67.00	427.00	20.54	13.89	34.43
618	123	67.00	428.00	20.69	13.93	34.62
619	123	67.00	429.00	20.84	13.96	34.80
620	123	67.00	430.00	20.99	13.99	34.98
621	123	67.00	431.00	21.14	14.02	35.16
622	123	67.00	432.00	21.29	14.06	35.35
623	123	67.00	433.00	21.45	14.09	35.54
624	123	67.00	434.00	21.60	14.12	35.72
625	123	67.00	435.00	21.75	14.15	35.90
626	123	67.00	436.00	21.90	14.19	36.09
627	123	67.00	437.00	22.05	14.22	36.27
628	123	67.00	438.00	22.20	14.25	36.45
629	123	67.00	439.00	22.35	14.28	36.63
630	123	67.00	440.00	22.50	14.32	36.82
631	123	67.00	441.00	22.65	14.35	37.00
632	123	67.00	442.00	22.80	14.38	37.18
633	123	67.00	443.00	22.95	14.41	37.36
634	123	67.00	444.00	23.10	14.45	37.55
635	123	67.00	445.00	23.25	14.48	37.73
636	123	67.00	446.00	23.40	14.51	37.91
637	123	67.00	447.00	23.55	14.54	38.09

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
638	123	67.00	448.00	23.70	14.58	38.28
639	123	67.00	449.00	23.85	14.61	38.46
640	123	67.00	450.00	24.00	14.64	38.64
641	123	67.00	451.00	24.15	14.67	38.82
642	123	67.00	452.00	24.30	14.71	39.01
643	123	67.00	453.00	24.46	14.74	39.20
644	123	67.00	454.00	24.61	14.77	39.38
645	123	67.00	455.00	24.76	14.80	39.56
646	123	67.00	456.00	24.91	14.84	39.75
647	123	67.00	457.00	25.06	14.87	39.93
648	123	67.00	458.00	25.21	14.90	40.11
649	123	67.00	459.00	25.36	14.93	40.29
650	123	67.00	460.00	25.51	14.97	40.48
651	123	67.00	461.00	25.66	15.00	40.66
652	123	67.00	462.00	25.81	15.03	40.84
653	123	67.00	463.00	25.96	15.06	41.02
654	123	67.00	464.00	26.11	15.10	41.21
655	123	67.00	465.00	26.26	15.13	41.39
656	123	67.00	466.00	26.41	15.16	41.57
657	123	67.00	467.00	26.56	15.19	41.75
658	123	67.00	468.00	26.71	15.23	41.94
659	123	67.00	469.00	26.86	15.26	42.12
660	123	67.00	470.00	27.01	15.29	42.30
661	123	67.00	471.00	27.16	15.32	42.48
662	123	67.00	472.00	27.31	15.36	42.67
663	123	67.00	473.00	27.47	15.39	42.86
664	123	67.00	474.00	27.62	15.42	43.04
665	123	67.00	475.00	27.77	15.45	43.22
666	123	67.00	476.00	27.92	15.49	43.41
667	123	67.00	477.00	28.07	15.52	43.59
668	123	67.00	478.00	28.22	15.55	43.77
669	123	67.00	479.00	28.37	15.58	43.95
670	123	67.00	480.00	28.52	15.62	44.14
671	123	67.00	481.00	28.67	15.65	44.32
672	123	67.00	482.00	28.82	15.68	44.50
673	123	67.00	483.00	28.97	15.71	44.68
674	123	67.00	484.00	29.12	15.75	44.87
675	123	67.00	485.00	29.27	15.78	45.05
676	123	67.00	486.00	29.42	15.81	45.23
677	123	67.00	487.00	29.57	15.84	45.41
678	123	67.00	488.00	29.72	15.88	45.60
679	123	67.00	489.00	29.87	15.91	45.78
680	123	67.00	490.00	30.02	15.94	45.96
681	123	67.00	491.00	30.17	15.97	46.14
682	123	67.00	492.00	30.32	16.01	46.33
683	123	67.00	493.00	30.48	16.04	46.52
684	123	67.00	494.00	30.63	16.07	46.70
685	123	67.00	495.00	30.78	16.10	46.88
686	123	67.00	496.00	30.93	16.14	47.07
687	123	67.00	497.00	31.08	16.17	47.25
688	123	67.00	498.00	31.23	16.20	47.43
689	123	67.00	499.00	31.38	16.23	47.61
690	123	67.00	500.00	31.53	16.27	47.80
691	123	67.00	501.00	31.68	16.30	47.98
692	123	67.00	502.00	31.83	16.33	48.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
693	123	67.00	503.00	31.98	16.36	48.34
694	123	67.00	504.00	32.13	16.40	48.53
695	123	67.00	505.00	32.28	16.43	48.71
696	123	67.00	506.00	32.43	16.46	48.89
697	123	67.00	507.00	32.58	16.49	49.07
698	123	67.00	508.00	32.73	16.53	49.26
699	123	67.00	509.00	32.88	16.56	49.44
700	123	67.00	510.00	33.03	16.59	49.62
701	123	67.00	511.00	33.18	16.62	49.80
702	123	67.00	512.00	33.33	16.66	49.99
703	123	67.00	513.00	33.49	16.69	50.18
704	123	67.00	514.00	33.64	16.72	50.36
705	123	67.00	515.00	33.79	16.75	50.54
706	123	67.00	516.00	33.94	16.79	50.73
707	123	67.00	517.00	34.09	16.82	50.91
708	123	67.00	518.00	34.24	16.85	51.09
709	123	67.00	519.00	34.39	16.88	51.27
710	123	67.00	520.00	34.54	16.92	51.46
711	123	67.00	521.00	34.69	16.95	51.64
712	123	67.00	522.00	34.84	16.98	51.82
713	123	67.00	523.00	34.99	17.01	52.00
714	123	67.00	524.00	35.14	17.05	52.19
715	123	67.00	525.00	35.29	17.08	52.37
716	123	67.00	526.00	35.44	17.11	52.55
717	123	67.00	527.00	35.59	17.14	52.73
718	123	67.00	528.00	35.74	17.18	52.92
719	123	67.00	529.00	35.89	17.21	53.10
720	123	67.00	530.00	36.04	17.24	53.28
721	123	67.00	531.00	36.19	17.27	53.46
722	123	67.00	532.00	36.34	17.31	53.65
723	123	67.00	533.00	36.50	17.34	53.84
724	123	67.00	534.00	36.65	17.37	54.02
725	123	67.00	535.00	36.80	17.40	54.20
726	123	67.00	536.00	36.95	17.44	54.39
727	123	67.00	537.00	37.10	17.47	54.57
728	123	67.00	538.00	37.25	17.50	54.75
729	123	67.00	539.00	37.40	17.53	54.93
730	123	67.00	540.00	37.55	17.57	55.12
731	123	67.00	541.00	37.70	17.60	55.30
732	123	67.00	542.00	37.85	17.63	55.48
733	123	67.00	543.00	38.00	17.66	55.66
734	123	67.00	544.00	38.15	17.70	55.85
735	123	67.00	545.00	38.30	17.73	56.03
736	123	67.00	546.00	38.45	17.76	56.21
737	123	67.00	547.00	38.60	17.79	56.39
738	123	67.00	548.00	38.75	17.83	56.58
739	123	67.00	549.00	38.90	17.86	56.76
740	123	67.00	550.00	39.05	17.89	56.94
741	123	67.00	551.00	39.20	17.92	57.12
742	123	67.00	552.00	39.35	17.96	57.31
743	123	67.00	553.00	39.51	17.99	57.50
744	123	67.00	554.00	39.66	18.02	57.68
745	123	67.00	555.00	39.81	18.05	57.86
746	123	67.00	556.00	39.96	18.09	58.05
747	123	67.00	557.00	40.11	18.12	58.23

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
748	123	67.00	558.00	40.26	18.15	58.41
749	123	67.00	559.00	40.41	18.18	58.59
750	123	67.00	560.00	40.56	18.22	58.78
751	123	67.00	561.00	40.71	18.25	58.96
752	123	67.00	562.00	40.86	18.28	59.14
753	123	67.00	563.00	41.01	18.31	59.32
754	123	67.00	564.00	41.16	18.35	59.51
755	123	67.00	565.00	41.31	18.38	59.69
756	123	67.00	566.00	41.46	18.41	59.87
757	123	67.00	567.00	41.61	18.44	60.05
758	123	67.00	568.00	41.76	18.48	60.24
759	123	67.00	569.00	41.91	18.51	60.42
760	123	67.00	570.00	42.06	18.54	60.60
761	123	67.00	571.00	42.21	18.57	60.78
762	123	67.00	572.00	42.36	18.61	60.97
763	123	67.00	573.00	42.52	18.64	61.16
764	123	67.00	574.00	42.67	18.67	61.34
765	123	67.00	575.00	42.82	18.70	61.52
766	123	67.00	576.00	42.97	18.74	61.71
767	123	67.00	577.00	43.12	18.77	61.89
768	123	67.00	578.00	43.27	18.80	62.07
769	123	67.00	579.00	43.42	18.83	62.25
770	123	67.00	580.00	43.57	18.87	62.44
771	123	67.00	581.00	43.72	18.90	62.62
772	123	67.00	582.00	43.87	18.93	62.80
773	123	67.00	583.00	44.02	18.96	62.98
774	123	67.00	584.00	44.17	19.00	63.17
775	123	67.00	585.00	44.32	19.03	63.35
776	123	67.00	586.00	44.47	19.06	63.53
777	123	67.00	587.00	44.62	19.09	63.71
778	123	67.00	588.00	44.77	19.13	63.90
779	123	67.00	589.00	44.92	19.16	64.08
780	123	67.00	590.00	45.07	19.19	64.26
781	123	67.00	591.00	45.22	19.22	64.44
782	123	67.00	592.00	45.37	19.26	64.63
783	123	67.00	593.00	45.53	19.29	64.82
784	123	67.00	594.00	45.68	19.32	65.00
785	123	67.00	595.00	45.83	19.35	65.18
786	123	67.00	596.00	45.98	19.39	65.37
787	123	67.00	597.00	46.13	19.42	65.55
788	123	67.00	598.00	46.28	19.45	65.73
789	123	67.00	599.00	46.43	19.48	65.91
790	123	67.00	600.00	46.58	19.52	66.10
791	123	67.00	601.00	46.73	19.55	66.28
792	123	67.00	602.00	46.88	19.58	66.46
793	123	67.00	603.00	47.03	19.61	66.64
794	123	67.00	604.00	47.18	19.65	66.83
795	123	67.00	605.00	47.33	19.68	67.01
796	123	67.00	606.00	47.48	19.71	67.19
797	123	67.00	607.00	47.63	19.74	67.37
798	123	67.00	608.00	47.78	19.78	67.56
799	123	67.00	609.00	47.93	19.81	67.74
800	123	67.00	610.00	48.08	19.84	67.92
801	123	67.00	611.00	48.23	19.87	68.10
802	123	67.00	612.00	48.38	19.91	68.29

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
803	123	67.00	613.00	48.54	19.94	68.48
804	123	67.00	614.00	48.69	19.97	68.66
805	123	67.00	615.00	48.84	20.00	68.84
806	123	67.00	616.00	48.99	20.04	69.03
807	123	67.00	617.00	49.14	20.07	69.21
808	123	67.00	618.00	49.29	20.10	69.39
809	123	67.00	619.00	49.44	20.13	69.57
810	123	67.00	620.00	49.59	20.17	69.76
811	123	67.00	621.00	49.74	20.20	69.94
812	123	67.00	622.00	49.89	20.23	70.12
813	123	67.00	623.00	50.04	20.26	70.30
814	123	67.00	624.00	50.19	20.30	70.49
815	123	67.00	625.00	50.34	20.33	70.67
816	123	67.00	626.00	50.49	20.36	70.85
817	123	67.00	627.00	50.64	20.39	71.03
818	123	67.00	628.00	50.79	20.43	71.22
819	123	67.00	629.00	50.94	20.46	71.40
820	123	67.00	630.00	51.09	20.49	71.58
821	123	67.00	631.00	51.24	20.52	71.76
822	123	67.00	632.00	51.39	20.56	71.95
823	123	67.00	633.00	51.55	20.59	72.14
824	123	67.00	634.00	51.70	20.62	72.32
825	123	67.00	635.00	51.85	20.65	72.50
826	123	67.00	636.00	52.00	20.69	72.69
827	123	67.00	637.00	52.15	20.72	72.87
828	123	67.00	638.00	52.30	20.75	73.05
829	123	67.00	639.00	52.45	20.78	73.23
830	123	67.00	640.00	52.60	20.82	73.42
831	123	67.00	641.00	52.75	20.85	73.60
832	123	67.00	642.00	52.90	20.88	73.78
833	123	67.00	643.00	53.05	20.91	73.96
834	123	67.00	644.00	53.20	20.95	74.15
835	123	67.00	645.00	53.35	20.98	74.33
836	123	67.00	646.00	53.50	21.01	74.51
837	123	67.00	647.00	53.65	21.04	74.69
838	123	67.00	648.00	53.80	21.08	74.88
839	123	67.00	649.00	53.95	21.11	75.06
840	123	67.00	650.00	54.10	21.14	75.24
841	123	67.00	651.00	54.25	21.17	75.42
842	123	67.00	652.00	54.40	21.21	75.61
843	123	67.00	653.00	54.56	21.24	75.80
844	123	67.00	654.00	54.71	21.27	75.98
845	123	67.00	655.00	54.86	21.30	76.16
846	123	67.00	656.00	55.01	21.34	76.35
847	123	67.00	657.00	55.16	21.37	76.53
848	123	67.00	658.00	55.31	21.40	76.71
849	123	67.00	659.00	55.46	21.43	76.89
850	123	67.00	660.00	55.61	21.47	77.08
851	123	67.00	661.00	55.76	21.50	77.26
852	123	67.00	662.00	55.91	21.53	77.44
853	123	67.00	663.00	56.06	21.56	77.62
854	123	67.00	664.00	56.21	21.60	77.81
855	123	67.00	665.00	56.36	21.63	77.99
856	123	67.00	666.00	56.51	21.66	78.17
857	123	67.00	667.00	56.66	21.69	78.35

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
858	123	67.00	668.00	56.81	21.73	78.54
859	123	67.00	669.00	56.96	21.76	78.72
860	123	67.00	670.00	57.11	21.79	78.90
861	123	67.00	671.00	57.26	21.82	79.08
862	123	67.00	672.00	57.41	21.86	79.27
863	123	67.00	673.00	57.57	21.89	79.46
864	123	67.00	674.00	57.72	21.92	79.64
865	123	67.00	675.00	57.87	21.95	79.82
866	123	67.00	676.00	58.02	21.99	80.01
867	123	67.00	677.00	58.17	22.02	80.19
868	123	67.00	678.00	58.32	22.05	80.37
869	123	67.00	679.00	58.47	22.08	80.55
870	123	67.00	680.00	58.62	22.12	80.74
871	123	67.00	681.00	58.77	22.15	80.92
872	123	67.00	682.00	58.92	22.18	81.10
873	123	67.00	683.00	59.07	22.21	81.28
874	123	67.00	684.00	59.22	22.25	81.47
875	123	67.00	685.00	59.37	22.28	81.65
876	123	67.00	686.00	59.52	22.31	81.83
877	123	67.00	687.00	59.67	22.34	82.01
878	123	67.00	688.00	59.82	22.38	82.20
879	123	67.00	689.00	59.97	22.41	82.38
880	123	67.00	690.00	60.12	22.44	82.56
881	123	67.00	691.00	60.27	22.47	82.74
882	123	67.00	692.00	60.42	22.51	82.93
883	123	67.00	693.00	60.58	22.54	83.12
884	123	67.00	694.00	60.73	22.57	83.30
885	123	67.00	695.00	60.88	22.60	83.48
886	123	67.00	696.00	61.03	22.64	83.67
887	123	67.00	697.00	61.18	22.67	83.85
888	123	67.00	698.00	61.33	22.70	84.03
889	123	67.00	699.00	61.48	22.73	84.21
890	123	67.00	700.00	61.63	22.77	84.40
891	123	67.00	701.00	61.78	22.80	84.58
892	123	67.00	702.00	61.93	22.83	84.76
893	123	67.00	703.00	62.08	22.86	84.94
894	123	67.00	704.00	62.23	22.90	85.13
895	123	67.00	705.00	62.38	22.93	85.31
896	123	67.00	706.00	62.53	22.96	85.49
897	123	67.00	707.00	62.68	22.99	85.67
898	123	67.00	708.00	62.83	23.03	85.86
899	123	67.00	709.00	62.98	23.06	86.04
900	123	67.00	710.00	63.13	23.09	86.22
901	123	67.00	711.00	63.28	23.12	86.40
902	123	67.00	712.00	63.43	23.16	86.59
903	123	67.00	713.00	63.59	23.19	86.78
904	123	67.00	714.00	63.74	23.22	86.96
905	123	67.00	715.00	63.89	23.25	87.14
906	123	67.00	716.00	64.04	23.29	87.33
907	123	67.00	717.00	64.19	23.32	87.51
908	123	67.00	718.00	64.34	23.35	87.69
909	123	67.00	719.00	64.49	23.38	87.87
910	123	67.00	720.00	64.64	23.42	88.06
911	123	67.00	721.00	64.79	23.45	88.24
912	123	67.00	722.00	64.94	23.48	88.42

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
913	123	67.00	723.00	65.09	23.51	88.60
914	123	67.00	724.00	65.24	23.55	88.79
915	123	67.00	725.00	65.39	23.58	88.97
916	123	67.00	726.00	65.54	23.61	89.15
917	123	67.00	727.00	65.69	23.64	89.33
918	123	67.00	728.00	65.84	23.68	89.52
919	123	67.00	729.00	65.99	23.71	89.70
920	123	67.00	730.00	66.14	23.74	89.88
921	123	67.00	731.00	66.29	23.77	90.06
922	123	67.00	732.00	66.44	23.81	90.25
923	123	67.00	733.00	66.60	23.84	90.44
924	123	67.00	734.00	66.75	23.87	90.62
925	123	67.00	735.00	66.90	23.90	90.80
926	123	67.00	736.00	67.05	23.94	90.99
927	123	67.00	737.00	67.20	23.97	91.17
928	123	67.00	738.00	67.35	24.00	91.35
929	123	67.00	739.00	67.50	24.03	91.53
930	123	67.00	740.00	67.65	24.07	91.72
931	123	67.00	741.00	67.80	24.10	91.90
932	123	67.00	742.00	67.95	24.13	92.08
933	123	67.00	743.00	68.10	24.16	92.26
934	123	67.00	744.00	68.25	24.20	92.45
935	123	67.00	745.00	68.40	24.23	92.63
936	123	67.00	746.00	68.55	24.26	92.81
937	123	67.00	747.00	68.70	24.29	92.99
938	123	67.00	748.00	68.85	24.33	93.18
939	123	67.00	749.00	69.00	24.36	93.36
940	123	67.00	750.00	69.15	24.39	93.54
941	123	67.00	751.00	69.30	24.42	93.72
942	123	67.00	752.00	69.45	24.46	93.91
943	123	67.00	753.00	69.61	24.49	94.10
944	123	67.00	754.00	69.76	24.52	94.28
945	123	67.00	755.00	69.91	24.55	94.46
946	123	67.00	756.00	70.06	24.59	94.65
947	123	67.00	757.00	70.21	24.62	94.83
948	123	67.00	758.00	70.36	24.65	95.01
949	123	67.00	759.00	70.51	24.68	95.19
950	123	67.00	760.00	70.66	24.72	95.38
951	123	67.00	761.00	70.81	24.75	95.56
952	123	67.00	762.00	70.96	24.78	95.74
953	123	67.00	763.00	71.11	24.81	95.92
954	123	67.00	764.00	71.26	24.85	96.11
955	123	67.00	765.00	71.41	24.88	96.29
956	123	67.00	766.00	71.56	24.91	96.47
957	123	67.00	767.00	71.71	24.94	96.65
958	123	67.00	768.00	71.86	24.98	96.84
959	123	67.00	769.00	72.01	25.01	97.02
960	123	67.00	770.00	72.16	25.04	97.20
961	123	67.00	771.00	72.31	25.07	97.38
962	123	67.00	772.00	72.46	25.11	97.57
963	123	67.00	773.00	72.62	25.14	97.76
964	123	67.00	774.00	72.77	25.17	97.94
965	123	67.00	775.00	72.92	25.20	98.12
966	123	67.00	776.00	73.07	25.24	98.31
967	123	67.00	777.00	73.14	25.25	98.39

If the employee's gross pay is over £967, go to page 282

Monthly table for NICs where employee has deferment and employer is eligible to claim Freeports employer NIC relief for use from 6 April 2022 to 5 April 2023

Use this table for all employees who are aged 21 or over, for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate where the employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports Employer NIC relief (go to table letter F)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)
- employees where the employer is eligible to claim Veterans Employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'L' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
825	533	290.00	2.00	0.00	0.13	0.13
829	533	290.00	6.00	0.00	0.26	0.26

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
833	533	290.00	10.00	0.00	0.39	0.39
837	533	290.00	14.00	0.00	0.52	0.52
841	533	290.00	18.00	0.00	0.65	0.65
845	533	290.00	22.00	0.00	0.78	0.78
849	533	290.00	26.00	0.00	0.91	0.91
853	533	290.00	30.00	0.00	1.04	1.04
857	533	290.00	34.00	0.00	1.17	1.17
861	533	290.00	38.00	0.00	1.30	1.30
865	533	290.00	42.00	0.00	1.43	1.43
869	533	290.00	46.00	0.00	1.56	1.56
873	533	290.00	50.00	0.00	1.69	1.69
877	533	290.00	54.00	0.00	1.82	1.82
881	533	290.00	58.00	0.00	1.95	1.95
885	533	290.00	62.00	0.00	2.08	2.08
889	533	290.00	66.00	0.00	2.21	2.21
893	533	290.00	70.00	0.00	2.34	2.34
897	533	290.00	74.00	0.00	2.47	2.47
901	533	290.00	78.00	0.00	2.60	2.60
905	533	290.00	82.00	0.00	2.73	2.73
909	533	290.00	86.00	0.00	2.86	2.86
913	533	290.00	90.00	0.00	2.99	2.99
917	533	290.00	94.00	0.00	3.12	3.12
921	533	290.00	98.00	0.00	3.25	3.25
925	533	290.00	102.00	0.00	3.38	3.38
929	533	290.00	106.00	0.00	3.51	3.51
933	533	290.00	110.00	0.00	3.64	3.64
937	533	290.00	114.00	0.00	3.77	3.77
941	533	290.00	118.00	0.00	3.90	3.90
945	533	290.00	122.00	0.00	4.03	4.03
949	533	290.00	126.00	0.00	4.16	4.16
953	533	290.00	130.00	0.00	4.29	4.29
957	533	290.00	134.00	0.00	4.42	4.42
961	533	290.00	138.00	0.00	4.55	4.55
965	533	290.00	142.00	0.00	4.68	4.68
969	533	290.00	146.00	0.00	4.81	4.81
973	533	290.00	150.00	0.00	4.94	4.94
977	533	290.00	154.00	0.00	5.07	5.07
981	533	290.00	158.00	0.00	5.20	5.20
985	533	290.00	162.00	0.00	5.33	5.33
989	533	290.00	166.00	0.00	5.46	5.46
993	533	290.00	170.00	0.00	5.59	5.59
997	533	290.00	174.00	0.00	5.72	5.72
1001	533	290.00	178.00	0.00	5.85	5.85
1005	533	290.00	182.00	0.00	5.98	5.98
1009	533	290.00	186.00	0.00	6.11	6.11
1013	533	290.00	190.00	0.00	6.24	6.24
1017	533	290.00	194.00	0.00	6.37	6.37
1021	533	290.00	198.00	0.00	6.50	6.50
1025	533	290.00	202.00	0.00	6.63	6.63
1029	533	290.00	206.00	0.00	6.76	6.76
1033	533	290.00	210.00	0.00	6.89	6.89
1037	533	290.00	214.00	0.00	7.02	7.02
1041	533	290.00	218.00	0.00	7.15	7.15
1045	533	290.00	222.00	0.00	7.28	7.28
1049	533	290.00	226.00	0.00	7.41	7.41

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1053	533	290.00	230.00	0.00	7.54	7.54
1057	533	290.00	234.00	0.00	7.67	7.67
1061	533	290.00	238.00	0.00	7.80	7.80
1065	533	290.00	242.00	0.00	7.93	7.93
1069	533	290.00	246.00	0.00	8.06	8.06
1073	533	290.00	250.00	0.00	8.19	8.19
1077	533	290.00	254.00	0.00	8.32	8.32
1081	533	290.00	258.00	0.00	8.45	8.45
1085	533	290.00	262.00	0.00	8.58	8.58
1089	533	290.00	266.00	0.00	8.71	8.71
1093	533	290.00	270.00	0.00	8.84	8.84
1097	533	290.00	274.00	0.00	8.97	8.97
1101	533	290.00	278.00	0.00	9.10	9.10
1105	533	290.00	282.00	0.00	9.23	9.23
1109	533	290.00	286.00	0.00	9.36	9.36
1113	533	290.00	290.00	0.00	9.49	9.49
1117	533	290.00	294.00	0.00	9.62	9.62
1121	533	290.00	298.00	0.00	9.75	9.75
1125	533	290.00	302.00	0.00	9.88	9.88
1129	533	290.00	306.00	0.00	10.01	10.01
1133	533	290.00	310.00	0.00	10.14	10.14
1137	533	290.00	314.00	0.00	10.27	10.27
1141	533	290.00	318.00	0.00	10.40	10.40
1145	533	290.00	322.00	0.00	10.53	10.53
1149	533	290.00	326.00	0.00	10.66	10.66
1153	533	290.00	330.00	0.00	10.79	10.79
1157	533	290.00	334.00	0.00	10.92	10.92
1161	533	290.00	338.00	0.00	11.05	11.05
1165	533	290.00	342.00	0.00	11.18	11.18
1169	533	290.00	346.00	0.00	11.31	11.31
1173	533	290.00	350.00	0.00	11.44	11.44
1177	533	290.00	354.00	0.00	11.57	11.57
1181	533	290.00	358.00	0.00	11.70	11.70
1185	533	290.00	362.00	0.00	11.83	11.83
1189	533	290.00	366.00	0.00	11.96	11.96
1193	533	290.00	370.00	0.00	12.09	12.09
1197	533	290.00	374.00	0.00	12.22	12.22
1201	533	290.00	378.00	0.00	12.35	12.35
1205	533	290.00	382.00	0.00	12.48	12.48
1209	533	290.00	386.00	0.00	12.61	12.61
1213	533	290.00	390.00	0.00	12.74	12.74
1217	533	290.00	394.00	0.00	12.87	12.87
1221	533	290.00	398.00	0.00	13.00	13.00
1225	533	290.00	402.00	0.00	13.13	13.13
1229	533	290.00	406.00	0.00	13.26	13.26
1233	533	290.00	410.00	0.00	13.39	13.39
1237	533	290.00	414.00	0.00	13.52	13.52
1241	533	290.00	418.00	0.00	13.65	13.65
1245	533	290.00	422.00	0.00	13.78	13.78
1249	533	290.00	426.00	0.00	13.91	13.91
1253	533	290.00	430.00	0.00	14.04	14.04
1257	533	290.00	434.00	0.00	14.17	14.17
1261	533	290.00	438.00	0.00	14.30	14.30
1265	533	290.00	442.00	0.00	14.43	14.43
1269	533	290.00	446.00	0.00	14.56	14.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1273	533	290.00	450.00	0.00	14.69	14.69
1277	533	290.00	454.00	0.00	14.82	14.82
1281	533	290.00	458.00	0.00	14.95	14.95
1285	533	290.00	462.00	0.00	15.08	15.08
1289	533	290.00	466.00	0.00	15.21	15.21
1293	533	290.00	470.00	0.00	15.34	15.34
1297	533	290.00	474.00	0.00	15.47	15.47
1301	533	290.00	478.00	0.00	15.60	15.60
1305	533	290.00	482.00	0.00	15.73	15.73
1309	533	290.00	486.00	0.00	15.86	15.86
1313	533	290.00	490.00	0.00	15.99	15.99
1317	533	290.00	494.00	0.00	16.12	16.12
1321	533	290.00	498.00	0.00	16.25	16.25
1325	533	290.00	502.00	0.00	16.38	16.38
1329	533	290.00	506.00	0.00	16.51	16.51
1333	533	290.00	510.00	0.00	16.64	16.64
1337	533	290.00	514.00	0.00	16.77	16.77
1341	533	290.00	518.00	0.00	16.90	16.90
1345	533	290.00	522.00	0.00	17.03	17.03
1349	533	290.00	526.00	0.00	17.16	17.16
1353	533	290.00	530.00	0.00	17.29	17.29
1357	533	290.00	534.00	0.00	17.42	17.42
1361	533	290.00	538.00	0.00	17.55	17.55
1365	533	290.00	542.00	0.00	17.68	17.68
1369	533	290.00	546.00	0.00	17.81	17.81
1373	533	290.00	550.00	0.00	17.94	17.94
1377	533	290.00	554.00	0.00	18.07	18.07
1381	533	290.00	558.00	0.00	18.20	18.20
1385	533	290.00	562.00	0.00	18.33	18.33
1389	533	290.00	566.00	0.00	18.46	18.46
1393	533	290.00	570.00	0.00	18.59	18.59
1397	533	290.00	574.00	0.00	18.72	18.72
1401	533	290.00	578.00	0.00	18.85	18.85
1405	533	290.00	582.00	0.00	18.98	18.98
1409	533	290.00	586.00	0.00	19.11	19.11
1413	533	290.00	590.00	0.00	19.24	19.24
1417	533	290.00	594.00	0.00	19.37	19.37
1421	533	290.00	598.00	0.00	19.50	19.50
1425	533	290.00	602.00	0.00	19.63	19.63
1429	533	290.00	606.00	0.00	19.76	19.76
1433	533	290.00	610.00	0.00	19.89	19.89
1437	533	290.00	614.00	0.00	20.02	20.02
1441	533	290.00	618.00	0.00	20.15	20.15
1445	533	290.00	622.00	0.00	20.28	20.28
1449	533	290.00	626.00	0.00	20.41	20.41
1453	533	290.00	630.00	0.00	20.54	20.54
1457	533	290.00	634.00	0.00	20.67	20.67
1461	533	290.00	638.00	0.00	20.80	20.80
1465	533	290.00	642.00	0.00	20.93	20.93
1469	533	290.00	646.00	0.00	21.06	21.06
1473	533	290.00	650.00	0.00	21.19	21.19
1477	533	290.00	654.00	0.00	21.32	21.32
1481	533	290.00	658.00	0.00	21.45	21.45
1485	533	290.00	662.00	0.00	21.58	21.58
1489	533	290.00	666.00	0.00	21.71	21.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1493	533	290.00	670.00	0.00	21.84	21.84
1497	533	290.00	674.00	0.00	21.97	21.97
1501	533	290.00	678.00	0.00	22.10	22.10
1505	533	290.00	682.00	0.00	22.23	22.23
1509	533	290.00	686.00	0.00	22.36	22.36
1513	533	290.00	690.00	0.00	22.49	22.49
1517	533	290.00	694.00	0.00	22.62	22.62
1521	533	290.00	698.00	0.00	22.75	22.75
1525	533	290.00	702.00	0.00	22.88	22.88
1529	533	290.00	706.00	0.00	23.01	23.01
1533	533	290.00	710.00	0.00	23.14	23.14
1537	533	290.00	714.00	0.00	23.27	23.27
1541	533	290.00	718.00	0.00	23.40	23.40
1545	533	290.00	722.00	0.00	23.53	23.53
1549	533	290.00	726.00	0.00	23.66	23.66
1553	533	290.00	730.00	0.00	23.79	23.79
1557	533	290.00	734.00	0.00	23.92	23.92
1561	533	290.00	738.00	0.00	24.05	24.05
1565	533	290.00	742.00	0.00	24.18	24.18
1569	533	290.00	746.00	0.00	24.31	24.31
1573	533	290.00	750.00	0.00	24.44	24.44
1577	533	290.00	754.00	0.00	24.57	24.57
1581	533	290.00	758.00	0.00	24.70	24.70
1585	533	290.00	762.00	0.00	24.83	24.83
1589	533	290.00	766.00	0.00	24.96	24.96
1593	533	290.00	770.00	0.00	25.09	25.09
1597	533	290.00	774.00	0.00	25.22	25.22
1601	533	290.00	778.00	0.00	25.35	25.35
1605	533	290.00	782.00	0.00	25.48	25.48
1609	533	290.00	786.00	0.00	25.61	25.61
1613	533	290.00	790.00	0.00	25.74	25.74
1617	533	290.00	794.00	0.00	25.87	25.87
1621	533	290.00	798.00	0.00	26.00	26.00
1625	533	290.00	802.00	0.00	26.13	26.13
1629	533	290.00	806.00	0.00	26.26	26.26
1633	533	290.00	810.00	0.00	26.39	26.39
1637	533	290.00	814.00	0.00	26.52	26.52
1641	533	290.00	818.00	0.00	26.65	26.65
1645	533	290.00	822.00	0.00	26.78	26.78
1649	533	290.00	826.00	0.00	26.91	26.91
1653	533	290.00	830.00	0.00	27.04	27.04
1657	533	290.00	834.00	0.00	27.17	27.17
1661	533	290.00	838.00	0.00	27.30	27.30
1665	533	290.00	842.00	0.00	27.43	27.43
1669	533	290.00	846.00	0.00	27.56	27.56
1673	533	290.00	850.00	0.00	27.69	27.69
1677	533	290.00	854.00	0.00	27.82	27.82
1681	533	290.00	858.00	0.00	27.95	27.95
1685	533	290.00	862.00	0.00	28.08	28.08
1689	533	290.00	866.00	0.00	28.21	28.21
1693	533	290.00	870.00	0.00	28.34	28.34
1697	533	290.00	874.00	0.00	28.47	28.47
1701	533	290.00	878.00	0.00	28.60	28.60
1705	533	290.00	882.00	0.00	28.73	28.73
1709	533	290.00	886.00	0.00	28.86	28.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1713	533	290.00	890.00	0.00	28.99	28.99
1717	533	290.00	894.00	0.00	29.12	29.12
1721	533	290.00	898.00	0.00	29.25	29.25
1725	533	290.00	902.00	0.00	29.38	29.38
1729	533	290.00	906.00	0.00	29.51	29.51
1733	533	290.00	910.00	0.00	29.64	29.64
1737	533	290.00	914.00	0.00	29.77	29.77
1741	533	290.00	918.00	0.00	29.90	29.90
1745	533	290.00	922.00	0.00	30.03	30.03
1749	533	290.00	926.00	0.00	30.16	30.16
1753	533	290.00	930.00	0.00	30.29	30.29
1757	533	290.00	934.00	0.00	30.42	30.42
1761	533	290.00	938.00	0.00	30.55	30.55
1765	533	290.00	942.00	0.00	30.68	30.68
1769	533	290.00	946.00	0.00	30.81	30.81
1773	533	290.00	950.00	0.00	30.94	30.94
1777	533	290.00	954.00	0.00	31.07	31.07
1781	533	290.00	958.00	0.00	31.20	31.20
1785	533	290.00	962.00	0.00	31.33	31.33
1789	533	290.00	966.00	0.00	31.46	31.46
1793	533	290.00	970.00	0.00	31.59	31.59
1797	533	290.00	974.00	0.00	31.72	31.72
1801	533	290.00	978.00	0.00	31.85	31.85
1805	533	290.00	982.00	0.00	31.98	31.98
1809	533	290.00	986.00	0.00	32.11	32.11
1813	533	290.00	990.00	0.00	32.24	32.24
1817	533	290.00	994.00	0.00	32.37	32.37
1821	533	290.00	998.00	0.00	32.50	32.50
1825	533	290.00	1002.00	0.00	32.63	32.63
1829	533	290.00	1006.00	0.00	32.76	32.76
1833	533	290.00	1010.00	0.00	32.89	32.89
1837	533	290.00	1014.00	0.00	33.02	33.02
1841	533	290.00	1018.00	0.00	33.15	33.15
1845	533	290.00	1022.00	0.00	33.28	33.28
1849	533	290.00	1026.00	0.00	33.41	33.41
1853	533	290.00	1030.00	0.00	33.54	33.54
1857	533	290.00	1034.00	0.00	33.67	33.67
1861	533	290.00	1038.00	0.00	33.80	33.80
1865	533	290.00	1042.00	0.00	33.93	33.93
1869	533	290.00	1046.00	0.00	34.06	34.06
1873	533	290.00	1050.00	0.00	34.19	34.19
1877	533	290.00	1054.00	0.00	34.32	34.32
1881	533	290.00	1058.00	0.00	34.45	34.45
1885	533	290.00	1062.00	0.00	34.58	34.58
1889	533	290.00	1066.00	0.00	34.71	34.71
1893	533	290.00	1070.00	0.00	34.84	34.84
1897	533	290.00	1074.00	0.00	34.97	34.97
1901	533	290.00	1078.00	0.00	35.10	35.10
1905	533	290.00	1082.00	0.00	35.23	35.23
1909	533	290.00	1086.00	0.00	35.36	35.36
1913	533	290.00	1090.00	0.00	35.49	35.49
1917	533	290.00	1094.00	0.00	35.62	35.62
1921	533	290.00	1098.00	0.00	35.75	35.75
1925	533	290.00	1102.00	0.00	35.88	35.88
1929	533	290.00	1106.00	0.00	36.01	36.01

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1933	533	290.00	1110.00	0.00	36.14	36.14
1937	533	290.00	1114.00	0.00	36.27	36.27
1941	533	290.00	1118.00	0.00	36.40	36.40
1945	533	290.00	1122.00	0.00	36.53	36.53
1949	533	290.00	1126.00	0.00	36.66	36.66
1953	533	290.00	1130.00	0.00	36.79	36.79
1957	533	290.00	1134.00	0.00	36.92	36.92
1961	533	290.00	1138.00	0.00	37.05	37.05
1965	533	290.00	1142.00	0.00	37.18	37.18
1969	533	290.00	1146.00	0.00	37.31	37.31
1973	533	290.00	1150.00	0.00	37.44	37.44
1977	533	290.00	1154.00	0.00	37.57	37.57
1981	533	290.00	1158.00	0.00	37.70	37.70
1985	533	290.00	1162.00	0.00	37.83	37.83
1989	533	290.00	1166.00	0.00	37.96	37.96
1993	533	290.00	1170.00	0.00	38.09	38.09
1997	533	290.00	1174.00	0.00	38.22	38.22
2001	533	290.00	1178.00	0.00	38.35	38.35
2005	533	290.00	1182.00	0.00	38.48	38.48
2009	533	290.00	1186.00	0.00	38.61	38.61
2013	533	290.00	1190.00	0.00	38.74	38.74
2017	533	290.00	1194.00	0.00	38.87	38.87
2021	533	290.00	1198.00	0.00	39.00	39.00
2025	533	290.00	1202.00	0.00	39.13	39.13
2029	533	290.00	1206.00	0.00	39.26	39.26
2033	533	290.00	1210.00	0.00	39.39	39.39
2037	533	290.00	1214.00	0.00	39.52	39.52
2041	533	290.00	1218.00	0.00	39.65	39.65
2045	533	290.00	1222.00	0.00	39.78	39.78
2049	533	290.00	1226.00	0.00	39.91	39.91
2053	533	290.00	1230.00	0.00	40.04	40.04
2057	533	290.00	1234.00	0.00	40.17	40.17
2061	533	290.00	1238.00	0.00	40.30	40.30
2065	533	290.00	1242.00	0.00	40.43	40.43
2069	533	290.00	1246.00	0.00	40.56	40.56
2073	533	290.00	1250.00	0.00	40.69	40.69
2077	533	290.00	1254.00	0.00	40.82	40.82
2081	533	290.00	1258.00	0.00	40.95	40.95
2085	533	290.00	1262.00	0.60	41.08	41.68
2089	533	290.00	1266.00	1.20	41.21	42.41
2093	533	290.00	1270.00	1.81	41.34	43.15
2097	533	290.00	1274.00	2.41	41.47	43.88
2101	533	290.00	1278.00	3.01	41.60	44.61
2105	533	290.00	1282.00	3.61	41.73	45.34
2109	533	290.00	1286.00	4.21	41.86	46.07
2113	533	290.00	1290.00	4.82	41.99	46.81
2117	533	290.00	1294.00	5.42	42.12	47.54
2121	533	290.00	1298.00	6.02	42.25	48.27
2125	533	290.00	1302.00	6.62	42.38	49.00
2129	533	290.00	1306.00	7.22	42.51	49.73
2133	533	290.00	1310.00	7.83	42.64	50.47
2137	533	290.00	1314.00	8.43	42.77	51.20
2141	533	290.00	1318.00	9.03	42.90	51.93
2145	533	290.00	1322.00	9.63	43.03	52.66
2149	533	290.00	1326.00	10.23	43.16	53.39

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2153	533	290.00	1330.00	10.84	43.29	54.13
2157	533	290.00	1334.00	11.44	43.42	54.86
2161	533	290.00	1338.00	12.04	43.55	55.59
2165	533	290.00	1342.00	12.64	43.68	56.32
2169	533	290.00	1346.00	13.24	43.81	57.05
2173	533	290.00	1350.00	13.85	43.94	57.79
2177	533	290.00	1354.00	14.45	44.07	58.52
2181	533	290.00	1358.00	15.05	44.20	59.25
2185	533	290.00	1362.00	15.65	44.33	59.98
2189	533	290.00	1366.00	16.25	44.46	60.71
2193	533	290.00	1370.00	16.86	44.59	61.45
2197	533	290.00	1374.00	17.46	44.72	62.18
2201	533	290.00	1378.00	18.06	44.85	62.91
2205	533	290.00	1382.00	18.66	44.98	63.64
2209	533	290.00	1386.00	19.26	45.11	64.37
2213	533	290.00	1390.00	19.87	45.24	65.11
2217	533	290.00	1394.00	20.47	45.37	65.84
2221	533	290.00	1398.00	21.07	45.50	66.57
2225	533	290.00	1402.00	21.67	45.63	67.30
2229	533	290.00	1406.00	22.27	45.76	68.03
2233	533	290.00	1410.00	22.88	45.89	68.77
2237	533	290.00	1414.00	23.48	46.02	69.50
2241	533	290.00	1418.00	24.08	46.15	70.23
2245	533	290.00	1422.00	24.68	46.28	70.96
2249	533	290.00	1426.00	25.28	46.41	71.69
2253	533	290.00	1430.00	25.89	46.54	72.43
2257	533	290.00	1434.00	26.49	46.67	73.16
2261	533	290.00	1438.00	27.09	46.80	73.89
2265	533	290.00	1442.00	27.69	46.93	74.62
2269	533	290.00	1446.00	28.29	47.06	75.35
2273	533	290.00	1450.00	28.90	47.19	76.09
2277	533	290.00	1454.00	29.50	47.32	76.82
2281	533	290.00	1458.00	30.10	47.45	77.55
2285	533	290.00	1462.00	30.70	47.58	78.28
2289	533	290.00	1466.00	31.30	47.71	79.01
2293	533	290.00	1470.00	31.91	47.84	79.75
2297	533	290.00	1474.00	32.51	47.97	80.48
2301	533	290.00	1478.00	33.11	48.10	81.21
2305	533	290.00	1482.00	33.71	48.23	81.94
2309	533	290.00	1486.00	34.31	48.36	82.67
2313	533	290.00	1490.00	34.92	48.49	83.41
2317	533	290.00	1494.00	35.52	48.62	84.14
2321	533	290.00	1498.00	36.12	48.75	84.87
2325	533	290.00	1502.00	36.72	48.88	85.60
2329	533	290.00	1506.00	37.32	49.01	86.33
2333	533	290.00	1510.00	37.93	49.14	87.07
2337	533	290.00	1514.00	38.53	49.27	87.80
2341	533	290.00	1518.00	39.13	49.40	88.53
2345	533	290.00	1522.00	39.73	49.53	89.26
2349	533	290.00	1526.00	40.33	49.66	89.99
2353	533	290.00	1530.00	40.94	49.79	90.73
2357	533	290.00	1534.00	41.54	49.92	91.46
2361	533	290.00	1538.00	42.14	50.05	92.19
2365	533	290.00	1542.00	42.74	50.18	92.92
2369	533	290.00	1546.00	43.34	50.31	93.65

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2373	533	290.00	1550.00	43.95	50.44	94.39
2377	533	290.00	1554.00	44.55	50.57	95.12
2381	533	290.00	1558.00	45.15	50.70	95.85
2385	533	290.00	1562.00	45.75	50.83	96.58
2389	533	290.00	1566.00	46.35	50.96	97.31
2393	533	290.00	1570.00	46.96	51.09	98.05
2397	533	290.00	1574.00	47.56	51.22	98.78
2401	533	290.00	1578.00	48.16	51.35	99.51
2405	533	290.00	1582.00	48.76	51.48	100.24
2409	533	290.00	1586.00	49.36	51.61	100.97
2413	533	290.00	1590.00	49.97	51.74	101.71
2417	533	290.00	1594.00	50.57	51.87	102.44
2421	533	290.00	1598.00	51.17	52.00	103.17
2425	533	290.00	1602.00	51.77	52.13	103.90
2429	533	290.00	1606.00	52.37	52.26	104.63
2433	533	290.00	1610.00	52.98	52.39	105.37
2437	533	290.00	1614.00	53.58	52.52	106.10
2441	533	290.00	1618.00	54.18	52.65	106.83
2445	533	290.00	1622.00	54.78	52.78	107.56
2449	533	290.00	1626.00	55.38	52.91	108.29
2453	533	290.00	1630.00	55.99	53.04	109.03
2457	533	290.00	1634.00	56.59	53.17	109.76
2461	533	290.00	1638.00	57.19	53.30	110.49
2465	533	290.00	1642.00	57.79	53.43	111.22
2469	533	290.00	1646.00	58.39	53.56	111.95
2473	533	290.00	1650.00	59.00	53.69	112.69
2477	533	290.00	1654.00	59.60	53.82	113.42
2481	533	290.00	1658.00	60.20	53.95	114.15
2485	533	290.00	1662.00	60.80	54.08	114.88
2489	533	290.00	1666.00	61.40	54.21	115.61
2493	533	290.00	1670.00	62.01	54.34	116.35
2497	533	290.00	1674.00	62.61	54.47	117.08
2501	533	290.00	1678.00	63.21	54.60	117.81
2505	533	290.00	1682.00	63.81	54.73	118.54
2509	533	290.00	1686.00	64.41	54.86	119.27
2513	533	290.00	1690.00	65.02	54.99	120.01
2517	533	290.00	1694.00	65.62	55.12	120.74
2521	533	290.00	1698.00	66.22	55.25	121.47
2525	533	290.00	1702.00	66.82	55.38	122.20
2529	533	290.00	1706.00	67.42	55.51	122.93
2533	533	290.00	1710.00	68.03	55.64	123.67
2537	533	290.00	1714.00	68.63	55.77	124.40
2541	533	290.00	1718.00	69.23	55.90	125.13
2545	533	290.00	1722.00	69.83	56.03	125.86
2549	533	290.00	1726.00	70.43	56.16	126.59
2553	533	290.00	1730.00	71.04	56.29	127.33
2557	533	290.00	1734.00	71.64	56.42	128.06
2561	533	290.00	1738.00	72.24	56.55	128.79
2565	533	290.00	1742.00	72.84	56.68	129.52
2569	533	290.00	1746.00	73.44	56.81	130.25
2573	533	290.00	1750.00	74.05	56.94	130.99
2577	533	290.00	1754.00	74.65	57.07	131.72
2581	533	290.00	1758.00	75.25	57.20	132.45
2585	533	290.00	1762.00	75.85	57.33	133.18
2589	533	290.00	1766.00	76.45	57.46	133.91

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2593	533	290.00	1770.00	77.06	57.59	134.65
2597	533	290.00	1774.00	77.66	57.72	135.38
2601	533	290.00	1778.00	78.26	57.85	136.11
2605	533	290.00	1782.00	78.86	57.98	136.84
2609	533	290.00	1786.00	79.46	58.11	137.57
2613	533	290.00	1790.00	80.07	58.24	138.31
2617	533	290.00	1794.00	80.67	58.37	139.04
2621	533	290.00	1798.00	81.27	58.50	139.77
2625	533	290.00	1802.00	81.87	58.63	140.50
2629	533	290.00	1806.00	82.47	58.76	141.23
2633	533	290.00	1810.00	83.08	58.89	141.97
2637	533	290.00	1814.00	83.68	59.02	142.70
2641	533	290.00	1818.00	84.28	59.15	143.43
2645	533	290.00	1822.00	84.88	59.28	144.16
2649	533	290.00	1826.00	85.48	59.41	144.89
2653	533	290.00	1830.00	86.09	59.54	145.63
2657	533	290.00	1834.00	86.69	59.67	146.36
2661	533	290.00	1838.00	87.29	59.80	147.09
2665	533	290.00	1842.00	87.89	59.93	147.82
2669	533	290.00	1846.00	88.49	60.06	148.55
2673	533	290.00	1850.00	89.10	60.19	149.29
2677	533	290.00	1854.00	89.70	60.32	150.02
2681	533	290.00	1858.00	90.30	60.45	150.75
2685	533	290.00	1862.00	90.90	60.58	151.48
2689	533	290.00	1866.00	91.50	60.71	152.21
2693	533	290.00	1870.00	92.11	60.84	152.95
2697	533	290.00	1874.00	92.71	60.97	153.68
2701	533	290.00	1878.00	93.31	61.10	154.41
2705	533	290.00	1882.00	93.91	61.23	155.14
2709	533	290.00	1886.00	94.51	61.36	155.87
2713	533	290.00	1890.00	95.12	61.49	156.61
2717	533	290.00	1894.00	95.72	61.62	157.34
2721	533	290.00	1898.00	96.32	61.75	158.07
2725	533	290.00	1902.00	96.92	61.88	158.80
2729	533	290.00	1906.00	97.52	62.01	159.53
2733	533	290.00	1910.00	98.13	62.14	160.27
2737	533	290.00	1914.00	98.73	62.27	161.00
2741	533	290.00	1918.00	99.33	62.40	161.73
2745	533	290.00	1922.00	99.93	62.53	162.46
2749	533	290.00	1926.00	100.53	62.66	163.19
2753	533	290.00	1930.00	101.14	62.79	163.93
2757	533	290.00	1934.00	101.74	62.92	164.66
2761	533	290.00	1938.00	102.34	63.05	165.39
2765	533	290.00	1942.00	102.94	63.18	166.12
2769	533	290.00	1946.00	103.54	63.31	166.85
2773	533	290.00	1950.00	104.15	63.44	167.59
2777	533	290.00	1954.00	104.75	63.57	168.32
2781	533	290.00	1958.00	105.35	63.70	169.05
2785	533	290.00	1962.00	105.95	63.83	169.78
2789	533	290.00	1966.00	106.55	63.96	170.51
2793	533	290.00	1970.00	107.16	64.09	171.25
2797	533	290.00	1974.00	107.76	64.22	171.98
2801	533	290.00	1978.00	108.36	64.35	172.71
2805	533	290.00	1982.00	108.96	64.48	173.44
2809	533	290.00	1986.00	109.56	64.61	174.17

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2813	533	290.00	1990.00	110.17	64.74	174.91
2817	533	290.00	1994.00	110.77	64.87	175.64
2821	533	290.00	1998.00	111.37	65.00	176.37
2825	533	290.00	2002.00	111.97	65.13	177.10
2829	533	290.00	2006.00	112.57	65.26	177.83
2833	533	290.00	2010.00	113.18	65.39	178.57
2837	533	290.00	2014.00	113.78	65.52	179.30
2841	533	290.00	2018.00	114.38	65.65	180.03
2845	533	290.00	2022.00	114.98	65.78	180.76
2849	533	290.00	2026.00	115.58	65.91	181.49
2853	533	290.00	2030.00	116.19	66.04	182.23
2857	533	290.00	2034.00	116.79	66.17	182.96
2861	533	290.00	2038.00	117.39	66.30	183.69
2865	533	290.00	2042.00	117.99	66.43	184.42
2869	533	290.00	2046.00	118.59	66.56	185.15
2873	533	290.00	2050.00	119.20	66.69	185.89
2877	533	290.00	2054.00	119.80	66.82	186.62
2881	533	290.00	2058.00	120.40	66.95	187.35
2885	533	290.00	2062.00	121.00	67.08	188.08
2889	533	290.00	2066.00	121.60	67.21	188.81
2893	533	290.00	2070.00	122.21	67.34	189.55
2897	533	290.00	2074.00	122.81	67.47	190.28
2901	533	290.00	2078.00	123.41	67.60	191.01
2905	533	290.00	2082.00	124.01	67.73	191.74
2909	533	290.00	2086.00	124.61	67.86	192.47
2913	533	290.00	2090.00	125.22	67.99	193.21
2917	533	290.00	2094.00	125.82	68.12	193.94
2921	533	290.00	2098.00	126.42	68.25	194.67
2925	533	290.00	2102.00	127.02	68.38	195.40
2929	533	290.00	2106.00	127.62	68.51	196.13
2933	533	290.00	2110.00	128.23	68.64	196.87
2937	533	290.00	2114.00	128.83	68.77	197.60
2941	533	290.00	2118.00	129.43	68.90	198.33
2945	533	290.00	2122.00	130.03	69.03	199.06
2949	533	290.00	2126.00	130.63	69.16	199.79
2953	533	290.00	2130.00	131.24	69.29	200.53
2957	533	290.00	2134.00	131.84	69.42	201.26
2961	533	290.00	2138.00	132.44	69.55	201.99
2965	533	290.00	2142.00	133.04	69.68	202.72
2969	533	290.00	2146.00	133.64	69.81	203.45
2973	533	290.00	2150.00	134.25	69.94	204.19
2977	533	290.00	2154.00	134.85	70.07	204.92
2981	533	290.00	2158.00	135.45	70.20	205.65
2985	533	290.00	2162.00	136.05	70.33	206.38
2989	533	290.00	2166.00	136.65	70.46	207.11
2993	533	290.00	2170.00	137.26	70.59	207.85
2997	533	290.00	2174.00	137.86	70.72	208.58
3001	533	290.00	2178.00	138.46	70.85	209.31
3005	533	290.00	2182.00	139.06	70.98	210.04
3009	533	290.00	2186.00	139.66	71.11	210.77
3013	533	290.00	2190.00	140.27	71.24	211.51
3017	533	290.00	2194.00	140.87	71.37	212.24
3021	533	290.00	2198.00	141.47	71.50	212.97
3025	533	290.00	2202.00	142.07	71.63	213.70
3029	533	290.00	2206.00	142.67	71.76	214.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3033	533	290.00	2210.00	143.28	71.89	215.17
3037	533	290.00	2214.00	143.88	72.02	215.90
3041	533	290.00	2218.00	144.48	72.15	216.63
3045	533	290.00	2222.00	145.08	72.28	217.36
3049	533	290.00	2226.00	145.68	72.41	218.09
3053	533	290.00	2230.00	146.29	72.54	218.83
3057	533	290.00	2234.00	146.89	72.67	219.56
3061	533	290.00	2238.00	147.49	72.80	220.29
3065	533	290.00	2242.00	148.09	72.93	221.02
3069	533	290.00	2246.00	148.69	73.06	221.75
3073	533	290.00	2250.00	149.30	73.19	222.49
3077	533	290.00	2254.00	149.90	73.32	223.22
3081	533	290.00	2258.00	150.50	73.45	223.95
3085	533	290.00	2262.00	151.10	73.58	224.68
3089	533	290.00	2266.00	151.70	73.71	225.41
3093	533	290.00	2270.00	152.31	73.84	226.15
3097	533	290.00	2274.00	152.91	73.97	226.88
3101	533	290.00	2278.00	153.51	74.10	227.61
3105	533	290.00	2282.00	154.11	74.23	228.34
3109	533	290.00	2286.00	154.71	74.36	229.07
3113	533	290.00	2290.00	155.32	74.49	229.81
3117	533	290.00	2294.00	155.92	74.62	230.54
3121	533	290.00	2298.00	156.52	74.75	231.27
3125	533	290.00	2302.00	157.12	74.88	232.00
3129	533	290.00	2306.00	157.72	75.01	232.73
3133	533	290.00	2310.00	158.33	75.14	233.47
3137	533	290.00	2314.00	158.93	75.27	234.20
3141	533	290.00	2318.00	159.53	75.40	234.93
3145	533	290.00	2322.00	160.13	75.53	235.66
3149	533	290.00	2326.00	160.73	75.66	236.39
3153	533	290.00	2330.00	161.34	75.79	237.13
3157	533	290.00	2334.00	161.94	75.92	237.86
3161	533	290.00	2338.00	162.54	76.05	238.59
3165	533	290.00	2342.00	163.14	76.18	239.32
3169	533	290.00	2346.00	163.74	76.31	240.05
3173	533	290.00	2350.00	164.35	76.44	240.79
3177	533	290.00	2354.00	164.95	76.57	241.52
3181	533	290.00	2358.00	165.55	76.70	242.25
3185	533	290.00	2362.00	166.15	76.83	242.98
3189	533	290.00	2366.00	166.75	76.96	243.71
3193	533	290.00	2370.00	167.36	77.09	244.45
3197	533	290.00	2374.00	167.96	77.22	245.18
3201	533	290.00	2378.00	168.56	77.35	245.91
3205	533	290.00	2382.00	169.16	77.48	246.64
3209	533	290.00	2386.00	169.76	77.61	247.37
3213	533	290.00	2390.00	170.37	77.74	248.11
3217	533	290.00	2394.00	170.97	77.87	248.84
3221	533	290.00	2398.00	171.57	78.00	249.57
3225	533	290.00	2402.00	172.17	78.13	250.30
3229	533	290.00	2406.00	172.77	78.26	251.03
3233	533	290.00	2410.00	173.38	78.39	251.77
3237	533	290.00	2414.00	173.98	78.52	252.50
3241	533	290.00	2418.00	174.58	78.65	253.23
3245	533	290.00	2422.00	175.18	78.78	253.96
3249	533	290.00	2426.00	175.78	78.91	254.69

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3253	533	290.00	2430.00	176.39	79.04	255.43
3257	533	290.00	2434.00	176.99	79.17	256.16
3261	533	290.00	2438.00	177.59	79.30	256.89
3265	533	290.00	2442.00	178.19	79.43	257.62
3269	533	290.00	2446.00	178.79	79.56	258.35
3273	533	290.00	2450.00	179.40	79.69	259.09
3277	533	290.00	2454.00	180.00	79.82	259.82
3281	533	290.00	2458.00	180.60	79.95	260.55
3285	533	290.00	2462.00	181.20	80.08	261.28
3289	533	290.00	2466.00	181.80	80.21	262.01
3293	533	290.00	2470.00	182.41	80.34	262.75
3297	533	290.00	2474.00	183.01	80.47	263.48
3301	533	290.00	2478.00	183.61	80.60	264.21
3305	533	290.00	2482.00	184.21	80.73	264.94
3309	533	290.00	2486.00	184.81	80.86	265.67
3313	533	290.00	2490.00	185.42	80.99	266.41
3317	533	290.00	2494.00	186.02	81.12	267.14
3321	533	290.00	2498.00	186.62	81.25	267.87
3325	533	290.00	2502.00	187.22	81.38	268.60
3329	533	290.00	2506.00	187.82	81.51	269.33
3333	533	290.00	2510.00	188.43	81.64	270.07
3337	533	290.00	2514.00	189.03	81.77	270.80
3341	533	290.00	2518.00	189.63	81.90	271.53
3345	533	290.00	2522.00	190.23	82.03	272.26
3349	533	290.00	2526.00	190.83	82.16	272.99
3353	533	290.00	2530.00	191.44	82.29	273.73
3357	533	290.00	2534.00	192.04	82.42	274.46
3361	533	290.00	2538.00	192.64	82.55	275.19
3365	533	290.00	2542.00	193.24	82.68	275.92
3369	533	290.00	2546.00	193.84	82.81	276.65
3373	533	290.00	2550.00	194.45	82.94	277.39
3377	533	290.00	2554.00	195.05	83.07	278.12
3381	533	290.00	2558.00	195.65	83.20	278.85
3385	533	290.00	2562.00	196.25	83.33	279.58
3389	533	290.00	2566.00	196.85	83.46	280.31
3393	533	290.00	2570.00	197.46	83.59	281.05
3397	533	290.00	2574.00	198.06	83.72	281.78
3401	533	290.00	2578.00	198.66	83.85	282.51
3405	533	290.00	2582.00	199.26	83.98	283.24
3409	533	290.00	2586.00	199.86	84.11	283.97
3413	533	290.00	2590.00	200.47	84.24	284.71
3417	533	290.00	2594.00	201.07	84.37	285.44
3421	533	290.00	2598.00	201.67	84.50	286.17
3425	533	290.00	2602.00	202.27	84.63	286.90
3429	533	290.00	2606.00	202.87	84.76	287.63
3433	533	290.00	2610.00	203.48	84.89	288.37
3437	533	290.00	2614.00	204.08	85.02	289.10
3441	533	290.00	2618.00	204.68	85.15	289.83
3445	533	290.00	2622.00	205.28	85.28	290.56
3449	533	290.00	2626.00	205.88	85.41	291.29
3453	533	290.00	2630.00	206.49	85.54	292.03
3457	533	290.00	2634.00	207.09	85.67	292.76
3461	533	290.00	2638.00	207.69	85.80	293.49
3465	533	290.00	2642.00	208.29	85.93	294.22
3469	533	290.00	2646.00	208.89	86.06	294.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3473	533	290.00	2650.00	209.50	86.19	295.69
3477	533	290.00	2654.00	210.10	86.32	296.42
3481	533	290.00	2658.00	210.70	86.45	297.15
3485	533	290.00	2662.00	211.30	86.58	297.88
3489	533	290.00	2666.00	211.90	86.71	298.61
3493	533	290.00	2670.00	212.51	86.84	299.35
3497	533	290.00	2674.00	213.11	86.97	300.08
3501	533	290.00	2678.00	213.71	87.10	300.81
3505	533	290.00	2682.00	214.31	87.23	301.54
3509	533	290.00	2686.00	214.91	87.36	302.27
3513	533	290.00	2690.00	215.52	87.49	303.01
3517	533	290.00	2694.00	216.12	87.62	303.74
3521	533	290.00	2698.00	216.72	87.75	304.47
3525	533	290.00	2702.00	217.32	87.88	305.20
3529	533	290.00	2706.00	217.92	88.01	305.93
3533	533	290.00	2710.00	218.53	88.14	306.67
3537	533	290.00	2714.00	219.13	88.27	307.40
3541	533	290.00	2718.00	219.73	88.40	308.13
3545	533	290.00	2722.00	220.33	88.53	308.86
3549	533	290.00	2726.00	220.93	88.66	309.59
3553	533	290.00	2730.00	221.54	88.79	310.33
3557	533	290.00	2734.00	222.14	88.92	311.06
3561	533	290.00	2738.00	222.74	89.05	311.79
3565	533	290.00	2742.00	223.34	89.18	312.52
3569	533	290.00	2746.00	223.94	89.31	313.25
3573	533	290.00	2750.00	224.55	89.44	313.99
3577	533	290.00	2754.00	225.15	89.57	314.72
3581	533	290.00	2758.00	225.75	89.70	315.45
3585	533	290.00	2762.00	226.35	89.83	316.18
3589	533	290.00	2766.00	226.95	89.96	316.91
3593	533	290.00	2770.00	227.56	90.09	317.65
3597	533	290.00	2774.00	228.16	90.22	318.38
3601	533	290.00	2778.00	228.76	90.35	319.11
3605	533	290.00	2782.00	229.36	90.48	319.84
3609	533	290.00	2786.00	229.96	90.61	320.57
3613	533	290.00	2790.00	230.57	90.74	321.31
3617	533	290.00	2794.00	231.17	90.87	322.04
3621	533	290.00	2798.00	231.77	91.00	322.77
3625	533	290.00	2802.00	232.37	91.13	323.50
3629	533	290.00	2806.00	232.97	91.26	324.23
3633	533	290.00	2810.00	233.58	91.39	324.97
3637	533	290.00	2814.00	234.18	91.52	325.70
3641	533	290.00	2818.00	234.78	91.65	326.43
3645	533	290.00	2822.00	235.38	91.78	327.16
3649	533	290.00	2826.00	235.98	91.91	327.89
3653	533	290.00	2830.00	236.59	92.04	328.63
3657	533	290.00	2834.00	237.19	92.17	329.36
3661	533	290.00	2838.00	237.79	92.30	330.09
3665	533	290.00	2842.00	238.39	92.43	330.82
3669	533	290.00	2846.00	238.99	92.56	331.55
3673	533	290.00	2850.00	239.60	92.69	332.29
3677	533	290.00	2854.00	240.20	92.82	333.02
3681	533	290.00	2858.00	240.80	92.95	333.75
3685	533	290.00	2862.00	241.40	93.08	334.48
3689	533	290.00	2866.00	242.00	93.21	335.21

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3693	533	290.00	2870.00	242.61	93.34	335.95
3697	533	290.00	2874.00	243.21	93.47	336.68
3701	533	290.00	2878.00	243.81	93.60	337.41
3705	533	290.00	2882.00	244.41	93.73	338.14
3709	533	290.00	2886.00	245.01	93.86	338.87
3713	533	290.00	2890.00	245.62	93.99	339.61
3717	533	290.00	2894.00	246.22	94.12	340.34
3721	533	290.00	2898.00	246.82	94.25	341.07
3725	533	290.00	2902.00	247.42	94.38	341.80
3729	533	290.00	2906.00	248.02	94.51	342.53
3733	533	290.00	2910.00	248.63	94.64	343.27
3737	533	290.00	2914.00	249.23	94.77	344.00
3741	533	290.00	2918.00	249.83	94.90	344.73
3745	533	290.00	2922.00	250.43	95.03	345.46
3749	533	290.00	2926.00	251.03	95.16	346.19
3753	533	290.00	2930.00	251.64	95.29	346.93
3757	533	290.00	2934.00	252.24	95.42	347.66
3761	533	290.00	2938.00	252.84	95.55	348.39
3765	533	290.00	2942.00	253.44	95.68	349.12
3769	533	290.00	2946.00	254.04	95.81	349.85
3773	533	290.00	2950.00	254.65	95.94	350.59
3777	533	290.00	2954.00	255.25	96.07	351.32
3781	533	290.00	2958.00	255.85	96.20	352.05
3785	533	290.00	2962.00	256.45	96.33	352.78
3789	533	290.00	2966.00	257.05	96.46	353.51
3793	533	290.00	2970.00	257.66	96.59	354.25
3797	533	290.00	2974.00	258.26	96.72	354.98
3801	533	290.00	2978.00	258.86	96.85	355.71
3805	533	290.00	2982.00	259.46	96.98	356.44
3809	533	290.00	2986.00	260.06	97.11	357.17
3813	533	290.00	2990.00	260.67	97.24	357.91
3817	533	290.00	2994.00	261.27	97.37	358.64
3821	533	290.00	2998.00	261.87	97.50	359.37
3825	533	290.00	3002.00	262.47	97.63	360.10
3829	533	290.00	3006.00	263.07	97.76	360.83
3833	533	290.00	3010.00	263.68	97.89	361.57
3837	533	290.00	3014.00	264.28	98.02	362.30
3841	533	290.00	3018.00	264.88	98.15	363.03
3845	533	290.00	3022.00	265.48	98.28	363.76
3849	533	290.00	3026.00	266.08	98.41	364.49
3853	533	290.00	3030.00	266.69	98.54	365.23
3857	533	290.00	3034.00	267.29	98.67	365.96
3861	533	290.00	3038.00	267.89	98.80	366.69
3865	533	290.00	3042.00	268.49	98.93	367.42
3869	533	290.00	3046.00	269.09	99.06	368.15
3873	533	290.00	3050.00	269.70	99.19	368.89
3877	533	290.00	3054.00	270.30	99.32	369.62
3881	533	290.00	3058.00	270.90	99.45	370.35
3885	533	290.00	3062.00	271.50	99.58	371.08
3889	533	290.00	3066.00	272.10	99.71	371.81
3893	533	290.00	3070.00	272.71	99.84	372.55
3897	533	290.00	3074.00	273.31	99.97	373.28
3901	533	290.00	3078.00	273.91	100.10	374.01
3905	533	290.00	3082.00	274.51	100.23	374.74
3909	533	290.00	3086.00	275.11	100.36	375.47

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3913	533	290.00	3090.00	275.72	100.49	376.21
3917	533	290.00	3094.00	276.32	100.62	376.94
3921	533	290.00	3098.00	276.92	100.75	377.67
3925	533	290.00	3102.00	277.52	100.88	378.40
3929	533	290.00	3106.00	278.12	101.01	379.13
3933	533	290.00	3110.00	278.73	101.14	379.87
3937	533	290.00	3114.00	279.33	101.27	380.60
3941	533	290.00	3118.00	279.93	101.40	381.33
3945	533	290.00	3122.00	280.53	101.53	382.06
3949	533	290.00	3126.00	281.13	101.66	382.79
3953	533	290.00	3130.00	281.74	101.79	383.53
3957	533	290.00	3134.00	282.34	101.92	384.26
3961	533	290.00	3138.00	282.94	102.05	384.99
3965	533	290.00	3142.00	283.54	102.18	385.72
3969	533	290.00	3146.00	284.14	102.31	386.45
3973	533	290.00	3150.00	284.75	102.44	387.19
3977	533	290.00	3154.00	285.35	102.57	387.92
3981	533	290.00	3158.00	285.95	102.70	388.65
3985	533	290.00	3162.00	286.55	102.83	389.38
3989	533	290.00	3166.00	287.15	102.96	390.11
3993	533	290.00	3170.00	287.76	103.09	390.85
3997	533	290.00	3174.00	288.36	103.22	391.58
4001	533	290.00	3178.00	288.96	103.35	392.31
4005	533	290.00	3182.00	289.56	103.48	393.04
4009	533	290.00	3186.00	290.16	103.61	393.77
4013	533	290.00	3190.00	290.77	103.74	394.51
4017	533	290.00	3194.00	291.37	103.87	395.24
4021	533	290.00	3198.00	291.97	104.00	395.97
4025	533	290.00	3202.00	292.57	104.13	396.70
4029	533	290.00	3206.00	293.17	104.26	397.43
4033	533	290.00	3210.00	293.78	104.39	398.17
4037	533	290.00	3214.00	294.38	104.52	398.90
4041	533	290.00	3218.00	294.98	104.65	399.63
4045	533	290.00	3222.00	295.58	104.78	400.36
4049	533	290.00	3226.00	296.18	104.91	401.09
4053	533	290.00	3230.00	296.79	105.04	401.83
4057	533	290.00	3234.00	297.39	105.17	402.56
4061	533	290.00	3238.00	297.99	105.30	403.29
4065	533	290.00	3242.00	298.59	105.43	404.02
4069	533	290.00	3246.00	299.19	105.56	404.75
4073	533	290.00	3250.00	299.80	105.69	405.49
4077	533	290.00	3254.00	300.40	105.82	406.22
4081	533	290.00	3258.00	301.00	105.95	406.95
4085	533	290.00	3262.00	301.60	106.08	407.68
4089	533	290.00	3266.00	302.20	106.21	408.41
4093	533	290.00	3270.00	302.81	106.34	409.15
4097	533	290.00	3274.00	303.41	106.47	409.88
4101	533	290.00	3278.00	304.01	106.60	410.61
4105	533	290.00	3282.00	304.61	106.73	411.34
4109	533	290.00	3286.00	305.21	106.86	412.07
4113	533	290.00	3290.00	305.82	106.99	412.81
4117	533	290.00	3294.00	306.42	107.12	413.54
4121	533	290.00	3298.00	307.02	107.25	414.27
4125	533	290.00	3302.00	307.62	107.38	415.00
4129	533	290.00	3306.00	308.22	107.51	415.73

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
4133	533	290.00	3310.00	308.83	107.64	416.47
4137	533	290.00	3314.00	309.43	107.77	417.20
4141	533	290.00	3318.00	310.03	107.90	417.93
4145	533	290.00	3322.00	310.63	108.03	418.66
4149	533	290.00	3326.00	311.23	108.16	419.39
4153	533	290.00	3330.00	311.84	108.29	420.13
4157	533	290.00	3334.00	312.44	108.42	420.86
4161	533	290.00	3338.00	313.04	108.55	421.59
4165	533	290.00	3342.00	313.64	108.68	422.32
4169	533	290.00	3346.00	314.24	108.81	423.05
4173	533	290.00	3350.00	314.85	108.94	423.79
4177	533	290.00	3354.00	315.45	109.07	424.52
4181	533	290.00	3358.00	316.05	109.20	425.25
4185	533	290.00	3362.00	316.65	109.33	425.98
4189	533	290.00	3366.00	316.95	109.39	426.34

If the employee's gross pay is over £4,189, go to page 282

Weekly table for standard rate NICs (employee under 21) for use from 6 April 2022 to 5 April 2023

Use this table for all employees who are under the age of 21 and not apprentices on an Approved Apprenticeship scheme.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'M' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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 and UEL is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.20	0.20
192	123	67.00	2.00	0.00	0.33	0.33
193	123	67.00	3.00	0.00	0.46	0.46
194	123	67.00	4.00	0.00	0.60	0.60
195	123	67.00	5.00	0.00	0.73	0.73
196	123	67.00	6.00	0.00	0.86	0.86
197	123	67.00	7.00	0.00	0.99	0.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	0.00	1.13	1.13
199	123	67.00	9.00	0.00	1.26	1.26
200	123	67.00	10.00	0.00	1.39	1.39
201	123	67.00	11.00	0.00	1.52	1.52
202	123	67.00	12.00	0.00	1.66	1.66
203	123	67.00	13.00	0.00	1.79	1.79
204	123	67.00	14.00	0.00	1.92	1.92
205	123	67.00	15.00	0.00	2.05	2.05
206	123	67.00	16.00	0.00	2.19	2.19
207	123	67.00	17.00	0.00	2.32	2.32
208	123	67.00	18.00	0.00	2.45	2.45
209	123	67.00	19.00	0.00	2.58	2.58
210	123	67.00	20.00	0.00	2.72	2.72
211	123	67.00	21.00	0.00	2.85	2.85
212	123	67.00	22.00	0.00	2.98	2.98
213	123	67.00	23.00	0.00	3.11	3.11
214	123	67.00	24.00	0.00	3.25	3.25
215	123	67.00	25.00	0.00	3.38	3.38
216	123	67.00	26.00	0.00	3.51	3.51
217	123	67.00	27.00	0.00	3.64	3.64
218	123	67.00	28.00	0.00	3.78	3.78
219	123	67.00	29.00	0.00	3.91	3.91
220	123	67.00	30.00	0.00	4.04	4.04
221	123	67.00	31.00	0.00	4.17	4.17
222	123	67.00	32.00	0.00	4.31	4.31
223	123	67.00	33.00	0.00	4.44	4.44
224	123	67.00	34.00	0.00	4.57	4.57
225	123	67.00	35.00	0.00	4.70	4.70
226	123	67.00	36.00	0.00	4.84	4.84
227	123	67.00	37.00	0.00	4.97	4.97
228	123	67.00	38.00	0.00	5.10	5.10
229	123	67.00	39.00	0.00	5.23	5.23
230	123	67.00	40.00	0.00	5.37	5.37
231	123	67.00	41.00	0.00	5.50	5.50
232	123	67.00	42.00	0.00	5.63	5.63
233	123	67.00	43.00	0.00	5.76	5.76
234	123	67.00	44.00	0.00	5.90	5.90
235	123	67.00	45.00	0.00	6.03	6.03
236	123	67.00	46.00	0.00	6.16	6.16
237	123	67.00	47.00	0.00	6.29	6.29
238	123	67.00	48.00	0.00	6.43	6.43
239	123	67.00	49.00	0.00	6.56	6.56
240	123	67.00	50.00	0.00	6.69	6.69
241	123	67.00	51.00	0.00	6.82	6.82
242	123	67.00	52.00	0.00	6.96	6.96
243	123	67.00	53.00	0.00	7.09	7.09
244	123	67.00	54.00	0.00	7.22	7.22
245	123	67.00	55.00	0.00	7.35	7.35
246	123	67.00	56.00	0.00	7.49	7.49
247	123	67.00	57.00	0.00	7.62	7.62
248	123	67.00	58.00	0.00	7.75	7.75
249	123	67.00	59.00	0.00	7.88	7.88
250	123	67.00	60.00	0.00	8.02	8.02
251	123	67.00	61.00	0.00	8.15	8.15
252	123	67.00	62.00	0.00	8.28	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	0.00	8.41	8.41
254	123	67.00	64.00	0.00	8.55	8.55
255	123	67.00	65.00	0.00	8.68	8.68
256	123	67.00	66.00	0.00	8.81	8.81
257	123	67.00	67.00	0.00	8.94	8.94
258	123	67.00	68.00	0.00	9.08	9.08
259	123	67.00	69.00	0.00	9.21	9.21
260	123	67.00	70.00	0.00	9.34	9.34
261	123	67.00	71.00	0.00	9.47	9.47
262	123	67.00	72.00	0.00	9.61	9.61
263	123	67.00	73.00	0.00	9.74	9.74
264	123	67.00	74.00	0.00	9.87	9.87
265	123	67.00	75.00	0.00	10.00	10.00
266	123	67.00	76.00	0.00	10.14	10.14
267	123	67.00	77.00	0.00	10.27	10.27
268	123	67.00	78.00	0.00	10.40	10.40
269	123	67.00	79.00	0.00	10.53	10.53
270	123	67.00	80.00	0.00	10.67	10.67
271	123	67.00	81.00	0.00	10.80	10.80
272	123	67.00	82.00	0.00	10.93	10.93
273	123	67.00	83.00	0.00	11.06	11.06
274	123	67.00	84.00	0.00	11.20	11.20
275	123	67.00	85.00	0.00	11.33	11.33
276	123	67.00	86.00	0.00	11.46	11.46
277	123	67.00	87.00	0.00	11.59	11.59
278	123	67.00	88.00	0.00	11.73	11.73
279	123	67.00	89.00	0.00	11.86	11.86
280	123	67.00	90.00	0.00	11.99	11.99
281	123	67.00	91.00	0.00	12.12	12.12
282	123	67.00	92.00	0.00	12.26	12.26
283	123	67.00	93.00	0.00	12.39	12.39
284	123	67.00	94.00	0.00	12.52	12.52
285	123	67.00	95.00	0.00	12.65	12.65
286	123	67.00	96.00	0.00	12.79	12.79
287	123	67.00	97.00	0.00	12.92	12.92
288	123	67.00	98.00	0.00	13.05	13.05
289	123	67.00	99.00	0.00	13.18	13.18
290	123	67.00	100.00	0.00	13.32	13.32
291	123	67.00	101.00	0.00	13.45	13.45
292	123	67.00	102.00	0.00	13.58	13.58
293	123	67.00	103.00	0.00	13.71	13.71
294	123	67.00	104.00	0.00	13.85	13.85
295	123	67.00	105.00	0.00	13.98	13.98
296	123	67.00	106.00	0.00	14.11	14.11
297	123	67.00	107.00	0.00	14.24	14.24
298	123	67.00	108.00	0.00	14.38	14.38
299	123	67.00	109.00	0.00	14.51	14.51
300	123	67.00	110.00	0.00	14.64	14.64
301	123	67.00	111.00	0.00	14.77	14.77
302	123	67.00	112.00	0.00	14.91	14.91
303	123	67.00	113.00	0.00	15.04	15.04
304	123	67.00	114.00	0.00	15.17	15.17
305	123	67.00	115.00	0.00	15.30	15.30
306	123	67.00	116.00	0.00	15.44	15.44
307	123	67.00	117.00	0.00	15.57	15.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	0.00	15.70	15.70
309	123	67.00	119.00	0.00	15.83	15.83
310	123	67.00	120.00	0.00	15.97	15.97
311	123	67.00	121.00	0.00	16.10	16.10
312	123	67.00	122.00	0.00	16.23	16.23
313	123	67.00	123.00	0.00	16.36	16.36
314	123	67.00	124.00	0.00	16.50	16.50
315	123	67.00	125.00	0.00	16.63	16.63
316	123	67.00	126.00	0.00	16.76	16.76
317	123	67.00	127.00	0.00	16.89	16.89
318	123	67.00	128.00	0.00	17.03	17.03
319	123	67.00	129.00	0.00	17.16	17.16
320	123	67.00	130.00	0.00	17.29	17.29
321	123	67.00	131.00	0.00	17.42	17.42
322	123	67.00	132.00	0.00	17.56	17.56
323	123	67.00	133.00	0.00	17.69	17.69
324	123	67.00	134.00	0.00	17.82	17.82
325	123	67.00	135.00	0.00	17.95	17.95
326	123	67.00	136.00	0.00	18.09	18.09
327	123	67.00	137.00	0.00	18.22	18.22
328	123	67.00	138.00	0.00	18.35	18.35
329	123	67.00	139.00	0.00	18.48	18.48
330	123	67.00	140.00	0.00	18.62	18.62
331	123	67.00	141.00	0.00	18.75	18.75
332	123	67.00	142.00	0.00	18.88	18.88
333	123	67.00	143.00	0.00	19.01	19.01
334	123	67.00	144.00	0.00	19.15	19.15
335	123	67.00	145.00	0.00	19.28	19.28
336	123	67.00	146.00	0.00	19.41	19.41
337	123	67.00	147.00	0.00	19.54	19.54
338	123	67.00	148.00	0.00	19.68	19.68
339	123	67.00	149.00	0.00	19.81	19.81
340	123	67.00	150.00	0.00	19.94	19.94
341	123	67.00	151.00	0.00	20.07	20.07
342	123	67.00	152.00	0.00	20.21	20.21
343	123	67.00	153.00	0.00	20.34	20.34
344	123	67.00	154.00	0.00	20.47	20.47
345	123	67.00	155.00	0.00	20.60	20.60
346	123	67.00	156.00	0.00	20.74	20.74
347	123	67.00	157.00	0.00	20.87	20.87
348	123	67.00	158.00	0.00	21.00	21.00
349	123	67.00	159.00	0.00	21.13	21.13
350	123	67.00	160.00	0.00	21.27	21.27
351	123	67.00	161.00	0.00	21.40	21.40
352	123	67.00	162.00	0.00	21.53	21.53
353	123	67.00	163.00	0.00	21.66	21.66
354	123	67.00	164.00	0.00	21.80	21.80
355	123	67.00	165.00	0.00	21.93	21.93
356	123	67.00	166.00	0.00	22.06	22.06
357	123	67.00	167.00	0.00	22.19	22.19
358	123	67.00	168.00	0.00	22.33	22.33
359	123	67.00	169.00	0.00	22.46	22.46
360	123	67.00	170.00	0.00	22.59	22.59
361	123	67.00	171.00	0.00	22.72	22.72
362	123	67.00	172.00	0.00	22.86	22.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
363	123	67.00	173.00	0.00	22.99	22.99
364	123	67.00	174.00	0.00	23.12	23.12
365	123	67.00	175.00	0.00	23.25	23.25
366	123	67.00	176.00	0.00	23.39	23.39
367	123	67.00	177.00	0.00	23.52	23.52
368	123	67.00	178.00	0.00	23.65	23.65
369	123	67.00	179.00	0.00	23.78	23.78
370	123	67.00	180.00	0.00	23.92	23.92
371	123	67.00	181.00	0.00	24.05	24.05
372	123	67.00	182.00	0.00	24.18	24.18
373	123	67.00	183.00	0.00	24.31	24.31
374	123	67.00	184.00	0.00	24.45	24.45
375	123	67.00	185.00	0.00	24.58	24.58
376	123	67.00	186.00	0.00	24.71	24.71
377	123	67.00	187.00	0.00	24.84	24.84
378	123	67.00	188.00	0.00	24.98	24.98
379	123	67.00	189.00	0.00	25.11	25.11
380	123	67.00	190.00	0.00	25.24	25.24
381	123	67.00	191.00	0.00	25.37	25.37
382	123	67.00	192.00	0.00	25.51	25.51
383	123	67.00	193.00	0.00	25.64	25.64
384	123	67.00	194.00	0.00	25.77	25.77
385	123	67.00	195.00	0.00	25.90	25.90
386	123	67.00	196.00	0.00	26.04	26.04
387	123	67.00	197.00	0.00	26.17	26.17
388	123	67.00	198.00	0.00	26.30	26.30
389	123	67.00	199.00	0.00	26.43	26.43
390	123	67.00	200.00	0.00	26.57	26.57
391	123	67.00	201.00	0.00	26.70	26.70
392	123	67.00	202.00	0.00	26.83	26.83
393	123	67.00	203.00	0.00	26.96	26.96
394	123	67.00	204.00	0.00	27.10	27.10
395	123	67.00	205.00	0.00	27.23	27.23
396	123	67.00	206.00	0.00	27.36	27.36
397	123	67.00	207.00	0.00	27.49	27.49
398	123	67.00	208.00	0.00	27.63	27.63
399	123	67.00	209.00	0.00	27.76	27.76
400	123	67.00	210.00	0.00	27.89	27.89
401	123	67.00	211.00	0.00	28.02	28.02
402	123	67.00	212.00	0.00	28.16	28.16
403	123	67.00	213.00	0.00	28.29	28.29
404	123	67.00	214.00	0.00	28.42	28.42
405	123	67.00	215.00	0.00	28.55	28.55
406	123	67.00	216.00	0.00	28.69	28.69
407	123	67.00	217.00	0.00	28.82	28.82
408	123	67.00	218.00	0.00	28.95	28.95
409	123	67.00	219.00	0.00	29.08	29.08
410	123	67.00	220.00	0.00	29.22	29.22
411	123	67.00	221.00	0.00	29.35	29.35
412	123	67.00	222.00	0.00	29.48	29.48
413	123	67.00	223.00	0.00	29.61	29.61
414	123	67.00	224.00	0.00	29.75	29.75
415	123	67.00	225.00	0.00	29.88	29.88
416	123	67.00	226.00	0.00	30.01	30.01
417	123	67.00	227.00	0.00	30.14	30.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	0.00	30.28	30.28
419	123	67.00	229.00	0.00	30.41	30.41
420	123	67.00	230.00	0.00	30.54	30.54
421	123	67.00	231.00	0.00	30.67	30.67
422	123	67.00	232.00	0.00	30.81	30.81
423	123	67.00	233.00	0.00	30.94	30.94
424	123	67.00	234.00	0.00	31.07	31.07
425	123	67.00	235.00	0.00	31.20	31.20
426	123	67.00	236.00	0.00	31.34	31.34
427	123	67.00	237.00	0.00	31.47	31.47
428	123	67.00	238.00	0.00	31.60	31.60
429	123	67.00	239.00	0.00	31.73	31.73
430	123	67.00	240.00	0.00	31.87	31.87
431	123	67.00	241.00	0.00	32.00	32.00
432	123	67.00	242.00	0.00	32.13	32.13
433	123	67.00	243.00	0.00	32.26	32.26
434	123	67.00	244.00	0.00	32.40	32.40
435	123	67.00	245.00	0.00	32.53	32.53
436	123	67.00	246.00	0.00	32.66	32.66
437	123	67.00	247.00	0.00	32.79	32.79
438	123	67.00	248.00	0.00	32.93	32.93
439	123	67.00	249.00	0.00	33.06	33.06
440	123	67.00	250.00	0.00	33.19	33.19
441	123	67.00	251.00	0.00	33.32	33.32
442	123	67.00	252.00	0.00	33.46	33.46
443	123	67.00	253.00	0.00	33.59	33.59
444	123	67.00	254.00	0.00	33.72	33.72
445	123	67.00	255.00	0.00	33.85	33.85
446	123	67.00	256.00	0.00	33.99	33.99
447	123	67.00	257.00	0.00	34.12	34.12
448	123	67.00	258.00	0.00	34.25	34.25
449	123	67.00	259.00	0.00	34.38	34.38
450	123	67.00	260.00	0.00	34.52	34.52
451	123	67.00	261.00	0.00	34.65	34.65
452	123	67.00	262.00	0.00	34.78	34.78
453	123	67.00	263.00	0.00	34.91	34.91
454	123	67.00	264.00	0.00	35.05	35.05
455	123	67.00	265.00	0.00	35.18	35.18
456	123	67.00	266.00	0.00	35.31	35.31
457	123	67.00	267.00	0.00	35.44	35.44
458	123	67.00	268.00	0.00	35.58	35.58
459	123	67.00	269.00	0.00	35.71	35.71
460	123	67.00	270.00	0.00	35.84	35.84
461	123	67.00	271.00	0.00	35.97	35.97
462	123	67.00	272.00	0.00	36.11	36.11
463	123	67.00	273.00	0.00	36.24	36.24
464	123	67.00	274.00	0.00	36.37	36.37
465	123	67.00	275.00	0.00	36.50	36.50
466	123	67.00	276.00	0.00	36.64	36.64
467	123	67.00	277.00	0.00	36.77	36.77
468	123	67.00	278.00	0.00	36.90	36.90
469	123	67.00	279.00	0.00	37.03	37.03
470	123	67.00	280.00	0.00	37.17	37.17
471	123	67.00	281.00	0.00	37.30	37.30
472	123	67.00	282.00	0.00	37.43	37.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
473	123	67.00	283.00	0.00	37.56	37.56
474	123	67.00	284.00	0.00	37.70	37.70
475	123	67.00	285.00	0.00	37.83	37.83
476	123	67.00	286.00	0.00	37.96	37.96
477	123	67.00	287.00	0.00	38.09	38.09
478	123	67.00	288.00	0.00	38.23	38.23
479	123	67.00	289.00	0.00	38.36	38.36
480	123	67.00	290.00	0.00	38.49	38.49
481	123	67.00	291.00	0.00	38.62	38.62
482	123	67.00	292.00	0.00	38.76	38.76
483	123	67.00	293.00	0.00	38.89	38.89
484	123	67.00	294.00	0.00	39.02	39.02
485	123	67.00	295.00	0.00	39.15	39.15
486	123	67.00	296.00	0.00	39.29	39.29
487	123	67.00	297.00	0.00	39.42	39.42
488	123	67.00	298.00	0.00	39.55	39.55
489	123	67.00	299.00	0.00	39.68	39.68
490	123	67.00	300.00	0.00	39.82	39.82
491	123	67.00	301.00	0.00	39.95	39.95
492	123	67.00	302.00	0.00	40.08	40.08
493	123	67.00	303.00	0.00	40.21	40.21
494	123	67.00	304.00	0.00	40.35	40.35
495	123	67.00	305.00	0.00	40.48	40.48
496	123	67.00	306.00	0.00	40.61	40.61
497	123	67.00	307.00	0.00	40.74	40.74
498	123	67.00	308.00	0.00	40.88	40.88
499	123	67.00	309.00	0.00	41.01	41.01
500	123	67.00	310.00	0.00	41.14	41.14
501	123	67.00	311.00	0.00	41.27	41.27
502	123	67.00	312.00	0.00	41.41	41.41
503	123	67.00	313.00	0.00	41.54	41.54
504	123	67.00	314.00	0.00	41.67	41.67
505	123	67.00	315.00	0.00	41.80	41.80
506	123	67.00	316.00	0.00	41.94	41.94
507	123	67.00	317.00	0.00	42.07	42.07
508	123	67.00	318.00	0.00	42.20	42.20
509	123	67.00	319.00	0.00	42.33	42.33
510	123	67.00	320.00	0.00	42.47	42.47
511	123	67.00	321.00	0.00	42.60	42.60
512	123	67.00	322.00	0.00	42.73	42.73
513	123	67.00	323.00	0.00	42.86	42.86
514	123	67.00	324.00	0.00	43.00	43.00
515	123	67.00	325.00	0.00	43.13	43.13
516	123	67.00	326.00	0.00	43.26	43.26
517	123	67.00	327.00	0.00	43.39	43.39
518	123	67.00	328.00	0.00	43.53	43.53
519	123	67.00	329.00	0.00	43.66	43.66
520	123	67.00	330.00	0.00	43.79	43.79
521	123	67.00	331.00	0.00	43.92	43.92
522	123	67.00	332.00	0.00	44.06	44.06
523	123	67.00	333.00	0.00	44.19	44.19
524	123	67.00	334.00	0.00	44.32	44.32
525	123	67.00	335.00	0.00	44.45	44.45
526	123	67.00	336.00	0.00	44.59	44.59
527	123	67.00	337.00	0.00	44.72	44.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
528	123	67.00	338.00	0.00	44.85	44.85
529	123	67.00	339.00	0.00	44.98	44.98
530	123	67.00	340.00	0.00	45.12	45.12
531	123	67.00	341.00	0.00	45.25	45.25
532	123	67.00	342.00	0.00	45.38	45.38
533	123	67.00	343.00	0.00	45.51	45.51
534	123	67.00	344.00	0.00	45.65	45.65
535	123	67.00	345.00	0.00	45.78	45.78
536	123	67.00	346.00	0.00	45.91	45.91
537	123	67.00	347.00	0.00	46.04	46.04
538	123	67.00	348.00	0.00	46.18	46.18
539	123	67.00	349.00	0.00	46.31	46.31
540	123	67.00	350.00	0.00	46.44	46.44
541	123	67.00	351.00	0.00	46.57	46.57
542	123	67.00	352.00	0.00	46.71	46.71
543	123	67.00	353.00	0.00	46.84	46.84
544	123	67.00	354.00	0.00	46.97	46.97
545	123	67.00	355.00	0.00	47.10	47.10
546	123	67.00	356.00	0.00	47.24	47.24
547	123	67.00	357.00	0.00	47.37	47.37
548	123	67.00	358.00	0.00	47.50	47.50
549	123	67.00	359.00	0.00	47.63	47.63
550	123	67.00	360.00	0.00	47.77	47.77
551	123	67.00	361.00	0.00	47.90	47.90
552	123	67.00	362.00	0.00	48.03	48.03
553	123	67.00	363.00	0.00	48.16	48.16
554	123	67.00	364.00	0.00	48.30	48.30
555	123	67.00	365.00	0.00	48.43	48.43
556	123	67.00	366.00	0.00	48.56	48.56
557	123	67.00	367.00	0.00	48.69	48.69
558	123	67.00	368.00	0.00	48.83	48.83
559	123	67.00	369.00	0.00	48.96	48.96
560	123	67.00	370.00	0.00	49.09	49.09
561	123	67.00	371.00	0.00	49.22	49.22
562	123	67.00	372.00	0.00	49.36	49.36
563	123	67.00	373.00	0.00	49.49	49.49
564	123	67.00	374.00	0.00	49.62	49.62
565	123	67.00	375.00	0.00	49.75	49.75
566	123	67.00	376.00	0.00	49.89	49.89
567	123	67.00	377.00	0.00	50.02	50.02
568	123	67.00	378.00	0.00	50.15	50.15
569	123	67.00	379.00	0.00	50.28	50.28
570	123	67.00	380.00	0.00	50.42	50.42
571	123	67.00	381.00	0.00	50.55	50.55
572	123	67.00	382.00	0.00	50.68	50.68
573	123	67.00	383.00	0.00	50.81	50.81
574	123	67.00	384.00	0.00	50.95	50.95
575	123	67.00	385.00	0.00	51.08	51.08
576	123	67.00	386.00	0.00	51.21	51.21
577	123	67.00	387.00	0.00	51.34	51.34
578	123	67.00	388.00	0.00	51.48	51.48
579	123	67.00	389.00	0.00	51.61	51.61
580	123	67.00	390.00	0.00	51.74	51.74
581	123	67.00	391.00	0.00	51.87	51.87
582	123	67.00	392.00	0.00	52.01	52.01

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
583	123	67.00	393.00	0.00	52.14	52.14
584	123	67.00	394.00	0.00	52.27	52.27
585	123	67.00	395.00	0.00	52.40	52.40
586	123	67.00	396.00	0.00	52.54	52.54
587	123	67.00	397.00	0.00	52.67	52.67
588	123	67.00	398.00	0.00	52.80	52.80
589	123	67.00	399.00	0.00	52.93	52.93
590	123	67.00	400.00	0.00	53.07	53.07
591	123	67.00	401.00	0.00	53.20	53.20
592	123	67.00	402.00	0.00	53.33	53.33
593	123	67.00	403.00	0.00	53.46	53.46
594	123	67.00	404.00	0.00	53.60	53.60
595	123	67.00	405.00	0.00	53.73	53.73
596	123	67.00	406.00	0.00	53.86	53.86
597	123	67.00	407.00	0.00	53.99	53.99
598	123	67.00	408.00	0.00	54.13	54.13
599	123	67.00	409.00	0.00	54.26	54.26
600	123	67.00	410.00	0.00	54.39	54.39
601	123	67.00	411.00	0.00	54.52	54.52
602	123	67.00	412.00	0.00	54.66	54.66
603	123	67.00	413.00	0.00	54.79	54.79
604	123	67.00	414.00	0.00	54.92	54.92
605	123	67.00	415.00	0.00	55.05	55.05
606	123	67.00	416.00	0.00	55.19	55.19
607	123	67.00	417.00	0.00	55.32	55.32
608	123	67.00	418.00	0.00	55.45	55.45
609	123	67.00	419.00	0.00	55.58	55.58
610	123	67.00	420.00	0.00	55.72	55.72
611	123	67.00	421.00	0.00	55.85	55.85
612	123	67.00	422.00	0.00	55.98	55.98
613	123	67.00	423.00	0.00	56.11	56.11
614	123	67.00	424.00	0.00	56.25	56.25
615	123	67.00	425.00	0.00	56.38	56.38
616	123	67.00	426.00	0.00	56.51	56.51
617	123	67.00	427.00	0.00	56.64	56.64
618	123	67.00	428.00	0.00	56.78	56.78
619	123	67.00	429.00	0.00	56.91	56.91
620	123	67.00	430.00	0.00	57.04	57.04
621	123	67.00	431.00	0.00	57.17	57.17
622	123	67.00	432.00	0.00	57.31	57.31
623	123	67.00	433.00	0.00	57.44	57.44
624	123	67.00	434.00	0.00	57.57	57.57
625	123	67.00	435.00	0.00	57.70	57.70
626	123	67.00	436.00	0.00	57.84	57.84
627	123	67.00	437.00	0.00	57.97	57.97
628	123	67.00	438.00	0.00	58.10	58.10
629	123	67.00	439.00	0.00	58.23	58.23
630	123	67.00	440.00	0.00	58.37	58.37
631	123	67.00	441.00	0.00	58.50	58.50
632	123	67.00	442.00	0.00	58.63	58.63
633	123	67.00	443.00	0.00	58.76	58.76
634	123	67.00	444.00	0.00	58.90	58.90
635	123	67.00	445.00	0.00	59.03	59.03
636	123	67.00	446.00	0.00	59.16	59.16
637	123	67.00	447.00	0.00	59.29	59.29

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
638	123	67.00	448.00	0.00	59.43	59.43
639	123	67.00	449.00	0.00	59.56	59.56
640	123	67.00	450.00	0.00	59.69	59.69
641	123	67.00	451.00	0.00	59.82	59.82
642	123	67.00	452.00	0.00	59.96	59.96
643	123	67.00	453.00	0.00	60.09	60.09
644	123	67.00	454.00	0.00	60.22	60.22
645	123	67.00	455.00	0.00	60.35	60.35
646	123	67.00	456.00	0.00	60.49	60.49
647	123	67.00	457.00	0.00	60.62	60.62
648	123	67.00	458.00	0.00	60.75	60.75
649	123	67.00	459.00	0.00	60.88	60.88
650	123	67.00	460.00	0.00	61.02	61.02
651	123	67.00	461.00	0.00	61.15	61.15
652	123	67.00	462.00	0.00	61.28	61.28
653	123	67.00	463.00	0.00	61.41	61.41
654	123	67.00	464.00	0.00	61.55	61.55
655	123	67.00	465.00	0.00	61.68	61.68
656	123	67.00	466.00	0.00	61.81	61.81
657	123	67.00	467.00	0.00	61.94	61.94
658	123	67.00	468.00	0.00	62.08	62.08
659	123	67.00	469.00	0.00	62.21	62.21
660	123	67.00	470.00	0.00	62.34	62.34
661	123	67.00	471.00	0.00	62.47	62.47
662	123	67.00	472.00	0.00	62.61	62.61
663	123	67.00	473.00	0.00	62.74	62.74
664	123	67.00	474.00	0.00	62.87	62.87
665	123	67.00	475.00	0.00	63.00	63.00
666	123	67.00	476.00	0.00	63.14	63.14
667	123	67.00	477.00	0.00	63.27	63.27
668	123	67.00	478.00	0.00	63.40	63.40
669	123	67.00	479.00	0.00	63.53	63.53
670	123	67.00	480.00	0.00	63.67	63.67
671	123	67.00	481.00	0.00	63.80	63.80
672	123	67.00	482.00	0.00	63.93	63.93
673	123	67.00	483.00	0.00	64.06	64.06
674	123	67.00	484.00	0.00	64.20	64.20
675	123	67.00	485.00	0.00	64.33	64.33
676	123	67.00	486.00	0.00	64.46	64.46
677	123	67.00	487.00	0.00	64.59	64.59
678	123	67.00	488.00	0.00	64.73	64.73
679	123	67.00	489.00	0.00	64.86	64.86
680	123	67.00	490.00	0.00	64.99	64.99
681	123	67.00	491.00	0.00	65.12	65.12
682	123	67.00	492.00	0.00	65.26	65.26
683	123	67.00	493.00	0.00	65.39	65.39
684	123	67.00	494.00	0.00	65.52	65.52
685	123	67.00	495.00	0.00	65.65	65.65
686	123	67.00	496.00	0.00	65.79	65.79
687	123	67.00	497.00	0.00	65.92	65.92
688	123	67.00	498.00	0.00	66.05	66.05
689	123	67.00	499.00	0.00	66.18	66.18
690	123	67.00	500.00	0.00	66.32	66.32
691	123	67.00	501.00	0.00	66.45	66.45
692	123	67.00	502.00	0.00	66.58	66.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
693	123	67.00	503.00	0.00	66.71	66.71
694	123	67.00	504.00	0.00	66.85	66.85
695	123	67.00	505.00	0.00	66.98	66.98
696	123	67.00	506.00	0.00	67.11	67.11
697	123	67.00	507.00	0.00	67.24	67.24
698	123	67.00	508.00	0.00	67.38	67.38
699	123	67.00	509.00	0.00	67.51	67.51
700	123	67.00	510.00	0.00	67.64	67.64
701	123	67.00	511.00	0.00	67.77	67.77
702	123	67.00	512.00	0.00	67.91	67.91
703	123	67.00	513.00	0.00	68.04	68.04
704	123	67.00	514.00	0.00	68.17	68.17
705	123	67.00	515.00	0.00	68.30	68.30
706	123	67.00	516.00	0.00	68.44	68.44
707	123	67.00	517.00	0.00	68.57	68.57
708	123	67.00	518.00	0.00	68.70	68.70
709	123	67.00	519.00	0.00	68.83	68.83
710	123	67.00	520.00	0.00	68.97	68.97
711	123	67.00	521.00	0.00	69.10	69.10
712	123	67.00	522.00	0.00	69.23	69.23
713	123	67.00	523.00	0.00	69.36	69.36
714	123	67.00	524.00	0.00	69.50	69.50
715	123	67.00	525.00	0.00	69.63	69.63
716	123	67.00	526.00	0.00	69.76	69.76
717	123	67.00	527.00	0.00	69.89	69.89
718	123	67.00	528.00	0.00	70.03	70.03
719	123	67.00	529.00	0.00	70.16	70.16
720	123	67.00	530.00	0.00	70.29	70.29
721	123	67.00	531.00	0.00	70.42	70.42
722	123	67.00	532.00	0.00	70.56	70.56
723	123	67.00	533.00	0.00	70.69	70.69
724	123	67.00	534.00	0.00	70.82	70.82
725	123	67.00	535.00	0.00	70.95	70.95
726	123	67.00	536.00	0.00	71.09	71.09
727	123	67.00	537.00	0.00	71.22	71.22
728	123	67.00	538.00	0.00	71.35	71.35
729	123	67.00	539.00	0.00	71.48	71.48
730	123	67.00	540.00	0.00	71.62	71.62
731	123	67.00	541.00	0.00	71.75	71.75
732	123	67.00	542.00	0.00	71.88	71.88
733	123	67.00	543.00	0.00	72.01	72.01
734	123	67.00	544.00	0.00	72.15	72.15
735	123	67.00	545.00	0.00	72.28	72.28
736	123	67.00	546.00	0.00	72.41	72.41
737	123	67.00	547.00	0.00	72.54	72.54
738	123	67.00	548.00	0.00	72.68	72.68
739	123	67.00	549.00	0.00	72.81	72.81
740	123	67.00	550.00	0.00	72.94	72.94
741	123	67.00	551.00	0.00	73.07	73.07
742	123	67.00	552.00	0.00	73.21	73.21
743	123	67.00	553.00	0.00	73.34	73.34
744	123	67.00	554.00	0.00	73.47	73.47
745	123	67.00	555.00	0.00	73.60	73.60
746	123	67.00	556.00	0.00	73.74	73.74
747	123	67.00	557.00	0.00	73.87	73.87

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
748	123	67.00	558.00	0.00	74.00	74.00
749	123	67.00	559.00	0.00	74.13	74.13
750	123	67.00	560.00	0.00	74.27	74.27
751	123	67.00	561.00	0.00	74.40	74.40
752	123	67.00	562.00	0.00	74.53	74.53
753	123	67.00	563.00	0.00	74.66	74.66
754	123	67.00	564.00	0.00	74.80	74.80
755	123	67.00	565.00	0.00	74.93	74.93
756	123	67.00	566.00	0.00	75.06	75.06
757	123	67.00	567.00	0.00	75.19	75.19
758	123	67.00	568.00	0.00	75.33	75.33
759	123	67.00	569.00	0.00	75.46	75.46
760	123	67.00	570.00	0.00	75.59	75.59
761	123	67.00	571.00	0.00	75.72	75.72
762	123	67.00	572.00	0.00	75.86	75.86
763	123	67.00	573.00	0.00	75.99	75.99
764	123	67.00	574.00	0.00	76.12	76.12
765	123	67.00	575.00	0.00	76.25	76.25
766	123	67.00	576.00	0.00	76.39	76.39
767	123	67.00	577.00	0.00	76.52	76.52
768	123	67.00	578.00	0.00	76.65	76.65
769	123	67.00	579.00	0.00	76.78	76.78
770	123	67.00	580.00	0.00	76.92	76.92
771	123	67.00	581.00	0.00	77.05	77.05
772	123	67.00	582.00	0.00	77.18	77.18
773	123	67.00	583.00	0.00	77.31	77.31
774	123	67.00	584.00	0.00	77.45	77.45
775	123	67.00	585.00	0.00	77.58	77.58
776	123	67.00	586.00	0.00	77.71	77.71
777	123	67.00	587.00	0.00	77.84	77.84
778	123	67.00	588.00	0.00	77.98	77.98
779	123	67.00	589.00	0.00	78.11	78.11
780	123	67.00	590.00	0.00	78.24	78.24
781	123	67.00	591.00	0.00	78.37	78.37
782	123	67.00	592.00	0.00	78.51	78.51
783	123	67.00	593.00	0.00	78.64	78.64
784	123	67.00	594.00	0.00	78.77	78.77
785	123	67.00	595.00	0.00	78.90	78.90
786	123	67.00	596.00	0.00	79.04	79.04
787	123	67.00	597.00	0.00	79.17	79.17
788	123	67.00	598.00	0.00	79.30	79.30
789	123	67.00	599.00	0.00	79.43	79.43
790	123	67.00	600.00	0.00	79.57	79.57
791	123	67.00	601.00	0.00	79.70	79.70
792	123	67.00	602.00	0.00	79.83	79.83
793	123	67.00	603.00	0.00	79.96	79.96
794	123	67.00	604.00	0.00	80.10	80.10
795	123	67.00	605.00	0.00	80.23	80.23
796	123	67.00	606.00	0.00	80.36	80.36
797	123	67.00	607.00	0.00	80.49	80.49
798	123	67.00	608.00	0.00	80.63	80.63
799	123	67.00	609.00	0.00	80.76	80.76
800	123	67.00	610.00	0.00	80.89	80.89
801	123	67.00	611.00	0.00	81.02	81.02
802	123	67.00	612.00	0.00	81.16	81.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
803	123	67.00	613.00	0.00	81.29	81.29
804	123	67.00	614.00	0.00	81.42	81.42
805	123	67.00	615.00	0.00	81.55	81.55
806	123	67.00	616.00	0.00	81.69	81.69
807	123	67.00	617.00	0.00	81.82	81.82
808	123	67.00	618.00	0.00	81.95	81.95
809	123	67.00	619.00	0.00	82.08	82.08
810	123	67.00	620.00	0.00	82.22	82.22
811	123	67.00	621.00	0.00	82.35	82.35
812	123	67.00	622.00	0.00	82.48	82.48
813	123	67.00	623.00	0.00	82.61	82.61
814	123	67.00	624.00	0.00	82.75	82.75
815	123	67.00	625.00	0.00	82.88	82.88
816	123	67.00	626.00	0.00	83.01	83.01
817	123	67.00	627.00	0.00	83.14	83.14
818	123	67.00	628.00	0.00	83.28	83.28
819	123	67.00	629.00	0.00	83.41	83.41
820	123	67.00	630.00	0.00	83.54	83.54
821	123	67.00	631.00	0.00	83.67	83.67
822	123	67.00	632.00	0.00	83.81	83.81
823	123	67.00	633.00	0.00	83.94	83.94
824	123	67.00	634.00	0.00	84.07	84.07
825	123	67.00	635.00	0.00	84.20	84.20
826	123	67.00	636.00	0.00	84.34	84.34
827	123	67.00	637.00	0.00	84.47	84.47
828	123	67.00	638.00	0.00	84.60	84.60
829	123	67.00	639.00	0.00	84.73	84.73
830	123	67.00	640.00	0.00	84.87	84.87
831	123	67.00	641.00	0.00	85.00	85.00
832	123	67.00	642.00	0.00	85.13	85.13
833	123	67.00	643.00	0.00	85.26	85.26
834	123	67.00	644.00	0.00	85.40	85.40
835	123	67.00	645.00	0.00	85.53	85.53
836	123	67.00	646.00	0.00	85.66	85.66
837	123	67.00	647.00	0.00	85.79	85.79
838	123	67.00	648.00	0.00	85.93	85.93
839	123	67.00	649.00	0.00	86.06	86.06
840	123	67.00	650.00	0.00	86.19	86.19
841	123	67.00	651.00	0.00	86.32	86.32
842	123	67.00	652.00	0.00	86.46	86.46
843	123	67.00	653.00	0.00	86.59	86.59
844	123	67.00	654.00	0.00	86.72	86.72
845	123	67.00	655.00	0.00	86.85	86.85
846	123	67.00	656.00	0.00	86.99	86.99
847	123	67.00	657.00	0.00	87.12	87.12
848	123	67.00	658.00	0.00	87.25	87.25
849	123	67.00	659.00	0.00	87.38	87.38
850	123	67.00	660.00	0.00	87.52	87.52
851	123	67.00	661.00	0.00	87.65	87.65
852	123	67.00	662.00	0.00	87.78	87.78
853	123	67.00	663.00	0.00	87.91	87.91
854	123	67.00	664.00	0.00	88.05	88.05
855	123	67.00	665.00	0.00	88.18	88.18
856	123	67.00	666.00	0.00	88.31	88.31
857	123	67.00	667.00	0.00	88.44	88.44

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
858	123	67.00	668.00	0.00	88.58	88.58
859	123	67.00	669.00	0.00	88.71	88.71
860	123	67.00	670.00	0.00	88.84	88.84
861	123	67.00	671.00	0.00	88.97	88.97
862	123	67.00	672.00	0.00	89.11	89.11
863	123	67.00	673.00	0.00	89.24	89.24
864	123	67.00	674.00	0.00	89.37	89.37
865	123	67.00	675.00	0.00	89.50	89.50
866	123	67.00	676.00	0.00	89.64	89.64
867	123	67.00	677.00	0.00	89.77	89.77
868	123	67.00	678.00	0.00	89.90	89.90
869	123	67.00	679.00	0.00	90.03	90.03
870	123	67.00	680.00	0.00	90.17	90.17
871	123	67.00	681.00	0.00	90.30	90.30
872	123	67.00	682.00	0.00	90.43	90.43
873	123	67.00	683.00	0.00	90.56	90.56
874	123	67.00	684.00	0.00	90.70	90.70
875	123	67.00	685.00	0.00	90.83	90.83
876	123	67.00	686.00	0.00	90.96	90.96
877	123	67.00	687.00	0.00	91.09	91.09
878	123	67.00	688.00	0.00	91.23	91.23
879	123	67.00	689.00	0.00	91.36	91.36
880	123	67.00	690.00	0.00	91.49	91.49
881	123	67.00	691.00	0.00	91.62	91.62
882	123	67.00	692.00	0.00	91.76	91.76
883	123	67.00	693.00	0.00	91.89	91.89
884	123	67.00	694.00	0.00	92.02	92.02
885	123	67.00	695.00	0.00	92.15	92.15
886	123	67.00	696.00	0.00	92.29	92.29
887	123	67.00	697.00	0.00	92.42	92.42
888	123	67.00	698.00	0.00	92.55	92.55
889	123	67.00	699.00	0.00	92.68	92.68
890	123	67.00	700.00	0.00	92.82	92.82
891	123	67.00	701.00	0.00	92.95	92.95
892	123	67.00	702.00	0.00	93.08	93.08
893	123	67.00	703.00	0.00	93.21	93.21
894	123	67.00	704.00	0.00	93.35	93.35
895	123	67.00	705.00	0.00	93.48	93.48
896	123	67.00	706.00	0.00	93.61	93.61
897	123	67.00	707.00	0.00	93.74	93.74
898	123	67.00	708.00	0.00	93.88	93.88
899	123	67.00	709.00	0.00	94.01	94.01
900	123	67.00	710.00	0.00	94.14	94.14
901	123	67.00	711.00	0.00	94.27	94.27
902	123	67.00	712.00	0.00	94.41	94.41
903	123	67.00	713.00	0.00	94.54	94.54
904	123	67.00	714.00	0.00	94.67	94.67
905	123	67.00	715.00	0.00	94.80	94.80
906	123	67.00	716.00	0.00	94.94	94.94
907	123	67.00	717.00	0.00	95.07	95.07
908	123	67.00	718.00	0.00	95.20	95.20
909	123	67.00	719.00	0.00	95.33	95.33
910	123	67.00	720.00	0.00	95.47	95.47
911	123	67.00	721.00	0.00	95.60	95.60
912	123	67.00	722.00	0.00	95.73	95.73

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
913	123	67.00	723.00	0.00	95.86	95.86
914	123	67.00	724.00	0.00	96.00	96.00
915	123	67.00	725.00	0.00	96.13	96.13
916	123	67.00	726.00	0.00	96.26	96.26
917	123	67.00	727.00	0.00	96.39	96.39
918	123	67.00	728.00	0.00	96.53	96.53
919	123	67.00	729.00	0.00	96.66	96.66
920	123	67.00	730.00	0.00	96.79	96.79
921	123	67.00	731.00	0.00	96.92	96.92
922	123	67.00	732.00	0.00	97.06	97.06
923	123	67.00	733.00	0.00	97.19	97.19
924	123	67.00	734.00	0.00	97.32	97.32
925	123	67.00	735.00	0.00	97.45	97.45
926	123	67.00	736.00	0.00	97.59	97.59
927	123	67.00	737.00	0.00	97.72	97.72
928	123	67.00	738.00	0.00	97.85	97.85
929	123	67.00	739.00	0.00	97.98	97.98
930	123	67.00	740.00	0.00	98.12	98.12
931	123	67.00	741.00	0.00	98.25	98.25
932	123	67.00	742.00	0.00	98.38	98.38
933	123	67.00	743.00	0.00	98.51	98.51
934	123	67.00	744.00	0.00	98.65	98.65
935	123	67.00	745.00	0.00	98.78	98.78
936	123	67.00	746.00	0.00	98.91	98.91
937	123	67.00	747.00	0.00	99.04	99.04
938	123	67.00	748.00	0.00	99.18	99.18
939	123	67.00	749.00	0.00	99.31	99.31
940	123	67.00	750.00	0.00	99.44	99.44
941	123	67.00	751.00	0.00	99.57	99.57
942	123	67.00	752.00	0.00	99.71	99.71
943	123	67.00	753.00	0.00	99.84	99.84
944	123	67.00	754.00	0.00	99.97	99.97
945	123	67.00	755.00	0.00	100.10	100.10
946	123	67.00	756.00	0.00	100.24	100.24
947	123	67.00	757.00	0.00	100.37	100.37
948	123	67.00	758.00	0.00	100.50	100.50
949	123	67.00	759.00	0.00	100.63	100.63
950	123	67.00	760.00	0.00	100.77	100.77
951	123	67.00	761.00	0.00	100.90	100.90
952	123	67.00	762.00	0.00	101.03	101.03
953	123	67.00	763.00	0.00	101.16	101.16
954	123	67.00	764.00	0.00	101.30	101.30
955	123	67.00	765.00	0.00	101.43	101.43
956	123	67.00	766.00	0.00	101.56	101.56
957	123	67.00	767.00	0.00	101.69	101.69
958	123	67.00	768.00	0.00	101.83	101.83
959	123	67.00	769.00	0.00	101.96	101.96
960	123	67.00	770.00	0.00	102.09	102.09
961	123	67.00	771.00	0.00	102.22	102.22
962	123	67.00	772.00	0.00	102.36	102.36
963	123	67.00	773.00	0.00	102.49	102.49
964	123	67.00	774.00	0.00	102.62	102.62
965	123	67.00	775.00	0.00	102.75	102.75
966	123	67.00	776.00	0.00	102.89	102.89
967	123	67.00	777.00	0.00	102.95	102.95

If the employee's gross pay is over £967, go to page 282

Monthly table for standard rate NICs (employee under 21) for use from 6 April 2022 to 5 April 2023

Use this table for all employees who are under the age of 21 and not apprentices on an Approved Apprenticeship scheme.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'M' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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 and UEL is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
823	533	290.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
825	533	290.00	2.00	0.00	0.53	0.53
829	533	290.00	6.00	0.00	1.06	1.06
833	533	290.00	10.00	0.00	1.59	1.59
837	533	290.00	14.00	0.00	2.12	2.12
841	533	290.00	18.00	0.00	2.65	2.65
845	533	290.00	22.00	0.00	3.18	3.18
849	533	290.00	26.00	0.00	3.71	3.71
853	533	290.00	30.00	0.00	4.24	4.24
857	533	290.00	34.00	0.00	4.77	4.77
861	533	290.00	38.00	0.00	5.30	5.30
865	533	290.00	42.00	0.00	5.83	5.83
869	533	290.00	46.00	0.00	6.36	6.36
873	533	290.00	50.00	0.00	6.89	6.89
877	533	290.00	54.00	0.00	7.42	7.42
881	533	290.00	58.00	0.00	7.95	7.95
885	533	290.00	62.00	0.00	8.48	8.48
889	533	290.00	66.00	0.00	9.01	9.01
893	533	290.00	70.00	0.00	9.54	9.54
897	533	290.00	74.00	0.00	10.07	10.07
901	533	290.00	78.00	0.00	10.60	10.60
905	533	290.00	82.00	0.00	11.13	11.13
909	533	290.00	86.00	0.00	11.66	11.66
913	533	290.00	90.00	0.00	12.19	12.19
917	533	290.00	94.00	0.00	12.72	12.72
921	533	290.00	98.00	0.00	13.25	13.25
925	533	290.00	102.00	0.00	13.78	13.78
929	533	290.00	106.00	0.00	14.31	14.31
933	533	290.00	110.00	0.00	14.84	14.84
937	533	290.00	114.00	0.00	15.37	15.37
941	533	290.00	118.00	0.00	15.90	15.90
945	533	290.00	122.00	0.00	16.43	16.43
949	533	290.00	126.00	0.00	16.96	16.96
953	533	290.00	130.00	0.00	17.49	17.49
957	533	290.00	134.00	0.00	18.02	18.02
961	533	290.00	138.00	0.00	18.55	18.55
965	533	290.00	142.00	0.00	19.08	19.08
969	533	290.00	146.00	0.00	19.61	19.61
973	533	290.00	150.00	0.00	20.14	20.14
977	533	290.00	154.00	0.00	20.67	20.67
981	533	290.00	158.00	0.00	21.20	21.20
985	533	290.00	162.00	0.00	21.73	21.73
989	533	290.00	166.00	0.00	22.26	22.26
993	533	290.00	170.00	0.00	22.79	22.79
997	533	290.00	174.00	0.00	23.32	23.32
1001	533	290.00	178.00	0.00	23.85	23.85
1005	533	290.00	182.00	0.00	24.38	24.38
1009	533	290.00	186.00	0.00	24.91	24.91
1013	533	290.00	190.00	0.00	25.44	25.44
1017	533	290.00	194.00	0.00	25.97	25.97
1021	533	290.00	198.00	0.00	26.50	26.50
1025	533	290.00	202.00	0.00	27.03	27.03
1029	533	290.00	206.00	0.00	27.56	27.56
1033	533	290.00	210.00	0.00	28.09	28.09
1037	533	290.00	214.00	0.00	28.62	28.62
1041	533	290.00	218.00	0.00	29.15	29.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1045	533	290.00	222.00	0.00	29.68	29.68
1049	533	290.00	226.00	0.00	30.21	30.21
1053	533	290.00	230.00	0.00	30.74	30.74
1057	533	290.00	234.00	0.00	31.27	31.27
1061	533	290.00	238.00	0.00	31.80	31.80
1065	533	290.00	242.00	0.00	32.33	32.33
1069	533	290.00	246.00	0.00	32.86	32.86
1073	533	290.00	250.00	0.00	33.39	33.39
1077	533	290.00	254.00	0.00	33.92	33.92
1081	533	290.00	258.00	0.00	34.45	34.45
1085	533	290.00	262.00	0.00	34.98	34.98
1089	533	290.00	266.00	0.00	35.51	35.51
1093	533	290.00	270.00	0.00	36.04	36.04
1097	533	290.00	274.00	0.00	36.57	36.57
1101	533	290.00	278.00	0.00	37.10	37.10
1105	533	290.00	282.00	0.00	37.63	37.63
1109	533	290.00	286.00	0.00	38.16	38.16
1113	533	290.00	290.00	0.00	38.69	38.69
1117	533	290.00	294.00	0.00	39.22	39.22
1121	533	290.00	298.00	0.00	39.75	39.75
1125	533	290.00	302.00	0.00	40.28	40.28
1129	533	290.00	306.00	0.00	40.81	40.81
1133	533	290.00	310.00	0.00	41.34	41.34
1137	533	290.00	314.00	0.00	41.87	41.87
1141	533	290.00	318.00	0.00	42.40	42.40
1145	533	290.00	322.00	0.00	42.93	42.93
1149	533	290.00	326.00	0.00	43.46	43.46
1153	533	290.00	330.00	0.00	43.99	43.99
1157	533	290.00	334.00	0.00	44.52	44.52
1161	533	290.00	338.00	0.00	45.05	45.05
1165	533	290.00	342.00	0.00	45.58	45.58
1169	533	290.00	346.00	0.00	46.11	46.11
1173	533	290.00	350.00	0.00	46.64	46.64
1177	533	290.00	354.00	0.00	47.17	47.17
1181	533	290.00	358.00	0.00	47.70	47.70
1185	533	290.00	362.00	0.00	48.23	48.23
1189	533	290.00	366.00	0.00	48.76	48.76
1193	533	290.00	370.00	0.00	49.29	49.29
1197	533	290.00	374.00	0.00	49.82	49.82
1201	533	290.00	378.00	0.00	50.35	50.35
1205	533	290.00	382.00	0.00	50.88	50.88
1209	533	290.00	386.00	0.00	51.41	51.41
1213	533	290.00	390.00	0.00	51.94	51.94
1217	533	290.00	394.00	0.00	52.47	52.47
1221	533	290.00	398.00	0.00	53.00	53.00
1225	533	290.00	402.00	0.00	53.53	53.53
1229	533	290.00	406.00	0.00	54.06	54.06
1233	533	290.00	410.00	0.00	54.59	54.59
1237	533	290.00	414.00	0.00	55.12	55.12
1241	533	290.00	418.00	0.00	55.65	55.65
1245	533	290.00	422.00	0.00	56.18	56.18
1249	533	290.00	426.00	0.00	56.71	56.71
1253	533	290.00	430.00	0.00	57.24	57.24
1257	533	290.00	434.00	0.00	57.77	57.77
1261	533	290.00	438.00	0.00	58.30	58.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1265	533	290.00	442.00	0.00	58.83	58.83
1269	533	290.00	446.00	0.00	59.36	59.36
1273	533	290.00	450.00	0.00	59.89	59.89
1277	533	290.00	454.00	0.00	60.42	60.42
1281	533	290.00	458.00	0.00	60.95	60.95
1285	533	290.00	462.00	0.00	61.48	61.48
1289	533	290.00	466.00	0.00	62.01	62.01
1293	533	290.00	470.00	0.00	62.54	62.54
1297	533	290.00	474.00	0.00	63.07	63.07
1301	533	290.00	478.00	0.00	63.60	63.60
1305	533	290.00	482.00	0.00	64.13	64.13
1309	533	290.00	486.00	0.00	64.66	64.66
1313	533	290.00	490.00	0.00	65.19	65.19
1317	533	290.00	494.00	0.00	65.72	65.72
1321	533	290.00	498.00	0.00	66.25	66.25
1325	533	290.00	502.00	0.00	66.78	66.78
1329	533	290.00	506.00	0.00	67.31	67.31
1333	533	290.00	510.00	0.00	67.84	67.84
1337	533	290.00	514.00	0.00	68.37	68.37
1341	533	290.00	518.00	0.00	68.90	68.90
1345	533	290.00	522.00	0.00	69.43	69.43
1349	533	290.00	526.00	0.00	69.96	69.96
1353	533	290.00	530.00	0.00	70.49	70.49
1357	533	290.00	534.00	0.00	71.02	71.02
1361	533	290.00	538.00	0.00	71.55	71.55
1365	533	290.00	542.00	0.00	72.08	72.08
1369	533	290.00	546.00	0.00	72.61	72.61
1373	533	290.00	550.00	0.00	73.14	73.14
1377	533	290.00	554.00	0.00	73.67	73.67
1381	533	290.00	558.00	0.00	74.20	74.20
1385	533	290.00	562.00	0.00	74.73	74.73
1389	533	290.00	566.00	0.00	75.26	75.26
1393	533	290.00	570.00	0.00	75.79	75.79
1397	533	290.00	574.00	0.00	76.32	76.32
1401	533	290.00	578.00	0.00	76.85	76.85
1405	533	290.00	582.00	0.00	77.38	77.38
1409	533	290.00	586.00	0.00	77.91	77.91
1413	533	290.00	590.00	0.00	78.44	78.44
1417	533	290.00	594.00	0.00	78.97	78.97
1421	533	290.00	598.00	0.00	79.50	79.50
1425	533	290.00	602.00	0.00	80.03	80.03
1429	533	290.00	606.00	0.00	80.56	80.56
1433	533	290.00	610.00	0.00	81.09	81.09
1437	533	290.00	614.00	0.00	81.62	81.62
1441	533	290.00	618.00	0.00	82.15	82.15
1445	533	290.00	622.00	0.00	82.68	82.68
1449	533	290.00	626.00	0.00	83.21	83.21
1453	533	290.00	630.00	0.00	83.74	83.74
1457	533	290.00	634.00	0.00	84.27	84.27
1461	533	290.00	638.00	0.00	84.80	84.80
1465	533	290.00	642.00	0.00	85.33	85.33
1469	533	290.00	646.00	0.00	85.86	85.86
1473	533	290.00	650.00	0.00	86.39	86.39
1477	533	290.00	654.00	0.00	86.92	86.92
1481	533	290.00	658.00	0.00	87.45	87.45

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1485	533	290.00	662.00	0.00	87.98	87.98
1489	533	290.00	666.00	0.00	88.51	88.51
1493	533	290.00	670.00	0.00	89.04	89.04
1497	533	290.00	674.00	0.00	89.57	89.57
1501	533	290.00	678.00	0.00	90.10	90.10
1505	533	290.00	682.00	0.00	90.63	90.63
1509	533	290.00	686.00	0.00	91.16	91.16
1513	533	290.00	690.00	0.00	91.69	91.69
1517	533	290.00	694.00	0.00	92.22	92.22
1521	533	290.00	698.00	0.00	92.75	92.75
1525	533	290.00	702.00	0.00	93.28	93.28
1529	533	290.00	706.00	0.00	93.81	93.81
1533	533	290.00	710.00	0.00	94.34	94.34
1537	533	290.00	714.00	0.00	94.87	94.87
1541	533	290.00	718.00	0.00	95.40	95.40
1545	533	290.00	722.00	0.00	95.93	95.93
1549	533	290.00	726.00	0.00	96.46	96.46
1553	533	290.00	730.00	0.00	96.99	96.99
1557	533	290.00	734.00	0.00	97.52	97.52
1561	533	290.00	738.00	0.00	98.05	98.05
1565	533	290.00	742.00	0.00	98.58	98.58
1569	533	290.00	746.00	0.00	99.11	99.11
1573	533	290.00	750.00	0.00	99.64	99.64
1577	533	290.00	754.00	0.00	100.17	100.17
1581	533	290.00	758.00	0.00	100.70	100.70
1585	533	290.00	762.00	0.00	101.23	101.23
1589	533	290.00	766.00	0.00	101.76	101.76
1593	533	290.00	770.00	0.00	102.29	102.29
1597	533	290.00	774.00	0.00	102.82	102.82
1601	533	290.00	778.00	0.00	103.35	103.35
1605	533	290.00	782.00	0.00	103.88	103.88
1609	533	290.00	786.00	0.00	104.41	104.41
1613	533	290.00	790.00	0.00	104.94	104.94
1617	533	290.00	794.00	0.00	105.47	105.47
1621	533	290.00	798.00	0.00	106.00	106.00
1625	533	290.00	802.00	0.00	106.53	106.53
1629	533	290.00	806.00	0.00	107.06	107.06
1633	533	290.00	810.00	0.00	107.59	107.59
1637	533	290.00	814.00	0.00	108.12	108.12
1641	533	290.00	818.00	0.00	108.65	108.65
1645	533	290.00	822.00	0.00	109.18	109.18
1649	533	290.00	826.00	0.00	109.71	109.71
1653	533	290.00	830.00	0.00	110.24	110.24
1657	533	290.00	834.00	0.00	110.77	110.77
1661	533	290.00	838.00	0.00	111.30	111.30
1665	533	290.00	842.00	0.00	111.83	111.83
1669	533	290.00	846.00	0.00	112.36	112.36
1673	533	290.00	850.00	0.00	112.89	112.89
1677	533	290.00	854.00	0.00	113.42	113.42
1681	533	290.00	858.00	0.00	113.95	113.95
1685	533	290.00	862.00	0.00	114.48	114.48
1689	533	290.00	866.00	0.00	115.01	115.01
1693	533	290.00	870.00	0.00	115.54	115.54
1697	533	290.00	874.00	0.00	116.07	116.07
1701	533	290.00	878.00	0.00	116.60	116.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1705	533	290.00	882.00	0.00	117.13	117.13
1709	533	290.00	886.00	0.00	117.66	117.66
1713	533	290.00	890.00	0.00	118.19	118.19
1717	533	290.00	894.00	0.00	118.72	118.72
1721	533	290.00	898.00	0.00	119.25	119.25
1725	533	290.00	902.00	0.00	119.78	119.78
1729	533	290.00	906.00	0.00	120.31	120.31
1733	533	290.00	910.00	0.00	120.84	120.84
1737	533	290.00	914.00	0.00	121.37	121.37
1741	533	290.00	918.00	0.00	121.90	121.90
1745	533	290.00	922.00	0.00	122.43	122.43
1749	533	290.00	926.00	0.00	122.96	122.96
1753	533	290.00	930.00	0.00	123.49	123.49
1757	533	290.00	934.00	0.00	124.02	124.02
1761	533	290.00	938.00	0.00	124.55	124.55
1765	533	290.00	942.00	0.00	125.08	125.08
1769	533	290.00	946.00	0.00	125.61	125.61
1773	533	290.00	950.00	0.00	126.14	126.14
1777	533	290.00	954.00	0.00	126.67	126.67
1781	533	290.00	958.00	0.00	127.20	127.20
1785	533	290.00	962.00	0.00	127.73	127.73
1789	533	290.00	966.00	0.00	128.26	128.26
1793	533	290.00	970.00	0.00	128.79	128.79
1797	533	290.00	974.00	0.00	129.32	129.32
1801	533	290.00	978.00	0.00	129.85	129.85
1805	533	290.00	982.00	0.00	130.38	130.38
1809	533	290.00	986.00	0.00	130.91	130.91
1813	533	290.00	990.00	0.00	131.44	131.44
1817	533	290.00	994.00	0.00	131.97	131.97
1821	533	290.00	998.00	0.00	132.50	132.50
1825	533	290.00	1002.00	0.00	133.03	133.03
1829	533	290.00	1006.00	0.00	133.56	133.56
1833	533	290.00	1010.00	0.00	134.09	134.09
1837	533	290.00	1014.00	0.00	134.62	134.62
1841	533	290.00	1018.00	0.00	135.15	135.15
1845	533	290.00	1022.00	0.00	135.68	135.68
1849	533	290.00	1026.00	0.00	136.21	136.21
1853	533	290.00	1030.00	0.00	136.74	136.74
1857	533	290.00	1034.00	0.00	137.27	137.27
1861	533	290.00	1038.00	0.00	137.80	137.80
1865	533	290.00	1042.00	0.00	138.33	138.33
1869	533	290.00	1046.00	0.00	138.86	138.86
1873	533	290.00	1050.00	0.00	139.39	139.39
1877	533	290.00	1054.00	0.00	139.92	139.92
1881	533	290.00	1058.00	0.00	140.45	140.45
1885	533	290.00	1062.00	0.00	140.98	140.98
1889	533	290.00	1066.00	0.00	141.51	141.51
1893	533	290.00	1070.00	0.00	142.04	142.04
1897	533	290.00	1074.00	0.00	142.57	142.57
1901	533	290.00	1078.00	0.00	143.10	143.10
1905	533	290.00	1082.00	0.00	143.63	143.63
1909	533	290.00	1086.00	0.00	144.16	144.16
1913	533	290.00	1090.00	0.00	144.69	144.69
1917	533	290.00	1094.00	0.00	145.22	145.22
1921	533	290.00	1098.00	0.00	145.75	145.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1925	533	290.00	1102.00	0.00	146.28	146.28
1929	533	290.00	1106.00	0.00	146.81	146.81
1933	533	290.00	1110.00	0.00	147.34	147.34
1937	533	290.00	1114.00	0.00	147.87	147.87
1941	533	290.00	1118.00	0.00	148.40	148.40
1945	533	290.00	1122.00	0.00	148.93	148.93
1949	533	290.00	1126.00	0.00	149.46	149.46
1953	533	290.00	1130.00	0.00	149.99	149.99
1957	533	290.00	1134.00	0.00	150.52	150.52
1961	533	290.00	1138.00	0.00	151.05	151.05
1965	533	290.00	1142.00	0.00	151.58	151.58
1969	533	290.00	1146.00	0.00	152.11	152.11
1973	533	290.00	1150.00	0.00	152.64	152.64
1977	533	290.00	1154.00	0.00	153.17	153.17
1981	533	290.00	1158.00	0.00	153.70	153.70
1985	533	290.00	1162.00	0.00	154.23	154.23
1989	533	290.00	1166.00	0.00	154.76	154.76
1993	533	290.00	1170.00	0.00	155.29	155.29
1997	533	290.00	1174.00	0.00	155.82	155.82
2001	533	290.00	1178.00	0.00	156.35	156.35
2005	533	290.00	1182.00	0.00	156.88	156.88
2009	533	290.00	1186.00	0.00	157.41	157.41
2013	533	290.00	1190.00	0.00	157.94	157.94
2017	533	290.00	1194.00	0.00	158.47	158.47
2021	533	290.00	1198.00	0.00	159.00	159.00
2025	533	290.00	1202.00	0.00	159.53	159.53
2029	533	290.00	1206.00	0.00	160.06	160.06
2033	533	290.00	1210.00	0.00	160.59	160.59
2037	533	290.00	1214.00	0.00	161.12	161.12
2041	533	290.00	1218.00	0.00	161.65	161.65
2045	533	290.00	1222.00	0.00	162.18	162.18
2049	533	290.00	1226.00	0.00	162.71	162.71
2053	533	290.00	1230.00	0.00	163.24	163.24
2057	533	290.00	1234.00	0.00	163.77	163.77
2061	533	290.00	1238.00	0.00	164.30	164.30
2065	533	290.00	1242.00	0.00	164.83	164.83
2069	533	290.00	1246.00	0.00	165.36	165.36
2073	533	290.00	1250.00	0.00	165.89	165.89
2077	533	290.00	1254.00	0.00	166.42	166.42
2081	533	290.00	1258.00	0.00	166.95	166.95
2085	533	290.00	1262.00	0.00	167.48	167.48
2089	533	290.00	1266.00	0.00	168.01	168.01
2093	533	290.00	1270.00	0.00	168.54	168.54
2097	533	290.00	1274.00	0.00	169.07	169.07
2101	533	290.00	1278.00	0.00	169.60	169.60
2105	533	290.00	1282.00	0.00	170.13	170.13
2109	533	290.00	1286.00	0.00	170.66	170.66
2113	533	290.00	1290.00	0.00	171.19	171.19
2117	533	290.00	1294.00	0.00	171.72	171.72
2121	533	290.00	1298.00	0.00	172.25	172.25
2125	533	290.00	1302.00	0.00	172.78	172.78
2129	533	290.00	1306.00	0.00	173.31	173.31
2133	533	290.00	1310.00	0.00	173.84	173.84
2137	533	290.00	1314.00	0.00	174.37	174.37
2141	533	290.00	1318.00	0.00	174.90	174.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2145	533	290.00	1322.00	0.00	175.43	175.43
2149	533	290.00	1326.00	0.00	175.96	175.96
2153	533	290.00	1330.00	0.00	176.49	176.49
2157	533	290.00	1334.00	0.00	177.02	177.02
2161	533	290.00	1338.00	0.00	177.55	177.55
2165	533	290.00	1342.00	0.00	178.08	178.08
2169	533	290.00	1346.00	0.00	178.61	178.61
2173	533	290.00	1350.00	0.00	179.14	179.14
2177	533	290.00	1354.00	0.00	179.67	179.67
2181	533	290.00	1358.00	0.00	180.20	180.20
2185	533	290.00	1362.00	0.00	180.73	180.73
2189	533	290.00	1366.00	0.00	181.26	181.26
2193	533	290.00	1370.00	0.00	181.79	181.79
2197	533	290.00	1374.00	0.00	182.32	182.32
2201	533	290.00	1378.00	0.00	182.85	182.85
2205	533	290.00	1382.00	0.00	183.38	183.38
2209	533	290.00	1386.00	0.00	183.91	183.91
2213	533	290.00	1390.00	0.00	184.44	184.44
2217	533	290.00	1394.00	0.00	184.97	184.97
2221	533	290.00	1398.00	0.00	185.50	185.50
2225	533	290.00	1402.00	0.00	186.03	186.03
2229	533	290.00	1406.00	0.00	186.56	186.56
2233	533	290.00	1410.00	0.00	187.09	187.09
2237	533	290.00	1414.00	0.00	187.62	187.62
2241	533	290.00	1418.00	0.00	188.15	188.15
2245	533	290.00	1422.00	0.00	188.68	188.68
2249	533	290.00	1426.00	0.00	189.21	189.21
2253	533	290.00	1430.00	0.00	189.74	189.74
2257	533	290.00	1434.00	0.00	190.27	190.27
2261	533	290.00	1438.00	0.00	190.80	190.80
2265	533	290.00	1442.00	0.00	191.33	191.33
2269	533	290.00	1446.00	0.00	191.86	191.86
2273	533	290.00	1450.00	0.00	192.39	192.39
2277	533	290.00	1454.00	0.00	192.92	192.92
2281	533	290.00	1458.00	0.00	193.45	193.45
2285	533	290.00	1462.00	0.00	193.98	193.98
2289	533	290.00	1466.00	0.00	194.51	194.51
2293	533	290.00	1470.00	0.00	195.04	195.04
2297	533	290.00	1474.00	0.00	195.57	195.57
2301	533	290.00	1478.00	0.00	196.10	196.10
2305	533	290.00	1482.00	0.00	196.63	196.63
2309	533	290.00	1486.00	0.00	197.16	197.16
2313	533	290.00	1490.00	0.00	197.69	197.69
2317	533	290.00	1494.00	0.00	198.22	198.22
2321	533	290.00	1498.00	0.00	198.75	198.75
2325	533	290.00	1502.00	0.00	199.28	199.28
2329	533	290.00	1506.00	0.00	199.81	199.81
2333	533	290.00	1510.00	0.00	200.34	200.34
2337	533	290.00	1514.00	0.00	200.87	200.87
2341	533	290.00	1518.00	0.00	201.40	201.40
2345	533	290.00	1522.00	0.00	201.93	201.93
2349	533	290.00	1526.00	0.00	202.46	202.46
2353	533	290.00	1530.00	0.00	202.99	202.99
2357	533	290.00	1534.00	0.00	203.52	203.52
2361	533	290.00	1538.00	0.00	204.05	204.05

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2365	533	290.00	1542.00	0.00	204.58	204.58
2369	533	290.00	1546.00	0.00	205.11	205.11
2373	533	290.00	1550.00	0.00	205.64	205.64
2377	533	290.00	1554.00	0.00	206.17	206.17
2381	533	290.00	1558.00	0.00	206.70	206.70
2385	533	290.00	1562.00	0.00	207.23	207.23
2389	533	290.00	1566.00	0.00	207.76	207.76
2393	533	290.00	1570.00	0.00	208.29	208.29
2397	533	290.00	1574.00	0.00	208.82	208.82
2401	533	290.00	1578.00	0.00	209.35	209.35
2405	533	290.00	1582.00	0.00	209.88	209.88
2409	533	290.00	1586.00	0.00	210.41	210.41
2413	533	290.00	1590.00	0.00	210.94	210.94
2417	533	290.00	1594.00	0.00	211.47	211.47
2421	533	290.00	1598.00	0.00	212.00	212.00
2425	533	290.00	1602.00	0.00	212.53	212.53
2429	533	290.00	1606.00	0.00	213.06	213.06
2433	533	290.00	1610.00	0.00	213.59	213.59
2437	533	290.00	1614.00	0.00	214.12	214.12
2441	533	290.00	1618.00	0.00	214.65	214.65
2445	533	290.00	1622.00	0.00	215.18	215.18
2449	533	290.00	1626.00	0.00	215.71	215.71
2453	533	290.00	1630.00	0.00	216.24	216.24
2457	533	290.00	1634.00	0.00	216.77	216.77
2461	533	290.00	1638.00	0.00	217.30	217.30
2465	533	290.00	1642.00	0.00	217.83	217.83
2469	533	290.00	1646.00	0.00	218.36	218.36
2473	533	290.00	1650.00	0.00	218.89	218.89
2477	533	290.00	1654.00	0.00	219.42	219.42
2481	533	290.00	1658.00	0.00	219.95	219.95
2485	533	290.00	1662.00	0.00	220.48	220.48
2489	533	290.00	1666.00	0.00	221.01	221.01
2493	533	290.00	1670.00	0.00	221.54	221.54
2497	533	290.00	1674.00	0.00	222.07	222.07
2501	533	290.00	1678.00	0.00	222.60	222.60
2505	533	290.00	1682.00	0.00	223.13	223.13
2509	533	290.00	1686.00	0.00	223.66	223.66
2513	533	290.00	1690.00	0.00	224.19	224.19
2517	533	290.00	1694.00	0.00	224.72	224.72
2521	533	290.00	1698.00	0.00	225.25	225.25
2525	533	290.00	1702.00	0.00	225.78	225.78
2529	533	290.00	1706.00	0.00	226.31	226.31
2533	533	290.00	1710.00	0.00	226.84	226.84
2537	533	290.00	1714.00	0.00	227.37	227.37
2541	533	290.00	1718.00	0.00	227.90	227.90
2545	533	290.00	1722.00	0.00	228.43	228.43
2549	533	290.00	1726.00	0.00	228.96	228.96
2553	533	290.00	1730.00	0.00	229.49	229.49
2557	533	290.00	1734.00	0.00	230.02	230.02
2561	533	290.00	1738.00	0.00	230.55	230.55
2565	533	290.00	1742.00	0.00	231.08	231.08
2569	533	290.00	1746.00	0.00	231.61	231.61
2573	533	290.00	1750.00	0.00	232.14	232.14
2577	533	290.00	1754.00	0.00	232.67	232.67
2581	533	290.00	1758.00	0.00	233.20	233.20

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2585	533	290.00	1762.00	0.00	233.73	233.73
2589	533	290.00	1766.00	0.00	234.26	234.26
2593	533	290.00	1770.00	0.00	234.79	234.79
2597	533	290.00	1774.00	0.00	235.32	235.32
2601	533	290.00	1778.00	0.00	235.85	235.85
2605	533	290.00	1782.00	0.00	236.38	236.38
2609	533	290.00	1786.00	0.00	236.91	236.91
2613	533	290.00	1790.00	0.00	237.44	237.44
2617	533	290.00	1794.00	0.00	237.97	237.97
2621	533	290.00	1798.00	0.00	238.50	238.50
2625	533	290.00	1802.00	0.00	239.03	239.03
2629	533	290.00	1806.00	0.00	239.56	239.56
2633	533	290.00	1810.00	0.00	240.09	240.09
2637	533	290.00	1814.00	0.00	240.62	240.62
2641	533	290.00	1818.00	0.00	241.15	241.15
2645	533	290.00	1822.00	0.00	241.68	241.68
2649	533	290.00	1826.00	0.00	242.21	242.21
2653	533	290.00	1830.00	0.00	242.74	242.74
2657	533	290.00	1834.00	0.00	243.27	243.27
2661	533	290.00	1838.00	0.00	243.80	243.80
2665	533	290.00	1842.00	0.00	244.33	244.33
2669	533	290.00	1846.00	0.00	244.86	244.86
2673	533	290.00	1850.00	0.00	245.39	245.39
2677	533	290.00	1854.00	0.00	245.92	245.92
2681	533	290.00	1858.00	0.00	246.45	246.45
2685	533	290.00	1862.00	0.00	246.98	246.98
2689	533	290.00	1866.00	0.00	247.51	247.51
2693	533	290.00	1870.00	0.00	248.04	248.04
2697	533	290.00	1874.00	0.00	248.57	248.57
2701	533	290.00	1878.00	0.00	249.10	249.10
2705	533	290.00	1882.00	0.00	249.63	249.63
2709	533	290.00	1886.00	0.00	250.16	250.16
2713	533	290.00	1890.00	0.00	250.69	250.69
2717	533	290.00	1894.00	0.00	251.22	251.22
2721	533	290.00	1898.00	0.00	251.75	251.75
2725	533	290.00	1902.00	0.00	252.28	252.28
2729	533	290.00	1906.00	0.00	252.81	252.81
2733	533	290.00	1910.00	0.00	253.34	253.34
2737	533	290.00	1914.00	0.00	253.87	253.87
2741	533	290.00	1918.00	0.00	254.40	254.40
2745	533	290.00	1922.00	0.00	254.93	254.93
2749	533	290.00	1926.00	0.00	255.46	255.46
2753	533	290.00	1930.00	0.00	255.99	255.99
2757	533	290.00	1934.00	0.00	256.52	256.52
2761	533	290.00	1938.00	0.00	257.05	257.05
2765	533	290.00	1942.00	0.00	257.58	257.58
2769	533	290.00	1946.00	0.00	258.11	258.11
2773	533	290.00	1950.00	0.00	258.64	258.64
2777	533	290.00	1954.00	0.00	259.17	259.17
2781	533	290.00	1958.00	0.00	259.70	259.70
2785	533	290.00	1962.00	0.00	260.23	260.23
2789	533	290.00	1966.00	0.00	260.76	260.76
2793	533	290.00	1970.00	0.00	261.29	261.29
2797	533	290.00	1974.00	0.00	261.82	261.82
2801	533	290.00	1978.00	0.00	262.35	262.35

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2805	533	290.00	1982.00	0.00	262.88	262.88
2809	533	290.00	1986.00	0.00	263.41	263.41
2813	533	290.00	1990.00	0.00	263.94	263.94
2817	533	290.00	1994.00	0.00	264.47	264.47
2821	533	290.00	1998.00	0.00	265.00	265.00
2825	533	290.00	2002.00	0.00	265.53	265.53
2829	533	290.00	2006.00	0.00	266.06	266.06
2833	533	290.00	2010.00	0.00	266.59	266.59
2837	533	290.00	2014.00	0.00	267.12	267.12
2841	533	290.00	2018.00	0.00	267.65	267.65
2845	533	290.00	2022.00	0.00	268.18	268.18
2849	533	290.00	2026.00	0.00	268.71	268.71
2853	533	290.00	2030.00	0.00	269.24	269.24
2857	533	290.00	2034.00	0.00	269.77	269.77
2861	533	290.00	2038.00	0.00	270.30	270.30
2865	533	290.00	2042.00	0.00	270.83	270.83
2869	533	290.00	2046.00	0.00	271.36	271.36
2873	533	290.00	2050.00	0.00	271.89	271.89
2877	533	290.00	2054.00	0.00	272.42	272.42
2881	533	290.00	2058.00	0.00	272.95	272.95
2885	533	290.00	2062.00	0.00	273.48	273.48
2889	533	290.00	2066.00	0.00	274.01	274.01
2893	533	290.00	2070.00	0.00	274.54	274.54
2897	533	290.00	2074.00	0.00	275.07	275.07
2901	533	290.00	2078.00	0.00	275.60	275.60
2905	533	290.00	2082.00	0.00	276.13	276.13
2909	533	290.00	2086.00	0.00	276.66	276.66
2913	533	290.00	2090.00	0.00	277.19	277.19
2917	533	290.00	2094.00	0.00	277.72	277.72
2921	533	290.00	2098.00	0.00	278.25	278.25
2925	533	290.00	2102.00	0.00	278.78	278.78
2929	533	290.00	2106.00	0.00	279.31	279.31
2933	533	290.00	2110.00	0.00	279.84	279.84
2937	533	290.00	2114.00	0.00	280.37	280.37
2941	533	290.00	2118.00	0.00	280.90	280.90
2945	533	290.00	2122.00	0.00	281.43	281.43
2949	533	290.00	2126.00	0.00	281.96	281.96
2953	533	290.00	2130.00	0.00	282.49	282.49
2957	533	290.00	2134.00	0.00	283.02	283.02
2961	533	290.00	2138.00	0.00	283.55	283.55
2965	533	290.00	2142.00	0.00	284.08	284.08
2969	533	290.00	2146.00	0.00	284.61	284.61
2973	533	290.00	2150.00	0.00	285.14	285.14
2977	533	290.00	2154.00	0.00	285.67	285.67
2981	533	290.00	2158.00	0.00	286.20	286.20
2985	533	290.00	2162.00	0.00	286.73	286.73
2989	533	290.00	2166.00	0.00	287.26	287.26
2993	533	290.00	2170.00	0.00	287.79	287.79
2997	533	290.00	2174.00	0.00	288.32	288.32
3001	533	290.00	2178.00	0.00	288.85	288.85
3005	533	290.00	2182.00	0.00	289.38	289.38
3009	533	290.00	2186.00	0.00	289.91	289.91
3013	533	290.00	2190.00	0.00	290.44	290.44
3017	533	290.00	2194.00	0.00	290.97	290.97
3021	533	290.00	2198.00	0.00	291.50	291.50

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3025	533	290.00	2202.00	0.00	292.03	292.03
3029	533	290.00	2206.00	0.00	292.56	292.56
3033	533	290.00	2210.00	0.00	293.09	293.09
3037	533	290.00	2214.00	0.00	293.62	293.62
3041	533	290.00	2218.00	0.00	294.15	294.15
3045	533	290.00	2222.00	0.00	294.68	294.68
3049	533	290.00	2226.00	0.00	295.21	295.21
3053	533	290.00	2230.00	0.00	295.74	295.74
3057	533	290.00	2234.00	0.00	296.27	296.27
3061	533	290.00	2238.00	0.00	296.80	296.80
3065	533	290.00	2242.00	0.00	297.33	297.33
3069	533	290.00	2246.00	0.00	297.86	297.86
3073	533	290.00	2250.00	0.00	298.39	298.39
3077	533	290.00	2254.00	0.00	298.92	298.92
3081	533	290.00	2258.00	0.00	299.45	299.45
3085	533	290.00	2262.00	0.00	299.98	299.98
3089	533	290.00	2266.00	0.00	300.51	300.51
3093	533	290.00	2270.00	0.00	301.04	301.04
3097	533	290.00	2274.00	0.00	301.57	301.57
3101	533	290.00	2278.00	0.00	302.10	302.10
3105	533	290.00	2282.00	0.00	302.63	302.63
3109	533	290.00	2286.00	0.00	303.16	303.16
3113	533	290.00	2290.00	0.00	303.69	303.69
3117	533	290.00	2294.00	0.00	304.22	304.22
3121	533	290.00	2298.00	0.00	304.75	304.75
3125	533	290.00	2302.00	0.00	305.28	305.28
3129	533	290.00	2306.00	0.00	305.81	305.81
3133	533	290.00	2310.00	0.00	306.34	306.34
3137	533	290.00	2314.00	0.00	306.87	306.87
3141	533	290.00	2318.00	0.00	307.40	307.40
3145	533	290.00	2322.00	0.00	307.93	307.93
3149	533	290.00	2326.00	0.00	308.46	308.46
3153	533	290.00	2330.00	0.00	308.99	308.99
3157	533	290.00	2334.00	0.00	309.52	309.52
3161	533	290.00	2338.00	0.00	310.05	310.05
3165	533	290.00	2342.00	0.00	310.58	310.58
3169	533	290.00	2346.00	0.00	311.11	311.11
3173	533	290.00	2350.00	0.00	311.64	311.64
3177	533	290.00	2354.00	0.00	312.17	312.17
3181	533	290.00	2358.00	0.00	312.70	312.70
3185	533	290.00	2362.00	0.00	313.23	313.23
3189	533	290.00	2366.00	0.00	313.76	313.76
3193	533	290.00	2370.00	0.00	314.29	314.29
3197	533	290.00	2374.00	0.00	314.82	314.82
3201	533	290.00	2378.00	0.00	315.35	315.35
3205	533	290.00	2382.00	0.00	315.88	315.88
3209	533	290.00	2386.00	0.00	316.41	316.41
3213	533	290.00	2390.00	0.00	316.94	316.94
3217	533	290.00	2394.00	0.00	317.47	317.47
3221	533	290.00	2398.00	0.00	318.00	318.00
3225	533	290.00	2402.00	0.00	318.53	318.53
3229	533	290.00	2406.00	0.00	319.06	319.06
3233	533	290.00	2410.00	0.00	319.59	319.59
3237	533	290.00	2414.00	0.00	320.12	320.12
3241	533	290.00	2418.00	0.00	320.65	320.65

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3245	533	290.00	2422.00	0.00	321.18	321.18
3249	533	290.00	2426.00	0.00	321.71	321.71
3253	533	290.00	2430.00	0.00	322.24	322.24
3257	533	290.00	2434.00	0.00	322.77	322.77
3261	533	290.00	2438.00	0.00	323.30	323.30
3265	533	290.00	2442.00	0.00	323.83	323.83
3269	533	290.00	2446.00	0.00	324.36	324.36
3273	533	290.00	2450.00	0.00	324.89	324.89
3277	533	290.00	2454.00	0.00	325.42	325.42
3281	533	290.00	2458.00	0.00	325.95	325.95
3285	533	290.00	2462.00	0.00	326.48	326.48
3289	533	290.00	2466.00	0.00	327.01	327.01
3293	533	290.00	2470.00	0.00	327.54	327.54
3297	533	290.00	2474.00	0.00	328.07	328.07
3301	533	290.00	2478.00	0.00	328.60	328.60
3305	533	290.00	2482.00	0.00	329.13	329.13
3309	533	290.00	2486.00	0.00	329.66	329.66
3313	533	290.00	2490.00	0.00	330.19	330.19
3317	533	290.00	2494.00	0.00	330.72	330.72
3321	533	290.00	2498.00	0.00	331.25	331.25
3325	533	290.00	2502.00	0.00	331.78	331.78
3329	533	290.00	2506.00	0.00	332.31	332.31
3333	533	290.00	2510.00	0.00	332.84	332.84
3337	533	290.00	2514.00	0.00	333.37	333.37
3341	533	290.00	2518.00	0.00	333.90	333.90
3345	533	290.00	2522.00	0.00	334.43	334.43
3349	533	290.00	2526.00	0.00	334.96	334.96
3353	533	290.00	2530.00	0.00	335.49	335.49
3357	533	290.00	2534.00	0.00	336.02	336.02
3361	533	290.00	2538.00	0.00	336.55	336.55
3365	533	290.00	2542.00	0.00	337.08	337.08
3369	533	290.00	2546.00	0.00	337.61	337.61
3373	533	290.00	2550.00	0.00	338.14	338.14
3377	533	290.00	2554.00	0.00	338.67	338.67
3381	533	290.00	2558.00	0.00	339.20	339.20
3385	533	290.00	2562.00	0.00	339.73	339.73
3389	533	290.00	2566.00	0.00	340.26	340.26
3393	533	290.00	2570.00	0.00	340.79	340.79
3397	533	290.00	2574.00	0.00	341.32	341.32
3401	533	290.00	2578.00	0.00	341.85	341.85
3405	533	290.00	2582.00	0.00	342.38	342.38
3409	533	290.00	2586.00	0.00	342.91	342.91
3413	533	290.00	2590.00	0.00	343.44	343.44
3417	533	290.00	2594.00	0.00	343.97	343.97
3421	533	290.00	2598.00	0.00	344.50	344.50
3425	533	290.00	2602.00	0.00	345.03	345.03
3429	533	290.00	2606.00	0.00	345.56	345.56
3433	533	290.00	2610.00	0.00	346.09	346.09
3437	533	290.00	2614.00	0.00	346.62	346.62
3441	533	290.00	2618.00	0.00	347.15	347.15
3445	533	290.00	2622.00	0.00	347.68	347.68
3449	533	290.00	2626.00	0.00	348.21	348.21
3453	533	290.00	2630.00	0.00	348.74	348.74
3457	533	290.00	2634.00	0.00	349.27	349.27
3461	533	290.00	2638.00	0.00	349.80	349.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3465	533	290.00	2642.00	0.00	350.33	350.33
3469	533	290.00	2646.00	0.00	350.86	350.86
3473	533	290.00	2650.00	0.00	351.39	351.39
3477	533	290.00	2654.00	0.00	351.92	351.92
3481	533	290.00	2658.00	0.00	352.45	352.45
3485	533	290.00	2662.00	0.00	352.98	352.98
3489	533	290.00	2666.00	0.00	353.51	353.51
3493	533	290.00	2670.00	0.00	354.04	354.04
3497	533	290.00	2674.00	0.00	354.57	354.57
3501	533	290.00	2678.00	0.00	355.10	355.10
3505	533	290.00	2682.00	0.00	355.63	355.63
3509	533	290.00	2686.00	0.00	356.16	356.16
3513	533	290.00	2690.00	0.00	356.69	356.69
3517	533	290.00	2694.00	0.00	357.22	357.22
3521	533	290.00	2698.00	0.00	357.75	357.75
3525	533	290.00	2702.00	0.00	358.28	358.28
3529	533	290.00	2706.00	0.00	358.81	358.81
3533	533	290.00	2710.00	0.00	359.34	359.34
3537	533	290.00	2714.00	0.00	359.87	359.87
3541	533	290.00	2718.00	0.00	360.40	360.40
3545	533	290.00	2722.00	0.00	360.93	360.93
3549	533	290.00	2726.00	0.00	361.46	361.46
3553	533	290.00	2730.00	0.00	361.99	361.99
3557	533	290.00	2734.00	0.00	362.52	362.52
3561	533	290.00	2738.00	0.00	363.05	363.05
3565	533	290.00	2742.00	0.00	363.58	363.58
3569	533	290.00	2746.00	0.00	364.11	364.11
3573	533	290.00	2750.00	0.00	364.64	364.64
3577	533	290.00	2754.00	0.00	365.17	365.17
3581	533	290.00	2758.00	0.00	365.70	365.70
3585	533	290.00	2762.00	0.00	366.23	366.23
3589	533	290.00	2766.00	0.00	366.76	366.76
3593	533	290.00	2770.00	0.00	367.29	367.29
3597	533	290.00	2774.00	0.00	367.82	367.82
3601	533	290.00	2778.00	0.00	368.35	368.35
3605	533	290.00	2782.00	0.00	368.88	368.88
3609	533	290.00	2786.00	0.00	369.41	369.41
3613	533	290.00	2790.00	0.00	369.94	369.94
3617	533	290.00	2794.00	0.00	370.47	370.47
3621	533	290.00	2798.00	0.00	371.00	371.00
3625	533	290.00	2802.00	0.00	371.53	371.53
3629	533	290.00	2806.00	0.00	372.06	372.06
3633	533	290.00	2810.00	0.00	372.59	372.59
3637	533	290.00	2814.00	0.00	373.12	373.12
3641	533	290.00	2818.00	0.00	373.65	373.65
3645	533	290.00	2822.00	0.00	374.18	374.18
3649	533	290.00	2826.00	0.00	374.71	374.71
3653	533	290.00	2830.00	0.00	375.24	375.24
3657	533	290.00	2834.00	0.00	375.77	375.77
3661	533	290.00	2838.00	0.00	376.30	376.30
3665	533	290.00	2842.00	0.00	376.83	376.83
3669	533	290.00	2846.00	0.00	377.36	377.36
3673	533	290.00	2850.00	0.00	377.89	377.89
3677	533	290.00	2854.00	0.00	378.42	378.42
3681	533	290.00	2858.00	0.00	378.95	378.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3685	533	290.00	2862.00	0.00	379.48	379.48
3689	533	290.00	2866.00	0.00	380.01	380.01
3693	533	290.00	2870.00	0.00	380.54	380.54
3697	533	290.00	2874.00	0.00	381.07	381.07
3701	533	290.00	2878.00	0.00	381.60	381.60
3705	533	290.00	2882.00	0.00	382.13	382.13
3709	533	290.00	2886.00	0.00	382.66	382.66
3713	533	290.00	2890.00	0.00	383.19	383.19
3717	533	290.00	2894.00	0.00	383.72	383.72
3721	533	290.00	2898.00	0.00	384.25	384.25
3725	533	290.00	2902.00	0.00	384.78	384.78
3729	533	290.00	2906.00	0.00	385.31	385.31
3733	533	290.00	2910.00	0.00	385.84	385.84
3737	533	290.00	2914.00	0.00	386.37	386.37
3741	533	290.00	2918.00	0.00	386.90	386.90
3745	533	290.00	2922.00	0.00	387.43	387.43
3749	533	290.00	2926.00	0.00	387.96	387.96
3753	533	290.00	2930.00	0.00	388.49	388.49
3757	533	290.00	2934.00	0.00	389.02	389.02
3761	533	290.00	2938.00	0.00	389.55	389.55
3765	533	290.00	2942.00	0.00	390.08	390.08
3769	533	290.00	2946.00	0.00	390.61	390.61
3773	533	290.00	2950.00	0.00	391.14	391.14
3777	533	290.00	2954.00	0.00	391.67	391.67
3781	533	290.00	2958.00	0.00	392.20	392.20
3785	533	290.00	2962.00	0.00	392.73	392.73
3789	533	290.00	2966.00	0.00	393.26	393.26
3793	533	290.00	2970.00	0.00	393.79	393.79
3797	533	290.00	2974.00	0.00	394.32	394.32
3801	533	290.00	2978.00	0.00	394.85	394.85
3805	533	290.00	2982.00	0.00	395.38	395.38
3809	533	290.00	2986.00	0.00	395.91	395.91
3813	533	290.00	2990.00	0.00	396.44	396.44
3817	533	290.00	2994.00	0.00	396.97	396.97
3821	533	290.00	2998.00	0.00	397.50	397.50
3825	533	290.00	3002.00	0.00	398.03	398.03
3829	533	290.00	3006.00	0.00	398.56	398.56
3833	533	290.00	3010.00	0.00	399.09	399.09
3837	533	290.00	3014.00	0.00	399.62	399.62
3841	533	290.00	3018.00	0.00	400.15	400.15
3845	533	290.00	3022.00	0.00	400.68	400.68
3849	533	290.00	3026.00	0.00	401.21	401.21
3853	533	290.00	3030.00	0.00	401.74	401.74
3857	533	290.00	3034.00	0.00	402.27	402.27
3861	533	290.00	3038.00	0.00	402.80	402.80
3865	533	290.00	3042.00	0.00	403.33	403.33
3869	533	290.00	3046.00	0.00	403.86	403.86
3873	533	290.00	3050.00	0.00	404.39	404.39
3877	533	290.00	3054.00	0.00	404.92	404.92
3881	533	290.00	3058.00	0.00	405.45	405.45
3885	533	290.00	3062.00	0.00	405.98	405.98
3889	533	290.00	3066.00	0.00	406.51	406.51
3893	533	290.00	3070.00	0.00	407.04	407.04
3897	533	290.00	3074.00	0.00	407.57	407.57
3901	533	290.00	3078.00	0.00	408.10	408.10

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3905	533	290.00	3082.00	0.00	408.63	408.63
3909	533	290.00	3086.00	0.00	409.16	409.16
3913	533	290.00	3090.00	0.00	409.69	409.69
3917	533	290.00	3094.00	0.00	410.22	410.22
3921	533	290.00	3098.00	0.00	410.75	410.75
3925	533	290.00	3102.00	0.00	411.28	411.28
3929	533	290.00	3106.00	0.00	411.81	411.81
3933	533	290.00	3110.00	0.00	412.34	412.34
3937	533	290.00	3114.00	0.00	412.87	412.87
3941	533	290.00	3118.00	0.00	413.40	413.40
3945	533	290.00	3122.00	0.00	413.93	413.93
3949	533	290.00	3126.00	0.00	414.46	414.46
3953	533	290.00	3130.00	0.00	414.99	414.99
3957	533	290.00	3134.00	0.00	415.52	415.52
3961	533	290.00	3138.00	0.00	416.05	416.05
3965	533	290.00	3142.00	0.00	416.58	416.58
3969	533	290.00	3146.00	0.00	417.11	417.11
3973	533	290.00	3150.00	0.00	417.64	417.64
3977	533	290.00	3154.00	0.00	418.17	418.17
3981	533	290.00	3158.00	0.00	418.70	418.70
3985	533	290.00	3162.00	0.00	419.23	419.23
3989	533	290.00	3166.00	0.00	419.76	419.76
3993	533	290.00	3170.00	0.00	420.29	420.29
3997	533	290.00	3174.00	0.00	420.82	420.82
4001	533	290.00	3178.00	0.00	421.35	421.35
4005	533	290.00	3182.00	0.00	421.88	421.88
4009	533	290.00	3186.00	0.00	422.41	422.41
4013	533	290.00	3190.00	0.00	422.94	422.94
4017	533	290.00	3194.00	0.00	423.47	423.47
4021	533	290.00	3198.00	0.00	424.00	424.00
4025	533	290.00	3202.00	0.00	424.53	424.53
4029	533	290.00	3206.00	0.00	425.06	425.06
4033	533	290.00	3210.00	0.00	425.59	425.59
4037	533	290.00	3214.00	0.00	426.12	426.12
4041	533	290.00	3218.00	0.00	426.65	426.65
4045	533	290.00	3222.00	0.00	427.18	427.18
4049	533	290.00	3226.00	0.00	427.71	427.71
4053	533	290.00	3230.00	0.00	428.24	428.24
4057	533	290.00	3234.00	0.00	428.77	428.77
4061	533	290.00	3238.00	0.00	429.30	429.30
4065	533	290.00	3242.00	0.00	429.83	429.83
4069	533	290.00	3246.00	0.00	430.36	430.36
4073	533	290.00	3250.00	0.00	430.89	430.89
4077	533	290.00	3254.00	0.00	431.42	431.42
4081	533	290.00	3258.00	0.00	431.95	431.95
4085	533	290.00	3262.00	0.00	432.48	432.48
4089	533	290.00	3266.00	0.00	433.01	433.01
4093	533	290.00	3270.00	0.00	433.54	433.54
4097	533	290.00	3274.00	0.00	434.07	434.07
4101	533	290.00	3278.00	0.00	434.60	434.60
4105	533	290.00	3282.00	0.00	435.13	435.13
4109	533	290.00	3286.00	0.00	435.66	435.66
4113	533	290.00	3290.00	0.00	436.19	436.19
4117	533	290.00	3294.00	0.00	436.72	436.72
4121	533	290.00	3298.00	0.00	437.25	437.25

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4125	533	290.00	3302.00	0.00	437.78	437.78
4129	533	290.00	3306.00	0.00	438.31	438.31
4133	533	290.00	3310.00	0.00	438.84	438.84
4137	533	290.00	3314.00	0.00	439.37	439.37
4141	533	290.00	3318.00	0.00	439.90	439.90
4145	533	290.00	3322.00	0.00	440.43	440.43
4149	533	290.00	3326.00	0.00	440.96	440.96
4153	533	290.00	3330.00	0.00	441.49	441.49
4157	533	290.00	3334.00	0.00	442.02	442.02
4161	533	290.00	3338.00	0.00	442.55	442.55
4165	533	290.00	3342.00	0.00	443.08	443.08
4169	533	290.00	3346.00	0.00	443.61	443.61
4173	533	290.00	3350.00	0.00	444.14	444.14
4177	533	290.00	3354.00	0.00	444.67	444.67
4181	533	290.00	3358.00	0.00	445.20	445.20
4185	533	290.00	3362.00	0.00	445.73	445.73
4189	533	290.00	3366.00	0.00	445.99	445.99

If the employee's gross pay is over £4,189, go to page 282

Weekly table for standard rate NICs where employer is eligible to claim Veterans employer NIC relief for use from 6 April 2022 to 5 April 2023

Table letter V

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Veterans employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'V' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT, UEL and UST is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entries on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.20	0.20
192	123	67.00	2.00	0.00	0.33	0.33
193	123	67.00	3.00	0.00	0.46	0.46
194	123	67.00	4.00	0.00	0.60	0.60
195	123	67.00	5.00	0.00	0.73	0.73
196	123	67.00	6.00	0.00	0.86	0.86
197	123	67.00	7.00	0.00	0.99	0.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
198	123	67.00	8.00	0.00	1.13	1.13
199	123	67.00	9.00	0.00	1.26	1.26
200	123	67.00	10.00	0.00	1.39	1.39
201	123	67.00	11.00	0.00	1.52	1.52
202	123	67.00	12.00	0.00	1.66	1.66
203	123	67.00	13.00	0.00	1.79	1.79
204	123	67.00	14.00	0.00	1.92	1.92
205	123	67.00	15.00	0.00	2.05	2.05
206	123	67.00	16.00	0.00	2.19	2.19
207	123	67.00	17.00	0.00	2.32	2.32
208	123	67.00	18.00	0.00	2.45	2.45
209	123	67.00	19.00	0.00	2.58	2.58
210	123	67.00	20.00	0.00	2.72	2.72
211	123	67.00	21.00	0.00	2.85	2.85
212	123	67.00	22.00	0.00	2.98	2.98
213	123	67.00	23.00	0.00	3.11	3.11
214	123	67.00	24.00	0.00	3.25	3.25
215	123	67.00	25.00	0.00	3.38	3.38
216	123	67.00	26.00	0.00	3.51	3.51
217	123	67.00	27.00	0.00	3.64	3.64
218	123	67.00	28.00	0.00	3.78	3.78
219	123	67.00	29.00	0.00	3.91	3.91
220	123	67.00	30.00	0.00	4.04	4.04
221	123	67.00	31.00	0.00	4.17	4.17
222	123	67.00	32.00	0.00	4.31	4.31
223	123	67.00	33.00	0.00	4.44	4.44
224	123	67.00	34.00	0.00	4.57	4.57
225	123	67.00	35.00	0.00	4.70	4.70
226	123	67.00	36.00	0.00	4.84	4.84
227	123	67.00	37.00	0.00	4.97	4.97
228	123	67.00	38.00	0.00	5.10	5.10
229	123	67.00	39.00	0.00	5.23	5.23
230	123	67.00	40.00	0.00	5.37	5.37
231	123	67.00	41.00	0.00	5.50	5.50
232	123	67.00	42.00	0.00	5.63	5.63
233	123	67.00	43.00	0.00	5.76	5.76
234	123	67.00	44.00	0.00	5.90	5.90
235	123	67.00	45.00	0.00	6.03	6.03
236	123	67.00	46.00	0.00	6.16	6.16
237	123	67.00	47.00	0.00	6.29	6.29
238	123	67.00	48.00	0.00	6.43	6.43
239	123	67.00	49.00	0.00	6.56	6.56
240	123	67.00	50.00	0.00	6.69	6.69
241	123	67.00	51.00	0.00	6.82	6.82
242	123	67.00	52.00	0.00	6.96	6.96
243	123	67.00	53.00	0.00	7.09	7.09
244	123	67.00	54.00	0.00	7.22	7.22
245	123	67.00	55.00	0.00	7.35	7.35
246	123	67.00	56.00	0.00	7.49	7.49
247	123	67.00	57.00	0.00	7.62	7.62
248	123	67.00	58.00	0.00	7.75	7.75
249	123	67.00	59.00	0.00	7.88	7.88
250	123	67.00	60.00	0.00	8.02	8.02
251	123	67.00	61.00	0.00	8.15	8.15
252	123	67.00	62.00	0.00	8.28	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
253	123	67.00	63.00	0.00	8.41	8.41
254	123	67.00	64.00	0.00	8.55	8.55
255	123	67.00	65.00	0.00	8.68	8.68
256	123	67.00	66.00	0.00	8.81	8.81
257	123	67.00	67.00	0.00	8.94	8.94
258	123	67.00	68.00	0.00	9.08	9.08
259	123	67.00	69.00	0.00	9.21	9.21
260	123	67.00	70.00	0.00	9.34	9.34
261	123	67.00	71.00	0.00	9.47	9.47
262	123	67.00	72.00	0.00	9.61	9.61
263	123	67.00	73.00	0.00	9.74	9.74
264	123	67.00	74.00	0.00	9.87	9.87
265	123	67.00	75.00	0.00	10.00	10.00
266	123	67.00	76.00	0.00	10.14	10.14
267	123	67.00	77.00	0.00	10.27	10.27
268	123	67.00	78.00	0.00	10.40	10.40
269	123	67.00	79.00	0.00	10.53	10.53
270	123	67.00	80.00	0.00	10.67	10.67
271	123	67.00	81.00	0.00	10.80	10.80
272	123	67.00	82.00	0.00	10.93	10.93
273	123	67.00	83.00	0.00	11.06	11.06
274	123	67.00	84.00	0.00	11.20	11.20
275	123	67.00	85.00	0.00	11.33	11.33
276	123	67.00	86.00	0.00	11.46	11.46
277	123	67.00	87.00	0.00	11.59	11.59
278	123	67.00	88.00	0.00	11.73	11.73
279	123	67.00	89.00	0.00	11.86	11.86
280	123	67.00	90.00	0.00	11.99	11.99
281	123	67.00	91.00	0.00	12.12	12.12
282	123	67.00	92.00	0.00	12.26	12.26
283	123	67.00	93.00	0.00	12.39	12.39
284	123	67.00	94.00	0.00	12.52	12.52
285	123	67.00	95.00	0.00	12.65	12.65
286	123	67.00	96.00	0.00	12.79	12.79
287	123	67.00	97.00	0.00	12.92	12.92
288	123	67.00	98.00	0.00	13.05	13.05
289	123	67.00	99.00	0.00	13.18	13.18
290	123	67.00	100.00	0.00	13.32	13.32
291	123	67.00	101.00	0.00	13.45	13.45
292	123	67.00	102.00	0.00	13.58	13.58
293	123	67.00	103.00	0.00	13.71	13.71
294	123	67.00	104.00	0.00	13.85	13.85
295	123	67.00	105.00	0.00	13.98	13.98
296	123	67.00	106.00	0.00	14.11	14.11
297	123	67.00	107.00	0.00	14.24	14.24
298	123	67.00	108.00	0.00	14.38	14.38
299	123	67.00	109.00	0.00	14.51	14.51
300	123	67.00	110.00	0.00	14.64	14.64
301	123	67.00	111.00	0.00	14.77	14.77
302	123	67.00	112.00	0.00	14.91	14.91
303	123	67.00	113.00	0.00	15.04	15.04
304	123	67.00	114.00	0.00	15.17	15.17
305	123	67.00	115.00	0.00	15.30	15.30
306	123	67.00	116.00	0.00	15.44	15.44
307	123	67.00	117.00	0.00	15.57	15.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
308	123	67.00	118.00	0.00	15.70	15.70
309	123	67.00	119.00	0.00	15.83	15.83
310	123	67.00	120.00	0.00	15.97	15.97
311	123	67.00	121.00	0.00	16.10	16.10
312	123	67.00	122.00	0.00	16.23	16.23
313	123	67.00	123.00	0.00	16.36	16.36
314	123	67.00	124.00	0.00	16.50	16.50
315	123	67.00	125.00	0.00	16.63	16.63
316	123	67.00	126.00	0.00	16.76	16.76
317	123	67.00	127.00	0.00	16.89	16.89
318	123	67.00	128.00	0.00	17.03	17.03
319	123	67.00	129.00	0.00	17.16	17.16
320	123	67.00	130.00	0.00	17.29	17.29
321	123	67.00	131.00	0.00	17.42	17.42
322	123	67.00	132.00	0.00	17.56	17.56
323	123	67.00	133.00	0.00	17.69	17.69
324	123	67.00	134.00	0.00	17.82	17.82
325	123	67.00	135.00	0.00	17.95	17.95
326	123	67.00	136.00	0.00	18.09	18.09
327	123	67.00	137.00	0.00	18.22	18.22
328	123	67.00	138.00	0.00	18.35	18.35
329	123	67.00	139.00	0.00	18.48	18.48
330	123	67.00	140.00	0.00	18.62	18.62
331	123	67.00	141.00	0.00	18.75	18.75
332	123	67.00	142.00	0.00	18.88	18.88
333	123	67.00	143.00	0.00	19.01	19.01
334	123	67.00	144.00	0.00	19.15	19.15
335	123	67.00	145.00	0.00	19.28	19.28
336	123	67.00	146.00	0.00	19.41	19.41
337	123	67.00	147.00	0.00	19.54	19.54
338	123	67.00	148.00	0.00	19.68	19.68
339	123	67.00	149.00	0.00	19.81	19.81
340	123	67.00	150.00	0.00	19.94	19.94
341	123	67.00	151.00	0.00	20.07	20.07
342	123	67.00	152.00	0.00	20.21	20.21
343	123	67.00	153.00	0.00	20.34	20.34
344	123	67.00	154.00	0.00	20.47	20.47
345	123	67.00	155.00	0.00	20.60	20.60
346	123	67.00	156.00	0.00	20.74	20.74
347	123	67.00	157.00	0.00	20.87	20.87
348	123	67.00	158.00	0.00	21.00	21.00
349	123	67.00	159.00	0.00	21.13	21.13
350	123	67.00	160.00	0.00	21.27	21.27
351	123	67.00	161.00	0.00	21.40	21.40
352	123	67.00	162.00	0.00	21.53	21.53
353	123	67.00	163.00	0.00	21.66	21.66
354	123	67.00	164.00	0.00	21.80	21.80
355	123	67.00	165.00	0.00	21.93	21.93
356	123	67.00	166.00	0.00	22.06	22.06
357	123	67.00	167.00	0.00	22.19	22.19
358	123	67.00	168.00	0.00	22.33	22.33
359	123	67.00	169.00	0.00	22.46	22.46
360	123	67.00	170.00	0.00	22.59	22.59
361	123	67.00	171.00	0.00	22.72	22.72
362	123	67.00	172.00	0.00	22.86	22.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
363	123	67.00	173.00	0.00	22.99	22.99
364	123	67.00	174.00	0.00	23.12	23.12
365	123	67.00	175.00	0.00	23.25	23.25
366	123	67.00	176.00	0.00	23.39	23.39
367	123	67.00	177.00	0.00	23.52	23.52
368	123	67.00	178.00	0.00	23.65	23.65
369	123	67.00	179.00	0.00	23.78	23.78
370	123	67.00	180.00	0.00	23.92	23.92
371	123	67.00	181.00	0.00	24.05	24.05
372	123	67.00	182.00	0.00	24.18	24.18
373	123	67.00	183.00	0.00	24.31	24.31
374	123	67.00	184.00	0.00	24.45	24.45
375	123	67.00	185.00	0.00	24.58	24.58
376	123	67.00	186.00	0.00	24.71	24.71
377	123	67.00	187.00	0.00	24.84	24.84
378	123	67.00	188.00	0.00	24.98	24.98
379	123	67.00	189.00	0.00	25.11	25.11
380	123	67.00	190.00	0.00	25.24	25.24
381	123	67.00	191.00	0.00	25.37	25.37
382	123	67.00	192.00	0.00	25.51	25.51
383	123	67.00	193.00	0.00	25.64	25.64
384	123	67.00	194.00	0.00	25.77	25.77
385	123	67.00	195.00	0.00	25.90	25.90
386	123	67.00	196.00	0.00	26.04	26.04
387	123	67.00	197.00	0.00	26.17	26.17
388	123	67.00	198.00	0.00	26.30	26.30
389	123	67.00	199.00	0.00	26.43	26.43
390	123	67.00	200.00	0.00	26.57	26.57
391	123	67.00	201.00	0.00	26.70	26.70
392	123	67.00	202.00	0.00	26.83	26.83
393	123	67.00	203.00	0.00	26.96	26.96
394	123	67.00	204.00	0.00	27.10	27.10
395	123	67.00	205.00	0.00	27.23	27.23
396	123	67.00	206.00	0.00	27.36	27.36
397	123	67.00	207.00	0.00	27.49	27.49
398	123	67.00	208.00	0.00	27.63	27.63
399	123	67.00	209.00	0.00	27.76	27.76
400	123	67.00	210.00	0.00	27.89	27.89
401	123	67.00	211.00	0.00	28.02	28.02
402	123	67.00	212.00	0.00	28.16	28.16
403	123	67.00	213.00	0.00	28.29	28.29
404	123	67.00	214.00	0.00	28.42	28.42
405	123	67.00	215.00	0.00	28.55	28.55
406	123	67.00	216.00	0.00	28.69	28.69
407	123	67.00	217.00	0.00	28.82	28.82
408	123	67.00	218.00	0.00	28.95	28.95
409	123	67.00	219.00	0.00	29.08	29.08
410	123	67.00	220.00	0.00	29.22	29.22
411	123	67.00	221.00	0.00	29.35	29.35
412	123	67.00	222.00	0.00	29.48	29.48
413	123	67.00	223.00	0.00	29.61	29.61
414	123	67.00	224.00	0.00	29.75	29.75
415	123	67.00	225.00	0.00	29.88	29.88
416	123	67.00	226.00	0.00	30.01	30.01
417	123	67.00	227.00	0.00	30.14	30.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
418	123	67.00	228.00	0.00	30.28	30.28
419	123	67.00	229.00	0.00	30.41	30.41
420	123	67.00	230.00	0.00	30.54	30.54
421	123	67.00	231.00	0.00	30.67	30.67
422	123	67.00	232.00	0.00	30.81	30.81
423	123	67.00	233.00	0.00	30.94	30.94
424	123	67.00	234.00	0.00	31.07	31.07
425	123	67.00	235.00	0.00	31.20	31.20
426	123	67.00	236.00	0.00	31.34	31.34
427	123	67.00	237.00	0.00	31.47	31.47
428	123	67.00	238.00	0.00	31.60	31.60
429	123	67.00	239.00	0.00	31.73	31.73
430	123	67.00	240.00	0.00	31.87	31.87
431	123	67.00	241.00	0.00	32.00	32.00
432	123	67.00	242.00	0.00	32.13	32.13
433	123	67.00	243.00	0.00	32.26	32.26
434	123	67.00	244.00	0.00	32.40	32.40
435	123	67.00	245.00	0.00	32.53	32.53
436	123	67.00	246.00	0.00	32.66	32.66
437	123	67.00	247.00	0.00	32.79	32.79
438	123	67.00	248.00	0.00	32.93	32.93
439	123	67.00	249.00	0.00	33.06	33.06
440	123	67.00	250.00	0.00	33.19	33.19
441	123	67.00	251.00	0.00	33.32	33.32
442	123	67.00	252.00	0.00	33.46	33.46
443	123	67.00	253.00	0.00	33.59	33.59
444	123	67.00	254.00	0.00	33.72	33.72
445	123	67.00	255.00	0.00	33.85	33.85
446	123	67.00	256.00	0.00	33.99	33.99
447	123	67.00	257.00	0.00	34.12	34.12
448	123	67.00	258.00	0.00	34.25	34.25
449	123	67.00	259.00	0.00	34.38	34.38
450	123	67.00	260.00	0.00	34.52	34.52
451	123	67.00	261.00	0.00	34.65	34.65
452	123	67.00	262.00	0.00	34.78	34.78
453	123	67.00	263.00	0.00	34.91	34.91
454	123	67.00	264.00	0.00	35.05	35.05
455	123	67.00	265.00	0.00	35.18	35.18
456	123	67.00	266.00	0.00	35.31	35.31
457	123	67.00	267.00	0.00	35.44	35.44
458	123	67.00	268.00	0.00	35.58	35.58
459	123	67.00	269.00	0.00	35.71	35.71
460	123	67.00	270.00	0.00	35.84	35.84
461	123	67.00	271.00	0.00	35.97	35.97
462	123	67.00	272.00	0.00	36.11	36.11
463	123	67.00	273.00	0.00	36.24	36.24
464	123	67.00	274.00	0.00	36.37	36.37
465	123	67.00	275.00	0.00	36.50	36.50
466	123	67.00	276.00	0.00	36.64	36.64
467	123	67.00	277.00	0.00	36.77	36.77
468	123	67.00	278.00	0.00	36.90	36.90
469	123	67.00	279.00	0.00	37.03	37.03
470	123	67.00	280.00	0.00	37.17	37.17
471	123	67.00	281.00	0.00	37.30	37.30
472	123	67.00	282.00	0.00	37.43	37.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
473	123	67.00	283.00	0.00	37.56	37.56
474	123	67.00	284.00	0.00	37.70	37.70
475	123	67.00	285.00	0.00	37.83	37.83
476	123	67.00	286.00	0.00	37.96	37.96
477	123	67.00	287.00	0.00	38.09	38.09
478	123	67.00	288.00	0.00	38.23	38.23
479	123	67.00	289.00	0.00	38.36	38.36
480	123	67.00	290.00	0.00	38.49	38.49
481	123	67.00	291.00	0.00	38.62	38.62
482	123	67.00	292.00	0.00	38.76	38.76
483	123	67.00	293.00	0.00	38.89	38.89
484	123	67.00	294.00	0.00	39.02	39.02
485	123	67.00	295.00	0.00	39.15	39.15
486	123	67.00	296.00	0.00	39.29	39.29
487	123	67.00	297.00	0.00	39.42	39.42
488	123	67.00	298.00	0.00	39.55	39.55
489	123	67.00	299.00	0.00	39.68	39.68
490	123	67.00	300.00	0.00	39.82	39.82
491	123	67.00	301.00	0.00	39.95	39.95
492	123	67.00	302.00	0.00	40.08	40.08
493	123	67.00	303.00	0.00	40.21	40.21
494	123	67.00	304.00	0.00	40.35	40.35
495	123	67.00	305.00	0.00	40.48	40.48
496	123	67.00	306.00	0.00	40.61	40.61
497	123	67.00	307.00	0.00	40.74	40.74
498	123	67.00	308.00	0.00	40.88	40.88
499	123	67.00	309.00	0.00	41.01	41.01
500	123	67.00	310.00	0.00	41.14	41.14
501	123	67.00	311.00	0.00	41.27	41.27
502	123	67.00	312.00	0.00	41.41	41.41
503	123	67.00	313.00	0.00	41.54	41.54
504	123	67.00	314.00	0.00	41.67	41.67
505	123	67.00	315.00	0.00	41.80	41.80
506	123	67.00	316.00	0.00	41.94	41.94
507	123	67.00	317.00	0.00	42.07	42.07
508	123	67.00	318.00	0.00	42.20	42.20
509	123	67.00	319.00	0.00	42.33	42.33
510	123	67.00	320.00	0.00	42.47	42.47
511	123	67.00	321.00	0.00	42.60	42.60
512	123	67.00	322.00	0.00	42.73	42.73
513	123	67.00	323.00	0.00	42.86	42.86
514	123	67.00	324.00	0.00	43.00	43.00
515	123	67.00	325.00	0.00	43.13	43.13
516	123	67.00	326.00	0.00	43.26	43.26
517	123	67.00	327.00	0.00	43.39	43.39
518	123	67.00	328.00	0.00	43.53	43.53
519	123	67.00	329.00	0.00	43.66	43.66
520	123	67.00	330.00	0.00	43.79	43.79
521	123	67.00	331.00	0.00	43.92	43.92
522	123	67.00	332.00	0.00	44.06	44.06
523	123	67.00	333.00	0.00	44.19	44.19
524	123	67.00	334.00	0.00	44.32	44.32
525	123	67.00	335.00	0.00	44.45	44.45
526	123	67.00	336.00	0.00	44.59	44.59
527	123	67.00	337.00	0.00	44.72	44.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
528	123	67.00	338.00	0.00	44.85	44.85
529	123	67.00	339.00	0.00	44.98	44.98
530	123	67.00	340.00	0.00	45.12	45.12
531	123	67.00	341.00	0.00	45.25	45.25
532	123	67.00	342.00	0.00	45.38	45.38
533	123	67.00	343.00	0.00	45.51	45.51
534	123	67.00	344.00	0.00	45.65	45.65
535	123	67.00	345.00	0.00	45.78	45.78
536	123	67.00	346.00	0.00	45.91	45.91
537	123	67.00	347.00	0.00	46.04	46.04
538	123	67.00	348.00	0.00	46.18	46.18
539	123	67.00	349.00	0.00	46.31	46.31
540	123	67.00	350.00	0.00	46.44	46.44
541	123	67.00	351.00	0.00	46.57	46.57
542	123	67.00	352.00	0.00	46.71	46.71
543	123	67.00	353.00	0.00	46.84	46.84
544	123	67.00	354.00	0.00	46.97	46.97
545	123	67.00	355.00	0.00	47.10	47.10
546	123	67.00	356.00	0.00	47.24	47.24
547	123	67.00	357.00	0.00	47.37	47.37
548	123	67.00	358.00	0.00	47.50	47.50
549	123	67.00	359.00	0.00	47.63	47.63
550	123	67.00	360.00	0.00	47.77	47.77
551	123	67.00	361.00	0.00	47.90	47.90
552	123	67.00	362.00	0.00	48.03	48.03
553	123	67.00	363.00	0.00	48.16	48.16
554	123	67.00	364.00	0.00	48.30	48.30
555	123	67.00	365.00	0.00	48.43	48.43
556	123	67.00	366.00	0.00	48.56	48.56
557	123	67.00	367.00	0.00	48.69	48.69
558	123	67.00	368.00	0.00	48.83	48.83
559	123	67.00	369.00	0.00	48.96	48.96
560	123	67.00	370.00	0.00	49.09	49.09
561	123	67.00	371.00	0.00	49.22	49.22
562	123	67.00	372.00	0.00	49.36	49.36
563	123	67.00	373.00	0.00	49.49	49.49
564	123	67.00	374.00	0.00	49.62	49.62
565	123	67.00	375.00	0.00	49.75	49.75
566	123	67.00	376.00	0.00	49.89	49.89
567	123	67.00	377.00	0.00	50.02	50.02
568	123	67.00	378.00	0.00	50.15	50.15
569	123	67.00	379.00	0.00	50.28	50.28
570	123	67.00	380.00	0.00	50.42	50.42
571	123	67.00	381.00	0.00	50.55	50.55
572	123	67.00	382.00	0.00	50.68	50.68
573	123	67.00	383.00	0.00	50.81	50.81
574	123	67.00	384.00	0.00	50.95	50.95
575	123	67.00	385.00	0.00	51.08	51.08
576	123	67.00	386.00	0.00	51.21	51.21
577	123	67.00	387.00	0.00	51.34	51.34
578	123	67.00	388.00	0.00	51.48	51.48
579	123	67.00	389.00	0.00	51.61	51.61
580	123	67.00	390.00	0.00	51.74	51.74
581	123	67.00	391.00	0.00	51.87	51.87
582	123	67.00	392.00	0.00	52.01	52.01

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
583	123	67.00	393.00	0.00	52.14	52.14
584	123	67.00	394.00	0.00	52.27	52.27
585	123	67.00	395.00	0.00	52.40	52.40
586	123	67.00	396.00	0.00	52.54	52.54
587	123	67.00	397.00	0.00	52.67	52.67
588	123	67.00	398.00	0.00	52.80	52.80
589	123	67.00	399.00	0.00	52.93	52.93
590	123	67.00	400.00	0.00	53.07	53.07
591	123	67.00	401.00	0.00	53.20	53.20
592	123	67.00	402.00	0.00	53.33	53.33
593	123	67.00	403.00	0.00	53.46	53.46
594	123	67.00	404.00	0.00	53.60	53.60
595	123	67.00	405.00	0.00	53.73	53.73
596	123	67.00	406.00	0.00	53.86	53.86
597	123	67.00	407.00	0.00	53.99	53.99
598	123	67.00	408.00	0.00	54.13	54.13
599	123	67.00	409.00	0.00	54.26	54.26
600	123	67.00	410.00	0.00	54.39	54.39
601	123	67.00	411.00	0.00	54.52	54.52
602	123	67.00	412.00	0.00	54.66	54.66
603	123	67.00	413.00	0.00	54.79	54.79
604	123	67.00	414.00	0.00	54.92	54.92
605	123	67.00	415.00	0.00	55.05	55.05
606	123	67.00	416.00	0.00	55.19	55.19
607	123	67.00	417.00	0.00	55.32	55.32
608	123	67.00	418.00	0.00	55.45	55.45
609	123	67.00	419.00	0.00	55.58	55.58
610	123	67.00	420.00	0.00	55.72	55.72
611	123	67.00	421.00	0.00	55.85	55.85
612	123	67.00	422.00	0.00	55.98	55.98
613	123	67.00	423.00	0.00	56.11	56.11
614	123	67.00	424.00	0.00	56.25	56.25
615	123	67.00	425.00	0.00	56.38	56.38
616	123	67.00	426.00	0.00	56.51	56.51
617	123	67.00	427.00	0.00	56.64	56.64
618	123	67.00	428.00	0.00	56.78	56.78
619	123	67.00	429.00	0.00	56.91	56.91
620	123	67.00	430.00	0.00	57.04	57.04
621	123	67.00	431.00	0.00	57.17	57.17
622	123	67.00	432.00	0.00	57.31	57.31
623	123	67.00	433.00	0.00	57.44	57.44
624	123	67.00	434.00	0.00	57.57	57.57
625	123	67.00	435.00	0.00	57.70	57.70
626	123	67.00	436.00	0.00	57.84	57.84
627	123	67.00	437.00	0.00	57.97	57.97
628	123	67.00	438.00	0.00	58.10	58.10
629	123	67.00	439.00	0.00	58.23	58.23
630	123	67.00	440.00	0.00	58.37	58.37
631	123	67.00	441.00	0.00	58.50	58.50
632	123	67.00	442.00	0.00	58.63	58.63
633	123	67.00	443.00	0.00	58.76	58.76
634	123	67.00	444.00	0.00	58.90	58.90
635	123	67.00	445.00	0.00	59.03	59.03
636	123	67.00	446.00	0.00	59.16	59.16
637	123	67.00	447.00	0.00	59.29	59.29

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
638	123	67.00	448.00	0.00	59.43	59.43
639	123	67.00	449.00	0.00	59.56	59.56
640	123	67.00	450.00	0.00	59.69	59.69
641	123	67.00	451.00	0.00	59.82	59.82
642	123	67.00	452.00	0.00	59.96	59.96
643	123	67.00	453.00	0.00	60.09	60.09
644	123	67.00	454.00	0.00	60.22	60.22
645	123	67.00	455.00	0.00	60.35	60.35
646	123	67.00	456.00	0.00	60.49	60.49
647	123	67.00	457.00	0.00	60.62	60.62
648	123	67.00	458.00	0.00	60.75	60.75
649	123	67.00	459.00	0.00	60.88	60.88
650	123	67.00	460.00	0.00	61.02	61.02
651	123	67.00	461.00	0.00	61.15	61.15
652	123	67.00	462.00	0.00	61.28	61.28
653	123	67.00	463.00	0.00	61.41	61.41
654	123	67.00	464.00	0.00	61.55	61.55
655	123	67.00	465.00	0.00	61.68	61.68
656	123	67.00	466.00	0.00	61.81	61.81
657	123	67.00	467.00	0.00	61.94	61.94
658	123	67.00	468.00	0.00	62.08	62.08
659	123	67.00	469.00	0.00	62.21	62.21
660	123	67.00	470.00	0.00	62.34	62.34
661	123	67.00	471.00	0.00	62.47	62.47
662	123	67.00	472.00	0.00	62.61	62.61
663	123	67.00	473.00	0.00	62.74	62.74
664	123	67.00	474.00	0.00	62.87	62.87
665	123	67.00	475.00	0.00	63.00	63.00
666	123	67.00	476.00	0.00	63.14	63.14
667	123	67.00	477.00	0.00	63.27	63.27
668	123	67.00	478.00	0.00	63.40	63.40
669	123	67.00	479.00	0.00	63.53	63.53
670	123	67.00	480.00	0.00	63.67	63.67
671	123	67.00	481.00	0.00	63.80	63.80
672	123	67.00	482.00	0.00	63.93	63.93
673	123	67.00	483.00	0.00	64.06	64.06
674	123	67.00	484.00	0.00	64.20	64.20
675	123	67.00	485.00	0.00	64.33	64.33
676	123	67.00	486.00	0.00	64.46	64.46
677	123	67.00	487.00	0.00	64.59	64.59
678	123	67.00	488.00	0.00	64.73	64.73
679	123	67.00	489.00	0.00	64.86	64.86
680	123	67.00	490.00	0.00	64.99	64.99
681	123	67.00	491.00	0.00	65.12	65.12
682	123	67.00	492.00	0.00	65.26	65.26
683	123	67.00	493.00	0.00	65.39	65.39
684	123	67.00	494.00	0.00	65.52	65.52
685	123	67.00	495.00	0.00	65.65	65.65
686	123	67.00	496.00	0.00	65.79	65.79
687	123	67.00	497.00	0.00	65.92	65.92
688	123	67.00	498.00	0.00	66.05	66.05
689	123	67.00	499.00	0.00	66.18	66.18
690	123	67.00	500.00	0.00	66.32	66.32
691	123	67.00	501.00	0.00	66.45	66.45
692	123	67.00	502.00	0.00	66.58	66.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
693	123	67.00	503.00	0.00	66.71	66.71
694	123	67.00	504.00	0.00	66.85	66.85
695	123	67.00	505.00	0.00	66.98	66.98
696	123	67.00	506.00	0.00	67.11	67.11
697	123	67.00	507.00	0.00	67.24	67.24
698	123	67.00	508.00	0.00	67.38	67.38
699	123	67.00	509.00	0.00	67.51	67.51
700	123	67.00	510.00	0.00	67.64	67.64
701	123	67.00	511.00	0.00	67.77	67.77
702	123	67.00	512.00	0.00	67.91	67.91
703	123	67.00	513.00	0.00	68.04	68.04
704	123	67.00	514.00	0.00	68.17	68.17
705	123	67.00	515.00	0.00	68.30	68.30
706	123	67.00	516.00	0.00	68.44	68.44
707	123	67.00	517.00	0.00	68.57	68.57
708	123	67.00	518.00	0.00	68.70	68.70
709	123	67.00	519.00	0.00	68.83	68.83
710	123	67.00	520.00	0.00	68.97	68.97
711	123	67.00	521.00	0.00	69.10	69.10
712	123	67.00	522.00	0.00	69.23	69.23
713	123	67.00	523.00	0.00	69.36	69.36
714	123	67.00	524.00	0.00	69.50	69.50
715	123	67.00	525.00	0.00	69.63	69.63
716	123	67.00	526.00	0.00	69.76	69.76
717	123	67.00	527.00	0.00	69.89	69.89
718	123	67.00	528.00	0.00	70.03	70.03
719	123	67.00	529.00	0.00	70.16	70.16
720	123	67.00	530.00	0.00	70.29	70.29
721	123	67.00	531.00	0.00	70.42	70.42
722	123	67.00	532.00	0.00	70.56	70.56
723	123	67.00	533.00	0.00	70.69	70.69
724	123	67.00	534.00	0.00	70.82	70.82
725	123	67.00	535.00	0.00	70.95	70.95
726	123	67.00	536.00	0.00	71.09	71.09
727	123	67.00	537.00	0.00	71.22	71.22
728	123	67.00	538.00	0.00	71.35	71.35
729	123	67.00	539.00	0.00	71.48	71.48
730	123	67.00	540.00	0.00	71.62	71.62
731	123	67.00	541.00	0.00	71.75	71.75
732	123	67.00	542.00	0.00	71.88	71.88
733	123	67.00	543.00	0.00	72.01	72.01
734	123	67.00	544.00	0.00	72.15	72.15
735	123	67.00	545.00	0.00	72.28	72.28
736	123	67.00	546.00	0.00	72.41	72.41
737	123	67.00	547.00	0.00	72.54	72.54
738	123	67.00	548.00	0.00	72.68	72.68
739	123	67.00	549.00	0.00	72.81	72.81
740	123	67.00	550.00	0.00	72.94	72.94
741	123	67.00	551.00	0.00	73.07	73.07
742	123	67.00	552.00	0.00	73.21	73.21
743	123	67.00	553.00	0.00	73.34	73.34
744	123	67.00	554.00	0.00	73.47	73.47
745	123	67.00	555.00	0.00	73.60	73.60
746	123	67.00	556.00	0.00	73.74	73.74
747	123	67.00	557.00	0.00	73.87	73.87

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
748	123	67.00	558.00	0.00	74.00	74.00
749	123	67.00	559.00	0.00	74.13	74.13
750	123	67.00	560.00	0.00	74.27	74.27
751	123	67.00	561.00	0.00	74.40	74.40
752	123	67.00	562.00	0.00	74.53	74.53
753	123	67.00	563.00	0.00	74.66	74.66
754	123	67.00	564.00	0.00	74.80	74.80
755	123	67.00	565.00	0.00	74.93	74.93
756	123	67.00	566.00	0.00	75.06	75.06
757	123	67.00	567.00	0.00	75.19	75.19
758	123	67.00	568.00	0.00	75.33	75.33
759	123	67.00	569.00	0.00	75.46	75.46
760	123	67.00	570.00	0.00	75.59	75.59
761	123	67.00	571.00	0.00	75.72	75.72
762	123	67.00	572.00	0.00	75.86	75.86
763	123	67.00	573.00	0.00	75.99	75.99
764	123	67.00	574.00	0.00	76.12	76.12
765	123	67.00	575.00	0.00	76.25	76.25
766	123	67.00	576.00	0.00	76.39	76.39
767	123	67.00	577.00	0.00	76.52	76.52
768	123	67.00	578.00	0.00	76.65	76.65
769	123	67.00	579.00	0.00	76.78	76.78
770	123	67.00	580.00	0.00	76.92	76.92
771	123	67.00	581.00	0.00	77.05	77.05
772	123	67.00	582.00	0.00	77.18	77.18
773	123	67.00	583.00	0.00	77.31	77.31
774	123	67.00	584.00	0.00	77.45	77.45
775	123	67.00	585.00	0.00	77.58	77.58
776	123	67.00	586.00	0.00	77.71	77.71
777	123	67.00	587.00	0.00	77.84	77.84
778	123	67.00	588.00	0.00	77.98	77.98
779	123	67.00	589.00	0.00	78.11	78.11
780	123	67.00	590.00	0.00	78.24	78.24
781	123	67.00	591.00	0.00	78.37	78.37
782	123	67.00	592.00	0.00	78.51	78.51
783	123	67.00	593.00	0.00	78.64	78.64
784	123	67.00	594.00	0.00	78.77	78.77
785	123	67.00	595.00	0.00	78.90	78.90
786	123	67.00	596.00	0.00	79.04	79.04
787	123	67.00	597.00	0.00	79.17	79.17
788	123	67.00	598.00	0.00	79.30	79.30
789	123	67.00	599.00	0.00	79.43	79.43
790	123	67.00	600.00	0.00	79.57	79.57
791	123	67.00	601.00	0.00	79.70	79.70
792	123	67.00	602.00	0.00	79.83	79.83
793	123	67.00	603.00	0.00	79.96	79.96
794	123	67.00	604.00	0.00	80.10	80.10
795	123	67.00	605.00	0.00	80.23	80.23
796	123	67.00	606.00	0.00	80.36	80.36
797	123	67.00	607.00	0.00	80.49	80.49
798	123	67.00	608.00	0.00	80.63	80.63
799	123	67.00	609.00	0.00	80.76	80.76
800	123	67.00	610.00	0.00	80.89	80.89
801	123	67.00	611.00	0.00	81.02	81.02
802	123	67.00	612.00	0.00	81.16	81.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
803	123	67.00	613.00	0.00	81.29	81.29
804	123	67.00	614.00	0.00	81.42	81.42
805	123	67.00	615.00	0.00	81.55	81.55
806	123	67.00	616.00	0.00	81.69	81.69
807	123	67.00	617.00	0.00	81.82	81.82
808	123	67.00	618.00	0.00	81.95	81.95
809	123	67.00	619.00	0.00	82.08	82.08
810	123	67.00	620.00	0.00	82.22	82.22
811	123	67.00	621.00	0.00	82.35	82.35
812	123	67.00	622.00	0.00	82.48	82.48
813	123	67.00	623.00	0.00	82.61	82.61
814	123	67.00	624.00	0.00	82.75	82.75
815	123	67.00	625.00	0.00	82.88	82.88
816	123	67.00	626.00	0.00	83.01	83.01
817	123	67.00	627.00	0.00	83.14	83.14
818	123	67.00	628.00	0.00	83.28	83.28
819	123	67.00	629.00	0.00	83.41	83.41
820	123	67.00	630.00	0.00	83.54	83.54
821	123	67.00	631.00	0.00	83.67	83.67
822	123	67.00	632.00	0.00	83.81	83.81
823	123	67.00	633.00	0.00	83.94	83.94
824	123	67.00	634.00	0.00	84.07	84.07
825	123	67.00	635.00	0.00	84.20	84.20
826	123	67.00	636.00	0.00	84.34	84.34
827	123	67.00	637.00	0.00	84.47	84.47
828	123	67.00	638.00	0.00	84.60	84.60
829	123	67.00	639.00	0.00	84.73	84.73
830	123	67.00	640.00	0.00	84.87	84.87
831	123	67.00	641.00	0.00	85.00	85.00
832	123	67.00	642.00	0.00	85.13	85.13
833	123	67.00	643.00	0.00	85.26	85.26
834	123	67.00	644.00	0.00	85.40	85.40
835	123	67.00	645.00	0.00	85.53	85.53
836	123	67.00	646.00	0.00	85.66	85.66
837	123	67.00	647.00	0.00	85.79	85.79
838	123	67.00	648.00	0.00	85.93	85.93
839	123	67.00	649.00	0.00	86.06	86.06
840	123	67.00	650.00	0.00	86.19	86.19
841	123	67.00	651.00	0.00	86.32	86.32
842	123	67.00	652.00	0.00	86.46	86.46
843	123	67.00	653.00	0.00	86.59	86.59
844	123	67.00	654.00	0.00	86.72	86.72
845	123	67.00	655.00	0.00	86.85	86.85
846	123	67.00	656.00	0.00	86.99	86.99
847	123	67.00	657.00	0.00	87.12	87.12
848	123	67.00	658.00	0.00	87.25	87.25
849	123	67.00	659.00	0.00	87.38	87.38
850	123	67.00	660.00	0.00	87.52	87.52
851	123	67.00	661.00	0.00	87.65	87.65
852	123	67.00	662.00	0.00	87.78	87.78
853	123	67.00	663.00	0.00	87.91	87.91
854	123	67.00	664.00	0.00	88.05	88.05
855	123	67.00	665.00	0.00	88.18	88.18
856	123	67.00	666.00	0.00	88.31	88.31
857	123	67.00	667.00	0.00	88.44	88.44

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
858	123	67.00	668.00	0.00	88.58	88.58
859	123	67.00	669.00	0.00	88.71	88.71
860	123	67.00	670.00	0.00	88.84	88.84
861	123	67.00	671.00	0.00	88.97	88.97
862	123	67.00	672.00	0.00	89.11	89.11
863	123	67.00	673.00	0.00	89.24	89.24
864	123	67.00	674.00	0.00	89.37	89.37
865	123	67.00	675.00	0.00	89.50	89.50
866	123	67.00	676.00	0.00	89.64	89.64
867	123	67.00	677.00	0.00	89.77	89.77
868	123	67.00	678.00	0.00	89.90	89.90
869	123	67.00	679.00	0.00	90.03	90.03
870	123	67.00	680.00	0.00	90.17	90.17
871	123	67.00	681.00	0.00	90.30	90.30
872	123	67.00	682.00	0.00	90.43	90.43
873	123	67.00	683.00	0.00	90.56	90.56
874	123	67.00	684.00	0.00	90.70	90.70
875	123	67.00	685.00	0.00	90.83	90.83
876	123	67.00	686.00	0.00	90.96	90.96
877	123	67.00	687.00	0.00	91.09	91.09
878	123	67.00	688.00	0.00	91.23	91.23
879	123	67.00	689.00	0.00	91.36	91.36
880	123	67.00	690.00	0.00	91.49	91.49
881	123	67.00	691.00	0.00	91.62	91.62
882	123	67.00	692.00	0.00	91.76	91.76
883	123	67.00	693.00	0.00	91.89	91.89
884	123	67.00	694.00	0.00	92.02	92.02
885	123	67.00	695.00	0.00	92.15	92.15
886	123	67.00	696.00	0.00	92.29	92.29
887	123	67.00	697.00	0.00	92.42	92.42
888	123	67.00	698.00	0.00	92.55	92.55
889	123	67.00	699.00	0.00	92.68	92.68
890	123	67.00	700.00	0.00	92.82	92.82
891	123	67.00	701.00	0.00	92.95	92.95
892	123	67.00	702.00	0.00	93.08	93.08
893	123	67.00	703.00	0.00	93.21	93.21
894	123	67.00	704.00	0.00	93.35	93.35
895	123	67.00	705.00	0.00	93.48	93.48
896	123	67.00	706.00	0.00	93.61	93.61
897	123	67.00	707.00	0.00	93.74	93.74
898	123	67.00	708.00	0.00	93.88	93.88
899	123	67.00	709.00	0.00	94.01	94.01
900	123	67.00	710.00	0.00	94.14	94.14
901	123	67.00	711.00	0.00	94.27	94.27
902	123	67.00	712.00	0.00	94.41	94.41
903	123	67.00	713.00	0.00	94.54	94.54
904	123	67.00	714.00	0.00	94.67	94.67
905	123	67.00	715.00	0.00	94.80	94.80
906	123	67.00	716.00	0.00	94.94	94.94
907	123	67.00	717.00	0.00	95.07	95.07
908	123	67.00	718.00	0.00	95.20	95.20
909	123	67.00	719.00	0.00	95.33	95.33
910	123	67.00	720.00	0.00	95.47	95.47
911	123	67.00	721.00	0.00	95.60	95.60
912	123	67.00	722.00	0.00	95.73	95.73

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
913	123	67.00	723.00	0.00	95.86	95.86
914	123	67.00	724.00	0.00	96.00	96.00
915	123	67.00	725.00	0.00	96.13	96.13
916	123	67.00	726.00	0.00	96.26	96.26
917	123	67.00	727.00	0.00	96.39	96.39
918	123	67.00	728.00	0.00	96.53	96.53
919	123	67.00	729.00	0.00	96.66	96.66
920	123	67.00	730.00	0.00	96.79	96.79
921	123	67.00	731.00	0.00	96.92	96.92
922	123	67.00	732.00	0.00	97.06	97.06
923	123	67.00	733.00	0.00	97.19	97.19
924	123	67.00	734.00	0.00	97.32	97.32
925	123	67.00	735.00	0.00	97.45	97.45
926	123	67.00	736.00	0.00	97.59	97.59
927	123	67.00	737.00	0.00	97.72	97.72
928	123	67.00	738.00	0.00	97.85	97.85
929	123	67.00	739.00	0.00	97.98	97.98
930	123	67.00	740.00	0.00	98.12	98.12
931	123	67.00	741.00	0.00	98.25	98.25
932	123	67.00	742.00	0.00	98.38	98.38
933	123	67.00	743.00	0.00	98.51	98.51
934	123	67.00	744.00	0.00	98.65	98.65
935	123	67.00	745.00	0.00	98.78	98.78
936	123	67.00	746.00	0.00	98.91	98.91
937	123	67.00	747.00	0.00	99.04	99.04
938	123	67.00	748.00	0.00	99.18	99.18
939	123	67.00	749.00	0.00	99.31	99.31
940	123	67.00	750.00	0.00	99.44	99.44
941	123	67.00	751.00	0.00	99.57	99.57
942	123	67.00	752.00	0.00	99.71	99.71
943	123	67.00	753.00	0.00	99.84	99.84
944	123	67.00	754.00	0.00	99.97	99.97
945	123	67.00	755.00	0.00	100.10	100.10
946	123	67.00	756.00	0.00	100.24	100.24
947	123	67.00	757.00	0.00	100.37	100.37
948	123	67.00	758.00	0.00	100.50	100.50
949	123	67.00	759.00	0.00	100.63	100.63
950	123	67.00	760.00	0.00	100.77	100.77
951	123	67.00	761.00	0.00	100.90	100.90
952	123	67.00	762.00	0.00	101.03	101.03
953	123	67.00	763.00	0.00	101.16	101.16
954	123	67.00	764.00	0.00	101.30	101.30
955	123	67.00	765.00	0.00	101.43	101.43
956	123	67.00	766.00	0.00	101.56	101.56
957	123	67.00	767.00	0.00	101.69	101.69
958	123	67.00	768.00	0.00	101.83	101.83
959	123	67.00	769.00	0.00	101.96	101.96
960	123	67.00	770.00	0.00	102.09	102.09
961	123	67.00	771.00	0.00	102.22	102.22
962	123	67.00	772.00	0.00	102.36	102.36
963	123	67.00	773.00	0.00	102.49	102.49
964	123	67.00	774.00	0.00	102.62	102.62
965	123	67.00	775.00	0.00	102.75	102.75
966	123	67.00	776.00	0.00	102.89	102.89
967	123	67.00	777.00	0.00	102.95	102.95

If the employee's gross pay is over £967, go to page 282

Monthly table for standard rate NICs where employer is eligible to claim Veterans employer NIC relief for use from 6 April 2022 to 5 April 2023

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Veterans employer NIC relief.

Do not use this table for:

- any tax year other than 2022 to 2023
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'V' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT, UEL and UST is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
823	533	290.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
825	533	290.00	2.00	0.00	0.53	0.53
829	533	290.00	6.00	0.00	1.06	1.06
833	533	290.00	10.00	0.00	1.59	1.59
837	533	290.00	14.00	0.00	2.12	2.12
841	533	290.00	18.00	0.00	2.65	2.65
845	533	290.00	22.00	0.00	3.18	3.18
849	533	290.00	26.00	0.00	3.71	3.71
853	533	290.00	30.00	0.00	4.24	4.24
857	533	290.00	34.00	0.00	4.77	4.77
861	533	290.00	38.00	0.00	5.30	5.30
865	533	290.00	42.00	0.00	5.83	5.83
869	533	290.00	46.00	0.00	6.36	6.36
873	533	290.00	50.00	0.00	6.89	6.89
877	533	290.00	54.00	0.00	7.42	7.42
881	533	290.00	58.00	0.00	7.95	7.95
885	533	290.00	62.00	0.00	8.48	8.48
889	533	290.00	66.00	0.00	9.01	9.01
893	533	290.00	70.00	0.00	9.54	9.54
897	533	290.00	74.00	0.00	10.07	10.07
901	533	290.00	78.00	0.00	10.60	10.60
905	533	290.00	82.00	0.00	11.13	11.13
909	533	290.00	86.00	0.00	11.66	11.66
913	533	290.00	90.00	0.00	12.19	12.19
917	533	290.00	94.00	0.00	12.72	12.72
921	533	290.00	98.00	0.00	13.25	13.25
925	533	290.00	102.00	0.00	13.78	13.78
929	533	290.00	106.00	0.00	14.31	14.31
933	533	290.00	110.00	0.00	14.84	14.84
937	533	290.00	114.00	0.00	15.37	15.37
941	533	290.00	118.00	0.00	15.90	15.90
945	533	290.00	122.00	0.00	16.43	16.43
949	533	290.00	126.00	0.00	16.96	16.96
953	533	290.00	130.00	0.00	17.49	17.49
957	533	290.00	134.00	0.00	18.02	18.02
961	533	290.00	138.00	0.00	18.55	18.55
965	533	290.00	142.00	0.00	19.08	19.08
969	533	290.00	146.00	0.00	19.61	19.61
973	533	290.00	150.00	0.00	20.14	20.14
977	533	290.00	154.00	0.00	20.67	20.67
981	533	290.00	158.00	0.00	21.20	21.20
985	533	290.00	162.00	0.00	21.73	21.73
989	533	290.00	166.00	0.00	22.26	22.26
993	533	290.00	170.00	0.00	22.79	22.79
997	533	290.00	174.00	0.00	23.32	23.32
1001	533	290.00	178.00	0.00	23.85	23.85
1005	533	290.00	182.00	0.00	24.38	24.38
1009	533	290.00	186.00	0.00	24.91	24.91
1013	533	290.00	190.00	0.00	25.44	25.44
1017	533	290.00	194.00	0.00	25.97	25.97
1021	533	290.00	198.00	0.00	26.50	26.50
1025	533	290.00	202.00	0.00	27.03	27.03
1029	533	290.00	206.00	0.00	27.56	27.56
1033	533	290.00	210.00	0.00	28.09	28.09
1037	533	290.00	214.00	0.00	28.62	28.62
1041	533	290.00	218.00	0.00	29.15	29.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1045	533	290.00	222.00	0.00	29.68	29.68
1049	533	290.00	226.00	0.00	30.21	30.21
1053	533	290.00	230.00	0.00	30.74	30.74
1057	533	290.00	234.00	0.00	31.27	31.27
1061	533	290.00	238.00	0.00	31.80	31.80
1065	533	290.00	242.00	0.00	32.33	32.33
1069	533	290.00	246.00	0.00	32.86	32.86
1073	533	290.00	250.00	0.00	33.39	33.39
1077	533	290.00	254.00	0.00	33.92	33.92
1081	533	290.00	258.00	0.00	34.45	34.45
1085	533	290.00	262.00	0.00	34.98	34.98
1089	533	290.00	266.00	0.00	35.51	35.51
1093	533	290.00	270.00	0.00	36.04	36.04
1097	533	290.00	274.00	0.00	36.57	36.57
1101	533	290.00	278.00	0.00	37.10	37.10
1105	533	290.00	282.00	0.00	37.63	37.63
1109	533	290.00	286.00	0.00	38.16	38.16
1113	533	290.00	290.00	0.00	38.69	38.69
1117	533	290.00	294.00	0.00	39.22	39.22
1121	533	290.00	298.00	0.00	39.75	39.75
1125	533	290.00	302.00	0.00	40.28	40.28
1129	533	290.00	306.00	0.00	40.81	40.81
1133	533	290.00	310.00	0.00	41.34	41.34
1137	533	290.00	314.00	0.00	41.87	41.87
1141	533	290.00	318.00	0.00	42.40	42.40
1145	533	290.00	322.00	0.00	42.93	42.93
1149	533	290.00	326.00	0.00	43.46	43.46
1153	533	290.00	330.00	0.00	43.99	43.99
1157	533	290.00	334.00	0.00	44.52	44.52
1161	533	290.00	338.00	0.00	45.05	45.05
1165	533	290.00	342.00	0.00	45.58	45.58
1169	533	290.00	346.00	0.00	46.11	46.11
1173	533	290.00	350.00	0.00	46.64	46.64
1177	533	290.00	354.00	0.00	47.17	47.17
1181	533	290.00	358.00	0.00	47.70	47.70
1185	533	290.00	362.00	0.00	48.23	48.23
1189	533	290.00	366.00	0.00	48.76	48.76
1193	533	290.00	370.00	0.00	49.29	49.29
1197	533	290.00	374.00	0.00	49.82	49.82
1201	533	290.00	378.00	0.00	50.35	50.35
1205	533	290.00	382.00	0.00	50.88	50.88
1209	533	290.00	386.00	0.00	51.41	51.41
1213	533	290.00	390.00	0.00	51.94	51.94
1217	533	290.00	394.00	0.00	52.47	52.47
1221	533	290.00	398.00	0.00	53.00	53.00
1225	533	290.00	402.00	0.00	53.53	53.53
1229	533	290.00	406.00	0.00	54.06	54.06
1233	533	290.00	410.00	0.00	54.59	54.59
1237	533	290.00	414.00	0.00	55.12	55.12
1241	533	290.00	418.00	0.00	55.65	55.65
1245	533	290.00	422.00	0.00	56.18	56.18
1249	533	290.00	426.00	0.00	56.71	56.71
1253	533	290.00	430.00	0.00	57.24	57.24
1257	533	290.00	434.00	0.00	57.77	57.77
1261	533	290.00	438.00	0.00	58.30	58.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1265	533	290.00	442.00	0.00	58.83	58.83
1269	533	290.00	446.00	0.00	59.36	59.36
1273	533	290.00	450.00	0.00	59.89	59.89
1277	533	290.00	454.00	0.00	60.42	60.42
1281	533	290.00	458.00	0.00	60.95	60.95
1285	533	290.00	462.00	0.00	61.48	61.48
1289	533	290.00	466.00	0.00	62.01	62.01
1293	533	290.00	470.00	0.00	62.54	62.54
1297	533	290.00	474.00	0.00	63.07	63.07
1301	533	290.00	478.00	0.00	63.60	63.60
1305	533	290.00	482.00	0.00	64.13	64.13
1309	533	290.00	486.00	0.00	64.66	64.66
1313	533	290.00	490.00	0.00	65.19	65.19
1317	533	290.00	494.00	0.00	65.72	65.72
1321	533	290.00	498.00	0.00	66.25	66.25
1325	533	290.00	502.00	0.00	66.78	66.78
1329	533	290.00	506.00	0.00	67.31	67.31
1333	533	290.00	510.00	0.00	67.84	67.84
1337	533	290.00	514.00	0.00	68.37	68.37
1341	533	290.00	518.00	0.00	68.90	68.90
1345	533	290.00	522.00	0.00	69.43	69.43
1349	533	290.00	526.00	0.00	69.96	69.96
1353	533	290.00	530.00	0.00	70.49	70.49
1357	533	290.00	534.00	0.00	71.02	71.02
1361	533	290.00	538.00	0.00	71.55	71.55
1365	533	290.00	542.00	0.00	72.08	72.08
1369	533	290.00	546.00	0.00	72.61	72.61
1373	533	290.00	550.00	0.00	73.14	73.14
1377	533	290.00	554.00	0.00	73.67	73.67
1381	533	290.00	558.00	0.00	74.20	74.20
1385	533	290.00	562.00	0.00	74.73	74.73
1389	533	290.00	566.00	0.00	75.26	75.26
1393	533	290.00	570.00	0.00	75.79	75.79
1397	533	290.00	574.00	0.00	76.32	76.32
1401	533	290.00	578.00	0.00	76.85	76.85
1405	533	290.00	582.00	0.00	77.38	77.38
1409	533	290.00	586.00	0.00	77.91	77.91
1413	533	290.00	590.00	0.00	78.44	78.44
1417	533	290.00	594.00	0.00	78.97	78.97
1421	533	290.00	598.00	0.00	79.50	79.50
1425	533	290.00	602.00	0.00	80.03	80.03
1429	533	290.00	606.00	0.00	80.56	80.56
1433	533	290.00	610.00	0.00	81.09	81.09
1437	533	290.00	614.00	0.00	81.62	81.62
1441	533	290.00	618.00	0.00	82.15	82.15
1445	533	290.00	622.00	0.00	82.68	82.68
1449	533	290.00	626.00	0.00	83.21	83.21
1453	533	290.00	630.00	0.00	83.74	83.74
1457	533	290.00	634.00	0.00	84.27	84.27
1461	533	290.00	638.00	0.00	84.80	84.80
1465	533	290.00	642.00	0.00	85.33	85.33
1469	533	290.00	646.00	0.00	85.86	85.86
1473	533	290.00	650.00	0.00	86.39	86.39
1477	533	290.00	654.00	0.00	86.92	86.92
1481	533	290.00	658.00	0.00	87.45	87.45

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1485	533	290.00	662.00	0.00	87.98	87.98
1489	533	290.00	666.00	0.00	88.51	88.51
1493	533	290.00	670.00	0.00	89.04	89.04
1497	533	290.00	674.00	0.00	89.57	89.57
1501	533	290.00	678.00	0.00	90.10	90.10
1505	533	290.00	682.00	0.00	90.63	90.63
1509	533	290.00	686.00	0.00	91.16	91.16
1513	533	290.00	690.00	0.00	91.69	91.69
1517	533	290.00	694.00	0.00	92.22	92.22
1521	533	290.00	698.00	0.00	92.75	92.75
1525	533	290.00	702.00	0.00	93.28	93.28
1529	533	290.00	706.00	0.00	93.81	93.81
1533	533	290.00	710.00	0.00	94.34	94.34
1537	533	290.00	714.00	0.00	94.87	94.87
1541	533	290.00	718.00	0.00	95.40	95.40
1545	533	290.00	722.00	0.00	95.93	95.93
1549	533	290.00	726.00	0.00	96.46	96.46
1553	533	290.00	730.00	0.00	96.99	96.99
1557	533	290.00	734.00	0.00	97.52	97.52
1561	533	290.00	738.00	0.00	98.05	98.05
1565	533	290.00	742.00	0.00	98.58	98.58
1569	533	290.00	746.00	0.00	99.11	99.11
1573	533	290.00	750.00	0.00	99.64	99.64
1577	533	290.00	754.00	0.00	100.17	100.17
1581	533	290.00	758.00	0.00	100.70	100.70
1585	533	290.00	762.00	0.00	101.23	101.23
1589	533	290.00	766.00	0.00	101.76	101.76
1593	533	290.00	770.00	0.00	102.29	102.29
1597	533	290.00	774.00	0.00	102.82	102.82
1601	533	290.00	778.00	0.00	103.35	103.35
1605	533	290.00	782.00	0.00	103.88	103.88
1609	533	290.00	786.00	0.00	104.41	104.41
1613	533	290.00	790.00	0.00	104.94	104.94
1617	533	290.00	794.00	0.00	105.47	105.47
1621	533	290.00	798.00	0.00	106.00	106.00
1625	533	290.00	802.00	0.00	106.53	106.53
1629	533	290.00	806.00	0.00	107.06	107.06
1633	533	290.00	810.00	0.00	107.59	107.59
1637	533	290.00	814.00	0.00	108.12	108.12
1641	533	290.00	818.00	0.00	108.65	108.65
1645	533	290.00	822.00	0.00	109.18	109.18
1649	533	290.00	826.00	0.00	109.71	109.71
1653	533	290.00	830.00	0.00	110.24	110.24
1657	533	290.00	834.00	0.00	110.77	110.77
1661	533	290.00	838.00	0.00	111.30	111.30
1665	533	290.00	842.00	0.00	111.83	111.83
1669	533	290.00	846.00	0.00	112.36	112.36
1673	533	290.00	850.00	0.00	112.89	112.89
1677	533	290.00	854.00	0.00	113.42	113.42
1681	533	290.00	858.00	0.00	113.95	113.95
1685	533	290.00	862.00	0.00	114.48	114.48
1689	533	290.00	866.00	0.00	115.01	115.01
1693	533	290.00	870.00	0.00	115.54	115.54
1697	533	290.00	874.00	0.00	116.07	116.07
1701	533	290.00	878.00	0.00	116.60	116.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1705	533	290.00	882.00	0.00	117.13	117.13
1709	533	290.00	886.00	0.00	117.66	117.66
1713	533	290.00	890.00	0.00	118.19	118.19
1717	533	290.00	894.00	0.00	118.72	118.72
1721	533	290.00	898.00	0.00	119.25	119.25
1725	533	290.00	902.00	0.00	119.78	119.78
1729	533	290.00	906.00	0.00	120.31	120.31
1733	533	290.00	910.00	0.00	120.84	120.84
1737	533	290.00	914.00	0.00	121.37	121.37
1741	533	290.00	918.00	0.00	121.90	121.90
1745	533	290.00	922.00	0.00	122.43	122.43
1749	533	290.00	926.00	0.00	122.96	122.96
1753	533	290.00	930.00	0.00	123.49	123.49
1757	533	290.00	934.00	0.00	124.02	124.02
1761	533	290.00	938.00	0.00	124.55	124.55
1765	533	290.00	942.00	0.00	125.08	125.08
1769	533	290.00	946.00	0.00	125.61	125.61
1773	533	290.00	950.00	0.00	126.14	126.14
1777	533	290.00	954.00	0.00	126.67	126.67
1781	533	290.00	958.00	0.00	127.20	127.20
1785	533	290.00	962.00	0.00	127.73	127.73
1789	533	290.00	966.00	0.00	128.26	128.26
1793	533	290.00	970.00	0.00	128.79	128.79
1797	533	290.00	974.00	0.00	129.32	129.32
1801	533	290.00	978.00	0.00	129.85	129.85
1805	533	290.00	982.00	0.00	130.38	130.38
1809	533	290.00	986.00	0.00	130.91	130.91
1813	533	290.00	990.00	0.00	131.44	131.44
1817	533	290.00	994.00	0.00	131.97	131.97
1821	533	290.00	998.00	0.00	132.50	132.50
1825	533	290.00	1002.00	0.00	133.03	133.03
1829	533	290.00	1006.00	0.00	133.56	133.56
1833	533	290.00	1010.00	0.00	134.09	134.09
1837	533	290.00	1014.00	0.00	134.62	134.62
1841	533	290.00	1018.00	0.00	135.15	135.15
1845	533	290.00	1022.00	0.00	135.68	135.68
1849	533	290.00	1026.00	0.00	136.21	136.21
1853	533	290.00	1030.00	0.00	136.74	136.74
1857	533	290.00	1034.00	0.00	137.27	137.27
1861	533	290.00	1038.00	0.00	137.80	137.80
1865	533	290.00	1042.00	0.00	138.33	138.33
1869	533	290.00	1046.00	0.00	138.86	138.86
1873	533	290.00	1050.00	0.00	139.39	139.39
1877	533	290.00	1054.00	0.00	139.92	139.92
1881	533	290.00	1058.00	0.00	140.45	140.45
1885	533	290.00	1062.00	0.00	140.98	140.98
1889	533	290.00	1066.00	0.00	141.51	141.51
1893	533	290.00	1070.00	0.00	142.04	142.04
1897	533	290.00	1074.00	0.00	142.57	142.57
1901	533	290.00	1078.00	0.00	143.10	143.10
1905	533	290.00	1082.00	0.00	143.63	143.63
1909	533	290.00	1086.00	0.00	144.16	144.16
1913	533	290.00	1090.00	0.00	144.69	144.69
1917	533	290.00	1094.00	0.00	145.22	145.22
1921	533	290.00	1098.00	0.00	145.75	145.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1925	533	290.00	1102.00	0.00	146.28	146.28
1929	533	290.00	1106.00	0.00	146.81	146.81
1933	533	290.00	1110.00	0.00	147.34	147.34
1937	533	290.00	1114.00	0.00	147.87	147.87
1941	533	290.00	1118.00	0.00	148.40	148.40
1945	533	290.00	1122.00	0.00	148.93	148.93
1949	533	290.00	1126.00	0.00	149.46	149.46
1953	533	290.00	1130.00	0.00	149.99	149.99
1957	533	290.00	1134.00	0.00	150.52	150.52
1961	533	290.00	1138.00	0.00	151.05	151.05
1965	533	290.00	1142.00	0.00	151.58	151.58
1969	533	290.00	1146.00	0.00	152.11	152.11
1973	533	290.00	1150.00	0.00	152.64	152.64
1977	533	290.00	1154.00	0.00	153.17	153.17
1981	533	290.00	1158.00	0.00	153.70	153.70
1985	533	290.00	1162.00	0.00	154.23	154.23
1989	533	290.00	1166.00	0.00	154.76	154.76
1993	533	290.00	1170.00	0.00	155.29	155.29
1997	533	290.00	1174.00	0.00	155.82	155.82
2001	533	290.00	1178.00	0.00	156.35	156.35
2005	533	290.00	1182.00	0.00	156.88	156.88
2009	533	290.00	1186.00	0.00	157.41	157.41
2013	533	290.00	1190.00	0.00	157.94	157.94
2017	533	290.00	1194.00	0.00	158.47	158.47
2021	533	290.00	1198.00	0.00	159.00	159.00
2025	533	290.00	1202.00	0.00	159.53	159.53
2029	533	290.00	1206.00	0.00	160.06	160.06
2033	533	290.00	1210.00	0.00	160.59	160.59
2037	533	290.00	1214.00	0.00	161.12	161.12
2041	533	290.00	1218.00	0.00	161.65	161.65
2045	533	290.00	1222.00	0.00	162.18	162.18
2049	533	290.00	1226.00	0.00	162.71	162.71
2053	533	290.00	1230.00	0.00	163.24	163.24
2057	533	290.00	1234.00	0.00	163.77	163.77
2061	533	290.00	1238.00	0.00	164.30	164.30
2065	533	290.00	1242.00	0.00	164.83	164.83
2069	533	290.00	1246.00	0.00	165.36	165.36
2073	533	290.00	1250.00	0.00	165.89	165.89
2077	533	290.00	1254.00	0.00	166.42	166.42
2081	533	290.00	1258.00	0.00	166.95	166.95
2085	533	290.00	1262.00	0.00	167.48	167.48
2089	533	290.00	1266.00	0.00	168.01	168.01
2093	533	290.00	1270.00	0.00	168.54	168.54
2097	533	290.00	1274.00	0.00	169.07	169.07
2101	533	290.00	1278.00	0.00	169.60	169.60
2105	533	290.00	1282.00	0.00	170.13	170.13
2109	533	290.00	1286.00	0.00	170.66	170.66
2113	533	290.00	1290.00	0.00	171.19	171.19
2117	533	290.00	1294.00	0.00	171.72	171.72
2121	533	290.00	1298.00	0.00	172.25	172.25
2125	533	290.00	1302.00	0.00	172.78	172.78
2129	533	290.00	1306.00	0.00	173.31	173.31
2133	533	290.00	1310.00	0.00	173.84	173.84
2137	533	290.00	1314.00	0.00	174.37	174.37
2141	533	290.00	1318.00	0.00	174.90	174.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2145	533	290.00	1322.00	0.00	175.43	175.43
2149	533	290.00	1326.00	0.00	175.96	175.96
2153	533	290.00	1330.00	0.00	176.49	176.49
2157	533	290.00	1334.00	0.00	177.02	177.02
2161	533	290.00	1338.00	0.00	177.55	177.55
2165	533	290.00	1342.00	0.00	178.08	178.08
2169	533	290.00	1346.00	0.00	178.61	178.61
2173	533	290.00	1350.00	0.00	179.14	179.14
2177	533	290.00	1354.00	0.00	179.67	179.67
2181	533	290.00	1358.00	0.00	180.20	180.20
2185	533	290.00	1362.00	0.00	180.73	180.73
2189	533	290.00	1366.00	0.00	181.26	181.26
2193	533	290.00	1370.00	0.00	181.79	181.79
2197	533	290.00	1374.00	0.00	182.32	182.32
2201	533	290.00	1378.00	0.00	182.85	182.85
2205	533	290.00	1382.00	0.00	183.38	183.38
2209	533	290.00	1386.00	0.00	183.91	183.91
2213	533	290.00	1390.00	0.00	184.44	184.44
2217	533	290.00	1394.00	0.00	184.97	184.97
2221	533	290.00	1398.00	0.00	185.50	185.50
2225	533	290.00	1402.00	0.00	186.03	186.03
2229	533	290.00	1406.00	0.00	186.56	186.56
2233	533	290.00	1410.00	0.00	187.09	187.09
2237	533	290.00	1414.00	0.00	187.62	187.62
2241	533	290.00	1418.00	0.00	188.15	188.15
2245	533	290.00	1422.00	0.00	188.68	188.68
2249	533	290.00	1426.00	0.00	189.21	189.21
2253	533	290.00	1430.00	0.00	189.74	189.74
2257	533	290.00	1434.00	0.00	190.27	190.27
2261	533	290.00	1438.00	0.00	190.80	190.80
2265	533	290.00	1442.00	0.00	191.33	191.33
2269	533	290.00	1446.00	0.00	191.86	191.86
2273	533	290.00	1450.00	0.00	192.39	192.39
2277	533	290.00	1454.00	0.00	192.92	192.92
2281	533	290.00	1458.00	0.00	193.45	193.45
2285	533	290.00	1462.00	0.00	193.98	193.98
2289	533	290.00	1466.00	0.00	194.51	194.51
2293	533	290.00	1470.00	0.00	195.04	195.04
2297	533	290.00	1474.00	0.00	195.57	195.57
2301	533	290.00	1478.00	0.00	196.10	196.10
2305	533	290.00	1482.00	0.00	196.63	196.63
2309	533	290.00	1486.00	0.00	197.16	197.16
2313	533	290.00	1490.00	0.00	197.69	197.69
2317	533	290.00	1494.00	0.00	198.22	198.22
2321	533	290.00	1498.00	0.00	198.75	198.75
2325	533	290.00	1502.00	0.00	199.28	199.28
2329	533	290.00	1506.00	0.00	199.81	199.81
2333	533	290.00	1510.00	0.00	200.34	200.34
2337	533	290.00	1514.00	0.00	200.87	200.87
2341	533	290.00	1518.00	0.00	201.40	201.40
2345	533	290.00	1522.00	0.00	201.93	201.93
2349	533	290.00	1526.00	0.00	202.46	202.46
2353	533	290.00	1530.00	0.00	202.99	202.99
2357	533	290.00	1534.00	0.00	203.52	203.52
2361	533	290.00	1538.00	0.00	204.05	204.05

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2365	533	290.00	1542.00	0.00	204.58	204.58
2369	533	290.00	1546.00	0.00	205.11	205.11
2373	533	290.00	1550.00	0.00	205.64	205.64
2377	533	290.00	1554.00	0.00	206.17	206.17
2381	533	290.00	1558.00	0.00	206.70	206.70
2385	533	290.00	1562.00	0.00	207.23	207.23
2389	533	290.00	1566.00	0.00	207.76	207.76
2393	533	290.00	1570.00	0.00	208.29	208.29
2397	533	290.00	1574.00	0.00	208.82	208.82
2401	533	290.00	1578.00	0.00	209.35	209.35
2405	533	290.00	1582.00	0.00	209.88	209.88
2409	533	290.00	1586.00	0.00	210.41	210.41
2413	533	290.00	1590.00	0.00	210.94	210.94
2417	533	290.00	1594.00	0.00	211.47	211.47
2421	533	290.00	1598.00	0.00	212.00	212.00
2425	533	290.00	1602.00	0.00	212.53	212.53
2429	533	290.00	1606.00	0.00	213.06	213.06
2433	533	290.00	1610.00	0.00	213.59	213.59
2437	533	290.00	1614.00	0.00	214.12	214.12
2441	533	290.00	1618.00	0.00	214.65	214.65
2445	533	290.00	1622.00	0.00	215.18	215.18
2449	533	290.00	1626.00	0.00	215.71	215.71
2453	533	290.00	1630.00	0.00	216.24	216.24
2457	533	290.00	1634.00	0.00	216.77	216.77
2461	533	290.00	1638.00	0.00	217.30	217.30
2465	533	290.00	1642.00	0.00	217.83	217.83
2469	533	290.00	1646.00	0.00	218.36	218.36
2473	533	290.00	1650.00	0.00	218.89	218.89
2477	533	290.00	1654.00	0.00	219.42	219.42
2481	533	290.00	1658.00	0.00	219.95	219.95
2485	533	290.00	1662.00	0.00	220.48	220.48
2489	533	290.00	1666.00	0.00	221.01	221.01
2493	533	290.00	1670.00	0.00	221.54	221.54
2497	533	290.00	1674.00	0.00	222.07	222.07
2501	533	290.00	1678.00	0.00	222.60	222.60
2505	533	290.00	1682.00	0.00	223.13	223.13
2509	533	290.00	1686.00	0.00	223.66	223.66
2513	533	290.00	1690.00	0.00	224.19	224.19
2517	533	290.00	1694.00	0.00	224.72	224.72
2521	533	290.00	1698.00	0.00	225.25	225.25
2525	533	290.00	1702.00	0.00	225.78	225.78
2529	533	290.00	1706.00	0.00	226.31	226.31
2533	533	290.00	1710.00	0.00	226.84	226.84
2537	533	290.00	1714.00	0.00	227.37	227.37
2541	533	290.00	1718.00	0.00	227.90	227.90
2545	533	290.00	1722.00	0.00	228.43	228.43
2549	533	290.00	1726.00	0.00	228.96	228.96
2553	533	290.00	1730.00	0.00	229.49	229.49
2557	533	290.00	1734.00	0.00	230.02	230.02
2561	533	290.00	1738.00	0.00	230.55	230.55
2565	533	290.00	1742.00	0.00	231.08	231.08
2569	533	290.00	1746.00	0.00	231.61	231.61
2573	533	290.00	1750.00	0.00	232.14	232.14
2577	533	290.00	1754.00	0.00	232.67	232.67
2581	533	290.00	1758.00	0.00	233.20	233.20

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2585	533	290.00	1762.00	0.00	233.73	233.73
2589	533	290.00	1766.00	0.00	234.26	234.26
2593	533	290.00	1770.00	0.00	234.79	234.79
2597	533	290.00	1774.00	0.00	235.32	235.32
2601	533	290.00	1778.00	0.00	235.85	235.85
2605	533	290.00	1782.00	0.00	236.38	236.38
2609	533	290.00	1786.00	0.00	236.91	236.91
2613	533	290.00	1790.00	0.00	237.44	237.44
2617	533	290.00	1794.00	0.00	237.97	237.97
2621	533	290.00	1798.00	0.00	238.50	238.50
2625	533	290.00	1802.00	0.00	239.03	239.03
2629	533	290.00	1806.00	0.00	239.56	239.56
2633	533	290.00	1810.00	0.00	240.09	240.09
2637	533	290.00	1814.00	0.00	240.62	240.62
2641	533	290.00	1818.00	0.00	241.15	241.15
2645	533	290.00	1822.00	0.00	241.68	241.68
2649	533	290.00	1826.00	0.00	242.21	242.21
2653	533	290.00	1830.00	0.00	242.74	242.74
2657	533	290.00	1834.00	0.00	243.27	243.27
2661	533	290.00	1838.00	0.00	243.80	243.80
2665	533	290.00	1842.00	0.00	244.33	244.33
2669	533	290.00	1846.00	0.00	244.86	244.86
2673	533	290.00	1850.00	0.00	245.39	245.39
2677	533	290.00	1854.00	0.00	245.92	245.92
2681	533	290.00	1858.00	0.00	246.45	246.45
2685	533	290.00	1862.00	0.00	246.98	246.98
2689	533	290.00	1866.00	0.00	247.51	247.51
2693	533	290.00	1870.00	0.00	248.04	248.04
2697	533	290.00	1874.00	0.00	248.57	248.57
2701	533	290.00	1878.00	0.00	249.10	249.10
2705	533	290.00	1882.00	0.00	249.63	249.63
2709	533	290.00	1886.00	0.00	250.16	250.16
2713	533	290.00	1890.00	0.00	250.69	250.69
2717	533	290.00	1894.00	0.00	251.22	251.22
2721	533	290.00	1898.00	0.00	251.75	251.75
2725	533	290.00	1902.00	0.00	252.28	252.28
2729	533	290.00	1906.00	0.00	252.81	252.81
2733	533	290.00	1910.00	0.00	253.34	253.34
2737	533	290.00	1914.00	0.00	253.87	253.87
2741	533	290.00	1918.00	0.00	254.40	254.40
2745	533	290.00	1922.00	0.00	254.93	254.93
2749	533	290.00	1926.00	0.00	255.46	255.46
2753	533	290.00	1930.00	0.00	255.99	255.99
2757	533	290.00	1934.00	0.00	256.52	256.52
2761	533	290.00	1938.00	0.00	257.05	257.05
2765	533	290.00	1942.00	0.00	257.58	257.58
2769	533	290.00	1946.00	0.00	258.11	258.11
2773	533	290.00	1950.00	0.00	258.64	258.64
2777	533	290.00	1954.00	0.00	259.17	259.17
2781	533	290.00	1958.00	0.00	259.70	259.70
2785	533	290.00	1962.00	0.00	260.23	260.23
2789	533	290.00	1966.00	0.00	260.76	260.76
2793	533	290.00	1970.00	0.00	261.29	261.29
2797	533	290.00	1974.00	0.00	261.82	261.82
2801	533	290.00	1978.00	0.00	262.35	262.35

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2805	533	290.00	1982.00	0.00	262.88	262.88
2809	533	290.00	1986.00	0.00	263.41	263.41
2813	533	290.00	1990.00	0.00	263.94	263.94
2817	533	290.00	1994.00	0.00	264.47	264.47
2821	533	290.00	1998.00	0.00	265.00	265.00
2825	533	290.00	2002.00	0.00	265.53	265.53
2829	533	290.00	2006.00	0.00	266.06	266.06
2833	533	290.00	2010.00	0.00	266.59	266.59
2837	533	290.00	2014.00	0.00	267.12	267.12
2841	533	290.00	2018.00	0.00	267.65	267.65
2845	533	290.00	2022.00	0.00	268.18	268.18
2849	533	290.00	2026.00	0.00	268.71	268.71
2853	533	290.00	2030.00	0.00	269.24	269.24
2857	533	290.00	2034.00	0.00	269.77	269.77
2861	533	290.00	2038.00	0.00	270.30	270.30
2865	533	290.00	2042.00	0.00	270.83	270.83
2869	533	290.00	2046.00	0.00	271.36	271.36
2873	533	290.00	2050.00	0.00	271.89	271.89
2877	533	290.00	2054.00	0.00	272.42	272.42
2881	533	290.00	2058.00	0.00	272.95	272.95
2885	533	290.00	2062.00	0.00	273.48	273.48
2889	533	290.00	2066.00	0.00	274.01	274.01
2893	533	290.00	2070.00	0.00	274.54	274.54
2897	533	290.00	2074.00	0.00	275.07	275.07
2901	533	290.00	2078.00	0.00	275.60	275.60
2905	533	290.00	2082.00	0.00	276.13	276.13
2909	533	290.00	2086.00	0.00	276.66	276.66
2913	533	290.00	2090.00	0.00	277.19	277.19
2917	533	290.00	2094.00	0.00	277.72	277.72
2921	533	290.00	2098.00	0.00	278.25	278.25
2925	533	290.00	2102.00	0.00	278.78	278.78
2929	533	290.00	2106.00	0.00	279.31	279.31
2933	533	290.00	2110.00	0.00	279.84	279.84
2937	533	290.00	2114.00	0.00	280.37	280.37
2941	533	290.00	2118.00	0.00	280.90	280.90
2945	533	290.00	2122.00	0.00	281.43	281.43
2949	533	290.00	2126.00	0.00	281.96	281.96
2953	533	290.00	2130.00	0.00	282.49	282.49
2957	533	290.00	2134.00	0.00	283.02	283.02
2961	533	290.00	2138.00	0.00	283.55	283.55
2965	533	290.00	2142.00	0.00	284.08	284.08
2969	533	290.00	2146.00	0.00	284.61	284.61
2973	533	290.00	2150.00	0.00	285.14	285.14
2977	533	290.00	2154.00	0.00	285.67	285.67
2981	533	290.00	2158.00	0.00	286.20	286.20
2985	533	290.00	2162.00	0.00	286.73	286.73
2989	533	290.00	2166.00	0.00	287.26	287.26
2993	533	290.00	2170.00	0.00	287.79	287.79
2997	533	290.00	2174.00	0.00	288.32	288.32
3001	533	290.00	2178.00	0.00	288.85	288.85
3005	533	290.00	2182.00	0.00	289.38	289.38
3009	533	290.00	2186.00	0.00	289.91	289.91
3013	533	290.00	2190.00	0.00	290.44	290.44
3017	533	290.00	2194.00	0.00	290.97	290.97
3021	533	290.00	2198.00	0.00	291.50	291.50

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3025	533	290.00	2202.00	0.00	292.03	292.03
3029	533	290.00	2206.00	0.00	292.56	292.56
3033	533	290.00	2210.00	0.00	293.09	293.09
3037	533	290.00	2214.00	0.00	293.62	293.62
3041	533	290.00	2218.00	0.00	294.15	294.15
3045	533	290.00	2222.00	0.00	294.68	294.68
3049	533	290.00	2226.00	0.00	295.21	295.21
3053	533	290.00	2230.00	0.00	295.74	295.74
3057	533	290.00	2234.00	0.00	296.27	296.27
3061	533	290.00	2238.00	0.00	296.80	296.80
3065	533	290.00	2242.00	0.00	297.33	297.33
3069	533	290.00	2246.00	0.00	297.86	297.86
3073	533	290.00	2250.00	0.00	298.39	298.39
3077	533	290.00	2254.00	0.00	298.92	298.92
3081	533	290.00	2258.00	0.00	299.45	299.45
3085	533	290.00	2262.00	0.00	299.98	299.98
3089	533	290.00	2266.00	0.00	300.51	300.51
3093	533	290.00	2270.00	0.00	301.04	301.04
3097	533	290.00	2274.00	0.00	301.57	301.57
3101	533	290.00	2278.00	0.00	302.10	302.10
3105	533	290.00	2282.00	0.00	302.63	302.63
3109	533	290.00	2286.00	0.00	303.16	303.16
3113	533	290.00	2290.00	0.00	303.69	303.69
3117	533	290.00	2294.00	0.00	304.22	304.22
3121	533	290.00	2298.00	0.00	304.75	304.75
3125	533	290.00	2302.00	0.00	305.28	305.28
3129	533	290.00	2306.00	0.00	305.81	305.81
3133	533	290.00	2310.00	0.00	306.34	306.34
3137	533	290.00	2314.00	0.00	306.87	306.87
3141	533	290.00	2318.00	0.00	307.40	307.40
3145	533	290.00	2322.00	0.00	307.93	307.93
3149	533	290.00	2326.00	0.00	308.46	308.46
3153	533	290.00	2330.00	0.00	308.99	308.99
3157	533	290.00	2334.00	0.00	309.52	309.52
3161	533	290.00	2338.00	0.00	310.05	310.05
3165	533	290.00	2342.00	0.00	310.58	310.58
3169	533	290.00	2346.00	0.00	311.11	311.11
3173	533	290.00	2350.00	0.00	311.64	311.64
3177	533	290.00	2354.00	0.00	312.17	312.17
3181	533	290.00	2358.00	0.00	312.70	312.70
3185	533	290.00	2362.00	0.00	313.23	313.23
3189	533	290.00	2366.00	0.00	313.76	313.76
3193	533	290.00	2370.00	0.00	314.29	314.29
3197	533	290.00	2374.00	0.00	314.82	314.82
3201	533	290.00	2378.00	0.00	315.35	315.35
3205	533	290.00	2382.00	0.00	315.88	315.88
3209	533	290.00	2386.00	0.00	316.41	316.41
3213	533	290.00	2390.00	0.00	316.94	316.94
3217	533	290.00	2394.00	0.00	317.47	317.47
3221	533	290.00	2398.00	0.00	318.00	318.00
3225	533	290.00	2402.00	0.00	318.53	318.53
3229	533	290.00	2406.00	0.00	319.06	319.06
3233	533	290.00	2410.00	0.00	319.59	319.59
3237	533	290.00	2414.00	0.00	320.12	320.12
3241	533	290.00	2418.00	0.00	320.65	320.65

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3245	533	290.00	2422.00	0.00	321.18	321.18
3249	533	290.00	2426.00	0.00	321.71	321.71
3253	533	290.00	2430.00	0.00	322.24	322.24
3257	533	290.00	2434.00	0.00	322.77	322.77
3261	533	290.00	2438.00	0.00	323.30	323.30
3265	533	290.00	2442.00	0.00	323.83	323.83
3269	533	290.00	2446.00	0.00	324.36	324.36
3273	533	290.00	2450.00	0.00	324.89	324.89
3277	533	290.00	2454.00	0.00	325.42	325.42
3281	533	290.00	2458.00	0.00	325.95	325.95
3285	533	290.00	2462.00	0.00	326.48	326.48
3289	533	290.00	2466.00	0.00	327.01	327.01
3293	533	290.00	2470.00	0.00	327.54	327.54
3297	533	290.00	2474.00	0.00	328.07	328.07
3301	533	290.00	2478.00	0.00	328.60	328.60
3305	533	290.00	2482.00	0.00	329.13	329.13
3309	533	290.00	2486.00	0.00	329.66	329.66
3313	533	290.00	2490.00	0.00	330.19	330.19
3317	533	290.00	2494.00	0.00	330.72	330.72
3321	533	290.00	2498.00	0.00	331.25	331.25
3325	533	290.00	2502.00	0.00	331.78	331.78
3329	533	290.00	2506.00	0.00	332.31	332.31
3333	533	290.00	2510.00	0.00	332.84	332.84
3337	533	290.00	2514.00	0.00	333.37	333.37
3341	533	290.00	2518.00	0.00	333.90	333.90
3345	533	290.00	2522.00	0.00	334.43	334.43
3349	533	290.00	2526.00	0.00	334.96	334.96
3353	533	290.00	2530.00	0.00	335.49	335.49
3357	533	290.00	2534.00	0.00	336.02	336.02
3361	533	290.00	2538.00	0.00	336.55	336.55
3365	533	290.00	2542.00	0.00	337.08	337.08
3369	533	290.00	2546.00	0.00	337.61	337.61
3373	533	290.00	2550.00	0.00	338.14	338.14
3377	533	290.00	2554.00	0.00	338.67	338.67
3381	533	290.00	2558.00	0.00	339.20	339.20
3385	533	290.00	2562.00	0.00	339.73	339.73
3389	533	290.00	2566.00	0.00	340.26	340.26
3393	533	290.00	2570.00	0.00	340.79	340.79
3397	533	290.00	2574.00	0.00	341.32	341.32
3401	533	290.00	2578.00	0.00	341.85	341.85
3405	533	290.00	2582.00	0.00	342.38	342.38
3409	533	290.00	2586.00	0.00	342.91	342.91
3413	533	290.00	2590.00	0.00	343.44	343.44
3417	533	290.00	2594.00	0.00	343.97	343.97
3421	533	290.00	2598.00	0.00	344.50	344.50
3425	533	290.00	2602.00	0.00	345.03	345.03
3429	533	290.00	2606.00	0.00	345.56	345.56
3433	533	290.00	2610.00	0.00	346.09	346.09
3437	533	290.00	2614.00	0.00	346.62	346.62
3441	533	290.00	2618.00	0.00	347.15	347.15
3445	533	290.00	2622.00	0.00	347.68	347.68
3449	533	290.00	2626.00	0.00	348.21	348.21
3453	533	290.00	2630.00	0.00	348.74	348.74
3457	533	290.00	2634.00	0.00	349.27	349.27
3461	533	290.00	2638.00	0.00	349.80	349.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3465	533	290.00	2642.00	0.00	350.33	350.33
3469	533	290.00	2646.00	0.00	350.86	350.86
3473	533	290.00	2650.00	0.00	351.39	351.39
3477	533	290.00	2654.00	0.00	351.92	351.92
3481	533	290.00	2658.00	0.00	352.45	352.45
3485	533	290.00	2662.00	0.00	352.98	352.98
3489	533	290.00	2666.00	0.00	353.51	353.51
3493	533	290.00	2670.00	0.00	354.04	354.04
3497	533	290.00	2674.00	0.00	354.57	354.57
3501	533	290.00	2678.00	0.00	355.10	355.10
3505	533	290.00	2682.00	0.00	355.63	355.63
3509	533	290.00	2686.00	0.00	356.16	356.16
3513	533	290.00	2690.00	0.00	356.69	356.69
3517	533	290.00	2694.00	0.00	357.22	357.22
3521	533	290.00	2698.00	0.00	357.75	357.75
3525	533	290.00	2702.00	0.00	358.28	358.28
3529	533	290.00	2706.00	0.00	358.81	358.81
3533	533	290.00	2710.00	0.00	359.34	359.34
3537	533	290.00	2714.00	0.00	359.87	359.87
3541	533	290.00	2718.00	0.00	360.40	360.40
3545	533	290.00	2722.00	0.00	360.93	360.93
3549	533	290.00	2726.00	0.00	361.46	361.46
3553	533	290.00	2730.00	0.00	361.99	361.99
3557	533	290.00	2734.00	0.00	362.52	362.52
3561	533	290.00	2738.00	0.00	363.05	363.05
3565	533	290.00	2742.00	0.00	363.58	363.58
3569	533	290.00	2746.00	0.00	364.11	364.11
3573	533	290.00	2750.00	0.00	364.64	364.64
3577	533	290.00	2754.00	0.00	365.17	365.17
3581	533	290.00	2758.00	0.00	365.70	365.70
3585	533	290.00	2762.00	0.00	366.23	366.23
3589	533	290.00	2766.00	0.00	366.76	366.76
3593	533	290.00	2770.00	0.00	367.29	367.29
3597	533	290.00	2774.00	0.00	367.82	367.82
3601	533	290.00	2778.00	0.00	368.35	368.35
3605	533	290.00	2782.00	0.00	368.88	368.88
3609	533	290.00	2786.00	0.00	369.41	369.41
3613	533	290.00	2790.00	0.00	369.94	369.94
3617	533	290.00	2794.00	0.00	370.47	370.47
3621	533	290.00	2798.00	0.00	371.00	371.00
3625	533	290.00	2802.00	0.00	371.53	371.53
3629	533	290.00	2806.00	0.00	372.06	372.06
3633	533	290.00	2810.00	0.00	372.59	372.59
3637	533	290.00	2814.00	0.00	373.12	373.12
3641	533	290.00	2818.00	0.00	373.65	373.65
3645	533	290.00	2822.00	0.00	374.18	374.18
3649	533	290.00	2826.00	0.00	374.71	374.71
3653	533	290.00	2830.00	0.00	375.24	375.24
3657	533	290.00	2834.00	0.00	375.77	375.77
3661	533	290.00	2838.00	0.00	376.30	376.30
3665	533	290.00	2842.00	0.00	376.83	376.83
3669	533	290.00	2846.00	0.00	377.36	377.36
3673	533	290.00	2850.00	0.00	377.89	377.89
3677	533	290.00	2854.00	0.00	378.42	378.42
3681	533	290.00	2858.00	0.00	378.95	378.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3685	533	290.00	2862.00	0.00	379.48	379.48
3689	533	290.00	2866.00	0.00	380.01	380.01
3693	533	290.00	2870.00	0.00	380.54	380.54
3697	533	290.00	2874.00	0.00	381.07	381.07
3701	533	290.00	2878.00	0.00	381.60	381.60
3705	533	290.00	2882.00	0.00	382.13	382.13
3709	533	290.00	2886.00	0.00	382.66	382.66
3713	533	290.00	2890.00	0.00	383.19	383.19
3717	533	290.00	2894.00	0.00	383.72	383.72
3721	533	290.00	2898.00	0.00	384.25	384.25
3725	533	290.00	2902.00	0.00	384.78	384.78
3729	533	290.00	2906.00	0.00	385.31	385.31
3733	533	290.00	2910.00	0.00	385.84	385.84
3737	533	290.00	2914.00	0.00	386.37	386.37
3741	533	290.00	2918.00	0.00	386.90	386.90
3745	533	290.00	2922.00	0.00	387.43	387.43
3749	533	290.00	2926.00	0.00	387.96	387.96
3753	533	290.00	2930.00	0.00	388.49	388.49
3757	533	290.00	2934.00	0.00	389.02	389.02
3761	533	290.00	2938.00	0.00	389.55	389.55
3765	533	290.00	2942.00	0.00	390.08	390.08
3769	533	290.00	2946.00	0.00	390.61	390.61
3773	533	290.00	2950.00	0.00	391.14	391.14
3777	533	290.00	2954.00	0.00	391.67	391.67
3781	533	290.00	2958.00	0.00	392.20	392.20
3785	533	290.00	2962.00	0.00	392.73	392.73
3789	533	290.00	2966.00	0.00	393.26	393.26
3793	533	290.00	2970.00	0.00	393.79	393.79
3797	533	290.00	2974.00	0.00	394.32	394.32
3801	533	290.00	2978.00	0.00	394.85	394.85
3805	533	290.00	2982.00	0.00	395.38	395.38
3809	533	290.00	2986.00	0.00	395.91	395.91
3813	533	290.00	2990.00	0.00	396.44	396.44
3817	533	290.00	2994.00	0.00	396.97	396.97
3821	533	290.00	2998.00	0.00	397.50	397.50
3825	533	290.00	3002.00	0.00	398.03	398.03
3829	533	290.00	3006.00	0.00	398.56	398.56
3833	533	290.00	3010.00	0.00	399.09	399.09
3837	533	290.00	3014.00	0.00	399.62	399.62
3841	533	290.00	3018.00	0.00	400.15	400.15
3845	533	290.00	3022.00	0.00	400.68	400.68
3849	533	290.00	3026.00	0.00	401.21	401.21
3853	533	290.00	3030.00	0.00	401.74	401.74
3857	533	290.00	3034.00	0.00	402.27	402.27
3861	533	290.00	3038.00	0.00	402.80	402.80
3865	533	290.00	3042.00	0.00	403.33	403.33
3869	533	290.00	3046.00	0.00	403.86	403.86
3873	533	290.00	3050.00	0.00	404.39	404.39
3877	533	290.00	3054.00	0.00	404.92	404.92
3881	533	290.00	3058.00	0.00	405.45	405.45
3885	533	290.00	3062.00	0.00	405.98	405.98
3889	533	290.00	3066.00	0.00	406.51	406.51
3893	533	290.00	3070.00	0.00	407.04	407.04
3897	533	290.00	3074.00	0.00	407.57	407.57
3901	533	290.00	3078.00	0.00	408.10	408.10

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's & employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3905	533	290.00	3082.00	0.00	408.63	408.63
3909	533	290.00	3086.00	0.00	409.16	409.16
3913	533	290.00	3090.00	0.00	409.69	409.69
3917	533	290.00	3094.00	0.00	410.22	410.22
3921	533	290.00	3098.00	0.00	410.75	410.75
3925	533	290.00	3102.00	0.00	411.28	411.28
3929	533	290.00	3106.00	0.00	411.81	411.81
3933	533	290.00	3110.00	0.00	412.34	412.34
3937	533	290.00	3114.00	0.00	412.87	412.87
3941	533	290.00	3118.00	0.00	413.40	413.40
3945	533	290.00	3122.00	0.00	413.93	413.93
3949	533	290.00	3126.00	0.00	414.46	414.46
3953	533	290.00	3130.00	0.00	414.99	414.99
3957	533	290.00	3134.00	0.00	415.52	415.52
3961	533	290.00	3138.00	0.00	416.05	416.05
3965	533	290.00	3142.00	0.00	416.58	416.58
3969	533	290.00	3146.00	0.00	417.11	417.11
3973	533	290.00	3150.00	0.00	417.64	417.64
3977	533	290.00	3154.00	0.00	418.17	418.17
3981	533	290.00	3158.00	0.00	418.70	418.70
3985	533	290.00	3162.00	0.00	419.23	419.23
3989	533	290.00	3166.00	0.00	419.76	419.76
3993	533	290.00	3170.00	0.00	420.29	420.29
3997	533	290.00	3174.00	0.00	420.82	420.82
4001	533	290.00	3178.00	0.00	421.35	421.35
4005	533	290.00	3182.00	0.00	421.88	421.88
4009	533	290.00	3186.00	0.00	422.41	422.41
4013	533	290.00	3190.00	0.00	422.94	422.94
4017	533	290.00	3194.00	0.00	423.47	423.47
4021	533	290.00	3198.00	0.00	424.00	424.00
4025	533	290.00	3202.00	0.00	424.53	424.53
4029	533	290.00	3206.00	0.00	425.06	425.06
4033	533	290.00	3210.00	0.00	425.59	425.59
4037	533	290.00	3214.00	0.00	426.12	426.12
4041	533	290.00	3218.00	0.00	426.65	426.65
4045	533	290.00	3222.00	0.00	427.18	427.18
4049	533	290.00	3226.00	0.00	427.71	427.71
4053	533	290.00	3230.00	0.00	428.24	428.24
4057	533	290.00	3234.00	0.00	428.77	428.77
4061	533	290.00	3238.00	0.00	429.30	429.30
4065	533	290.00	3242.00	0.00	429.83	429.83
4069	533	290.00	3246.00	0.00	430.36	430.36
4073	533	290.00	3250.00	0.00	430.89	430.89
4077	533	290.00	3254.00	0.00	431.42	431.42
4081	533	290.00	3258.00	0.00	431.95	431.95
4085	533	290.00	3262.00	0.00	432.48	432.48
4089	533	290.00	3266.00	0.00	433.01	433.01
4093	533	290.00	3270.00	0.00	433.54	433.54
4097	533	290.00	3274.00	0.00	434.07	434.07
4101	533	290.00	3278.00	0.00	434.60	434.60
4105	533	290.00	3282.00	0.00	435.13	435.13
4109	533	290.00	3286.00	0.00	435.66	435.66
4113	533	290.00	3290.00	0.00	436.19	436.19
4117	533	290.00	3294.00	0.00	436.72	436.72
4121	533	290.00	3298.00	0.00	437.25	437.25

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's & employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4125	533	290.00	3302.00	0.00	437.78	437.78
4129	533	290.00	3306.00	0.00	438.31	438.31
4133	533	290.00	3310.00	0.00	438.84	438.84
4137	533	290.00	3314.00	0.00	439.37	439.37
4141	533	290.00	3318.00	0.00	439.90	439.90
4145	533	290.00	3322.00	0.00	440.43	440.43
4149	533	290.00	3326.00	0.00	440.96	440.96
4153	533	290.00	3330.00	0.00	441.49	441.49
4157	533	290.00	3334.00	0.00	442.02	442.02
4161	533	290.00	3338.00	0.00	442.55	442.55
4165	533	290.00	3342.00	0.00	443.08	443.08
4169	533	290.00	3346.00	0.00	443.61	443.61
4173	533	290.00	3350.00	0.00	444.14	444.14
4177	533	290.00	3354.00	0.00	444.67	444.67
4181	533	290.00	3358.00	0.00	445.20	445.20
4185	533	290.00	3362.00	0.00	445.73	445.73
4189	533	290.00	3366.00	0.00	445.99	445.99

If the employee's gross pay is over £4,189, go to page 282

Weekly table for NICs where employee has deferment (employee under 21) for use from 6 April 2022 to 5 April 2023

Table letter Z

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

Do not use this table for:

- any tax year other than 2022 to 2023 employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'Z' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entry on form RT11					
123	123	0.00	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00	0.00
143	123	20.00	0.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
148	123	25.00	0.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00	0.00
158	123	35.00	0.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00	0.00
176	123	53.00	0.00	0.00	0.00	0.00
177	123	54.00	0.00	0.00	0.00	0.00
178	123	55.00	0.00	0.00	0.00	0.00
179	123	56.00	0.00	0.00	0.00	0.00
180	123	57.00	0.00	0.00	0.00	0.00
181	123	58.00	0.00	0.00	0.00	0.00
182	123	59.00	0.00	0.00	0.00	0.00
183	123	60.00	0.00	0.00	0.00	0.00
184	123	61.00	0.00	0.00	0.00	0.00
185	123	62.00	0.00	0.00	0.00	0.00
186	123	63.00	0.00	0.00	0.00	0.00
187	123	64.00	0.00	0.00	0.00	0.00
188	123	65.00	0.00	0.00	0.00	0.00
189	123	66.00	0.00	0.00	0.00	0.00
190	123	67.00	0.00	0.00	0.00	0.00
191	123	67.00	1.00	0.00	0.05	0.05
192	123	67.00	2.00	0.00	0.08	0.08
193	123	67.00	3.00	0.00	0.11	0.11
194	123	67.00	4.00	0.00	0.15	0.15
195	123	67.00	5.00	0.00	0.18	0.18
196	123	67.00	6.00	0.00	0.21	0.21
197	123	67.00	7.00	0.00	0.24	0.24
198	123	67.00	8.00	0.00	0.28	0.28
199	123	67.00	9.00	0.00	0.31	0.31
200	123	67.00	10.00	0.00	0.34	0.34
201	123	67.00	11.00	0.00	0.37	0.37
202	123	67.00	12.00	0.00	0.41	0.41

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
203	123	67.00	13.00	0.00	0.44	0.44
204	123	67.00	14.00	0.00	0.47	0.47
205	123	67.00	15.00	0.00	0.50	0.50
206	123	67.00	16.00	0.00	0.54	0.54
207	123	67.00	17.00	0.00	0.57	0.57
208	123	67.00	18.00	0.00	0.60	0.60
209	123	67.00	19.00	0.00	0.63	0.63
210	123	67.00	20.00	0.00	0.67	0.67
211	123	67.00	21.00	0.00	0.70	0.70
212	123	67.00	22.00	0.00	0.73	0.73
213	123	67.00	23.00	0.00	0.76	0.76
214	123	67.00	24.00	0.00	0.80	0.80
215	123	67.00	25.00	0.00	0.83	0.83
216	123	67.00	26.00	0.00	0.86	0.86
217	123	67.00	27.00	0.00	0.89	0.89
218	123	67.00	28.00	0.00	0.93	0.93
219	123	67.00	29.00	0.00	0.96	0.96
220	123	67.00	30.00	0.00	0.99	0.99
221	123	67.00	31.00	0.00	1.02	1.02
222	123	67.00	32.00	0.00	1.06	1.06
223	123	67.00	33.00	0.00	1.09	1.09
224	123	67.00	34.00	0.00	1.12	1.12
225	123	67.00	35.00	0.00	1.15	1.15
226	123	67.00	36.00	0.00	1.19	1.19
227	123	67.00	37.00	0.00	1.22	1.22
228	123	67.00	38.00	0.00	1.25	1.25
229	123	67.00	39.00	0.00	1.28	1.28
230	123	67.00	40.00	0.00	1.32	1.32
231	123	67.00	41.00	0.00	1.35	1.35
232	123	67.00	42.00	0.00	1.38	1.38
233	123	67.00	43.00	0.00	1.41	1.41
234	123	67.00	44.00	0.00	1.45	1.45
235	123	67.00	45.00	0.00	1.48	1.48
236	123	67.00	46.00	0.00	1.51	1.51
237	123	67.00	47.00	0.00	1.54	1.54
238	123	67.00	48.00	0.00	1.58	1.58
239	123	67.00	49.00	0.00	1.61	1.61
240	123	67.00	50.00	0.00	1.64	1.64
241	123	67.00	51.00	0.00	1.67	1.67
242	123	67.00	52.00	0.00	1.71	1.71
243	123	67.00	53.00	0.00	1.74	1.74
244	123	67.00	54.00	0.00	1.77	1.77
245	123	67.00	55.00	0.00	1.80	1.80
246	123	67.00	56.00	0.00	1.84	1.84
247	123	67.00	57.00	0.00	1.87	1.87
248	123	67.00	58.00	0.00	1.90	1.90
249	123	67.00	59.00	0.00	1.93	1.93
250	123	67.00	60.00	0.00	1.97	1.97
251	123	67.00	61.00	0.00	2.00	2.00
252	123	67.00	62.00	0.00	2.03	2.03
253	123	67.00	63.00	0.00	2.06	2.06
254	123	67.00	64.00	0.00	2.10	2.10
255	123	67.00	65.00	0.00	2.13	2.13
256	123	67.00	66.00	0.00	2.16	2.16
257	123	67.00	67.00	0.00	2.19	2.19

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
258	123	67.00	68.00	0.00	2.23	2.23
259	123	67.00	69.00	0.00	2.26	2.26
260	123	67.00	70.00	0.00	2.29	2.29
261	123	67.00	71.00	0.00	2.32	2.32
262	123	67.00	72.00	0.00	2.36	2.36
263	123	67.00	73.00	0.00	2.39	2.39
264	123	67.00	74.00	0.00	2.42	2.42
265	123	67.00	75.00	0.00	2.45	2.45
266	123	67.00	76.00	0.00	2.49	2.49
267	123	67.00	77.00	0.00	2.52	2.52
268	123	67.00	78.00	0.00	2.55	2.55
269	123	67.00	79.00	0.00	2.58	2.58
270	123	67.00	80.00	0.00	2.62	2.62
271	123	67.00	81.00	0.00	2.65	2.65
272	123	67.00	82.00	0.00	2.68	2.68
273	123	67.00	83.00	0.00	2.71	2.71
274	123	67.00	84.00	0.00	2.75	2.75
275	123	67.00	85.00	0.00	2.78	2.78
276	123	67.00	86.00	0.00	2.81	2.81
277	123	67.00	87.00	0.00	2.84	2.84
278	123	67.00	88.00	0.00	2.88	2.88
279	123	67.00	89.00	0.00	2.91	2.91
280	123	67.00	90.00	0.00	2.94	2.94
281	123	67.00	91.00	0.00	2.97	2.97
282	123	67.00	92.00	0.00	3.01	3.01
283	123	67.00	93.00	0.00	3.04	3.04
284	123	67.00	94.00	0.00	3.07	3.07
285	123	67.00	95.00	0.00	3.10	3.10
286	123	67.00	96.00	0.00	3.14	3.14
287	123	67.00	97.00	0.00	3.17	3.17
288	123	67.00	98.00	0.00	3.20	3.20
289	123	67.00	99.00	0.00	3.23	3.23
290	123	67.00	100.00	0.00	3.27	3.27
291	123	67.00	101.00	0.00	3.30	3.30
292	123	67.00	102.00	0.00	3.33	3.33
293	123	67.00	103.00	0.00	3.36	3.36
294	123	67.00	104.00	0.00	3.40	3.40
295	123	67.00	105.00	0.00	3.43	3.43
296	123	67.00	106.00	0.00	3.46	3.46
297	123	67.00	107.00	0.00	3.49	3.49
298	123	67.00	108.00	0.00	3.53	3.53
299	123	67.00	109.00	0.00	3.56	3.56
300	123	67.00	110.00	0.00	3.59	3.59
301	123	67.00	111.00	0.00	3.62	3.62
302	123	67.00	112.00	0.00	3.66	3.66
303	123	67.00	113.00	0.00	3.69	3.69
304	123	67.00	114.00	0.00	3.72	3.72
305	123	67.00	115.00	0.00	3.75	3.75
306	123	67.00	116.00	0.00	3.79	3.79
307	123	67.00	117.00	0.00	3.82	3.82
308	123	67.00	118.00	0.00	3.85	3.85
309	123	67.00	119.00	0.00	3.88	3.88
310	123	67.00	120.00	0.00	3.92	3.92
311	123	67.00	121.00	0.00	3.95	3.95
312	123	67.00	122.00	0.00	3.98	3.98

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
313	123	67.00	123.00	0.00	4.01	4.01
314	123	67.00	124.00	0.00	4.05	4.05
315	123	67.00	125.00	0.00	4.08	4.08
316	123	67.00	126.00	0.00	4.11	4.11
317	123	67.00	127.00	0.00	4.14	4.14
318	123	67.00	128.00	0.00	4.18	4.18
319	123	67.00	129.00	0.00	4.21	4.21
320	123	67.00	130.00	0.00	4.24	4.24
321	123	67.00	131.00	0.00	4.27	4.27
322	123	67.00	132.00	0.00	4.31	4.31
323	123	67.00	133.00	0.00	4.34	4.34
324	123	67.00	134.00	0.00	4.37	4.37
325	123	67.00	135.00	0.00	4.40	4.40
326	123	67.00	136.00	0.00	4.44	4.44
327	123	67.00	137.00	0.00	4.47	4.47
328	123	67.00	138.00	0.00	4.50	4.50
329	123	67.00	139.00	0.00	4.53	4.53
330	123	67.00	140.00	0.00	4.57	4.57
331	123	67.00	141.00	0.00	4.60	4.60
332	123	67.00	142.00	0.00	4.63	4.63
333	123	67.00	143.00	0.00	4.66	4.66
334	123	67.00	144.00	0.00	4.70	4.70
335	123	67.00	145.00	0.00	4.73	4.73
336	123	67.00	146.00	0.00	4.76	4.76
337	123	67.00	147.00	0.00	4.79	4.79
338	123	67.00	148.00	0.00	4.83	4.83
339	123	67.00	149.00	0.00	4.86	4.86
340	123	67.00	150.00	0.00	4.89	4.89
341	123	67.00	151.00	0.00	4.92	4.92
342	123	67.00	152.00	0.00	4.96	4.96
343	123	67.00	153.00	0.00	4.99	4.99
344	123	67.00	154.00	0.00	5.02	5.02
345	123	67.00	155.00	0.00	5.05	5.05
346	123	67.00	156.00	0.00	5.09	5.09
347	123	67.00	157.00	0.00	5.12	5.12
348	123	67.00	158.00	0.00	5.15	5.15
349	123	67.00	159.00	0.00	5.18	5.18
350	123	67.00	160.00	0.00	5.22	5.22
351	123	67.00	161.00	0.00	5.25	5.25
352	123	67.00	162.00	0.00	5.28	5.28
353	123	67.00	163.00	0.00	5.31	5.31
354	123	67.00	164.00	0.00	5.35	5.35
355	123	67.00	165.00	0.00	5.38	5.38
356	123	67.00	166.00	0.00	5.41	5.41
357	123	67.00	167.00	0.00	5.44	5.44
358	123	67.00	168.00	0.00	5.48	5.48
359	123	67.00	169.00	0.00	5.51	5.51
360	123	67.00	170.00	0.00	5.54	5.54
361	123	67.00	171.00	0.00	5.57	5.57
362	123	67.00	172.00	0.00	5.61	5.61
363	123	67.00	173.00	0.00	5.64	5.64
364	123	67.00	174.00	0.00	5.67	5.67
365	123	67.00	175.00	0.00	5.70	5.70
366	123	67.00	176.00	0.00	5.74	5.74
367	123	67.00	177.00	0.00	5.77	5.77

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
368	123	67.00	178.00	0.00	5.80	5.80
369	123	67.00	179.00	0.00	5.83	5.83
370	123	67.00	180.00	0.00	5.87	5.87
371	123	67.00	181.00	0.00	5.90	5.90
372	123	67.00	182.00	0.00	5.93	5.93
373	123	67.00	183.00	0.00	5.96	5.96
374	123	67.00	184.00	0.00	6.00	6.00
375	123	67.00	185.00	0.00	6.03	6.03
376	123	67.00	186.00	0.00	6.06	6.06
377	123	67.00	187.00	0.00	6.09	6.09
378	123	67.00	188.00	0.00	6.13	6.13
379	123	67.00	189.00	0.00	6.16	6.16
380	123	67.00	190.00	0.00	6.19	6.19
381	123	67.00	191.00	0.00	6.22	6.22
382	123	67.00	192.00	0.00	6.26	6.26
383	123	67.00	193.00	0.00	6.29	6.29
384	123	67.00	194.00	0.00	6.32	6.32
385	123	67.00	195.00	0.00	6.35	6.35
386	123	67.00	196.00	0.00	6.39	6.39
387	123	67.00	197.00	0.00	6.42	6.42
388	123	67.00	198.00	0.00	6.45	6.45
389	123	67.00	199.00	0.00	6.48	6.48
390	123	67.00	200.00	0.00	6.52	6.52
391	123	67.00	201.00	0.00	6.55	6.55
392	123	67.00	202.00	0.00	6.58	6.58
393	123	67.00	203.00	0.00	6.61	6.61
394	123	67.00	204.00	0.00	6.65	6.65
395	123	67.00	205.00	0.00	6.68	6.68
396	123	67.00	206.00	0.00	6.71	6.71
397	123	67.00	207.00	0.00	6.74	6.74
398	123	67.00	208.00	0.00	6.78	6.78
399	123	67.00	209.00	0.00	6.81	6.81
400	123	67.00	210.00	0.00	6.84	6.84
401	123	67.00	211.00	0.00	6.87	6.87
402	123	67.00	212.00	0.00	6.91	6.91
403	123	67.00	213.00	0.00	6.94	6.94
404	123	67.00	214.00	0.00	6.97	6.97
405	123	67.00	215.00	0.00	7.00	7.00
406	123	67.00	216.00	0.00	7.04	7.04
407	123	67.00	217.00	0.00	7.07	7.07
408	123	67.00	218.00	0.00	7.10	7.10
409	123	67.00	219.00	0.00	7.13	7.13
410	123	67.00	220.00	0.00	7.17	7.17
411	123	67.00	221.00	0.00	7.20	7.20
412	123	67.00	222.00	0.00	7.23	7.23
413	123	67.00	223.00	0.00	7.26	7.26
414	123	67.00	224.00	0.00	7.30	7.30
415	123	67.00	225.00	0.00	7.33	7.33
416	123	67.00	226.00	0.00	7.36	7.36
417	123	67.00	227.00	0.00	7.39	7.39
418	123	67.00	228.00	0.00	7.43	7.43
419	123	67.00	229.00	0.00	7.46	7.46
420	123	67.00	230.00	0.00	7.49	7.49
421	123	67.00	231.00	0.00	7.52	7.52
422	123	67.00	232.00	0.00	7.56	7.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
423	123	67.00	233.00	0.00	7.59	7.59
424	123	67.00	234.00	0.00	7.62	7.62
425	123	67.00	235.00	0.00	7.65	7.65
426	123	67.00	236.00	0.00	7.69	7.69
427	123	67.00	237.00	0.00	7.72	7.72
428	123	67.00	238.00	0.00	7.75	7.75
429	123	67.00	239.00	0.00	7.78	7.78
430	123	67.00	240.00	0.00	7.82	7.82
431	123	67.00	241.00	0.00	7.85	7.85
432	123	67.00	242.00	0.00	7.88	7.88
433	123	67.00	243.00	0.00	7.91	7.91
434	123	67.00	244.00	0.00	7.95	7.95
435	123	67.00	245.00	0.00	7.98	7.98
436	123	67.00	246.00	0.00	8.01	8.01
437	123	67.00	247.00	0.00	8.04	8.04
438	123	67.00	248.00	0.00	8.08	8.08
439	123	67.00	249.00	0.00	8.11	8.11
440	123	67.00	250.00	0.00	8.14	8.14
441	123	67.00	251.00	0.00	8.17	8.17
442	123	67.00	252.00	0.00	8.21	8.21
443	123	67.00	253.00	0.00	8.24	8.24
444	123	67.00	254.00	0.00	8.27	8.27
445	123	67.00	255.00	0.00	8.30	8.30
446	123	67.00	256.00	0.00	8.34	8.34
447	123	67.00	257.00	0.00	8.37	8.37
448	123	67.00	258.00	0.00	8.40	8.40
449	123	67.00	259.00	0.00	8.43	8.43
450	123	67.00	260.00	0.00	8.47	8.47
451	123	67.00	261.00	0.00	8.50	8.50
452	123	67.00	262.00	0.00	8.53	8.53
453	123	67.00	263.00	0.00	8.56	8.56
454	123	67.00	264.00	0.00	8.60	8.60
455	123	67.00	265.00	0.00	8.63	8.63
456	123	67.00	266.00	0.00	8.66	8.66
457	123	67.00	267.00	0.00	8.69	8.69
458	123	67.00	268.00	0.00	8.73	8.73
459	123	67.00	269.00	0.00	8.76	8.76
460	123	67.00	270.00	0.00	8.79	8.79
461	123	67.00	271.00	0.00	8.82	8.82
462	123	67.00	272.00	0.00	8.86	8.86
463	123	67.00	273.00	0.00	8.89	8.89
464	123	67.00	274.00	0.00	8.92	8.92
465	123	67.00	275.00	0.00	8.95	8.95
466	123	67.00	276.00	0.00	8.99	8.99
467	123	67.00	277.00	0.00	9.02	9.02
468	123	67.00	278.00	0.00	9.05	9.05
469	123	67.00	279.00	0.00	9.08	9.08
470	123	67.00	280.00	0.00	9.12	9.12
471	123	67.00	281.00	0.00	9.15	9.15
472	123	67.00	282.00	0.00	9.18	9.18
473	123	67.00	283.00	0.00	9.21	9.21
474	123	67.00	284.00	0.00	9.25	9.25
475	123	67.00	285.00	0.00	9.28	9.28
476	123	67.00	286.00	0.00	9.31	9.31
477	123	67.00	287.00	0.00	9.34	9.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
478	123	67.00	288.00	0.00	9.38	9.38
479	123	67.00	289.00	0.00	9.41	9.41
480	123	67.00	290.00	0.00	9.44	9.44
481	123	67.00	291.00	0.00	9.47	9.47
482	123	67.00	292.00	0.00	9.51	9.51
483	123	67.00	293.00	0.00	9.54	9.54
484	123	67.00	294.00	0.00	9.57	9.57
485	123	67.00	295.00	0.00	9.60	9.60
486	123	67.00	296.00	0.00	9.64	9.64
487	123	67.00	297.00	0.00	9.67	9.67
488	123	67.00	298.00	0.00	9.70	9.70
489	123	67.00	299.00	0.00	9.73	9.73
490	123	67.00	300.00	0.00	9.77	9.77
491	123	67.00	301.00	0.00	9.80	9.80
492	123	67.00	302.00	0.00	9.83	9.83
493	123	67.00	303.00	0.00	9.86	9.86
494	123	67.00	304.00	0.00	9.90	9.90
495	123	67.00	305.00	0.00	9.93	9.93
496	123	67.00	306.00	0.00	9.96	9.96
497	123	67.00	307.00	0.00	9.99	9.99
498	123	67.00	308.00	0.00	10.03	10.03
499	123	67.00	309.00	0.00	10.06	10.06
500	123	67.00	310.00	0.00	10.09	10.09
501	123	67.00	311.00	0.00	10.12	10.12
502	123	67.00	312.00	0.00	10.16	10.16
503	123	67.00	313.00	0.00	10.19	10.19
504	123	67.00	314.00	0.00	10.22	10.22
505	123	67.00	315.00	0.00	10.25	10.25
506	123	67.00	316.00	0.00	10.29	10.29
507	123	67.00	317.00	0.00	10.32	10.32
508	123	67.00	318.00	0.00	10.35	10.35
509	123	67.00	319.00	0.00	10.38	10.38
510	123	67.00	320.00	0.00	10.42	10.42
511	123	67.00	321.00	0.00	10.45	10.45
512	123	67.00	322.00	0.00	10.48	10.48
513	123	67.00	323.00	0.00	10.51	10.51
514	123	67.00	324.00	0.00	10.55	10.55
515	123	67.00	325.00	0.00	10.58	10.58
516	123	67.00	326.00	0.00	10.61	10.61
517	123	67.00	327.00	0.00	10.64	10.64
518	123	67.00	328.00	0.00	10.68	10.68
519	123	67.00	329.00	0.00	10.71	10.71
520	123	67.00	330.00	0.00	10.74	10.74
521	123	67.00	331.00	0.00	10.77	10.77
522	123	67.00	332.00	0.00	10.81	10.81
523	123	67.00	333.00	0.00	10.84	10.84
524	123	67.00	334.00	0.00	10.87	10.87
525	123	67.00	335.00	0.00	10.90	10.90
526	123	67.00	336.00	0.00	10.94	10.94
527	123	67.00	337.00	0.00	10.97	10.97
528	123	67.00	338.00	0.00	11.00	11.00
529	123	67.00	339.00	0.00	11.03	11.03
530	123	67.00	340.00	0.00	11.07	11.07
531	123	67.00	341.00	0.00	11.10	11.10
532	123	67.00	342.00	0.00	11.13	11.13

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
533	123	67.00	343.00	0.00	11.16	11.16
534	123	67.00	344.00	0.00	11.20	11.20
535	123	67.00	345.00	0.00	11.23	11.23
536	123	67.00	346.00	0.00	11.26	11.26
537	123	67.00	347.00	0.00	11.29	11.29
538	123	67.00	348.00	0.00	11.33	11.33
539	123	67.00	349.00	0.00	11.36	11.36
540	123	67.00	350.00	0.00	11.39	11.39
541	123	67.00	351.00	0.00	11.42	11.42
542	123	67.00	352.00	0.00	11.46	11.46
543	123	67.00	353.00	0.00	11.49	11.49
544	123	67.00	354.00	0.00	11.52	11.52
545	123	67.00	355.00	0.00	11.55	11.55
546	123	67.00	356.00	0.00	11.59	11.59
547	123	67.00	357.00	0.00	11.62	11.62
548	123	67.00	358.00	0.00	11.65	11.65
549	123	67.00	359.00	0.00	11.68	11.68
550	123	67.00	360.00	0.00	11.72	11.72
551	123	67.00	361.00	0.00	11.75	11.75
552	123	67.00	362.00	0.00	11.78	11.78
553	123	67.00	363.00	0.00	11.81	11.81
554	123	67.00	364.00	0.00	11.85	11.85
555	123	67.00	365.00	0.00	11.88	11.88
556	123	67.00	366.00	0.00	11.91	11.91
557	123	67.00	367.00	0.00	11.94	11.94
558	123	67.00	368.00	0.00	11.98	11.98
559	123	67.00	369.00	0.00	12.01	12.01
560	123	67.00	370.00	0.00	12.04	12.04
561	123	67.00	371.00	0.00	12.07	12.07
562	123	67.00	372.00	0.00	12.11	12.11
563	123	67.00	373.00	0.00	12.14	12.14
564	123	67.00	374.00	0.00	12.17	12.17
565	123	67.00	375.00	0.00	12.20	12.20
566	123	67.00	376.00	0.00	12.24	12.24
567	123	67.00	377.00	0.00	12.27	12.27
568	123	67.00	378.00	0.00	12.30	12.30
569	123	67.00	379.00	0.00	12.33	12.33
570	123	67.00	380.00	0.00	12.37	12.37
571	123	67.00	381.00	0.00	12.40	12.40
572	123	67.00	382.00	0.00	12.43	12.43
573	123	67.00	383.00	0.00	12.46	12.46
574	123	67.00	384.00	0.00	12.50	12.50
575	123	67.00	385.00	0.00	12.53	12.53
576	123	67.00	386.00	0.00	12.56	12.56
577	123	67.00	387.00	0.00	12.59	12.59
578	123	67.00	388.00	0.00	12.63	12.63
579	123	67.00	389.00	0.00	12.66	12.66
580	123	67.00	390.00	0.00	12.69	12.69
581	123	67.00	391.00	0.00	12.72	12.72
582	123	67.00	392.00	0.00	12.76	12.76
583	123	67.00	393.00	0.00	12.79	12.79
584	123	67.00	394.00	0.00	12.82	12.82
585	123	67.00	395.00	0.00	12.85	12.85
586	123	67.00	396.00	0.00	12.89	12.89
587	123	67.00	397.00	0.00	12.92	12.92

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
588	123	67.00	398.00	0.00	12.95	12.95
589	123	67.00	399.00	0.00	12.98	12.98
590	123	67.00	400.00	0.00	13.02	13.02
591	123	67.00	401.00	0.00	13.05	13.05
592	123	67.00	402.00	0.00	13.08	13.08
593	123	67.00	403.00	0.00	13.11	13.11
594	123	67.00	404.00	0.00	13.15	13.15
595	123	67.00	405.00	0.00	13.18	13.18
596	123	67.00	406.00	0.00	13.21	13.21
597	123	67.00	407.00	0.00	13.24	13.24
598	123	67.00	408.00	0.00	13.28	13.28
599	123	67.00	409.00	0.00	13.31	13.31
600	123	67.00	410.00	0.00	13.34	13.34
601	123	67.00	411.00	0.00	13.37	13.37
602	123	67.00	412.00	0.00	13.41	13.41
603	123	67.00	413.00	0.00	13.44	13.44
604	123	67.00	414.00	0.00	13.47	13.47
605	123	67.00	415.00	0.00	13.50	13.50
606	123	67.00	416.00	0.00	13.54	13.54
607	123	67.00	417.00	0.00	13.57	13.57
608	123	67.00	418.00	0.00	13.60	13.60
609	123	67.00	419.00	0.00	13.63	13.63
610	123	67.00	420.00	0.00	13.67	13.67
611	123	67.00	421.00	0.00	13.70	13.70
612	123	67.00	422.00	0.00	13.73	13.73
613	123	67.00	423.00	0.00	13.76	13.76
614	123	67.00	424.00	0.00	13.80	13.80
615	123	67.00	425.00	0.00	13.83	13.83
616	123	67.00	426.00	0.00	13.86	13.86
617	123	67.00	427.00	0.00	13.89	13.89
618	123	67.00	428.00	0.00	13.93	13.93
619	123	67.00	429.00	0.00	13.96	13.96
620	123	67.00	430.00	0.00	13.99	13.99
621	123	67.00	431.00	0.00	14.02	14.02
622	123	67.00	432.00	0.00	14.06	14.06
623	123	67.00	433.00	0.00	14.09	14.09
624	123	67.00	434.00	0.00	14.12	14.12
625	123	67.00	435.00	0.00	14.15	14.15
626	123	67.00	436.00	0.00	14.19	14.19
627	123	67.00	437.00	0.00	14.22	14.22
628	123	67.00	438.00	0.00	14.25	14.25
629	123	67.00	439.00	0.00	14.28	14.28
630	123	67.00	440.00	0.00	14.32	14.32
631	123	67.00	441.00	0.00	14.35	14.35
632	123	67.00	442.00	0.00	14.38	14.38
633	123	67.00	443.00	0.00	14.41	14.41
634	123	67.00	444.00	0.00	14.45	14.45
635	123	67.00	445.00	0.00	14.48	14.48
636	123	67.00	446.00	0.00	14.51	14.51
637	123	67.00	447.00	0.00	14.54	14.54
638	123	67.00	448.00	0.00	14.58	14.58
639	123	67.00	449.00	0.00	14.61	14.61
640	123	67.00	450.00	0.00	14.64	14.64
641	123	67.00	451.00	0.00	14.67	14.67
642	123	67.00	452.00	0.00	14.71	14.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
643	123	67.00	453.00	0.00	14.74	14.74
644	123	67.00	454.00	0.00	14.77	14.77
645	123	67.00	455.00	0.00	14.80	14.80
646	123	67.00	456.00	0.00	14.84	14.84
647	123	67.00	457.00	0.00	14.87	14.87
648	123	67.00	458.00	0.00	14.90	14.90
649	123	67.00	459.00	0.00	14.93	14.93
650	123	67.00	460.00	0.00	14.97	14.97
651	123	67.00	461.00	0.00	15.00	15.00
652	123	67.00	462.00	0.00	15.03	15.03
653	123	67.00	463.00	0.00	15.06	15.06
654	123	67.00	464.00	0.00	15.10	15.10
655	123	67.00	465.00	0.00	15.13	15.13
656	123	67.00	466.00	0.00	15.16	15.16
657	123	67.00	467.00	0.00	15.19	15.19
658	123	67.00	468.00	0.00	15.23	15.23
659	123	67.00	469.00	0.00	15.26	15.26
660	123	67.00	470.00	0.00	15.29	15.29
661	123	67.00	471.00	0.00	15.32	15.32
662	123	67.00	472.00	0.00	15.36	15.36
663	123	67.00	473.00	0.00	15.39	15.39
664	123	67.00	474.00	0.00	15.42	15.42
665	123	67.00	475.00	0.00	15.45	15.45
666	123	67.00	476.00	0.00	15.49	15.49
667	123	67.00	477.00	0.00	15.52	15.52
668	123	67.00	478.00	0.00	15.55	15.55
669	123	67.00	479.00	0.00	15.58	15.58
670	123	67.00	480.00	0.00	15.62	15.62
671	123	67.00	481.00	0.00	15.65	15.65
672	123	67.00	482.00	0.00	15.68	15.68
673	123	67.00	483.00	0.00	15.71	15.71
674	123	67.00	484.00	0.00	15.75	15.75
675	123	67.00	485.00	0.00	15.78	15.78
676	123	67.00	486.00	0.00	15.81	15.81
677	123	67.00	487.00	0.00	15.84	15.84
678	123	67.00	488.00	0.00	15.88	15.88
679	123	67.00	489.00	0.00	15.91	15.91
680	123	67.00	490.00	0.00	15.94	15.94
681	123	67.00	491.00	0.00	15.97	15.97
682	123	67.00	492.00	0.00	16.01	16.01
683	123	67.00	493.00	0.00	16.04	16.04
684	123	67.00	494.00	0.00	16.07	16.07
685	123	67.00	495.00	0.00	16.10	16.10
686	123	67.00	496.00	0.00	16.14	16.14
687	123	67.00	497.00	0.00	16.17	16.17
688	123	67.00	498.00	0.00	16.20	16.20
689	123	67.00	499.00	0.00	16.23	16.23
690	123	67.00	500.00	0.00	16.27	16.27
691	123	67.00	501.00	0.00	16.30	16.30
692	123	67.00	502.00	0.00	16.33	16.33
693	123	67.00	503.00	0.00	16.36	16.36
694	123	67.00	504.00	0.00	16.40	16.40
695	123	67.00	505.00	0.00	16.43	16.43
696	123	67.00	506.00	0.00	16.46	16.46
697	123	67.00	507.00	0.00	16.49	16.49

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
698	123	67.00	508.00	0.00	16.53	16.53
699	123	67.00	509.00	0.00	16.56	16.56
700	123	67.00	510.00	0.00	16.59	16.59
701	123	67.00	511.00	0.00	16.62	16.62
702	123	67.00	512.00	0.00	16.66	16.66
703	123	67.00	513.00	0.00	16.69	16.69
704	123	67.00	514.00	0.00	16.72	16.72
705	123	67.00	515.00	0.00	16.75	16.75
706	123	67.00	516.00	0.00	16.79	16.79
707	123	67.00	517.00	0.00	16.82	16.82
708	123	67.00	518.00	0.00	16.85	16.85
709	123	67.00	519.00	0.00	16.88	16.88
710	123	67.00	520.00	0.00	16.92	16.92
711	123	67.00	521.00	0.00	16.95	16.95
712	123	67.00	522.00	0.00	16.98	16.98
713	123	67.00	523.00	0.00	17.01	17.01
714	123	67.00	524.00	0.00	17.05	17.05
715	123	67.00	525.00	0.00	17.08	17.08
716	123	67.00	526.00	0.00	17.11	17.11
717	123	67.00	527.00	0.00	17.14	17.14
718	123	67.00	528.00	0.00	17.18	17.18
719	123	67.00	529.00	0.00	17.21	17.21
720	123	67.00	530.00	0.00	17.24	17.24
721	123	67.00	531.00	0.00	17.27	17.27
722	123	67.00	532.00	0.00	17.31	17.31
723	123	67.00	533.00	0.00	17.34	17.34
724	123	67.00	534.00	0.00	17.37	17.37
725	123	67.00	535.00	0.00	17.40	17.40
726	123	67.00	536.00	0.00	17.44	17.44
727	123	67.00	537.00	0.00	17.47	17.47
728	123	67.00	538.00	0.00	17.50	17.50
729	123	67.00	539.00	0.00	17.53	17.53
730	123	67.00	540.00	0.00	17.57	17.57
731	123	67.00	541.00	0.00	17.60	17.60
732	123	67.00	542.00	0.00	17.63	17.63
733	123	67.00	543.00	0.00	17.66	17.66
734	123	67.00	544.00	0.00	17.70	17.70
735	123	67.00	545.00	0.00	17.73	17.73
736	123	67.00	546.00	0.00	17.76	17.76
737	123	67.00	547.00	0.00	17.79	17.79
738	123	67.00	548.00	0.00	17.83	17.83
739	123	67.00	549.00	0.00	17.86	17.86
740	123	67.00	550.00	0.00	17.89	17.89
741	123	67.00	551.00	0.00	17.92	17.92
742	123	67.00	552.00	0.00	17.96	17.96
743	123	67.00	553.00	0.00	17.99	17.99
744	123	67.00	554.00	0.00	18.02	18.02
745	123	67.00	555.00	0.00	18.05	18.05
746	123	67.00	556.00	0.00	18.09	18.09
747	123	67.00	557.00	0.00	18.12	18.12
748	123	67.00	558.00	0.00	18.15	18.15
749	123	67.00	559.00	0.00	18.18	18.18
750	123	67.00	560.00	0.00	18.22	18.22
751	123	67.00	561.00	0.00	18.25	18.25
752	123	67.00	562.00	0.00	18.28	18.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
753	123	67.00	563.00	0.00	18.31	18.31
754	123	67.00	564.00	0.00	18.35	18.35
755	123	67.00	565.00	0.00	18.38	18.38
756	123	67.00	566.00	0.00	18.41	18.41
757	123	67.00	567.00	0.00	18.44	18.44
758	123	67.00	568.00	0.00	18.48	18.48
759	123	67.00	569.00	0.00	18.51	18.51
760	123	67.00	570.00	0.00	18.54	18.54
761	123	67.00	571.00	0.00	18.57	18.57
762	123	67.00	572.00	0.00	18.61	18.61
763	123	67.00	573.00	0.00	18.64	18.64
764	123	67.00	574.00	0.00	18.67	18.67
765	123	67.00	575.00	0.00	18.70	18.70
766	123	67.00	576.00	0.00	18.74	18.74
767	123	67.00	577.00	0.00	18.77	18.77
768	123	67.00	578.00	0.00	18.80	18.80
769	123	67.00	579.00	0.00	18.83	18.83
770	123	67.00	580.00	0.00	18.87	18.87
771	123	67.00	581.00	0.00	18.90	18.90
772	123	67.00	582.00	0.00	18.93	18.93
773	123	67.00	583.00	0.00	18.96	18.96
774	123	67.00	584.00	0.00	19.00	19.00
775	123	67.00	585.00	0.00	19.03	19.03
776	123	67.00	586.00	0.00	19.06	19.06
777	123	67.00	587.00	0.00	19.09	19.09
778	123	67.00	588.00	0.00	19.13	19.13
779	123	67.00	589.00	0.00	19.16	19.16
780	123	67.00	590.00	0.00	19.19	19.19
781	123	67.00	591.00	0.00	19.22	19.22
782	123	67.00	592.00	0.00	19.26	19.26
783	123	67.00	593.00	0.00	19.29	19.29
784	123	67.00	594.00	0.00	19.32	19.32
785	123	67.00	595.00	0.00	19.35	19.35
786	123	67.00	596.00	0.00	19.39	19.39
787	123	67.00	597.00	0.00	19.42	19.42
788	123	67.00	598.00	0.00	19.45	19.45
789	123	67.00	599.00	0.00	19.48	19.48
790	123	67.00	600.00	0.00	19.52	19.52
791	123	67.00	601.00	0.00	19.55	19.55
792	123	67.00	602.00	0.00	19.58	19.58
793	123	67.00	603.00	0.00	19.61	19.61
794	123	67.00	604.00	0.00	19.65	19.65
795	123	67.00	605.00	0.00	19.68	19.68
796	123	67.00	606.00	0.00	19.71	19.71
797	123	67.00	607.00	0.00	19.74	19.74
798	123	67.00	608.00	0.00	19.78	19.78
799	123	67.00	609.00	0.00	19.81	19.81
800	123	67.00	610.00	0.00	19.84	19.84
801	123	67.00	611.00	0.00	19.87	19.87
802	123	67.00	612.00	0.00	19.91	19.91
803	123	67.00	613.00	0.00	19.94	19.94
804	123	67.00	614.00	0.00	19.97	19.97
805	123	67.00	615.00	0.00	20.00	20.00
806	123	67.00	616.00	0.00	20.04	20.04
807	123	67.00	617.00	0.00	20.07	20.07

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
808	123	67.00	618.00	0.00	20.10	20.10
809	123	67.00	619.00	0.00	20.13	20.13
810	123	67.00	620.00	0.00	20.17	20.17
811	123	67.00	621.00	0.00	20.20	20.20
812	123	67.00	622.00	0.00	20.23	20.23
813	123	67.00	623.00	0.00	20.26	20.26
814	123	67.00	624.00	0.00	20.30	20.30
815	123	67.00	625.00	0.00	20.33	20.33
816	123	67.00	626.00	0.00	20.36	20.36
817	123	67.00	627.00	0.00	20.39	20.39
818	123	67.00	628.00	0.00	20.43	20.43
819	123	67.00	629.00	0.00	20.46	20.46
820	123	67.00	630.00	0.00	20.49	20.49
821	123	67.00	631.00	0.00	20.52	20.52
822	123	67.00	632.00	0.00	20.56	20.56
823	123	67.00	633.00	0.00	20.59	20.59
824	123	67.00	634.00	0.00	20.62	20.62
825	123	67.00	635.00	0.00	20.65	20.65
826	123	67.00	636.00	0.00	20.69	20.69
827	123	67.00	637.00	0.00	20.72	20.72
828	123	67.00	638.00	0.00	20.75	20.75
829	123	67.00	639.00	0.00	20.78	20.78
830	123	67.00	640.00	0.00	20.82	20.82
831	123	67.00	641.00	0.00	20.85	20.85
832	123	67.00	642.00	0.00	20.88	20.88
833	123	67.00	643.00	0.00	20.91	20.91
834	123	67.00	644.00	0.00	20.95	20.95
835	123	67.00	645.00	0.00	20.98	20.98
836	123	67.00	646.00	0.00	21.01	21.01
837	123	67.00	647.00	0.00	21.04	21.04
838	123	67.00	648.00	0.00	21.08	21.08
839	123	67.00	649.00	0.00	21.11	21.11
840	123	67.00	650.00	0.00	21.14	21.14
841	123	67.00	651.00	0.00	21.17	21.17
842	123	67.00	652.00	0.00	21.21	21.21
843	123	67.00	653.00	0.00	21.24	21.24
844	123	67.00	654.00	0.00	21.27	21.27
845	123	67.00	655.00	0.00	21.30	21.30
846	123	67.00	656.00	0.00	21.34	21.34
847	123	67.00	657.00	0.00	21.37	21.37
848	123	67.00	658.00	0.00	21.40	21.40
849	123	67.00	659.00	0.00	21.43	21.43
850	123	67.00	660.00	0.00	21.47	21.47
851	123	67.00	661.00	0.00	21.50	21.50
852	123	67.00	662.00	0.00	21.53	21.53
853	123	67.00	663.00	0.00	21.56	21.56
854	123	67.00	664.00	0.00	21.60	21.60
855	123	67.00	665.00	0.00	21.63	21.63
856	123	67.00	666.00	0.00	21.66	21.66
857	123	67.00	667.00	0.00	21.69	21.69
858	123	67.00	668.00	0.00	21.73	21.73
859	123	67.00	669.00	0.00	21.76	21.76
860	123	67.00	670.00	0.00	21.79	21.79
861	123	67.00	671.00	0.00	21.82	21.82
862	123	67.00	672.00	0.00	21.86	21.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
863	123	67.00	673.00	0.00	21.89	21.89
864	123	67.00	674.00	0.00	21.92	21.92
865	123	67.00	675.00	0.00	21.95	21.95
866	123	67.00	676.00	0.00	21.99	21.99
867	123	67.00	677.00	0.00	22.02	22.02
868	123	67.00	678.00	0.00	22.05	22.05
869	123	67.00	679.00	0.00	22.08	22.08
870	123	67.00	680.00	0.00	22.12	22.12
871	123	67.00	681.00	0.00	22.15	22.15
872	123	67.00	682.00	0.00	22.18	22.18
873	123	67.00	683.00	0.00	22.21	22.21
874	123	67.00	684.00	0.00	22.25	22.25
875	123	67.00	685.00	0.00	22.28	22.28
876	123	67.00	686.00	0.00	22.31	22.31
877	123	67.00	687.00	0.00	22.34	22.34
878	123	67.00	688.00	0.00	22.38	22.38
879	123	67.00	689.00	0.00	22.41	22.41
880	123	67.00	690.00	0.00	22.44	22.44
881	123	67.00	691.00	0.00	22.47	22.47
882	123	67.00	692.00	0.00	22.51	22.51
883	123	67.00	693.00	0.00	22.54	22.54
884	123	67.00	694.00	0.00	22.57	22.57
885	123	67.00	695.00	0.00	22.60	22.60
886	123	67.00	696.00	0.00	22.64	22.64
887	123	67.00	697.00	0.00	22.67	22.67
888	123	67.00	698.00	0.00	22.70	22.70
889	123	67.00	699.00	0.00	22.73	22.73
890	123	67.00	700.00	0.00	22.77	22.77
891	123	67.00	701.00	0.00	22.80	22.80
892	123	67.00	702.00	0.00	22.83	22.83
893	123	67.00	703.00	0.00	22.86	22.86
894	123	67.00	704.00	0.00	22.90	22.90
895	123	67.00	705.00	0.00	22.93	22.93
896	123	67.00	706.00	0.00	22.96	22.96
897	123	67.00	707.00	0.00	22.99	22.99
898	123	67.00	708.00	0.00	23.03	23.03
899	123	67.00	709.00	0.00	23.06	23.06
900	123	67.00	710.00	0.00	23.09	23.09
901	123	67.00	711.00	0.00	23.12	23.12
902	123	67.00	712.00	0.00	23.16	23.16
903	123	67.00	713.00	0.00	23.19	23.19
904	123	67.00	714.00	0.00	23.22	23.22
905	123	67.00	715.00	0.00	23.25	23.25
906	123	67.00	716.00	0.00	23.29	23.29
907	123	67.00	717.00	0.00	23.32	23.32
908	123	67.00	718.00	0.00	23.35	23.35
909	123	67.00	719.00	0.00	23.38	23.38
910	123	67.00	720.00	0.00	23.42	23.42
911	123	67.00	721.00	0.00	23.45	23.45
912	123	67.00	722.00	0.00	23.48	23.48
913	123	67.00	723.00	0.00	23.51	23.51
914	123	67.00	724.00	0.00	23.55	23.55
915	123	67.00	725.00	0.00	23.58	23.58
916	123	67.00	726.00	0.00	23.61	23.61
917	123	67.00	727.00	0.00	23.64	23.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
918	123	67.00	728.00	0.00	23.68	23.68
919	123	67.00	729.00	0.00	23.71	23.71
920	123	67.00	730.00	0.00	23.74	23.74
921	123	67.00	731.00	0.00	23.77	23.77
922	123	67.00	732.00	0.00	23.81	23.81
923	123	67.00	733.00	0.00	23.84	23.84
924	123	67.00	734.00	0.00	23.87	23.87
925	123	67.00	735.00	0.00	23.90	23.90
926	123	67.00	736.00	0.00	23.94	23.94
927	123	67.00	737.00	0.00	23.97	23.97
928	123	67.00	738.00	0.00	24.00	24.00
929	123	67.00	739.00	0.00	24.03	24.03
930	123	67.00	740.00	0.00	24.07	24.07
931	123	67.00	741.00	0.00	24.10	24.10
932	123	67.00	742.00	0.00	24.13	24.13
933	123	67.00	743.00	0.00	24.16	24.16
934	123	67.00	744.00	0.00	24.20	24.20
935	123	67.00	745.00	0.00	24.23	24.23
936	123	67.00	746.00	0.00	24.26	24.26
937	123	67.00	747.00	0.00	24.29	24.29
938	123	67.00	748.00	0.00	24.33	24.33
939	123	67.00	749.00	0.00	24.36	24.36
940	123	67.00	750.00	0.00	24.39	24.39
941	123	67.00	751.00	0.00	24.42	24.42
942	123	67.00	752.00	0.00	24.46	24.46
943	123	67.00	753.00	0.00	24.49	24.49
944	123	67.00	754.00	0.00	24.52	24.52
945	123	67.00	755.00	0.00	24.55	24.55
946	123	67.00	756.00	0.00	24.59	24.59
947	123	67.00	757.00	0.00	24.62	24.62
948	123	67.00	758.00	0.00	24.65	24.65
949	123	67.00	759.00	0.00	24.68	24.68
950	123	67.00	760.00	0.00	24.72	24.72
951	123	67.00	761.00	0.00	24.75	24.75
952	123	67.00	762.00	0.00	24.78	24.78
953	123	67.00	763.00	0.00	24.81	24.81
954	123	67.00	764.00	0.00	24.85	24.85
955	123	67.00	765.00	0.00	24.88	24.88
956	123	67.00	766.00	0.00	24.91	24.91
957	123	67.00	767.00	0.00	24.94	24.94
958	123	67.00	768.00	0.00	24.98	24.98
959	123	67.00	769.00	0.00	25.01	25.01
960	123	67.00	770.00	0.00	25.04	25.04
961	123	67.00	771.00	0.00	25.07	25.07
962	123	67.00	772.00	0.00	25.11	25.11
963	123	67.00	773.00	0.00	25.14	25.14
964	123	67.00	774.00	0.00	25.17	25.17
965	123	67.00	775.00	0.00	25.20	25.20
966	123	67.00	776.00	0.00	25.24	25.24
967	123	67.00	777.00	0.00	25.25	25.25

If the employee's gross pay is over £967, go to page 282.

Weekly table for NICs where employee has deferment (employee under 21) for use from 6 April 2022 to 5 April 2023

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

Do not use this table for:

- any tax year other than 2022 to 2023 employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)

Completing form RT11, 'Deductions working sheet' or substitute

1 Enter 'Z' in the NICs Category Letter column on form RT11.

2 Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

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, go to page 282.

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, ST, PT and UEL, is worked out 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £532.99	No NICs liability, make no entries on form RT11					
533	533	0.00	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00	0.00
613	533	80.00	0.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
633	533	100.00	0.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00	0.00
673	533	140.00	0.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00	0.00
761	533	228.00	0.00	0.00	0.00	0.00
765	533	232.00	0.00	0.00	0.00	0.00
769	533	236.00	0.00	0.00	0.00	0.00
773	533	240.00	0.00	0.00	0.00	0.00
777	533	244.00	0.00	0.00	0.00	0.00
781	533	248.00	0.00	0.00	0.00	0.00
785	533	252.00	0.00	0.00	0.00	0.00
789	533	256.00	0.00	0.00	0.00	0.00
793	533	260.00	0.00	0.00	0.00	0.00
797	533	264.00	0.00	0.00	0.00	0.00
801	533	268.00	0.00	0.00	0.00	0.00
805	533	272.00	0.00	0.00	0.00	0.00
809	533	276.00	0.00	0.00	0.00	0.00
813	533	280.00	0.00	0.00	0.00	0.00
817	533	284.00	0.00	0.00	0.00	0.00
821	533	288.00	0.00	0.00	0.00	0.00
823	533	290.00	0.00	0.00	0.00	0.00
825	533	290.00	2.00	0.00	0.13	0.13
829	533	290.00	6.00	0.00	0.26	0.26
833	533	290.00	10.00	0.00	0.39	0.39
837	533	290.00	14.00	0.00	0.52	0.52
841	533	290.00	18.00	0.00	0.65	0.65

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
845	533	290.00	22.00	0.00	0.78	0.78
849	533	290.00	26.00	0.00	0.91	0.91
853	533	290.00	30.00	0.00	1.04	1.04
857	533	290.00	34.00	0.00	1.17	1.17
861	533	290.00	38.00	0.00	1.30	1.30
865	533	290.00	42.00	0.00	1.43	1.43
869	533	290.00	46.00	0.00	1.56	1.56
873	533	290.00	50.00	0.00	1.69	1.69
877	533	290.00	54.00	0.00	1.82	1.82
881	533	290.00	58.00	0.00	1.95	1.95
885	533	290.00	62.00	0.00	2.08	2.08
889	533	290.00	66.00	0.00	2.21	2.21
893	533	290.00	70.00	0.00	2.34	2.34
897	533	290.00	74.00	0.00	2.47	2.47
901	533	290.00	78.00	0.00	2.60	2.60
905	533	290.00	82.00	0.00	2.73	2.73
909	533	290.00	86.00	0.00	2.86	2.86
913	533	290.00	90.00	0.00	2.99	2.99
917	533	290.00	94.00	0.00	3.12	3.12
921	533	290.00	98.00	0.00	3.25	3.25
925	533	290.00	102.00	0.00	3.38	3.38
929	533	290.00	106.00	0.00	3.51	3.51
933	533	290.00	110.00	0.00	3.64	3.64
937	533	290.00	114.00	0.00	3.77	3.77
941	533	290.00	118.00	0.00	3.90	3.90
945	533	290.00	122.00	0.00	4.03	4.03
949	533	290.00	126.00	0.00	4.16	4.16
953	533	290.00	130.00	0.00	4.29	4.29
957	533	290.00	134.00	0.00	4.42	4.42
961	533	290.00	138.00	0.00	4.55	4.55
965	533	290.00	142.00	0.00	4.68	4.68
969	533	290.00	146.00	0.00	4.81	4.81
973	533	290.00	150.00	0.00	4.94	4.94
977	533	290.00	154.00	0.00	5.07	5.07
981	533	290.00	158.00	0.00	5.20	5.20
985	533	290.00	162.00	0.00	5.33	5.33
989	533	290.00	166.00	0.00	5.46	5.46
993	533	290.00	170.00	0.00	5.59	5.59
997	533	290.00	174.00	0.00	5.72	5.72
1001	533	290.00	178.00	0.00	5.85	5.85
1005	533	290.00	182.00	0.00	5.98	5.98
1009	533	290.00	186.00	0.00	6.11	6.11
1013	533	290.00	190.00	0.00	6.24	6.24
1017	533	290.00	194.00	0.00	6.37	6.37
1021	533	290.00	198.00	0.00	6.50	6.50
1025	533	290.00	202.00	0.00	6.63	6.63
1029	533	290.00	206.00	0.00	6.76	6.76
1033	533	290.00	210.00	0.00	6.89	6.89
1037	533	290.00	214.00	0.00	7.02	7.02
1041	533	290.00	218.00	0.00	7.15	7.15
1045	533	290.00	222.00	0.00	7.28	7.28
1049	533	290.00	226.00	0.00	7.41	7.41
1053	533	290.00	230.00	0.00	7.54	7.54
1057	533	290.00	234.00	0.00	7.67	7.67
1061	533	290.00	238.00	0.00	7.80	7.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1065	533	290.00	242.00	0.00	7.93	7.93
1069	533	290.00	246.00	0.00	8.06	8.06
1073	533	290.00	250.00	0.00	8.19	8.19
1077	533	290.00	254.00	0.00	8.32	8.32
1081	533	290.00	258.00	0.00	8.45	8.45
1085	533	290.00	262.00	0.00	8.58	8.58
1089	533	290.00	266.00	0.00	8.71	8.71
1093	533	290.00	270.00	0.00	8.84	8.84
1097	533	290.00	274.00	0.00	8.97	8.97
1101	533	290.00	278.00	0.00	9.10	9.10
1105	533	290.00	282.00	0.00	9.23	9.23
1109	533	290.00	286.00	0.00	9.36	9.36
1113	533	290.00	290.00	0.00	9.49	9.49
1117	533	290.00	294.00	0.00	9.62	9.62
1121	533	290.00	298.00	0.00	9.75	9.75
1125	533	290.00	302.00	0.00	9.88	9.88
1129	533	290.00	306.00	0.00	10.01	10.01
1133	533	290.00	310.00	0.00	10.14	10.14
1137	533	290.00	314.00	0.00	10.27	10.27
1141	533	290.00	318.00	0.00	10.40	10.40
1145	533	290.00	322.00	0.00	10.53	10.53
1149	533	290.00	326.00	0.00	10.66	10.66
1153	533	290.00	330.00	0.00	10.79	10.79
1157	533	290.00	334.00	0.00	10.92	10.92
1161	533	290.00	338.00	0.00	11.05	11.05
1165	533	290.00	342.00	0.00	11.18	11.18
1169	533	290.00	346.00	0.00	11.31	11.31
1173	533	290.00	350.00	0.00	11.44	11.44
1177	533	290.00	354.00	0.00	11.57	11.57
1181	533	290.00	358.00	0.00	11.70	11.70
1185	533	290.00	362.00	0.00	11.83	11.83
1189	533	290.00	366.00	0.00	11.96	11.96
1193	533	290.00	370.00	0.00	12.09	12.09
1197	533	290.00	374.00	0.00	12.22	12.22
1201	533	290.00	378.00	0.00	12.35	12.35
1205	533	290.00	382.00	0.00	12.48	12.48
1209	533	290.00	386.00	0.00	12.61	12.61
1213	533	290.00	390.00	0.00	12.74	12.74
1217	533	290.00	394.00	0.00	12.87	12.87
1221	533	290.00	398.00	0.00	13.00	13.00
1225	533	290.00	402.00	0.00	13.13	13.13
1229	533	290.00	406.00	0.00	13.26	13.26
1233	533	290.00	410.00	0.00	13.39	13.39
1237	533	290.00	414.00	0.00	13.52	13.52
1241	533	290.00	418.00	0.00	13.65	13.65
1245	533	290.00	422.00	0.00	13.78	13.78
1249	533	290.00	426.00	0.00	13.91	13.91
1253	533	290.00	430.00	0.00	14.04	14.04
1257	533	290.00	434.00	0.00	14.17	14.17
1261	533	290.00	438.00	0.00	14.30	14.30
1265	533	290.00	442.00	0.00	14.43	14.43
1269	533	290.00	446.00	0.00	14.56	14.56
1273	533	290.00	450.00	0.00	14.69	14.69
1277	533	290.00	454.00	0.00	14.82	14.82
1281	533	290.00	458.00	0.00	14.95	14.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1285	533	290.00	462.00	0.00	15.08	15.08
1289	533	290.00	466.00	0.00	15.21	15.21
1293	533	290.00	470.00	0.00	15.34	15.34
1297	533	290.00	474.00	0.00	15.47	15.47
1301	533	290.00	478.00	0.00	15.60	15.60
1305	533	290.00	482.00	0.00	15.73	15.73
1309	533	290.00	486.00	0.00	15.86	15.86
1313	533	290.00	490.00	0.00	15.99	15.99
1317	533	290.00	494.00	0.00	16.12	16.12
1321	533	290.00	498.00	0.00	16.25	16.25
1325	533	290.00	502.00	0.00	16.38	16.38
1329	533	290.00	506.00	0.00	16.51	16.51
1333	533	290.00	510.00	0.00	16.64	16.64
1337	533	290.00	514.00	0.00	16.77	16.77
1341	533	290.00	518.00	0.00	16.90	16.90
1345	533	290.00	522.00	0.00	17.03	17.03
1349	533	290.00	526.00	0.00	17.16	17.16
1353	533	290.00	530.00	0.00	17.29	17.29
1357	533	290.00	534.00	0.00	17.42	17.42
1361	533	290.00	538.00	0.00	17.55	17.55
1365	533	290.00	542.00	0.00	17.68	17.68
1369	533	290.00	546.00	0.00	17.81	17.81
1373	533	290.00	550.00	0.00	17.94	17.94
1377	533	290.00	554.00	0.00	18.07	18.07
1381	533	290.00	558.00	0.00	18.20	18.20
1385	533	290.00	562.00	0.00	18.33	18.33
1389	533	290.00	566.00	0.00	18.46	18.46
1393	533	290.00	570.00	0.00	18.59	18.59
1397	533	290.00	574.00	0.00	18.72	18.72
1401	533	290.00	578.00	0.00	18.85	18.85
1405	533	290.00	582.00	0.00	18.98	18.98
1409	533	290.00	586.00	0.00	19.11	19.11
1413	533	290.00	590.00	0.00	19.24	19.24
1417	533	290.00	594.00	0.00	19.37	19.37
1421	533	290.00	598.00	0.00	19.50	19.50
1425	533	290.00	602.00	0.00	19.63	19.63
1429	533	290.00	606.00	0.00	19.76	19.76
1433	533	290.00	610.00	0.00	19.89	19.89
1437	533	290.00	614.00	0.00	20.02	20.02
1441	533	290.00	618.00	0.00	20.15	20.15
1445	533	290.00	622.00	0.00	20.28	20.28
1449	533	290.00	626.00	0.00	20.41	20.41
1453	533	290.00	630.00	0.00	20.54	20.54
1457	533	290.00	634.00	0.00	20.67	20.67
1461	533	290.00	638.00	0.00	20.80	20.80
1465	533	290.00	642.00	0.00	20.93	20.93
1469	533	290.00	646.00	0.00	21.06	21.06
1473	533	290.00	650.00	0.00	21.19	21.19
1477	533	290.00	654.00	0.00	21.32	21.32
1481	533	290.00	658.00	0.00	21.45	21.45
1485	533	290.00	662.00	0.00	21.58	21.58
1489	533	290.00	666.00	0.00	21.71	21.71
1493	533	290.00	670.00	0.00	21.84	21.84
1497	533	290.00	674.00	0.00	21.97	21.97
1501	533	290.00	678.00	0.00	22.10	22.10

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1505	533	290.00	682.00	0.00	22.23	22.23
1509	533	290.00	686.00	0.00	22.36	22.36
1513	533	290.00	690.00	0.00	22.49	22.49
1517	533	290.00	694.00	0.00	22.62	22.62
1521	533	290.00	698.00	0.00	22.75	22.75
1525	533	290.00	702.00	0.00	22.88	22.88
1529	533	290.00	706.00	0.00	23.01	23.01
1533	533	290.00	710.00	0.00	23.14	23.14
1537	533	290.00	714.00	0.00	23.27	23.27
1541	533	290.00	718.00	0.00	23.40	23.40
1545	533	290.00	722.00	0.00	23.53	23.53
1549	533	290.00	726.00	0.00	23.66	23.66
1553	533	290.00	730.00	0.00	23.79	23.79
1557	533	290.00	734.00	0.00	23.92	23.92
1561	533	290.00	738.00	0.00	24.05	24.05
1565	533	290.00	742.00	0.00	24.18	24.18
1569	533	290.00	746.00	0.00	24.31	24.31
1573	533	290.00	750.00	0.00	24.44	24.44
1577	533	290.00	754.00	0.00	24.57	24.57
1581	533	290.00	758.00	0.00	24.70	24.70
1585	533	290.00	762.00	0.00	24.83	24.83
1589	533	290.00	766.00	0.00	24.96	24.96
1593	533	290.00	770.00	0.00	25.09	25.09
1597	533	290.00	774.00	0.00	25.22	25.22
1601	533	290.00	778.00	0.00	25.35	25.35
1605	533	290.00	782.00	0.00	25.48	25.48
1609	533	290.00	786.00	0.00	25.61	25.61
1613	533	290.00	790.00	0.00	25.74	25.74
1617	533	290.00	794.00	0.00	25.87	25.87
1621	533	290.00	798.00	0.00	26.00	26.00
1625	533	290.00	802.00	0.00	26.13	26.13
1629	533	290.00	806.00	0.00	26.26	26.26
1633	533	290.00	810.00	0.00	26.39	26.39
1637	533	290.00	814.00	0.00	26.52	26.52
1641	533	290.00	818.00	0.00	26.65	26.65
1645	533	290.00	822.00	0.00	26.78	26.78
1649	533	290.00	826.00	0.00	26.91	26.91
1653	533	290.00	830.00	0.00	27.04	27.04
1657	533	290.00	834.00	0.00	27.17	27.17
1661	533	290.00	838.00	0.00	27.30	27.30
1665	533	290.00	842.00	0.00	27.43	27.43
1669	533	290.00	846.00	0.00	27.56	27.56
1673	533	290.00	850.00	0.00	27.69	27.69
1677	533	290.00	854.00	0.00	27.82	27.82
1681	533	290.00	858.00	0.00	27.95	27.95
1685	533	290.00	862.00	0.00	28.08	28.08
1689	533	290.00	866.00	0.00	28.21	28.21
1693	533	290.00	870.00	0.00	28.34	28.34
1697	533	290.00	874.00	0.00	28.47	28.47
1701	533	290.00	878.00	0.00	28.60	28.60
1705	533	290.00	882.00	0.00	28.73	28.73
1709	533	290.00	886.00	0.00	28.86	28.86
1713	533	290.00	890.00	0.00	28.99	28.99
1717	533	290.00	894.00	0.00	29.12	29.12
1721	533	290.00	898.00	0.00	29.25	29.25

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1725	533	290.00	902.00	0.00	29.38	29.38
1729	533	290.00	906.00	0.00	29.51	29.51
1733	533	290.00	910.00	0.00	29.64	29.64
1737	533	290.00	914.00	0.00	29.77	29.77
1741	533	290.00	918.00	0.00	29.90	29.90
1745	533	290.00	922.00	0.00	30.03	30.03
1749	533	290.00	926.00	0.00	30.16	30.16
1753	533	290.00	930.00	0.00	30.29	30.29
1757	533	290.00	934.00	0.00	30.42	30.42
1761	533	290.00	938.00	0.00	30.55	30.55
1765	533	290.00	942.00	0.00	30.68	30.68
1769	533	290.00	946.00	0.00	30.81	30.81
1773	533	290.00	950.00	0.00	30.94	30.94
1777	533	290.00	954.00	0.00	31.07	31.07
1781	533	290.00	958.00	0.00	31.20	31.20
1785	533	290.00	962.00	0.00	31.33	31.33
1789	533	290.00	966.00	0.00	31.46	31.46
1793	533	290.00	970.00	0.00	31.59	31.59
1797	533	290.00	974.00	0.00	31.72	31.72
1801	533	290.00	978.00	0.00	31.85	31.85
1805	533	290.00	982.00	0.00	31.98	31.98
1809	533	290.00	986.00	0.00	32.11	32.11
1813	533	290.00	990.00	0.00	32.24	32.24
1817	533	290.00	994.00	0.00	32.37	32.37
1821	533	290.00	998.00	0.00	32.50	32.50
1825	533	290.00	1002.00	0.00	32.63	32.63
1829	533	290.00	1006.00	0.00	32.76	32.76
1833	533	290.00	1010.00	0.00	32.89	32.89
1837	533	290.00	1014.00	0.00	33.02	33.02
1841	533	290.00	1018.00	0.00	33.15	33.15
1845	533	290.00	1022.00	0.00	33.28	33.28
1849	533	290.00	1026.00	0.00	33.41	33.41
1853	533	290.00	1030.00	0.00	33.54	33.54
1857	533	290.00	1034.00	0.00	33.67	33.67
1861	533	290.00	1038.00	0.00	33.80	33.80
1865	533	290.00	1042.00	0.00	33.93	33.93
1869	533	290.00	1046.00	0.00	34.06	34.06
1873	533	290.00	1050.00	0.00	34.19	34.19
1877	533	290.00	1054.00	0.00	34.32	34.32
1881	533	290.00	1058.00	0.00	34.45	34.45
1885	533	290.00	1062.00	0.00	34.58	34.58
1889	533	290.00	1066.00	0.00	34.71	34.71
1893	533	290.00	1070.00	0.00	34.84	34.84
1897	533	290.00	1074.00	0.00	34.97	34.97
1901	533	290.00	1078.00	0.00	35.10	35.10
1905	533	290.00	1082.00	0.00	35.23	35.23
1909	533	290.00	1086.00	0.00	35.36	35.36
1913	533	290.00	1090.00	0.00	35.49	35.49
1917	533	290.00	1094.00	0.00	35.62	35.62
1921	533	290.00	1098.00	0.00	35.75	35.75
1925	533	290.00	1102.00	0.00	35.88	35.88
1929	533	290.00	1106.00	0.00	36.01	36.01
1933	533	290.00	1110.00	0.00	36.14	36.14
1937	533	290.00	1114.00	0.00	36.27	36.27
1941	533	290.00	1118.00	0.00	36.40	36.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
1945	533	290.00	1122.00	0.00	36.53	36.53
1949	533	290.00	1126.00	0.00	36.66	36.66
1953	533	290.00	1130.00	0.00	36.79	36.79
1957	533	290.00	1134.00	0.00	36.92	36.92
1961	533	290.00	1138.00	0.00	37.05	37.05
1965	533	290.00	1142.00	0.00	37.18	37.18
1969	533	290.00	1146.00	0.00	37.31	37.31
1973	533	290.00	1150.00	0.00	37.44	37.44
1977	533	290.00	1154.00	0.00	37.57	37.57
1981	533	290.00	1158.00	0.00	37.70	37.70
1985	533	290.00	1162.00	0.00	37.83	37.83
1989	533	290.00	1166.00	0.00	37.96	37.96
1993	533	290.00	1170.00	0.00	38.09	38.09
1997	533	290.00	1174.00	0.00	38.22	38.22
2001	533	290.00	1178.00	0.00	38.35	38.35
2005	533	290.00	1182.00	0.00	38.48	38.48
2009	533	290.00	1186.00	0.00	38.61	38.61
2013	533	290.00	1190.00	0.00	38.74	38.74
2017	533	290.00	1194.00	0.00	38.87	38.87
2021	533	290.00	1198.00	0.00	39.00	39.00
2025	533	290.00	1202.00	0.00	39.13	39.13
2029	533	290.00	1206.00	0.00	39.26	39.26
2033	533	290.00	1210.00	0.00	39.39	39.39
2037	533	290.00	1214.00	0.00	39.52	39.52
2041	533	290.00	1218.00	0.00	39.65	39.65
2045	533	290.00	1222.00	0.00	39.78	39.78
2049	533	290.00	1226.00	0.00	39.91	39.91
2053	533	290.00	1230.00	0.00	40.04	40.04
2057	533	290.00	1234.00	0.00	40.17	40.17
2061	533	290.00	1238.00	0.00	40.30	40.30
2065	533	290.00	1242.00	0.00	40.43	40.43
2069	533	290.00	1246.00	0.00	40.56	40.56
2073	533	290.00	1250.00	0.00	40.69	40.69
2077	533	290.00	1254.00	0.00	40.82	40.82
2081	533	290.00	1258.00	0.00	40.95	40.95
2085	533	290.00	1262.00	0.00	41.08	41.08
2089	533	290.00	1266.00	0.00	41.21	41.21
2093	533	290.00	1270.00	0.00	41.34	41.34
2097	533	290.00	1274.00	0.00	41.47	41.47
2101	533	290.00	1278.00	0.00	41.60	41.60
2105	533	290.00	1282.00	0.00	41.73	41.73
2109	533	290.00	1286.00	0.00	41.86	41.86
2113	533	290.00	1290.00	0.00	41.99	41.99
2117	533	290.00	1294.00	0.00	42.12	42.12
2121	533	290.00	1298.00	0.00	42.25	42.25
2125	533	290.00	1302.00	0.00	42.38	42.38
2129	533	290.00	1306.00	0.00	42.51	42.51
2133	533	290.00	1310.00	0.00	42.64	42.64
2137	533	290.00	1314.00	0.00	42.77	42.77
2141	533	290.00	1318.00	0.00	42.90	42.90
2145	533	290.00	1322.00	0.00	43.03	43.03
2149	533	290.00	1326.00	0.00	43.16	43.16
2153	533	290.00	1330.00	0.00	43.29	43.29
2157	533	290.00	1334.00	0.00	43.42	43.42
2161	533	290.00	1338.00	0.00	43.55	43.55

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2165	533	290.00	1342.00	0.00	43.68	43.68
2169	533	290.00	1346.00	0.00	43.81	43.81
2173	533	290.00	1350.00	0.00	43.94	43.94
2177	533	290.00	1354.00	0.00	44.07	44.07
2181	533	290.00	1358.00	0.00	44.20	44.20
2185	533	290.00	1362.00	0.00	44.33	44.33
2189	533	290.00	1366.00	0.00	44.46	44.46
2193	533	290.00	1370.00	0.00	44.59	44.59
2197	533	290.00	1374.00	0.00	44.72	44.72
2201	533	290.00	1378.00	0.00	44.85	44.85
2205	533	290.00	1382.00	0.00	44.98	44.98
2209	533	290.00	1386.00	0.00	45.11	45.11
2213	533	290.00	1390.00	0.00	45.24	45.24
2217	533	290.00	1394.00	0.00	45.37	45.37
2221	533	290.00	1398.00	0.00	45.50	45.50
2225	533	290.00	1402.00	0.00	45.63	45.63
2229	533	290.00	1406.00	0.00	45.76	45.76
2233	533	290.00	1410.00	0.00	45.89	45.89
2237	533	290.00	1414.00	0.00	46.02	46.02
2241	533	290.00	1418.00	0.00	46.15	46.15
2245	533	290.00	1422.00	0.00	46.28	46.28
2249	533	290.00	1426.00	0.00	46.41	46.41
2253	533	290.00	1430.00	0.00	46.54	46.54
2257	533	290.00	1434.00	0.00	46.67	46.67
2261	533	290.00	1438.00	0.00	46.80	46.80
2265	533	290.00	1442.00	0.00	46.93	46.93
2269	533	290.00	1446.00	0.00	47.06	47.06
2273	533	290.00	1450.00	0.00	47.19	47.19
2277	533	290.00	1454.00	0.00	47.32	47.32
2281	533	290.00	1458.00	0.00	47.45	47.45
2285	533	290.00	1462.00	0.00	47.58	47.58
2289	533	290.00	1466.00	0.00	47.71	47.71
2293	533	290.00	1470.00	0.00	47.84	47.84
2297	533	290.00	1474.00	0.00	47.97	47.97
2301	533	290.00	1478.00	0.00	48.10	48.10
2305	533	290.00	1482.00	0.00	48.23	48.23
2309	533	290.00	1486.00	0.00	48.36	48.36
2313	533	290.00	1490.00	0.00	48.49	48.49
2317	533	290.00	1494.00	0.00	48.62	48.62
2321	533	290.00	1498.00	0.00	48.75	48.75
2325	533	290.00	1502.00	0.00	48.88	48.88
2329	533	290.00	1506.00	0.00	49.01	49.01
2333	533	290.00	1510.00	0.00	49.14	49.14
2337	533	290.00	1514.00	0.00	49.27	49.27
2341	533	290.00	1518.00	0.00	49.40	49.40
2345	533	290.00	1522.00	0.00	49.53	49.53
2349	533	290.00	1526.00	0.00	49.66	49.66
2353	533	290.00	1530.00	0.00	49.79	49.79
2357	533	290.00	1534.00	0.00	49.92	49.92
2361	533	290.00	1538.00	0.00	50.05	50.05
2365	533	290.00	1542.00	0.00	50.18	50.18
2369	533	290.00	1546.00	0.00	50.31	50.31
2373	533	290.00	1550.00	0.00	50.44	50.44
2377	533	290.00	1554.00	0.00	50.57	50.57
2381	533	290.00	1558.00	0.00	50.70	50.70

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2385	533	290.00	1562.00	0.00	50.83	50.83
2389	533	290.00	1566.00	0.00	50.96	50.96
2393	533	290.00	1570.00	0.00	51.09	51.09
2397	533	290.00	1574.00	0.00	51.22	51.22
2401	533	290.00	1578.00	0.00	51.35	51.35
2405	533	290.00	1582.00	0.00	51.48	51.48
2409	533	290.00	1586.00	0.00	51.61	51.61
2413	533	290.00	1590.00	0.00	51.74	51.74
2417	533	290.00	1594.00	0.00	51.87	51.87
2421	533	290.00	1598.00	0.00	52.00	52.00
2425	533	290.00	1602.00	0.00	52.13	52.13
2429	533	290.00	1606.00	0.00	52.26	52.26
2433	533	290.00	1610.00	0.00	52.39	52.39
2437	533	290.00	1614.00	0.00	52.52	52.52
2441	533	290.00	1618.00	0.00	52.65	52.65
2445	533	290.00	1622.00	0.00	52.78	52.78
2449	533	290.00	1626.00	0.00	52.91	52.91
2453	533	290.00	1630.00	0.00	53.04	53.04
2457	533	290.00	1634.00	0.00	53.17	53.17
2461	533	290.00	1638.00	0.00	53.30	53.30
2465	533	290.00	1642.00	0.00	53.43	53.43
2469	533	290.00	1646.00	0.00	53.56	53.56
2473	533	290.00	1650.00	0.00	53.69	53.69
2477	533	290.00	1654.00	0.00	53.82	53.82
2481	533	290.00	1658.00	0.00	53.95	53.95
2485	533	290.00	1662.00	0.00	54.08	54.08
2489	533	290.00	1666.00	0.00	54.21	54.21
2493	533	290.00	1670.00	0.00	54.34	54.34
2497	533	290.00	1674.00	0.00	54.47	54.47
2501	533	290.00	1678.00	0.00	54.60	54.60
2505	533	290.00	1682.00	0.00	54.73	54.73
2509	533	290.00	1686.00	0.00	54.86	54.86
2513	533	290.00	1690.00	0.00	54.99	54.99
2517	533	290.00	1694.00	0.00	55.12	55.12
2521	533	290.00	1698.00	0.00	55.25	55.25
2525	533	290.00	1702.00	0.00	55.38	55.38
2529	533	290.00	1706.00	0.00	55.51	55.51
2533	533	290.00	1710.00	0.00	55.64	55.64
2537	533	290.00	1714.00	0.00	55.77	55.77
2541	533	290.00	1718.00	0.00	55.90	55.90
2545	533	290.00	1722.00	0.00	56.03	56.03
2549	533	290.00	1726.00	0.00	56.16	56.16
2553	533	290.00	1730.00	0.00	56.29	56.29
2557	533	290.00	1734.00	0.00	56.42	56.42
2561	533	290.00	1738.00	0.00	56.55	56.55
2565	533	290.00	1742.00	0.00	56.68	56.68
2569	533	290.00	1746.00	0.00	56.81	56.81
2573	533	290.00	1750.00	0.00	56.94	56.94
2577	533	290.00	1754.00	0.00	57.07	57.07
2581	533	290.00	1758.00	0.00	57.20	57.20
2585	533	290.00	1762.00	0.00	57.33	57.33
2589	533	290.00	1766.00	0.00	57.46	57.46
2593	533	290.00	1770.00	0.00	57.59	57.59
2597	533	290.00	1774.00	0.00	57.72	57.72
2601	533	290.00	1778.00	0.00	57.85	57.85

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2605	533	290.00	1782.00	0.00	57.98	57.98
2609	533	290.00	1786.00	0.00	58.11	58.11
2613	533	290.00	1790.00	0.00	58.24	58.24
2617	533	290.00	1794.00	0.00	58.37	58.37
2621	533	290.00	1798.00	0.00	58.50	58.50
2625	533	290.00	1802.00	0.00	58.63	58.63
2629	533	290.00	1806.00	0.00	58.76	58.76
2633	533	290.00	1810.00	0.00	58.89	58.89
2637	533	290.00	1814.00	0.00	59.02	59.02
2641	533	290.00	1818.00	0.00	59.15	59.15
2645	533	290.00	1822.00	0.00	59.28	59.28
2649	533	290.00	1826.00	0.00	59.41	59.41
2653	533	290.00	1830.00	0.00	59.54	59.54
2657	533	290.00	1834.00	0.00	59.67	59.67
2661	533	290.00	1838.00	0.00	59.80	59.80
2665	533	290.00	1842.00	0.00	59.93	59.93
2669	533	290.00	1846.00	0.00	60.06	60.06
2673	533	290.00	1850.00	0.00	60.19	60.19
2677	533	290.00	1854.00	0.00	60.32	60.32
2681	533	290.00	1858.00	0.00	60.45	60.45
2685	533	290.00	1862.00	0.00	60.58	60.58
2689	533	290.00	1866.00	0.00	60.71	60.71
2693	533	290.00	1870.00	0.00	60.84	60.84
2697	533	290.00	1874.00	0.00	60.97	60.97
2701	533	290.00	1878.00	0.00	61.10	61.10
2705	533	290.00	1882.00	0.00	61.23	61.23
2709	533	290.00	1886.00	0.00	61.36	61.36
2713	533	290.00	1890.00	0.00	61.49	61.49
2717	533	290.00	1894.00	0.00	61.62	61.62
2721	533	290.00	1898.00	0.00	61.75	61.75
2725	533	290.00	1902.00	0.00	61.88	61.88
2729	533	290.00	1906.00	0.00	62.01	62.01
2733	533	290.00	1910.00	0.00	62.14	62.14
2737	533	290.00	1914.00	0.00	62.27	62.27
2741	533	290.00	1918.00	0.00	62.40	62.40
2745	533	290.00	1922.00	0.00	62.53	62.53
2749	533	290.00	1926.00	0.00	62.66	62.66
2753	533	290.00	1930.00	0.00	62.79	62.79
2757	533	290.00	1934.00	0.00	62.92	62.92
2761	533	290.00	1938.00	0.00	63.05	63.05
2765	533	290.00	1942.00	0.00	63.18	63.18
2769	533	290.00	1946.00	0.00	63.31	63.31
2773	533	290.00	1950.00	0.00	63.44	63.44
2777	533	290.00	1954.00	0.00	63.57	63.57
2781	533	290.00	1958.00	0.00	63.70	63.70
2785	533	290.00	1962.00	0.00	63.83	63.83
2789	533	290.00	1966.00	0.00	63.96	63.96
2793	533	290.00	1970.00	0.00	64.09	64.09
2797	533	290.00	1974.00	0.00	64.22	64.22
2801	533	290.00	1978.00	0.00	64.35	64.35
2805	533	290.00	1982.00	0.00	64.48	64.48
2809	533	290.00	1986.00	0.00	64.61	64.61
2813	533	290.00	1990.00	0.00	64.74	64.74
2817	533	290.00	1994.00	0.00	64.87	64.87
2821	533	290.00	1998.00	0.00	65.00	65.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
2825	533	290.00	2002.00	0.00	65.13	65.13
2829	533	290.00	2006.00	0.00	65.26	65.26
2833	533	290.00	2010.00	0.00	65.39	65.39
2837	533	290.00	2014.00	0.00	65.52	65.52
2841	533	290.00	2018.00	0.00	65.65	65.65
2845	533	290.00	2022.00	0.00	65.78	65.78
2849	533	290.00	2026.00	0.00	65.91	65.91
2853	533	290.00	2030.00	0.00	66.04	66.04
2857	533	290.00	2034.00	0.00	66.17	66.17
2861	533	290.00	2038.00	0.00	66.30	66.30
2865	533	290.00	2042.00	0.00	66.43	66.43
2869	533	290.00	2046.00	0.00	66.56	66.56
2873	533	290.00	2050.00	0.00	66.69	66.69
2877	533	290.00	2054.00	0.00	66.82	66.82
2881	533	290.00	2058.00	0.00	66.95	66.95
2885	533	290.00	2062.00	0.00	67.08	67.08
2889	533	290.00	2066.00	0.00	67.21	67.21
2893	533	290.00	2070.00	0.00	67.34	67.34
2897	533	290.00	2074.00	0.00	67.47	67.47
2901	533	290.00	2078.00	0.00	67.60	67.60
2905	533	290.00	2082.00	0.00	67.73	67.73
2909	533	290.00	2086.00	0.00	67.86	67.86
2913	533	290.00	2090.00	0.00	67.99	67.99
2917	533	290.00	2094.00	0.00	68.12	68.12
2921	533	290.00	2098.00	0.00	68.25	68.25
2925	533	290.00	2102.00	0.00	68.38	68.38
2929	533	290.00	2106.00	0.00	68.51	68.51
2933	533	290.00	2110.00	0.00	68.64	68.64
2937	533	290.00	2114.00	0.00	68.77	68.77
2941	533	290.00	2118.00	0.00	68.90	68.90
2945	533	290.00	2122.00	0.00	69.03	69.03
2949	533	290.00	2126.00	0.00	69.16	69.16
2953	533	290.00	2130.00	0.00	69.29	69.29
2957	533	290.00	2134.00	0.00	69.42	69.42
2961	533	290.00	2138.00	0.00	69.55	69.55
2965	533	290.00	2142.00	0.00	69.68	69.68
2969	533	290.00	2146.00	0.00	69.81	69.81
2973	533	290.00	2150.00	0.00	69.94	69.94
2977	533	290.00	2154.00	0.00	70.07	70.07
2981	533	290.00	2158.00	0.00	70.20	70.20
2985	533	290.00	2162.00	0.00	70.33	70.33
2989	533	290.00	2166.00	0.00	70.46	70.46
2993	533	290.00	2170.00	0.00	70.59	70.59
2997	533	290.00	2174.00	0.00	70.72	70.72
3001	533	290.00	2178.00	0.00	70.85	70.85
3005	533	290.00	2182.00	0.00	70.98	70.98
3009	533	290.00	2186.00	0.00	71.11	71.11
3013	533	290.00	2190.00	0.00	71.24	71.24
3017	533	290.00	2194.00	0.00	71.37	71.37
3021	533	290.00	2198.00	0.00	71.50	71.50
3025	533	290.00	2202.00	0.00	71.63	71.63
3029	533	290.00	2206.00	0.00	71.76	71.76
3033	533	290.00	2210.00	0.00	71.89	71.89
3037	533	290.00	2214.00	0.00	72.02	72.02
3041	533	290.00	2218.00	0.00	72.15	72.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3045	533	290.00	2222.00	0.00	72.28	72.28
3049	533	290.00	2226.00	0.00	72.41	72.41
3053	533	290.00	2230.00	0.00	72.54	72.54
3057	533	290.00	2234.00	0.00	72.67	72.67
3061	533	290.00	2238.00	0.00	72.80	72.80
3065	533	290.00	2242.00	0.00	72.93	72.93
3069	533	290.00	2246.00	0.00	73.06	73.06
3073	533	290.00	2250.00	0.00	73.19	73.19
3077	533	290.00	2254.00	0.00	73.32	73.32
3081	533	290.00	2258.00	0.00	73.45	73.45
3085	533	290.00	2262.00	0.00	73.58	73.58
3089	533	290.00	2266.00	0.00	73.71	73.71
3093	533	290.00	2270.00	0.00	73.84	73.84
3097	533	290.00	2274.00	0.00	73.97	73.97
3101	533	290.00	2278.00	0.00	74.10	74.10
3105	533	290.00	2282.00	0.00	74.23	74.23
3109	533	290.00	2286.00	0.00	74.36	74.36
3113	533	290.00	2290.00	0.00	74.49	74.49
3117	533	290.00	2294.00	0.00	74.62	74.62
3121	533	290.00	2298.00	0.00	74.75	74.75
3125	533	290.00	2302.00	0.00	74.88	74.88
3129	533	290.00	2306.00	0.00	75.01	75.01
3133	533	290.00	2310.00	0.00	75.14	75.14
3137	533	290.00	2314.00	0.00	75.27	75.27
3141	533	290.00	2318.00	0.00	75.40	75.40
3145	533	290.00	2322.00	0.00	75.53	75.53
3149	533	290.00	2326.00	0.00	75.66	75.66
3153	533	290.00	2330.00	0.00	75.79	75.79
3157	533	290.00	2334.00	0.00	75.92	75.92
3161	533	290.00	2338.00	0.00	76.05	76.05
3165	533	290.00	2342.00	0.00	76.18	76.18
3169	533	290.00	2346.00	0.00	76.31	76.31
3173	533	290.00	2350.00	0.00	76.44	76.44
3177	533	290.00	2354.00	0.00	76.57	76.57
3181	533	290.00	2358.00	0.00	76.70	76.70
3185	533	290.00	2362.00	0.00	76.83	76.83
3189	533	290.00	2366.00	0.00	76.96	76.96
3193	533	290.00	2370.00	0.00	77.09	77.09
3197	533	290.00	2374.00	0.00	77.22	77.22
3201	533	290.00	2378.00	0.00	77.35	77.35
3205	533	290.00	2382.00	0.00	77.48	77.48
3209	533	290.00	2386.00	0.00	77.61	77.61
3213	533	290.00	2390.00	0.00	77.74	77.74
3217	533	290.00	2394.00	0.00	77.87	77.87
3221	533	290.00	2398.00	0.00	78.00	78.00
3225	533	290.00	2402.00	0.00	78.13	78.13
3229	533	290.00	2406.00	0.00	78.26	78.26
3233	533	290.00	2410.00	0.00	78.39	78.39
3237	533	290.00	2414.00	0.00	78.52	78.52
3241	533	290.00	2418.00	0.00	78.65	78.65
3245	533	290.00	2422.00	0.00	78.78	78.78
3249	533	290.00	2426.00	0.00	78.91	78.91
3253	533	290.00	2430.00	0.00	79.04	79.04
3257	533	290.00	2434.00	0.00	79.17	79.17
3261	533	290.00	2438.00	0.00	79.30	79.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3265	533	290.00	2442.00	0.00	79.43	79.43
3269	533	290.00	2446.00	0.00	79.56	79.56
3273	533	290.00	2450.00	0.00	79.69	79.69
3277	533	290.00	2454.00	0.00	79.82	79.82
3281	533	290.00	2458.00	0.00	79.95	79.95
3285	533	290.00	2462.00	0.00	80.08	80.08
3289	533	290.00	2466.00	0.00	80.21	80.21
3293	533	290.00	2470.00	0.00	80.34	80.34
3297	533	290.00	2474.00	0.00	80.47	80.47
3301	533	290.00	2478.00	0.00	80.60	80.60
3305	533	290.00	2482.00	0.00	80.73	80.73
3309	533	290.00	2486.00	0.00	80.86	80.86
3313	533	290.00	2490.00	0.00	80.99	80.99
3317	533	290.00	2494.00	0.00	81.12	81.12
3321	533	290.00	2498.00	0.00	81.25	81.25
3325	533	290.00	2502.00	0.00	81.38	81.38
3329	533	290.00	2506.00	0.00	81.51	81.51
3333	533	290.00	2510.00	0.00	81.64	81.64
3337	533	290.00	2514.00	0.00	81.77	81.77
3341	533	290.00	2518.00	0.00	81.90	81.90
3345	533	290.00	2522.00	0.00	82.03	82.03
3349	533	290.00	2526.00	0.00	82.16	82.16
3353	533	290.00	2530.00	0.00	82.29	82.29
3357	533	290.00	2534.00	0.00	82.42	82.42
3361	533	290.00	2538.00	0.00	82.55	82.55
3365	533	290.00	2542.00	0.00	82.68	82.68
3369	533	290.00	2546.00	0.00	82.81	82.81
3373	533	290.00	2550.00	0.00	82.94	82.94
3377	533	290.00	2554.00	0.00	83.07	83.07
3381	533	290.00	2558.00	0.00	83.20	83.20
3385	533	290.00	2562.00	0.00	83.33	83.33
3389	533	290.00	2566.00	0.00	83.46	83.46
3393	533	290.00	2570.00	0.00	83.59	83.59
3397	533	290.00	2574.00	0.00	83.72	83.72
3401	533	290.00	2578.00	0.00	83.85	83.85
3405	533	290.00	2582.00	0.00	83.98	83.98
3409	533	290.00	2586.00	0.00	84.11	84.11
3413	533	290.00	2590.00	0.00	84.24	84.24
3417	533	290.00	2594.00	0.00	84.37	84.37
3421	533	290.00	2598.00	0.00	84.50	84.50
3425	533	290.00	2602.00	0.00	84.63	84.63
3429	533	290.00	2606.00	0.00	84.76	84.76
3433	533	290.00	2610.00	0.00	84.89	84.89
3437	533	290.00	2614.00	0.00	85.02	85.02
3441	533	290.00	2618.00	0.00	85.15	85.15
3445	533	290.00	2622.00	0.00	85.28	85.28
3449	533	290.00	2626.00	0.00	85.41	85.41
3453	533	290.00	2630.00	0.00	85.54	85.54
3457	533	290.00	2634.00	0.00	85.67	85.67
3461	533	290.00	2638.00	0.00	85.80	85.80
3465	533	290.00	2642.00	0.00	85.93	85.93
3469	533	290.00	2646.00	0.00	86.06	86.06
3473	533	290.00	2650.00	0.00	86.19	86.19
3477	533	290.00	2654.00	0.00	86.32	86.32
3481	533	290.00	2658.00	0.00	86.45	86.45

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3485	533	290.00	2662.00	0.00	86.58	86.58
3489	533	290.00	2666.00	0.00	86.71	86.71
3493	533	290.00	2670.00	0.00	86.84	86.84
3497	533	290.00	2674.00	0.00	86.97	86.97
3501	533	290.00	2678.00	0.00	87.10	87.10
3505	533	290.00	2682.00	0.00	87.23	87.23
3509	533	290.00	2686.00	0.00	87.36	87.36
3513	533	290.00	2690.00	0.00	87.49	87.49
3517	533	290.00	2694.00	0.00	87.62	87.62
3521	533	290.00	2698.00	0.00	87.75	87.75
3525	533	290.00	2702.00	0.00	87.88	87.88
3529	533	290.00	2706.00	0.00	88.01	88.01
3533	533	290.00	2710.00	0.00	88.14	88.14
3537	533	290.00	2714.00	0.00	88.27	88.27
3541	533	290.00	2718.00	0.00	88.40	88.40
3545	533	290.00	2722.00	0.00	88.53	88.53
3549	533	290.00	2726.00	0.00	88.66	88.66
3553	533	290.00	2730.00	0.00	88.79	88.79
3557	533	290.00	2734.00	0.00	88.92	88.92
3561	533	290.00	2738.00	0.00	89.05	89.05
3565	533	290.00	2742.00	0.00	89.18	89.18
3569	533	290.00	2746.00	0.00	89.31	89.31
3573	533	290.00	2750.00	0.00	89.44	89.44
3577	533	290.00	2754.00	0.00	89.57	89.57
3581	533	290.00	2758.00	0.00	89.70	89.70
3585	533	290.00	2762.00	0.00	89.83	89.83
3589	533	290.00	2766.00	0.00	89.96	89.96
3593	533	290.00	2770.00	0.00	90.09	90.09
3597	533	290.00	2774.00	0.00	90.22	90.22
3601	533	290.00	2778.00	0.00	90.35	90.35
3605	533	290.00	2782.00	0.00	90.48	90.48
3609	533	290.00	2786.00	0.00	90.61	90.61
3613	533	290.00	2790.00	0.00	90.74	90.74
3617	533	290.00	2794.00	0.00	90.87	90.87
3621	533	290.00	2798.00	0.00	91.00	91.00
3625	533	290.00	2802.00	0.00	91.13	91.13
3629	533	290.00	2806.00	0.00	91.26	91.26
3633	533	290.00	2810.00	0.00	91.39	91.39
3637	533	290.00	2814.00	0.00	91.52	91.52
3641	533	290.00	2818.00	0.00	91.65	91.65
3645	533	290.00	2822.00	0.00	91.78	91.78
3649	533	290.00	2826.00	0.00	91.91	91.91
3653	533	290.00	2830.00	0.00	92.04	92.04
3657	533	290.00	2834.00	0.00	92.17	92.17
3661	533	290.00	2838.00	0.00	92.30	92.30
3665	533	290.00	2842.00	0.00	92.43	92.43
3669	533	290.00	2846.00	0.00	92.56	92.56
3673	533	290.00	2850.00	0.00	92.69	92.69
3677	533	290.00	2854.00	0.00	92.82	92.82
3681	533	290.00	2858.00	0.00	92.95	92.95
3685	533	290.00	2862.00	0.00	93.08	93.08
3689	533	290.00	2866.00	0.00	93.21	93.21
3693	533	290.00	2870.00	0.00	93.34	93.34
3697	533	290.00	2874.00	0.00	93.47	93.47
3701	533	290.00	2878.00	0.00	93.60	93.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3705	533	290.00	2882.00	0.00	93.73	93.73
3709	533	290.00	2886.00	0.00	93.86	93.86
3713	533	290.00	2890.00	0.00	93.99	93.99
3717	533	290.00	2894.00	0.00	94.12	94.12
3721	533	290.00	2898.00	0.00	94.25	94.25
3725	533	290.00	2902.00	0.00	94.38	94.38
3729	533	290.00	2906.00	0.00	94.51	94.51
3733	533	290.00	2910.00	0.00	94.64	94.64
3737	533	290.00	2914.00	0.00	94.77	94.77
3741	533	290.00	2918.00	0.00	94.90	94.90
3745	533	290.00	2922.00	0.00	95.03	95.03
3749	533	290.00	2926.00	0.00	95.16	95.16
3753	533	290.00	2930.00	0.00	95.29	95.29
3757	533	290.00	2934.00	0.00	95.42	95.42
3761	533	290.00	2938.00	0.00	95.55	95.55
3765	533	290.00	2942.00	0.00	95.68	95.68
3769	533	290.00	2946.00	0.00	95.81	95.81
3773	533	290.00	2950.00	0.00	95.94	95.94
3777	533	290.00	2954.00	0.00	96.07	96.07
3781	533	290.00	2958.00	0.00	96.20	96.20
3785	533	290.00	2962.00	0.00	96.33	96.33
3789	533	290.00	2966.00	0.00	96.46	96.46
3793	533	290.00	2970.00	0.00	96.59	96.59
3797	533	290.00	2974.00	0.00	96.72	96.72
3801	533	290.00	2978.00	0.00	96.85	96.85
3805	533	290.00	2982.00	0.00	96.98	96.98
3809	533	290.00	2986.00	0.00	97.11	97.11
3813	533	290.00	2990.00	0.00	97.24	97.24
3817	533	290.00	2994.00	0.00	97.37	97.37
3821	533	290.00	2998.00	0.00	97.50	97.50
3825	533	290.00	3002.00	0.00	97.63	97.63
3829	533	290.00	3006.00	0.00	97.76	97.76
3833	533	290.00	3010.00	0.00	97.89	97.89
3837	533	290.00	3014.00	0.00	98.02	98.02
3841	533	290.00	3018.00	0.00	98.15	98.15
3845	533	290.00	3022.00	0.00	98.28	98.28
3849	533	290.00	3026.00	0.00	98.41	98.41
3853	533	290.00	3030.00	0.00	98.54	98.54
3857	533	290.00	3034.00	0.00	98.67	98.67
3861	533	290.00	3038.00	0.00	98.80	98.80
3865	533	290.00	3042.00	0.00	98.93	98.93
3869	533	290.00	3046.00	0.00	99.06	99.06
3873	533	290.00	3050.00	0.00	99.19	99.19
3877	533	290.00	3054.00	0.00	99.32	99.32
3881	533	290.00	3058.00	0.00	99.45	99.45
3885	533	290.00	3062.00	0.00	99.58	99.58
3889	533	290.00	3066.00	0.00	99.71	99.71
3893	533	290.00	3070.00	0.00	99.84	99.84
3897	533	290.00	3074.00	0.00	99.97	99.97
3901	533	290.00	3078.00	0.00	100.10	100.10
3905	533	290.00	3082.00	0.00	100.23	100.23
3909	533	290.00	3086.00	0.00	100.36	100.36
3913	533	290.00	3090.00	0.00	100.49	100.49
3917	533	290.00	3094.00	0.00	100.62	100.62
3921	533	290.00	3098.00	0.00	100.75	100.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3925	533	290.00	3102.00	0.00	100.88	100.88
3929	533	290.00	3106.00	0.00	101.01	101.01
3933	533	290.00	3110.00	0.00	101.14	101.14
3937	533	290.00	3114.00	0.00	101.27	101.27
3941	533	290.00	3118.00	0.00	101.40	101.40
3945	533	290.00	3122.00	0.00	101.53	101.53
3949	533	290.00	3126.00	0.00	101.66	101.66
3953	533	290.00	3130.00	0.00	101.79	101.79
3957	533	290.00	3134.00	0.00	101.92	101.92
3961	533	290.00	3138.00	0.00	102.05	102.05
3965	533	290.00	3142.00	0.00	102.18	102.18
3969	533	290.00	3146.00	0.00	102.31	102.31
3973	533	290.00	3150.00	0.00	102.44	102.44
3977	533	290.00	3154.00	0.00	102.57	102.57
3981	533	290.00	3158.00	0.00	102.70	102.70
3985	533	290.00	3162.00	0.00	102.83	102.83
3989	533	290.00	3166.00	0.00	102.96	102.96
3993	533	290.00	3170.00	0.00	103.09	103.09
3997	533	290.00	3174.00	0.00	103.22	103.22
4001	533	290.00	3178.00	0.00	103.35	103.35
4005	533	290.00	3182.00	0.00	103.48	103.48
4009	533	290.00	3186.00	0.00	103.61	103.61
4013	533	290.00	3190.00	0.00	103.74	103.74
4017	533	290.00	3194.00	0.00	103.87	103.87
4021	533	290.00	3198.00	0.00	104.00	104.00
4025	533	290.00	3202.00	0.00	104.13	104.13
4029	533	290.00	3206.00	0.00	104.26	104.26
4033	533	290.00	3210.00	0.00	104.39	104.39
4037	533	290.00	3214.00	0.00	104.52	104.52
4041	533	290.00	3218.00	0.00	104.65	104.65
4045	533	290.00	3222.00	0.00	104.78	104.78
4049	533	290.00	3226.00	0.00	104.91	104.91
4053	533	290.00	3230.00	0.00	105.04	105.04
4057	533	290.00	3234.00	0.00	105.17	105.17
4061	533	290.00	3238.00	0.00	105.30	105.30
4065	533	290.00	3242.00	0.00	105.43	105.43
4069	533	290.00	3246.00	0.00	105.56	105.56
4073	533	290.00	3250.00	0.00	105.69	105.69
4077	533	290.00	3254.00	0.00	105.82	105.82
4081	533	290.00	3258.00	0.00	105.95	105.95
4085	533	290.00	3262.00	0.00	106.08	106.08
4089	533	290.00	3266.00	0.00	106.21	106.21
4093	533	290.00	3270.00	0.00	106.34	106.34
4097	533	290.00	3274.00	0.00	106.47	106.47
4101	533	290.00	3278.00	0.00	106.60	106.60
4105	533	290.00	3282.00	0.00	106.73	106.73
4109	533	290.00	3286.00	0.00	106.86	106.86
4113	533	290.00	3290.00	0.00	106.99	106.99
4117	533	290.00	3294.00	0.00	107.12	107.12
4121	533	290.00	3298.00	0.00	107.25	107.25
4125	533	290.00	3302.00	0.00	107.38	107.38
4129	533	290.00	3306.00	0.00	107.51	107.51
4133	533	290.00	3310.00	0.00	107.64	107.64
4137	533	290.00	3314.00	0.00	107.77	107.77
4141	533	290.00	3318.00	0.00	107.90	107.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
4145	533	290.00	3322.00	0.00	108.03	108.03
4149	533	290.00	3326.00	0.00	108.16	108.16
4153	533	290.00	3330.00	0.00	108.29	108.29
4157	533	290.00	3334.00	0.00	108.42	108.42
4161	533	290.00	3338.00	0.00	108.55	108.55
4165	533	290.00	3342.00	0.00	108.68	108.68
4169	533	290.00	3346.00	0.00	108.81	108.81
4173	533	290.00	3350.00	0.00	108.94	108.94
4177	533	290.00	3354.00	0.00	109.07	109.07
4181	533	290.00	3358.00	0.00	109.20	109.20
4185	533	290.00	3362.00	0.00	109.33	109.33
4189	533	290.00	3366.00	0.00	109.39	109.39

If the employee's gross pay is over £4,189, go to page 282.

Working out and recording NICs where employee's total earnings exceed the Upper Earnings Limit (UEL)

Where the employee's total earnings exceed the UEL, only the earnings between the PT and the UEL should be recorded in column 1c of form RT11.

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

To work out the 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 letter A with total monthly earnings of £5,483.29)
1	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,189 = £1,294.29
2	Round the answer down to the nearest whole £.	Rounded down to £1,294
3	Look this figure up in the Additional gross pay table on page 283.	Look up £1,294
4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	
5	Add the further 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 employer's NICs and employee's NICs due for earnings at the UEL (columns 1d and 1e of the main table).	
6	Record the figures resulting from Step 5 in columns 1d and 1e of form RT11.	

Amount	Employer's NICs payable	Employee's NICs payable
£1000	£150.50	£32.50
£200	+ £30.10	+ £6.50
£94	+ £14.15	+£3.05
Totals	= **£194.75**	= **£42.05**

	Total payable by employer	Total payable by employee
	£194.75 (further employer NICs)	£42.05 (further employee NICs)
	+ £516.36 (due for employer on earnings at UEL)	+ £445.99 (due for employee on earnings at UEL)
Totals	= **£711.11**	= **£488.04**

On form RT11 or equivalent record:

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
533	290	3366	711.11	488.04

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable 1d	Employee's NICs payable 1e	Total of employee's and employer's NICs payable (for information only)
£	£ p	£ p	£ p
1	0.15	0.03	0.18
2	0.3	0.06	0.36
3	0.45	0.1	0.55
4	0.6	0.13	0.73
5	0.75	0.16	0.91
6	0.9	0.19	1.09
7	1.05	0.23	1.28
8	1.2	0.26	1.46
9	1.35	0.29	1.64
10	1.5	0.32	1.82
11	1.65	0.36	2.01
12	1.81	0.39	2.2
13	1.96	0.42	2.38
14	2.11	0.45	2.56
15	2.26	0.49	2.75
16	2.41	0.52	2.93
17	2.56	0.55	3.11
18	2.71	0.58	3.29
19	2.86	0.62	3.48
20	3.01	0.65	3.66
21	3.16	0.68	3.84
22	3.31	0.71	4.02
23	3.46	0.75	4.21
24	3.61	0.78	4.39
25	3.76	0.81	4.57
26	3.91	0.84	4.75
27	4.06	0.88	4.94
28	4.21	0.91	5.12
29	4.36	0.94	5.3
30	4.51	0.97	5.48
31	4.66	1.01	5.67
32	4.82	1.04	5.86
33	4.97	1.07	6.04
34	5.12	1.1	6.22
35	5.27	1.14	6.41
36	5.42	1.17	6.59
37	5.57	1.2	6.77
38	5.72	1.23	6.95
39	5.87	1.27	7.14
40	6.02	1.3	7.32
41	6.17	1.33	7.5
42	6.32	1.36	7.68
43	6.47	1.4	7.87
44	6.62	1.43	8.05
45	6.77	1.46	8.23
46	6.92	1.49	8.41
47	7.07	1.53	8.6
48	7.22	1.56	8.78
49	7.37	1.59	8.96
50	7.52	1.62	9.14
51	7.67	1.66	9.33
52	7.83	1.69	9.52
53	7.98	1.72	9.7
54	8.13	1.75	9.88
55	8.28	1.79	10.07

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable 1d	Employee's NICs payable 1e	Total of employee's and employer's NICs payable (for information only)
£	£ p	£ p	£ p
56	8.43	1.82	10.25
57	8.58	1.85	10.43
58	8.73	1.88	10.61
59	8.88	1.92	10.8
60	9.03	1.95	10.98
61	9.18	1.98	11.16
62	9.33	2.01	11.34
63	9.48	2.05	11.53
64	9.63	2.08	11.71
65	9.78	2.11	11.89
66	9.93	2.14	12.07
67	10.08	2.18	12.26
68	10.23	2.21	12.44
69	10.38	2.24	12.62
70	10.53	2.27	12.8
71	10.68	2.31	12.99
72	10.84	2.34	13.18
73	10.99	2.37	13.36
74	11.14	2.4	13.54
75	11.29	2.44	13.73
76	11.44	2.47	13.91
77	11.59	2.5	14.09
78	11.74	2.53	14.27
79	11.89	2.57	14.46
80	12.04	2.6	14.64
81	12.19	2.63	14.82
82	12.34	2.66	15
83	12.49	2.7	15.19
84	12.64	2.73	15.37
85	12.79	2.76	15.55
86	12.94	2.79	15.73
87	13.09	2.83	15.92
88	13.24	2.86	16.1
89	13.39	2.89	16.28
90	13.54	2.92	16.46
91	13.69	2.96	16.65
92	13.85	2.99	16.84
93	14	3.02	17.02
94	14.15	3.05	17.2
95	14.3	3.09	17.39
96	14.45	3.12	17.57
97	14.6	3.15	17.75
98	14.75	3.18	17.93
99	14.9	3.22	18.12
100	15.05	3.25	18.3
200	30.1	6.5	36.6
300	45.15	9.75	54.9
400	60.2	13	73.2
500	75.25	16.25	91.5
600	90.3	19.5	109.8
700	105.35	22.75	128.1
800	120.4	26	146.4
900	135.45	29.25	164.7
1000	150.5	32.5	183
2000	301	65	366

Earnings on which NICs payable	Employer's NICs payable 1d	Employee's NICs payable 1e	Total of employee's and employer's NICs payable (for information only)
£	£ p	£ p	£ p
3000	451.5	97.5	549
4000	602	130	732
5000	752.5	162.5	915
6000	903	195	1098
7000	1053.5	227.5	1281
8000	1204	260	1464
9000	1354.5	292.5	1647
10000	1505	325	1830
20000	3010	650	3660
30000	4515	975	5490
40000	6020	1300	7320
50000	7525	1625	9150
60000	9030	1950	10980
70000	10535	2275	12810
80000	12040	2600	14640
90000	13545	2925	16470
100000	15050	3250	18300