



HM Revenue
& Customs

National Insurance contributions for employers of foreign-going mariners and deep sea fishermen

National Insurance contributions tables

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

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 Iaith 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 thafleuni 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 helpline on 0300 200 3200 and ask to speak to the Customer Service Team.

Help and support from the Webinar 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'll tell 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 more information about exceptions:

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

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

Checklist to help you submit PAYE information to HMRC

- 1 The form RT11 (form RT11 'Deductions working sheet' has replaced form P11 for employers who are not required to file online) 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 T reduced rate NICs? If not, deduct full rate NICs at category A, G, H, M, R or Y.
- 4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NICs category letter to use. Use category C or W 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're 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 or J or mariner's equivalents. For employees who are under the age of 21, this is usually M or Z or mariner's equivalents. For apprentices who are aged under 25, including those under 21, this is category H. For apprentice mariners under 25 it is category G)
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

For more information on completing Real Time Information (RTI) forms see 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, if their personal circumstances change particularly marital statuses if they pay category B or I NICs.

Secondary NICs for employees under the age of 21

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's 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 under 21 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

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

For more information see CWG2 paragraph 3.8.5.

Secondary NICs for apprentices under the age of 25

A 0% rate of secondary NICs was introduced from April 2016 for apprentices under the age of 25, up to an 'Apprentice Upper Secondary Threshold' (AUST). There's 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 the 0% 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 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

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

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 keep when applying the 0% rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs continue to be payable on all earnings above the AUST. Employers should make sure they hold the employee's correct date of birth.

For more information see CWG2 paragraph 3.8.6.

National Insurance Contributions (NICs) Employment Allowance

Since 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.

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

From April 2020 the Employment allowance will not be available to employers who had qualifying Class 1 Secondary National Insurance Contributions liabilities of £100,000 or more in the previous tax year.

For more information, details of eligibility and how to claim the Employment Allowance, see helpbook CWG2 paragraph 3.8.4 and go to www.gov.uk/claim-employment-allowance

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'll need to determine your levy liability.

For more information, see 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 employees correct details.

There are no mariner equivalent category letters to the newly introduced category letter for employees who are armed forces veterans. You should continue to use category letter G, P, Q, R, T, W or Y as appropriate. You will be able to claim the veterans relief after the end of the year by making a manual claim to HMRC. Once the request has been made HMRC will refund the overpaid NICs and pay interest due.

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 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 employees correct details.

There are no mariner equivalent category letters to the newly introduced category letters for qualifying employees who are working in a freeport tax site. You should continue to use category letter G, P, Q, R, T, W or Y as appropriate. You will be able to claim the freeports relief after the end of the year by making a manual claim to HMRC. Once the request has been made HMRC will refund the overpaid NICs and pay interest due.

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 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 the 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.

Where you do need to claim the veterans or freeports relief as outlined above, the refund due to you will include any overpaid Health and Social Care Levy.

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). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

Where there's 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)/Apprentice Upper Secondary Threshold (AUST).

The last earnings figure in each table is the UEL/UST/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/AUST. The employer pays NICs at the rate of 15.05% on earnings above the UEL/UST/AUST.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step is based on the earnings limits and percentage rates shown on page 9 and with the exception of the LEL, ST, PT, UEL, UST and AUST, 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 the UEL/UST/AUST, 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/UST/AUST, see pages 229 or 230.

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

An example form RT11 is also shown on page 10.

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, see the Employer helpbooks.

Are you using the correct tables?

It is important that you use the correct table for each employee.

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

Do not use these tables for mariners employed on home-trade ships. Use:

- National Insurance Tables CA38 'National Insurance contributions Tables A, F, H, J, L, M, V and Z'
- National Insurance Tables CA41 'National Insurance contributions Tables B, C, I and S'

About these tables

There are 7 different sets of tables in this booklet under letters R, T, Q, W, G, Y and P.

Each set contains 2 tables, for:

- weekly pay intervals
- monthly pay intervals

The letters at the top of each table correspond with the table letters under which NICs are payable.

Identifying the correct table to use

Standard and reduced rate tables

Table R

Use this table for all employees aged 21 or over and under State Pension age.

Table T

Use this table for married women or widows:

- aged under State Pension age
- who are entitled to pay employee's NICs at the reduced rate

For these women, you must have a valid form CA4139 or CF383 'Certificate of Election' or form CF380A 'Certificate of Reduced Liability'.

Table Q

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 W

Use this table for all 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.

Table G

Use this table for apprentice mariners under the age of 25 following a government approved framework.

Table Y

Use this table for employees under the age of 21.

Table P

Use this table for employees 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, R, T, Q, G, W, Y or P and then apply the earnings period (weekly or monthly) to work out 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/UST/AUST 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/UST/AUST, see pages 229 or 230.
- 3 Record the figures in each column of the table onto the employee's form RT11 'Deductions working sheet'. See the example on page 10. For more information see the helpbook RT7 'Guidance for employers exempt from filing Real Time Information online'.

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' or substitute

Earnings limits and NICs rates

| Earnings limits | | Employees contributions | | | |
|--|-----------|--|------------------------------|-------------------------------------|------------------------------|
| Weekly, Monthly or Yearly | | Contributions table letters G, R and Y | Contributions table letter T | Contributions table letters P and Q | Contributions table letter W |
| Below £123 weekly, or below £533 monthly, or below £6,396 yearly | Below LEL | Nil | Nil | 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% | 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% | 7.1% | 13.25% | 0% |
| Above £967 weekly Above £4,189 monthly Above £50,270 yearly | Above UEL | 3.25% | 3.25% | 3.25% | 0% |

| Earnings limits | | Employers contributions | | |
|---|---------------------------|------------------------------------|------------------------------------|---------------------------------------|
| Weekly, Monthly or Yearly | | Contribution table letters R and Q | Contribution table letters T and W | Contribution table letters G, Y and P |
| Below £123 weekly, or below £533 monthly, or below £6,396 yearly | Below LEL | Nil | Nil | Nil |
| £123.01 to £175 weekly, or £533.01 to £758 monthly, or £6,396.01 to £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 | 14.55% | 14.55% | 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 | 14.55% | 14.55% | 0% |
| Above £967 weekly Above £4,189 monthly Above £50,270 yearly | Above UEL/UST/AUST/VUST | 14.55% | 14.55% | 14.55% |

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 28 April 2022 (tax month 1).
NICs are due under monthly Table letter R. 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 R

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a | Earnings above the LEL, up to and including the PT 1b | Earnings above the PT, up to and including the UEL 1c | Employer's 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 | 290.00 | 62.00 | 18.77 | 8.16 | 26.93 |

Extract from form RT11

| National Insurance contributions (NICs) | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------------|--|---|----|--|----|--|---|--|----|---|----|--|--|--|---|---|---|---|----|---|---|----|----|--|
| Week number for weekly pay or Month number for monthly pay | Date of payment DD MM YYYY | NICs Category Letter (RT2 question 21) | Earnings details | | | | | | Contributions details | | | | | | | | | | | | | | | | |
| | | | Gross earnings for NICs (RT2 question 21) | | Gross earnings for NICs year to date (RT2 question 22) | | Earnings at the Lower Earnings Limit (LEL), where earnings are equal to or exceed the LEL in this pay period (RT2 question 22) | | Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 22) | | Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 22) | | Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 21) | Total of employer's contributions year to date (RT2 question 22) | Total employee's contributions this period (RT2 question 21) | Total employee's contributions year to date (RT2 question 22) | | | | | | | | | |
| | | | £ | p | £ | p | 1a | £ | 1b | £ | p | 1c | £ | p | 1d | £ | p | £ | p | 1e | £ | p | £ | p | |
| Week 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Week 2 | 29/04/2021 | R | 888 | 15 | 888 | 15 | 533 | | 290 | 00 | 62 | 00 | 18 | 77 | 18 | 77 | | | 8 | 16 | | | 26 | 93 | |
| Week 3 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Week 4 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Month 1 total | | | | | | | | | | | | | | | | | | | | | | | | | |

For tips on completing form RT11 and examples of completed RT11s, see the helpbook RT7 'Guidance for employers exempt from filing Real Time Information online'.

**Weekly table for standard rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter G

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 25 and on an approved apprenticeship scheme.

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'G' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.19 | 0.19 |
| 192 | 123 | 67.00 | 2.00 | 0.00 | 0.32 | 0.32 |
| 193 | 123 | 67.00 | 3.00 | 0.00 | 0.45 | 0.45 |
| 194 | 123 | 67.00 | 4.00 | 0.00 | 0.57 | 0.57 |
| 195 | 123 | 67.00 | 5.00 | 0.00 | 0.70 | 0.70 |
| 196 | 123 | 67.00 | 6.00 | 0.00 | 0.83 | 0.83 |
| 197 | 123 | 67.00 | 7.00 | 0.00 | 0.96 | 0.96 |
| 198 | 123 | 67.00 | 8.00 | 0.00 | 1.08 | 1.08 |
| 199 | 123 | 67.00 | 9.00 | 0.00 | 1.21 | 1.21 |
| 200 | 123 | 67.00 | 10.00 | 0.00 | 1.34 | 1.34 |
| 201 | 123 | 67.00 | 11.00 | 0.00 | 1.47 | 1.47 |
| 202 | 123 | 67.00 | 12.00 | 0.00 | 1.59 | 1.59 |
| 203 | 123 | 67.00 | 13.00 | 0.00 | 1.72 | 1.72 |
| 204 | 123 | 67.00 | 14.00 | 0.00 | 1.85 | 1.85 |
| 205 | 123 | 67.00 | 15.00 | 0.00 | 1.98 | 1.98 |
| 206 | 123 | 67.00 | 16.00 | 0.00 | 2.10 | 2.10 |
| 207 | 123 | 67.00 | 17.00 | 0.00 | 2.23 | 2.23 |
| 208 | 123 | 67.00 | 18.00 | 0.00 | 2.36 | 2.36 |
| 209 | 123 | 67.00 | 19.00 | 0.00 | 2.49 | 2.49 |
| 210 | 123 | 67.00 | 20.00 | 0.00 | 2.61 | 2.61 |
| 211 | 123 | 67.00 | 21.00 | 0.00 | 2.74 | 2.74 |
| 212 | 123 | 67.00 | 22.00 | 0.00 | 2.87 | 2.87 |
| 213 | 123 | 67.00 | 23.00 | 0.00 | 3.00 | 3.00 |
| 214 | 123 | 67.00 | 24.00 | 0.00 | 3.12 | 3.12 |
| 215 | 123 | 67.00 | 25.00 | 0.00 | 3.25 | 3.25 |
| 216 | 123 | 67.00 | 26.00 | 0.00 | 3.38 | 3.38 |
| 217 | 123 | 67.00 | 27.00 | 0.00 | 3.51 | 3.51 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 218 | 123 | 67.00 | 28.00 | 0.00 | 3.63 | 3.63 |
| 219 | 123 | 67.00 | 29.00 | 0.00 | 3.76 | 3.76 |
| 220 | 123 | 67.00 | 30.00 | 0.00 | 3.89 | 3.89 |
| 221 | 123 | 67.00 | 31.00 | 0.00 | 4.02 | 4.02 |
| 222 | 123 | 67.00 | 32.00 | 0.00 | 4.14 | 4.14 |
| 223 | 123 | 67.00 | 33.00 | 0.00 | 4.27 | 4.27 |
| 224 | 123 | 67.00 | 34.00 | 0.00 | 4.40 | 4.40 |
| 225 | 123 | 67.00 | 35.00 | 0.00 | 4.53 | 4.53 |
| 226 | 123 | 67.00 | 36.00 | 0.00 | 4.65 | 4.65 |
| 227 | 123 | 67.00 | 37.00 | 0.00 | 4.78 | 4.78 |
| 228 | 123 | 67.00 | 38.00 | 0.00 | 4.91 | 4.91 |
| 229 | 123 | 67.00 | 39.00 | 0.00 | 5.04 | 5.04 |
| 230 | 123 | 67.00 | 40.00 | 0.00 | 5.16 | 5.16 |
| 231 | 123 | 67.00 | 41.00 | 0.00 | 5.29 | 5.29 |
| 232 | 123 | 67.00 | 42.00 | 0.00 | 5.42 | 5.42 |
| 233 | 123 | 67.00 | 43.00 | 0.00 | 5.55 | 5.55 |
| 234 | 123 | 67.00 | 44.00 | 0.00 | 5.67 | 5.67 |
| 235 | 123 | 67.00 | 45.00 | 0.00 | 5.80 | 5.80 |
| 236 | 123 | 67.00 | 46.00 | 0.00 | 5.93 | 5.93 |
| 237 | 123 | 67.00 | 47.00 | 0.00 | 6.06 | 6.06 |
| 238 | 123 | 67.00 | 48.00 | 0.00 | 6.18 | 6.18 |
| 239 | 123 | 67.00 | 49.00 | 0.00 | 6.31 | 6.31 |
| 240 | 123 | 67.00 | 50.00 | 0.00 | 6.44 | 6.44 |
| 241 | 123 | 67.00 | 51.00 | 0.00 | 6.57 | 6.57 |
| 242 | 123 | 67.00 | 52.00 | 0.00 | 6.69 | 6.69 |
| 243 | 123 | 67.00 | 53.00 | 0.00 | 6.82 | 6.82 |
| 244 | 123 | 67.00 | 54.00 | 0.00 | 6.95 | 6.95 |
| 245 | 123 | 67.00 | 55.00 | 0.00 | 7.08 | 7.08 |
| 246 | 123 | 67.00 | 56.00 | 0.00 | 7.20 | 7.20 |
| 247 | 123 | 67.00 | 57.00 | 0.00 | 7.33 | 7.33 |
| 248 | 123 | 67.00 | 58.00 | 0.00 | 7.46 | 7.46 |
| 249 | 123 | 67.00 | 59.00 | 0.00 | 7.59 | 7.59 |
| 250 | 123 | 67.00 | 60.00 | 0.00 | 7.71 | 7.71 |
| 251 | 123 | 67.00 | 61.00 | 0.00 | 7.84 | 7.84 |
| 252 | 123 | 67.00 | 62.00 | 0.00 | 7.97 | 7.97 |
| 253 | 123 | 67.00 | 63.00 | 0.00 | 8.10 | 8.10 |
| 254 | 123 | 67.00 | 64.00 | 0.00 | 8.22 | 8.22 |
| 255 | 123 | 67.00 | 65.00 | 0.00 | 8.35 | 8.35 |
| 256 | 123 | 67.00 | 66.00 | 0.00 | 8.48 | 8.48 |
| 257 | 123 | 67.00 | 67.00 | 0.00 | 8.61 | 8.61 |
| 258 | 123 | 67.00 | 68.00 | 0.00 | 8.73 | 8.73 |
| 259 | 123 | 67.00 | 69.00 | 0.00 | 8.86 | 8.86 |
| 260 | 123 | 67.00 | 70.00 | 0.00 | 8.99 | 8.99 |
| 261 | 123 | 67.00 | 71.00 | 0.00 | 9.12 | 9.12 |
| 262 | 123 | 67.00 | 72.00 | 0.00 | 9.24 | 9.24 |
| 263 | 123 | 67.00 | 73.00 | 0.00 | 9.37 | 9.37 |
| 264 | 123 | 67.00 | 74.00 | 0.00 | 9.50 | 9.50 |
| 265 | 123 | 67.00 | 75.00 | 0.00 | 9.63 | 9.63 |
| 266 | 123 | 67.00 | 76.00 | 0.00 | 9.75 | 9.75 |
| 267 | 123 | 67.00 | 77.00 | 0.00 | 9.88 | 9.88 |
| 268 | 123 | 67.00 | 78.00 | 0.00 | 10.01 | 10.01 |
| 269 | 123 | 67.00 | 79.00 | 0.00 | 10.14 | 10.14 |
| 270 | 123 | 67.00 | 80.00 | 0.00 | 10.26 | 10.26 |
| 271 | 123 | 67.00 | 81.00 | 0.00 | 10.39 | 10.39 |
| 272 | 123 | 67.00 | 82.00 | 0.00 | 10.52 | 10.52 |
| 273 | 123 | 67.00 | 83.00 | 0.00 | 10.65 | 10.65 |
| 274 | 123 | 67.00 | 84.00 | 0.00 | 10.77 | 10.77 |
| 275 | 123 | 67.00 | 85.00 | 0.00 | 10.90 | 10.90 |
| 276 | 123 | 67.00 | 86.00 | 0.00 | 11.03 | 11.03 |
| 277 | 123 | 67.00 | 87.00 | 0.00 | 11.16 | 11.16 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 278 | 123 | 67.00 | 88.00 | 0.00 | 11.28 | 11.28 |
| 279 | 123 | 67.00 | 89.00 | 0.00 | 11.41 | 11.41 |
| 280 | 123 | 67.00 | 90.00 | 0.00 | 11.54 | 11.54 |
| 281 | 123 | 67.00 | 91.00 | 0.00 | 11.67 | 11.67 |
| 282 | 123 | 67.00 | 92.00 | 0.00 | 11.79 | 11.79 |
| 283 | 123 | 67.00 | 93.00 | 0.00 | 11.92 | 11.92 |
| 284 | 123 | 67.00 | 94.00 | 0.00 | 12.05 | 12.05 |
| 285 | 123 | 67.00 | 95.00 | 0.00 | 12.18 | 12.18 |
| 286 | 123 | 67.00 | 96.00 | 0.00 | 12.30 | 12.30 |
| 287 | 123 | 67.00 | 97.00 | 0.00 | 12.43 | 12.43 |
| 288 | 123 | 67.00 | 98.00 | 0.00 | 12.56 | 12.56 |
| 289 | 123 | 67.00 | 99.00 | 0.00 | 12.69 | 12.69 |
| 290 | 123 | 67.00 | 100.00 | 0.00 | 12.81 | 12.81 |
| 291 | 123 | 67.00 | 101.00 | 0.00 | 12.94 | 12.94 |
| 292 | 123 | 67.00 | 102.00 | 0.00 | 13.07 | 13.07 |
| 293 | 123 | 67.00 | 103.00 | 0.00 | 13.20 | 13.20 |
| 294 | 123 | 67.00 | 104.00 | 0.00 | 13.32 | 13.32 |
| 295 | 123 | 67.00 | 105.00 | 0.00 | 13.45 | 13.45 |
| 296 | 123 | 67.00 | 106.00 | 0.00 | 13.58 | 13.58 |
| 297 | 123 | 67.00 | 107.00 | 0.00 | 13.71 | 13.71 |
| 298 | 123 | 67.00 | 108.00 | 0.00 | 13.83 | 13.83 |
| 299 | 123 | 67.00 | 109.00 | 0.00 | 13.96 | 13.96 |
| 300 | 123 | 67.00 | 110.00 | 0.00 | 14.09 | 14.09 |
| 301 | 123 | 67.00 | 111.00 | 0.00 | 14.22 | 14.22 |
| 302 | 123 | 67.00 | 112.00 | 0.00 | 14.34 | 14.34 |
| 303 | 123 | 67.00 | 113.00 | 0.00 | 14.47 | 14.47 |
| 304 | 123 | 67.00 | 114.00 | 0.00 | 14.60 | 14.60 |
| 305 | 123 | 67.00 | 115.00 | 0.00 | 14.73 | 14.73 |
| 306 | 123 | 67.00 | 116.00 | 0.00 | 14.85 | 14.85 |
| 307 | 123 | 67.00 | 117.00 | 0.00 | 14.98 | 14.98 |
| 308 | 123 | 67.00 | 118.00 | 0.00 | 15.11 | 15.11 |
| 309 | 123 | 67.00 | 119.00 | 0.00 | 15.24 | 15.24 |
| 310 | 123 | 67.00 | 120.00 | 0.00 | 15.36 | 15.36 |
| 311 | 123 | 67.00 | 121.00 | 0.00 | 15.49 | 15.49 |
| 312 | 123 | 67.00 | 122.00 | 0.00 | 15.62 | 15.62 |
| 313 | 123 | 67.00 | 123.00 | 0.00 | 15.75 | 15.75 |
| 314 | 123 | 67.00 | 124.00 | 0.00 | 15.87 | 15.87 |
| 315 | 123 | 67.00 | 125.00 | 0.00 | 16.00 | 16.00 |
| 316 | 123 | 67.00 | 126.00 | 0.00 | 16.13 | 16.13 |
| 317 | 123 | 67.00 | 127.00 | 0.00 | 16.26 | 16.26 |
| 318 | 123 | 67.00 | 128.00 | 0.00 | 16.38 | 16.38 |
| 319 | 123 | 67.00 | 129.00 | 0.00 | 16.51 | 16.51 |
| 320 | 123 | 67.00 | 130.00 | 0.00 | 16.64 | 16.64 |
| 321 | 123 | 67.00 | 131.00 | 0.00 | 16.77 | 16.77 |
| 322 | 123 | 67.00 | 132.00 | 0.00 | 16.89 | 16.89 |
| 323 | 123 | 67.00 | 133.00 | 0.00 | 17.02 | 17.02 |
| 324 | 123 | 67.00 | 134.00 | 0.00 | 17.15 | 17.15 |
| 325 | 123 | 67.00 | 135.00 | 0.00 | 17.28 | 17.28 |
| 326 | 123 | 67.00 | 136.00 | 0.00 | 17.40 | 17.40 |
| 327 | 123 | 67.00 | 137.00 | 0.00 | 17.53 | 17.53 |
| 328 | 123 | 67.00 | 138.00 | 0.00 | 17.66 | 17.66 |
| 329 | 123 | 67.00 | 139.00 | 0.00 | 17.79 | 17.79 |
| 330 | 123 | 67.00 | 140.00 | 0.00 | 17.91 | 17.91 |
| 331 | 123 | 67.00 | 141.00 | 0.00 | 18.04 | 18.04 |
| 332 | 123 | 67.00 | 142.00 | 0.00 | 18.17 | 18.17 |
| 333 | 123 | 67.00 | 143.00 | 0.00 | 18.30 | 18.30 |
| 334 | 123 | 67.00 | 144.00 | 0.00 | 18.42 | 18.42 |
| 335 | 123 | 67.00 | 145.00 | 0.00 | 18.55 | 18.55 |
| 336 | 123 | 67.00 | 146.00 | 0.00 | 18.68 | 18.68 |
| 337 | 123 | 67.00 | 147.00 | 0.00 | 18.81 | 18.81 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 338 | 123 | 67.00 | 148.00 | 0.00 | 18.93 | 18.93 |
| 339 | 123 | 67.00 | 149.00 | 0.00 | 19.06 | 19.06 |
| 340 | 123 | 67.00 | 150.00 | 0.00 | 19.19 | 19.19 |
| 341 | 123 | 67.00 | 151.00 | 0.00 | 19.32 | 19.32 |
| 342 | 123 | 67.00 | 152.00 | 0.00 | 19.44 | 19.44 |
| 343 | 123 | 67.00 | 153.00 | 0.00 | 19.57 | 19.57 |
| 344 | 123 | 67.00 | 154.00 | 0.00 | 19.70 | 19.70 |
| 345 | 123 | 67.00 | 155.00 | 0.00 | 19.83 | 19.83 |
| 346 | 123 | 67.00 | 156.00 | 0.00 | 19.95 | 19.95 |
| 347 | 123 | 67.00 | 157.00 | 0.00 | 20.08 | 20.08 |
| 348 | 123 | 67.00 | 158.00 | 0.00 | 20.21 | 20.21 |
| 349 | 123 | 67.00 | 159.00 | 0.00 | 20.34 | 20.34 |
| 350 | 123 | 67.00 | 160.00 | 0.00 | 20.46 | 20.46 |
| 351 | 123 | 67.00 | 161.00 | 0.00 | 20.59 | 20.59 |
| 352 | 123 | 67.00 | 162.00 | 0.00 | 20.72 | 20.72 |
| 353 | 123 | 67.00 | 163.00 | 0.00 | 20.85 | 20.85 |
| 354 | 123 | 67.00 | 164.00 | 0.00 | 20.97 | 20.97 |
| 355 | 123 | 67.00 | 165.00 | 0.00 | 21.10 | 21.10 |
| 356 | 123 | 67.00 | 166.00 | 0.00 | 21.23 | 21.23 |
| 357 | 123 | 67.00 | 167.00 | 0.00 | 21.36 | 21.36 |
| 358 | 123 | 67.00 | 168.00 | 0.00 | 21.48 | 21.48 |
| 359 | 123 | 67.00 | 169.00 | 0.00 | 21.61 | 21.61 |
| 360 | 123 | 67.00 | 170.00 | 0.00 | 21.74 | 21.74 |
| 361 | 123 | 67.00 | 171.00 | 0.00 | 21.87 | 21.87 |
| 362 | 123 | 67.00 | 172.00 | 0.00 | 21.99 | 21.99 |
| 363 | 123 | 67.00 | 173.00 | 0.00 | 22.12 | 22.12 |
| 364 | 123 | 67.00 | 174.00 | 0.00 | 22.25 | 22.25 |
| 365 | 123 | 67.00 | 175.00 | 0.00 | 22.38 | 22.38 |
| 366 | 123 | 67.00 | 176.00 | 0.00 | 22.50 | 22.50 |
| 367 | 123 | 67.00 | 177.00 | 0.00 | 22.63 | 22.63 |
| 368 | 123 | 67.00 | 178.00 | 0.00 | 22.76 | 22.76 |
| 369 | 123 | 67.00 | 179.00 | 0.00 | 22.89 | 22.89 |
| 370 | 123 | 67.00 | 180.00 | 0.00 | 23.01 | 23.01 |
| 371 | 123 | 67.00 | 181.00 | 0.00 | 23.14 | 23.14 |
| 372 | 123 | 67.00 | 182.00 | 0.00 | 23.27 | 23.27 |
| 373 | 123 | 67.00 | 183.00 | 0.00 | 23.40 | 23.40 |
| 374 | 123 | 67.00 | 184.00 | 0.00 | 23.52 | 23.52 |
| 375 | 123 | 67.00 | 185.00 | 0.00 | 23.65 | 23.65 |
| 376 | 123 | 67.00 | 186.00 | 0.00 | 23.78 | 23.78 |
| 377 | 123 | 67.00 | 187.00 | 0.00 | 23.91 | 23.91 |
| 378 | 123 | 67.00 | 188.00 | 0.00 | 24.03 | 24.03 |
| 379 | 123 | 67.00 | 189.00 | 0.00 | 24.16 | 24.16 |
| 380 | 123 | 67.00 | 190.00 | 0.00 | 24.29 | 24.29 |
| 381 | 123 | 67.00 | 191.00 | 0.00 | 24.42 | 24.42 |
| 382 | 123 | 67.00 | 192.00 | 0.00 | 24.54 | 24.54 |
| 383 | 123 | 67.00 | 193.00 | 0.00 | 24.67 | 24.67 |
| 384 | 123 | 67.00 | 194.00 | 0.00 | 24.80 | 24.80 |
| 385 | 123 | 67.00 | 195.00 | 0.00 | 24.93 | 24.93 |
| 386 | 123 | 67.00 | 196.00 | 0.00 | 25.05 | 25.05 |
| 387 | 123 | 67.00 | 197.00 | 0.00 | 25.18 | 25.18 |
| 388 | 123 | 67.00 | 198.00 | 0.00 | 25.31 | 25.31 |
| 389 | 123 | 67.00 | 199.00 | 0.00 | 25.44 | 25.44 |
| 390 | 123 | 67.00 | 200.00 | 0.00 | 25.56 | 25.56 |
| 391 | 123 | 67.00 | 201.00 | 0.00 | 25.69 | 25.69 |
| 392 | 123 | 67.00 | 202.00 | 0.00 | 25.82 | 25.82 |
| 393 | 123 | 67.00 | 203.00 | 0.00 | 25.95 | 25.95 |
| 394 | 123 | 67.00 | 204.00 | 0.00 | 26.07 | 26.07 |
| 395 | 123 | 67.00 | 205.00 | 0.00 | 26.20 | 26.20 |
| 396 | 123 | 67.00 | 206.00 | 0.00 | 26.33 | 26.33 |
| 397 | 123 | 67.00 | 207.00 | 0.00 | 26.46 | 26.46 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 398 | 123 | 67.00 | 208.00 | 0.00 | 26.58 | 26.58 |
| 399 | 123 | 67.00 | 209.00 | 0.00 | 26.71 | 26.71 |
| 400 | 123 | 67.00 | 210.00 | 0.00 | 26.84 | 26.84 |
| 401 | 123 | 67.00 | 211.00 | 0.00 | 26.97 | 26.97 |
| 402 | 123 | 67.00 | 212.00 | 0.00 | 27.09 | 27.09 |
| 403 | 123 | 67.00 | 213.00 | 0.00 | 27.22 | 27.22 |
| 404 | 123 | 67.00 | 214.00 | 0.00 | 27.35 | 27.35 |
| 405 | 123 | 67.00 | 215.00 | 0.00 | 27.48 | 27.48 |
| 406 | 123 | 67.00 | 216.00 | 0.00 | 27.60 | 27.60 |
| 407 | 123 | 67.00 | 217.00 | 0.00 | 27.73 | 27.73 |
| 408 | 123 | 67.00 | 218.00 | 0.00 | 27.86 | 27.86 |
| 409 | 123 | 67.00 | 219.00 | 0.00 | 27.99 | 27.99 |
| 410 | 123 | 67.00 | 220.00 | 0.00 | 28.11 | 28.11 |
| 411 | 123 | 67.00 | 221.00 | 0.00 | 28.24 | 28.24 |
| 412 | 123 | 67.00 | 222.00 | 0.00 | 28.37 | 28.37 |
| 413 | 123 | 67.00 | 223.00 | 0.00 | 28.50 | 28.50 |
| 414 | 123 | 67.00 | 224.00 | 0.00 | 28.62 | 28.62 |
| 415 | 123 | 67.00 | 225.00 | 0.00 | 28.75 | 28.75 |
| 416 | 123 | 67.00 | 226.00 | 0.00 | 28.88 | 28.88 |
| 417 | 123 | 67.00 | 227.00 | 0.00 | 29.01 | 29.01 |
| 418 | 123 | 67.00 | 228.00 | 0.00 | 29.13 | 29.13 |
| 419 | 123 | 67.00 | 229.00 | 0.00 | 29.26 | 29.26 |
| 420 | 123 | 67.00 | 230.00 | 0.00 | 29.39 | 29.39 |
| 421 | 123 | 67.00 | 231.00 | 0.00 | 29.52 | 29.52 |
| 422 | 123 | 67.00 | 232.00 | 0.00 | 29.64 | 29.64 |
| 423 | 123 | 67.00 | 233.00 | 0.00 | 29.77 | 29.77 |
| 424 | 123 | 67.00 | 234.00 | 0.00 | 29.90 | 29.90 |
| 425 | 123 | 67.00 | 235.00 | 0.00 | 30.03 | 30.03 |
| 426 | 123 | 67.00 | 236.00 | 0.00 | 30.15 | 30.15 |
| 427 | 123 | 67.00 | 237.00 | 0.00 | 30.28 | 30.28 |
| 428 | 123 | 67.00 | 238.00 | 0.00 | 30.41 | 30.41 |
| 429 | 123 | 67.00 | 239.00 | 0.00 | 30.54 | 30.54 |
| 430 | 123 | 67.00 | 240.00 | 0.00 | 30.66 | 30.66 |
| 431 | 123 | 67.00 | 241.00 | 0.00 | 30.79 | 30.79 |
| 432 | 123 | 67.00 | 242.00 | 0.00 | 30.92 | 30.92 |
| 433 | 123 | 67.00 | 243.00 | 0.00 | 31.05 | 31.05 |
| 434 | 123 | 67.00 | 244.00 | 0.00 | 31.17 | 31.17 |
| 435 | 123 | 67.00 | 245.00 | 0.00 | 31.30 | 31.30 |
| 436 | 123 | 67.00 | 246.00 | 0.00 | 31.43 | 31.43 |
| 437 | 123 | 67.00 | 247.00 | 0.00 | 31.56 | 31.56 |
| 438 | 123 | 67.00 | 248.00 | 0.00 | 31.68 | 31.68 |
| 439 | 123 | 67.00 | 249.00 | 0.00 | 31.81 | 31.81 |
| 440 | 123 | 67.00 | 250.00 | 0.00 | 31.94 | 31.94 |
| 441 | 123 | 67.00 | 251.00 | 0.00 | 32.07 | 32.07 |
| 442 | 123 | 67.00 | 252.00 | 0.00 | 32.19 | 32.19 |
| 443 | 123 | 67.00 | 253.00 | 0.00 | 32.32 | 32.32 |
| 444 | 123 | 67.00 | 254.00 | 0.00 | 32.45 | 32.45 |
| 445 | 123 | 67.00 | 255.00 | 0.00 | 32.58 | 32.58 |
| 446 | 123 | 67.00 | 256.00 | 0.00 | 32.70 | 32.70 |
| 447 | 123 | 67.00 | 257.00 | 0.00 | 32.83 | 32.83 |
| 448 | 123 | 67.00 | 258.00 | 0.00 | 32.96 | 32.96 |
| 449 | 123 | 67.00 | 259.00 | 0.00 | 33.09 | 33.09 |
| 450 | 123 | 67.00 | 260.00 | 0.00 | 33.21 | 33.21 |
| 451 | 123 | 67.00 | 261.00 | 0.00 | 33.34 | 33.34 |
| 452 | 123 | 67.00 | 262.00 | 0.00 | 33.47 | 33.47 |
| 453 | 123 | 67.00 | 263.00 | 0.00 | 33.60 | 33.60 |
| 454 | 123 | 67.00 | 264.00 | 0.00 | 33.72 | 33.72 |
| 455 | 123 | 67.00 | 265.00 | 0.00 | 33.85 | 33.85 |
| 456 | 123 | 67.00 | 266.00 | 0.00 | 33.98 | 33.98 |
| 457 | 123 | 67.00 | 267.00 | 0.00 | 34.11 | 34.11 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 458 | 123 | 67.00 | 268.00 | 0.00 | 34.23 | 34.23 |
| 459 | 123 | 67.00 | 269.00 | 0.00 | 34.36 | 34.36 |
| 460 | 123 | 67.00 | 270.00 | 0.00 | 34.49 | 34.49 |
| 461 | 123 | 67.00 | 271.00 | 0.00 | 34.62 | 34.62 |
| 462 | 123 | 67.00 | 272.00 | 0.00 | 34.74 | 34.74 |
| 463 | 123 | 67.00 | 273.00 | 0.00 | 34.87 | 34.87 |
| 464 | 123 | 67.00 | 274.00 | 0.00 | 35.00 | 35.00 |
| 465 | 123 | 67.00 | 275.00 | 0.00 | 35.13 | 35.13 |
| 466 | 123 | 67.00 | 276.00 | 0.00 | 35.25 | 35.25 |
| 467 | 123 | 67.00 | 277.00 | 0.00 | 35.38 | 35.38 |
| 468 | 123 | 67.00 | 278.00 | 0.00 | 35.51 | 35.51 |
| 469 | 123 | 67.00 | 279.00 | 0.00 | 35.64 | 35.64 |
| 470 | 123 | 67.00 | 280.00 | 0.00 | 35.76 | 35.76 |
| 471 | 123 | 67.00 | 281.00 | 0.00 | 35.89 | 35.89 |
| 472 | 123 | 67.00 | 282.00 | 0.00 | 36.02 | 36.02 |
| 473 | 123 | 67.00 | 283.00 | 0.00 | 36.15 | 36.15 |
| 474 | 123 | 67.00 | 284.00 | 0.00 | 36.27 | 36.27 |
| 475 | 123 | 67.00 | 285.00 | 0.00 | 36.40 | 36.40 |
| 476 | 123 | 67.00 | 286.00 | 0.00 | 36.53 | 36.53 |
| 477 | 123 | 67.00 | 287.00 | 0.00 | 36.66 | 36.66 |
| 478 | 123 | 67.00 | 288.00 | 0.00 | 36.78 | 36.78 |
| 479 | 123 | 67.00 | 289.00 | 0.00 | 36.91 | 36.91 |
| 480 | 123 | 67.00 | 290.00 | 0.00 | 37.04 | 37.04 |
| 481 | 123 | 67.00 | 291.00 | 0.00 | 37.17 | 37.17 |
| 482 | 123 | 67.00 | 292.00 | 0.00 | 37.29 | 37.29 |
| 483 | 123 | 67.00 | 293.00 | 0.00 | 37.42 | 37.42 |
| 484 | 123 | 67.00 | 294.00 | 0.00 | 37.55 | 37.55 |
| 485 | 123 | 67.00 | 295.00 | 0.00 | 37.68 | 37.68 |
| 486 | 123 | 67.00 | 296.00 | 0.00 | 37.80 | 37.80 |
| 487 | 123 | 67.00 | 297.00 | 0.00 | 37.93 | 37.93 |
| 488 | 123 | 67.00 | 298.00 | 0.00 | 38.06 | 38.06 |
| 489 | 123 | 67.00 | 299.00 | 0.00 | 38.19 | 38.19 |
| 490 | 123 | 67.00 | 300.00 | 0.00 | 38.31 | 38.31 |
| 491 | 123 | 67.00 | 301.00 | 0.00 | 38.44 | 38.44 |
| 492 | 123 | 67.00 | 302.00 | 0.00 | 38.57 | 38.57 |
| 493 | 123 | 67.00 | 303.00 | 0.00 | 38.70 | 38.70 |
| 494 | 123 | 67.00 | 304.00 | 0.00 | 38.82 | 38.82 |
| 495 | 123 | 67.00 | 305.00 | 0.00 | 38.95 | 38.95 |
| 496 | 123 | 67.00 | 306.00 | 0.00 | 39.08 | 39.08 |
| 497 | 123 | 67.00 | 307.00 | 0.00 | 39.21 | 39.21 |
| 498 | 123 | 67.00 | 308.00 | 0.00 | 39.33 | 39.33 |
| 499 | 123 | 67.00 | 309.00 | 0.00 | 39.46 | 39.46 |
| 500 | 123 | 67.00 | 310.00 | 0.00 | 39.59 | 39.59 |
| 501 | 123 | 67.00 | 311.00 | 0.00 | 39.72 | 39.72 |
| 502 | 123 | 67.00 | 312.00 | 0.00 | 39.84 | 39.84 |
| 503 | 123 | 67.00 | 313.00 | 0.00 | 39.97 | 39.97 |
| 504 | 123 | 67.00 | 314.00 | 0.00 | 40.10 | 40.10 |
| 505 | 123 | 67.00 | 315.00 | 0.00 | 40.23 | 40.23 |
| 506 | 123 | 67.00 | 316.00 | 0.00 | 40.35 | 40.35 |
| 507 | 123 | 67.00 | 317.00 | 0.00 | 40.48 | 40.48 |
| 508 | 123 | 67.00 | 318.00 | 0.00 | 40.61 | 40.61 |
| 509 | 123 | 67.00 | 319.00 | 0.00 | 40.74 | 40.74 |
| 510 | 123 | 67.00 | 320.00 | 0.00 | 40.86 | 40.86 |
| 511 | 123 | 67.00 | 321.00 | 0.00 | 40.99 | 40.99 |
| 512 | 123 | 67.00 | 322.00 | 0.00 | 41.12 | 41.12 |
| 513 | 123 | 67.00 | 323.00 | 0.00 | 41.25 | 41.25 |
| 514 | 123 | 67.00 | 324.00 | 0.00 | 41.37 | 41.37 |
| 515 | 123 | 67.00 | 325.00 | 0.00 | 41.50 | 41.50 |
| 516 | 123 | 67.00 | 326.00 | 0.00 | 41.63 | 41.63 |
| 517 | 123 | 67.00 | 327.00 | 0.00 | 41.76 | 41.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 518 | 123 | 67.00 | 328.00 | 0.00 | 41.88 | 41.88 |
| 519 | 123 | 67.00 | 329.00 | 0.00 | 42.01 | 42.01 |
| 520 | 123 | 67.00 | 330.00 | 0.00 | 42.14 | 42.14 |
| 521 | 123 | 67.00 | 331.00 | 0.00 | 42.27 | 42.27 |
| 522 | 123 | 67.00 | 332.00 | 0.00 | 42.39 | 42.39 |
| 523 | 123 | 67.00 | 333.00 | 0.00 | 42.52 | 42.52 |
| 524 | 123 | 67.00 | 334.00 | 0.00 | 42.65 | 42.65 |
| 525 | 123 | 67.00 | 335.00 | 0.00 | 42.78 | 42.78 |
| 526 | 123 | 67.00 | 336.00 | 0.00 | 42.90 | 42.90 |
| 527 | 123 | 67.00 | 337.00 | 0.00 | 43.03 | 43.03 |
| 528 | 123 | 67.00 | 338.00 | 0.00 | 43.16 | 43.16 |
| 529 | 123 | 67.00 | 339.00 | 0.00 | 43.29 | 43.29 |
| 530 | 123 | 67.00 | 340.00 | 0.00 | 43.41 | 43.41 |
| 531 | 123 | 67.00 | 341.00 | 0.00 | 43.54 | 43.54 |
| 532 | 123 | 67.00 | 342.00 | 0.00 | 43.67 | 43.67 |
| 533 | 123 | 67.00 | 343.00 | 0.00 | 43.80 | 43.80 |
| 534 | 123 | 67.00 | 344.00 | 0.00 | 43.92 | 43.92 |
| 535 | 123 | 67.00 | 345.00 | 0.00 | 44.05 | 44.05 |
| 536 | 123 | 67.00 | 346.00 | 0.00 | 44.18 | 44.18 |
| 537 | 123 | 67.00 | 347.00 | 0.00 | 44.31 | 44.31 |
| 538 | 123 | 67.00 | 348.00 | 0.00 | 44.43 | 44.43 |
| 539 | 123 | 67.00 | 349.00 | 0.00 | 44.56 | 44.56 |
| 540 | 123 | 67.00 | 350.00 | 0.00 | 44.69 | 44.69 |
| 541 | 123 | 67.00 | 351.00 | 0.00 | 44.82 | 44.82 |
| 542 | 123 | 67.00 | 352.00 | 0.00 | 44.94 | 44.94 |
| 543 | 123 | 67.00 | 353.00 | 0.00 | 45.07 | 45.07 |
| 544 | 123 | 67.00 | 354.00 | 0.00 | 45.20 | 45.20 |
| 545 | 123 | 67.00 | 355.00 | 0.00 | 45.33 | 45.33 |
| 546 | 123 | 67.00 | 356.00 | 0.00 | 45.45 | 45.45 |
| 547 | 123 | 67.00 | 357.00 | 0.00 | 45.58 | 45.58 |
| 548 | 123 | 67.00 | 358.00 | 0.00 | 45.71 | 45.71 |
| 549 | 123 | 67.00 | 359.00 | 0.00 | 45.84 | 45.84 |
| 550 | 123 | 67.00 | 360.00 | 0.00 | 45.96 | 45.96 |
| 551 | 123 | 67.00 | 361.00 | 0.00 | 46.09 | 46.09 |
| 552 | 123 | 67.00 | 362.00 | 0.00 | 46.22 | 46.22 |
| 553 | 123 | 67.00 | 363.00 | 0.00 | 46.35 | 46.35 |
| 554 | 123 | 67.00 | 364.00 | 0.00 | 46.47 | 46.47 |
| 555 | 123 | 67.00 | 365.00 | 0.00 | 46.60 | 46.60 |
| 556 | 123 | 67.00 | 366.00 | 0.00 | 46.73 | 46.73 |
| 557 | 123 | 67.00 | 367.00 | 0.00 | 46.86 | 46.86 |
| 558 | 123 | 67.00 | 368.00 | 0.00 | 46.98 | 46.98 |
| 559 | 123 | 67.00 | 369.00 | 0.00 | 47.11 | 47.11 |
| 560 | 123 | 67.00 | 370.00 | 0.00 | 47.24 | 47.24 |
| 561 | 123 | 67.00 | 371.00 | 0.00 | 47.37 | 47.37 |
| 562 | 123 | 67.00 | 372.00 | 0.00 | 47.49 | 47.49 |
| 563 | 123 | 67.00 | 373.00 | 0.00 | 47.62 | 47.62 |
| 564 | 123 | 67.00 | 374.00 | 0.00 | 47.75 | 47.75 |
| 565 | 123 | 67.00 | 375.00 | 0.00 | 47.88 | 47.88 |
| 566 | 123 | 67.00 | 376.00 | 0.00 | 48.00 | 48.00 |
| 567 | 123 | 67.00 | 377.00 | 0.00 | 48.13 | 48.13 |
| 568 | 123 | 67.00 | 378.00 | 0.00 | 48.26 | 48.26 |
| 569 | 123 | 67.00 | 379.00 | 0.00 | 48.39 | 48.39 |
| 570 | 123 | 67.00 | 380.00 | 0.00 | 48.51 | 48.51 |
| 571 | 123 | 67.00 | 381.00 | 0.00 | 48.64 | 48.64 |
| 572 | 123 | 67.00 | 382.00 | 0.00 | 48.77 | 48.77 |
| 573 | 123 | 67.00 | 383.00 | 0.00 | 48.90 | 48.90 |
| 574 | 123 | 67.00 | 384.00 | 0.00 | 49.02 | 49.02 |
| 575 | 123 | 67.00 | 385.00 | 0.00 | 49.15 | 49.15 |
| 576 | 123 | 67.00 | 386.00 | 0.00 | 49.28 | 49.28 |
| 577 | 123 | 67.00 | 387.00 | 0.00 | 49.41 | 49.41 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 578 | 123 | 67.00 | 388.00 | 0.00 | 49.53 | 49.53 |
| 579 | 123 | 67.00 | 389.00 | 0.00 | 49.66 | 49.66 |
| 580 | 123 | 67.00 | 390.00 | 0.00 | 49.79 | 49.79 |
| 581 | 123 | 67.00 | 391.00 | 0.00 | 49.92 | 49.92 |
| 582 | 123 | 67.00 | 392.00 | 0.00 | 50.04 | 50.04 |
| 583 | 123 | 67.00 | 393.00 | 0.00 | 50.17 | 50.17 |
| 584 | 123 | 67.00 | 394.00 | 0.00 | 50.30 | 50.30 |
| 585 | 123 | 67.00 | 395.00 | 0.00 | 50.43 | 50.43 |
| 586 | 123 | 67.00 | 396.00 | 0.00 | 50.55 | 50.55 |
| 587 | 123 | 67.00 | 397.00 | 0.00 | 50.68 | 50.68 |
| 588 | 123 | 67.00 | 398.00 | 0.00 | 50.81 | 50.81 |
| 589 | 123 | 67.00 | 399.00 | 0.00 | 50.94 | 50.94 |
| 590 | 123 | 67.00 | 400.00 | 0.00 | 51.06 | 51.06 |
| 591 | 123 | 67.00 | 401.00 | 0.00 | 51.19 | 51.19 |
| 592 | 123 | 67.00 | 402.00 | 0.00 | 51.32 | 51.32 |
| 593 | 123 | 67.00 | 403.00 | 0.00 | 51.45 | 51.45 |
| 594 | 123 | 67.00 | 404.00 | 0.00 | 51.57 | 51.57 |
| 595 | 123 | 67.00 | 405.00 | 0.00 | 51.70 | 51.70 |
| 596 | 123 | 67.00 | 406.00 | 0.00 | 51.83 | 51.83 |
| 597 | 123 | 67.00 | 407.00 | 0.00 | 51.96 | 51.96 |
| 598 | 123 | 67.00 | 408.00 | 0.00 | 52.08 | 52.08 |
| 599 | 123 | 67.00 | 409.00 | 0.00 | 52.21 | 52.21 |
| 600 | 123 | 67.00 | 410.00 | 0.00 | 52.34 | 52.34 |
| 601 | 123 | 67.00 | 411.00 | 0.00 | 52.47 | 52.47 |
| 602 | 123 | 67.00 | 412.00 | 0.00 | 52.59 | 52.59 |
| 603 | 123 | 67.00 | 413.00 | 0.00 | 52.72 | 52.72 |
| 604 | 123 | 67.00 | 414.00 | 0.00 | 52.85 | 52.85 |
| 605 | 123 | 67.00 | 415.00 | 0.00 | 52.98 | 52.98 |
| 606 | 123 | 67.00 | 416.00 | 0.00 | 53.10 | 53.10 |
| 607 | 123 | 67.00 | 417.00 | 0.00 | 53.23 | 53.23 |
| 608 | 123 | 67.00 | 418.00 | 0.00 | 53.36 | 53.36 |
| 609 | 123 | 67.00 | 419.00 | 0.00 | 53.49 | 53.49 |
| 610 | 123 | 67.00 | 420.00 | 0.00 | 53.61 | 53.61 |
| 611 | 123 | 67.00 | 421.00 | 0.00 | 53.74 | 53.74 |
| 612 | 123 | 67.00 | 422.00 | 0.00 | 53.87 | 53.87 |
| 613 | 123 | 67.00 | 423.00 | 0.00 | 54.00 | 54.00 |
| 614 | 123 | 67.00 | 424.00 | 0.00 | 54.12 | 54.12 |
| 615 | 123 | 67.00 | 425.00 | 0.00 | 54.25 | 54.25 |
| 616 | 123 | 67.00 | 426.00 | 0.00 | 54.38 | 54.38 |
| 617 | 123 | 67.00 | 427.00 | 0.00 | 54.51 | 54.51 |
| 618 | 123 | 67.00 | 428.00 | 0.00 | 54.63 | 54.63 |
| 619 | 123 | 67.00 | 429.00 | 0.00 | 54.76 | 54.76 |
| 620 | 123 | 67.00 | 430.00 | 0.00 | 54.89 | 54.89 |
| 621 | 123 | 67.00 | 431.00 | 0.00 | 55.02 | 55.02 |
| 622 | 123 | 67.00 | 432.00 | 0.00 | 55.14 | 55.14 |
| 623 | 123 | 67.00 | 433.00 | 0.00 | 55.27 | 55.27 |
| 624 | 123 | 67.00 | 434.00 | 0.00 | 55.40 | 55.40 |
| 625 | 123 | 67.00 | 435.00 | 0.00 | 55.53 | 55.53 |
| 626 | 123 | 67.00 | 436.00 | 0.00 | 55.65 | 55.65 |
| 627 | 123 | 67.00 | 437.00 | 0.00 | 55.78 | 55.78 |
| 628 | 123 | 67.00 | 438.00 | 0.00 | 55.91 | 55.91 |
| 629 | 123 | 67.00 | 439.00 | 0.00 | 56.04 | 56.04 |
| 630 | 123 | 67.00 | 440.00 | 0.00 | 56.16 | 56.16 |
| 631 | 123 | 67.00 | 441.00 | 0.00 | 56.29 | 56.29 |
| 632 | 123 | 67.00 | 442.00 | 0.00 | 56.42 | 56.42 |
| 633 | 123 | 67.00 | 443.00 | 0.00 | 56.55 | 56.55 |
| 634 | 123 | 67.00 | 444.00 | 0.00 | 56.67 | 56.67 |
| 635 | 123 | 67.00 | 445.00 | 0.00 | 56.80 | 56.80 |
| 636 | 123 | 67.00 | 446.00 | 0.00 | 56.93 | 56.93 |
| 637 | 123 | 67.00 | 447.00 | 0.00 | 57.06 | 57.06 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 638 | 123 | 67.00 | 448.00 | 0.00 | 57.18 | 57.18 |
| 639 | 123 | 67.00 | 449.00 | 0.00 | 57.31 | 57.31 |
| 640 | 123 | 67.00 | 450.00 | 0.00 | 57.44 | 57.44 |
| 641 | 123 | 67.00 | 451.00 | 0.00 | 57.57 | 57.57 |
| 642 | 123 | 67.00 | 452.00 | 0.00 | 57.69 | 57.69 |
| 643 | 123 | 67.00 | 453.00 | 0.00 | 57.82 | 57.82 |
| 644 | 123 | 67.00 | 454.00 | 0.00 | 57.95 | 57.95 |
| 645 | 123 | 67.00 | 455.00 | 0.00 | 58.08 | 58.08 |
| 646 | 123 | 67.00 | 456.00 | 0.00 | 58.20 | 58.20 |
| 647 | 123 | 67.00 | 457.00 | 0.00 | 58.33 | 58.33 |
| 648 | 123 | 67.00 | 458.00 | 0.00 | 58.46 | 58.46 |
| 649 | 123 | 67.00 | 459.00 | 0.00 | 58.59 | 58.59 |
| 650 | 123 | 67.00 | 460.00 | 0.00 | 58.71 | 58.71 |
| 651 | 123 | 67.00 | 461.00 | 0.00 | 58.84 | 58.84 |
| 652 | 123 | 67.00 | 462.00 | 0.00 | 58.97 | 58.97 |
| 653 | 123 | 67.00 | 463.00 | 0.00 | 59.10 | 59.10 |
| 654 | 123 | 67.00 | 464.00 | 0.00 | 59.22 | 59.22 |
| 655 | 123 | 67.00 | 465.00 | 0.00 | 59.35 | 59.35 |
| 656 | 123 | 67.00 | 466.00 | 0.00 | 59.48 | 59.48 |
| 657 | 123 | 67.00 | 467.00 | 0.00 | 59.61 | 59.61 |
| 658 | 123 | 67.00 | 468.00 | 0.00 | 59.73 | 59.73 |
| 659 | 123 | 67.00 | 469.00 | 0.00 | 59.86 | 59.86 |
| 660 | 123 | 67.00 | 470.00 | 0.00 | 59.99 | 59.99 |
| 661 | 123 | 67.00 | 471.00 | 0.00 | 60.12 | 60.12 |
| 662 | 123 | 67.00 | 472.00 | 0.00 | 60.24 | 60.24 |
| 663 | 123 | 67.00 | 473.00 | 0.00 | 60.37 | 60.37 |
| 664 | 123 | 67.00 | 474.00 | 0.00 | 60.50 | 60.50 |
| 665 | 123 | 67.00 | 475.00 | 0.00 | 60.63 | 60.63 |
| 666 | 123 | 67.00 | 476.00 | 0.00 | 60.75 | 60.75 |
| 667 | 123 | 67.00 | 477.00 | 0.00 | 60.88 | 60.88 |
| 668 | 123 | 67.00 | 478.00 | 0.00 | 61.01 | 61.01 |
| 669 | 123 | 67.00 | 479.00 | 0.00 | 61.14 | 61.14 |
| 670 | 123 | 67.00 | 480.00 | 0.00 | 61.26 | 61.26 |
| 671 | 123 | 67.00 | 481.00 | 0.00 | 61.39 | 61.39 |
| 672 | 123 | 67.00 | 482.00 | 0.00 | 61.52 | 61.52 |
| 673 | 123 | 67.00 | 483.00 | 0.00 | 61.65 | 61.65 |
| 674 | 123 | 67.00 | 484.00 | 0.00 | 61.77 | 61.77 |
| 675 | 123 | 67.00 | 485.00 | 0.00 | 61.90 | 61.90 |
| 676 | 123 | 67.00 | 486.00 | 0.00 | 62.03 | 62.03 |
| 677 | 123 | 67.00 | 487.00 | 0.00 | 62.16 | 62.16 |
| 678 | 123 | 67.00 | 488.00 | 0.00 | 62.28 | 62.28 |
| 679 | 123 | 67.00 | 489.00 | 0.00 | 62.41 | 62.41 |
| 680 | 123 | 67.00 | 490.00 | 0.00 | 62.54 | 62.54 |
| 681 | 123 | 67.00 | 491.00 | 0.00 | 62.67 | 62.67 |
| 682 | 123 | 67.00 | 492.00 | 0.00 | 62.79 | 62.79 |
| 683 | 123 | 67.00 | 493.00 | 0.00 | 62.92 | 62.92 |
| 684 | 123 | 67.00 | 494.00 | 0.00 | 63.05 | 63.05 |
| 685 | 123 | 67.00 | 495.00 | 0.00 | 63.18 | 63.18 |
| 686 | 123 | 67.00 | 496.00 | 0.00 | 63.30 | 63.30 |
| 687 | 123 | 67.00 | 497.00 | 0.00 | 63.43 | 63.43 |
| 688 | 123 | 67.00 | 498.00 | 0.00 | 63.56 | 63.56 |
| 689 | 123 | 67.00 | 499.00 | 0.00 | 63.69 | 63.69 |
| 690 | 123 | 67.00 | 500.00 | 0.00 | 63.81 | 63.81 |
| 691 | 123 | 67.00 | 501.00 | 0.00 | 63.94 | 63.94 |
| 692 | 123 | 67.00 | 502.00 | 0.00 | 64.07 | 64.07 |
| 693 | 123 | 67.00 | 503.00 | 0.00 | 64.20 | 64.20 |
| 694 | 123 | 67.00 | 504.00 | 0.00 | 64.32 | 64.32 |
| 695 | 123 | 67.00 | 505.00 | 0.00 | 64.45 | 64.45 |
| 696 | 123 | 67.00 | 506.00 | 0.00 | 64.58 | 64.58 |
| 697 | 123 | 67.00 | 507.00 | 0.00 | 64.71 | 64.71 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 698 | 123 | 67.00 | 508.00 | 0.00 | 64.83 | 64.83 |
| 699 | 123 | 67.00 | 509.00 | 0.00 | 64.96 | 64.96 |
| 700 | 123 | 67.00 | 510.00 | 0.00 | 65.09 | 65.09 |
| 701 | 123 | 67.00 | 511.00 | 0.00 | 65.22 | 65.22 |
| 702 | 123 | 67.00 | 512.00 | 0.00 | 65.34 | 65.34 |
| 703 | 123 | 67.00 | 513.00 | 0.00 | 65.47 | 65.47 |
| 704 | 123 | 67.00 | 514.00 | 0.00 | 65.60 | 65.60 |
| 705 | 123 | 67.00 | 515.00 | 0.00 | 65.73 | 65.73 |
| 706 | 123 | 67.00 | 516.00 | 0.00 | 65.85 | 65.85 |
| 707 | 123 | 67.00 | 517.00 | 0.00 | 65.98 | 65.98 |
| 708 | 123 | 67.00 | 518.00 | 0.00 | 66.11 | 66.11 |
| 709 | 123 | 67.00 | 519.00 | 0.00 | 66.24 | 66.24 |
| 710 | 123 | 67.00 | 520.00 | 0.00 | 66.36 | 66.36 |
| 711 | 123 | 67.00 | 521.00 | 0.00 | 66.49 | 66.49 |
| 712 | 123 | 67.00 | 522.00 | 0.00 | 66.62 | 66.62 |
| 713 | 123 | 67.00 | 523.00 | 0.00 | 66.75 | 66.75 |
| 714 | 123 | 67.00 | 524.00 | 0.00 | 66.87 | 66.87 |
| 715 | 123 | 67.00 | 525.00 | 0.00 | 67.00 | 67.00 |
| 716 | 123 | 67.00 | 526.00 | 0.00 | 67.13 | 67.13 |
| 717 | 123 | 67.00 | 527.00 | 0.00 | 67.26 | 67.26 |
| 718 | 123 | 67.00 | 528.00 | 0.00 | 67.38 | 67.38 |
| 719 | 123 | 67.00 | 529.00 | 0.00 | 67.51 | 67.51 |
| 720 | 123 | 67.00 | 530.00 | 0.00 | 67.64 | 67.64 |
| 721 | 123 | 67.00 | 531.00 | 0.00 | 67.77 | 67.77 |
| 722 | 123 | 67.00 | 532.00 | 0.00 | 67.89 | 67.89 |
| 723 | 123 | 67.00 | 533.00 | 0.00 | 68.02 | 68.02 |
| 724 | 123 | 67.00 | 534.00 | 0.00 | 68.15 | 68.15 |
| 725 | 123 | 67.00 | 535.00 | 0.00 | 68.28 | 68.28 |
| 726 | 123 | 67.00 | 536.00 | 0.00 | 68.40 | 68.40 |
| 727 | 123 | 67.00 | 537.00 | 0.00 | 68.53 | 68.53 |
| 728 | 123 | 67.00 | 538.00 | 0.00 | 68.66 | 68.66 |
| 729 | 123 | 67.00 | 539.00 | 0.00 | 68.79 | 68.79 |
| 730 | 123 | 67.00 | 540.00 | 0.00 | 68.91 | 68.91 |
| 731 | 123 | 67.00 | 541.00 | 0.00 | 69.04 | 69.04 |
| 732 | 123 | 67.00 | 542.00 | 0.00 | 69.17 | 69.17 |
| 733 | 123 | 67.00 | 543.00 | 0.00 | 69.30 | 69.30 |
| 734 | 123 | 67.00 | 544.00 | 0.00 | 69.42 | 69.42 |
| 735 | 123 | 67.00 | 545.00 | 0.00 | 69.55 | 69.55 |
| 736 | 123 | 67.00 | 546.00 | 0.00 | 69.68 | 69.68 |
| 737 | 123 | 67.00 | 547.00 | 0.00 | 69.81 | 69.81 |
| 738 | 123 | 67.00 | 548.00 | 0.00 | 69.93 | 69.93 |
| 739 | 123 | 67.00 | 549.00 | 0.00 | 70.06 | 70.06 |
| 740 | 123 | 67.00 | 550.00 | 0.00 | 70.19 | 70.19 |
| 741 | 123 | 67.00 | 551.00 | 0.00 | 70.32 | 70.32 |
| 742 | 123 | 67.00 | 552.00 | 0.00 | 70.44 | 70.44 |
| 743 | 123 | 67.00 | 553.00 | 0.00 | 70.57 | 70.57 |
| 744 | 123 | 67.00 | 554.00 | 0.00 | 70.70 | 70.70 |
| 745 | 123 | 67.00 | 555.00 | 0.00 | 70.83 | 70.83 |
| 746 | 123 | 67.00 | 556.00 | 0.00 | 70.95 | 70.95 |
| 747 | 123 | 67.00 | 557.00 | 0.00 | 71.08 | 71.08 |
| 748 | 123 | 67.00 | 558.00 | 0.00 | 71.21 | 71.21 |
| 749 | 123 | 67.00 | 559.00 | 0.00 | 71.34 | 71.34 |
| 750 | 123 | 67.00 | 560.00 | 0.00 | 71.46 | 71.46 |
| 751 | 123 | 67.00 | 561.00 | 0.00 | 71.59 | 71.59 |
| 752 | 123 | 67.00 | 562.00 | 0.00 | 71.72 | 71.72 |
| 753 | 123 | 67.00 | 563.00 | 0.00 | 71.85 | 71.85 |
| 754 | 123 | 67.00 | 564.00 | 0.00 | 71.97 | 71.97 |
| 755 | 123 | 67.00 | 565.00 | 0.00 | 72.10 | 72.10 |
| 756 | 123 | 67.00 | 566.00 | 0.00 | 72.23 | 72.23 |
| 757 | 123 | 67.00 | 567.00 | 0.00 | 72.36 | 72.36 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 758 | 123 | 67.00 | 568.00 | 0.00 | 72.48 | 72.48 |
| 759 | 123 | 67.00 | 569.00 | 0.00 | 72.61 | 72.61 |
| 760 | 123 | 67.00 | 570.00 | 0.00 | 72.74 | 72.74 |
| 761 | 123 | 67.00 | 571.00 | 0.00 | 72.87 | 72.87 |
| 762 | 123 | 67.00 | 572.00 | 0.00 | 72.99 | 72.99 |
| 763 | 123 | 67.00 | 573.00 | 0.00 | 73.12 | 73.12 |
| 764 | 123 | 67.00 | 574.00 | 0.00 | 73.25 | 73.25 |
| 765 | 123 | 67.00 | 575.00 | 0.00 | 73.38 | 73.38 |
| 766 | 123 | 67.00 | 576.00 | 0.00 | 73.50 | 73.50 |
| 767 | 123 | 67.00 | 577.00 | 0.00 | 73.63 | 73.63 |
| 768 | 123 | 67.00 | 578.00 | 0.00 | 73.76 | 73.76 |
| 769 | 123 | 67.00 | 579.00 | 0.00 | 73.89 | 73.89 |
| 770 | 123 | 67.00 | 580.00 | 0.00 | 74.01 | 74.01 |
| 771 | 123 | 67.00 | 581.00 | 0.00 | 74.14 | 74.14 |
| 772 | 123 | 67.00 | 582.00 | 0.00 | 74.27 | 74.27 |
| 773 | 123 | 67.00 | 583.00 | 0.00 | 74.40 | 74.40 |
| 774 | 123 | 67.00 | 584.00 | 0.00 | 74.52 | 74.52 |
| 775 | 123 | 67.00 | 585.00 | 0.00 | 74.65 | 74.65 |
| 776 | 123 | 67.00 | 586.00 | 0.00 | 74.78 | 74.78 |
| 777 | 123 | 67.00 | 587.00 | 0.00 | 74.91 | 74.91 |
| 778 | 123 | 67.00 | 588.00 | 0.00 | 75.03 | 75.03 |
| 779 | 123 | 67.00 | 589.00 | 0.00 | 75.16 | 75.16 |
| 780 | 123 | 67.00 | 590.00 | 0.00 | 75.29 | 75.29 |
| 781 | 123 | 67.00 | 591.00 | 0.00 | 75.42 | 75.42 |
| 782 | 123 | 67.00 | 592.00 | 0.00 | 75.54 | 75.54 |
| 783 | 123 | 67.00 | 593.00 | 0.00 | 75.67 | 75.67 |
| 784 | 123 | 67.00 | 594.00 | 0.00 | 75.80 | 75.80 |
| 785 | 123 | 67.00 | 595.00 | 0.00 | 75.93 | 75.93 |
| 786 | 123 | 67.00 | 596.00 | 0.00 | 76.05 | 76.05 |
| 787 | 123 | 67.00 | 597.00 | 0.00 | 76.18 | 76.18 |
| 788 | 123 | 67.00 | 598.00 | 0.00 | 76.31 | 76.31 |
| 789 | 123 | 67.00 | 599.00 | 0.00 | 76.44 | 76.44 |
| 790 | 123 | 67.00 | 600.00 | 0.00 | 76.56 | 76.56 |
| 791 | 123 | 67.00 | 601.00 | 0.00 | 76.69 | 76.69 |
| 792 | 123 | 67.00 | 602.00 | 0.00 | 76.82 | 76.82 |
| 793 | 123 | 67.00 | 603.00 | 0.00 | 76.95 | 76.95 |
| 794 | 123 | 67.00 | 604.00 | 0.00 | 77.07 | 77.07 |
| 795 | 123 | 67.00 | 605.00 | 0.00 | 77.20 | 77.20 |
| 796 | 123 | 67.00 | 606.00 | 0.00 | 77.33 | 77.33 |
| 797 | 123 | 67.00 | 607.00 | 0.00 | 77.46 | 77.46 |
| 798 | 123 | 67.00 | 608.00 | 0.00 | 77.58 | 77.58 |
| 799 | 123 | 67.00 | 609.00 | 0.00 | 77.71 | 77.71 |
| 800 | 123 | 67.00 | 610.00 | 0.00 | 77.84 | 77.84 |
| 801 | 123 | 67.00 | 611.00 | 0.00 | 77.97 | 77.97 |
| 802 | 123 | 67.00 | 612.00 | 0.00 | 78.09 | 78.09 |
| 803 | 123 | 67.00 | 613.00 | 0.00 | 78.22 | 78.22 |
| 804 | 123 | 67.00 | 614.00 | 0.00 | 78.35 | 78.35 |
| 805 | 123 | 67.00 | 615.00 | 0.00 | 78.48 | 78.48 |
| 806 | 123 | 67.00 | 616.00 | 0.00 | 78.60 | 78.60 |
| 807 | 123 | 67.00 | 617.00 | 0.00 | 78.73 | 78.73 |
| 808 | 123 | 67.00 | 618.00 | 0.00 | 78.86 | 78.86 |
| 809 | 123 | 67.00 | 619.00 | 0.00 | 78.99 | 78.99 |
| 810 | 123 | 67.00 | 620.00 | 0.00 | 79.11 | 79.11 |
| 811 | 123 | 67.00 | 621.00 | 0.00 | 79.24 | 79.24 |
| 812 | 123 | 67.00 | 622.00 | 0.00 | 79.37 | 79.37 |
| 813 | 123 | 67.00 | 623.00 | 0.00 | 79.50 | 79.50 |
| 814 | 123 | 67.00 | 624.00 | 0.00 | 79.62 | 79.62 |
| 815 | 123 | 67.00 | 625.00 | 0.00 | 79.75 | 79.75 |
| 816 | 123 | 67.00 | 626.00 | 0.00 | 79.88 | 79.88 |
| 817 | 123 | 67.00 | 627.00 | 0.00 | 80.01 | 80.01 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 818 | 123 | 67.00 | 628.00 | 0.00 | 80.13 | 80.13 |
| 819 | 123 | 67.00 | 629.00 | 0.00 | 80.26 | 80.26 |
| 820 | 123 | 67.00 | 630.00 | 0.00 | 80.39 | 80.39 |
| 821 | 123 | 67.00 | 631.00 | 0.00 | 80.52 | 80.52 |
| 822 | 123 | 67.00 | 632.00 | 0.00 | 80.64 | 80.64 |
| 823 | 123 | 67.00 | 633.00 | 0.00 | 80.77 | 80.77 |
| 824 | 123 | 67.00 | 634.00 | 0.00 | 80.90 | 80.90 |
| 825 | 123 | 67.00 | 635.00 | 0.00 | 81.03 | 81.03 |
| 826 | 123 | 67.00 | 636.00 | 0.00 | 81.15 | 81.15 |
| 827 | 123 | 67.00 | 637.00 | 0.00 | 81.28 | 81.28 |
| 828 | 123 | 67.00 | 638.00 | 0.00 | 81.41 | 81.41 |
| 829 | 123 | 67.00 | 639.00 | 0.00 | 81.54 | 81.54 |
| 830 | 123 | 67.00 | 640.00 | 0.00 | 81.66 | 81.66 |
| 831 | 123 | 67.00 | 641.00 | 0.00 | 81.79 | 81.79 |
| 832 | 123 | 67.00 | 642.00 | 0.00 | 81.92 | 81.92 |
| 833 | 123 | 67.00 | 643.00 | 0.00 | 82.05 | 82.05 |
| 834 | 123 | 67.00 | 644.00 | 0.00 | 82.17 | 82.17 |
| 835 | 123 | 67.00 | 645.00 | 0.00 | 82.30 | 82.30 |
| 836 | 123 | 67.00 | 646.00 | 0.00 | 82.43 | 82.43 |
| 837 | 123 | 67.00 | 647.00 | 0.00 | 82.56 | 82.56 |
| 838 | 123 | 67.00 | 648.00 | 0.00 | 82.68 | 82.68 |
| 839 | 123 | 67.00 | 649.00 | 0.00 | 82.81 | 82.81 |
| 840 | 123 | 67.00 | 650.00 | 0.00 | 82.94 | 82.94 |
| 841 | 123 | 67.00 | 651.00 | 0.00 | 83.07 | 83.07 |
| 842 | 123 | 67.00 | 652.00 | 0.00 | 83.19 | 83.19 |
| 843 | 123 | 67.00 | 653.00 | 0.00 | 83.32 | 83.32 |
| 844 | 123 | 67.00 | 654.00 | 0.00 | 83.45 | 83.45 |
| 845 | 123 | 67.00 | 655.00 | 0.00 | 83.58 | 83.58 |
| 846 | 123 | 67.00 | 656.00 | 0.00 | 83.70 | 83.70 |
| 847 | 123 | 67.00 | 657.00 | 0.00 | 83.83 | 83.83 |
| 848 | 123 | 67.00 | 658.00 | 0.00 | 83.96 | 83.96 |
| 849 | 123 | 67.00 | 659.00 | 0.00 | 84.09 | 84.09 |
| 850 | 123 | 67.00 | 660.00 | 0.00 | 84.21 | 84.21 |
| 851 | 123 | 67.00 | 661.00 | 0.00 | 84.34 | 84.34 |
| 852 | 123 | 67.00 | 662.00 | 0.00 | 84.47 | 84.47 |
| 853 | 123 | 67.00 | 663.00 | 0.00 | 84.60 | 84.60 |
| 854 | 123 | 67.00 | 664.00 | 0.00 | 84.72 | 84.72 |
| 855 | 123 | 67.00 | 665.00 | 0.00 | 84.85 | 84.85 |
| 856 | 123 | 67.00 | 666.00 | 0.00 | 84.98 | 84.98 |
| 857 | 123 | 67.00 | 667.00 | 0.00 | 85.11 | 85.11 |
| 858 | 123 | 67.00 | 668.00 | 0.00 | 85.23 | 85.23 |
| 859 | 123 | 67.00 | 669.00 | 0.00 | 85.36 | 85.36 |
| 860 | 123 | 67.00 | 670.00 | 0.00 | 85.49 | 85.49 |
| 861 | 123 | 67.00 | 671.00 | 0.00 | 85.62 | 85.62 |
| 862 | 123 | 67.00 | 672.00 | 0.00 | 85.74 | 85.74 |
| 863 | 123 | 67.00 | 673.00 | 0.00 | 85.87 | 85.87 |
| 864 | 123 | 67.00 | 674.00 | 0.00 | 86.00 | 86.00 |
| 865 | 123 | 67.00 | 675.00 | 0.00 | 86.13 | 86.13 |
| 866 | 123 | 67.00 | 676.00 | 0.00 | 86.25 | 86.25 |
| 867 | 123 | 67.00 | 677.00 | 0.00 | 86.38 | 86.38 |
| 868 | 123 | 67.00 | 678.00 | 0.00 | 86.51 | 86.51 |
| 869 | 123 | 67.00 | 679.00 | 0.00 | 86.64 | 86.64 |
| 870 | 123 | 67.00 | 680.00 | 0.00 | 86.76 | 86.76 |
| 871 | 123 | 67.00 | 681.00 | 0.00 | 86.89 | 86.89 |
| 872 | 123 | 67.00 | 682.00 | 0.00 | 87.02 | 87.02 |
| 873 | 123 | 67.00 | 683.00 | 0.00 | 87.15 | 87.15 |
| 874 | 123 | 67.00 | 684.00 | 0.00 | 87.27 | 87.27 |
| 875 | 123 | 67.00 | 685.00 | 0.00 | 87.40 | 87.40 |
| 876 | 123 | 67.00 | 686.00 | 0.00 | 87.53 | 87.53 |
| 877 | 123 | 67.00 | 687.00 | 0.00 | 87.66 | 87.66 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 878 | 123 | 67.00 | 688.00 | 0.00 | 87.78 | 87.78 |
| 879 | 123 | 67.00 | 689.00 | 0.00 | 87.91 | 87.91 |
| 880 | 123 | 67.00 | 690.00 | 0.00 | 88.04 | 88.04 |
| 881 | 123 | 67.00 | 691.00 | 0.00 | 88.17 | 88.17 |
| 882 | 123 | 67.00 | 692.00 | 0.00 | 88.29 | 88.29 |
| 883 | 123 | 67.00 | 693.00 | 0.00 | 88.42 | 88.42 |
| 884 | 123 | 67.00 | 694.00 | 0.00 | 88.55 | 88.55 |
| 885 | 123 | 67.00 | 695.00 | 0.00 | 88.68 | 88.68 |
| 886 | 123 | 67.00 | 696.00 | 0.00 | 88.80 | 88.80 |
| 887 | 123 | 67.00 | 697.00 | 0.00 | 88.93 | 88.93 |
| 888 | 123 | 67.00 | 698.00 | 0.00 | 89.06 | 89.06 |
| 889 | 123 | 67.00 | 699.00 | 0.00 | 89.19 | 89.19 |
| 890 | 123 | 67.00 | 700.00 | 0.00 | 89.31 | 89.31 |
| 891 | 123 | 67.00 | 701.00 | 0.00 | 89.44 | 89.44 |
| 892 | 123 | 67.00 | 702.00 | 0.00 | 89.57 | 89.57 |
| 893 | 123 | 67.00 | 703.00 | 0.00 | 89.70 | 89.70 |
| 894 | 123 | 67.00 | 704.00 | 0.00 | 89.82 | 89.82 |
| 895 | 123 | 67.00 | 705.00 | 0.00 | 89.95 | 89.95 |
| 896 | 123 | 67.00 | 706.00 | 0.00 | 90.08 | 90.08 |
| 897 | 123 | 67.00 | 707.00 | 0.00 | 90.21 | 90.21 |
| 898 | 123 | 67.00 | 708.00 | 0.00 | 90.33 | 90.33 |
| 899 | 123 | 67.00 | 709.00 | 0.00 | 90.46 | 90.46 |
| 900 | 123 | 67.00 | 710.00 | 0.00 | 90.59 | 90.59 |
| 901 | 123 | 67.00 | 711.00 | 0.00 | 90.72 | 90.72 |
| 902 | 123 | 67.00 | 712.00 | 0.00 | 90.84 | 90.84 |
| 903 | 123 | 67.00 | 713.00 | 0.00 | 90.97 | 90.97 |
| 904 | 123 | 67.00 | 714.00 | 0.00 | 91.10 | 91.10 |
| 905 | 123 | 67.00 | 715.00 | 0.00 | 91.23 | 91.23 |
| 906 | 123 | 67.00 | 716.00 | 0.00 | 91.35 | 91.35 |
| 907 | 123 | 67.00 | 717.00 | 0.00 | 91.48 | 91.48 |
| 908 | 123 | 67.00 | 718.00 | 0.00 | 91.61 | 91.61 |
| 909 | 123 | 67.00 | 719.00 | 0.00 | 91.74 | 91.74 |
| 910 | 123 | 67.00 | 720.00 | 0.00 | 91.86 | 91.86 |
| 911 | 123 | 67.00 | 721.00 | 0.00 | 91.99 | 91.99 |
| 912 | 123 | 67.00 | 722.00 | 0.00 | 92.12 | 92.12 |
| 913 | 123 | 67.00 | 723.00 | 0.00 | 92.25 | 92.25 |
| 914 | 123 | 67.00 | 724.00 | 0.00 | 92.37 | 92.37 |
| 915 | 123 | 67.00 | 725.00 | 0.00 | 92.50 | 92.50 |
| 916 | 123 | 67.00 | 726.00 | 0.00 | 92.63 | 92.63 |
| 917 | 123 | 67.00 | 727.00 | 0.00 | 92.76 | 92.76 |
| 918 | 123 | 67.00 | 728.00 | 0.00 | 92.88 | 92.88 |
| 919 | 123 | 67.00 | 729.00 | 0.00 | 93.01 | 93.01 |
| 920 | 123 | 67.00 | 730.00 | 0.00 | 93.14 | 93.14 |
| 921 | 123 | 67.00 | 731.00 | 0.00 | 93.27 | 93.27 |
| 922 | 123 | 67.00 | 732.00 | 0.00 | 93.39 | 93.39 |
| 923 | 123 | 67.00 | 733.00 | 0.00 | 93.52 | 93.52 |
| 924 | 123 | 67.00 | 734.00 | 0.00 | 93.65 | 93.65 |
| 925 | 123 | 67.00 | 735.00 | 0.00 | 93.78 | 93.78 |
| 926 | 123 | 67.00 | 736.00 | 0.00 | 93.90 | 93.90 |
| 927 | 123 | 67.00 | 737.00 | 0.00 | 94.03 | 94.03 |
| 928 | 123 | 67.00 | 738.00 | 0.00 | 94.16 | 94.16 |
| 929 | 123 | 67.00 | 739.00 | 0.00 | 94.29 | 94.29 |
| 930 | 123 | 67.00 | 740.00 | 0.00 | 94.41 | 94.41 |
| 931 | 123 | 67.00 | 741.00 | 0.00 | 94.54 | 94.54 |
| 932 | 123 | 67.00 | 742.00 | 0.00 | 94.67 | 94.67 |
| 933 | 123 | 67.00 | 743.00 | 0.00 | 94.80 | 94.80 |
| 934 | 123 | 67.00 | 744.00 | 0.00 | 94.92 | 94.92 |
| 935 | 123 | 67.00 | 745.00 | 0.00 | 95.05 | 95.05 |
| 936 | 123 | 67.00 | 746.00 | 0.00 | 95.18 | 95.18 |
| 937 | 123 | 67.00 | 747.00 | 0.00 | 95.31 | 95.31 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 938 | 123 | 67.00 | 748.00 | 0.00 | 95.43 | 95.43 |
| 939 | 123 | 67.00 | 749.00 | 0.00 | 95.56 | 95.56 |
| 940 | 123 | 67.00 | 750.00 | 0.00 | 95.69 | 95.69 |
| 941 | 123 | 67.00 | 751.00 | 0.00 | 95.82 | 95.82 |
| 942 | 123 | 67.00 | 752.00 | 0.00 | 95.94 | 95.94 |
| 943 | 123 | 67.00 | 753.00 | 0.00 | 96.07 | 96.07 |
| 944 | 123 | 67.00 | 754.00 | 0.00 | 96.20 | 96.20 |
| 945 | 123 | 67.00 | 755.00 | 0.00 | 96.33 | 96.33 |
| 946 | 123 | 67.00 | 756.00 | 0.00 | 96.45 | 96.45 |
| 947 | 123 | 67.00 | 757.00 | 0.00 | 96.58 | 96.58 |
| 948 | 123 | 67.00 | 758.00 | 0.00 | 96.71 | 96.71 |
| 949 | 123 | 67.00 | 759.00 | 0.00 | 96.84 | 96.84 |
| 950 | 123 | 67.00 | 760.00 | 0.00 | 96.96 | 96.96 |
| 951 | 123 | 67.00 | 761.00 | 0.00 | 97.09 | 97.09 |
| 952 | 123 | 67.00 | 762.00 | 0.00 | 97.22 | 97.22 |
| 953 | 123 | 67.00 | 763.00 | 0.00 | 97.35 | 97.35 |
| 954 | 123 | 67.00 | 764.00 | 0.00 | 97.47 | 97.47 |
| 955 | 123 | 67.00 | 765.00 | 0.00 | 97.60 | 97.60 |
| 956 | 123 | 67.00 | 766.00 | 0.00 | 97.73 | 97.73 |
| 957 | 123 | 67.00 | 767.00 | 0.00 | 97.86 | 97.86 |
| 958 | 123 | 67.00 | 768.00 | 0.00 | 97.98 | 97.98 |
| 959 | 123 | 67.00 | 769.00 | 0.00 | 98.11 | 98.11 |
| 960 | 123 | 67.00 | 770.00 | 0.00 | 98.24 | 98.24 |
| 961 | 123 | 67.00 | 771.00 | 0.00 | 98.37 | 98.37 |
| 962 | 123 | 67.00 | 772.00 | 0.00 | 98.49 | 98.49 |
| 963 | 123 | 67.00 | 773.00 | 0.00 | 98.62 | 98.62 |
| 964 | 123 | 67.00 | 774.00 | 0.00 | 98.75 | 98.75 |
| 965 | 123 | 67.00 | 775.00 | 0.00 | 98.88 | 98.88 |
| 966 | 123 | 67.00 | 776.00 | 0.00 | 99.00 | 99.00 |
| 967 | 123 | 67.00 | 777.00 | 0.00 | 99.07 | 99.07 |

If the employee's gross pay is over £967, go to page 229.

**Monthly table for standard rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter G

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 25 and on an approved apprenticeship scheme.

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'G' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.51 | 0.51 |
| 829 | 533 | 290.00 | 6.00 | 0.00 | 1.02 | 1.02 |
| 833 | 533 | 290.00 | 10.00 | 0.00 | 1.53 | 1.53 |
| 837 | 533 | 290.00 | 14.00 | 0.00 | 2.04 | 2.04 |
| 841 | 533 | 290.00 | 18.00 | 0.00 | 2.55 | 2.55 |
| 845 | 533 | 290.00 | 22.00 | 0.00 | 3.06 | 3.06 |
| 849 | 533 | 290.00 | 26.00 | 0.00 | 3.57 | 3.57 |
| 853 | 533 | 290.00 | 30.00 | 0.00 | 4.08 | 4.08 |
| 857 | 533 | 290.00 | 34.00 | 0.00 | 4.59 | 4.59 |
| 861 | 533 | 290.00 | 38.00 | 0.00 | 5.10 | 5.10 |
| 865 | 533 | 290.00 | 42.00 | 0.00 | 5.61 | 5.61 |
| 869 | 533 | 290.00 | 46.00 | 0.00 | 6.12 | 6.12 |
| 873 | 533 | 290.00 | 50.00 | 0.00 | 6.63 | 6.63 |
| 877 | 533 | 290.00 | 54.00 | 0.00 | 7.14 | 7.14 |
| 881 | 533 | 290.00 | 58.00 | 0.00 | 7.65 | 7.65 |
| 885 | 533 | 290.00 | 62.00 | 0.00 | 8.16 | 8.16 |
| 889 | 533 | 290.00 | 66.00 | 0.00 | 8.67 | 8.67 |
| 893 | 533 | 290.00 | 70.00 | 0.00 | 9.18 | 9.18 |
| 897 | 533 | 290.00 | 74.00 | 0.00 | 9.69 | 9.69 |
| 901 | 533 | 290.00 | 78.00 | 0.00 | 10.20 | 10.20 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 905 | 533 | 290.00 | 82.00 | 0.00 | 10.71 | 10.71 |
| 909 | 533 | 290.00 | 86.00 | 0.00 | 11.22 | 11.22 |
| 913 | 533 | 290.00 | 90.00 | 0.00 | 11.73 | 11.73 |
| 917 | 533 | 290.00 | 94.00 | 0.00 | 12.24 | 12.24 |
| 921 | 533 | 290.00 | 98.00 | 0.00 | 12.75 | 12.75 |
| 925 | 533 | 290.00 | 102.00 | 0.00 | 13.26 | 13.26 |
| 929 | 533 | 290.00 | 106.00 | 0.00 | 13.77 | 13.77 |
| 933 | 533 | 290.00 | 110.00 | 0.00 | 14.28 | 14.28 |
| 937 | 533 | 290.00 | 114.00 | 0.00 | 14.79 | 14.79 |
| 941 | 533 | 290.00 | 118.00 | 0.00 | 15.30 | 15.30 |
| 945 | 533 | 290.00 | 122.00 | 0.00 | 15.81 | 15.81 |
| 949 | 533 | 290.00 | 126.00 | 0.00 | 16.32 | 16.32 |
| 953 | 533 | 290.00 | 130.00 | 0.00 | 16.83 | 16.83 |
| 957 | 533 | 290.00 | 134.00 | 0.00 | 17.34 | 17.34 |
| 961 | 533 | 290.00 | 138.00 | 0.00 | 17.85 | 17.85 |
| 965 | 533 | 290.00 | 142.00 | 0.00 | 18.36 | 18.36 |
| 969 | 533 | 290.00 | 146.00 | 0.00 | 18.87 | 18.87 |
| 973 | 533 | 290.00 | 150.00 | 0.00 | 19.38 | 19.38 |
| 977 | 533 | 290.00 | 154.00 | 0.00 | 19.89 | 19.89 |
| 981 | 533 | 290.00 | 158.00 | 0.00 | 20.40 | 20.40 |
| 985 | 533 | 290.00 | 162.00 | 0.00 | 20.91 | 20.91 |
| 989 | 533 | 290.00 | 166.00 | 0.00 | 21.42 | 21.42 |
| 993 | 533 | 290.00 | 170.00 | 0.00 | 21.93 | 21.93 |
| 997 | 533 | 290.00 | 174.00 | 0.00 | 22.44 | 22.44 |
| 1001 | 533 | 290.00 | 178.00 | 0.00 | 22.95 | 22.95 |
| 1005 | 533 | 290.00 | 182.00 | 0.00 | 23.46 | 23.46 |
| 1009 | 533 | 290.00 | 186.00 | 0.00 | 23.97 | 23.97 |
| 1013 | 533 | 290.00 | 190.00 | 0.00 | 24.48 | 24.48 |
| 1017 | 533 | 290.00 | 194.00 | 0.00 | 24.99 | 24.99 |
| 1021 | 533 | 290.00 | 198.00 | 0.00 | 25.50 | 25.50 |
| 1025 | 533 | 290.00 | 202.00 | 0.00 | 26.01 | 26.01 |
| 1029 | 533 | 290.00 | 206.00 | 0.00 | 26.52 | 26.52 |
| 1033 | 533 | 290.00 | 210.00 | 0.00 | 27.03 | 27.03 |
| 1037 | 533 | 290.00 | 214.00 | 0.00 | 27.54 | 27.54 |
| 1041 | 533 | 290.00 | 218.00 | 0.00 | 28.05 | 28.05 |
| 1045 | 533 | 290.00 | 222.00 | 0.00 | 28.56 | 28.56 |
| 1049 | 533 | 290.00 | 226.00 | 0.00 | 29.07 | 29.07 |
| 1053 | 533 | 290.00 | 230.00 | 0.00 | 29.58 | 29.58 |
| 1057 | 533 | 290.00 | 234.00 | 0.00 | 30.09 | 30.09 |
| 1061 | 533 | 290.00 | 238.00 | 0.00 | 30.60 | 30.60 |
| 1065 | 533 | 290.00 | 242.00 | 0.00 | 31.11 | 31.11 |
| 1069 | 533 | 290.00 | 246.00 | 0.00 | 31.62 | 31.62 |
| 1073 | 533 | 290.00 | 250.00 | 0.00 | 32.13 | 32.13 |
| 1077 | 533 | 290.00 | 254.00 | 0.00 | 32.64 | 32.64 |
| 1081 | 533 | 290.00 | 258.00 | 0.00 | 33.15 | 33.15 |
| 1085 | 533 | 290.00 | 262.00 | 0.00 | 33.66 | 33.66 |
| 1089 | 533 | 290.00 | 266.00 | 0.00 | 34.17 | 34.17 |
| 1093 | 533 | 290.00 | 270.00 | 0.00 | 34.68 | 34.68 |
| 1097 | 533 | 290.00 | 274.00 | 0.00 | 35.19 | 35.19 |
| 1101 | 533 | 290.00 | 278.00 | 0.00 | 35.70 | 35.70 |
| 1105 | 533 | 290.00 | 282.00 | 0.00 | 36.21 | 36.21 |
| 1109 | 533 | 290.00 | 286.00 | 0.00 | 36.72 | 36.72 |
| 1113 | 533 | 290.00 | 290.00 | 0.00 | 37.23 | 37.23 |
| 1117 | 533 | 290.00 | 294.00 | 0.00 | 37.74 | 37.74 |
| 1121 | 533 | 290.00 | 298.00 | 0.00 | 38.25 | 38.25 |
| 1125 | 533 | 290.00 | 302.00 | 0.00 | 38.76 | 38.76 |
| 1129 | 533 | 290.00 | 306.00 | 0.00 | 39.27 | 39.27 |
| 1133 | 533 | 290.00 | 310.00 | 0.00 | 39.78 | 39.78 |
| 1137 | 533 | 290.00 | 314.00 | 0.00 | 40.29 | 40.29 |
| 1141 | 533 | 290.00 | 318.00 | 0.00 | 40.80 | 40.80 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1145 | 533 | 290.00 | 322.00 | 0.00 | 41.31 | 41.31 |
| 1149 | 533 | 290.00 | 326.00 | 0.00 | 41.82 | 41.82 |
| 1153 | 533 | 290.00 | 330.00 | 0.00 | 42.33 | 42.33 |
| 1157 | 533 | 290.00 | 334.00 | 0.00 | 42.84 | 42.84 |
| 1161 | 533 | 290.00 | 338.00 | 0.00 | 43.35 | 43.35 |
| 1165 | 533 | 290.00 | 342.00 | 0.00 | 43.86 | 43.86 |
| 1169 | 533 | 290.00 | 346.00 | 0.00 | 44.37 | 44.37 |
| 1173 | 533 | 290.00 | 350.00 | 0.00 | 44.88 | 44.88 |
| 1177 | 533 | 290.00 | 354.00 | 0.00 | 45.39 | 45.39 |
| 1181 | 533 | 290.00 | 358.00 | 0.00 | 45.90 | 45.90 |
| 1185 | 533 | 290.00 | 362.00 | 0.00 | 46.41 | 46.41 |
| 1189 | 533 | 290.00 | 366.00 | 0.00 | 46.92 | 46.92 |
| 1193 | 533 | 290.00 | 370.00 | 0.00 | 47.43 | 47.43 |
| 1197 | 533 | 290.00 | 374.00 | 0.00 | 47.94 | 47.94 |
| 1201 | 533 | 290.00 | 378.00 | 0.00 | 48.45 | 48.45 |
| 1205 | 533 | 290.00 | 382.00 | 0.00 | 48.96 | 48.96 |
| 1209 | 533 | 290.00 | 386.00 | 0.00 | 49.47 | 49.47 |
| 1213 | 533 | 290.00 | 390.00 | 0.00 | 49.98 | 49.98 |
| 1217 | 533 | 290.00 | 394.00 | 0.00 | 50.49 | 50.49 |
| 1221 | 533 | 290.00 | 398.00 | 0.00 | 51.00 | 51.00 |
| 1225 | 533 | 290.00 | 402.00 | 0.00 | 51.51 | 51.51 |
| 1229 | 533 | 290.00 | 406.00 | 0.00 | 52.02 | 52.02 |
| 1233 | 533 | 290.00 | 410.00 | 0.00 | 52.53 | 52.53 |
| 1237 | 533 | 290.00 | 414.00 | 0.00 | 53.04 | 53.04 |
| 1241 | 533 | 290.00 | 418.00 | 0.00 | 53.55 | 53.55 |
| 1245 | 533 | 290.00 | 422.00 | 0.00 | 54.06 | 54.06 |
| 1249 | 533 | 290.00 | 426.00 | 0.00 | 54.57 | 54.57 |
| 1253 | 533 | 290.00 | 430.00 | 0.00 | 55.08 | 55.08 |
| 1257 | 533 | 290.00 | 434.00 | 0.00 | 55.59 | 55.59 |
| 1261 | 533 | 290.00 | 438.00 | 0.00 | 56.10 | 56.10 |
| 1265 | 533 | 290.00 | 442.00 | 0.00 | 56.61 | 56.61 |
| 1269 | 533 | 290.00 | 446.00 | 0.00 | 57.12 | 57.12 |
| 1273 | 533 | 290.00 | 450.00 | 0.00 | 57.63 | 57.63 |
| 1277 | 533 | 290.00 | 454.00 | 0.00 | 58.14 | 58.14 |
| 1281 | 533 | 290.00 | 458.00 | 0.00 | 58.65 | 58.65 |
| 1285 | 533 | 290.00 | 462.00 | 0.00 | 59.16 | 59.16 |
| 1289 | 533 | 290.00 | 466.00 | 0.00 | 59.67 | 59.67 |
| 1293 | 533 | 290.00 | 470.00 | 0.00 | 60.18 | 60.18 |
| 1297 | 533 | 290.00 | 474.00 | 0.00 | 60.69 | 60.69 |
| 1301 | 533 | 290.00 | 478.00 | 0.00 | 61.20 | 61.20 |
| 1305 | 533 | 290.00 | 482.00 | 0.00 | 61.71 | 61.71 |
| 1309 | 533 | 290.00 | 486.00 | 0.00 | 62.22 | 62.22 |
| 1313 | 533 | 290.00 | 490.00 | 0.00 | 62.73 | 62.73 |
| 1317 | 533 | 290.00 | 494.00 | 0.00 | 63.24 | 63.24 |
| 1321 | 533 | 290.00 | 498.00 | 0.00 | 63.75 | 63.75 |
| 1325 | 533 | 290.00 | 502.00 | 0.00 | 64.26 | 64.26 |
| 1329 | 533 | 290.00 | 506.00 | 0.00 | 64.77 | 64.77 |
| 1333 | 533 | 290.00 | 510.00 | 0.00 | 65.28 | 65.28 |
| 1337 | 533 | 290.00 | 514.00 | 0.00 | 65.79 | 65.79 |
| 1341 | 533 | 290.00 | 518.00 | 0.00 | 66.30 | 66.30 |
| 1345 | 533 | 290.00 | 522.00 | 0.00 | 66.81 | 66.81 |
| 1349 | 533 | 290.00 | 526.00 | 0.00 | 67.32 | 67.32 |
| 1353 | 533 | 290.00 | 530.00 | 0.00 | 67.83 | 67.83 |
| 1357 | 533 | 290.00 | 534.00 | 0.00 | 68.34 | 68.34 |
| 1361 | 533 | 290.00 | 538.00 | 0.00 | 68.85 | 68.85 |
| 1365 | 533 | 290.00 | 542.00 | 0.00 | 69.36 | 69.36 |
| 1369 | 533 | 290.00 | 546.00 | 0.00 | 69.87 | 69.87 |
| 1373 | 533 | 290.00 | 550.00 | 0.00 | 70.38 | 70.38 |
| 1377 | 533 | 290.00 | 554.00 | 0.00 | 70.89 | 70.89 |
| 1381 | 533 | 290.00 | 558.00 | 0.00 | 71.40 | 71.40 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1385 | 533 | 290.00 | 562.00 | 0.00 | 71.91 | 71.91 |
| 1389 | 533 | 290.00 | 566.00 | 0.00 | 72.42 | 72.42 |
| 1393 | 533 | 290.00 | 570.00 | 0.00 | 72.93 | 72.93 |
| 1397 | 533 | 290.00 | 574.00 | 0.00 | 73.44 | 73.44 |
| 1401 | 533 | 290.00 | 578.00 | 0.00 | 73.95 | 73.95 |
| 1405 | 533 | 290.00 | 582.00 | 0.00 | 74.46 | 74.46 |
| 1409 | 533 | 290.00 | 586.00 | 0.00 | 74.97 | 74.97 |
| 1413 | 533 | 290.00 | 590.00 | 0.00 | 75.48 | 75.48 |
| 1417 | 533 | 290.00 | 594.00 | 0.00 | 75.99 | 75.99 |
| 1421 | 533 | 290.00 | 598.00 | 0.00 | 76.50 | 76.50 |
| 1425 | 533 | 290.00 | 602.00 | 0.00 | 77.01 | 77.01 |
| 1429 | 533 | 290.00 | 606.00 | 0.00 | 77.52 | 77.52 |
| 1433 | 533 | 290.00 | 610.00 | 0.00 | 78.03 | 78.03 |
| 1437 | 533 | 290.00 | 614.00 | 0.00 | 78.54 | 78.54 |
| 1441 | 533 | 290.00 | 618.00 | 0.00 | 79.05 | 79.05 |
| 1445 | 533 | 290.00 | 622.00 | 0.00 | 79.56 | 79.56 |
| 1449 | 533 | 290.00 | 626.00 | 0.00 | 80.07 | 80.07 |
| 1453 | 533 | 290.00 | 630.00 | 0.00 | 80.58 | 80.58 |
| 1457 | 533 | 290.00 | 634.00 | 0.00 | 81.09 | 81.09 |
| 1461 | 533 | 290.00 | 638.00 | 0.00 | 81.60 | 81.60 |
| 1465 | 533 | 290.00 | 642.00 | 0.00 | 82.11 | 82.11 |
| 1469 | 533 | 290.00 | 646.00 | 0.00 | 82.62 | 82.62 |
| 1473 | 533 | 290.00 | 650.00 | 0.00 | 83.13 | 83.13 |
| 1477 | 533 | 290.00 | 654.00 | 0.00 | 83.64 | 83.64 |
| 1481 | 533 | 290.00 | 658.00 | 0.00 | 84.15 | 84.15 |
| 1485 | 533 | 290.00 | 662.00 | 0.00 | 84.66 | 84.66 |
| 1489 | 533 | 290.00 | 666.00 | 0.00 | 85.17 | 85.17 |
| 1493 | 533 | 290.00 | 670.00 | 0.00 | 85.68 | 85.68 |
| 1497 | 533 | 290.00 | 674.00 | 0.00 | 86.19 | 86.19 |
| 1501 | 533 | 290.00 | 678.00 | 0.00 | 86.70 | 86.70 |
| 1505 | 533 | 290.00 | 682.00 | 0.00 | 87.21 | 87.21 |
| 1509 | 533 | 290.00 | 686.00 | 0.00 | 87.72 | 87.72 |
| 1513 | 533 | 290.00 | 690.00 | 0.00 | 88.23 | 88.23 |
| 1517 | 533 | 290.00 | 694.00 | 0.00 | 88.74 | 88.74 |
| 1521 | 533 | 290.00 | 698.00 | 0.00 | 89.25 | 89.25 |
| 1525 | 533 | 290.00 | 702.00 | 0.00 | 89.76 | 89.76 |
| 1529 | 533 | 290.00 | 706.00 | 0.00 | 90.27 | 90.27 |
| 1533 | 533 | 290.00 | 710.00 | 0.00 | 90.78 | 90.78 |
| 1537 | 533 | 290.00 | 714.00 | 0.00 | 91.29 | 91.29 |
| 1541 | 533 | 290.00 | 718.00 | 0.00 | 91.80 | 91.80 |
| 1545 | 533 | 290.00 | 722.00 | 0.00 | 92.31 | 92.31 |
| 1549 | 533 | 290.00 | 726.00 | 0.00 | 92.82 | 92.82 |
| 1553 | 533 | 290.00 | 730.00 | 0.00 | 93.33 | 93.33 |
| 1557 | 533 | 290.00 | 734.00 | 0.00 | 93.84 | 93.84 |
| 1561 | 533 | 290.00 | 738.00 | 0.00 | 94.35 | 94.35 |
| 1565 | 533 | 290.00 | 742.00 | 0.00 | 94.86 | 94.86 |
| 1569 | 533 | 290.00 | 746.00 | 0.00 | 95.37 | 95.37 |
| 1573 | 533 | 290.00 | 750.00 | 0.00 | 95.88 | 95.88 |
| 1577 | 533 | 290.00 | 754.00 | 0.00 | 96.39 | 96.39 |
| 1581 | 533 | 290.00 | 758.00 | 0.00 | 96.90 | 96.90 |
| 1585 | 533 | 290.00 | 762.00 | 0.00 | 97.41 | 97.41 |
| 1589 | 533 | 290.00 | 766.00 | 0.00 | 97.92 | 97.92 |
| 1593 | 533 | 290.00 | 770.00 | 0.00 | 98.43 | 98.43 |
| 1597 | 533 | 290.00 | 774.00 | 0.00 | 98.94 | 98.94 |
| 1601 | 533 | 290.00 | 778.00 | 0.00 | 99.45 | 99.45 |
| 1605 | 533 | 290.00 | 782.00 | 0.00 | 99.96 | 99.96 |
| 1609 | 533 | 290.00 | 786.00 | 0.00 | 100.47 | 100.47 |
| 1613 | 533 | 290.00 | 790.00 | 0.00 | 100.98 | 100.98 |
| 1617 | 533 | 290.00 | 794.00 | 0.00 | 101.49 | 101.49 |
| 1621 | 533 | 290.00 | 798.00 | 0.00 | 102.00 | 102.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1625 | 533 | 290.00 | 802.00 | 0.00 | 102.51 | 102.51 |
| 1629 | 533 | 290.00 | 806.00 | 0.00 | 103.02 | 103.02 |
| 1633 | 533 | 290.00 | 810.00 | 0.00 | 103.53 | 103.53 |
| 1637 | 533 | 290.00 | 814.00 | 0.00 | 104.04 | 104.04 |
| 1641 | 533 | 290.00 | 818.00 | 0.00 | 104.55 | 104.55 |
| 1645 | 533 | 290.00 | 822.00 | 0.00 | 105.06 | 105.06 |
| 1649 | 533 | 290.00 | 826.00 | 0.00 | 105.57 | 105.57 |
| 1653 | 533 | 290.00 | 830.00 | 0.00 | 106.08 | 106.08 |
| 1657 | 533 | 290.00 | 834.00 | 0.00 | 106.59 | 106.59 |
| 1661 | 533 | 290.00 | 838.00 | 0.00 | 107.10 | 107.10 |
| 1665 | 533 | 290.00 | 842.00 | 0.00 | 107.61 | 107.61 |
| 1669 | 533 | 290.00 | 846.00 | 0.00 | 108.12 | 108.12 |
| 1673 | 533 | 290.00 | 850.00 | 0.00 | 108.63 | 108.63 |
| 1677 | 533 | 290.00 | 854.00 | 0.00 | 109.14 | 109.14 |
| 1681 | 533 | 290.00 | 858.00 | 0.00 | 109.65 | 109.65 |
| 1685 | 533 | 290.00 | 862.00 | 0.00 | 110.16 | 110.16 |
| 1689 | 533 | 290.00 | 866.00 | 0.00 | 110.67 | 110.67 |
| 1693 | 533 | 290.00 | 870.00 | 0.00 | 111.18 | 111.18 |
| 1697 | 533 | 290.00 | 874.00 | 0.00 | 111.69 | 111.69 |
| 1701 | 533 | 290.00 | 878.00 | 0.00 | 112.20 | 112.20 |
| 1705 | 533 | 290.00 | 882.00 | 0.00 | 112.71 | 112.71 |
| 1709 | 533 | 290.00 | 886.00 | 0.00 | 113.22 | 113.22 |
| 1713 | 533 | 290.00 | 890.00 | 0.00 | 113.73 | 113.73 |
| 1717 | 533 | 290.00 | 894.00 | 0.00 | 114.24 | 114.24 |
| 1721 | 533 | 290.00 | 898.00 | 0.00 | 114.75 | 114.75 |
| 1725 | 533 | 290.00 | 902.00 | 0.00 | 115.26 | 115.26 |
| 1729 | 533 | 290.00 | 906.00 | 0.00 | 115.77 | 115.77 |
| 1733 | 533 | 290.00 | 910.00 | 0.00 | 116.28 | 116.28 |
| 1737 | 533 | 290.00 | 914.00 | 0.00 | 116.79 | 116.79 |
| 1741 | 533 | 290.00 | 918.00 | 0.00 | 117.30 | 117.30 |
| 1745 | 533 | 290.00 | 922.00 | 0.00 | 117.81 | 117.81 |
| 1749 | 533 | 290.00 | 926.00 | 0.00 | 118.32 | 118.32 |
| 1753 | 533 | 290.00 | 930.00 | 0.00 | 118.83 | 118.83 |
| 1757 | 533 | 290.00 | 934.00 | 0.00 | 119.34 | 119.34 |
| 1761 | 533 | 290.00 | 938.00 | 0.00 | 119.85 | 119.85 |
| 1765 | 533 | 290.00 | 942.00 | 0.00 | 120.36 | 120.36 |
| 1769 | 533 | 290.00 | 946.00 | 0.00 | 120.87 | 120.87 |
| 1773 | 533 | 290.00 | 950.00 | 0.00 | 121.38 | 121.38 |
| 1777 | 533 | 290.00 | 954.00 | 0.00 | 121.89 | 121.89 |
| 1781 | 533 | 290.00 | 958.00 | 0.00 | 122.40 | 122.40 |
| 1785 | 533 | 290.00 | 962.00 | 0.00 | 122.91 | 122.91 |
| 1789 | 533 | 290.00 | 966.00 | 0.00 | 123.42 | 123.42 |
| 1793 | 533 | 290.00 | 970.00 | 0.00 | 123.93 | 123.93 |
| 1797 | 533 | 290.00 | 974.00 | 0.00 | 124.44 | 124.44 |
| 1801 | 533 | 290.00 | 978.00 | 0.00 | 124.95 | 124.95 |
| 1805 | 533 | 290.00 | 982.00 | 0.00 | 125.46 | 125.46 |
| 1809 | 533 | 290.00 | 986.00 | 0.00 | 125.97 | 125.97 |
| 1813 | 533 | 290.00 | 990.00 | 0.00 | 126.48 | 126.48 |
| 1817 | 533 | 290.00 | 994.00 | 0.00 | 126.99 | 126.99 |
| 1821 | 533 | 290.00 | 998.00 | 0.00 | 127.50 | 127.50 |
| 1825 | 533 | 290.00 | 1002.00 | 0.00 | 128.01 | 128.01 |
| 1829 | 533 | 290.00 | 1006.00 | 0.00 | 128.52 | 128.52 |
| 1833 | 533 | 290.00 | 1010.00 | 0.00 | 129.03 | 129.03 |
| 1837 | 533 | 290.00 | 1014.00 | 0.00 | 129.54 | 129.54 |
| 1841 | 533 | 290.00 | 1018.00 | 0.00 | 130.05 | 130.05 |
| 1845 | 533 | 290.00 | 1022.00 | 0.00 | 130.56 | 130.56 |
| 1849 | 533 | 290.00 | 1026.00 | 0.00 | 131.07 | 131.07 |
| 1853 | 533 | 290.00 | 1030.00 | 0.00 | 131.58 | 131.58 |
| 1857 | 533 | 290.00 | 1034.00 | 0.00 | 132.09 | 132.09 |
| 1861 | 533 | 290.00 | 1038.00 | 0.00 | 132.60 | 132.60 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1865 | 533 | 290.00 | 1042.00 | 0.00 | 133.11 | 133.11 |
| 1869 | 533 | 290.00 | 1046.00 | 0.00 | 133.62 | 133.62 |
| 1873 | 533 | 290.00 | 1050.00 | 0.00 | 134.13 | 134.13 |
| 1877 | 533 | 290.00 | 1054.00 | 0.00 | 134.64 | 134.64 |
| 1881 | 533 | 290.00 | 1058.00 | 0.00 | 135.15 | 135.15 |
| 1885 | 533 | 290.00 | 1062.00 | 0.00 | 135.66 | 135.66 |
| 1889 | 533 | 290.00 | 1066.00 | 0.00 | 136.17 | 136.17 |
| 1893 | 533 | 290.00 | 1070.00 | 0.00 | 136.68 | 136.68 |
| 1897 | 533 | 290.00 | 1074.00 | 0.00 | 137.19 | 137.19 |
| 1901 | 533 | 290.00 | 1078.00 | 0.00 | 137.70 | 137.70 |
| 1905 | 533 | 290.00 | 1082.00 | 0.00 | 138.21 | 138.21 |
| 1909 | 533 | 290.00 | 1086.00 | 0.00 | 138.72 | 138.72 |
| 1913 | 533 | 290.00 | 1090.00 | 0.00 | 139.23 | 139.23 |
| 1917 | 533 | 290.00 | 1094.00 | 0.00 | 139.74 | 139.74 |
| 1921 | 533 | 290.00 | 1098.00 | 0.00 | 140.25 | 140.25 |
| 1925 | 533 | 290.00 | 1102.00 | 0.00 | 140.76 | 140.76 |
| 1929 | 533 | 290.00 | 1106.00 | 0.00 | 141.27 | 141.27 |
| 1933 | 533 | 290.00 | 1110.00 | 0.00 | 141.78 | 141.78 |
| 1937 | 533 | 290.00 | 1114.00 | 0.00 | 142.29 | 142.29 |
| 1941 | 533 | 290.00 | 1118.00 | 0.00 | 142.80 | 142.80 |
| 1945 | 533 | 290.00 | 1122.00 | 0.00 | 143.31 | 143.31 |
| 1949 | 533 | 290.00 | 1126.00 | 0.00 | 143.82 | 143.82 |
| 1953 | 533 | 290.00 | 1130.00 | 0.00 | 144.33 | 144.33 |
| 1957 | 533 | 290.00 | 1134.00 | 0.00 | 144.84 | 144.84 |
| 1961 | 533 | 290.00 | 1138.00 | 0.00 | 145.35 | 145.35 |
| 1965 | 533 | 290.00 | 1142.00 | 0.00 | 145.86 | 145.86 |
| 1969 | 533 | 290.00 | 1146.00 | 0.00 | 146.37 | 146.37 |
| 1973 | 533 | 290.00 | 1150.00 | 0.00 | 146.88 | 146.88 |
| 1977 | 533 | 290.00 | 1154.00 | 0.00 | 147.39 | 147.39 |
| 1981 | 533 | 290.00 | 1158.00 | 0.00 | 147.90 | 147.90 |
| 1985 | 533 | 290.00 | 1162.00 | 0.00 | 148.41 | 148.41 |
| 1989 | 533 | 290.00 | 1166.00 | 0.00 | 148.92 | 148.92 |
| 1993 | 533 | 290.00 | 1170.00 | 0.00 | 149.43 | 149.43 |
| 1997 | 533 | 290.00 | 1174.00 | 0.00 | 149.94 | 149.94 |
| 2001 | 533 | 290.00 | 1178.00 | 0.00 | 150.45 | 150.45 |
| 2005 | 533 | 290.00 | 1182.00 | 0.00 | 150.96 | 150.96 |
| 2009 | 533 | 290.00 | 1186.00 | 0.00 | 151.47 | 151.47 |
| 2013 | 533 | 290.00 | 1190.00 | 0.00 | 151.98 | 151.98 |
| 2017 | 533 | 290.00 | 1194.00 | 0.00 | 152.49 | 152.49 |
| 2021 | 533 | 290.00 | 1198.00 | 0.00 | 153.00 | 153.00 |
| 2025 | 533 | 290.00 | 1202.00 | 0.00 | 153.51 | 153.51 |
| 2029 | 533 | 290.00 | 1206.00 | 0.00 | 154.02 | 154.02 |
| 2033 | 533 | 290.00 | 1210.00 | 0.00 | 154.53 | 154.53 |
| 2037 | 533 | 290.00 | 1214.00 | 0.00 | 155.04 | 155.04 |
| 2041 | 533 | 290.00 | 1218.00 | 0.00 | 155.55 | 155.55 |
| 2045 | 533 | 290.00 | 1222.00 | 0.00 | 156.06 | 156.06 |
| 2049 | 533 | 290.00 | 1226.00 | 0.00 | 156.57 | 156.57 |
| 2053 | 533 | 290.00 | 1230.00 | 0.00 | 157.08 | 157.08 |
| 2057 | 533 | 290.00 | 1234.00 | 0.00 | 157.59 | 157.59 |
| 2061 | 533 | 290.00 | 1238.00 | 0.00 | 158.10 | 158.10 |
| 2065 | 533 | 290.00 | 1242.00 | 0.00 | 158.61 | 158.61 |
| 2069 | 533 | 290.00 | 1246.00 | 0.00 | 159.12 | 159.12 |
| 2073 | 533 | 290.00 | 1250.00 | 0.00 | 159.63 | 159.63 |
| 2077 | 533 | 290.00 | 1254.00 | 0.00 | 160.14 | 160.14 |
| 2081 | 533 | 290.00 | 1258.00 | 0.00 | 160.65 | 160.65 |
| 2085 | 533 | 290.00 | 1262.00 | 0.00 | 161.16 | 161.16 |
| 2089 | 533 | 290.00 | 1266.00 | 0.00 | 161.67 | 161.67 |
| 2093 | 533 | 290.00 | 1270.00 | 0.00 | 162.18 | 162.18 |
| 2097 | 533 | 290.00 | 1274.00 | 0.00 | 162.69 | 162.69 |
| 2101 | 533 | 290.00 | 1278.00 | 0.00 | 163.20 | 163.20 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2105 | 533 | 290.00 | 1282.00 | 0.00 | 163.71 | 163.71 |
| 2109 | 533 | 290.00 | 1286.00 | 0.00 | 164.22 | 164.22 |
| 2113 | 533 | 290.00 | 1290.00 | 0.00 | 164.73 | 164.73 |
| 2117 | 533 | 290.00 | 1294.00 | 0.00 | 165.24 | 165.24 |
| 2121 | 533 | 290.00 | 1298.00 | 0.00 | 165.75 | 165.75 |
| 2125 | 533 | 290.00 | 1302.00 | 0.00 | 166.26 | 166.26 |
| 2129 | 533 | 290.00 | 1306.00 | 0.00 | 166.77 | 166.77 |
| 2133 | 533 | 290.00 | 1310.00 | 0.00 | 167.28 | 167.28 |
| 2137 | 533 | 290.00 | 1314.00 | 0.00 | 167.79 | 167.79 |
| 2141 | 533 | 290.00 | 1318.00 | 0.00 | 168.30 | 168.30 |
| 2145 | 533 | 290.00 | 1322.00 | 0.00 | 168.81 | 168.81 |
| 2149 | 533 | 290.00 | 1326.00 | 0.00 | 169.32 | 169.32 |
| 2153 | 533 | 290.00 | 1330.00 | 0.00 | 169.83 | 169.83 |
| 2157 | 533 | 290.00 | 1334.00 | 0.00 | 170.34 | 170.34 |
| 2161 | 533 | 290.00 | 1338.00 | 0.00 | 170.85 | 170.85 |
| 2165 | 533 | 290.00 | 1342.00 | 0.00 | 171.36 | 171.36 |
| 2169 | 533 | 290.00 | 1346.00 | 0.00 | 171.87 | 171.87 |
| 2173 | 533 | 290.00 | 1350.00 | 0.00 | 172.38 | 172.38 |
| 2177 | 533 | 290.00 | 1354.00 | 0.00 | 172.89 | 172.89 |
| 2181 | 533 | 290.00 | 1358.00 | 0.00 | 173.40 | 173.40 |
| 2185 | 533 | 290.00 | 1362.00 | 0.00 | 173.91 | 173.91 |
| 2189 | 533 | 290.00 | 1366.00 | 0.00 | 174.42 | 174.42 |
| 2193 | 533 | 290.00 | 1370.00 | 0.00 | 174.93 | 174.93 |
| 2197 | 533 | 290.00 | 1374.00 | 0.00 | 175.44 | 175.44 |
| 2201 | 533 | 290.00 | 1378.00 | 0.00 | 175.95 | 175.95 |
| 2205 | 533 | 290.00 | 1382.00 | 0.00 | 176.46 | 176.46 |
| 2209 | 533 | 290.00 | 1386.00 | 0.00 | 176.97 | 176.97 |
| 2213 | 533 | 290.00 | 1390.00 | 0.00 | 177.48 | 177.48 |
| 2217 | 533 | 290.00 | 1394.00 | 0.00 | 177.99 | 177.99 |
| 2221 | 533 | 290.00 | 1398.00 | 0.00 | 178.50 | 178.50 |
| 2225 | 533 | 290.00 | 1402.00 | 0.00 | 179.01 | 179.01 |
| 2229 | 533 | 290.00 | 1406.00 | 0.00 | 179.52 | 179.52 |
| 2233 | 533 | 290.00 | 1410.00 | 0.00 | 180.03 | 180.03 |
| 2237 | 533 | 290.00 | 1414.00 | 0.00 | 180.54 | 180.54 |
| 2241 | 533 | 290.00 | 1418.00 | 0.00 | 181.05 | 181.05 |
| 2245 | 533 | 290.00 | 1422.00 | 0.00 | 181.56 | 181.56 |
| 2249 | 533 | 290.00 | 1426.00 | 0.00 | 182.07 | 182.07 |
| 2253 | 533 | 290.00 | 1430.00 | 0.00 | 182.58 | 182.58 |
| 2257 | 533 | 290.00 | 1434.00 | 0.00 | 183.09 | 183.09 |
| 2261 | 533 | 290.00 | 1438.00 | 0.00 | 183.60 | 183.60 |
| 2265 | 533 | 290.00 | 1442.00 | 0.00 | 184.11 | 184.11 |
| 2269 | 533 | 290.00 | 1446.00 | 0.00 | 184.62 | 184.62 |
| 2273 | 533 | 290.00 | 1450.00 | 0.00 | 185.13 | 185.13 |
| 2277 | 533 | 290.00 | 1454.00 | 0.00 | 185.64 | 185.64 |
| 2281 | 533 | 290.00 | 1458.00 | 0.00 | 186.15 | 186.15 |
| 2285 | 533 | 290.00 | 1462.00 | 0.00 | 186.66 | 186.66 |
| 2289 | 533 | 290.00 | 1466.00 | 0.00 | 187.17 | 187.17 |
| 2293 | 533 | 290.00 | 1470.00 | 0.00 | 187.68 | 187.68 |
| 2297 | 533 | 290.00 | 1474.00 | 0.00 | 188.19 | 188.19 |
| 2301 | 533 | 290.00 | 1478.00 | 0.00 | 188.70 | 188.70 |
| 2305 | 533 | 290.00 | 1482.00 | 0.00 | 189.21 | 189.21 |
| 2309 | 533 | 290.00 | 1486.00 | 0.00 | 189.72 | 189.72 |
| 2313 | 533 | 290.00 | 1490.00 | 0.00 | 190.23 | 190.23 |
| 2317 | 533 | 290.00 | 1494.00 | 0.00 | 190.74 | 190.74 |
| 2321 | 533 | 290.00 | 1498.00 | 0.00 | 191.25 | 191.25 |
| 2325 | 533 | 290.00 | 1502.00 | 0.00 | 191.76 | 191.76 |
| 2329 | 533 | 290.00 | 1506.00 | 0.00 | 192.27 | 192.27 |
| 2333 | 533 | 290.00 | 1510.00 | 0.00 | 192.78 | 192.78 |
| 2337 | 533 | 290.00 | 1514.00 | 0.00 | 193.29 | 193.29 |
| 2341 | 533 | 290.00 | 1518.00 | 0.00 | 193.80 | 193.80 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2345 | 533 | 290.00 | 1522.00 | 0.00 | 194.31 | 194.31 |
| 2349 | 533 | 290.00 | 1526.00 | 0.00 | 194.82 | 194.82 |
| 2353 | 533 | 290.00 | 1530.00 | 0.00 | 195.33 | 195.33 |
| 2357 | 533 | 290.00 | 1534.00 | 0.00 | 195.84 | 195.84 |
| 2361 | 533 | 290.00 | 1538.00 | 0.00 | 196.35 | 196.35 |
| 2365 | 533 | 290.00 | 1542.00 | 0.00 | 196.86 | 196.86 |
| 2369 | 533 | 290.00 | 1546.00 | 0.00 | 197.37 | 197.37 |
| 2373 | 533 | 290.00 | 1550.00 | 0.00 | 197.88 | 197.88 |
| 2377 | 533 | 290.00 | 1554.00 | 0.00 | 198.39 | 198.39 |
| 2381 | 533 | 290.00 | 1558.00 | 0.00 | 198.90 | 198.90 |
| 2385 | 533 | 290.00 | 1562.00 | 0.00 | 199.41 | 199.41 |
| 2389 | 533 | 290.00 | 1566.00 | 0.00 | 199.92 | 199.92 |
| 2393 | 533 | 290.00 | 1570.00 | 0.00 | 200.43 | 200.43 |
| 2397 | 533 | 290.00 | 1574.00 | 0.00 | 200.94 | 200.94 |
| 2401 | 533 | 290.00 | 1578.00 | 0.00 | 201.45 | 201.45 |
| 2405 | 533 | 290.00 | 1582.00 | 0.00 | 201.96 | 201.96 |
| 2409 | 533 | 290.00 | 1586.00 | 0.00 | 202.47 | 202.47 |
| 2413 | 533 | 290.00 | 1590.00 | 0.00 | 202.98 | 202.98 |
| 2417 | 533 | 290.00 | 1594.00 | 0.00 | 203.49 | 203.49 |
| 2421 | 533 | 290.00 | 1598.00 | 0.00 | 204.00 | 204.00 |
| 2425 | 533 | 290.00 | 1602.00 | 0.00 | 204.51 | 204.51 |
| 2429 | 533 | 290.00 | 1606.00 | 0.00 | 205.02 | 205.02 |
| 2433 | 533 | 290.00 | 1610.00 | 0.00 | 205.53 | 205.53 |
| 2437 | 533 | 290.00 | 1614.00 | 0.00 | 206.04 | 206.04 |
| 2441 | 533 | 290.00 | 1618.00 | 0.00 | 206.55 | 206.55 |
| 2445 | 533 | 290.00 | 1622.00 | 0.00 | 207.06 | 207.06 |
| 2449 | 533 | 290.00 | 1626.00 | 0.00 | 207.57 | 207.57 |
| 2453 | 533 | 290.00 | 1630.00 | 0.00 | 208.08 | 208.08 |
| 2457 | 533 | 290.00 | 1634.00 | 0.00 | 208.59 | 208.59 |
| 2461 | 533 | 290.00 | 1638.00 | 0.00 | 209.10 | 209.10 |
| 2465 | 533 | 290.00 | 1642.00 | 0.00 | 209.61 | 209.61 |
| 2469 | 533 | 290.00 | 1646.00 | 0.00 | 210.12 | 210.12 |
| 2473 | 533 | 290.00 | 1650.00 | 0.00 | 210.63 | 210.63 |
| 2477 | 533 | 290.00 | 1654.00 | 0.00 | 211.14 | 211.14 |
| 2481 | 533 | 290.00 | 1658.00 | 0.00 | 211.65 | 211.65 |
| 2485 | 533 | 290.00 | 1662.00 | 0.00 | 212.16 | 212.16 |
| 2489 | 533 | 290.00 | 1666.00 | 0.00 | 212.67 | 212.67 |
| 2493 | 533 | 290.00 | 1670.00 | 0.00 | 213.18 | 213.18 |
| 2497 | 533 | 290.00 | 1674.00 | 0.00 | 213.69 | 213.69 |
| 2501 | 533 | 290.00 | 1678.00 | 0.00 | 214.20 | 214.20 |
| 2505 | 533 | 290.00 | 1682.00 | 0.00 | 214.71 | 214.71 |
| 2509 | 533 | 290.00 | 1686.00 | 0.00 | 215.22 | 215.22 |
| 2513 | 533 | 290.00 | 1690.00 | 0.00 | 215.73 | 215.73 |
| 2517 | 533 | 290.00 | 1694.00 | 0.00 | 216.24 | 216.24 |
| 2521 | 533 | 290.00 | 1698.00 | 0.00 | 216.75 | 216.75 |
| 2525 | 533 | 290.00 | 1702.00 | 0.00 | 217.26 | 217.26 |
| 2529 | 533 | 290.00 | 1706.00 | 0.00 | 217.77 | 217.77 |
| 2533 | 533 | 290.00 | 1710.00 | 0.00 | 218.28 | 218.28 |
| 2537 | 533 | 290.00 | 1714.00 | 0.00 | 218.79 | 218.79 |
| 2541 | 533 | 290.00 | 1718.00 | 0.00 | 219.30 | 219.30 |
| 2545 | 533 | 290.00 | 1722.00 | 0.00 | 219.81 | 219.81 |
| 2549 | 533 | 290.00 | 1726.00 | 0.00 | 220.32 | 220.32 |
| 2553 | 533 | 290.00 | 1730.00 | 0.00 | 220.83 | 220.83 |
| 2557 | 533 | 290.00 | 1734.00 | 0.00 | 221.34 | 221.34 |
| 2561 | 533 | 290.00 | 1738.00 | 0.00 | 221.85 | 221.85 |
| 2565 | 533 | 290.00 | 1742.00 | 0.00 | 222.36 | 222.36 |
| 2569 | 533 | 290.00 | 1746.00 | 0.00 | 222.87 | 222.87 |
| 2573 | 533 | 290.00 | 1750.00 | 0.00 | 223.38 | 223.38 |
| 2577 | 533 | 290.00 | 1754.00 | 0.00 | 223.89 | 223.89 |
| 2581 | 533 | 290.00 | 1758.00 | 0.00 | 224.40 | 224.40 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2585 | 533 | 290.00 | 1762.00 | 0.00 | 224.91 | 224.91 |
| 2589 | 533 | 290.00 | 1766.00 | 0.00 | 225.42 | 225.42 |
| 2593 | 533 | 290.00 | 1770.00 | 0.00 | 225.93 | 225.93 |
| 2597 | 533 | 290.00 | 1774.00 | 0.00 | 226.44 | 226.44 |
| 2601 | 533 | 290.00 | 1778.00 | 0.00 | 226.95 | 226.95 |
| 2605 | 533 | 290.00 | 1782.00 | 0.00 | 227.46 | 227.46 |
| 2609 | 533 | 290.00 | 1786.00 | 0.00 | 227.97 | 227.97 |
| 2613 | 533 | 290.00 | 1790.00 | 0.00 | 228.48 | 228.48 |
| 2617 | 533 | 290.00 | 1794.00 | 0.00 | 228.99 | 228.99 |
| 2621 | 533 | 290.00 | 1798.00 | 0.00 | 229.50 | 229.50 |
| 2625 | 533 | 290.00 | 1802.00 | 0.00 | 230.01 | 230.01 |
| 2629 | 533 | 290.00 | 1806.00 | 0.00 | 230.52 | 230.52 |
| 2633 | 533 | 290.00 | 1810.00 | 0.00 | 231.03 | 231.03 |
| 2637 | 533 | 290.00 | 1814.00 | 0.00 | 231.54 | 231.54 |
| 2641 | 533 | 290.00 | 1818.00 | 0.00 | 232.05 | 232.05 |
| 2645 | 533 | 290.00 | 1822.00 | 0.00 | 232.56 | 232.56 |
| 2649 | 533 | 290.00 | 1826.00 | 0.00 | 233.07 | 233.07 |
| 2653 | 533 | 290.00 | 1830.00 | 0.00 | 233.58 | 233.58 |
| 2657 | 533 | 290.00 | 1834.00 | 0.00 | 234.09 | 234.09 |
| 2661 | 533 | 290.00 | 1838.00 | 0.00 | 234.60 | 234.60 |
| 2665 | 533 | 290.00 | 1842.00 | 0.00 | 235.11 | 235.11 |
| 2669 | 533 | 290.00 | 1846.00 | 0.00 | 235.62 | 235.62 |
| 2673 | 533 | 290.00 | 1850.00 | 0.00 | 236.13 | 236.13 |
| 2677 | 533 | 290.00 | 1854.00 | 0.00 | 236.64 | 236.64 |
| 2681 | 533 | 290.00 | 1858.00 | 0.00 | 237.15 | 237.15 |
| 2685 | 533 | 290.00 | 1862.00 | 0.00 | 237.66 | 237.66 |
| 2689 | 533 | 290.00 | 1866.00 | 0.00 | 238.17 | 238.17 |
| 2693 | 533 | 290.00 | 1870.00 | 0.00 | 238.68 | 238.68 |
| 2697 | 533 | 290.00 | 1874.00 | 0.00 | 239.19 | 239.19 |
| 2701 | 533 | 290.00 | 1878.00 | 0.00 | 239.70 | 239.70 |
| 2705 | 533 | 290.00 | 1882.00 | 0.00 | 240.21 | 240.21 |
| 2709 | 533 | 290.00 | 1886.00 | 0.00 | 240.72 | 240.72 |
| 2713 | 533 | 290.00 | 1890.00 | 0.00 | 241.23 | 241.23 |
| 2717 | 533 | 290.00 | 1894.00 | 0.00 | 241.74 | 241.74 |
| 2721 | 533 | 290.00 | 1898.00 | 0.00 | 242.25 | 242.25 |
| 2725 | 533 | 290.00 | 1902.00 | 0.00 | 242.76 | 242.76 |
| 2729 | 533 | 290.00 | 1906.00 | 0.00 | 243.27 | 243.27 |
| 2733 | 533 | 290.00 | 1910.00 | 0.00 | 243.78 | 243.78 |
| 2737 | 533 | 290.00 | 1914.00 | 0.00 | 244.29 | 244.29 |
| 2741 | 533 | 290.00 | 1918.00 | 0.00 | 244.80 | 244.80 |
| 2745 | 533 | 290.00 | 1922.00 | 0.00 | 245.31 | 245.31 |
| 2749 | 533 | 290.00 | 1926.00 | 0.00 | 245.82 | 245.82 |
| 2753 | 533 | 290.00 | 1930.00 | 0.00 | 246.33 | 246.33 |
| 2757 | 533 | 290.00 | 1934.00 | 0.00 | 246.84 | 246.84 |
| 2761 | 533 | 290.00 | 1938.00 | 0.00 | 247.35 | 247.35 |
| 2765 | 533 | 290.00 | 1942.00 | 0.00 | 247.86 | 247.86 |
| 2769 | 533 | 290.00 | 1946.00 | 0.00 | 248.37 | 248.37 |
| 2773 | 533 | 290.00 | 1950.00 | 0.00 | 248.88 | 248.88 |
| 2777 | 533 | 290.00 | 1954.00 | 0.00 | 249.39 | 249.39 |
| 2781 | 533 | 290.00 | 1958.00 | 0.00 | 249.90 | 249.90 |
| 2785 | 533 | 290.00 | 1962.00 | 0.00 | 250.41 | 250.41 |
| 2789 | 533 | 290.00 | 1966.00 | 0.00 | 250.92 | 250.92 |
| 2793 | 533 | 290.00 | 1970.00 | 0.00 | 251.43 | 251.43 |
| 2797 | 533 | 290.00 | 1974.00 | 0.00 | 251.94 | 251.94 |
| 2801 | 533 | 290.00 | 1978.00 | 0.00 | 252.45 | 252.45 |
| 2805 | 533 | 290.00 | 1982.00 | 0.00 | 252.96 | 252.96 |
| 2809 | 533 | 290.00 | 1986.00 | 0.00 | 253.47 | 253.47 |
| 2813 | 533 | 290.00 | 1990.00 | 0.00 | 253.98 | 253.98 |
| 2817 | 533 | 290.00 | 1994.00 | 0.00 | 254.49 | 254.49 |
| 2821 | 533 | 290.00 | 1998.00 | 0.00 | 255.00 | 255.00 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2825 | 533 | 290.00 | 2002.00 | 0.00 | 255.51 | 255.51 |
| 2829 | 533 | 290.00 | 2006.00 | 0.00 | 256.02 | 256.02 |
| 2833 | 533 | 290.00 | 2010.00 | 0.00 | 256.53 | 256.53 |
| 2837 | 533 | 290.00 | 2014.00 | 0.00 | 257.04 | 257.04 |
| 2841 | 533 | 290.00 | 2018.00 | 0.00 | 257.55 | 257.55 |
| 2845 | 533 | 290.00 | 2022.00 | 0.00 | 258.06 | 258.06 |
| 2849 | 533 | 290.00 | 2026.00 | 0.00 | 258.57 | 258.57 |
| 2853 | 533 | 290.00 | 2030.00 | 0.00 | 259.08 | 259.08 |
| 2857 | 533 | 290.00 | 2034.00 | 0.00 | 259.59 | 259.59 |
| 2861 | 533 | 290.00 | 2038.00 | 0.00 | 260.10 | 260.10 |
| 2865 | 533 | 290.00 | 2042.00 | 0.00 | 260.61 | 260.61 |
| 2869 | 533 | 290.00 | 2046.00 | 0.00 | 261.12 | 261.12 |
| 2873 | 533 | 290.00 | 2050.00 | 0.00 | 261.63 | 261.63 |
| 2877 | 533 | 290.00 | 2054.00 | 0.00 | 262.14 | 262.14 |
| 2881 | 533 | 290.00 | 2058.00 | 0.00 | 262.65 | 262.65 |
| 2885 | 533 | 290.00 | 2062.00 | 0.00 | 263.16 | 263.16 |
| 2889 | 533 | 290.00 | 2066.00 | 0.00 | 263.67 | 263.67 |
| 2893 | 533 | 290.00 | 2070.00 | 0.00 | 264.18 | 264.18 |
| 2897 | 533 | 290.00 | 2074.00 | 0.00 | 264.69 | 264.69 |
| 2901 | 533 | 290.00 | 2078.00 | 0.00 | 265.20 | 265.20 |
| 2905 | 533 | 290.00 | 2082.00 | 0.00 | 265.71 | 265.71 |
| 2909 | 533 | 290.00 | 2086.00 | 0.00 | 266.22 | 266.22 |
| 2913 | 533 | 290.00 | 2090.00 | 0.00 | 266.73 | 266.73 |
| 2917 | 533 | 290.00 | 2094.00 | 0.00 | 267.24 | 267.24 |
| 2921 | 533 | 290.00 | 2098.00 | 0.00 | 267.75 | 267.75 |
| 2925 | 533 | 290.00 | 2102.00 | 0.00 | 268.26 | 268.26 |
| 2929 | 533 | 290.00 | 2106.00 | 0.00 | 268.77 | 268.77 |
| 2933 | 533 | 290.00 | 2110.00 | 0.00 | 269.28 | 269.28 |
| 2937 | 533 | 290.00 | 2114.00 | 0.00 | 269.79 | 269.79 |
| 2941 | 533 | 290.00 | 2118.00 | 0.00 | 270.30 | 270.30 |
| 2945 | 533 | 290.00 | 2122.00 | 0.00 | 270.81 | 270.81 |
| 2949 | 533 | 290.00 | 2126.00 | 0.00 | 271.32 | 271.32 |
| 2953 | 533 | 290.00 | 2130.00 | 0.00 | 271.83 | 271.83 |
| 2957 | 533 | 290.00 | 2134.00 | 0.00 | 272.34 | 272.34 |
| 2961 | 533 | 290.00 | 2138.00 | 0.00 | 272.85 | 272.85 |
| 2965 | 533 | 290.00 | 2142.00 | 0.00 | 273.36 | 273.36 |
| 2969 | 533 | 290.00 | 2146.00 | 0.00 | 273.87 | 273.87 |
| 2973 | 533 | 290.00 | 2150.00 | 0.00 | 274.38 | 274.38 |
| 2977 | 533 | 290.00 | 2154.00 | 0.00 | 274.89 | 274.89 |
| 2981 | 533 | 290.00 | 2158.00 | 0.00 | 275.40 | 275.40 |
| 2985 | 533 | 290.00 | 2162.00 | 0.00 | 275.91 | 275.91 |
| 2989 | 533 | 290.00 | 2166.00 | 0.00 | 276.42 | 276.42 |
| 2993 | 533 | 290.00 | 2170.00 | 0.00 | 276.93 | 276.93 |
| 2997 | 533 | 290.00 | 2174.00 | 0.00 | 277.44 | 277.44 |
| 3001 | 533 | 290.00 | 2178.00 | 0.00 | 277.95 | 277.95 |
| 3005 | 533 | 290.00 | 2182.00 | 0.00 | 278.46 | 278.46 |
| 3009 | 533 | 290.00 | 2186.00 | 0.00 | 278.97 | 278.97 |
| 3013 | 533 | 290.00 | 2190.00 | 0.00 | 279.48 | 279.48 |
| 3017 | 533 | 290.00 | 2194.00 | 0.00 | 279.99 | 279.99 |
| 3021 | 533 | 290.00 | 2198.00 | 0.00 | 280.50 | 280.50 |
| 3025 | 533 | 290.00 | 2202.00 | 0.00 | 281.01 | 281.01 |
| 3029 | 533 | 290.00 | 2206.00 | 0.00 | 281.52 | 281.52 |
| 3033 | 533 | 290.00 | 2210.00 | 0.00 | 282.03 | 282.03 |
| 3037 | 533 | 290.00 | 2214.00 | 0.00 | 282.54 | 282.54 |
| 3041 | 533 | 290.00 | 2218.00 | 0.00 | 283.05 | 283.05 |
| 3045 | 533 | 290.00 | 2222.00 | 0.00 | 283.56 | 283.56 |
| 3049 | 533 | 290.00 | 2226.00 | 0.00 | 284.07 | 284.07 |
| 3053 | 533 | 290.00 | 2230.00 | 0.00 | 284.58 | 284.58 |
| 3057 | 533 | 290.00 | 2234.00 | 0.00 | 285.09 | 285.09 |
| 3061 | 533 | 290.00 | 2238.00 | 0.00 | 285.60 | 285.60 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3065 | 533 | 290.00 | 2242.00 | 0.00 | 286.11 | 286.11 |
| 3069 | 533 | 290.00 | 2246.00 | 0.00 | 286.62 | 286.62 |
| 3073 | 533 | 290.00 | 2250.00 | 0.00 | 287.13 | 287.13 |
| 3077 | 533 | 290.00 | 2254.00 | 0.00 | 287.64 | 287.64 |
| 3081 | 533 | 290.00 | 2258.00 | 0.00 | 288.15 | 288.15 |
| 3085 | 533 | 290.00 | 2262.00 | 0.00 | 288.66 | 288.66 |
| 3089 | 533 | 290.00 | 2266.00 | 0.00 | 289.17 | 289.17 |
| 3093 | 533 | 290.00 | 2270.00 | 0.00 | 289.68 | 289.68 |
| 3097 | 533 | 290.00 | 2274.00 | 0.00 | 290.19 | 290.19 |
| 3101 | 533 | 290.00 | 2278.00 | 0.00 | 290.70 | 290.70 |
| 3105 | 533 | 290.00 | 2282.00 | 0.00 | 291.21 | 291.21 |
| 3109 | 533 | 290.00 | 2286.00 | 0.00 | 291.72 | 291.72 |
| 3113 | 533 | 290.00 | 2290.00 | 0.00 | 292.23 | 292.23 |
| 3117 | 533 | 290.00 | 2294.00 | 0.00 | 292.74 | 292.74 |
| 3121 | 533 | 290.00 | 2298.00 | 0.00 | 293.25 | 293.25 |
| 3125 | 533 | 290.00 | 2302.00 | 0.00 | 293.76 | 293.76 |
| 3129 | 533 | 290.00 | 2306.00 | 0.00 | 294.27 | 294.27 |
| 3133 | 533 | 290.00 | 2310.00 | 0.00 | 294.78 | 294.78 |
| 3137 | 533 | 290.00 | 2314.00 | 0.00 | 295.29 | 295.29 |
| 3141 | 533 | 290.00 | 2318.00 | 0.00 | 295.80 | 295.80 |
| 3145 | 533 | 290.00 | 2322.00 | 0.00 | 296.31 | 296.31 |
| 3149 | 533 | 290.00 | 2326.00 | 0.00 | 296.82 | 296.82 |
| 3153 | 533 | 290.00 | 2330.00 | 0.00 | 297.33 | 297.33 |
| 3157 | 533 | 290.00 | 2334.00 | 0.00 | 297.84 | 297.84 |
| 3161 | 533 | 290.00 | 2338.00 | 0.00 | 298.35 | 298.35 |
| 3165 | 533 | 290.00 | 2342.00 | 0.00 | 298.86 | 298.86 |
| 3169 | 533 | 290.00 | 2346.00 | 0.00 | 299.37 | 299.37 |
| 3173 | 533 | 290.00 | 2350.00 | 0.00 | 299.88 | 299.88 |
| 3177 | 533 | 290.00 | 2354.00 | 0.00 | 300.39 | 300.39 |
| 3181 | 533 | 290.00 | 2358.00 | 0.00 | 300.90 | 300.90 |
| 3185 | 533 | 290.00 | 2362.00 | 0.00 | 301.41 | 301.41 |
| 3189 | 533 | 290.00 | 2366.00 | 0.00 | 301.92 | 301.92 |
| 3193 | 533 | 290.00 | 2370.00 | 0.00 | 302.43 | 302.43 |
| 3197 | 533 | 290.00 | 2374.00 | 0.00 | 302.94 | 302.94 |
| 3201 | 533 | 290.00 | 2378.00 | 0.00 | 303.45 | 303.45 |
| 3205 | 533 | 290.00 | 2382.00 | 0.00 | 303.96 | 303.96 |
| 3209 | 533 | 290.00 | 2386.00 | 0.00 | 304.47 | 304.47 |
| 3213 | 533 | 290.00 | 2390.00 | 0.00 | 304.98 | 304.98 |
| 3217 | 533 | 290.00 | 2394.00 | 0.00 | 305.49 | 305.49 |
| 3221 | 533 | 290.00 | 2398.00 | 0.00 | 306.00 | 306.00 |
| 3225 | 533 | 290.00 | 2402.00 | 0.00 | 306.51 | 306.51 |
| 3229 | 533 | 290.00 | 2406.00 | 0.00 | 307.02 | 307.02 |
| 3233 | 533 | 290.00 | 2410.00 | 0.00 | 307.53 | 307.53 |
| 3237 | 533 | 290.00 | 2414.00 | 0.00 | 308.04 | 308.04 |
| 3241 | 533 | 290.00 | 2418.00 | 0.00 | 308.55 | 308.55 |
| 3245 | 533 | 290.00 | 2422.00 | 0.00 | 309.06 | 309.06 |
| 3249 | 533 | 290.00 | 2426.00 | 0.00 | 309.57 | 309.57 |
| 3253 | 533 | 290.00 | 2430.00 | 0.00 | 310.08 | 310.08 |
| 3257 | 533 | 290.00 | 2434.00 | 0.00 | 310.59 | 310.59 |
| 3261 | 533 | 290.00 | 2438.00 | 0.00 | 311.10 | 311.10 |
| 3265 | 533 | 290.00 | 2442.00 | 0.00 | 311.61 | 311.61 |
| 3269 | 533 | 290.00 | 2446.00 | 0.00 | 312.12 | 312.12 |
| 3273 | 533 | 290.00 | 2450.00 | 0.00 | 312.63 | 312.63 |
| 3277 | 533 | 290.00 | 2454.00 | 0.00 | 313.14 | 313.14 |
| 3281 | 533 | 290.00 | 2458.00 | 0.00 | 313.65 | 313.65 |
| 3285 | 533 | 290.00 | 2462.00 | 0.00 | 314.16 | 314.16 |
| 3289 | 533 | 290.00 | 2466.00 | 0.00 | 314.67 | 314.67 |
| 3293 | 533 | 290.00 | 2470.00 | 0.00 | 315.18 | 315.18 |
| 3297 | 533 | 290.00 | 2474.00 | 0.00 | 315.69 | 315.69 |
| 3301 | 533 | 290.00 | 2478.00 | 0.00 | 316.20 | 316.20 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3305 | 533 | 290.00 | 2482.00 | 0.00 | 316.71 | 316.71 |
| 3309 | 533 | 290.00 | 2486.00 | 0.00 | 317.22 | 317.22 |
| 3313 | 533 | 290.00 | 2490.00 | 0.00 | 317.73 | 317.73 |
| 3317 | 533 | 290.00 | 2494.00 | 0.00 | 318.24 | 318.24 |
| 3321 | 533 | 290.00 | 2498.00 | 0.00 | 318.75 | 318.75 |
| 3325 | 533 | 290.00 | 2502.00 | 0.00 | 319.26 | 319.26 |
| 3329 | 533 | 290.00 | 2506.00 | 0.00 | 319.77 | 319.77 |
| 3333 | 533 | 290.00 | 2510.00 | 0.00 | 320.28 | 320.28 |
| 3337 | 533 | 290.00 | 2514.00 | 0.00 | 320.79 | 320.79 |
| 3341 | 533 | 290.00 | 2518.00 | 0.00 | 321.30 | 321.30 |
| 3345 | 533 | 290.00 | 2522.00 | 0.00 | 321.81 | 321.81 |
| 3349 | 533 | 290.00 | 2526.00 | 0.00 | 322.32 | 322.32 |
| 3353 | 533 | 290.00 | 2530.00 | 0.00 | 322.83 | 322.83 |
| 3357 | 533 | 290.00 | 2534.00 | 0.00 | 323.34 | 323.34 |
| 3361 | 533 | 290.00 | 2538.00 | 0.00 | 323.85 | 323.85 |
| 3365 | 533 | 290.00 | 2542.00 | 0.00 | 324.36 | 324.36 |
| 3369 | 533 | 290.00 | 2546.00 | 0.00 | 324.87 | 324.87 |
| 3373 | 533 | 290.00 | 2550.00 | 0.00 | 325.38 | 325.38 |
| 3377 | 533 | 290.00 | 2554.00 | 0.00 | 325.89 | 325.89 |
| 3381 | 533 | 290.00 | 2558.00 | 0.00 | 326.40 | 326.40 |
| 3385 | 533 | 290.00 | 2562.00 | 0.00 | 326.91 | 326.91 |
| 3389 | 533 | 290.00 | 2566.00 | 0.00 | 327.42 | 327.42 |
| 3393 | 533 | 290.00 | 2570.00 | 0.00 | 327.93 | 327.93 |
| 3397 | 533 | 290.00 | 2574.00 | 0.00 | 328.44 | 328.44 |
| 3401 | 533 | 290.00 | 2578.00 | 0.00 | 328.95 | 328.95 |
| 3405 | 533 | 290.00 | 2582.00 | 0.00 | 329.46 | 329.46 |
| 3409 | 533 | 290.00 | 2586.00 | 0.00 | 329.97 | 329.97 |
| 3413 | 533 | 290.00 | 2590.00 | 0.00 | 330.48 | 330.48 |
| 3417 | 533 | 290.00 | 2594.00 | 0.00 | 330.99 | 330.99 |
| 3421 | 533 | 290.00 | 2598.00 | 0.00 | 331.50 | 331.50 |
| 3425 | 533 | 290.00 | 2602.00 | 0.00 | 332.01 | 332.01 |
| 3429 | 533 | 290.00 | 2606.00 | 0.00 | 332.52 | 332.52 |
| 3433 | 533 | 290.00 | 2610.00 | 0.00 | 333.03 | 333.03 |
| 3437 | 533 | 290.00 | 2614.00 | 0.00 | 333.54 | 333.54 |
| 3441 | 533 | 290.00 | 2618.00 | 0.00 | 334.05 | 334.05 |
| 3445 | 533 | 290.00 | 2622.00 | 0.00 | 334.56 | 334.56 |
| 3449 | 533 | 290.00 | 2626.00 | 0.00 | 335.07 | 335.07 |
| 3453 | 533 | 290.00 | 2630.00 | 0.00 | 335.58 | 335.58 |
| 3457 | 533 | 290.00 | 2634.00 | 0.00 | 336.09 | 336.09 |
| 3461 | 533 | 290.00 | 2638.00 | 0.00 | 336.60 | 336.60 |
| 3465 | 533 | 290.00 | 2642.00 | 0.00 | 337.11 | 337.11 |
| 3469 | 533 | 290.00 | 2646.00 | 0.00 | 337.62 | 337.62 |
| 3473 | 533 | 290.00 | 2650.00 | 0.00 | 338.13 | 338.13 |
| 3477 | 533 | 290.00 | 2654.00 | 0.00 | 338.64 | 338.64 |
| 3481 | 533 | 290.00 | 2658.00 | 0.00 | 339.15 | 339.15 |
| 3485 | 533 | 290.00 | 2662.00 | 0.00 | 339.66 | 339.66 |
| 3489 | 533 | 290.00 | 2666.00 | 0.00 | 340.17 | 340.17 |
| 3493 | 533 | 290.00 | 2670.00 | 0.00 | 340.68 | 340.68 |
| 3497 | 533 | 290.00 | 2674.00 | 0.00 | 341.19 | 341.19 |
| 3501 | 533 | 290.00 | 2678.00 | 0.00 | 341.70 | 341.70 |
| 3505 | 533 | 290.00 | 2682.00 | 0.00 | 342.21 | 342.21 |
| 3509 | 533 | 290.00 | 2686.00 | 0.00 | 342.72 | 342.72 |
| 3513 | 533 | 290.00 | 2690.00 | 0.00 | 343.23 | 343.23 |
| 3517 | 533 | 290.00 | 2694.00 | 0.00 | 343.74 | 343.74 |
| 3521 | 533 | 290.00 | 2698.00 | 0.00 | 344.25 | 344.25 |
| 3525 | 533 | 290.00 | 2702.00 | 0.00 | 344.76 | 344.76 |
| 3529 | 533 | 290.00 | 2706.00 | 0.00 | 345.27 | 345.27 |
| 3533 | 533 | 290.00 | 2710.00 | 0.00 | 345.78 | 345.78 |
| 3537 | 533 | 290.00 | 2714.00 | 0.00 | 346.29 | 346.29 |
| 3541 | 533 | 290.00 | 2718.00 | 0.00 | 346.80 | 346.80 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3545 | 533 | 290.00 | 2722.00 | 0.00 | 347.31 | 347.31 |
| 3549 | 533 | 290.00 | 2726.00 | 0.00 | 347.82 | 347.82 |
| 3553 | 533 | 290.00 | 2730.00 | 0.00 | 348.33 | 348.33 |
| 3557 | 533 | 290.00 | 2734.00 | 0.00 | 348.84 | 348.84 |
| 3561 | 533 | 290.00 | 2738.00 | 0.00 | 349.35 | 349.35 |
| 3565 | 533 | 290.00 | 2742.00 | 0.00 | 349.86 | 349.86 |
| 3569 | 533 | 290.00 | 2746.00 | 0.00 | 350.37 | 350.37 |
| 3573 | 533 | 290.00 | 2750.00 | 0.00 | 350.88 | 350.88 |
| 3577 | 533 | 290.00 | 2754.00 | 0.00 | 351.39 | 351.39 |
| 3581 | 533 | 290.00 | 2758.00 | 0.00 | 351.90 | 351.90 |
| 3585 | 533 | 290.00 | 2762.00 | 0.00 | 352.41 | 352.41 |
| 3589 | 533 | 290.00 | 2766.00 | 0.00 | 352.92 | 352.92 |
| 3593 | 533 | 290.00 | 2770.00 | 0.00 | 353.43 | 353.43 |
| 3597 | 533 | 290.00 | 2774.00 | 0.00 | 353.94 | 353.94 |
| 3601 | 533 | 290.00 | 2778.00 | 0.00 | 354.45 | 354.45 |
| 3605 | 533 | 290.00 | 2782.00 | 0.00 | 354.96 | 354.96 |
| 3609 | 533 | 290.00 | 2786.00 | 0.00 | 355.47 | 355.47 |
| 3613 | 533 | 290.00 | 2790.00 | 0.00 | 355.98 | 355.98 |
| 3617 | 533 | 290.00 | 2794.00 | 0.00 | 356.49 | 356.49 |
| 3621 | 533 | 290.00 | 2798.00 | 0.00 | 357.00 | 357.00 |
| 3625 | 533 | 290.00 | 2802.00 | 0.00 | 357.51 | 357.51 |
| 3629 | 533 | 290.00 | 2806.00 | 0.00 | 358.02 | 358.02 |
| 3633 | 533 | 290.00 | 2810.00 | 0.00 | 358.53 | 358.53 |
| 3637 | 533 | 290.00 | 2814.00 | 0.00 | 359.04 | 359.04 |
| 3641 | 533 | 290.00 | 2818.00 | 0.00 | 359.55 | 359.55 |
| 3645 | 533 | 290.00 | 2822.00 | 0.00 | 360.06 | 360.06 |
| 3649 | 533 | 290.00 | 2826.00 | 0.00 | 360.57 | 360.57 |
| 3653 | 533 | 290.00 | 2830.00 | 0.00 | 361.08 | 361.08 |
| 3657 | 533 | 290.00 | 2834.00 | 0.00 | 361.59 | 361.59 |
| 3661 | 533 | 290.00 | 2838.00 | 0.00 | 362.10 | 362.10 |
| 3665 | 533 | 290.00 | 2842.00 | 0.00 | 362.61 | 362.61 |
| 3669 | 533 | 290.00 | 2846.00 | 0.00 | 363.12 | 363.12 |
| 3673 | 533 | 290.00 | 2850.00 | 0.00 | 363.63 | 363.63 |
| 3677 | 533 | 290.00 | 2854.00 | 0.00 | 364.14 | 364.14 |
| 3681 | 533 | 290.00 | 2858.00 | 0.00 | 364.65 | 364.65 |
| 3685 | 533 | 290.00 | 2862.00 | 0.00 | 365.16 | 365.16 |
| 3689 | 533 | 290.00 | 2866.00 | 0.00 | 365.67 | 365.67 |
| 3693 | 533 | 290.00 | 2870.00 | 0.00 | 366.18 | 366.18 |
| 3697 | 533 | 290.00 | 2874.00 | 0.00 | 366.69 | 366.69 |
| 3701 | 533 | 290.00 | 2878.00 | 0.00 | 367.20 | 367.20 |
| 3705 | 533 | 290.00 | 2882.00 | 0.00 | 367.71 | 367.71 |
| 3709 | 533 | 290.00 | 2886.00 | 0.00 | 368.22 | 368.22 |
| 3713 | 533 | 290.00 | 2890.00 | 0.00 | 368.73 | 368.73 |
| 3717 | 533 | 290.00 | 2894.00 | 0.00 | 369.24 | 369.24 |
| 3721 | 533 | 290.00 | 2898.00 | 0.00 | 369.75 | 369.75 |
| 3725 | 533 | 290.00 | 2902.00 | 0.00 | 370.26 | 370.26 |
| 3729 | 533 | 290.00 | 2906.00 | 0.00 | 370.77 | 370.77 |
| 3733 | 533 | 290.00 | 2910.00 | 0.00 | 371.28 | 371.28 |
| 3737 | 533 | 290.00 | 2914.00 | 0.00 | 371.79 | 371.79 |
| 3741 | 533 | 290.00 | 2918.00 | 0.00 | 372.30 | 372.30 |
| 3745 | 533 | 290.00 | 2922.00 | 0.00 | 372.81 | 372.81 |
| 3749 | 533 | 290.00 | 2926.00 | 0.00 | 373.32 | 373.32 |
| 3753 | 533 | 290.00 | 2930.00 | 0.00 | 373.83 | 373.83 |
| 3757 | 533 | 290.00 | 2934.00 | 0.00 | 374.34 | 374.34 |
| 3761 | 533 | 290.00 | 2938.00 | 0.00 | 374.85 | 374.85 |
| 3765 | 533 | 290.00 | 2942.00 | 0.00 | 375.36 | 375.36 |
| 3769 | 533 | 290.00 | 2946.00 | 0.00 | 375.87 | 375.87 |
| 3773 | 533 | 290.00 | 2950.00 | 0.00 | 376.38 | 376.38 |
| 3777 | 533 | 290.00 | 2954.00 | 0.00 | 376.89 | 376.89 |
| 3781 | 533 | 290.00 | 2958.00 | 0.00 | 377.40 | 377.40 |

Monthly table

Table letter G

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3785 | 533 | 290.00 | 2962.00 | 0.00 | 377.91 | 377.91 |
| 3789 | 533 | 290.00 | 2966.00 | 0.00 | 378.42 | 378.42 |
| 3793 | 533 | 290.00 | 2970.00 | 0.00 | 378.93 | 378.93 |
| 3797 | 533 | 290.00 | 2974.00 | 0.00 | 379.44 | 379.44 |
| 3801 | 533 | 290.00 | 2978.00 | 0.00 | 379.95 | 379.95 |
| 3805 | 533 | 290.00 | 2982.00 | 0.00 | 380.46 | 380.46 |
| 3809 | 533 | 290.00 | 2986.00 | 0.00 | 380.97 | 380.97 |
| 3813 | 533 | 290.00 | 2990.00 | 0.00 | 381.48 | 381.48 |
| 3817 | 533 | 290.00 | 2994.00 | 0.00 | 381.99 | 381.99 |
| 3821 | 533 | 290.00 | 2998.00 | 0.00 | 382.50 | 382.50 |
| 3825 | 533 | 290.00 | 3002.00 | 0.00 | 383.01 | 383.01 |
| 3829 | 533 | 290.00 | 3006.00 | 0.00 | 383.52 | 383.52 |
| 3833 | 533 | 290.00 | 3010.00 | 0.00 | 384.03 | 384.03 |
| 3837 | 533 | 290.00 | 3014.00 | 0.00 | 384.54 | 384.54 |
| 3841 | 533 | 290.00 | 3018.00 | 0.00 | 385.05 | 385.05 |
| 3845 | 533 | 290.00 | 3022.00 | 0.00 | 385.56 | 385.56 |
| 3849 | 533 | 290.00 | 3026.00 | 0.00 | 386.07 | 386.07 |
| 3853 | 533 | 290.00 | 3030.00 | 0.00 | 386.58 | 386.58 |
| 3857 | 533 | 290.00 | 3034.00 | 0.00 | 387.09 | 387.09 |
| 3861 | 533 | 290.00 | 3038.00 | 0.00 | 387.60 | 387.60 |
| 3865 | 533 | 290.00 | 3042.00 | 0.00 | 388.11 | 388.11 |
| 3869 | 533 | 290.00 | 3046.00 | 0.00 | 388.62 | 388.62 |
| 3873 | 533 | 290.00 | 3050.00 | 0.00 | 389.13 | 389.13 |
| 3877 | 533 | 290.00 | 3054.00 | 0.00 | 389.64 | 389.64 |
| 3881 | 533 | 290.00 | 3058.00 | 0.00 | 390.15 | 390.15 |
| 3885 | 533 | 290.00 | 3062.00 | 0.00 | 390.66 | 390.66 |
| 3889 | 533 | 290.00 | 3066.00 | 0.00 | 391.17 | 391.17 |
| 3893 | 533 | 290.00 | 3070.00 | 0.00 | 391.68 | 391.68 |
| 3897 | 533 | 290.00 | 3074.00 | 0.00 | 392.19 | 392.19 |
| 3901 | 533 | 290.00 | 3078.00 | 0.00 | 392.70 | 392.70 |
| 3905 | 533 | 290.00 | 3082.00 | 0.00 | 393.21 | 393.21 |
| 3909 | 533 | 290.00 | 3086.00 | 0.00 | 393.72 | 393.72 |
| 3913 | 533 | 290.00 | 3090.00 | 0.00 | 394.23 | 394.23 |
| 3917 | 533 | 290.00 | 3094.00 | 0.00 | 394.74 | 394.74 |
| 3921 | 533 | 290.00 | 3098.00 | 0.00 | 395.25 | 395.25 |
| 3925 | 533 | 290.00 | 3102.00 | 0.00 | 395.76 | 395.76 |
| 3929 | 533 | 290.00 | 3106.00 | 0.00 | 396.27 | 396.27 |
| 3933 | 533 | 290.00 | 3110.00 | 0.00 | 396.78 | 396.78 |
| 3937 | 533 | 290.00 | 3114.00 | 0.00 | 397.29 | 397.29 |
| 3941 | 533 | 290.00 | 3118.00 | 0.00 | 397.80 | 397.80 |
| 3945 | 533 | 290.00 | 3122.00 | 0.00 | 398.31 | 398.31 |
| 3949 | 533 | 290.00 | 3126.00 | 0.00 | 398.82 | 398.82 |
| 3953 | 533 | 290.00 | 3130.00 | 0.00 | 399.33 | 399.33 |
| 3957 | 533 | 290.00 | 3134.00 | 0.00 | 399.84 | 399.84 |
| 3961 | 533 | 290.00 | 3138.00 | 0.00 | 400.35 | 400.35 |
| 3965 | 533 | 290.00 | 3142.00 | 0.00 | 400.86 | 400.86 |
| 3969 | 533 | 290.00 | 3146.00 | 0.00 | 401.37 | 401.37 |
| 3973 | 533 | 290.00 | 3150.00 | 0.00 | 401.88 | 401.88 |
| 3977 | 533 | 290.00 | 3154.00 | 0.00 | 402.39 | 402.39 |
| 3981 | 533 | 290.00 | 3158.00 | 0.00 | 402.90 | 402.90 |
| 3985 | 533 | 290.00 | 3162.00 | 0.00 | 403.41 | 403.41 |
| 3989 | 533 | 290.00 | 3166.00 | 0.00 | 403.92 | 403.92 |
| 3993 | 533 | 290.00 | 3170.00 | 0.00 | 404.43 | 404.43 |
| 3997 | 533 | 290.00 | 3174.00 | 0.00 | 404.94 | 404.94 |
| 4001 | 533 | 290.00 | 3178.00 | 0.00 | 405.45 | 405.45 |
| 4005 | 533 | 290.00 | 3182.00 | 0.00 | 405.96 | 405.96 |
| 4009 | 533 | 290.00 | 3186.00 | 0.00 | 406.47 | 406.47 |
| 4013 | 533 | 290.00 | 3190.00 | 0.00 | 406.98 | 406.98 |
| 4017 | 533 | 290.00 | 3194.00 | 0.00 | 407.49 | 407.49 |
| 4021 | 533 | 290.00 | 3198.00 | 0.00 | 408.00 | 408.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 4025 | 533 | 290.00 | 3202.00 | 0.00 | 408.51 | 408.51 |
| 4029 | 533 | 290.00 | 3206.00 | 0.00 | 409.02 | 409.02 |
| 4033 | 533 | 290.00 | 3210.00 | 0.00 | 409.53 | 409.53 |
| 4037 | 533 | 290.00 | 3214.00 | 0.00 | 410.04 | 410.04 |
| 4041 | 533 | 290.00 | 3218.00 | 0.00 | 410.55 | 410.55 |
| 4045 | 533 | 290.00 | 3222.00 | 0.00 | 411.06 | 411.06 |
| 4049 | 533 | 290.00 | 3226.00 | 0.00 | 411.57 | 411.57 |
| 4053 | 533 | 290.00 | 3230.00 | 0.00 | 412.08 | 412.08 |
| 4057 | 533 | 290.00 | 3234.00 | 0.00 | 412.59 | 412.59 |
| 4061 | 533 | 290.00 | 3238.00 | 0.00 | 413.10 | 413.10 |
| 4065 | 533 | 290.00 | 3242.00 | 0.00 | 413.61 | 413.61 |
| 4069 | 533 | 290.00 | 3246.00 | 0.00 | 414.12 | 414.12 |
| 4073 | 533 | 290.00 | 3250.00 | 0.00 | 414.63 | 414.63 |
| 4077 | 533 | 290.00 | 3254.00 | 0.00 | 415.14 | 415.14 |
| 4081 | 533 | 290.00 | 3258.00 | 0.00 | 415.65 | 415.65 |
| 4085 | 533 | 290.00 | 3262.00 | 0.00 | 416.16 | 416.16 |
| 4089 | 533 | 290.00 | 3266.00 | 0.00 | 416.67 | 416.67 |
| 4093 | 533 | 290.00 | 3270.00 | 0.00 | 417.18 | 417.18 |
| 4097 | 533 | 290.00 | 3274.00 | 0.00 | 417.69 | 417.69 |
| 4101 | 533 | 290.00 | 3278.00 | 0.00 | 418.20 | 418.20 |
| 4105 | 533 | 290.00 | 3282.00 | 0.00 | 418.71 | 418.71 |
| 4109 | 533 | 290.00 | 3286.00 | 0.00 | 419.22 | 419.22 |
| 4113 | 533 | 290.00 | 3290.00 | 0.00 | 419.73 | 419.73 |
| 4117 | 533 | 290.00 | 3294.00 | 0.00 | 420.24 | 420.24 |
| 4121 | 533 | 290.00 | 3298.00 | 0.00 | 420.75 | 420.75 |
| 4125 | 533 | 290.00 | 3302.00 | 0.00 | 421.26 | 421.26 |
| 4129 | 533 | 290.00 | 3306.00 | 0.00 | 421.77 | 421.77 |
| 4133 | 533 | 290.00 | 3310.00 | 0.00 | 422.28 | 422.28 |
| 4137 | 533 | 290.00 | 3314.00 | 0.00 | 422.79 | 422.79 |
| 4141 | 533 | 290.00 | 3318.00 | 0.00 | 423.30 | 423.30 |
| 4145 | 533 | 290.00 | 3322.00 | 0.00 | 423.81 | 423.81 |
| 4149 | 533 | 290.00 | 3326.00 | 0.00 | 424.32 | 424.32 |
| 4153 | 533 | 290.00 | 3330.00 | 0.00 | 424.83 | 424.83 |
| 4157 | 533 | 290.00 | 3334.00 | 0.00 | 425.34 | 425.34 |
| 4161 | 533 | 290.00 | 3338.00 | 0.00 | 425.85 | 425.85 |
| 4165 | 533 | 290.00 | 3342.00 | 0.00 | 426.36 | 426.36 |
| 4169 | 533 | 290.00 | 3346.00 | 0.00 | 426.87 | 426.87 |
| 4173 | 533 | 290.00 | 3350.00 | 0.00 | 427.38 | 427.38 |
| 4177 | 533 | 290.00 | 3354.00 | 0.00 | 427.89 | 427.89 |
| 4181 | 533 | 290.00 | 3358.00 | 0.00 | 428.40 | 428.40 |
| 4185 | 533 | 290.00 | 3362.00 | 0.00 | 428.91 | 428.91 |
| 4189 | 533 | 290.00 | 3366.00 | 0.00 | 429.16 | 429.16 |

If the employee's gross pay is over £4189, go to page 229.

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

Table letter P

Use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700.

Do not use this table for mariners on foreign-going vessels who are aged 21 or over, for whom you hold form CA2700 (see Table letter Q).

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'P' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST and the exact gross pay shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.04 | 0.04 |
| 192 | 123 | 67.00 | 2.00 | 0.00 | 0.07 | 0.07 |
| 193 | 123 | 67.00 | 3.00 | 0.00 | 0.10 | 0.10 |
| 194 | 123 | 67.00 | 4.00 | 0.00 | 0.12 | 0.12 |
| 195 | 123 | 67.00 | 5.00 | 0.00 | 0.15 | 0.15 |
| 196 | 123 | 67.00 | 6.00 | 0.00 | 0.18 | 0.18 |
| 197 | 123 | 67.00 | 7.00 | 0.00 | 0.21 | 0.21 |
| 198 | 123 | 67.00 | 8.00 | 0.00 | 0.23 | 0.23 |
| 199 | 123 | 67.00 | 9.00 | 0.00 | 0.26 | 0.26 |
| 200 | 123 | 67.00 | 10.00 | 0.00 | 0.29 | 0.29 |
| 201 | 123 | 67.00 | 11.00 | 0.00 | 0.32 | 0.32 |
| 202 | 123 | 67.00 | 12.00 | 0.00 | 0.34 | 0.34 |
| 203 | 123 | 67.00 | 13.00 | 0.00 | 0.37 | 0.37 |
| 204 | 123 | 67.00 | 14.00 | 0.00 | 0.40 | 0.40 |
| 205 | 123 | 67.00 | 15.00 | 0.00 | 0.43 | 0.43 |
| 206 | 123 | 67.00 | 16.00 | 0.00 | 0.45 | 0.45 |
| 207 | 123 | 67.00 | 17.00 | 0.00 | 0.48 | 0.48 |
| 208 | 123 | 67.00 | 18.00 | 0.00 | 0.51 | 0.51 |
| 209 | 123 | 67.00 | 19.00 | 0.00 | 0.54 | 0.54 |
| 210 | 123 | 67.00 | 20.00 | 0.00 | 0.56 | 0.56 |
| 211 | 123 | 67.00 | 21.00 | 0.00 | 0.59 | 0.59 |
| 212 | 123 | 67.00 | 22.00 | 0.00 | 0.62 | 0.62 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 213 | 123 | 67.00 | 23.00 | 0.00 | 0.65 | 0.65 |
| 214 | 123 | 67.00 | 24.00 | 0.00 | 0.67 | 0.67 |
| 215 | 123 | 67.00 | 25.00 | 0.00 | 0.70 | 0.70 |
| 216 | 123 | 67.00 | 26.00 | 0.00 | 0.73 | 0.73 |
| 217 | 123 | 67.00 | 27.00 | 0.00 | 0.76 | 0.76 |
| 218 | 123 | 67.00 | 28.00 | 0.00 | 0.78 | 0.78 |
| 219 | 123 | 67.00 | 29.00 | 0.00 | 0.81 | 0.81 |
| 220 | 123 | 67.00 | 30.00 | 0.00 | 0.84 | 0.84 |
| 221 | 123 | 67.00 | 31.00 | 0.00 | 0.87 | 0.87 |
| 222 | 123 | 67.00 | 32.00 | 0.00 | 0.89 | 0.89 |
| 223 | 123 | 67.00 | 33.00 | 0.00 | 0.92 | 0.92 |
| 224 | 123 | 67.00 | 34.00 | 0.00 | 0.95 | 0.95 |
| 225 | 123 | 67.00 | 35.00 | 0.00 | 0.98 | 0.98 |
| 226 | 123 | 67.00 | 36.00 | 0.00 | 1.00 | 1.00 |
| 227 | 123 | 67.00 | 37.00 | 0.00 | 1.03 | 1.03 |
| 228 | 123 | 67.00 | 38.00 | 0.00 | 1.06 | 1.06 |
| 229 | 123 | 67.00 | 39.00 | 0.00 | 1.09 | 1.09 |
| 230 | 123 | 67.00 | 40.00 | 0.00 | 1.11 | 1.11 |
| 231 | 123 | 67.00 | 41.00 | 0.00 | 1.14 | 1.14 |
| 232 | 123 | 67.00 | 42.00 | 0.00 | 1.17 | 1.17 |
| 233 | 123 | 67.00 | 43.00 | 0.00 | 1.20 | 1.20 |
| 234 | 123 | 67.00 | 44.00 | 0.00 | 1.22 | 1.22 |
| 235 | 123 | 67.00 | 45.00 | 0.00 | 1.25 | 1.25 |
| 236 | 123 | 67.00 | 46.00 | 0.00 | 1.28 | 1.28 |
| 237 | 123 | 67.00 | 47.00 | 0.00 | 1.31 | 1.31 |
| 238 | 123 | 67.00 | 48.00 | 0.00 | 1.33 | 1.33 |
| 239 | 123 | 67.00 | 49.00 | 0.00 | 1.36 | 1.36 |
| 240 | 123 | 67.00 | 50.00 | 0.00 | 1.39 | 1.39 |
| 241 | 123 | 67.00 | 51.00 | 0.00 | 1.42 | 1.42 |
| 242 | 123 | 67.00 | 52.00 | 0.00 | 1.44 | 1.44 |
| 243 | 123 | 67.00 | 53.00 | 0.00 | 1.47 | 1.47 |
| 244 | 123 | 67.00 | 54.00 | 0.00 | 1.50 | 1.50 |
| 245 | 123 | 67.00 | 55.00 | 0.00 | 1.53 | 1.53 |
| 246 | 123 | 67.00 | 56.00 | 0.00 | 1.55 | 1.55 |
| 247 | 123 | 67.00 | 57.00 | 0.00 | 1.58 | 1.58 |
| 248 | 123 | 67.00 | 58.00 | 0.00 | 1.61 | 1.61 |
| 249 | 123 | 67.00 | 59.00 | 0.00 | 1.64 | 1.64 |
| 250 | 123 | 67.00 | 60.00 | 0.00 | 1.66 | 1.66 |
| 251 | 123 | 67.00 | 61.00 | 0.00 | 1.69 | 1.69 |
| 252 | 123 | 67.00 | 62.00 | 0.00 | 1.72 | 1.72 |
| 253 | 123 | 67.00 | 63.00 | 0.00 | 1.75 | 1.75 |
| 254 | 123 | 67.00 | 64.00 | 0.00 | 1.77 | 1.77 |
| 255 | 123 | 67.00 | 65.00 | 0.00 | 1.80 | 1.80 |
| 256 | 123 | 67.00 | 66.00 | 0.00 | 1.83 | 1.83 |
| 257 | 123 | 67.00 | 67.00 | 0.00 | 1.86 | 1.86 |
| 258 | 123 | 67.00 | 68.00 | 0.00 | 1.88 | 1.88 |
| 259 | 123 | 67.00 | 69.00 | 0.00 | 1.91 | 1.91 |
| 260 | 123 | 67.00 | 70.00 | 0.00 | 1.94 | 1.94 |
| 261 | 123 | 67.00 | 71.00 | 0.00 | 1.97 | 1.97 |
| 262 | 123 | 67.00 | 72.00 | 0.00 | 1.99 | 1.99 |
| 263 | 123 | 67.00 | 73.00 | 0.00 | 2.02 | 2.02 |
| 264 | 123 | 67.00 | 74.00 | 0.00 | 2.05 | 2.05 |
| 265 | 123 | 67.00 | 75.00 | 0.00 | 2.08 | 2.08 |
| 266 | 123 | 67.00 | 76.00 | 0.00 | 2.10 | 2.10 |
| 267 | 123 | 67.00 | 77.00 | 0.00 | 2.13 | 2.13 |
| 268 | 123 | 67.00 | 78.00 | 0.00 | 2.16 | 2.16 |
| 269 | 123 | 67.00 | 79.00 | 0.00 | 2.19 | 2.19 |
| 270 | 123 | 67.00 | 80.00 | 0.00 | 2.21 | 2.21 |
| 271 | 123 | 67.00 | 81.00 | 0.00 | 2.24 | 2.24 |
| 272 | 123 | 67.00 | 82.00 | 0.00 | 2.27 | 2.27 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 273 | 123 | 67.00 | 83.00 | 0.00 | 2.30 | 2.30 |
| 274 | 123 | 67.00 | 84.00 | 0.00 | 2.32 | 2.32 |
| 275 | 123 | 67.00 | 85.00 | 0.00 | 2.35 | 2.35 |
| 276 | 123 | 67.00 | 86.00 | 0.00 | 2.38 | 2.38 |
| 277 | 123 | 67.00 | 87.00 | 0.00 | 2.41 | 2.41 |
| 278 | 123 | 67.00 | 88.00 | 0.00 | 2.43 | 2.43 |
| 279 | 123 | 67.00 | 89.00 | 0.00 | 2.46 | 2.46 |
| 280 | 123 | 67.00 | 90.00 | 0.00 | 2.49 | 2.49 |
| 281 | 123 | 67.00 | 91.00 | 0.00 | 2.52 | 2.52 |
| 282 | 123 | 67.00 | 92.00 | 0.00 | 2.54 | 2.54 |
| 283 | 123 | 67.00 | 93.00 | 0.00 | 2.57 | 2.57 |
| 284 | 123 | 67.00 | 94.00 | 0.00 | 2.60 | 2.60 |
| 285 | 123 | 67.00 | 95.00 | 0.00 | 2.63 | 2.63 |
| 286 | 123 | 67.00 | 96.00 | 0.00 | 2.65 | 2.65 |
| 287 | 123 | 67.00 | 97.00 | 0.00 | 2.68 | 2.68 |
| 288 | 123 | 67.00 | 98.00 | 0.00 | 2.71 | 2.71 |
| 289 | 123 | 67.00 | 99.00 | 0.00 | 2.74 | 2.74 |
| 290 | 123 | 67.00 | 100.00 | 0.00 | 2.76 | 2.76 |
| 291 | 123 | 67.00 | 101.00 | 0.00 | 2.79 | 2.79 |
| 292 | 123 | 67.00 | 102.00 | 0.00 | 2.82 | 2.82 |
| 293 | 123 | 67.00 | 103.00 | 0.00 | 2.85 | 2.85 |
| 294 | 123 | 67.00 | 104.00 | 0.00 | 2.87 | 2.87 |
| 295 | 123 | 67.00 | 105.00 | 0.00 | 2.90 | 2.90 |
| 296 | 123 | 67.00 | 106.00 | 0.00 | 2.93 | 2.93 |
| 297 | 123 | 67.00 | 107.00 | 0.00 | 2.96 | 2.96 |
| 298 | 123 | 67.00 | 108.00 | 0.00 | 2.98 | 2.98 |
| 299 | 123 | 67.00 | 109.00 | 0.00 | 3.01 | 3.01 |
| 300 | 123 | 67.00 | 110.00 | 0.00 | 3.04 | 3.04 |
| 301 | 123 | 67.00 | 111.00 | 0.00 | 3.07 | 3.07 |
| 302 | 123 | 67.00 | 112.00 | 0.00 | 3.09 | 3.09 |
| 303 | 123 | 67.00 | 113.00 | 0.00 | 3.12 | 3.12 |
| 304 | 123 | 67.00 | 114.00 | 0.00 | 3.15 | 3.15 |
| 305 | 123 | 67.00 | 115.00 | 0.00 | 3.18 | 3.18 |
| 306 | 123 | 67.00 | 116.00 | 0.00 | 3.20 | 3.20 |
| 307 | 123 | 67.00 | 117.00 | 0.00 | 3.23 | 3.23 |
| 308 | 123 | 67.00 | 118.00 | 0.00 | 3.26 | 3.26 |
| 309 | 123 | 67.00 | 119.00 | 0.00 | 3.29 | 3.29 |
| 310 | 123 | 67.00 | 120.00 | 0.00 | 3.31 | 3.31 |
| 311 | 123 | 67.00 | 121.00 | 0.00 | 3.34 | 3.34 |
| 312 | 123 | 67.00 | 122.00 | 0.00 | 3.37 | 3.37 |
| 313 | 123 | 67.00 | 123.00 | 0.00 | 3.40 | 3.40 |
| 314 | 123 | 67.00 | 124.00 | 0.00 | 3.42 | 3.42 |
| 315 | 123 | 67.00 | 125.00 | 0.00 | 3.45 | 3.45 |
| 316 | 123 | 67.00 | 126.00 | 0.00 | 3.48 | 3.48 |
| 317 | 123 | 67.00 | 127.00 | 0.00 | 3.51 | 3.51 |
| 318 | 123 | 67.00 | 128.00 | 0.00 | 3.53 | 3.53 |
| 319 | 123 | 67.00 | 129.00 | 0.00 | 3.56 | 3.56 |
| 320 | 123 | 67.00 | 130.00 | 0.00 | 3.59 | 3.59 |
| 321 | 123 | 67.00 | 131.00 | 0.00 | 3.62 | 3.62 |
| 322 | 123 | 67.00 | 132.00 | 0.00 | 3.64 | 3.64 |
| 323 | 123 | 67.00 | 133.00 | 0.00 | 3.67 | 3.67 |
| 324 | 123 | 67.00 | 134.00 | 0.00 | 3.70 | 3.70 |
| 325 | 123 | 67.00 | 135.00 | 0.00 | 3.73 | 3.73 |
| 326 | 123 | 67.00 | 136.00 | 0.00 | 3.75 | 3.75 |
| 327 | 123 | 67.00 | 137.00 | 0.00 | 3.78 | 3.78 |
| 328 | 123 | 67.00 | 138.00 | 0.00 | 3.81 | 3.81 |
| 329 | 123 | 67.00 | 139.00 | 0.00 | 3.84 | 3.84 |
| 330 | 123 | 67.00 | 140.00 | 0.00 | 3.86 | 3.86 |
| 331 | 123 | 67.00 | 141.00 | 0.00 | 3.89 | 3.89 |
| 332 | 123 | 67.00 | 142.00 | 0.00 | 3.92 | 3.92 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 333 | 123 | 67.00 | 143.00 | 0.00 | 3.95 | 3.95 |
| 334 | 123 | 67.00 | 144.00 | 0.00 | 3.97 | 3.97 |
| 335 | 123 | 67.00 | 145.00 | 0.00 | 4.00 | 4.00 |
| 336 | 123 | 67.00 | 146.00 | 0.00 | 4.03 | 4.03 |
| 337 | 123 | 67.00 | 147.00 | 0.00 | 4.06 | 4.06 |
| 338 | 123 | 67.00 | 148.00 | 0.00 | 4.08 | 4.08 |
| 339 | 123 | 67.00 | 149.00 | 0.00 | 4.11 | 4.11 |
| 340 | 123 | 67.00 | 150.00 | 0.00 | 4.14 | 4.14 |
| 341 | 123 | 67.00 | 151.00 | 0.00 | 4.17 | 4.17 |
| 342 | 123 | 67.00 | 152.00 | 0.00 | 4.19 | 4.19 |
| 343 | 123 | 67.00 | 153.00 | 0.00 | 4.22 | 4.22 |
| 344 | 123 | 67.00 | 154.00 | 0.00 | 4.25 | 4.25 |
| 345 | 123 | 67.00 | 155.00 | 0.00 | 4.28 | 4.28 |
| 346 | 123 | 67.00 | 156.00 | 0.00 | 4.30 | 4.30 |
| 347 | 123 | 67.00 | 157.00 | 0.00 | 4.33 | 4.33 |
| 348 | 123 | 67.00 | 158.00 | 0.00 | 4.36 | 4.36 |
| 349 | 123 | 67.00 | 159.00 | 0.00 | 4.39 | 4.39 |
| 350 | 123 | 67.00 | 160.00 | 0.00 | 4.41 | 4.41 |
| 351 | 123 | 67.00 | 161.00 | 0.00 | 4.44 | 4.44 |
| 352 | 123 | 67.00 | 162.00 | 0.00 | 4.47 | 4.47 |
| 353 | 123 | 67.00 | 163.00 | 0.00 | 4.50 | 4.50 |
| 354 | 123 | 67.00 | 164.00 | 0.00 | 4.52 | 4.52 |
| 355 | 123 | 67.00 | 165.00 | 0.00 | 4.55 | 4.55 |
| 356 | 123 | 67.00 | 166.00 | 0.00 | 4.58 | 4.58 |
| 357 | 123 | 67.00 | 167.00 | 0.00 | 4.61 | 4.61 |
| 358 | 123 | 67.00 | 168.00 | 0.00 | 4.63 | 4.63 |
| 359 | 123 | 67.00 | 169.00 | 0.00 | 4.66 | 4.66 |
| 360 | 123 | 67.00 | 170.00 | 0.00 | 4.69 | 4.69 |
| 361 | 123 | 67.00 | 171.00 | 0.00 | 4.72 | 4.72 |
| 362 | 123 | 67.00 | 172.00 | 0.00 | 4.74 | 4.74 |
| 363 | 123 | 67.00 | 173.00 | 0.00 | 4.77 | 4.77 |
| 364 | 123 | 67.00 | 174.00 | 0.00 | 4.80 | 4.80 |
| 365 | 123 | 67.00 | 175.00 | 0.00 | 4.83 | 4.83 |
| 366 | 123 | 67.00 | 176.00 | 0.00 | 4.85 | 4.85 |
| 367 | 123 | 67.00 | 177.00 | 0.00 | 4.88 | 4.88 |
| 368 | 123 | 67.00 | 178.00 | 0.00 | 4.91 | 4.91 |
| 369 | 123 | 67.00 | 179.00 | 0.00 | 4.94 | 4.94 |
| 370 | 123 | 67.00 | 180.00 | 0.00 | 4.96 | 4.96 |
| 371 | 123 | 67.00 | 181.00 | 0.00 | 4.99 | 4.99 |
| 372 | 123 | 67.00 | 182.00 | 0.00 | 5.02 | 5.02 |
| 373 | 123 | 67.00 | 183.00 | 0.00 | 5.05 | 5.05 |
| 374 | 123 | 67.00 | 184.00 | 0.00 | 5.07 | 5.07 |
| 375 | 123 | 67.00 | 185.00 | 0.00 | 5.10 | 5.10 |
| 376 | 123 | 67.00 | 186.00 | 0.00 | 5.13 | 5.13 |
| 377 | 123 | 67.00 | 187.00 | 0.00 | 5.16 | 5.16 |
| 378 | 123 | 67.00 | 188.00 | 0.00 | 5.18 | 5.18 |
| 379 | 123 | 67.00 | 189.00 | 0.00 | 5.21 | 5.21 |
| 380 | 123 | 67.00 | 190.00 | 0.00 | 5.24 | 5.24 |
| 381 | 123 | 67.00 | 191.00 | 0.00 | 5.27 | 5.27 |
| 382 | 123 | 67.00 | 192.00 | 0.00 | 5.29 | 5.29 |
| 383 | 123 | 67.00 | 193.00 | 0.00 | 5.32 | 5.32 |
| 384 | 123 | 67.00 | 194.00 | 0.00 | 5.35 | 5.35 |
| 385 | 123 | 67.00 | 195.00 | 0.00 | 5.38 | 5.38 |
| 386 | 123 | 67.00 | 196.00 | 0.00 | 5.40 | 5.40 |
| 387 | 123 | 67.00 | 197.00 | 0.00 | 5.43 | 5.43 |
| 388 | 123 | 67.00 | 198.00 | 0.00 | 5.46 | 5.46 |
| 389 | 123 | 67.00 | 199.00 | 0.00 | 5.49 | 5.49 |
| 390 | 123 | 67.00 | 200.00 | 0.00 | 5.51 | 5.51 |
| 391 | 123 | 67.00 | 201.00 | 0.00 | 5.54 | 5.54 |
| 392 | 123 | 67.00 | 202.00 | 0.00 | 5.57 | 5.57 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 393 | 123 | 67.00 | 203.00 | 0.00 | 5.60 | 5.60 |
| 394 | 123 | 67.00 | 204.00 | 0.00 | 5.62 | 5.62 |
| 395 | 123 | 67.00 | 205.00 | 0.00 | 5.65 | 5.65 |
| 396 | 123 | 67.00 | 206.00 | 0.00 | 5.68 | 5.68 |
| 397 | 123 | 67.00 | 207.00 | 0.00 | 5.71 | 5.71 |
| 398 | 123 | 67.00 | 208.00 | 0.00 | 5.73 | 5.73 |
| 399 | 123 | 67.00 | 209.00 | 0.00 | 5.76 | 5.76 |
| 400 | 123 | 67.00 | 210.00 | 0.00 | 5.79 | 5.79 |
| 401 | 123 | 67.00 | 211.00 | 0.00 | 5.82 | 5.82 |
| 402 | 123 | 67.00 | 212.00 | 0.00 | 5.84 | 5.84 |
| 403 | 123 | 67.00 | 213.00 | 0.00 | 5.87 | 5.87 |
| 404 | 123 | 67.00 | 214.00 | 0.00 | 5.90 | 5.90 |
| 405 | 123 | 67.00 | 215.00 | 0.00 | 5.93 | 5.93 |
| 406 | 123 | 67.00 | 216.00 | 0.00 | 5.95 | 5.95 |
| 407 | 123 | 67.00 | 217.00 | 0.00 | 5.98 | 5.98 |
| 408 | 123 | 67.00 | 218.00 | 0.00 | 6.01 | 6.01 |
| 409 | 123 | 67.00 | 219.00 | 0.00 | 6.04 | 6.04 |
| 410 | 123 | 67.00 | 220.00 | 0.00 | 6.06 | 6.06 |
| 411 | 123 | 67.00 | 221.00 | 0.00 | 6.09 | 6.09 |
| 412 | 123 | 67.00 | 222.00 | 0.00 | 6.12 | 6.12 |
| 413 | 123 | 67.00 | 223.00 | 0.00 | 6.15 | 6.15 |
| 414 | 123 | 67.00 | 224.00 | 0.00 | 6.17 | 6.17 |
| 415 | 123 | 67.00 | 225.00 | 0.00 | 6.20 | 6.20 |
| 416 | 123 | 67.00 | 226.00 | 0.00 | 6.23 | 6.23 |
| 417 | 123 | 67.00 | 227.00 | 0.00 | 6.26 | 6.26 |
| 418 | 123 | 67.00 | 228.00 | 0.00 | 6.28 | 6.28 |
| 419 | 123 | 67.00 | 229.00 | 0.00 | 6.31 | 6.31 |
| 420 | 123 | 67.00 | 230.00 | 0.00 | 6.34 | 6.34 |
| 421 | 123 | 67.00 | 231.00 | 0.00 | 6.37 | 6.37 |
| 422 | 123 | 67.00 | 232.00 | 0.00 | 6.39 | 6.39 |
| 423 | 123 | 67.00 | 233.00 | 0.00 | 6.42 | 6.42 |
| 424 | 123 | 67.00 | 234.00 | 0.00 | 6.45 | 6.45 |
| 425 | 123 | 67.00 | 235.00 | 0.00 | 6.48 | 6.48 |
| 426 | 123 | 67.00 | 236.00 | 0.00 | 6.50 | 6.50 |
| 427 | 123 | 67.00 | 237.00 | 0.00 | 6.53 | 6.53 |
| 428 | 123 | 67.00 | 238.00 | 0.00 | 6.56 | 6.56 |
| 429 | 123 | 67.00 | 239.00 | 0.00 | 6.59 | 6.59 |
| 430 | 123 | 67.00 | 240.00 | 0.00 | 6.61 | 6.61 |
| 431 | 123 | 67.00 | 241.00 | 0.00 | 6.64 | 6.64 |
| 432 | 123 | 67.00 | 242.00 | 0.00 | 6.67 | 6.67 |
| 433 | 123 | 67.00 | 243.00 | 0.00 | 6.70 | 6.70 |
| 434 | 123 | 67.00 | 244.00 | 0.00 | 6.72 | 6.72 |
| 435 | 123 | 67.00 | 245.00 | 0.00 | 6.75 | 6.75 |
| 436 | 123 | 67.00 | 246.00 | 0.00 | 6.78 | 6.78 |
| 437 | 123 | 67.00 | 247.00 | 0.00 | 6.81 | 6.81 |
| 438 | 123 | 67.00 | 248.00 | 0.00 | 6.83 | 6.83 |
| 439 | 123 | 67.00 | 249.00 | 0.00 | 6.86 | 6.86 |
| 440 | 123 | 67.00 | 250.00 | 0.00 | 6.89 | 6.89 |
| 441 | 123 | 67.00 | 251.00 | 0.00 | 6.92 | 6.92 |
| 442 | 123 | 67.00 | 252.00 | 0.00 | 6.94 | 6.94 |
| 443 | 123 | 67.00 | 253.00 | 0.00 | 6.97 | 6.97 |
| 444 | 123 | 67.00 | 254.00 | 0.00 | 7.00 | 7.00 |
| 445 | 123 | 67.00 | 255.00 | 0.00 | 7.03 | 7.03 |
| 446 | 123 | 67.00 | 256.00 | 0.00 | 7.05 | 7.05 |
| 447 | 123 | 67.00 | 257.00 | 0.00 | 7.08 | 7.08 |
| 448 | 123 | 67.00 | 258.00 | 0.00 | 7.11 | 7.11 |
| 449 | 123 | 67.00 | 259.00 | 0.00 | 7.14 | 7.14 |
| 450 | 123 | 67.00 | 260.00 | 0.00 | 7.16 | 7.16 |
| 451 | 123 | 67.00 | 261.00 | 0.00 | 7.19 | 7.19 |
| 452 | 123 | 67.00 | 262.00 | 0.00 | 7.22 | 7.22 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 453 | 123 | 67.00 | 263.00 | 0.00 | 7.25 | 7.25 |
| 454 | 123 | 67.00 | 264.00 | 0.00 | 7.27 | 7.27 |
| 455 | 123 | 67.00 | 265.00 | 0.00 | 7.30 | 7.30 |
| 456 | 123 | 67.00 | 266.00 | 0.00 | 7.33 | 7.33 |
| 457 | 123 | 67.00 | 267.00 | 0.00 | 7.36 | 7.36 |
| 458 | 123 | 67.00 | 268.00 | 0.00 | 7.38 | 7.38 |
| 459 | 123 | 67.00 | 269.00 | 0.00 | 7.41 | 7.41 |
| 460 | 123 | 67.00 | 270.00 | 0.00 | 7.44 | 7.44 |
| 461 | 123 | 67.00 | 271.00 | 0.00 | 7.47 | 7.47 |
| 462 | 123 | 67.00 | 272.00 | 0.00 | 7.49 | 7.49 |
| 463 | 123 | 67.00 | 273.00 | 0.00 | 7.52 | 7.52 |
| 464 | 123 | 67.00 | 274.00 | 0.00 | 7.55 | 7.55 |
| 465 | 123 | 67.00 | 275.00 | 0.00 | 7.58 | 7.58 |
| 466 | 123 | 67.00 | 276.00 | 0.00 | 7.60 | 7.60 |
| 467 | 123 | 67.00 | 277.00 | 0.00 | 7.63 | 7.63 |
| 468 | 123 | 67.00 | 278.00 | 0.00 | 7.66 | 7.66 |
| 469 | 123 | 67.00 | 279.00 | 0.00 | 7.69 | 7.69 |
| 470 | 123 | 67.00 | 280.00 | 0.00 | 7.71 | 7.71 |
| 471 | 123 | 67.00 | 281.00 | 0.00 | 7.74 | 7.74 |
| 472 | 123 | 67.00 | 282.00 | 0.00 | 7.77 | 7.77 |
| 473 | 123 | 67.00 | 283.00 | 0.00 | 7.80 | 7.80 |
| 474 | 123 | 67.00 | 284.00 | 0.00 | 7.82 | 7.82 |
| 475 | 123 | 67.00 | 285.00 | 0.00 | 7.85 | 7.85 |
| 476 | 123 | 67.00 | 286.00 | 0.00 | 7.88 | 7.88 |
| 477 | 123 | 67.00 | 287.00 | 0.00 | 7.91 | 7.91 |
| 478 | 123 | 67.00 | 288.00 | 0.00 | 7.93 | 7.93 |
| 479 | 123 | 67.00 | 289.00 | 0.00 | 7.96 | 7.96 |
| 480 | 123 | 67.00 | 290.00 | 0.00 | 7.99 | 7.99 |
| 481 | 123 | 67.00 | 291.00 | 0.00 | 8.02 | 8.02 |
| 482 | 123 | 67.00 | 292.00 | 0.00 | 8.04 | 8.04 |
| 483 | 123 | 67.00 | 293.00 | 0.00 | 8.07 | 8.07 |
| 484 | 123 | 67.00 | 294.00 | 0.00 | 8.10 | 8.10 |
| 485 | 123 | 67.00 | 295.00 | 0.00 | 8.13 | 8.13 |
| 486 | 123 | 67.00 | 296.00 | 0.00 | 8.15 | 8.15 |
| 487 | 123 | 67.00 | 297.00 | 0.00 | 8.18 | 8.18 |
| 488 | 123 | 67.00 | 298.00 | 0.00 | 8.21 | 8.21 |
| 489 | 123 | 67.00 | 299.00 | 0.00 | 8.24 | 8.24 |
| 490 | 123 | 67.00 | 300.00 | 0.00 | 8.26 | 8.26 |
| 491 | 123 | 67.00 | 301.00 | 0.00 | 8.29 | 8.29 |
| 492 | 123 | 67.00 | 302.00 | 0.00 | 8.32 | 8.32 |
| 493 | 123 | 67.00 | 303.00 | 0.00 | 8.35 | 8.35 |
| 494 | 123 | 67.00 | 304.00 | 0.00 | 8.37 | 8.37 |
| 495 | 123 | 67.00 | 305.00 | 0.00 | 8.40 | 8.40 |
| 496 | 123 | 67.00 | 306.00 | 0.00 | 8.43 | 8.43 |
| 497 | 123 | 67.00 | 307.00 | 0.00 | 8.46 | 8.46 |
| 498 | 123 | 67.00 | 308.00 | 0.00 | 8.48 | 8.48 |
| 499 | 123 | 67.00 | 309.00 | 0.00 | 8.51 | 8.51 |
| 500 | 123 | 67.00 | 310.00 | 0.00 | 8.54 | 8.54 |
| 501 | 123 | 67.00 | 311.00 | 0.00 | 8.57 | 8.57 |
| 502 | 123 | 67.00 | 312.00 | 0.00 | 8.59 | 8.59 |
| 503 | 123 | 67.00 | 313.00 | 0.00 | 8.62 | 8.62 |
| 504 | 123 | 67.00 | 314.00 | 0.00 | 8.65 | 8.65 |
| 505 | 123 | 67.00 | 315.00 | 0.00 | 8.68 | 8.68 |
| 506 | 123 | 67.00 | 316.00 | 0.00 | 8.70 | 8.70 |
| 507 | 123 | 67.00 | 317.00 | 0.00 | 8.73 | 8.73 |
| 508 | 123 | 67.00 | 318.00 | 0.00 | 8.76 | 8.76 |
| 509 | 123 | 67.00 | 319.00 | 0.00 | 8.79 | 8.79 |
| 510 | 123 | 67.00 | 320.00 | 0.00 | 8.81 | 8.81 |
| 511 | 123 | 67.00 | 321.00 | 0.00 | 8.84 | 8.84 |
| 512 | 123 | 67.00 | 322.00 | 0.00 | 8.87 | 8.87 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 513 | 123 | 67.00 | 323.00 | 0.00 | 8.90 | 8.90 |
| 514 | 123 | 67.00 | 324.00 | 0.00 | 8.92 | 8.92 |
| 515 | 123 | 67.00 | 325.00 | 0.00 | 8.95 | 8.95 |
| 516 | 123 | 67.00 | 326.00 | 0.00 | 8.98 | 8.98 |
| 517 | 123 | 67.00 | 327.00 | 0.00 | 9.01 | 9.01 |
| 518 | 123 | 67.00 | 328.00 | 0.00 | 9.03 | 9.03 |
| 519 | 123 | 67.00 | 329.00 | 0.00 | 9.06 | 9.06 |
| 520 | 123 | 67.00 | 330.00 | 0.00 | 9.09 | 9.09 |
| 521 | 123 | 67.00 | 331.00 | 0.00 | 9.12 | 9.12 |
| 522 | 123 | 67.00 | 332.00 | 0.00 | 9.14 | 9.14 |
| 523 | 123 | 67.00 | 333.00 | 0.00 | 9.17 | 9.17 |
| 524 | 123 | 67.00 | 334.00 | 0.00 | 9.20 | 9.20 |
| 525 | 123 | 67.00 | 335.00 | 0.00 | 9.23 | 9.23 |
| 526 | 123 | 67.00 | 336.00 | 0.00 | 9.25 | 9.25 |
| 527 | 123 | 67.00 | 337.00 | 0.00 | 9.28 | 9.28 |
| 528 | 123 | 67.00 | 338.00 | 0.00 | 9.31 | 9.31 |
| 529 | 123 | 67.00 | 339.00 | 0.00 | 9.34 | 9.34 |
| 530 | 123 | 67.00 | 340.00 | 0.00 | 9.36 | 9.36 |
| 531 | 123 | 67.00 | 341.00 | 0.00 | 9.39 | 9.39 |
| 532 | 123 | 67.00 | 342.00 | 0.00 | 9.42 | 9.42 |
| 533 | 123 | 67.00 | 343.00 | 0.00 | 9.45 | 9.45 |
| 534 | 123 | 67.00 | 344.00 | 0.00 | 9.47 | 9.47 |
| 535 | 123 | 67.00 | 345.00 | 0.00 | 9.50 | 9.50 |
| 536 | 123 | 67.00 | 346.00 | 0.00 | 9.53 | 9.53 |
| 537 | 123 | 67.00 | 347.00 | 0.00 | 9.56 | 9.56 |
| 538 | 123 | 67.00 | 348.00 | 0.00 | 9.58 | 9.58 |
| 539 | 123 | 67.00 | 349.00 | 0.00 | 9.61 | 9.61 |
| 540 | 123 | 67.00 | 350.00 | 0.00 | 9.64 | 9.64 |
| 541 | 123 | 67.00 | 351.00 | 0.00 | 9.67 | 9.67 |
| 542 | 123 | 67.00 | 352.00 | 0.00 | 9.69 | 9.69 |
| 543 | 123 | 67.00 | 353.00 | 0.00 | 9.72 | 9.72 |
| 544 | 123 | 67.00 | 354.00 | 0.00 | 9.75 | 9.75 |
| 545 | 123 | 67.00 | 355.00 | 0.00 | 9.78 | 9.78 |
| 546 | 123 | 67.00 | 356.00 | 0.00 | 9.80 | 9.80 |
| 547 | 123 | 67.00 | 357.00 | 0.00 | 9.83 | 9.83 |
| 548 | 123 | 67.00 | 358.00 | 0.00 | 9.86 | 9.86 |
| 549 | 123 | 67.00 | 359.00 | 0.00 | 9.89 | 9.89 |
| 550 | 123 | 67.00 | 360.00 | 0.00 | 9.91 | 9.91 |
| 551 | 123 | 67.00 | 361.00 | 0.00 | 9.94 | 9.94 |
| 552 | 123 | 67.00 | 362.00 | 0.00 | 9.97 | 9.97 |
| 553 | 123 | 67.00 | 363.00 | 0.00 | 10.00 | 10.00 |
| 554 | 123 | 67.00 | 364.00 | 0.00 | 10.02 | 10.02 |
| 555 | 123 | 67.00 | 365.00 | 0.00 | 10.05 | 10.05 |
| 556 | 123 | 67.00 | 366.00 | 0.00 | 10.08 | 10.08 |
| 557 | 123 | 67.00 | 367.00 | 0.00 | 10.11 | 10.11 |
| 558 | 123 | 67.00 | 368.00 | 0.00 | 10.13 | 10.13 |
| 559 | 123 | 67.00 | 369.00 | 0.00 | 10.16 | 10.16 |
| 560 | 123 | 67.00 | 370.00 | 0.00 | 10.19 | 10.19 |
| 561 | 123 | 67.00 | 371.00 | 0.00 | 10.22 | 10.22 |
| 562 | 123 | 67.00 | 372.00 | 0.00 | 10.24 | 10.24 |
| 563 | 123 | 67.00 | 373.00 | 0.00 | 10.27 | 10.27 |
| 564 | 123 | 67.00 | 374.00 | 0.00 | 10.30 | 10.30 |
| 565 | 123 | 67.00 | 375.00 | 0.00 | 10.33 | 10.33 |
| 566 | 123 | 67.00 | 376.00 | 0.00 | 10.35 | 10.35 |
| 567 | 123 | 67.00 | 377.00 | 0.00 | 10.38 | 10.38 |
| 568 | 123 | 67.00 | 378.00 | 0.00 | 10.41 | 10.41 |
| 569 | 123 | 67.00 | 379.00 | 0.00 | 10.44 | 10.44 |
| 570 | 123 | 67.00 | 380.00 | 0.00 | 10.46 | 10.46 |
| 571 | 123 | 67.00 | 381.00 | 0.00 | 10.49 | 10.49 |
| 572 | 123 | 67.00 | 382.00 | 0.00 | 10.52 | 10.52 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 573 | 123 | 67.00 | 383.00 | 0.00 | 10.55 | 10.55 |
| 574 | 123 | 67.00 | 384.00 | 0.00 | 10.57 | 10.57 |
| 575 | 123 | 67.00 | 385.00 | 0.00 | 10.60 | 10.60 |
| 576 | 123 | 67.00 | 386.00 | 0.00 | 10.63 | 10.63 |
| 577 | 123 | 67.00 | 387.00 | 0.00 | 10.66 | 10.66 |
| 578 | 123 | 67.00 | 388.00 | 0.00 | 10.68 | 10.68 |
| 579 | 123 | 67.00 | 389.00 | 0.00 | 10.71 | 10.71 |
| 580 | 123 | 67.00 | 390.00 | 0.00 | 10.74 | 10.74 |
| 581 | 123 | 67.00 | 391.00 | 0.00 | 10.77 | 10.77 |
| 582 | 123 | 67.00 | 392.00 | 0.00 | 10.79 | 10.79 |
| 583 | 123 | 67.00 | 393.00 | 0.00 | 10.82 | 10.82 |
| 584 | 123 | 67.00 | 394.00 | 0.00 | 10.85 | 10.85 |
| 585 | 123 | 67.00 | 395.00 | 0.00 | 10.88 | 10.88 |
| 586 | 123 | 67.00 | 396.00 | 0.00 | 10.90 | 10.90 |
| 587 | 123 | 67.00 | 397.00 | 0.00 | 10.93 | 10.93 |
| 588 | 123 | 67.00 | 398.00 | 0.00 | 10.96 | 10.96 |
| 589 | 123 | 67.00 | 399.00 | 0.00 | 10.99 | 10.99 |
| 590 | 123 | 67.00 | 400.00 | 0.00 | 11.01 | 11.01 |
| 591 | 123 | 67.00 | 401.00 | 0.00 | 11.04 | 11.04 |
| 592 | 123 | 67.00 | 402.00 | 0.00 | 11.07 | 11.07 |
| 593 | 123 | 67.00 | 403.00 | 0.00 | 11.10 | 11.10 |
| 594 | 123 | 67.00 | 404.00 | 0.00 | 11.12 | 11.12 |
| 595 | 123 | 67.00 | 405.00 | 0.00 | 11.15 | 11.15 |
| 596 | 123 | 67.00 | 406.00 | 0.00 | 11.18 | 11.18 |
| 597 | 123 | 67.00 | 407.00 | 0.00 | 11.21 | 11.21 |
| 598 | 123 | 67.00 | 408.00 | 0.00 | 11.23 | 11.23 |
| 599 | 123 | 67.00 | 409.00 | 0.00 | 11.26 | 11.26 |
| 600 | 123 | 67.00 | 410.00 | 0.00 | 11.29 | 11.29 |
| 601 | 123 | 67.00 | 411.00 | 0.00 | 11.32 | 11.32 |
| 602 | 123 | 67.00 | 412.00 | 0.00 | 11.34 | 11.34 |
| 603 | 123 | 67.00 | 413.00 | 0.00 | 11.37 | 11.37 |
| 604 | 123 | 67.00 | 414.00 | 0.00 | 11.40 | 11.40 |
| 605 | 123 | 67.00 | 415.00 | 0.00 | 11.43 | 11.43 |
| 606 | 123 | 67.00 | 416.00 | 0.00 | 11.45 | 11.45 |
| 607 | 123 | 67.00 | 417.00 | 0.00 | 11.48 | 11.48 |
| 608 | 123 | 67.00 | 418.00 | 0.00 | 11.51 | 11.51 |
| 609 | 123 | 67.00 | 419.00 | 0.00 | 11.54 | 11.54 |
| 610 | 123 | 67.00 | 420.00 | 0.00 | 11.56 | 11.56 |
| 611 | 123 | 67.00 | 421.00 | 0.00 | 11.59 | 11.59 |
| 612 | 123 | 67.00 | 422.00 | 0.00 | 11.62 | 11.62 |
| 613 | 123 | 67.00 | 423.00 | 0.00 | 11.65 | 11.65 |
| 614 | 123 | 67.00 | 424.00 | 0.00 | 11.67 | 11.67 |
| 615 | 123 | 67.00 | 425.00 | 0.00 | 11.70 | 11.70 |
| 616 | 123 | 67.00 | 426.00 | 0.00 | 11.73 | 11.73 |
| 617 | 123 | 67.00 | 427.00 | 0.00 | 11.76 | 11.76 |
| 618 | 123 | 67.00 | 428.00 | 0.00 | 11.78 | 11.78 |
| 619 | 123 | 67.00 | 429.00 | 0.00 | 11.81 | 11.81 |
| 620 | 123 | 67.00 | 430.00 | 0.00 | 11.84 | 11.84 |
| 621 | 123 | 67.00 | 431.00 | 0.00 | 11.87 | 11.87 |
| 622 | 123 | 67.00 | 432.00 | 0.00 | 11.89 | 11.89 |
| 623 | 123 | 67.00 | 433.00 | 0.00 | 11.92 | 11.92 |
| 624 | 123 | 67.00 | 434.00 | 0.00 | 11.95 | 11.95 |
| 625 | 123 | 67.00 | 435.00 | 0.00 | 11.98 | 11.98 |
| 626 | 123 | 67.00 | 436.00 | 0.00 | 12.00 | 12.00 |
| 627 | 123 | 67.00 | 437.00 | 0.00 | 12.03 | 12.03 |
| 628 | 123 | 67.00 | 438.00 | 0.00 | 12.06 | 12.06 |
| 629 | 123 | 67.00 | 439.00 | 0.00 | 12.09 | 12.09 |
| 630 | 123 | 67.00 | 440.00 | 0.00 | 12.11 | 12.11 |
| 631 | 123 | 67.00 | 441.00 | 0.00 | 12.14 | 12.14 |
| 632 | 123 | 67.00 | 442.00 | 0.00 | 12.17 | 12.17 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 633 | 123 | 67.00 | 443.00 | 0.00 | 12.20 | 12.20 |
| 634 | 123 | 67.00 | 444.00 | 0.00 | 12.22 | 12.22 |
| 635 | 123 | 67.00 | 445.00 | 0.00 | 12.25 | 12.25 |
| 636 | 123 | 67.00 | 446.00 | 0.00 | 12.28 | 12.28 |
| 637 | 123 | 67.00 | 447.00 | 0.00 | 12.31 | 12.31 |
| 638 | 123 | 67.00 | 448.00 | 0.00 | 12.33 | 12.33 |
| 639 | 123 | 67.00 | 449.00 | 0.00 | 12.36 | 12.36 |
| 640 | 123 | 67.00 | 450.00 | 0.00 | 12.39 | 12.39 |
| 641 | 123 | 67.00 | 451.00 | 0.00 | 12.42 | 12.42 |
| 642 | 123 | 67.00 | 452.00 | 0.00 | 12.44 | 12.44 |
| 643 | 123 | 67.00 | 453.00 | 0.00 | 12.47 | 12.47 |
| 644 | 123 | 67.00 | 454.00 | 0.00 | 12.50 | 12.50 |
| 645 | 123 | 67.00 | 455.00 | 0.00 | 12.53 | 12.53 |
| 646 | 123 | 67.00 | 456.00 | 0.00 | 12.55 | 12.55 |
| 647 | 123 | 67.00 | 457.00 | 0.00 | 12.58 | 12.58 |
| 648 | 123 | 67.00 | 458.00 | 0.00 | 12.61 | 12.61 |
| 649 | 123 | 67.00 | 459.00 | 0.00 | 12.64 | 12.64 |
| 650 | 123 | 67.00 | 460.00 | 0.00 | 12.66 | 12.66 |
| 651 | 123 | 67.00 | 461.00 | 0.00 | 12.69 | 12.69 |
| 652 | 123 | 67.00 | 462.00 | 0.00 | 12.72 | 12.72 |
| 653 | 123 | 67.00 | 463.00 | 0.00 | 12.75 | 12.75 |
| 654 | 123 | 67.00 | 464.00 | 0.00 | 12.77 | 12.77 |
| 655 | 123 | 67.00 | 465.00 | 0.00 | 12.80 | 12.80 |
| 656 | 123 | 67.00 | 466.00 | 0.00 | 12.83 | 12.83 |
| 657 | 123 | 67.00 | 467.00 | 0.00 | 12.86 | 12.86 |
| 658 | 123 | 67.00 | 468.00 | 0.00 | 12.88 | 12.88 |
| 659 | 123 | 67.00 | 469.00 | 0.00 | 12.91 | 12.91 |
| 660 | 123 | 67.00 | 470.00 | 0.00 | 12.94 | 12.94 |
| 661 | 123 | 67.00 | 471.00 | 0.00 | 12.97 | 12.97 |
| 662 | 123 | 67.00 | 472.00 | 0.00 | 12.99 | 12.99 |
| 663 | 123 | 67.00 | 473.00 | 0.00 | 13.02 | 13.02 |
| 664 | 123 | 67.00 | 474.00 | 0.00 | 13.05 | 13.05 |
| 665 | 123 | 67.00 | 475.00 | 0.00 | 13.08 | 13.08 |
| 666 | 123 | 67.00 | 476.00 | 0.00 | 13.10 | 13.10 |
| 667 | 123 | 67.00 | 477.00 | 0.00 | 13.13 | 13.13 |
| 668 | 123 | 67.00 | 478.00 | 0.00 | 13.16 | 13.16 |
| 669 | 123 | 67.00 | 479.00 | 0.00 | 13.19 | 13.19 |
| 670 | 123 | 67.00 | 480.00 | 0.00 | 13.21 | 13.21 |
| 671 | 123 | 67.00 | 481.00 | 0.00 | 13.24 | 13.24 |
| 672 | 123 | 67.00 | 482.00 | 0.00 | 13.27 | 13.27 |
| 673 | 123 | 67.00 | 483.00 | 0.00 | 13.30 | 13.30 |
| 674 | 123 | 67.00 | 484.00 | 0.00 | 13.32 | 13.32 |
| 675 | 123 | 67.00 | 485.00 | 0.00 | 13.35 | 13.35 |
| 676 | 123 | 67.00 | 486.00 | 0.00 | 13.38 | 13.38 |
| 677 | 123 | 67.00 | 487.00 | 0.00 | 13.41 | 13.41 |
| 678 | 123 | 67.00 | 488.00 | 0.00 | 13.43 | 13.43 |
| 679 | 123 | 67.00 | 489.00 | 0.00 | 13.46 | 13.46 |
| 680 | 123 | 67.00 | 490.00 | 0.00 | 13.49 | 13.49 |
| 681 | 123 | 67.00 | 491.00 | 0.00 | 13.52 | 13.52 |
| 682 | 123 | 67.00 | 492.00 | 0.00 | 13.54 | 13.54 |
| 683 | 123 | 67.00 | 493.00 | 0.00 | 13.57 | 13.57 |
| 684 | 123 | 67.00 | 494.00 | 0.00 | 13.60 | 13.60 |
| 685 | 123 | 67.00 | 495.00 | 0.00 | 13.63 | 13.63 |
| 686 | 123 | 67.00 | 496.00 | 0.00 | 13.65 | 13.65 |
| 687 | 123 | 67.00 | 497.00 | 0.00 | 13.68 | 13.68 |
| 688 | 123 | 67.00 | 498.00 | 0.00 | 13.71 | 13.71 |
| 689 | 123 | 67.00 | 499.00 | 0.00 | 13.74 | 13.74 |
| 690 | 123 | 67.00 | 500.00 | 0.00 | 13.76 | 13.76 |
| 691 | 123 | 67.00 | 501.00 | 0.00 | 13.79 | 13.79 |
| 692 | 123 | 67.00 | 502.00 | 0.00 | 13.82 | 13.82 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 693 | 123 | 67.00 | 503.00 | 0.00 | 13.85 | 13.85 |
| 694 | 123 | 67.00 | 504.00 | 0.00 | 13.87 | 13.87 |
| 695 | 123 | 67.00 | 505.00 | 0.00 | 13.90 | 13.90 |
| 696 | 123 | 67.00 | 506.00 | 0.00 | 13.93 | 13.93 |
| 697 | 123 | 67.00 | 507.00 | 0.00 | 13.96 | 13.96 |
| 698 | 123 | 67.00 | 508.00 | 0.00 | 13.98 | 13.98 |
| 699 | 123 | 67.00 | 509.00 | 0.00 | 14.01 | 14.01 |
| 700 | 123 | 67.00 | 510.00 | 0.00 | 14.04 | 14.04 |
| 701 | 123 | 67.00 | 511.00 | 0.00 | 14.07 | 14.07 |
| 702 | 123 | 67.00 | 512.00 | 0.00 | 14.09 | 14.09 |
| 703 | 123 | 67.00 | 513.00 | 0.00 | 14.12 | 14.12 |
| 704 | 123 | 67.00 | 514.00 | 0.00 | 14.15 | 14.15 |
| 705 | 123 | 67.00 | 515.00 | 0.00 | 14.18 | 14.18 |
| 706 | 123 | 67.00 | 516.00 | 0.00 | 14.20 | 14.20 |
| 707 | 123 | 67.00 | 517.00 | 0.00 | 14.23 | 14.23 |
| 708 | 123 | 67.00 | 518.00 | 0.00 | 14.26 | 14.26 |
| 709 | 123 | 67.00 | 519.00 | 0.00 | 14.29 | 14.29 |
| 710 | 123 | 67.00 | 520.00 | 0.00 | 14.31 | 14.31 |
| 711 | 123 | 67.00 | 521.00 | 0.00 | 14.34 | 14.34 |
| 712 | 123 | 67.00 | 522.00 | 0.00 | 14.37 | 14.37 |
| 713 | 123 | 67.00 | 523.00 | 0.00 | 14.40 | 14.40 |
| 714 | 123 | 67.00 | 524.00 | 0.00 | 14.42 | 14.42 |
| 715 | 123 | 67.00 | 525.00 | 0.00 | 14.45 | 14.45 |
| 716 | 123 | 67.00 | 526.00 | 0.00 | 14.48 | 14.48 |
| 717 | 123 | 67.00 | 527.00 | 0.00 | 14.51 | 14.51 |
| 718 | 123 | 67.00 | 528.00 | 0.00 | 14.53 | 14.53 |
| 719 | 123 | 67.00 | 529.00 | 0.00 | 14.56 | 14.56 |
| 720 | 123 | 67.00 | 530.00 | 0.00 | 14.59 | 14.59 |
| 721 | 123 | 67.00 | 531.00 | 0.00 | 14.62 | 14.62 |
| 722 | 123 | 67.00 | 532.00 | 0.00 | 14.64 | 14.64 |
| 723 | 123 | 67.00 | 533.00 | 0.00 | 14.67 | 14.67 |
| 724 | 123 | 67.00 | 534.00 | 0.00 | 14.70 | 14.70 |
| 725 | 123 | 67.00 | 535.00 | 0.00 | 14.73 | 14.73 |
| 726 | 123 | 67.00 | 536.00 | 0.00 | 14.75 | 14.75 |
| 727 | 123 | 67.00 | 537.00 | 0.00 | 14.78 | 14.78 |
| 728 | 123 | 67.00 | 538.00 | 0.00 | 14.81 | 14.81 |
| 729 | 123 | 67.00 | 539.00 | 0.00 | 14.84 | 14.84 |
| 730 | 123 | 67.00 | 540.00 | 0.00 | 14.86 | 14.86 |
| 731 | 123 | 67.00 | 541.00 | 0.00 | 14.89 | 14.89 |
| 732 | 123 | 67.00 | 542.00 | 0.00 | 14.92 | 14.92 |
| 733 | 123 | 67.00 | 543.00 | 0.00 | 14.95 | 14.95 |
| 734 | 123 | 67.00 | 544.00 | 0.00 | 14.97 | 14.97 |
| 735 | 123 | 67.00 | 545.00 | 0.00 | 15.00 | 15.00 |
| 736 | 123 | 67.00 | 546.00 | 0.00 | 15.03 | 15.03 |
| 737 | 123 | 67.00 | 547.00 | 0.00 | 15.06 | 15.06 |
| 738 | 123 | 67.00 | 548.00 | 0.00 | 15.08 | 15.08 |
| 739 | 123 | 67.00 | 549.00 | 0.00 | 15.11 | 15.11 |
| 740 | 123 | 67.00 | 550.00 | 0.00 | 15.14 | 15.14 |
| 741 | 123 | 67.00 | 551.00 | 0.00 | 15.17 | 15.17 |
| 742 | 123 | 67.00 | 552.00 | 0.00 | 15.19 | 15.19 |
| 743 | 123 | 67.00 | 553.00 | 0.00 | 15.22 | 15.22 |
| 744 | 123 | 67.00 | 554.00 | 0.00 | 15.25 | 15.25 |
| 745 | 123 | 67.00 | 555.00 | 0.00 | 15.28 | 15.28 |
| 746 | 123 | 67.00 | 556.00 | 0.00 | 15.30 | 15.30 |
| 747 | 123 | 67.00 | 557.00 | 0.00 | 15.33 | 15.33 |
| 748 | 123 | 67.00 | 558.00 | 0.00 | 15.36 | 15.36 |
| 749 | 123 | 67.00 | 559.00 | 0.00 | 15.39 | 15.39 |
| 750 | 123 | 67.00 | 560.00 | 0.00 | 15.41 | 15.41 |
| 751 | 123 | 67.00 | 561.00 | 0.00 | 15.44 | 15.44 |
| 752 | 123 | 67.00 | 562.00 | 0.00 | 15.47 | 15.47 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 753 | 123 | 67.00 | 563.00 | 0.00 | 15.50 | 15.50 |
| 754 | 123 | 67.00 | 564.00 | 0.00 | 15.52 | 15.52 |
| 755 | 123 | 67.00 | 565.00 | 0.00 | 15.55 | 15.55 |
| 756 | 123 | 67.00 | 566.00 | 0.00 | 15.58 | 15.58 |
| 757 | 123 | 67.00 | 567.00 | 0.00 | 15.61 | 15.61 |
| 758 | 123 | 67.00 | 568.00 | 0.00 | 15.63 | 15.63 |
| 759 | 123 | 67.00 | 569.00 | 0.00 | 15.66 | 15.66 |
| 760 | 123 | 67.00 | 570.00 | 0.00 | 15.69 | 15.69 |
| 761 | 123 | 67.00 | 571.00 | 0.00 | 15.72 | 15.72 |
| 762 | 123 | 67.00 | 572.00 | 0.00 | 15.74 | 15.74 |
| 763 | 123 | 67.00 | 573.00 | 0.00 | 15.77 | 15.77 |
| 764 | 123 | 67.00 | 574.00 | 0.00 | 15.80 | 15.80 |
| 765 | 123 | 67.00 | 575.00 | 0.00 | 15.83 | 15.83 |
| 766 | 123 | 67.00 | 576.00 | 0.00 | 15.85 | 15.85 |
| 767 | 123 | 67.00 | 577.00 | 0.00 | 15.88 | 15.88 |
| 768 | 123 | 67.00 | 578.00 | 0.00 | 15.91 | 15.91 |
| 769 | 123 | 67.00 | 579.00 | 0.00 | 15.94 | 15.94 |
| 770 | 123 | 67.00 | 580.00 | 0.00 | 15.96 | 15.96 |
| 771 | 123 | 67.00 | 581.00 | 0.00 | 15.99 | 15.99 |
| 772 | 123 | 67.00 | 582.00 | 0.00 | 16.02 | 16.02 |
| 773 | 123 | 67.00 | 583.00 | 0.00 | 16.05 | 16.05 |
| 774 | 123 | 67.00 | 584.00 | 0.00 | 16.07 | 16.07 |
| 775 | 123 | 67.00 | 585.00 | 0.00 | 16.10 | 16.10 |
| 776 | 123 | 67.00 | 586.00 | 0.00 | 16.13 | 16.13 |
| 777 | 123 | 67.00 | 587.00 | 0.00 | 16.16 | 16.16 |
| 778 | 123 | 67.00 | 588.00 | 0.00 | 16.18 | 16.18 |
| 779 | 123 | 67.00 | 589.00 | 0.00 | 16.21 | 16.21 |
| 780 | 123 | 67.00 | 590.00 | 0.00 | 16.24 | 16.24 |
| 781 | 123 | 67.00 | 591.00 | 0.00 | 16.27 | 16.27 |
| 782 | 123 | 67.00 | 592.00 | 0.00 | 16.29 | 16.29 |
| 783 | 123 | 67.00 | 593.00 | 0.00 | 16.32 | 16.32 |
| 784 | 123 | 67.00 | 594.00 | 0.00 | 16.35 | 16.35 |
| 785 | 123 | 67.00 | 595.00 | 0.00 | 16.38 | 16.38 |
| 786 | 123 | 67.00 | 596.00 | 0.00 | 16.40 | 16.40 |
| 787 | 123 | 67.00 | 597.00 | 0.00 | 16.43 | 16.43 |
| 788 | 123 | 67.00 | 598.00 | 0.00 | 16.46 | 16.46 |
| 789 | 123 | 67.00 | 599.00 | 0.00 | 16.49 | 16.49 |
| 790 | 123 | 67.00 | 600.00 | 0.00 | 16.51 | 16.51 |
| 791 | 123 | 67.00 | 601.00 | 0.00 | 16.54 | 16.54 |
| 792 | 123 | 67.00 | 602.00 | 0.00 | 16.57 | 16.57 |
| 793 | 123 | 67.00 | 603.00 | 0.00 | 16.60 | 16.60 |
| 794 | 123 | 67.00 | 604.00 | 0.00 | 16.62 | 16.62 |
| 795 | 123 | 67.00 | 605.00 | 0.00 | 16.65 | 16.65 |
| 796 | 123 | 67.00 | 606.00 | 0.00 | 16.68 | 16.68 |
| 797 | 123 | 67.00 | 607.00 | 0.00 | 16.71 | 16.71 |
| 798 | 123 | 67.00 | 608.00 | 0.00 | 16.73 | 16.73 |
| 799 | 123 | 67.00 | 609.00 | 0.00 | 16.76 | 16.76 |
| 800 | 123 | 67.00 | 610.00 | 0.00 | 16.79 | 16.79 |
| 801 | 123 | 67.00 | 611.00 | 0.00 | 16.82 | 16.82 |
| 802 | 123 | 67.00 | 612.00 | 0.00 | 16.84 | 16.84 |
| 803 | 123 | 67.00 | 613.00 | 0.00 | 16.87 | 16.87 |
| 804 | 123 | 67.00 | 614.00 | 0.00 | 16.90 | 16.90 |
| 805 | 123 | 67.00 | 615.00 | 0.00 | 16.93 | 16.93 |
| 806 | 123 | 67.00 | 616.00 | 0.00 | 16.95 | 16.95 |
| 807 | 123 | 67.00 | 617.00 | 0.00 | 16.98 | 16.98 |
| 808 | 123 | 67.00 | 618.00 | 0.00 | 17.01 | 17.01 |
| 809 | 123 | 67.00 | 619.00 | 0.00 | 17.04 | 17.04 |
| 810 | 123 | 67.00 | 620.00 | 0.00 | 17.06 | 17.06 |
| 811 | 123 | 67.00 | 621.00 | 0.00 | 17.09 | 17.09 |
| 812 | 123 | 67.00 | 622.00 | 0.00 | 17.12 | 17.12 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 813 | 123 | 67.00 | 623.00 | 0.00 | 17.15 | 17.15 |
| 814 | 123 | 67.00 | 624.00 | 0.00 | 17.17 | 17.17 |
| 815 | 123 | 67.00 | 625.00 | 0.00 | 17.20 | 17.20 |
| 816 | 123 | 67.00 | 626.00 | 0.00 | 17.23 | 17.23 |
| 817 | 123 | 67.00 | 627.00 | 0.00 | 17.26 | 17.26 |
| 818 | 123 | 67.00 | 628.00 | 0.00 | 17.28 | 17.28 |
| 819 | 123 | 67.00 | 629.00 | 0.00 | 17.31 | 17.31 |
| 820 | 123 | 67.00 | 630.00 | 0.00 | 17.34 | 17.34 |
| 821 | 123 | 67.00 | 631.00 | 0.00 | 17.37 | 17.37 |
| 822 | 123 | 67.00 | 632.00 | 0.00 | 17.39 | 17.39 |
| 823 | 123 | 67.00 | 633.00 | 0.00 | 17.42 | 17.42 |
| 824 | 123 | 67.00 | 634.00 | 0.00 | 17.45 | 17.45 |
| 825 | 123 | 67.00 | 635.00 | 0.00 | 17.48 | 17.48 |
| 826 | 123 | 67.00 | 636.00 | 0.00 | 17.50 | 17.50 |
| 827 | 123 | 67.00 | 637.00 | 0.00 | 17.53 | 17.53 |
| 828 | 123 | 67.00 | 638.00 | 0.00 | 17.56 | 17.56 |
| 829 | 123 | 67.00 | 639.00 | 0.00 | 17.59 | 17.59 |
| 830 | 123 | 67.00 | 640.00 | 0.00 | 17.61 | 17.61 |
| 831 | 123 | 67.00 | 641.00 | 0.00 | 17.64 | 17.64 |
| 832 | 123 | 67.00 | 642.00 | 0.00 | 17.67 | 17.67 |
| 833 | 123 | 67.00 | 643.00 | 0.00 | 17.70 | 17.70 |
| 834 | 123 | 67.00 | 644.00 | 0.00 | 17.72 | 17.72 |
| 835 | 123 | 67.00 | 645.00 | 0.00 | 17.75 | 17.75 |
| 836 | 123 | 67.00 | 646.00 | 0.00 | 17.78 | 17.78 |
| 837 | 123 | 67.00 | 647.00 | 0.00 | 17.81 | 17.81 |
| 838 | 123 | 67.00 | 648.00 | 0.00 | 17.83 | 17.83 |
| 839 | 123 | 67.00 | 649.00 | 0.00 | 17.86 | 17.86 |
| 840 | 123 | 67.00 | 650.00 | 0.00 | 17.89 | 17.89 |
| 841 | 123 | 67.00 | 651.00 | 0.00 | 17.92 | 17.92 |
| 842 | 123 | 67.00 | 652.00 | 0.00 | 17.94 | 17.94 |
| 843 | 123 | 67.00 | 653.00 | 0.00 | 17.97 | 17.97 |
| 844 | 123 | 67.00 | 654.00 | 0.00 | 18.00 | 18.00 |
| 845 | 123 | 67.00 | 655.00 | 0.00 | 18.03 | 18.03 |
| 846 | 123 | 67.00 | 656.00 | 0.00 | 18.05 | 18.05 |
| 847 | 123 | 67.00 | 657.00 | 0.00 | 18.08 | 18.08 |
| 848 | 123 | 67.00 | 658.00 | 0.00 | 18.11 | 18.11 |
| 849 | 123 | 67.00 | 659.00 | 0.00 | 18.14 | 18.14 |
| 850 | 123 | 67.00 | 660.00 | 0.00 | 18.16 | 18.16 |
| 851 | 123 | 67.00 | 661.00 | 0.00 | 18.19 | 18.19 |
| 852 | 123 | 67.00 | 662.00 | 0.00 | 18.22 | 18.22 |
| 853 | 123 | 67.00 | 663.00 | 0.00 | 18.25 | 18.25 |
| 854 | 123 | 67.00 | 664.00 | 0.00 | 18.27 | 18.27 |
| 855 | 123 | 67.00 | 665.00 | 0.00 | 18.30 | 18.30 |
| 856 | 123 | 67.00 | 666.00 | 0.00 | 18.33 | 18.33 |
| 857 | 123 | 67.00 | 667.00 | 0.00 | 18.36 | 18.36 |
| 858 | 123 | 67.00 | 668.00 | 0.00 | 18.38 | 18.38 |
| 859 | 123 | 67.00 | 669.00 | 0.00 | 18.41 | 18.41 |
| 860 | 123 | 67.00 | 670.00 | 0.00 | 18.44 | 18.44 |
| 861 | 123 | 67.00 | 671.00 | 0.00 | 18.47 | 18.47 |
| 862 | 123 | 67.00 | 672.00 | 0.00 | 18.49 | 18.49 |
| 863 | 123 | 67.00 | 673.00 | 0.00 | 18.52 | 18.52 |
| 864 | 123 | 67.00 | 674.00 | 0.00 | 18.55 | 18.55 |
| 865 | 123 | 67.00 | 675.00 | 0.00 | 18.58 | 18.58 |
| 866 | 123 | 67.00 | 676.00 | 0.00 | 18.60 | 18.60 |
| 867 | 123 | 67.00 | 677.00 | 0.00 | 18.63 | 18.63 |
| 868 | 123 | 67.00 | 678.00 | 0.00 | 18.66 | 18.66 |
| 869 | 123 | 67.00 | 679.00 | 0.00 | 18.69 | 18.69 |
| 870 | 123 | 67.00 | 680.00 | 0.00 | 18.71 | 18.71 |
| 871 | 123 | 67.00 | 681.00 | 0.00 | 18.74 | 18.74 |
| 872 | 123 | 67.00 | 682.00 | 0.00 | 18.77 | 18.77 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 873 | 123 | 67.00 | 683.00 | 0.00 | 18.80 | 18.80 |
| 874 | 123 | 67.00 | 684.00 | 0.00 | 18.82 | 18.82 |
| 875 | 123 | 67.00 | 685.00 | 0.00 | 18.85 | 18.85 |
| 876 | 123 | 67.00 | 686.00 | 0.00 | 18.88 | 18.88 |
| 877 | 123 | 67.00 | 687.00 | 0.00 | 18.91 | 18.91 |
| 878 | 123 | 67.00 | 688.00 | 0.00 | 18.93 | 18.93 |
| 879 | 123 | 67.00 | 689.00 | 0.00 | 18.96 | 18.96 |
| 880 | 123 | 67.00 | 690.00 | 0.00 | 18.99 | 18.99 |
| 881 | 123 | 67.00 | 691.00 | 0.00 | 19.02 | 19.02 |
| 882 | 123 | 67.00 | 692.00 | 0.00 | 19.04 | 19.04 |
| 883 | 123 | 67.00 | 693.00 | 0.00 | 19.07 | 19.07 |
| 884 | 123 | 67.00 | 694.00 | 0.00 | 19.10 | 19.10 |
| 885 | 123 | 67.00 | 695.00 | 0.00 | 19.13 | 19.13 |
| 886 | 123 | 67.00 | 696.00 | 0.00 | 19.15 | 19.15 |
| 887 | 123 | 67.00 | 697.00 | 0.00 | 19.18 | 19.18 |
| 888 | 123 | 67.00 | 698.00 | 0.00 | 19.21 | 19.21 |
| 889 | 123 | 67.00 | 699.00 | 0.00 | 19.24 | 19.24 |
| 890 | 123 | 67.00 | 700.00 | 0.00 | 19.26 | 19.26 |
| 891 | 123 | 67.00 | 701.00 | 0.00 | 19.29 | 19.29 |
| 892 | 123 | 67.00 | 702.00 | 0.00 | 19.32 | 19.32 |
| 893 | 123 | 67.00 | 703.00 | 0.00 | 19.35 | 19.35 |
| 894 | 123 | 67.00 | 704.00 | 0.00 | 19.37 | 19.37 |
| 895 | 123 | 67.00 | 705.00 | 0.00 | 19.40 | 19.40 |
| 896 | 123 | 67.00 | 706.00 | 0.00 | 19.43 | 19.43 |
| 897 | 123 | 67.00 | 707.00 | 0.00 | 19.46 | 19.46 |
| 898 | 123 | 67.00 | 708.00 | 0.00 | 19.48 | 19.48 |
| 899 | 123 | 67.00 | 709.00 | 0.00 | 19.51 | 19.51 |
| 900 | 123 | 67.00 | 710.00 | 0.00 | 19.54 | 19.54 |
| 901 | 123 | 67.00 | 711.00 | 0.00 | 19.57 | 19.57 |
| 902 | 123 | 67.00 | 712.00 | 0.00 | 19.59 | 19.59 |
| 903 | 123 | 67.00 | 713.00 | 0.00 | 19.62 | 19.62 |
| 904 | 123 | 67.00 | 714.00 | 0.00 | 19.65 | 19.65 |
| 905 | 123 | 67.00 | 715.00 | 0.00 | 19.68 | 19.68 |
| 906 | 123 | 67.00 | 716.00 | 0.00 | 19.70 | 19.70 |
| 907 | 123 | 67.00 | 717.00 | 0.00 | 19.73 | 19.73 |
| 908 | 123 | 67.00 | 718.00 | 0.00 | 19.76 | 19.76 |
| 909 | 123 | 67.00 | 719.00 | 0.00 | 19.79 | 19.79 |
| 910 | 123 | 67.00 | 720.00 | 0.00 | 19.81 | 19.81 |
| 911 | 123 | 67.00 | 721.00 | 0.00 | 19.84 | 19.84 |
| 912 | 123 | 67.00 | 722.00 | 0.00 | 19.87 | 19.87 |
| 913 | 123 | 67.00 | 723.00 | 0.00 | 19.90 | 19.90 |
| 914 | 123 | 67.00 | 724.00 | 0.00 | 19.92 | 19.92 |
| 915 | 123 | 67.00 | 725.00 | 0.00 | 19.95 | 19.95 |
| 916 | 123 | 67.00 | 726.00 | 0.00 | 19.98 | 19.98 |
| 917 | 123 | 67.00 | 727.00 | 0.00 | 20.01 | 20.01 |
| 918 | 123 | 67.00 | 728.00 | 0.00 | 20.03 | 20.03 |
| 919 | 123 | 67.00 | 729.00 | 0.00 | 20.06 | 20.06 |
| 920 | 123 | 67.00 | 730.00 | 0.00 | 20.09 | 20.09 |
| 921 | 123 | 67.00 | 731.00 | 0.00 | 20.12 | 20.12 |
| 922 | 123 | 67.00 | 732.00 | 0.00 | 20.14 | 20.14 |
| 923 | 123 | 67.00 | 733.00 | 0.00 | 20.17 | 20.17 |
| 924 | 123 | 67.00 | 734.00 | 0.00 | 20.20 | 20.20 |
| 925 | 123 | 67.00 | 735.00 | 0.00 | 20.23 | 20.23 |
| 926 | 123 | 67.00 | 736.00 | 0.00 | 20.25 | 20.25 |
| 927 | 123 | 67.00 | 737.00 | 0.00 | 20.28 | 20.28 |
| 928 | 123 | 67.00 | 738.00 | 0.00 | 20.31 | 20.31 |
| 929 | 123 | 67.00 | 739.00 | 0.00 | 20.34 | 20.34 |
| 930 | 123 | 67.00 | 740.00 | 0.00 | 20.36 | 20.36 |
| 931 | 123 | 67.00 | 741.00 | 0.00 | 20.39 | 20.39 |
| 932 | 123 | 67.00 | 742.00 | 0.00 | 20.42 | 20.42 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 933 | 123 | 67.00 | 743.00 | 0.00 | 20.45 | 20.45 |
| 934 | 123 | 67.00 | 744.00 | 0.00 | 20.47 | 20.47 |
| 935 | 123 | 67.00 | 745.00 | 0.00 | 20.50 | 20.50 |
| 936 | 123 | 67.00 | 746.00 | 0.00 | 20.53 | 20.53 |
| 937 | 123 | 67.00 | 747.00 | 0.00 | 20.56 | 20.56 |
| 938 | 123 | 67.00 | 748.00 | 0.00 | 20.58 | 20.58 |
| 939 | 123 | 67.00 | 749.00 | 0.00 | 20.61 | 20.61 |
| 940 | 123 | 67.00 | 750.00 | 0.00 | 20.64 | 20.64 |
| 941 | 123 | 67.00 | 751.00 | 0.00 | 20.67 | 20.67 |
| 942 | 123 | 67.00 | 752.00 | 0.00 | 20.69 | 20.69 |
| 943 | 123 | 67.00 | 753.00 | 0.00 | 20.72 | 20.72 |
| 944 | 123 | 67.00 | 754.00 | 0.00 | 20.75 | 20.75 |
| 945 | 123 | 67.00 | 755.00 | 0.00 | 20.78 | 20.78 |
| 946 | 123 | 67.00 | 756.00 | 0.00 | 20.80 | 20.80 |
| 947 | 123 | 67.00 | 757.00 | 0.00 | 20.83 | 20.83 |
| 948 | 123 | 67.00 | 758.00 | 0.00 | 20.86 | 20.86 |
| 949 | 123 | 67.00 | 759.00 | 0.00 | 20.89 | 20.89 |
| 950 | 123 | 67.00 | 760.00 | 0.00 | 20.91 | 20.91 |
| 951 | 123 | 67.00 | 761.00 | 0.00 | 20.94 | 20.94 |
| 952 | 123 | 67.00 | 762.00 | 0.00 | 20.97 | 20.97 |
| 953 | 123 | 67.00 | 763.00 | 0.00 | 21.00 | 21.00 |
| 954 | 123 | 67.00 | 764.00 | 0.00 | 21.02 | 21.02 |
| 955 | 123 | 67.00 | 765.00 | 0.00 | 21.05 | 21.05 |
| 956 | 123 | 67.00 | 766.00 | 0.00 | 21.08 | 21.08 |
| 957 | 123 | 67.00 | 767.00 | 0.00 | 21.11 | 21.11 |
| 958 | 123 | 67.00 | 768.00 | 0.00 | 21.13 | 21.13 |
| 959 | 123 | 67.00 | 769.00 | 0.00 | 21.16 | 21.16 |
| 960 | 123 | 67.00 | 770.00 | 0.00 | 21.19 | 21.19 |
| 961 | 123 | 67.00 | 771.00 | 0.00 | 21.22 | 21.22 |
| 962 | 123 | 67.00 | 772.00 | 0.00 | 21.24 | 21.24 |
| 963 | 123 | 67.00 | 773.00 | 0.00 | 21.27 | 21.27 |
| 964 | 123 | 67.00 | 774.00 | 0.00 | 21.30 | 21.30 |
| 965 | 123 | 67.00 | 775.00 | 0.00 | 21.33 | 21.33 |
| 966 | 123 | 67.00 | 776.00 | 0.00 | 21.35 | 21.35 |
| 967 | 123 | 67.00 | 777.00 | 0.00 | 21.37 | 21.37 |

If the employee's gross pay is over £967, go to page 229.

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

Table letter P

Use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700.

Do not use this table for mariners on foreign-going vessels who are aged 21 or over, for whom you hold form CA2700 (see Table letter Q).

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'P' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL /UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.11 | 0.11 |
| 829 | 533 | 290.00 | 6.00 | 0.00 | 0.22 | 0.22 |
| 833 | 533 | 290.00 | 10.00 | 0.00 | 0.33 | 0.33 |
| 837 | 533 | 290.00 | 14.00 | 0.00 | 0.44 | 0.44 |
| 841 | 533 | 290.00 | 18.00 | 0.00 | 0.55 | 0.55 |
| 845 | 533 | 290.00 | 22.00 | 0.00 | 0.66 | 0.66 |
| 849 | 533 | 290.00 | 26.00 | 0.00 | 0.77 | 0.77 |
| 853 | 533 | 290.00 | 30.00 | 0.00 | 0.88 | 0.88 |
| 857 | 533 | 290.00 | 34.00 | 0.00 | 0.99 | 0.99 |
| 861 | 533 | 290.00 | 38.00 | 0.00 | 1.10 | 1.10 |
| 865 | 533 | 290.00 | 42.00 | 0.00 | 1.21 | 1.21 |
| 869 | 533 | 290.00 | 46.00 | 0.00 | 1.32 | 1.32 |
| 873 | 533 | 290.00 | 50.00 | 0.00 | 1.43 | 1.43 |
| 877 | 533 | 290.00 | 54.00 | 0.00 | 1.54 | 1.54 |
| 881 | 533 | 290.00 | 58.00 | 0.00 | 1.65 | 1.65 |

Monthly table

Table letter P

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 885 | 533 | 290.00 | 62.00 | 0.00 | 1.76 | 1.76 |
| 889 | 533 | 290.00 | 66.00 | 0.00 | 1.87 | 1.87 |
| 893 | 533 | 290.00 | 70.00 | 0.00 | 1.98 | 1.98 |
| 897 | 533 | 290.00 | 74.00 | 0.00 | 2.09 | 2.09 |
| 901 | 533 | 290.00 | 78.00 | 0.00 | 2.20 | 2.20 |
| 905 | 533 | 290.00 | 82.00 | 0.00 | 2.31 | 2.31 |
| 909 | 533 | 290.00 | 86.00 | 0.00 | 2.42 | 2.42 |
| 913 | 533 | 290.00 | 90.00 | 0.00 | 2.53 | 2.53 |
| 917 | 533 | 290.00 | 94.00 | 0.00 | 2.64 | 2.64 |
| 921 | 533 | 290.00 | 98.00 | 0.00 | 2.75 | 2.75 |
| 925 | 533 | 290.00 | 102.00 | 0.00 | 2.86 | 2.86 |
| 929 | 533 | 290.00 | 106.00 | 0.00 | 2.97 | 2.97 |
| 933 | 533 | 290.00 | 110.00 | 0.00 | 3.08 | 3.08 |
| 937 | 533 | 290.00 | 114.00 | 0.00 | 3.19 | 3.19 |
| 941 | 533 | 290.00 | 118.00 | 0.00 | 3.30 | 3.30 |
| 945 | 533 | 290.00 | 122.00 | 0.00 | 3.41 | 3.41 |
| 949 | 533 | 290.00 | 126.00 | 0.00 | 3.52 | 3.52 |
| 953 | 533 | 290.00 | 130.00 | 0.00 | 3.63 | 3.63 |
| 957 | 533 | 290.00 | 134.00 | 0.00 | 3.74 | 3.74 |
| 961 | 533 | 290.00 | 138.00 | 0.00 | 3.85 | 3.85 |
| 965 | 533 | 290.00 | 142.00 | 0.00 | 3.96 | 3.96 |
| 969 | 533 | 290.00 | 146.00 | 0.00 | 4.07 | 4.07 |
| 973 | 533 | 290.00 | 150.00 | 0.00 | 4.18 | 4.18 |
| 977 | 533 | 290.00 | 154.00 | 0.00 | 4.29 | 4.29 |
| 981 | 533 | 290.00 | 158.00 | 0.00 | 4.40 | 4.40 |
| 985 | 533 | 290.00 | 162.00 | 0.00 | 4.51 | 4.51 |
| 989 | 533 | 290.00 | 166.00 | 0.00 | 4.62 | 4.62 |
| 993 | 533 | 290.00 | 170.00 | 0.00 | 4.73 | 4.73 |
| 997 | 533 | 290.00 | 174.00 | 0.00 | 4.84 | 4.84 |
| 1001 | 533 | 290.00 | 178.00 | 0.00 | 4.95 | 4.95 |
| 1005 | 533 | 290.00 | 182.00 | 0.00 | 5.06 | 5.06 |
| 1009 | 533 | 290.00 | 186.00 | 0.00 | 5.17 | 5.17 |
| 1013 | 533 | 290.00 | 190.00 | 0.00 | 5.28 | 5.28 |
| 1017 | 533 | 290.00 | 194.00 | 0.00 | 5.39 | 5.39 |
| 1021 | 533 | 290.00 | 198.00 | 0.00 | 5.50 | 5.50 |
| 1025 | 533 | 290.00 | 202.00 | 0.00 | 5.61 | 5.61 |
| 1029 | 533 | 290.00 | 206.00 | 0.00 | 5.72 | 5.72 |
| 1033 | 533 | 290.00 | 210.00 | 0.00 | 5.83 | 5.83 |
| 1037 | 533 | 290.00 | 214.00 | 0.00 | 5.94 | 5.94 |
| 1041 | 533 | 290.00 | 218.00 | 0.00 | 6.05 | 6.05 |
| 1045 | 533 | 290.00 | 222.00 | 0.00 | 6.16 | 6.16 |
| 1049 | 533 | 290.00 | 226.00 | 0.00 | 6.27 | 6.27 |
| 1053 | 533 | 290.00 | 230.00 | 0.00 | 6.38 | 6.38 |
| 1057 | 533 | 290.00 | 234.00 | 0.00 | 6.49 | 6.49 |
| 1061 | 533 | 290.00 | 238.00 | 0.00 | 6.60 | 6.60 |
| 1065 | 533 | 290.00 | 242.00 | 0.00 | 6.71 | 6.71 |
| 1069 | 533 | 290.00 | 246.00 | 0.00 | 6.82 | 6.82 |
| 1073 | 533 | 290.00 | 250.00 | 0.00 | 6.93 | 6.93 |
| 1077 | 533 | 290.00 | 254.00 | 0.00 | 7.04 | 7.04 |
| 1081 | 533 | 290.00 | 258.00 | 0.00 | 7.15 | 7.15 |
| 1085 | 533 | 290.00 | 262.00 | 0.00 | 7.26 | 7.26 |
| 1089 | 533 | 290.00 | 266.00 | 0.00 | 7.37 | 7.37 |
| 1093 | 533 | 290.00 | 270.00 | 0.00 | 7.48 | 7.48 |
| 1097 | 533 | 290.00 | 274.00 | 0.00 | 7.59 | 7.59 |
| 1101 | 533 | 290.00 | 278.00 | 0.00 | 7.70 | 7.70 |
| 1105 | 533 | 290.00 | 282.00 | 0.00 | 7.81 | 7.81 |
| 1109 | 533 | 290.00 | 286.00 | 0.00 | 7.92 | 7.92 |
| 1113 | 533 | 290.00 | 290.00 | 0.00 | 8.03 | 8.03 |
| 1117 | 533 | 290.00 | 294.00 | 0.00 | 8.14 | 8.14 |
| 1121 | 533 | 290.00 | 298.00 | 0.00 | 8.25 | 8.25 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1125 | 533 | 290.00 | 302.00 | 0.00 | 8.36 | 8.36 |
| 1129 | 533 | 290.00 | 306.00 | 0.00 | 8.47 | 8.47 |
| 1133 | 533 | 290.00 | 310.00 | 0.00 | 8.58 | 8.58 |
| 1137 | 533 | 290.00 | 314.00 | 0.00 | 8.69 | 8.69 |
| 1141 | 533 | 290.00 | 318.00 | 0.00 | 8.80 | 8.80 |
| 1145 | 533 | 290.00 | 322.00 | 0.00 | 8.91 | 8.91 |
| 1149 | 533 | 290.00 | 326.00 | 0.00 | 9.02 | 9.02 |
| 1153 | 533 | 290.00 | 330.00 | 0.00 | 9.13 | 9.13 |
| 1157 | 533 | 290.00 | 334.00 | 0.00 | 9.24 | 9.24 |
| 1161 | 533 | 290.00 | 338.00 | 0.00 | 9.35 | 9.35 |
| 1165 | 533 | 290.00 | 342.00 | 0.00 | 9.46 | 9.46 |
| 1169 | 533 | 290.00 | 346.00 | 0.00 | 9.57 | 9.57 |
| 1173 | 533 | 290.00 | 350.00 | 0.00 | 9.68 | 9.68 |
| 1177 | 533 | 290.00 | 354.00 | 0.00 | 9.79 | 9.79 |
| 1181 | 533 | 290.00 | 358.00 | 0.00 | 9.90 | 9.90 |
| 1185 | 533 | 290.00 | 362.00 | 0.00 | 10.01 | 10.01 |
| 1189 | 533 | 290.00 | 366.00 | 0.00 | 10.12 | 10.12 |
| 1193 | 533 | 290.00 | 370.00 | 0.00 | 10.23 | 10.23 |
| 1197 | 533 | 290.00 | 374.00 | 0.00 | 10.34 | 10.34 |
| 1201 | 533 | 290.00 | 378.00 | 0.00 | 10.45 | 10.45 |
| 1205 | 533 | 290.00 | 382.00 | 0.00 | 10.56 | 10.56 |
| 1209 | 533 | 290.00 | 386.00 | 0.00 | 10.67 | 10.67 |
| 1213 | 533 | 290.00 | 390.00 | 0.00 | 10.78 | 10.78 |
| 1217 | 533 | 290.00 | 394.00 | 0.00 | 10.89 | 10.89 |
| 1221 | 533 | 290.00 | 398.00 | 0.00 | 11.00 | 11.00 |
| 1225 | 533 | 290.00 | 402.00 | 0.00 | 11.11 | 11.11 |
| 1229 | 533 | 290.00 | 406.00 | 0.00 | 11.22 | 11.22 |
| 1233 | 533 | 290.00 | 410.00 | 0.00 | 11.33 | 11.33 |
| 1237 | 533 | 290.00 | 414.00 | 0.00 | 11.44 | 11.44 |
| 1241 | 533 | 290.00 | 418.00 | 0.00 | 11.55 | 11.55 |
| 1245 | 533 | 290.00 | 422.00 | 0.00 | 11.66 | 11.66 |
| 1249 | 533 | 290.00 | 426.00 | 0.00 | 11.77 | 11.77 |
| 1253 | 533 | 290.00 | 430.00 | 0.00 | 11.88 | 11.88 |
| 1257 | 533 | 290.00 | 434.00 | 0.00 | 11.99 | 11.99 |
| 1261 | 533 | 290.00 | 438.00 | 0.00 | 12.10 | 12.10 |
| 1265 | 533 | 290.00 | 442.00 | 0.00 | 12.21 | 12.21 |
| 1269 | 533 | 290.00 | 446.00 | 0.00 | 12.32 | 12.32 |
| 1273 | 533 | 290.00 | 450.00 | 0.00 | 12.43 | 12.43 |
| 1277 | 533 | 290.00 | 454.00 | 0.00 | 12.54 | 12.54 |
| 1281 | 533 | 290.00 | 458.00 | 0.00 | 12.65 | 12.65 |
| 1285 | 533 | 290.00 | 462.00 | 0.00 | 12.76 | 12.76 |
| 1289 | 533 | 290.00 | 466.00 | 0.00 | 12.87 | 12.87 |
| 1293 | 533 | 290.00 | 470.00 | 0.00 | 12.98 | 12.98 |
| 1297 | 533 | 290.00 | 474.00 | 0.00 | 13.09 | 13.09 |
| 1301 | 533 | 290.00 | 478.00 | 0.00 | 13.20 | 13.20 |
| 1305 | 533 | 290.00 | 482.00 | 0.00 | 13.31 | 13.31 |
| 1309 | 533 | 290.00 | 486.00 | 0.00 | 13.42 | 13.42 |
| 1313 | 533 | 290.00 | 490.00 | 0.00 | 13.53 | 13.53 |
| 1317 | 533 | 290.00 | 494.00 | 0.00 | 13.64 | 13.64 |
| 1321 | 533 | 290.00 | 498.00 | 0.00 | 13.75 | 13.75 |
| 1325 | 533 | 290.00 | 502.00 | 0.00 | 13.86 | 13.86 |
| 1329 | 533 | 290.00 | 506.00 | 0.00 | 13.97 | 13.97 |
| 1333 | 533 | 290.00 | 510.00 | 0.00 | 14.08 | 14.08 |
| 1337 | 533 | 290.00 | 514.00 | 0.00 | 14.19 | 14.19 |
| 1341 | 533 | 290.00 | 518.00 | 0.00 | 14.30 | 14.30 |
| 1345 | 533 | 290.00 | 522.00 | 0.00 | 14.41 | 14.41 |
| 1349 | 533 | 290.00 | 526.00 | 0.00 | 14.52 | 14.52 |
| 1353 | 533 | 290.00 | 530.00 | 0.00 | 14.63 | 14.63 |
| 1357 | 533 | 290.00 | 534.00 | 0.00 | 14.74 | 14.74 |
| 1361 | 533 | 290.00 | 538.00 | 0.00 | 14.85 | 14.85 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1365 | 533 | 290.00 | 542.00 | 0.00 | 14.96 | 14.96 |
| 1369 | 533 | 290.00 | 546.00 | 0.00 | 15.07 | 15.07 |
| 1373 | 533 | 290.00 | 550.00 | 0.00 | 15.18 | 15.18 |
| 1377 | 533 | 290.00 | 554.00 | 0.00 | 15.29 | 15.29 |
| 1381 | 533 | 290.00 | 558.00 | 0.00 | 15.40 | 15.40 |
| 1385 | 533 | 290.00 | 562.00 | 0.00 | 15.51 | 15.51 |
| 1389 | 533 | 290.00 | 566.00 | 0.00 | 15.62 | 15.62 |
| 1393 | 533 | 290.00 | 570.00 | 0.00 | 15.73 | 15.73 |
| 1397 | 533 | 290.00 | 574.00 | 0.00 | 15.84 | 15.84 |
| 1401 | 533 | 290.00 | 578.00 | 0.00 | 15.95 | 15.95 |
| 1405 | 533 | 290.00 | 582.00 | 0.00 | 16.06 | 16.06 |
| 1409 | 533 | 290.00 | 586.00 | 0.00 | 16.17 | 16.17 |
| 1413 | 533 | 290.00 | 590.00 | 0.00 | 16.28 | 16.28 |
| 1417 | 533 | 290.00 | 594.00 | 0.00 | 16.39 | 16.39 |
| 1421 | 533 | 290.00 | 598.00 | 0.00 | 16.50 | 16.50 |
| 1425 | 533 | 290.00 | 602.00 | 0.00 | 16.61 | 16.61 |
| 1429 | 533 | 290.00 | 606.00 | 0.00 | 16.72 | 16.72 |
| 1433 | 533 | 290.00 | 610.00 | 0.00 | 16.83 | 16.83 |
| 1437 | 533 | 290.00 | 614.00 | 0.00 | 16.94 | 16.94 |
| 1441 | 533 | 290.00 | 618.00 | 0.00 | 17.05 | 17.05 |
| 1445 | 533 | 290.00 | 622.00 | 0.00 | 17.16 | 17.16 |
| 1449 | 533 | 290.00 | 626.00 | 0.00 | 17.27 | 17.27 |
| 1453 | 533 | 290.00 | 630.00 | 0.00 | 17.38 | 17.38 |
| 1457 | 533 | 290.00 | 634.00 | 0.00 | 17.49 | 17.49 |
| 1461 | 533 | 290.00 | 638.00 | 0.00 | 17.60 | 17.60 |
| 1465 | 533 | 290.00 | 642.00 | 0.00 | 17.71 | 17.71 |
| 1469 | 533 | 290.00 | 646.00 | 0.00 | 17.82 | 17.82 |
| 1473 | 533 | 290.00 | 650.00 | 0.00 | 17.93 | 17.93 |
| 1477 | 533 | 290.00 | 654.00 | 0.00 | 18.04 | 18.04 |
| 1481 | 533 | 290.00 | 658.00 | 0.00 | 18.15 | 18.15 |
| 1485 | 533 | 290.00 | 662.00 | 0.00 | 18.26 | 18.26 |
| 1489 | 533 | 290.00 | 666.00 | 0.00 | 18.37 | 18.37 |
| 1493 | 533 | 290.00 | 670.00 | 0.00 | 18.48 | 18.48 |
| 1497 | 533 | 290.00 | 674.00 | 0.00 | 18.59 | 18.59 |
| 1501 | 533 | 290.00 | 678.00 | 0.00 | 18.70 | 18.70 |
| 1505 | 533 | 290.00 | 682.00 | 0.00 | 18.81 | 18.81 |
| 1509 | 533 | 290.00 | 686.00 | 0.00 | 18.92 | 18.92 |
| 1513 | 533 | 290.00 | 690.00 | 0.00 | 19.03 | 19.03 |
| 1517 | 533 | 290.00 | 694.00 | 0.00 | 19.14 | 19.14 |
| 1521 | 533 | 290.00 | 698.00 | 0.00 | 19.25 | 19.25 |
| 1525 | 533 | 290.00 | 702.00 | 0.00 | 19.36 | 19.36 |
| 1529 | 533 | 290.00 | 706.00 | 0.00 | 19.47 | 19.47 |
| 1533 | 533 | 290.00 | 710.00 | 0.00 | 19.58 | 19.58 |
| 1537 | 533 | 290.00 | 714.00 | 0.00 | 19.69 | 19.69 |
| 1541 | 533 | 290.00 | 718.00 | 0.00 | 19.80 | 19.80 |
| 1545 | 533 | 290.00 | 722.00 | 0.00 | 19.91 | 19.91 |
| 1549 | 533 | 290.00 | 726.00 | 0.00 | 20.02 | 20.02 |
| 1553 | 533 | 290.00 | 730.00 | 0.00 | 20.13 | 20.13 |
| 1557 | 533 | 290.00 | 734.00 | 0.00 | 20.24 | 20.24 |
| 1561 | 533 | 290.00 | 738.00 | 0.00 | 20.35 | 20.35 |
| 1565 | 533 | 290.00 | 742.00 | 0.00 | 20.46 | 20.46 |
| 1569 | 533 | 290.00 | 746.00 | 0.00 | 20.57 | 20.57 |
| 1573 | 533 | 290.00 | 750.00 | 0.00 | 20.68 | 20.68 |
| 1577 | 533 | 290.00 | 754.00 | 0.00 | 20.79 | 20.79 |
| 1581 | 533 | 290.00 | 758.00 | 0.00 | 20.90 | 20.90 |
| 1585 | 533 | 290.00 | 762.00 | 0.00 | 21.01 | 21.01 |
| 1589 | 533 | 290.00 | 766.00 | 0.00 | 21.12 | 21.12 |
| 1593 | 533 | 290.00 | 770.00 | 0.00 | 21.23 | 21.23 |
| 1597 | 533 | 290.00 | 774.00 | 0.00 | 21.34 | 21.34 |
| 1601 | 533 | 290.00 | 778.00 | 0.00 | 21.45 | 21.45 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1605 | 533 | 290.00 | 782.00 | 0.00 | 21.56 | 21.56 |
| 1609 | 533 | 290.00 | 786.00 | 0.00 | 21.67 | 21.67 |
| 1613 | 533 | 290.00 | 790.00 | 0.00 | 21.78 | 21.78 |
| 1617 | 533 | 290.00 | 794.00 | 0.00 | 21.89 | 21.89 |
| 1621 | 533 | 290.00 | 798.00 | 0.00 | 22.00 | 22.00 |
| 1625 | 533 | 290.00 | 802.00 | 0.00 | 22.11 | 22.11 |
| 1629 | 533 | 290.00 | 806.00 | 0.00 | 22.22 | 22.22 |
| 1633 | 533 | 290.00 | 810.00 | 0.00 | 22.33 | 22.33 |
| 1637 | 533 | 290.00 | 814.00 | 0.00 | 22.44 | 22.44 |
| 1641 | 533 | 290.00 | 818.00 | 0.00 | 22.55 | 22.55 |
| 1645 | 533 | 290.00 | 822.00 | 0.00 | 22.66 | 22.66 |
| 1649 | 533 | 290.00 | 826.00 | 0.00 | 22.77 | 22.77 |
| 1653 | 533 | 290.00 | 830.00 | 0.00 | 22.88 | 22.88 |
| 1657 | 533 | 290.00 | 834.00 | 0.00 | 22.99 | 22.99 |
| 1661 | 533 | 290.00 | 838.00 | 0.00 | 23.10 | 23.10 |
| 1665 | 533 | 290.00 | 842.00 | 0.00 | 23.21 | 23.21 |
| 1669 | 533 | 290.00 | 846.00 | 0.00 | 23.32 | 23.32 |
| 1673 | 533 | 290.00 | 850.00 | 0.00 | 23.43 | 23.43 |
| 1677 | 533 | 290.00 | 854.00 | 0.00 | 23.54 | 23.54 |
| 1681 | 533 | 290.00 | 858.00 | 0.00 | 23.65 | 23.65 |
| 1685 | 533 | 290.00 | 862.00 | 0.00 | 23.76 | 23.76 |
| 1689 | 533 | 290.00 | 866.00 | 0.00 | 23.87 | 23.87 |
| 1693 | 533 | 290.00 | 870.00 | 0.00 | 23.98 | 23.98 |
| 1697 | 533 | 290.00 | 874.00 | 0.00 | 24.09 | 24.09 |
| 1701 | 533 | 290.00 | 878.00 | 0.00 | 24.20 | 24.20 |
| 1705 | 533 | 290.00 | 882.00 | 0.00 | 24.31 | 24.31 |
| 1709 | 533 | 290.00 | 886.00 | 0.00 | 24.42 | 24.42 |
| 1713 | 533 | 290.00 | 890.00 | 0.00 | 24.53 | 24.53 |
| 1717 | 533 | 290.00 | 894.00 | 0.00 | 24.64 | 24.64 |
| 1721 | 533 | 290.00 | 898.00 | 0.00 | 24.75 | 24.75 |
| 1725 | 533 | 290.00 | 902.00 | 0.00 | 24.86 | 24.86 |
| 1729 | 533 | 290.00 | 906.00 | 0.00 | 24.97 | 24.97 |
| 1733 | 533 | 290.00 | 910.00 | 0.00 | 25.08 | 25.08 |
| 1737 | 533 | 290.00 | 914.00 | 0.00 | 25.19 | 25.19 |
| 1741 | 533 | 290.00 | 918.00 | 0.00 | 25.30 | 25.30 |
| 1745 | 533 | 290.00 | 922.00 | 0.00 | 25.41 | 25.41 |
| 1749 | 533 | 290.00 | 926.00 | 0.00 | 25.52 | 25.52 |
| 1753 | 533 | 290.00 | 930.00 | 0.00 | 25.63 | 25.63 |
| 1757 | 533 | 290.00 | 934.00 | 0.00 | 25.74 | 25.74 |
| 1761 | 533 | 290.00 | 938.00 | 0.00 | 25.85 | 25.85 |
| 1765 | 533 | 290.00 | 942.00 | 0.00 | 25.96 | 25.96 |
| 1769 | 533 | 290.00 | 946.00 | 0.00 | 26.07 | 26.07 |
| 1773 | 533 | 290.00 | 950.00 | 0.00 | 26.18 | 26.18 |
| 1777 | 533 | 290.00 | 954.00 | 0.00 | 26.29 | 26.29 |
| 1781 | 533 | 290.00 | 958.00 | 0.00 | 26.40 | 26.40 |
| 1785 | 533 | 290.00 | 962.00 | 0.00 | 26.51 | 26.51 |
| 1789 | 533 | 290.00 | 966.00 | 0.00 | 26.62 | 26.62 |
| 1793 | 533 | 290.00 | 970.00 | 0.00 | 26.73 | 26.73 |
| 1797 | 533 | 290.00 | 974.00 | 0.00 | 26.84 | 26.84 |
| 1801 | 533 | 290.00 | 978.00 | 0.00 | 26.95 | 26.95 |
| 1805 | 533 | 290.00 | 982.00 | 0.00 | 27.06 | 27.06 |
| 1809 | 533 | 290.00 | 986.00 | 0.00 | 27.17 | 27.17 |
| 1813 | 533 | 290.00 | 990.00 | 0.00 | 27.28 | 27.28 |
| 1817 | 533 | 290.00 | 994.00 | 0.00 | 27.39 | 27.39 |
| 1821 | 533 | 290.00 | 998.00 | 0.00 | 27.50 | 27.50 |
| 1825 | 533 | 290.00 | 1002.00 | 0.00 | 27.61 | 27.61 |
| 1829 | 533 | 290.00 | 1006.00 | 0.00 | 27.72 | 27.72 |
| 1833 | 533 | 290.00 | 1010.00 | 0.00 | 27.83 | 27.83 |
| 1837 | 533 | 290.00 | 1014.00 | 0.00 | 27.94 | 27.94 |
| 1841 | 533 | 290.00 | 1018.00 | 0.00 | 28.05 | 28.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1845 | 533 | 290.00 | 1022.00 | 0.00 | 28.16 | 28.16 |
| 1849 | 533 | 290.00 | 1026.00 | 0.00 | 28.27 | 28.27 |
| 1853 | 533 | 290.00 | 1030.00 | 0.00 | 28.38 | 28.38 |
| 1857 | 533 | 290.00 | 1034.00 | 0.00 | 28.49 | 28.49 |
| 1861 | 533 | 290.00 | 1038.00 | 0.00 | 28.60 | 28.60 |
| 1865 | 533 | 290.00 | 1042.00 | 0.00 | 28.71 | 28.71 |
| 1869 | 533 | 290.00 | 1046.00 | 0.00 | 28.82 | 28.82 |
| 1873 | 533 | 290.00 | 1050.00 | 0.00 | 28.93 | 28.93 |
| 1877 | 533 | 290.00 | 1054.00 | 0.00 | 29.04 | 29.04 |
| 1881 | 533 | 290.00 | 1058.00 | 0.00 | 29.15 | 29.15 |
| 1885 | 533 | 290.00 | 1062.00 | 0.00 | 29.26 | 29.26 |
| 1889 | 533 | 290.00 | 1066.00 | 0.00 | 29.37 | 29.37 |
| 1893 | 533 | 290.00 | 1070.00 | 0.00 | 29.48 | 29.48 |
| 1897 | 533 | 290.00 | 1074.00 | 0.00 | 29.59 | 29.59 |
| 1901 | 533 | 290.00 | 1078.00 | 0.00 | 29.70 | 29.70 |
| 1905 | 533 | 290.00 | 1082.00 | 0.00 | 29.81 | 29.81 |
| 1909 | 533 | 290.00 | 1086.00 | 0.00 | 29.92 | 29.92 |
| 1913 | 533 | 290.00 | 1090.00 | 0.00 | 30.03 | 30.03 |
| 1917 | 533 | 290.00 | 1094.00 | 0.00 | 30.14 | 30.14 |
| 1921 | 533 | 290.00 | 1098.00 | 0.00 | 30.25 | 30.25 |
| 1925 | 533 | 290.00 | 1102.00 | 0.00 | 30.36 | 30.36 |
| 1929 | 533 | 290.00 | 1106.00 | 0.00 | 30.47 | 30.47 |
| 1933 | 533 | 290.00 | 1110.00 | 0.00 | 30.58 | 30.58 |
| 1937 | 533 | 290.00 | 1114.00 | 0.00 | 30.69 | 30.69 |
| 1941 | 533 | 290.00 | 1118.00 | 0.00 | 30.80 | 30.80 |
| 1945 | 533 | 290.00 | 1122.00 | 0.00 | 30.91 | 30.91 |
| 1949 | 533 | 290.00 | 1126.00 | 0.00 | 31.02 | 31.02 |
| 1953 | 533 | 290.00 | 1130.00 | 0.00 | 31.13 | 31.13 |
| 1957 | 533 | 290.00 | 1134.00 | 0.00 | 31.24 | 31.24 |
| 1961 | 533 | 290.00 | 1138.00 | 0.00 | 31.35 | 31.35 |
| 1965 | 533 | 290.00 | 1142.00 | 0.00 | 31.46 | 31.46 |
| 1969 | 533 | 290.00 | 1146.00 | 0.00 | 31.57 | 31.57 |
| 1973 | 533 | 290.00 | 1150.00 | 0.00 | 31.68 | 31.68 |
| 1977 | 533 | 290.00 | 1154.00 | 0.00 | 31.79 | 31.79 |
| 1981 | 533 | 290.00 | 1158.00 | 0.00 | 31.90 | 31.90 |
| 1985 | 533 | 290.00 | 1162.00 | 0.00 | 32.01 | 32.01 |
| 1989 | 533 | 290.00 | 1166.00 | 0.00 | 32.12 | 32.12 |
| 1993 | 533 | 290.00 | 1170.00 | 0.00 | 32.23 | 32.23 |
| 1997 | 533 | 290.00 | 1174.00 | 0.00 | 32.34 | 32.34 |
| 2001 | 533 | 290.00 | 1178.00 | 0.00 | 32.45 | 32.45 |
| 2005 | 533 | 290.00 | 1182.00 | 0.00 | 32.56 | 32.56 |
| 2009 | 533 | 290.00 | 1186.00 | 0.00 | 32.67 | 32.67 |
| 2013 | 533 | 290.00 | 1190.00 | 0.00 | 32.78 | 32.78 |
| 2017 | 533 | 290.00 | 1194.00 | 0.00 | 32.89 | 32.89 |
| 2021 | 533 | 290.00 | 1198.00 | 0.00 | 33.00 | 33.00 |
| 2025 | 533 | 290.00 | 1202.00 | 0.00 | 33.11 | 33.11 |
| 2029 | 533 | 290.00 | 1206.00 | 0.00 | 33.22 | 33.22 |
| 2033 | 533 | 290.00 | 1210.00 | 0.00 | 33.33 | 33.33 |
| 2037 | 533 | 290.00 | 1214.00 | 0.00 | 33.44 | 33.44 |
| 2041 | 533 | 290.00 | 1218.00 | 0.00 | 33.55 | 33.55 |
| 2045 | 533 | 290.00 | 1222.00 | 0.00 | 33.66 | 33.66 |
| 2049 | 533 | 290.00 | 1226.00 | 0.00 | 33.77 | 33.77 |
| 2053 | 533 | 290.00 | 1230.00 | 0.00 | 33.88 | 33.88 |
| 2057 | 533 | 290.00 | 1234.00 | 0.00 | 33.99 | 33.99 |
| 2061 | 533 | 290.00 | 1238.00 | 0.00 | 34.10 | 34.10 |
| 2065 | 533 | 290.00 | 1242.00 | 0.00 | 34.21 | 34.21 |
| 2069 | 533 | 290.00 | 1246.00 | 0.00 | 34.32 | 34.32 |
| 2073 | 533 | 290.00 | 1250.00 | 0.00 | 34.43 | 34.43 |
| 2077 | 533 | 290.00 | 1254.00 | 0.00 | 34.54 | 34.54 |
| 2081 | 533 | 290.00 | 1258.00 | 0.00 | 34.65 | 34.65 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2085 | 533 | 290.00 | 1262.00 | 0.00 | 34.76 | 34.76 |
| 2089 | 533 | 290.00 | 1266.00 | 0.00 | 34.87 | 34.87 |
| 2093 | 533 | 290.00 | 1270.00 | 0.00 | 34.98 | 34.98 |
| 2097 | 533 | 290.00 | 1274.00 | 0.00 | 35.09 | 35.09 |
| 2101 | 533 | 290.00 | 1278.00 | 0.00 | 35.20 | 35.20 |
| 2105 | 533 | 290.00 | 1282.00 | 0.00 | 35.31 | 35.31 |
| 2109 | 533 | 290.00 | 1286.00 | 0.00 | 35.42 | 35.42 |
| 2113 | 533 | 290.00 | 1290.00 | 0.00 | 35.53 | 35.53 |
| 2117 | 533 | 290.00 | 1294.00 | 0.00 | 35.64 | 35.64 |
| 2121 | 533 | 290.00 | 1298.00 | 0.00 | 35.75 | 35.75 |
| 2125 | 533 | 290.00 | 1302.00 | 0.00 | 35.86 | 35.86 |
| 2129 | 533 | 290.00 | 1306.00 | 0.00 | 35.97 | 35.97 |
| 2133 | 533 | 290.00 | 1310.00 | 0.00 | 36.08 | 36.08 |
| 2137 | 533 | 290.00 | 1314.00 | 0.00 | 36.19 | 36.19 |
| 2141 | 533 | 290.00 | 1318.00 | 0.00 | 36.30 | 36.30 |
| 2145 | 533 | 290.00 | 1322.00 | 0.00 | 36.41 | 36.41 |
| 2149 | 533 | 290.00 | 1326.00 | 0.00 | 36.52 | 36.52 |
| 2153 | 533 | 290.00 | 1330.00 | 0.00 | 36.63 | 36.63 |
| 2157 | 533 | 290.00 | 1334.00 | 0.00 | 36.74 | 36.74 |
| 2161 | 533 | 290.00 | 1338.00 | 0.00 | 36.85 | 36.85 |
| 2165 | 533 | 290.00 | 1342.00 | 0.00 | 36.96 | 36.96 |
| 2169 | 533 | 290.00 | 1346.00 | 0.00 | 37.07 | 37.07 |
| 2173 | 533 | 290.00 | 1350.00 | 0.00 | 37.18 | 37.18 |
| 2177 | 533 | 290.00 | 1354.00 | 0.00 | 37.29 | 37.29 |
| 2181 | 533 | 290.00 | 1358.00 | 0.00 | 37.40 | 37.40 |
| 2185 | 533 | 290.00 | 1362.00 | 0.00 | 37.51 | 37.51 |
| 2189 | 533 | 290.00 | 1366.00 | 0.00 | 37.62 | 37.62 |
| 2193 | 533 | 290.00 | 1370.00 | 0.00 | 37.73 | 37.73 |
| 2197 | 533 | 290.00 | 1374.00 | 0.00 | 37.84 | 37.84 |
| 2201 | 533 | 290.00 | 1378.00 | 0.00 | 37.95 | 37.95 |
| 2205 | 533 | 290.00 | 1382.00 | 0.00 | 38.06 | 38.06 |
| 2209 | 533 | 290.00 | 1386.00 | 0.00 | 38.17 | 38.17 |
| 2213 | 533 | 290.00 | 1390.00 | 0.00 | 38.28 | 38.28 |
| 2217 | 533 | 290.00 | 1394.00 | 0.00 | 38.39 | 38.39 |
| 2221 | 533 | 290.00 | 1398.00 | 0.00 | 38.50 | 38.50 |
| 2225 | 533 | 290.00 | 1402.00 | 0.00 | 38.61 | 38.61 |
| 2229 | 533 | 290.00 | 1406.00 | 0.00 | 38.72 | 38.72 |
| 2233 | 533 | 290.00 | 1410.00 | 0.00 | 38.83 | 38.83 |
| 2237 | 533 | 290.00 | 1414.00 | 0.00 | 38.94 | 38.94 |
| 2241 | 533 | 290.00 | 1418.00 | 0.00 | 39.05 | 39.05 |
| 2245 | 533 | 290.00 | 1422.00 | 0.00 | 39.16 | 39.16 |
| 2249 | 533 | 290.00 | 1426.00 | 0.00 | 39.27 | 39.27 |
| 2253 | 533 | 290.00 | 1430.00 | 0.00 | 39.38 | 39.38 |
| 2257 | 533 | 290.00 | 1434.00 | 0.00 | 39.49 | 39.49 |
| 2261 | 533 | 290.00 | 1438.00 | 0.00 | 39.60 | 39.60 |
| 2265 | 533 | 290.00 | 1442.00 | 0.00 | 39.71 | 39.71 |
| 2269 | 533 | 290.00 | 1446.00 | 0.00 | 39.82 | 39.82 |
| 2273 | 533 | 290.00 | 1450.00 | 0.00 | 39.93 | 39.93 |
| 2277 | 533 | 290.00 | 1454.00 | 0.00 | 40.04 | 40.04 |
| 2281 | 533 | 290.00 | 1458.00 | 0.00 | 40.15 | 40.15 |
| 2285 | 533 | 290.00 | 1462.00 | 0.00 | 40.26 | 40.26 |
| 2289 | 533 | 290.00 | 1466.00 | 0.00 | 40.37 | 40.37 |
| 2293 | 533 | 290.00 | 1470.00 | 0.00 | 40.48 | 40.48 |
| 2297 | 533 | 290.00 | 1474.00 | 0.00 | 40.59 | 40.59 |
| 2301 | 533 | 290.00 | 1478.00 | 0.00 | 40.70 | 40.70 |
| 2305 | 533 | 290.00 | 1482.00 | 0.00 | 40.81 | 40.81 |
| 2309 | 533 | 290.00 | 1486.00 | 0.00 | 40.92 | 40.92 |
| 2313 | 533 | 290.00 | 1490.00 | 0.00 | 41.03 | 41.03 |
| 2317 | 533 | 290.00 | 1494.00 | 0.00 | 41.14 | 41.14 |
| 2321 | 533 | 290.00 | 1498.00 | 0.00 | 41.25 | 41.25 |

Monthly table

Table letter P

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2325 | 533 | 290.00 | 1502.00 | 0.00 | 41.36 | 41.36 |
| 2329 | 533 | 290.00 | 1506.00 | 0.00 | 41.47 | 41.47 |
| 2333 | 533 | 290.00 | 1510.00 | 0.00 | 41.58 | 41.58 |
| 2337 | 533 | 290.00 | 1514.00 | 0.00 | 41.69 | 41.69 |
| 2341 | 533 | 290.00 | 1518.00 | 0.00 | 41.80 | 41.80 |
| 2345 | 533 | 290.00 | 1522.00 | 0.00 | 41.91 | 41.91 |
| 2349 | 533 | 290.00 | 1526.00 | 0.00 | 42.02 | 42.02 |
| 2353 | 533 | 290.00 | 1530.00 | 0.00 | 42.13 | 42.13 |
| 2357 | 533 | 290.00 | 1534.00 | 0.00 | 42.24 | 42.24 |
| 2361 | 533 | 290.00 | 1538.00 | 0.00 | 42.35 | 42.35 |
| 2365 | 533 | 290.00 | 1542.00 | 0.00 | 42.46 | 42.46 |
| 2369 | 533 | 290.00 | 1546.00 | 0.00 | 42.57 | 42.57 |
| 2373 | 533 | 290.00 | 1550.00 | 0.00 | 42.68 | 42.68 |
| 2377 | 533 | 290.00 | 1554.00 | 0.00 | 42.79 | 42.79 |
| 2381 | 533 | 290.00 | 1558.00 | 0.00 | 42.90 | 42.90 |
| 2385 | 533 | 290.00 | 1562.00 | 0.00 | 43.01 | 43.01 |
| 2389 | 533 | 290.00 | 1566.00 | 0.00 | 43.12 | 43.12 |
| 2393 | 533 | 290.00 | 1570.00 | 0.00 | 43.23 | 43.23 |
| 2397 | 533 | 290.00 | 1574.00 | 0.00 | 43.34 | 43.34 |
| 2401 | 533 | 290.00 | 1578.00 | 0.00 | 43.45 | 43.45 |
| 2405 | 533 | 290.00 | 1582.00 | 0.00 | 43.56 | 43.56 |
| 2409 | 533 | 290.00 | 1586.00 | 0.00 | 43.67 | 43.67 |
| 2413 | 533 | 290.00 | 1590.00 | 0.00 | 43.78 | 43.78 |
| 2417 | 533 | 290.00 | 1594.00 | 0.00 | 43.89 | 43.89 |
| 2421 | 533 | 290.00 | 1598.00 | 0.00 | 44.00 | 44.00 |
| 2425 | 533 | 290.00 | 1602.00 | 0.00 | 44.11 | 44.11 |
| 2429 | 533 | 290.00 | 1606.00 | 0.00 | 44.22 | 44.22 |
| 2433 | 533 | 290.00 | 1610.00 | 0.00 | 44.33 | 44.33 |
| 2437 | 533 | 290.00 | 1614.00 | 0.00 | 44.44 | 44.44 |
| 2441 | 533 | 290.00 | 1618.00 | 0.00 | 44.55 | 44.55 |
| 2445 | 533 | 290.00 | 1622.00 | 0.00 | 44.66 | 44.66 |
| 2449 | 533 | 290.00 | 1626.00 | 0.00 | 44.77 | 44.77 |
| 2453 | 533 | 290.00 | 1630.00 | 0.00 | 44.88 | 44.88 |
| 2457 | 533 | 290.00 | 1634.00 | 0.00 | 44.99 | 44.99 |
| 2461 | 533 | 290.00 | 1638.00 | 0.00 | 45.10 | 45.10 |
| 2465 | 533 | 290.00 | 1642.00 | 0.00 | 45.21 | 45.21 |
| 2469 | 533 | 290.00 | 1646.00 | 0.00 | 45.32 | 45.32 |
| 2473 | 533 | 290.00 | 1650.00 | 0.00 | 45.43 | 45.43 |
| 2477 | 533 | 290.00 | 1654.00 | 0.00 | 45.54 | 45.54 |
| 2481 | 533 | 290.00 | 1658.00 | 0.00 | 45.65 | 45.65 |
| 2485 | 533 | 290.00 | 1662.00 | 0.00 | 45.76 | 45.76 |
| 2489 | 533 | 290.00 | 1666.00 | 0.00 | 45.87 | 45.87 |
| 2493 | 533 | 290.00 | 1670.00 | 0.00 | 45.98 | 45.98 |
| 2497 | 533 | 290.00 | 1674.00 | 0.00 | 46.09 | 46.09 |
| 2501 | 533 | 290.00 | 1678.00 | 0.00 | 46.20 | 46.20 |
| 2505 | 533 | 290.00 | 1682.00 | 0.00 | 46.31 | 46.31 |
| 2509 | 533 | 290.00 | 1686.00 | 0.00 | 46.42 | 46.42 |
| 2513 | 533 | 290.00 | 1690.00 | 0.00 | 46.53 | 46.53 |
| 2517 | 533 | 290.00 | 1694.00 | 0.00 | 46.64 | 46.64 |
| 2521 | 533 | 290.00 | 1698.00 | 0.00 | 46.75 | 46.75 |
| 2525 | 533 | 290.00 | 1702.00 | 0.00 | 46.86 | 46.86 |
| 2529 | 533 | 290.00 | 1706.00 | 0.00 | 46.97 | 46.97 |
| 2533 | 533 | 290.00 | 1710.00 | 0.00 | 47.08 | 47.08 |
| 2537 | 533 | 290.00 | 1714.00 | 0.00 | 47.19 | 47.19 |
| 2541 | 533 | 290.00 | 1718.00 | 0.00 | 47.30 | 47.30 |
| 2545 | 533 | 290.00 | 1722.00 | 0.00 | 47.41 | 47.41 |
| 2549 | 533 | 290.00 | 1726.00 | 0.00 | 47.52 | 47.52 |
| 2553 | 533 | 290.00 | 1730.00 | 0.00 | 47.63 | 47.63 |
| 2557 | 533 | 290.00 | 1734.00 | 0.00 | 47.74 | 47.74 |
| 2561 | 533 | 290.00 | 1738.00 | 0.00 | 47.85 | 47.85 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2565 | 533 | 290.00 | 1742.00 | 0.00 | 47.96 | 47.96 |
| 2569 | 533 | 290.00 | 1746.00 | 0.00 | 48.07 | 48.07 |
| 2573 | 533 | 290.00 | 1750.00 | 0.00 | 48.18 | 48.18 |
| 2577 | 533 | 290.00 | 1754.00 | 0.00 | 48.29 | 48.29 |
| 2581 | 533 | 290.00 | 1758.00 | 0.00 | 48.40 | 48.40 |
| 2585 | 533 | 290.00 | 1762.00 | 0.00 | 48.51 | 48.51 |
| 2589 | 533 | 290.00 | 1766.00 | 0.00 | 48.62 | 48.62 |
| 2593 | 533 | 290.00 | 1770.00 | 0.00 | 48.73 | 48.73 |
| 2597 | 533 | 290.00 | 1774.00 | 0.00 | 48.84 | 48.84 |
| 2601 | 533 | 290.00 | 1778.00 | 0.00 | 48.95 | 48.95 |
| 2605 | 533 | 290.00 | 1782.00 | 0.00 | 49.06 | 49.06 |
| 2609 | 533 | 290.00 | 1786.00 | 0.00 | 49.17 | 49.17 |
| 2613 | 533 | 290.00 | 1790.00 | 0.00 | 49.28 | 49.28 |
| 2617 | 533 | 290.00 | 1794.00 | 0.00 | 49.39 | 49.39 |
| 2621 | 533 | 290.00 | 1798.00 | 0.00 | 49.50 | 49.50 |
| 2625 | 533 | 290.00 | 1802.00 | 0.00 | 49.61 | 49.61 |
| 2629 | 533 | 290.00 | 1806.00 | 0.00 | 49.72 | 49.72 |
| 2633 | 533 | 290.00 | 1810.00 | 0.00 | 49.83 | 49.83 |
| 2637 | 533 | 290.00 | 1814.00 | 0.00 | 49.94 | 49.94 |
| 2641 | 533 | 290.00 | 1818.00 | 0.00 | 50.05 | 50.05 |
| 2645 | 533 | 290.00 | 1822.00 | 0.00 | 50.16 | 50.16 |
| 2649 | 533 | 290.00 | 1826.00 | 0.00 | 50.27 | 50.27 |
| 2653 | 533 | 290.00 | 1830.00 | 0.00 | 50.38 | 50.38 |
| 2657 | 533 | 290.00 | 1834.00 | 0.00 | 50.49 | 50.49 |
| 2661 | 533 | 290.00 | 1838.00 | 0.00 | 50.60 | 50.60 |
| 2665 | 533 | 290.00 | 1842.00 | 0.00 | 50.71 | 50.71 |
| 2669 | 533 | 290.00 | 1846.00 | 0.00 | 50.82 | 50.82 |
| 2673 | 533 | 290.00 | 1850.00 | 0.00 | 50.93 | 50.93 |
| 2677 | 533 | 290.00 | 1854.00 | 0.00 | 51.04 | 51.04 |
| 2681 | 533 | 290.00 | 1858.00 | 0.00 | 51.15 | 51.15 |
| 2685 | 533 | 290.00 | 1862.00 | 0.00 | 51.26 | 51.26 |
| 2689 | 533 | 290.00 | 1866.00 | 0.00 | 51.37 | 51.37 |
| 2693 | 533 | 290.00 | 1870.00 | 0.00 | 51.48 | 51.48 |
| 2697 | 533 | 290.00 | 1874.00 | 0.00 | 51.59 | 51.59 |
| 2701 | 533 | 290.00 | 1878.00 | 0.00 | 51.70 | 51.70 |
| 2705 | 533 | 290.00 | 1882.00 | 0.00 | 51.81 | 51.81 |
| 2709 | 533 | 290.00 | 1886.00 | 0.00 | 51.92 | 51.92 |
| 2713 | 533 | 290.00 | 1890.00 | 0.00 | 52.03 | 52.03 |
| 2717 | 533 | 290.00 | 1894.00 | 0.00 | 52.14 | 52.14 |
| 2721 | 533 | 290.00 | 1898.00 | 0.00 | 52.25 | 52.25 |
| 2725 | 533 | 290.00 | 1902.00 | 0.00 | 52.36 | 52.36 |
| 2729 | 533 | 290.00 | 1906.00 | 0.00 | 52.47 | 52.47 |
| 2733 | 533 | 290.00 | 1910.00 | 0.00 | 52.58 | 52.58 |
| 2737 | 533 | 290.00 | 1914.00 | 0.00 | 52.69 | 52.69 |
| 2741 | 533 | 290.00 | 1918.00 | 0.00 | 52.80 | 52.80 |
| 2745 | 533 | 290.00 | 1922.00 | 0.00 | 52.91 | 52.91 |
| 2749 | 533 | 290.00 | 1926.00 | 0.00 | 53.02 | 53.02 |
| 2753 | 533 | 290.00 | 1930.00 | 0.00 | 53.13 | 53.13 |
| 2757 | 533 | 290.00 | 1934.00 | 0.00 | 53.24 | 53.24 |
| 2761 | 533 | 290.00 | 1938.00 | 0.00 | 53.35 | 53.35 |
| 2765 | 533 | 290.00 | 1942.00 | 0.00 | 53.46 | 53.46 |
| 2769 | 533 | 290.00 | 1946.00 | 0.00 | 53.57 | 53.57 |
| 2773 | 533 | 290.00 | 1950.00 | 0.00 | 53.68 | 53.68 |
| 2777 | 533 | 290.00 | 1954.00 | 0.00 | 53.79 | 53.79 |
| 2781 | 533 | 290.00 | 1958.00 | 0.00 | 53.90 | 53.90 |
| 2785 | 533 | 290.00 | 1962.00 | 0.00 | 54.01 | 54.01 |
| 2789 | 533 | 290.00 | 1966.00 | 0.00 | 54.12 | 54.12 |
| 2793 | 533 | 290.00 | 1970.00 | 0.00 | 54.23 | 54.23 |
| 2797 | 533 | 290.00 | 1974.00 | 0.00 | 54.34 | 54.34 |
| 2801 | 533 | 290.00 | 1978.00 | 0.00 | 54.45 | 54.45 |

Monthly table

Table letter P

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2805 | 533 | 290.00 | 1982.00 | 0.00 | 54.56 | 54.56 |
| 2809 | 533 | 290.00 | 1986.00 | 0.00 | 54.67 | 54.67 |
| 2813 | 533 | 290.00 | 1990.00 | 0.00 | 54.78 | 54.78 |
| 2817 | 533 | 290.00 | 1994.00 | 0.00 | 54.89 | 54.89 |
| 2821 | 533 | 290.00 | 1998.00 | 0.00 | 55.00 | 55.00 |
| 2825 | 533 | 290.00 | 2002.00 | 0.00 | 55.11 | 55.11 |
| 2829 | 533 | 290.00 | 2006.00 | 0.00 | 55.22 | 55.22 |
| 2833 | 533 | 290.00 | 2010.00 | 0.00 | 55.33 | 55.33 |
| 2837 | 533 | 290.00 | 2014.00 | 0.00 | 55.44 | 55.44 |
| 2841 | 533 | 290.00 | 2018.00 | 0.00 | 55.55 | 55.55 |
| 2845 | 533 | 290.00 | 2022.00 | 0.00 | 55.66 | 55.66 |
| 2849 | 533 | 290.00 | 2026.00 | 0.00 | 55.77 | 55.77 |
| 2853 | 533 | 290.00 | 2030.00 | 0.00 | 55.88 | 55.88 |
| 2857 | 533 | 290.00 | 2034.00 | 0.00 | 55.99 | 55.99 |
| 2861 | 533 | 290.00 | 2038.00 | 0.00 | 56.10 | 56.10 |
| 2865 | 533 | 290.00 | 2042.00 | 0.00 | 56.21 | 56.21 |
| 2869 | 533 | 290.00 | 2046.00 | 0.00 | 56.32 | 56.32 |
| 2873 | 533 | 290.00 | 2050.00 | 0.00 | 56.43 | 56.43 |
| 2877 | 533 | 290.00 | 2054.00 | 0.00 | 56.54 | 56.54 |
| 2881 | 533 | 290.00 | 2058.00 | 0.00 | 56.65 | 56.65 |
| 2885 | 533 | 290.00 | 2062.00 | 0.00 | 56.76 | 56.76 |
| 2889 | 533 | 290.00 | 2066.00 | 0.00 | 56.87 | 56.87 |
| 2893 | 533 | 290.00 | 2070.00 | 0.00 | 56.98 | 56.98 |
| 2897 | 533 | 290.00 | 2074.00 | 0.00 | 57.09 | 57.09 |
| 2901 | 533 | 290.00 | 2078.00 | 0.00 | 57.20 | 57.20 |
| 2905 | 533 | 290.00 | 2082.00 | 0.00 | 57.31 | 57.31 |
| 2909 | 533 | 290.00 | 2086.00 | 0.00 | 57.42 | 57.42 |
| 2913 | 533 | 290.00 | 2090.00 | 0.00 | 57.53 | 57.53 |
| 2917 | 533 | 290.00 | 2094.00 | 0.00 | 57.64 | 57.64 |
| 2921 | 533 | 290.00 | 2098.00 | 0.00 | 57.75 | 57.75 |
| 2925 | 533 | 290.00 | 2102.00 | 0.00 | 57.86 | 57.86 |
| 2929 | 533 | 290.00 | 2106.00 | 0.00 | 57.97 | 57.97 |
| 2933 | 533 | 290.00 | 2110.00 | 0.00 | 58.08 | 58.08 |
| 2937 | 533 | 290.00 | 2114.00 | 0.00 | 58.19 | 58.19 |
| 2941 | 533 | 290.00 | 2118.00 | 0.00 | 58.30 | 58.30 |
| 2945 | 533 | 290.00 | 2122.00 | 0.00 | 58.41 | 58.41 |
| 2949 | 533 | 290.00 | 2126.00 | 0.00 | 58.52 | 58.52 |
| 2953 | 533 | 290.00 | 2130.00 | 0.00 | 58.63 | 58.63 |
| 2957 | 533 | 290.00 | 2134.00 | 0.00 | 58.74 | 58.74 |
| 2961 | 533 | 290.00 | 2138.00 | 0.00 | 58.85 | 58.85 |
| 2965 | 533 | 290.00 | 2142.00 | 0.00 | 58.96 | 58.96 |
| 2969 | 533 | 290.00 | 2146.00 | 0.00 | 59.07 | 59.07 |
| 2973 | 533 | 290.00 | 2150.00 | 0.00 | 59.18 | 59.18 |
| 2977 | 533 | 290.00 | 2154.00 | 0.00 | 59.29 | 59.29 |
| 2981 | 533 | 290.00 | 2158.00 | 0.00 | 59.40 | 59.40 |
| 2985 | 533 | 290.00 | 2162.00 | 0.00 | 59.51 | 59.51 |
| 2989 | 533 | 290.00 | 2166.00 | 0.00 | 59.62 | 59.62 |
| 2993 | 533 | 290.00 | 2170.00 | 0.00 | 59.73 | 59.73 |
| 2997 | 533 | 290.00 | 2174.00 | 0.00 | 59.84 | 59.84 |
| 3001 | 533 | 290.00 | 2178.00 | 0.00 | 59.95 | 59.95 |
| 3005 | 533 | 290.00 | 2182.00 | 0.00 | 60.06 | 60.06 |
| 3009 | 533 | 290.00 | 2186.00 | 0.00 | 60.17 | 60.17 |
| 3013 | 533 | 290.00 | 2190.00 | 0.00 | 60.28 | 60.28 |
| 3017 | 533 | 290.00 | 2194.00 | 0.00 | 60.39 | 60.39 |
| 3021 | 533 | 290.00 | 2198.00 | 0.00 | 60.50 | 60.50 |
| 3025 | 533 | 290.00 | 2202.00 | 0.00 | 60.61 | 60.61 |
| 3029 | 533 | 290.00 | 2206.00 | 0.00 | 60.72 | 60.72 |
| 3033 | 533 | 290.00 | 2210.00 | 0.00 | 60.83 | 60.83 |
| 3037 | 533 | 290.00 | 2214.00 | 0.00 | 60.94 | 60.94 |
| 3041 | 533 | 290.00 | 2218.00 | 0.00 | 61.05 | 61.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3045 | 533 | 290.00 | 2222.00 | 0.00 | 61.16 | 61.16 |
| 3049 | 533 | 290.00 | 2226.00 | 0.00 | 61.27 | 61.27 |
| 3053 | 533 | 290.00 | 2230.00 | 0.00 | 61.38 | 61.38 |
| 3057 | 533 | 290.00 | 2234.00 | 0.00 | 61.49 | 61.49 |
| 3061 | 533 | 290.00 | 2238.00 | 0.00 | 61.60 | 61.60 |
| 3065 | 533 | 290.00 | 2242.00 | 0.00 | 61.71 | 61.71 |
| 3069 | 533 | 290.00 | 2246.00 | 0.00 | 61.82 | 61.82 |
| 3073 | 533 | 290.00 | 2250.00 | 0.00 | 61.93 | 61.93 |
| 3077 | 533 | 290.00 | 2254.00 | 0.00 | 62.04 | 62.04 |
| 3081 | 533 | 290.00 | 2258.00 | 0.00 | 62.15 | 62.15 |
| 3085 | 533 | 290.00 | 2262.00 | 0.00 | 62.26 | 62.26 |
| 3089 | 533 | 290.00 | 2266.00 | 0.00 | 62.37 | 62.37 |
| 3093 | 533 | 290.00 | 2270.00 | 0.00 | 62.48 | 62.48 |
| 3097 | 533 | 290.00 | 2274.00 | 0.00 | 62.59 | 62.59 |
| 3101 | 533 | 290.00 | 2278.00 | 0.00 | 62.70 | 62.70 |
| 3105 | 533 | 290.00 | 2282.00 | 0.00 | 62.81 | 62.81 |
| 3109 | 533 | 290.00 | 2286.00 | 0.00 | 62.92 | 62.92 |
| 3113 | 533 | 290.00 | 2290.00 | 0.00 | 63.03 | 63.03 |
| 3117 | 533 | 290.00 | 2294.00 | 0.00 | 63.14 | 63.14 |
| 3121 | 533 | 290.00 | 2298.00 | 0.00 | 63.25 | 63.25 |
| 3125 | 533 | 290.00 | 2302.00 | 0.00 | 63.36 | 63.36 |
| 3129 | 533 | 290.00 | 2306.00 | 0.00 | 63.47 | 63.47 |
| 3133 | 533 | 290.00 | 2310.00 | 0.00 | 63.58 | 63.58 |
| 3137 | 533 | 290.00 | 2314.00 | 0.00 | 63.69 | 63.69 |
| 3141 | 533 | 290.00 | 2318.00 | 0.00 | 63.80 | 63.80 |
| 3145 | 533 | 290.00 | 2322.00 | 0.00 | 63.91 | 63.91 |
| 3149 | 533 | 290.00 | 2326.00 | 0.00 | 64.02 | 64.02 |
| 3153 | 533 | 290.00 | 2330.00 | 0.00 | 64.13 | 64.13 |
| 3157 | 533 | 290.00 | 2334.00 | 0.00 | 64.24 | 64.24 |
| 3161 | 533 | 290.00 | 2338.00 | 0.00 | 64.35 | 64.35 |
| 3165 | 533 | 290.00 | 2342.00 | 0.00 | 64.46 | 64.46 |
| 3169 | 533 | 290.00 | 2346.00 | 0.00 | 64.57 | 64.57 |
| 3173 | 533 | 290.00 | 2350.00 | 0.00 | 64.68 | 64.68 |
| 3177 | 533 | 290.00 | 2354.00 | 0.00 | 64.79 | 64.79 |
| 3181 | 533 | 290.00 | 2358.00 | 0.00 | 64.90 | 64.90 |
| 3185 | 533 | 290.00 | 2362.00 | 0.00 | 65.01 | 65.01 |
| 3189 | 533 | 290.00 | 2366.00 | 0.00 | 65.12 | 65.12 |
| 3193 | 533 | 290.00 | 2370.00 | 0.00 | 65.23 | 65.23 |
| 3197 | 533 | 290.00 | 2374.00 | 0.00 | 65.34 | 65.34 |
| 3201 | 533 | 290.00 | 2378.00 | 0.00 | 65.45 | 65.45 |
| 3205 | 533 | 290.00 | 2382.00 | 0.00 | 65.56 | 65.56 |
| 3209 | 533 | 290.00 | 2386.00 | 0.00 | 65.67 | 65.67 |
| 3213 | 533 | 290.00 | 2390.00 | 0.00 | 65.78 | 65.78 |
| 3217 | 533 | 290.00 | 2394.00 | 0.00 | 65.89 | 65.89 |
| 3221 | 533 | 290.00 | 2398.00 | 0.00 | 66.00 | 66.00 |
| 3225 | 533 | 290.00 | 2402.00 | 0.00 | 66.11 | 66.11 |
| 3229 | 533 | 290.00 | 2406.00 | 0.00 | 66.22 | 66.22 |
| 3233 | 533 | 290.00 | 2410.00 | 0.00 | 66.33 | 66.33 |
| 3237 | 533 | 290.00 | 2414.00 | 0.00 | 66.44 | 66.44 |
| 3241 | 533 | 290.00 | 2418.00 | 0.00 | 66.55 | 66.55 |
| 3245 | 533 | 290.00 | 2422.00 | 0.00 | 66.66 | 66.66 |
| 3249 | 533 | 290.00 | 2426.00 | 0.00 | 66.77 | 66.77 |
| 3253 | 533 | 290.00 | 2430.00 | 0.00 | 66.88 | 66.88 |
| 3257 | 533 | 290.00 | 2434.00 | 0.00 | 66.99 | 66.99 |
| 3261 | 533 | 290.00 | 2438.00 | 0.00 | 67.10 | 67.10 |
| 3265 | 533 | 290.00 | 2442.00 | 0.00 | 67.21 | 67.21 |
| 3269 | 533 | 290.00 | 2446.00 | 0.00 | 67.32 | 67.32 |
| 3273 | 533 | 290.00 | 2450.00 | 0.00 | 67.43 | 67.43 |
| 3277 | 533 | 290.00 | 2454.00 | 0.00 | 67.54 | 67.54 |
| 3281 | 533 | 290.00 | 2458.00 | 0.00 | 67.65 | 67.65 |

Monthly table

Table letter P

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3285 | 533 | 290.00 | 2462.00 | 0.00 | 67.76 | 67.76 |
| 3289 | 533 | 290.00 | 2466.00 | 0.00 | 67.87 | 67.87 |
| 3293 | 533 | 290.00 | 2470.00 | 0.00 | 67.98 | 67.98 |
| 3297 | 533 | 290.00 | 2474.00 | 0.00 | 68.09 | 68.09 |
| 3301 | 533 | 290.00 | 2478.00 | 0.00 | 68.20 | 68.20 |
| 3305 | 533 | 290.00 | 2482.00 | 0.00 | 68.31 | 68.31 |
| 3309 | 533 | 290.00 | 2486.00 | 0.00 | 68.42 | 68.42 |
| 3313 | 533 | 290.00 | 2490.00 | 0.00 | 68.53 | 68.53 |
| 3317 | 533 | 290.00 | 2494.00 | 0.00 | 68.64 | 68.64 |
| 3321 | 533 | 290.00 | 2498.00 | 0.00 | 68.75 | 68.75 |
| 3325 | 533 | 290.00 | 2502.00 | 0.00 | 68.86 | 68.86 |
| 3329 | 533 | 290.00 | 2506.00 | 0.00 | 68.97 | 68.97 |
| 3333 | 533 | 290.00 | 2510.00 | 0.00 | 69.08 | 69.08 |
| 3337 | 533 | 290.00 | 2514.00 | 0.00 | 69.19 | 69.19 |
| 3341 | 533 | 290.00 | 2518.00 | 0.00 | 69.30 | 69.30 |
| 3345 | 533 | 290.00 | 2522.00 | 0.00 | 69.41 | 69.41 |
| 3349 | 533 | 290.00 | 2526.00 | 0.00 | 69.52 | 69.52 |
| 3353 | 533 | 290.00 | 2530.00 | 0.00 | 69.63 | 69.63 |
| 3357 | 533 | 290.00 | 2534.00 | 0.00 | 69.74 | 69.74 |
| 3361 | 533 | 290.00 | 2538.00 | 0.00 | 69.85 | 69.85 |
| 3365 | 533 | 290.00 | 2542.00 | 0.00 | 69.96 | 69.96 |
| 3369 | 533 | 290.00 | 2546.00 | 0.00 | 70.07 | 70.07 |
| 3373 | 533 | 290.00 | 2550.00 | 0.00 | 70.18 | 70.18 |
| 3377 | 533 | 290.00 | 2554.00 | 0.00 | 70.29 | 70.29 |
| 3381 | 533 | 290.00 | 2558.00 | 0.00 | 70.40 | 70.40 |
| 3385 | 533 | 290.00 | 2562.00 | 0.00 | 70.51 | 70.51 |
| 3389 | 533 | 290.00 | 2566.00 | 0.00 | 70.62 | 70.62 |
| 3393 | 533 | 290.00 | 2570.00 | 0.00 | 70.73 | 70.73 |
| 3397 | 533 | 290.00 | 2574.00 | 0.00 | 70.84 | 70.84 |
| 3401 | 533 | 290.00 | 2578.00 | 0.00 | 70.95 | 70.95 |
| 3405 | 533 | 290.00 | 2582.00 | 0.00 | 71.06 | 71.06 |
| 3409 | 533 | 290.00 | 2586.00 | 0.00 | 71.17 | 71.17 |
| 3413 | 533 | 290.00 | 2590.00 | 0.00 | 71.28 | 71.28 |
| 3417 | 533 | 290.00 | 2594.00 | 0.00 | 71.39 | 71.39 |
| 3421 | 533 | 290.00 | 2598.00 | 0.00 | 71.50 | 71.50 |
| 3425 | 533 | 290.00 | 2602.00 | 0.00 | 71.61 | 71.61 |
| 3429 | 533 | 290.00 | 2606.00 | 0.00 | 71.72 | 71.72 |
| 3433 | 533 | 290.00 | 2610.00 | 0.00 | 71.83 | 71.83 |
| 3437 | 533 | 290.00 | 2614.00 | 0.00 | 71.94 | 71.94 |
| 3441 | 533 | 290.00 | 2618.00 | 0.00 | 72.05 | 72.05 |
| 3445 | 533 | 290.00 | 2622.00 | 0.00 | 72.16 | 72.16 |
| 3449 | 533 | 290.00 | 2626.00 | 0.00 | 72.27 | 72.27 |
| 3453 | 533 | 290.00 | 2630.00 | 0.00 | 72.38 | 72.38 |
| 3457 | 533 | 290.00 | 2634.00 | 0.00 | 72.49 | 72.49 |
| 3461 | 533 | 290.00 | 2638.00 | 0.00 | 72.60 | 72.60 |
| 3465 | 533 | 290.00 | 2642.00 | 0.00 | 72.71 | 72.71 |
| 3469 | 533 | 290.00 | 2646.00 | 0.00 | 72.82 | 72.82 |
| 3473 | 533 | 290.00 | 2650.00 | 0.00 | 72.93 | 72.93 |
| 3477 | 533 | 290.00 | 2654.00 | 0.00 | 73.04 | 73.04 |
| 3481 | 533 | 290.00 | 2658.00 | 0.00 | 73.15 | 73.15 |
| 3485 | 533 | 290.00 | 2662.00 | 0.00 | 73.26 | 73.26 |
| 3489 | 533 | 290.00 | 2666.00 | 0.00 | 73.37 | 73.37 |
| 3493 | 533 | 290.00 | 2670.00 | 0.00 | 73.48 | 73.48 |
| 3497 | 533 | 290.00 | 2674.00 | 0.00 | 73.59 | 73.59 |
| 3501 | 533 | 290.00 | 2678.00 | 0.00 | 73.70 | 73.70 |
| 3505 | 533 | 290.00 | 2682.00 | 0.00 | 73.81 | 73.81 |
| 3509 | 533 | 290.00 | 2686.00 | 0.00 | 73.92 | 73.92 |
| 3513 | 533 | 290.00 | 2690.00 | 0.00 | 74.03 | 74.03 |
| 3517 | 533 | 290.00 | 2694.00 | 0.00 | 74.14 | 74.14 |
| 3521 | 533 | 290.00 | 2698.00 | 0.00 | 74.25 | 74.25 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3525 | 533 | 290.00 | 2702.00 | 0.00 | 74.36 | 74.36 |
| 3529 | 533 | 290.00 | 2706.00 | 0.00 | 74.47 | 74.47 |
| 3533 | 533 | 290.00 | 2710.00 | 0.00 | 74.58 | 74.58 |
| 3537 | 533 | 290.00 | 2714.00 | 0.00 | 74.69 | 74.69 |
| 3541 | 533 | 290.00 | 2718.00 | 0.00 | 74.80 | 74.80 |
| 3545 | 533 | 290.00 | 2722.00 | 0.00 | 74.91 | 74.91 |
| 3549 | 533 | 290.00 | 2726.00 | 0.00 | 75.02 | 75.02 |
| 3553 | 533 | 290.00 | 2730.00 | 0.00 | 75.13 | 75.13 |
| 3557 | 533 | 290.00 | 2734.00 | 0.00 | 75.24 | 75.24 |
| 3561 | 533 | 290.00 | 2738.00 | 0.00 | 75.35 | 75.35 |
| 3565 | 533 | 290.00 | 2742.00 | 0.00 | 75.46 | 75.46 |
| 3569 | 533 | 290.00 | 2746.00 | 0.00 | 75.57 | 75.57 |
| 3573 | 533 | 290.00 | 2750.00 | 0.00 | 75.68 | 75.68 |
| 3577 | 533 | 290.00 | 2754.00 | 0.00 | 75.79 | 75.79 |
| 3581 | 533 | 290.00 | 2758.00 | 0.00 | 75.90 | 75.90 |
| 3585 | 533 | 290.00 | 2762.00 | 0.00 | 76.01 | 76.01 |
| 3589 | 533 | 290.00 | 2766.00 | 0.00 | 76.12 | 76.12 |
| 3593 | 533 | 290.00 | 2770.00 | 0.00 | 76.23 | 76.23 |
| 3597 | 533 | 290.00 | 2774.00 | 0.00 | 76.34 | 76.34 |
| 3601 | 533 | 290.00 | 2778.00 | 0.00 | 76.45 | 76.45 |
| 3605 | 533 | 290.00 | 2782.00 | 0.00 | 76.56 | 76.56 |
| 3609 | 533 | 290.00 | 2786.00 | 0.00 | 76.67 | 76.67 |
| 3613 | 533 | 290.00 | 2790.00 | 0.00 | 76.78 | 76.78 |
| 3617 | 533 | 290.00 | 2794.00 | 0.00 | 76.89 | 76.89 |
| 3621 | 533 | 290.00 | 2798.00 | 0.00 | 77.00 | 77.00 |
| 3625 | 533 | 290.00 | 2802.00 | 0.00 | 77.11 | 77.11 |
| 3629 | 533 | 290.00 | 2806.00 | 0.00 | 77.22 | 77.22 |
| 3633 | 533 | 290.00 | 2810.00 | 0.00 | 77.33 | 77.33 |
| 3637 | 533 | 290.00 | 2814.00 | 0.00 | 77.44 | 77.44 |
| 3641 | 533 | 290.00 | 2818.00 | 0.00 | 77.55 | 77.55 |
| 3645 | 533 | 290.00 | 2822.00 | 0.00 | 77.66 | 77.66 |
| 3649 | 533 | 290.00 | 2826.00 | 0.00 | 77.77 | 77.77 |
| 3653 | 533 | 290.00 | 2830.00 | 0.00 | 77.88 | 77.88 |
| 3657 | 533 | 290.00 | 2834.00 | 0.00 | 77.99 | 77.99 |
| 3661 | 533 | 290.00 | 2838.00 | 0.00 | 78.10 | 78.10 |
| 3665 | 533 | 290.00 | 2842.00 | 0.00 | 78.21 | 78.21 |
| 3669 | 533 | 290.00 | 2846.00 | 0.00 | 78.32 | 78.32 |
| 3673 | 533 | 290.00 | 2850.00 | 0.00 | 78.43 | 78.43 |
| 3677 | 533 | 290.00 | 2854.00 | 0.00 | 78.54 | 78.54 |
| 3681 | 533 | 290.00 | 2858.00 | 0.00 | 78.65 | 78.65 |
| 3685 | 533 | 290.00 | 2862.00 | 0.00 | 78.76 | 78.76 |
| 3689 | 533 | 290.00 | 2866.00 | 0.00 | 78.87 | 78.87 |
| 3693 | 533 | 290.00 | 2870.00 | 0.00 | 78.98 | 78.98 |
| 3697 | 533 | 290.00 | 2874.00 | 0.00 | 79.09 | 79.09 |
| 3701 | 533 | 290.00 | 2878.00 | 0.00 | 79.20 | 79.20 |
| 3705 | 533 | 290.00 | 2882.00 | 0.00 | 79.31 | 79.31 |
| 3709 | 533 | 290.00 | 2886.00 | 0.00 | 79.42 | 79.42 |
| 3713 | 533 | 290.00 | 2890.00 | 0.00 | 79.53 | 79.53 |
| 3717 | 533 | 290.00 | 2894.00 | 0.00 | 79.64 | 79.64 |
| 3721 | 533 | 290.00 | 2898.00 | 0.00 | 79.75 | 79.75 |
| 3725 | 533 | 290.00 | 2902.00 | 0.00 | 79.86 | 79.86 |
| 3729 | 533 | 290.00 | 2906.00 | 0.00 | 79.97 | 79.97 |
| 3733 | 533 | 290.00 | 2910.00 | 0.00 | 80.08 | 80.08 |
| 3737 | 533 | 290.00 | 2914.00 | 0.00 | 80.19 | 80.19 |
| 3741 | 533 | 290.00 | 2918.00 | 0.00 | 80.30 | 80.30 |
| 3745 | 533 | 290.00 | 2922.00 | 0.00 | 80.41 | 80.41 |
| 3749 | 533 | 290.00 | 2926.00 | 0.00 | 80.52 | 80.52 |
| 3753 | 533 | 290.00 | 2930.00 | 0.00 | 80.63 | 80.63 |
| 3757 | 533 | 290.00 | 2934.00 | 0.00 | 80.74 | 80.74 |
| 3761 | 533 | 290.00 | 2938.00 | 0.00 | 80.85 | 80.85 |

Monthly table

Table letter P

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3765 | 533 | 290.00 | 2942.00 | 0.00 | 80.96 | 80.96 |
| 3769 | 533 | 290.00 | 2946.00 | 0.00 | 81.07 | 81.07 |
| 3773 | 533 | 290.00 | 2950.00 | 0.00 | 81.18 | 81.18 |
| 3777 | 533 | 290.00 | 2954.00 | 0.00 | 81.29 | 81.29 |
| 3781 | 533 | 290.00 | 2958.00 | 0.00 | 81.40 | 81.40 |
| 3785 | 533 | 290.00 | 2962.00 | 0.00 | 81.51 | 81.51 |
| 3789 | 533 | 290.00 | 2966.00 | 0.00 | 81.62 | 81.62 |
| 3793 | 533 | 290.00 | 2970.00 | 0.00 | 81.73 | 81.73 |
| 3797 | 533 | 290.00 | 2974.00 | 0.00 | 81.84 | 81.84 |
| 3801 | 533 | 290.00 | 2978.00 | 0.00 | 81.95 | 81.95 |
| 3805 | 533 | 290.00 | 2982.00 | 0.00 | 82.06 | 82.06 |
| 3809 | 533 | 290.00 | 2986.00 | 0.00 | 82.17 | 82.17 |
| 3813 | 533 | 290.00 | 2990.00 | 0.00 | 82.28 | 82.28 |
| 3817 | 533 | 290.00 | 2994.00 | 0.00 | 82.39 | 82.39 |
| 3821 | 533 | 290.00 | 2998.00 | 0.00 | 82.50 | 82.50 |
| 3825 | 533 | 290.00 | 3002.00 | 0.00 | 82.61 | 82.61 |
| 3829 | 533 | 290.00 | 3006.00 | 0.00 | 82.72 | 82.72 |
| 3833 | 533 | 290.00 | 3010.00 | 0.00 | 82.83 | 82.83 |
| 3837 | 533 | 290.00 | 3014.00 | 0.00 | 82.94 | 82.94 |
| 3841 | 533 | 290.00 | 3018.00 | 0.00 | 83.05 | 83.05 |
| 3845 | 533 | 290.00 | 3022.00 | 0.00 | 83.16 | 83.16 |
| 3849 | 533 | 290.00 | 3026.00 | 0.00 | 83.27 | 83.27 |
| 3853 | 533 | 290.00 | 3030.00 | 0.00 | 83.38 | 83.38 |
| 3857 | 533 | 290.00 | 3034.00 | 0.00 | 83.49 | 83.49 |
| 3861 | 533 | 290.00 | 3038.00 | 0.00 | 83.60 | 83.60 |
| 3865 | 533 | 290.00 | 3042.00 | 0.00 | 83.71 | 83.71 |
| 3869 | 533 | 290.00 | 3046.00 | 0.00 | 83.82 | 83.82 |
| 3873 | 533 | 290.00 | 3050.00 | 0.00 | 83.93 | 83.93 |
| 3877 | 533 | 290.00 | 3054.00 | 0.00 | 84.04 | 84.04 |
| 3881 | 533 | 290.00 | 3058.00 | 0.00 | 84.15 | 84.15 |
| 3885 | 533 | 290.00 | 3062.00 | 0.00 | 84.26 | 84.26 |
| 3889 | 533 | 290.00 | 3066.00 | 0.00 | 84.37 | 84.37 |
| 3893 | 533 | 290.00 | 3070.00 | 0.00 | 84.48 | 84.48 |
| 3897 | 533 | 290.00 | 3074.00 | 0.00 | 84.59 | 84.59 |
| 3901 | 533 | 290.00 | 3078.00 | 0.00 | 84.70 | 84.70 |
| 3905 | 533 | 290.00 | 3082.00 | 0.00 | 84.81 | 84.81 |
| 3909 | 533 | 290.00 | 3086.00 | 0.00 | 84.92 | 84.92 |
| 3913 | 533 | 290.00 | 3090.00 | 0.00 | 85.03 | 85.03 |
| 3917 | 533 | 290.00 | 3094.00 | 0.00 | 85.14 | 85.14 |
| 3921 | 533 | 290.00 | 3098.00 | 0.00 | 85.25 | 85.25 |
| 3925 | 533 | 290.00 | 3102.00 | 0.00 | 85.36 | 85.36 |
| 3929 | 533 | 290.00 | 3106.00 | 0.00 | 85.47 | 85.47 |
| 3933 | 533 | 290.00 | 3110.00 | 0.00 | 85.58 | 85.58 |
| 3937 | 533 | 290.00 | 3114.00 | 0.00 | 85.69 | 85.69 |
| 3941 | 533 | 290.00 | 3118.00 | 0.00 | 85.80 | 85.80 |
| 3945 | 533 | 290.00 | 3122.00 | 0.00 | 85.91 | 85.91 |
| 3949 | 533 | 290.00 | 3126.00 | 0.00 | 86.02 | 86.02 |
| 3953 | 533 | 290.00 | 3130.00 | 0.00 | 86.13 | 86.13 |
| 3957 | 533 | 290.00 | 3134.00 | 0.00 | 86.24 | 86.24 |
| 3961 | 533 | 290.00 | 3138.00 | 0.00 | 86.35 | 86.35 |
| 3965 | 533 | 290.00 | 3142.00 | 0.00 | 86.46 | 86.46 |
| 3969 | 533 | 290.00 | 3146.00 | 0.00 | 86.57 | 86.57 |
| 3973 | 533 | 290.00 | 3150.00 | 0.00 | 86.68 | 86.68 |
| 3977 | 533 | 290.00 | 3154.00 | 0.00 | 86.79 | 86.79 |
| 3981 | 533 | 290.00 | 3158.00 | 0.00 | 86.90 | 86.90 |
| 3985 | 533 | 290.00 | 3162.00 | 0.00 | 87.01 | 87.01 |
| 3989 | 533 | 290.00 | 3166.00 | 0.00 | 87.12 | 87.12 |
| 3993 | 533 | 290.00 | 3170.00 | 0.00 | 87.23 | 87.23 |
| 3997 | 533 | 290.00 | 3174.00 | 0.00 | 87.34 | 87.34 |
| 4001 | 533 | 290.00 | 3178.00 | 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 4005 | 533 | 290.00 | 3182.00 | 0.00 | 87.56 | 87.56 |
| 4009 | 533 | 290.00 | 3186.00 | 0.00 | 87.67 | 87.67 |
| 4013 | 533 | 290.00 | 3190.00 | 0.00 | 87.78 | 87.78 |
| 4017 | 533 | 290.00 | 3194.00 | 0.00 | 87.89 | 87.89 |
| 4021 | 533 | 290.00 | 3198.00 | 0.00 | 88.00 | 88.00 |
| 4025 | 533 | 290.00 | 3202.00 | 0.00 | 88.11 | 88.11 |
| 4029 | 533 | 290.00 | 3206.00 | 0.00 | 88.22 | 88.22 |
| 4033 | 533 | 290.00 | 3210.00 | 0.00 | 88.33 | 88.33 |
| 4037 | 533 | 290.00 | 3214.00 | 0.00 | 88.44 | 88.44 |
| 4041 | 533 | 290.00 | 3218.00 | 0.00 | 88.55 | 88.55 |
| 4045 | 533 | 290.00 | 3222.00 | 0.00 | 88.66 | 88.66 |
| 4049 | 533 | 290.00 | 3226.00 | 0.00 | 88.77 | 88.77 |
| 4053 | 533 | 290.00 | 3230.00 | 0.00 | 88.88 | 88.88 |
| 4057 | 533 | 290.00 | 3234.00 | 0.00 | 88.99 | 88.99 |
| 4061 | 533 | 290.00 | 3238.00 | 0.00 | 89.10 | 89.10 |
| 4065 | 533 | 290.00 | 3242.00 | 0.00 | 89.21 | 89.21 |
| 4069 | 533 | 290.00 | 3246.00 | 0.00 | 89.32 | 89.32 |
| 4073 | 533 | 290.00 | 3250.00 | 0.00 | 89.43 | 89.43 |
| 4077 | 533 | 290.00 | 3254.00 | 0.00 | 89.54 | 89.54 |
| 4081 | 533 | 290.00 | 3258.00 | 0.00 | 89.65 | 89.65 |
| 4085 | 533 | 290.00 | 3262.00 | 0.00 | 89.76 | 89.76 |
| 4089 | 533 | 290.00 | 3266.00 | 0.00 | 89.87 | 89.87 |
| 4093 | 533 | 290.00 | 3270.00 | 0.00 | 89.98 | 89.98 |
| 4097 | 533 | 290.00 | 3274.00 | 0.00 | 90.09 | 90.09 |
| 4101 | 533 | 290.00 | 3278.00 | 0.00 | 90.20 | 90.20 |
| 4105 | 533 | 290.00 | 3282.00 | 0.00 | 90.31 | 90.31 |
| 4109 | 533 | 290.00 | 3286.00 | 0.00 | 90.42 | 90.42 |
| 4113 | 533 | 290.00 | 3290.00 | 0.00 | 90.53 | 90.53 |
| 4117 | 533 | 290.00 | 3294.00 | 0.00 | 90.64 | 90.64 |
| 4121 | 533 | 290.00 | 3298.00 | 0.00 | 90.75 | 90.75 |
| 4125 | 533 | 290.00 | 3302.00 | 0.00 | 90.86 | 90.86 |
| 4129 | 533 | 290.00 | 3306.00 | 0.00 | 90.97 | 90.97 |
| 4133 | 533 | 290.00 | 3310.00 | 0.00 | 91.08 | 91.08 |
| 4137 | 533 | 290.00 | 3314.00 | 0.00 | 91.19 | 91.19 |
| 4141 | 533 | 290.00 | 3318.00 | 0.00 | 91.30 | 91.30 |
| 4145 | 533 | 290.00 | 3322.00 | 0.00 | 91.41 | 91.41 |
| 4149 | 533 | 290.00 | 3326.00 | 0.00 | 91.52 | 91.52 |
| 4153 | 533 | 290.00 | 3330.00 | 0.00 | 91.63 | 91.63 |
| 4157 | 533 | 290.00 | 3334.00 | 0.00 | 91.74 | 91.74 |
| 4161 | 533 | 290.00 | 3338.00 | 0.00 | 91.85 | 91.85 |
| 4165 | 533 | 290.00 | 3342.00 | 0.00 | 91.96 | 91.96 |
| 4169 | 533 | 290.00 | 3346.00 | 0.00 | 92.07 | 92.07 |
| 4173 | 533 | 290.00 | 3350.00 | 0.00 | 92.18 | 92.18 |
| 4177 | 533 | 290.00 | 3354.00 | 0.00 | 92.29 | 92.29 |
| 4181 | 533 | 290.00 | 3358.00 | 0.00 | 92.40 | 92.40 |
| 4185 | 533 | 290.00 | 3362.00 | 0.00 | 92.51 | 92.51 |
| 4189 | 533 | 290.00 | 3366.00 | 0.00 | 92.56 | 92.56 |

If the employee's gross pay is over £4189, go to page 229.

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

Table letter Q

Use this table for mariners on foreign-going vessels for whom you hold form CA2700 and are either:

- age 21 or over
- over age 25 and on an approved apprenticeship scheme

Do not use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700 (see Table letter P).

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'Q' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.36 | 0.00 | 0.36 |
| 178 | 123 | 55.00 | 0.00 | 0.51 | 0.00 | 0.51 |
| 179 | 123 | 56.00 | 0.00 | 0.65 | 0.00 | 0.65 |
| 180 | 123 | 57.00 | 0.00 | 0.80 | 0.00 | 0.80 |
| 181 | 123 | 58.00 | 0.00 | 0.94 | 0.00 | 0.94 |
| 182 | 123 | 59.00 | 0.00 | 1.09 | 0.00 | 1.09 |
| 183 | 123 | 60.00 | 0.00 | 1.24 | 0.00 | 1.24 |
| 184 | 123 | 61.00 | 0.00 | 1.38 | 0.00 | 1.38 |
| 185 | 123 | 62.00 | 0.00 | 1.53 | 0.00 | 1.53 |
| 186 | 123 | 63.00 | 0.00 | 1.67 | 0.00 | 1.67 |
| 187 | 123 | 64.00 | 0.00 | 1.82 | 0.00 | 1.82 |
| 188 | 123 | 65.00 | 0.00 | 1.96 | 0.00 | 1.96 |
| 189 | 123 | 66.00 | 0.00 | 2.11 | 0.00 | 2.11 |
| 190 | 123 | 67.00 | 0.00 | 2.18 | 0.00 | 2.18 |
| 191 | 123 | 67.00 | 1.00 | 2.40 | 0.04 | 2.44 |
| 192 | 123 | 67.00 | 2.00 | 2.54 | 0.07 | 2.61 |
| 193 | 123 | 67.00 | 3.00 | 2.69 | 0.10 | 2.79 |
| 194 | 123 | 67.00 | 4.00 | 2.83 | 0.12 | 2.95 |
| 195 | 123 | 67.00 | 5.00 | 2.98 | 0.15 | 3.13 |
| 196 | 123 | 67.00 | 6.00 | 3.12 | 0.18 | 3.30 |
| 197 | 123 | 67.00 | 7.00 | 3.27 | 0.21 | 3.48 |
| 198 | 123 | 67.00 | 8.00 | 3.42 | 0.23 | 3.65 |
| 199 | 123 | 67.00 | 9.00 | 3.56 | 0.26 | 3.82 |
| 200 | 123 | 67.00 | 10.00 | 3.71 | 0.29 | 4.00 |
| 201 | 123 | 67.00 | 11.00 | 3.85 | 0.32 | 4.17 |
| 202 | 123 | 67.00 | 12.00 | 4.00 | 0.34 | 4.34 |
| 203 | 123 | 67.00 | 13.00 | 4.14 | 0.37 | 4.51 |
| 204 | 123 | 67.00 | 14.00 | 4.29 | 0.40 | 4.69 |
| 205 | 123 | 67.00 | 15.00 | 4.43 | 0.43 | 4.86 |
| 206 | 123 | 67.00 | 16.00 | 4.58 | 0.45 | 5.03 |
| 207 | 123 | 67.00 | 17.00 | 4.73 | 0.48 | 5.21 |
| 208 | 123 | 67.00 | 18.00 | 4.87 | 0.51 | 5.38 |
| 209 | 123 | 67.00 | 19.00 | 5.02 | 0.54 | 5.56 |
| 210 | 123 | 67.00 | 20.00 | 5.16 | 0.56 | 5.72 |
| 211 | 123 | 67.00 | 21.00 | 5.31 | 0.59 | 5.90 |
| 212 | 123 | 67.00 | 22.00 | 5.45 | 0.62 | 6.07 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 213 | 123 | 67.00 | 23.00 | 5.60 | 0.65 | 6.25 |
| 214 | 123 | 67.00 | 24.00 | 5.74 | 0.67 | 6.41 |
| 215 | 123 | 67.00 | 25.00 | 5.89 | 0.70 | 6.59 |
| 216 | 123 | 67.00 | 26.00 | 6.03 | 0.73 | 6.76 |
| 217 | 123 | 67.00 | 27.00 | 6.18 | 0.76 | 6.94 |
| 218 | 123 | 67.00 | 28.00 | 6.33 | 0.78 | 7.11 |
| 219 | 123 | 67.00 | 29.00 | 6.47 | 0.81 | 7.28 |
| 220 | 123 | 67.00 | 30.00 | 6.62 | 0.84 | 7.46 |
| 221 | 123 | 67.00 | 31.00 | 6.76 | 0.87 | 7.63 |
| 222 | 123 | 67.00 | 32.00 | 6.91 | 0.89 | 7.80 |
| 223 | 123 | 67.00 | 33.00 | 7.05 | 0.92 | 7.97 |
| 224 | 123 | 67.00 | 34.00 | 7.20 | 0.95 | 8.15 |
| 225 | 123 | 67.00 | 35.00 | 7.34 | 0.98 | 8.32 |
| 226 | 123 | 67.00 | 36.00 | 7.49 | 1.00 | 8.49 |
| 227 | 123 | 67.00 | 37.00 | 7.64 | 1.03 | 8.67 |
| 228 | 123 | 67.00 | 38.00 | 7.78 | 1.06 | 8.84 |
| 229 | 123 | 67.00 | 39.00 | 7.93 | 1.09 | 9.02 |
| 230 | 123 | 67.00 | 40.00 | 8.07 | 1.11 | 9.18 |
| 231 | 123 | 67.00 | 41.00 | 8.22 | 1.14 | 9.36 |
| 232 | 123 | 67.00 | 42.00 | 8.36 | 1.17 | 9.53 |
| 233 | 123 | 67.00 | 43.00 | 8.51 | 1.20 | 9.71 |
| 234 | 123 | 67.00 | 44.00 | 8.65 | 1.22 | 9.87 |
| 235 | 123 | 67.00 | 45.00 | 8.80 | 1.25 | 10.05 |
| 236 | 123 | 67.00 | 46.00 | 8.94 | 1.28 | 10.22 |
| 237 | 123 | 67.00 | 47.00 | 9.09 | 1.31 | 10.40 |
| 238 | 123 | 67.00 | 48.00 | 9.24 | 1.33 | 10.57 |
| 239 | 123 | 67.00 | 49.00 | 9.38 | 1.36 | 10.74 |
| 240 | 123 | 67.00 | 50.00 | 9.53 | 1.39 | 10.92 |
| 241 | 123 | 67.00 | 51.00 | 9.67 | 1.42 | 11.09 |
| 242 | 123 | 67.00 | 52.00 | 9.82 | 1.44 | 11.26 |
| 243 | 123 | 67.00 | 53.00 | 9.96 | 1.47 | 11.43 |
| 244 | 123 | 67.00 | 54.00 | 10.11 | 1.50 | 11.61 |
| 245 | 123 | 67.00 | 55.00 | 10.25 | 1.53 | 11.78 |
| 246 | 123 | 67.00 | 56.00 | 10.40 | 1.55 | 11.95 |
| 247 | 123 | 67.00 | 57.00 | 10.55 | 1.58 | 12.13 |
| 248 | 123 | 67.00 | 58.00 | 10.69 | 1.61 | 12.30 |
| 249 | 123 | 67.00 | 59.00 | 10.84 | 1.64 | 12.48 |
| 250 | 123 | 67.00 | 60.00 | 10.98 | 1.66 | 12.64 |
| 251 | 123 | 67.00 | 61.00 | 11.13 | 1.69 | 12.82 |
| 252 | 123 | 67.00 | 62.00 | 11.27 | 1.72 | 12.99 |
| 253 | 123 | 67.00 | 63.00 | 11.42 | 1.75 | 13.17 |
| 254 | 123 | 67.00 | 64.00 | 11.56 | 1.77 | 13.33 |
| 255 | 123 | 67.00 | 65.00 | 11.71 | 1.80 | 13.51 |
| 256 | 123 | 67.00 | 66.00 | 11.85 | 1.83 | 13.68 |
| 257 | 123 | 67.00 | 67.00 | 12.00 | 1.86 | 13.86 |
| 258 | 123 | 67.00 | 68.00 | 12.15 | 1.88 | 14.03 |
| 259 | 123 | 67.00 | 69.00 | 12.29 | 1.91 | 14.20 |
| 260 | 123 | 67.00 | 70.00 | 12.44 | 1.94 | 14.38 |
| 261 | 123 | 67.00 | 71.00 | 12.58 | 1.97 | 14.55 |
| 262 | 123 | 67.00 | 72.00 | 12.73 | 1.99 | 14.72 |
| 263 | 123 | 67.00 | 73.00 | 12.87 | 2.02 | 14.89 |
| 264 | 123 | 67.00 | 74.00 | 13.02 | 2.05 | 15.07 |
| 265 | 123 | 67.00 | 75.00 | 13.16 | 2.08 | 15.24 |
| 266 | 123 | 67.00 | 76.00 | 13.31 | 2.10 | 15.41 |
| 267 | 123 | 67.00 | 77.00 | 13.46 | 2.13 | 15.59 |
| 268 | 123 | 67.00 | 78.00 | 13.60 | 2.16 | 15.76 |
| 269 | 123 | 67.00 | 79.00 | 13.75 | 2.19 | 15.94 |
| 270 | 123 | 67.00 | 80.00 | 13.89 | 2.21 | 16.10 |
| 271 | 123 | 67.00 | 81.00 | 14.04 | 2.24 | 16.28 |
| 272 | 123 | 67.00 | 82.00 | 14.18 | 2.27 | 16.45 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 273 | 123 | 67.00 | 83.00 | 14.33 | 2.30 | 16.63 |
| 274 | 123 | 67.00 | 84.00 | 14.47 | 2.32 | 16.79 |
| 275 | 123 | 67.00 | 85.00 | 14.62 | 2.35 | 16.97 |
| 276 | 123 | 67.00 | 86.00 | 14.76 | 2.38 | 17.14 |
| 277 | 123 | 67.00 | 87.00 | 14.91 | 2.41 | 17.32 |
| 278 | 123 | 67.00 | 88.00 | 15.06 | 2.43 | 17.49 |
| 279 | 123 | 67.00 | 89.00 | 15.20 | 2.46 | 17.66 |
| 280 | 123 | 67.00 | 90.00 | 15.35 | 2.49 | 17.84 |
| 281 | 123 | 67.00 | 91.00 | 15.49 | 2.52 | 18.01 |
| 282 | 123 | 67.00 | 92.00 | 15.64 | 2.54 | 18.18 |
| 283 | 123 | 67.00 | 93.00 | 15.78 | 2.57 | 18.35 |
| 284 | 123 | 67.00 | 94.00 | 15.93 | 2.60 | 18.53 |
| 285 | 123 | 67.00 | 95.00 | 16.07 | 2.63 | 18.70 |
| 286 | 123 | 67.00 | 96.00 | 16.22 | 2.65 | 18.87 |
| 287 | 123 | 67.00 | 97.00 | 16.37 | 2.68 | 19.05 |
| 288 | 123 | 67.00 | 98.00 | 16.51 | 2.71 | 19.22 |
| 289 | 123 | 67.00 | 99.00 | 16.66 | 2.74 | 19.40 |
| 290 | 123 | 67.00 | 100.00 | 16.80 | 2.76 | 19.56 |
| 291 | 123 | 67.00 | 101.00 | 16.95 | 2.79 | 19.74 |
| 292 | 123 | 67.00 | 102.00 | 17.09 | 2.82 | 19.91 |
| 293 | 123 | 67.00 | 103.00 | 17.24 | 2.85 | 20.09 |
| 294 | 123 | 67.00 | 104.00 | 17.38 | 2.87 | 20.25 |
| 295 | 123 | 67.00 | 105.00 | 17.53 | 2.90 | 20.43 |
| 296 | 123 | 67.00 | 106.00 | 17.67 | 2.93 | 20.60 |
| 297 | 123 | 67.00 | 107.00 | 17.82 | 2.96 | 20.78 |
| 298 | 123 | 67.00 | 108.00 | 17.97 | 2.98 | 20.95 |
| 299 | 123 | 67.00 | 109.00 | 18.11 | 3.01 | 21.12 |
| 300 | 123 | 67.00 | 110.00 | 18.26 | 3.04 | 21.30 |
| 301 | 123 | 67.00 | 111.00 | 18.40 | 3.07 | 21.47 |
| 302 | 123 | 67.00 | 112.00 | 18.55 | 3.09 | 21.64 |
| 303 | 123 | 67.00 | 113.00 | 18.69 | 3.12 | 21.81 |
| 304 | 123 | 67.00 | 114.00 | 18.84 | 3.15 | 21.99 |
| 305 | 123 | 67.00 | 115.00 | 18.98 | 3.18 | 22.16 |
| 306 | 123 | 67.00 | 116.00 | 19.13 | 3.20 | 22.33 |
| 307 | 123 | 67.00 | 117.00 | 19.28 | 3.23 | 22.51 |
| 308 | 123 | 67.00 | 118.00 | 19.42 | 3.26 | 22.68 |
| 309 | 123 | 67.00 | 119.00 | 19.57 | 3.29 | 22.86 |
| 310 | 123 | 67.00 | 120.00 | 19.71 | 3.31 | 23.02 |
| 311 | 123 | 67.00 | 121.00 | 19.86 | 3.34 | 23.20 |
| 312 | 123 | 67.00 | 122.00 | 20.00 | 3.37 | 23.37 |
| 313 | 123 | 67.00 | 123.00 | 20.15 | 3.40 | 23.55 |
| 314 | 123 | 67.00 | 124.00 | 20.29 | 3.42 | 23.71 |
| 315 | 123 | 67.00 | 125.00 | 20.44 | 3.45 | 23.89 |
| 316 | 123 | 67.00 | 126.00 | 20.58 | 3.48 | 24.06 |
| 317 | 123 | 67.00 | 127.00 | 20.73 | 3.51 | 24.24 |
| 318 | 123 | 67.00 | 128.00 | 20.88 | 3.53 | 24.41 |
| 319 | 123 | 67.00 | 129.00 | 21.02 | 3.56 | 24.58 |
| 320 | 123 | 67.00 | 130.00 | 21.17 | 3.59 | 24.76 |
| 321 | 123 | 67.00 | 131.00 | 21.31 | 3.62 | 24.93 |
| 322 | 123 | 67.00 | 132.00 | 21.46 | 3.64 | 25.10 |
| 323 | 123 | 67.00 | 133.00 | 21.60 | 3.67 | 25.27 |
| 324 | 123 | 67.00 | 134.00 | 21.75 | 3.70 | 25.45 |
| 325 | 123 | 67.00 | 135.00 | 21.89 | 3.73 | 25.62 |
| 326 | 123 | 67.00 | 136.00 | 22.04 | 3.75 | 25.79 |
| 327 | 123 | 67.00 | 137.00 | 22.19 | 3.78 | 25.97 |
| 328 | 123 | 67.00 | 138.00 | 22.33 | 3.81 | 26.14 |
| 329 | 123 | 67.00 | 139.00 | 22.48 | 3.84 | 26.32 |
| 330 | 123 | 67.00 | 140.00 | 22.62 | 3.86 | 26.48 |
| 331 | 123 | 67.00 | 141.00 | 22.77 | 3.89 | 26.66 |
| 332 | 123 | 67.00 | 142.00 | 22.91 | 3.92 | 26.83 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 333 | 123 | 67.00 | 143.00 | 23.06 | 3.95 | 27.01 |
| 334 | 123 | 67.00 | 144.00 | 23.20 | 3.97 | 27.17 |
| 335 | 123 | 67.00 | 145.00 | 23.35 | 4.00 | 27.35 |
| 336 | 123 | 67.00 | 146.00 | 23.49 | 4.03 | 27.52 |
| 337 | 123 | 67.00 | 147.00 | 23.64 | 4.06 | 27.70 |
| 338 | 123 | 67.00 | 148.00 | 23.79 | 4.08 | 27.87 |
| 339 | 123 | 67.00 | 149.00 | 23.93 | 4.11 | 28.04 |
| 340 | 123 | 67.00 | 150.00 | 24.08 | 4.14 | 28.22 |
| 341 | 123 | 67.00 | 151.00 | 24.22 | 4.17 | 28.39 |
| 342 | 123 | 67.00 | 152.00 | 24.37 | 4.19 | 28.56 |
| 343 | 123 | 67.00 | 153.00 | 24.51 | 4.22 | 28.73 |
| 344 | 123 | 67.00 | 154.00 | 24.66 | 4.25 | 28.91 |
| 345 | 123 | 67.00 | 155.00 | 24.80 | 4.28 | 29.08 |
| 346 | 123 | 67.00 | 156.00 | 24.95 | 4.30 | 29.25 |
| 347 | 123 | 67.00 | 157.00 | 25.10 | 4.33 | 29.43 |
| 348 | 123 | 67.00 | 158.00 | 25.24 | 4.36 | 29.60 |
| 349 | 123 | 67.00 | 159.00 | 25.39 | 4.39 | 29.78 |
| 350 | 123 | 67.00 | 160.00 | 25.53 | 4.41 | 29.94 |
| 351 | 123 | 67.00 | 161.00 | 25.68 | 4.44 | 30.12 |
| 352 | 123 | 67.00 | 162.00 | 25.82 | 4.47 | 30.29 |
| 353 | 123 | 67.00 | 163.00 | 25.97 | 4.50 | 30.47 |
| 354 | 123 | 67.00 | 164.00 | 26.11 | 4.52 | 30.63 |
| 355 | 123 | 67.00 | 165.00 | 26.26 | 4.55 | 30.81 |
| 356 | 123 | 67.00 | 166.00 | 26.40 | 4.58 | 30.98 |
| 357 | 123 | 67.00 | 167.00 | 26.55 | 4.61 | 31.16 |
| 358 | 123 | 67.00 | 168.00 | 26.70 | 4.63 | 31.33 |
| 359 | 123 | 67.00 | 169.00 | 26.84 | 4.66 | 31.50 |
| 360 | 123 | 67.00 | 170.00 | 26.99 | 4.69 | 31.68 |
| 361 | 123 | 67.00 | 171.00 | 27.13 | 4.72 | 31.85 |
| 362 | 123 | 67.00 | 172.00 | 27.28 | 4.74 | 32.02 |
| 363 | 123 | 67.00 | 173.00 | 27.42 | 4.77 | 32.19 |
| 364 | 123 | 67.00 | 174.00 | 27.57 | 4.80 | 32.37 |
| 365 | 123 | 67.00 | 175.00 | 27.71 | 4.83 | 32.54 |
| 366 | 123 | 67.00 | 176.00 | 27.86 | 4.85 | 32.71 |
| 367 | 123 | 67.00 | 177.00 | 28.01 | 4.88 | 32.89 |
| 368 | 123 | 67.00 | 178.00 | 28.15 | 4.91 | 33.06 |
| 369 | 123 | 67.00 | 179.00 | 28.30 | 4.94 | 33.24 |
| 370 | 123 | 67.00 | 180.00 | 28.44 | 4.96 | 33.40 |
| 371 | 123 | 67.00 | 181.00 | 28.59 | 4.99 | 33.58 |
| 372 | 123 | 67.00 | 182.00 | 28.73 | 5.02 | 33.75 |
| 373 | 123 | 67.00 | 183.00 | 28.88 | 5.05 | 33.93 |
| 374 | 123 | 67.00 | 184.00 | 29.02 | 5.07 | 34.09 |
| 375 | 123 | 67.00 | 185.00 | 29.17 | 5.10 | 34.27 |
| 376 | 123 | 67.00 | 186.00 | 29.31 | 5.13 | 34.44 |
| 377 | 123 | 67.00 | 187.00 | 29.46 | 5.16 | 34.62 |
| 378 | 123 | 67.00 | 188.00 | 29.61 | 5.18 | 34.79 |
| 379 | 123 | 67.00 | 189.00 | 29.75 | 5.21 | 34.96 |
| 380 | 123 | 67.00 | 190.00 | 29.90 | 5.24 | 35.14 |
| 381 | 123 | 67.00 | 191.00 | 30.04 | 5.27 | 35.31 |
| 382 | 123 | 67.00 | 192.00 | 30.19 | 5.29 | 35.48 |
| 383 | 123 | 67.00 | 193.00 | 30.33 | 5.32 | 35.65 |
| 384 | 123 | 67.00 | 194.00 | 30.48 | 5.35 | 35.83 |
| 385 | 123 | 67.00 | 195.00 | 30.62 | 5.38 | 36.00 |
| 386 | 123 | 67.00 | 196.00 | 30.77 | 5.40 | 36.17 |
| 387 | 123 | 67.00 | 197.00 | 30.92 | 5.43 | 36.35 |
| 388 | 123 | 67.00 | 198.00 | 31.06 | 5.46 | 36.52 |
| 389 | 123 | 67.00 | 199.00 | 31.21 | 5.49 | 36.70 |
| 390 | 123 | 67.00 | 200.00 | 31.35 | 5.51 | 36.86 |
| 391 | 123 | 67.00 | 201.00 | 31.50 | 5.54 | 37.04 |
| 392 | 123 | 67.00 | 202.00 | 31.64 | 5.57 | 37.21 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 393 | 123 | 67.00 | 203.00 | 31.79 | 5.60 | 37.39 |
| 394 | 123 | 67.00 | 204.00 | 31.93 | 5.62 | 37.55 |
| 395 | 123 | 67.00 | 205.00 | 32.08 | 5.65 | 37.73 |
| 396 | 123 | 67.00 | 206.00 | 32.22 | 5.68 | 37.90 |
| 397 | 123 | 67.00 | 207.00 | 32.37 | 5.71 | 38.08 |
| 398 | 123 | 67.00 | 208.00 | 32.52 | 5.73 | 38.25 |
| 399 | 123 | 67.00 | 209.00 | 32.66 | 5.76 | 38.42 |
| 400 | 123 | 67.00 | 210.00 | 32.81 | 5.79 | 38.60 |
| 401 | 123 | 67.00 | 211.00 | 32.95 | 5.82 | 38.77 |
| 402 | 123 | 67.00 | 212.00 | 33.10 | 5.84 | 38.94 |
| 403 | 123 | 67.00 | 213.00 | 33.24 | 5.87 | 39.11 |
| 404 | 123 | 67.00 | 214.00 | 33.39 | 5.90 | 39.29 |
| 405 | 123 | 67.00 | 215.00 | 33.53 | 5.93 | 39.46 |
| 406 | 123 | 67.00 | 216.00 | 33.68 | 5.95 | 39.63 |
| 407 | 123 | 67.00 | 217.00 | 33.83 | 5.98 | 39.81 |
| 408 | 123 | 67.00 | 218.00 | 33.97 | 6.01 | 39.98 |
| 409 | 123 | 67.00 | 219.00 | 34.12 | 6.04 | 40.16 |
| 410 | 123 | 67.00 | 220.00 | 34.26 | 6.06 | 40.32 |
| 411 | 123 | 67.00 | 221.00 | 34.41 | 6.09 | 40.50 |
| 412 | 123 | 67.00 | 222.00 | 34.55 | 6.12 | 40.67 |
| 413 | 123 | 67.00 | 223.00 | 34.70 | 6.15 | 40.85 |
| 414 | 123 | 67.00 | 224.00 | 34.84 | 6.17 | 41.01 |
| 415 | 123 | 67.00 | 225.00 | 34.99 | 6.20 | 41.19 |
| 416 | 123 | 67.00 | 226.00 | 35.13 | 6.23 | 41.36 |
| 417 | 123 | 67.00 | 227.00 | 35.28 | 6.26 | 41.54 |
| 418 | 123 | 67.00 | 228.00 | 35.43 | 6.28 | 41.71 |
| 419 | 123 | 67.00 | 229.00 | 35.57 | 6.31 | 41.88 |
| 420 | 123 | 67.00 | 230.00 | 35.72 | 6.34 | 42.06 |
| 421 | 123 | 67.00 | 231.00 | 35.86 | 6.37 | 42.23 |
| 422 | 123 | 67.00 | 232.00 | 36.01 | 6.39 | 42.40 |
| 423 | 123 | 67.00 | 233.00 | 36.15 | 6.42 | 42.57 |
| 424 | 123 | 67.00 | 234.00 | 36.30 | 6.45 | 42.75 |
| 425 | 123 | 67.00 | 235.00 | 36.44 | 6.48 | 42.92 |
| 426 | 123 | 67.00 | 236.00 | 36.59 | 6.50 | 43.09 |
| 427 | 123 | 67.00 | 237.00 | 36.74 | 6.53 | 43.27 |
| 428 | 123 | 67.00 | 238.00 | 36.88 | 6.56 | 43.44 |
| 429 | 123 | 67.00 | 239.00 | 37.03 | 6.59 | 43.62 |
| 430 | 123 | 67.00 | 240.00 | 37.17 | 6.61 | 43.78 |
| 431 | 123 | 67.00 | 241.00 | 37.32 | 6.64 | 43.96 |
| 432 | 123 | 67.00 | 242.00 | 37.46 | 6.67 | 44.13 |
| 433 | 123 | 67.00 | 243.00 | 37.61 | 6.70 | 44.31 |
| 434 | 123 | 67.00 | 244.00 | 37.75 | 6.72 | 44.47 |
| 435 | 123 | 67.00 | 245.00 | 37.90 | 6.75 | 44.65 |
| 436 | 123 | 67.00 | 246.00 | 38.04 | 6.78 | 44.82 |
| 437 | 123 | 67.00 | 247.00 | 38.19 | 6.81 | 45.00 |
| 438 | 123 | 67.00 | 248.00 | 38.34 | 6.83 | 45.17 |
| 439 | 123 | 67.00 | 249.00 | 38.48 | 6.86 | 45.34 |
| 440 | 123 | 67.00 | 250.00 | 38.63 | 6.89 | 45.52 |
| 441 | 123 | 67.00 | 251.00 | 38.77 | 6.92 | 45.69 |
| 442 | 123 | 67.00 | 252.00 | 38.92 | 6.94 | 45.86 |
| 443 | 123 | 67.00 | 253.00 | 39.06 | 6.97 | 46.03 |
| 444 | 123 | 67.00 | 254.00 | 39.21 | 7.00 | 46.21 |
| 445 | 123 | 67.00 | 255.00 | 39.35 | 7.03 | 46.38 |
| 446 | 123 | 67.00 | 256.00 | 39.50 | 7.05 | 46.55 |
| 447 | 123 | 67.00 | 257.00 | 39.65 | 7.08 | 46.73 |
| 448 | 123 | 67.00 | 258.00 | 39.79 | 7.11 | 46.90 |
| 449 | 123 | 67.00 | 259.00 | 39.94 | 7.14 | 47.08 |
| 450 | 123 | 67.00 | 260.00 | 40.08 | 7.16 | 47.24 |
| 451 | 123 | 67.00 | 261.00 | 40.23 | 7.19 | 47.42 |
| 452 | 123 | 67.00 | 262.00 | 40.37 | 7.22 | 47.59 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 453 | 123 | 67.00 | 263.00 | 40.52 | 7.25 | 47.77 |
| 454 | 123 | 67.00 | 264.00 | 40.66 | 7.27 | 47.93 |
| 455 | 123 | 67.00 | 265.00 | 40.81 | 7.30 | 48.11 |
| 456 | 123 | 67.00 | 266.00 | 40.95 | 7.33 | 48.28 |
| 457 | 123 | 67.00 | 267.00 | 41.10 | 7.36 | 48.46 |
| 458 | 123 | 67.00 | 268.00 | 41.25 | 7.38 | 48.63 |
| 459 | 123 | 67.00 | 269.00 | 41.39 | 7.41 | 48.80 |
| 460 | 123 | 67.00 | 270.00 | 41.54 | 7.44 | 48.98 |
| 461 | 123 | 67.00 | 271.00 | 41.68 | 7.47 | 49.15 |
| 462 | 123 | 67.00 | 272.00 | 41.83 | 7.49 | 49.32 |
| 463 | 123 | 67.00 | 273.00 | 41.97 | 7.52 | 49.49 |
| 464 | 123 | 67.00 | 274.00 | 42.12 | 7.55 | 49.67 |
| 465 | 123 | 67.00 | 275.00 | 42.26 | 7.58 | 49.84 |
| 466 | 123 | 67.00 | 276.00 | 42.41 | 7.60 | 50.01 |
| 467 | 123 | 67.00 | 277.00 | 42.56 | 7.63 | 50.19 |
| 468 | 123 | 67.00 | 278.00 | 42.70 | 7.66 | 50.36 |
| 469 | 123 | 67.00 | 279.00 | 42.85 | 7.69 | 50.54 |
| 470 | 123 | 67.00 | 280.00 | 42.99 | 7.71 | 50.70 |
| 471 | 123 | 67.00 | 281.00 | 43.14 | 7.74 | 50.88 |
| 472 | 123 | 67.00 | 282.00 | 43.28 | 7.77 | 51.05 |
| 473 | 123 | 67.00 | 283.00 | 43.43 | 7.80 | 51.23 |
| 474 | 123 | 67.00 | 284.00 | 43.57 | 7.82 | 51.39 |
| 475 | 123 | 67.00 | 285.00 | 43.72 | 7.85 | 51.57 |
| 476 | 123 | 67.00 | 286.00 | 43.86 | 7.88 | 51.74 |
| 477 | 123 | 67.00 | 287.00 | 44.01 | 7.91 | 51.92 |
| 478 | 123 | 67.00 | 288.00 | 44.16 | 7.93 | 52.09 |
| 479 | 123 | 67.00 | 289.00 | 44.30 | 7.96 | 52.26 |
| 480 | 123 | 67.00 | 290.00 | 44.45 | 7.99 | 52.44 |
| 481 | 123 | 67.00 | 291.00 | 44.59 | 8.02 | 52.61 |
| 482 | 123 | 67.00 | 292.00 | 44.74 | 8.04 | 52.78 |
| 483 | 123 | 67.00 | 293.00 | 44.88 | 8.07 | 52.95 |
| 484 | 123 | 67.00 | 294.00 | 45.03 | 8.10 | 53.13 |
| 485 | 123 | 67.00 | 295.00 | 45.17 | 8.13 | 53.30 |
| 486 | 123 | 67.00 | 296.00 | 45.32 | 8.15 | 53.47 |
| 487 | 123 | 67.00 | 297.00 | 45.47 | 8.18 | 53.65 |
| 488 | 123 | 67.00 | 298.00 | 45.61 | 8.21 | 53.82 |
| 489 | 123 | 67.00 | 299.00 | 45.76 | 8.24 | 54.00 |
| 490 | 123 | 67.00 | 300.00 | 45.90 | 8.26 | 54.16 |
| 491 | 123 | 67.00 | 301.00 | 46.05 | 8.29 | 54.34 |
| 492 | 123 | 67.00 | 302.00 | 46.19 | 8.32 | 54.51 |
| 493 | 123 | 67.00 | 303.00 | 46.34 | 8.35 | 54.69 |
| 494 | 123 | 67.00 | 304.00 | 46.48 | 8.37 | 54.85 |
| 495 | 123 | 67.00 | 305.00 | 46.63 | 8.40 | 55.03 |
| 496 | 123 | 67.00 | 306.00 | 46.77 | 8.43 | 55.20 |
| 497 | 123 | 67.00 | 307.00 | 46.92 | 8.46 | 55.38 |
| 498 | 123 | 67.00 | 308.00 | 47.07 | 8.48 | 55.55 |
| 499 | 123 | 67.00 | 309.00 | 47.21 | 8.51 | 55.72 |
| 500 | 123 | 67.00 | 310.00 | 47.36 | 8.54 | 55.90 |
| 501 | 123 | 67.00 | 311.00 | 47.50 | 8.57 | 56.07 |
| 502 | 123 | 67.00 | 312.00 | 47.65 | 8.59 | 56.24 |
| 503 | 123 | 67.00 | 313.00 | 47.79 | 8.62 | 56.41 |
| 504 | 123 | 67.00 | 314.00 | 47.94 | 8.65 | 56.59 |
| 505 | 123 | 67.00 | 315.00 | 48.08 | 8.68 | 56.76 |
| 506 | 123 | 67.00 | 316.00 | 48.23 | 8.70 | 56.93 |
| 507 | 123 | 67.00 | 317.00 | 48.38 | 8.73 | 57.11 |
| 508 | 123 | 67.00 | 318.00 | 48.52 | 8.76 | 57.28 |
| 509 | 123 | 67.00 | 319.00 | 48.67 | 8.79 | 57.46 |
| 510 | 123 | 67.00 | 320.00 | 48.81 | 8.81 | 57.62 |
| 511 | 123 | 67.00 | 321.00 | 48.96 | 8.84 | 57.80 |
| 512 | 123 | 67.00 | 322.00 | 49.10 | 8.87 | 57.97 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 513 | 123 | 67.00 | 323.00 | 49.25 | 8.90 | 58.15 |
| 514 | 123 | 67.00 | 324.00 | 49.39 | 8.92 | 58.31 |
| 515 | 123 | 67.00 | 325.00 | 49.54 | 8.95 | 58.49 |
| 516 | 123 | 67.00 | 326.00 | 49.68 | 8.98 | 58.66 |
| 517 | 123 | 67.00 | 327.00 | 49.83 | 9.01 | 58.84 |
| 518 | 123 | 67.00 | 328.00 | 49.98 | 9.03 | 59.01 |
| 519 | 123 | 67.00 | 329.00 | 50.12 | 9.06 | 59.18 |
| 520 | 123 | 67.00 | 330.00 | 50.27 | 9.09 | 59.36 |
| 521 | 123 | 67.00 | 331.00 | 50.41 | 9.12 | 59.53 |
| 522 | 123 | 67.00 | 332.00 | 50.56 | 9.14 | 59.70 |
| 523 | 123 | 67.00 | 333.00 | 50.70 | 9.17 | 59.87 |
| 524 | 123 | 67.00 | 334.00 | 50.85 | 9.20 | 60.05 |
| 525 | 123 | 67.00 | 335.00 | 50.99 | 9.23 | 60.22 |
| 526 | 123 | 67.00 | 336.00 | 51.14 | 9.25 | 60.39 |
| 527 | 123 | 67.00 | 337.00 | 51.29 | 9.28 | 60.57 |
| 528 | 123 | 67.00 | 338.00 | 51.43 | 9.31 | 60.74 |
| 529 | 123 | 67.00 | 339.00 | 51.58 | 9.34 | 60.92 |
| 530 | 123 | 67.00 | 340.00 | 51.72 | 9.36 | 61.08 |
| 531 | 123 | 67.00 | 341.00 | 51.87 | 9.39 | 61.26 |
| 532 | 123 | 67.00 | 342.00 | 52.01 | 9.42 | 61.43 |
| 533 | 123 | 67.00 | 343.00 | 52.16 | 9.45 | 61.61 |
| 534 | 123 | 67.00 | 344.00 | 52.30 | 9.47 | 61.77 |
| 535 | 123 | 67.00 | 345.00 | 52.45 | 9.50 | 61.95 |
| 536 | 123 | 67.00 | 346.00 | 52.59 | 9.53 | 62.12 |
| 537 | 123 | 67.00 | 347.00 | 52.74 | 9.56 | 62.30 |
| 538 | 123 | 67.00 | 348.00 | 52.89 | 9.58 | 62.47 |
| 539 | 123 | 67.00 | 349.00 | 53.03 | 9.61 | 62.64 |
| 540 | 123 | 67.00 | 350.00 | 53.18 | 9.64 | 62.82 |
| 541 | 123 | 67.00 | 351.00 | 53.32 | 9.67 | 62.99 |
| 542 | 123 | 67.00 | 352.00 | 53.47 | 9.69 | 63.16 |
| 543 | 123 | 67.00 | 353.00 | 53.61 | 9.72 | 63.33 |
| 544 | 123 | 67.00 | 354.00 | 53.76 | 9.75 | 63.51 |
| 545 | 123 | 67.00 | 355.00 | 53.90 | 9.78 | 63.68 |
| 546 | 123 | 67.00 | 356.00 | 54.05 | 9.80 | 63.85 |
| 547 | 123 | 67.00 | 357.00 | 54.20 | 9.83 | 64.03 |
| 548 | 123 | 67.00 | 358.00 | 54.34 | 9.86 | 64.20 |
| 549 | 123 | 67.00 | 359.00 | 54.49 | 9.89 | 64.38 |
| 550 | 123 | 67.00 | 360.00 | 54.63 | 9.91 | 64.54 |
| 551 | 123 | 67.00 | 361.00 | 54.78 | 9.94 | 64.72 |
| 552 | 123 | 67.00 | 362.00 | 54.92 | 9.97 | 64.89 |
| 553 | 123 | 67.00 | 363.00 | 55.07 | 10.00 | 65.07 |
| 554 | 123 | 67.00 | 364.00 | 55.21 | 10.02 | 65.23 |
| 555 | 123 | 67.00 | 365.00 | 55.36 | 10.05 | 65.41 |
| 556 | 123 | 67.00 | 366.00 | 55.50 | 10.08 | 65.58 |
| 557 | 123 | 67.00 | 367.00 | 55.65 | 10.11 | 65.76 |
| 558 | 123 | 67.00 | 368.00 | 55.80 | 10.13 | 65.93 |
| 559 | 123 | 67.00 | 369.00 | 55.94 | 10.16 | 66.10 |
| 560 | 123 | 67.00 | 370.00 | 56.09 | 10.19 | 66.28 |
| 561 | 123 | 67.00 | 371.00 | 56.23 | 10.22 | 66.45 |
| 562 | 123 | 67.00 | 372.00 | 56.38 | 10.24 | 66.62 |
| 563 | 123 | 67.00 | 373.00 | 56.52 | 10.27 | 66.79 |
| 564 | 123 | 67.00 | 374.00 | 56.67 | 10.30 | 66.97 |
| 565 | 123 | 67.00 | 375.00 | 56.81 | 10.33 | 67.14 |
| 566 | 123 | 67.00 | 376.00 | 56.96 | 10.35 | 67.31 |
| 567 | 123 | 67.00 | 377.00 | 57.11 | 10.38 | 67.49 |
| 568 | 123 | 67.00 | 378.00 | 57.25 | 10.41 | 67.66 |
| 569 | 123 | 67.00 | 379.00 | 57.40 | 10.44 | 67.84 |
| 570 | 123 | 67.00 | 380.00 | 57.54 | 10.46 | 68.00 |
| 571 | 123 | 67.00 | 381.00 | 57.69 | 10.49 | 68.18 |
| 572 | 123 | 67.00 | 382.00 | 57.83 | 10.52 | 68.35 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 573 | 123 | 67.00 | 383.00 | 57.98 | 10.55 | 68.53 |
| 574 | 123 | 67.00 | 384.00 | 58.12 | 10.57 | 68.69 |
| 575 | 123 | 67.00 | 385.00 | 58.27 | 10.60 | 68.87 |
| 576 | 123 | 67.00 | 386.00 | 58.41 | 10.63 | 69.04 |
| 577 | 123 | 67.00 | 387.00 | 58.56 | 10.66 | 69.22 |
| 578 | 123 | 67.00 | 388.00 | 58.71 | 10.68 | 69.39 |
| 579 | 123 | 67.00 | 389.00 | 58.85 | 10.71 | 69.56 |
| 580 | 123 | 67.00 | 390.00 | 59.00 | 10.74 | 69.74 |
| 581 | 123 | 67.00 | 391.00 | 59.14 | 10.77 | 69.91 |
| 582 | 123 | 67.00 | 392.00 | 59.29 | 10.79 | 70.08 |
| 583 | 123 | 67.00 | 393.00 | 59.43 | 10.82 | 70.25 |
| 584 | 123 | 67.00 | 394.00 | 59.58 | 10.85 | 70.43 |
| 585 | 123 | 67.00 | 395.00 | 59.72 | 10.88 | 70.60 |
| 586 | 123 | 67.00 | 396.00 | 59.87 | 10.90 | 70.77 |
| 587 | 123 | 67.00 | 397.00 | 60.02 | 10.93 | 70.95 |
| 588 | 123 | 67.00 | 398.00 | 60.16 | 10.96 | 71.12 |
| 589 | 123 | 67.00 | 399.00 | 60.31 | 10.99 | 71.30 |
| 590 | 123 | 67.00 | 400.00 | 60.45 | 11.01 | 71.46 |
| 591 | 123 | 67.00 | 401.00 | 60.60 | 11.04 | 71.64 |
| 592 | 123 | 67.00 | 402.00 | 60.74 | 11.07 | 71.81 |
| 593 | 123 | 67.00 | 403.00 | 60.89 | 11.10 | 71.99 |
| 594 | 123 | 67.00 | 404.00 | 61.03 | 11.12 | 72.15 |
| 595 | 123 | 67.00 | 405.00 | 61.18 | 11.15 | 72.33 |
| 596 | 123 | 67.00 | 406.00 | 61.32 | 11.18 | 72.50 |
| 597 | 123 | 67.00 | 407.00 | 61.47 | 11.21 | 72.68 |
| 598 | 123 | 67.00 | 408.00 | 61.62 | 11.23 | 72.85 |
| 599 | 123 | 67.00 | 409.00 | 61.76 | 11.26 | 73.02 |
| 600 | 123 | 67.00 | 410.00 | 61.91 | 11.29 | 73.20 |
| 601 | 123 | 67.00 | 411.00 | 62.05 | 11.32 | 73.37 |
| 602 | 123 | 67.00 | 412.00 | 62.20 | 11.34 | 73.54 |
| 603 | 123 | 67.00 | 413.00 | 62.34 | 11.37 | 73.71 |
| 604 | 123 | 67.00 | 414.00 | 62.49 | 11.40 | 73.89 |
| 605 | 123 | 67.00 | 415.00 | 62.63 | 11.43 | 74.06 |
| 606 | 123 | 67.00 | 416.00 | 62.78 | 11.45 | 74.23 |
| 607 | 123 | 67.00 | 417.00 | 62.93 | 11.48 | 74.41 |
| 608 | 123 | 67.00 | 418.00 | 63.07 | 11.51 | 74.58 |
| 609 | 123 | 67.00 | 419.00 | 63.22 | 11.54 | 74.76 |
| 610 | 123 | 67.00 | 420.00 | 63.36 | 11.56 | 74.92 |
| 611 | 123 | 67.00 | 421.00 | 63.51 | 11.59 | 75.10 |
| 612 | 123 | 67.00 | 422.00 | 63.65 | 11.62 | 75.27 |
| 613 | 123 | 67.00 | 423.00 | 63.80 | 11.65 | 75.45 |
| 614 | 123 | 67.00 | 424.00 | 63.94 | 11.67 | 75.61 |
| 615 | 123 | 67.00 | 425.00 | 64.09 | 11.70 | 75.79 |
| 616 | 123 | 67.00 | 426.00 | 64.23 | 11.73 | 75.96 |
| 617 | 123 | 67.00 | 427.00 | 64.38 | 11.76 | 76.14 |
| 618 | 123 | 67.00 | 428.00 | 64.53 | 11.78 | 76.31 |
| 619 | 123 | 67.00 | 429.00 | 64.67 | 11.81 | 76.48 |
| 620 | 123 | 67.00 | 430.00 | 64.82 | 11.84 | 76.66 |
| 621 | 123 | 67.00 | 431.00 | 64.96 | 11.87 | 76.83 |
| 622 | 123 | 67.00 | 432.00 | 65.11 | 11.89 | 77.00 |
| 623 | 123 | 67.00 | 433.00 | 65.25 | 11.92 | 77.17 |
| 624 | 123 | 67.00 | 434.00 | 65.40 | 11.95 | 77.35 |
| 625 | 123 | 67.00 | 435.00 | 65.54 | 11.98 | 77.52 |
| 626 | 123 | 67.00 | 436.00 | 65.69 | 12.00 | 77.69 |
| 627 | 123 | 67.00 | 437.00 | 65.84 | 12.03 | 77.87 |
| 628 | 123 | 67.00 | 438.00 | 65.98 | 12.06 | 78.04 |
| 629 | 123 | 67.00 | 439.00 | 66.13 | 12.09 | 78.22 |
| 630 | 123 | 67.00 | 440.00 | 66.27 | 12.11 | 78.38 |
| 631 | 123 | 67.00 | 441.00 | 66.42 | 12.14 | 78.56 |
| 632 | 123 | 67.00 | 442.00 | 66.56 | 12.17 | 78.73 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 633 | 123 | 67.00 | 443.00 | 66.71 | 12.20 | 78.91 |
| 634 | 123 | 67.00 | 444.00 | 66.85 | 12.22 | 79.07 |
| 635 | 123 | 67.00 | 445.00 | 67.00 | 12.25 | 79.25 |
| 636 | 123 | 67.00 | 446.00 | 67.14 | 12.28 | 79.42 |
| 637 | 123 | 67.00 | 447.00 | 67.29 | 12.31 | 79.60 |
| 638 | 123 | 67.00 | 448.00 | 67.44 | 12.33 | 79.77 |
| 639 | 123 | 67.00 | 449.00 | 67.58 | 12.36 | 79.94 |
| 640 | 123 | 67.00 | 450.00 | 67.73 | 12.39 | 80.12 |
| 641 | 123 | 67.00 | 451.00 | 67.87 | 12.42 | 80.29 |
| 642 | 123 | 67.00 | 452.00 | 68.02 | 12.44 | 80.46 |
| 643 | 123 | 67.00 | 453.00 | 68.16 | 12.47 | 80.63 |
| 644 | 123 | 67.00 | 454.00 | 68.31 | 12.50 | 80.81 |
| 645 | 123 | 67.00 | 455.00 | 68.45 | 12.53 | 80.98 |
| 646 | 123 | 67.00 | 456.00 | 68.60 | 12.55 | 81.15 |
| 647 | 123 | 67.00 | 457.00 | 68.75 | 12.58 | 81.33 |
| 648 | 123 | 67.00 | 458.00 | 68.89 | 12.61 | 81.50 |
| 649 | 123 | 67.00 | 459.00 | 69.04 | 12.64 | 81.68 |
| 650 | 123 | 67.00 | 460.00 | 69.18 | 12.66 | 81.84 |
| 651 | 123 | 67.00 | 461.00 | 69.33 | 12.69 | 82.02 |
| 652 | 123 | 67.00 | 462.00 | 69.47 | 12.72 | 82.19 |
| 653 | 123 | 67.00 | 463.00 | 69.62 | 12.75 | 82.37 |
| 654 | 123 | 67.00 | 464.00 | 69.76 | 12.77 | 82.53 |
| 655 | 123 | 67.00 | 465.00 | 69.91 | 12.80 | 82.71 |
| 656 | 123 | 67.00 | 466.00 | 70.05 | 12.83 | 82.88 |
| 657 | 123 | 67.00 | 467.00 | 70.20 | 12.86 | 83.06 |
| 658 | 123 | 67.00 | 468.00 | 70.35 | 12.88 | 83.23 |
| 659 | 123 | 67.00 | 469.00 | 70.49 | 12.91 | 83.40 |
| 660 | 123 | 67.00 | 470.00 | 70.64 | 12.94 | 83.58 |
| 661 | 123 | 67.00 | 471.00 | 70.78 | 12.97 | 83.75 |
| 662 | 123 | 67.00 | 472.00 | 70.93 | 12.99 | 83.92 |
| 663 | 123 | 67.00 | 473.00 | 71.07 | 13.02 | 84.09 |
| 664 | 123 | 67.00 | 474.00 | 71.22 | 13.05 | 84.27 |
| 665 | 123 | 67.00 | 475.00 | 71.36 | 13.08 | 84.44 |
| 666 | 123 | 67.00 | 476.00 | 71.51 | 13.10 | 84.61 |
| 667 | 123 | 67.00 | 477.00 | 71.66 | 13.13 | 84.79 |
| 668 | 123 | 67.00 | 478.00 | 71.80 | 13.16 | 84.96 |
| 669 | 123 | 67.00 | 479.00 | 71.95 | 13.19 | 85.14 |
| 670 | 123 | 67.00 | 480.00 | 72.09 | 13.21 | 85.30 |
| 671 | 123 | 67.00 | 481.00 | 72.24 | 13.24 | 85.48 |
| 672 | 123 | 67.00 | 482.00 | 72.38 | 13.27 | 85.65 |
| 673 | 123 | 67.00 | 483.00 | 72.53 | 13.30 | 85.83 |
| 674 | 123 | 67.00 | 484.00 | 72.67 | 13.32 | 85.99 |
| 675 | 123 | 67.00 | 485.00 | 72.82 | 13.35 | 86.17 |
| 676 | 123 | 67.00 | 486.00 | 72.96 | 13.38 | 86.34 |
| 677 | 123 | 67.00 | 487.00 | 73.11 | 13.41 | 86.52 |
| 678 | 123 | 67.00 | 488.00 | 73.26 | 13.43 | 86.69 |
| 679 | 123 | 67.00 | 489.00 | 73.40 | 13.46 | 86.86 |
| 680 | 123 | 67.00 | 490.00 | 73.55 | 13.49 | 87.04 |
| 681 | 123 | 67.00 | 491.00 | 73.69 | 13.52 | 87.21 |
| 682 | 123 | 67.00 | 492.00 | 73.84 | 13.54 | 87.38 |
| 683 | 123 | 67.00 | 493.00 | 73.98 | 13.57 | 87.55 |
| 684 | 123 | 67.00 | 494.00 | 74.13 | 13.60 | 87.73 |
| 685 | 123 | 67.00 | 495.00 | 74.27 | 13.63 | 87.90 |
| 686 | 123 | 67.00 | 496.00 | 74.42 | 13.65 | 88.07 |
| 687 | 123 | 67.00 | 497.00 | 74.57 | 13.68 | 88.25 |
| 688 | 123 | 67.00 | 498.00 | 74.71 | 13.71 | 88.42 |
| 689 | 123 | 67.00 | 499.00 | 74.86 | 13.74 | 88.60 |
| 690 | 123 | 67.00 | 500.00 | 75.00 | 13.76 | 88.76 |
| 691 | 123 | 67.00 | 501.00 | 75.15 | 13.79 | 88.94 |
| 692 | 123 | 67.00 | 502.00 | 75.29 | 13.82 | 89.11 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 693 | 123 | 67.00 | 503.00 | 75.44 | 13.85 | 89.29 |
| 694 | 123 | 67.00 | 504.00 | 75.58 | 13.87 | 89.45 |
| 695 | 123 | 67.00 | 505.00 | 75.73 | 13.90 | 89.63 |
| 696 | 123 | 67.00 | 506.00 | 75.87 | 13.93 | 89.80 |
| 697 | 123 | 67.00 | 507.00 | 76.02 | 13.96 | 89.98 |
| 698 | 123 | 67.00 | 508.00 | 76.17 | 13.98 | 90.15 |
| 699 | 123 | 67.00 | 509.00 | 76.31 | 14.01 | 90.32 |
| 700 | 123 | 67.00 | 510.00 | 76.46 | 14.04 | 90.50 |
| 701 | 123 | 67.00 | 511.00 | 76.60 | 14.07 | 90.67 |
| 702 | 123 | 67.00 | 512.00 | 76.75 | 14.09 | 90.84 |
| 703 | 123 | 67.00 | 513.00 | 76.89 | 14.12 | 91.01 |
| 704 | 123 | 67.00 | 514.00 | 77.04 | 14.15 | 91.19 |
| 705 | 123 | 67.00 | 515.00 | 77.18 | 14.18 | 91.36 |
| 706 | 123 | 67.00 | 516.00 | 77.33 | 14.20 | 91.53 |
| 707 | 123 | 67.00 | 517.00 | 77.48 | 14.23 | 91.71 |
| 708 | 123 | 67.00 | 518.00 | 77.62 | 14.26 | 91.88 |
| 709 | 123 | 67.00 | 519.00 | 77.77 | 14.29 | 92.06 |
| 710 | 123 | 67.00 | 520.00 | 77.91 | 14.31 | 92.22 |
| 711 | 123 | 67.00 | 521.00 | 78.06 | 14.34 | 92.40 |
| 712 | 123 | 67.00 | 522.00 | 78.20 | 14.37 | 92.57 |
| 713 | 123 | 67.00 | 523.00 | 78.35 | 14.40 | 92.75 |
| 714 | 123 | 67.00 | 524.00 | 78.49 | 14.42 | 92.91 |
| 715 | 123 | 67.00 | 525.00 | 78.64 | 14.45 | 93.09 |
| 716 | 123 | 67.00 | 526.00 | 78.78 | 14.48 | 93.26 |
| 717 | 123 | 67.00 | 527.00 | 78.93 | 14.51 | 93.44 |
| 718 | 123 | 67.00 | 528.00 | 79.08 | 14.53 | 93.61 |
| 719 | 123 | 67.00 | 529.00 | 79.22 | 14.56 | 93.78 |
| 720 | 123 | 67.00 | 530.00 | 79.37 | 14.59 | 93.96 |
| 721 | 123 | 67.00 | 531.00 | 79.51 | 14.62 | 94.13 |
| 722 | 123 | 67.00 | 532.00 | 79.66 | 14.64 | 94.30 |
| 723 | 123 | 67.00 | 533.00 | 79.80 | 14.67 | 94.47 |
| 724 | 123 | 67.00 | 534.00 | 79.95 | 14.70 | 94.65 |
| 725 | 123 | 67.00 | 535.00 | 80.09 | 14.73 | 94.82 |
| 726 | 123 | 67.00 | 536.00 | 80.24 | 14.75 | 94.99 |
| 727 | 123 | 67.00 | 537.00 | 80.39 | 14.78 | 95.17 |
| 728 | 123 | 67.00 | 538.00 | 80.53 | 14.81 | 95.34 |
| 729 | 123 | 67.00 | 539.00 | 80.68 | 14.84 | 95.52 |
| 730 | 123 | 67.00 | 540.00 | 80.82 | 14.86 | 95.68 |
| 731 | 123 | 67.00 | 541.00 | 80.97 | 14.89 | 95.86 |
| 732 | 123 | 67.00 | 542.00 | 81.11 | 14.92 | 96.03 |
| 733 | 123 | 67.00 | 543.00 | 81.26 | 14.95 | 96.21 |
| 734 | 123 | 67.00 | 544.00 | 81.40 | 14.97 | 96.37 |
| 735 | 123 | 67.00 | 545.00 | 81.55 | 15.00 | 96.55 |
| 736 | 123 | 67.00 | 546.00 | 81.69 | 15.03 | 96.72 |
| 737 | 123 | 67.00 | 547.00 | 81.84 | 15.06 | 96.90 |
| 738 | 123 | 67.00 | 548.00 | 81.99 | 15.08 | 97.07 |
| 739 | 123 | 67.00 | 549.00 | 82.13 | 15.11 | 97.24 |
| 740 | 123 | 67.00 | 550.00 | 82.28 | 15.14 | 97.42 |
| 741 | 123 | 67.00 | 551.00 | 82.42 | 15.17 | 97.59 |
| 742 | 123 | 67.00 | 552.00 | 82.57 | 15.19 | 97.76 |
| 743 | 123 | 67.00 | 553.00 | 82.71 | 15.22 | 97.93 |
| 744 | 123 | 67.00 | 554.00 | 82.86 | 15.25 | 98.11 |
| 745 | 123 | 67.00 | 555.00 | 83.00 | 15.28 | 98.28 |
| 746 | 123 | 67.00 | 556.00 | 83.15 | 15.30 | 98.45 |
| 747 | 123 | 67.00 | 557.00 | 83.30 | 15.33 | 98.63 |
| 748 | 123 | 67.00 | 558.00 | 83.44 | 15.36 | 98.80 |
| 749 | 123 | 67.00 | 559.00 | 83.59 | 15.39 | 98.98 |
| 750 | 123 | 67.00 | 560.00 | 83.73 | 15.41 | 99.14 |
| 751 | 123 | 67.00 | 561.00 | 83.88 | 15.44 | 99.32 |
| 752 | 123 | 67.00 | 562.00 | 84.02 | 15.47 | 99.49 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 753 | 123 | 67.00 | 563.00 | 84.17 | 15.50 | 99.67 |
| 754 | 123 | 67.00 | 564.00 | 84.31 | 15.52 | 99.83 |
| 755 | 123 | 67.00 | 565.00 | 84.46 | 15.55 | 100.01 |
| 756 | 123 | 67.00 | 566.00 | 84.60 | 15.58 | 100.18 |
| 757 | 123 | 67.00 | 567.00 | 84.75 | 15.61 | 100.36 |
| 758 | 123 | 67.00 | 568.00 | 84.90 | 15.63 | 100.53 |
| 759 | 123 | 67.00 | 569.00 | 85.04 | 15.66 | 100.70 |
| 760 | 123 | 67.00 | 570.00 | 85.19 | 15.69 | 100.88 |
| 761 | 123 | 67.00 | 571.00 | 85.33 | 15.72 | 101.05 |
| 762 | 123 | 67.00 | 572.00 | 85.48 | 15.74 | 101.22 |
| 763 | 123 | 67.00 | 573.00 | 85.62 | 15.77 | 101.39 |
| 764 | 123 | 67.00 | 574.00 | 85.77 | 15.80 | 101.57 |
| 765 | 123 | 67.00 | 575.00 | 85.91 | 15.83 | 101.74 |
| 766 | 123 | 67.00 | 576.00 | 86.06 | 15.85 | 101.91 |
| 767 | 123 | 67.00 | 577.00 | 86.21 | 15.88 | 102.09 |
| 768 | 123 | 67.00 | 578.00 | 86.35 | 15.91 | 102.26 |
| 769 | 123 | 67.00 | 579.00 | 86.50 | 15.94 | 102.44 |
| 770 | 123 | 67.00 | 580.00 | 86.64 | 15.96 | 102.60 |
| 771 | 123 | 67.00 | 581.00 | 86.79 | 15.99 | 102.78 |
| 772 | 123 | 67.00 | 582.00 | 86.93 | 16.02 | 102.95 |
| 773 | 123 | 67.00 | 583.00 | 87.08 | 16.05 | 103.13 |
| 774 | 123 | 67.00 | 584.00 | 87.22 | 16.07 | 103.29 |
| 775 | 123 | 67.00 | 585.00 | 87.37 | 16.10 | 103.47 |
| 776 | 123 | 67.00 | 586.00 | 87.51 | 16.13 | 103.64 |
| 777 | 123 | 67.00 | 587.00 | 87.66 | 16.16 | 103.82 |
| 778 | 123 | 67.00 | 588.00 | 87.81 | 16.18 | 103.99 |
| 779 | 123 | 67.00 | 589.00 | 87.95 | 16.21 | 104.16 |
| 780 | 123 | 67.00 | 590.00 | 88.10 | 16.24 | 104.34 |
| 781 | 123 | 67.00 | 591.00 | 88.24 | 16.27 | 104.51 |
| 782 | 123 | 67.00 | 592.00 | 88.39 | 16.29 | 104.68 |
| 783 | 123 | 67.00 | 593.00 | 88.53 | 16.32 | 104.85 |
| 784 | 123 | 67.00 | 594.00 | 88.68 | 16.35 | 105.03 |
| 785 | 123 | 67.00 | 595.00 | 88.82 | 16.38 | 105.20 |
| 786 | 123 | 67.00 | 596.00 | 88.97 | 16.40 | 105.37 |
| 787 | 123 | 67.00 | 597.00 | 89.12 | 16.43 | 105.55 |
| 788 | 123 | 67.00 | 598.00 | 89.26 | 16.46 | 105.72 |
| 789 | 123 | 67.00 | 599.00 | 89.41 | 16.49 | 105.90 |
| 790 | 123 | 67.00 | 600.00 | 89.55 | 16.51 | 106.06 |
| 791 | 123 | 67.00 | 601.00 | 89.70 | 16.54 | 106.24 |
| 792 | 123 | 67.00 | 602.00 | 89.84 | 16.57 | 106.41 |
| 793 | 123 | 67.00 | 603.00 | 89.99 | 16.60 | 106.59 |
| 794 | 123 | 67.00 | 604.00 | 90.13 | 16.62 | 106.75 |
| 795 | 123 | 67.00 | 605.00 | 90.28 | 16.65 | 106.93 |
| 796 | 123 | 67.00 | 606.00 | 90.42 | 16.68 | 107.10 |
| 797 | 123 | 67.00 | 607.00 | 90.57 | 16.71 | 107.28 |
| 798 | 123 | 67.00 | 608.00 | 90.72 | 16.73 | 107.45 |
| 799 | 123 | 67.00 | 609.00 | 90.86 | 16.76 | 107.62 |
| 800 | 123 | 67.00 | 610.00 | 91.01 | 16.79 | 107.80 |
| 801 | 123 | 67.00 | 611.00 | 91.15 | 16.82 | 107.97 |
| 802 | 123 | 67.00 | 612.00 | 91.30 | 16.84 | 108.14 |
| 803 | 123 | 67.00 | 613.00 | 91.44 | 16.87 | 108.31 |
| 804 | 123 | 67.00 | 614.00 | 91.59 | 16.90 | 108.49 |
| 805 | 123 | 67.00 | 615.00 | 91.73 | 16.93 | 108.66 |
| 806 | 123 | 67.00 | 616.00 | 91.88 | 16.95 | 108.83 |
| 807 | 123 | 67.00 | 617.00 | 92.03 | 16.98 | 109.01 |
| 808 | 123 | 67.00 | 618.00 | 92.17 | 17.01 | 109.18 |
| 809 | 123 | 67.00 | 619.00 | 92.32 | 17.04 | 109.36 |
| 810 | 123 | 67.00 | 620.00 | 92.46 | 17.06 | 109.52 |
| 811 | 123 | 67.00 | 621.00 | 92.61 | 17.09 | 109.70 |
| 812 | 123 | 67.00 | 622.00 | 92.75 | 17.12 | 109.87 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 813 | 123 | 67.00 | 623.00 | 92.90 | 17.15 | 110.05 |
| 814 | 123 | 67.00 | 624.00 | 93.04 | 17.17 | 110.21 |
| 815 | 123 | 67.00 | 625.00 | 93.19 | 17.20 | 110.39 |
| 816 | 123 | 67.00 | 626.00 | 93.33 | 17.23 | 110.56 |
| 817 | 123 | 67.00 | 627.00 | 93.48 | 17.26 | 110.74 |
| 818 | 123 | 67.00 | 628.00 | 93.63 | 17.28 | 110.91 |
| 819 | 123 | 67.00 | 629.00 | 93.77 | 17.31 | 111.08 |
| 820 | 123 | 67.00 | 630.00 | 93.92 | 17.34 | 111.26 |
| 821 | 123 | 67.00 | 631.00 | 94.06 | 17.37 | 111.43 |
| 822 | 123 | 67.00 | 632.00 | 94.21 | 17.39 | 111.60 |
| 823 | 123 | 67.00 | 633.00 | 94.35 | 17.42 | 111.77 |
| 824 | 123 | 67.00 | 634.00 | 94.50 | 17.45 | 111.95 |
| 825 | 123 | 67.00 | 635.00 | 94.64 | 17.48 | 112.12 |
| 826 | 123 | 67.00 | 636.00 | 94.79 | 17.50 | 112.29 |
| 827 | 123 | 67.00 | 637.00 | 94.94 | 17.53 | 112.47 |
| 828 | 123 | 67.00 | 638.00 | 95.08 | 17.56 | 112.64 |
| 829 | 123 | 67.00 | 639.00 | 95.23 | 17.59 | 112.82 |
| 830 | 123 | 67.00 | 640.00 | 95.37 | 17.61 | 112.98 |
| 831 | 123 | 67.00 | 641.00 | 95.52 | 17.64 | 113.16 |
| 832 | 123 | 67.00 | 642.00 | 95.66 | 17.67 | 113.33 |
| 833 | 123 | 67.00 | 643.00 | 95.81 | 17.70 | 113.51 |
| 834 | 123 | 67.00 | 644.00 | 95.95 | 17.72 | 113.67 |
| 835 | 123 | 67.00 | 645.00 | 96.10 | 17.75 | 113.85 |
| 836 | 123 | 67.00 | 646.00 | 96.24 | 17.78 | 114.02 |
| 837 | 123 | 67.00 | 647.00 | 96.39 | 17.81 | 114.20 |
| 838 | 123 | 67.00 | 648.00 | 96.54 | 17.83 | 114.37 |
| 839 | 123 | 67.00 | 649.00 | 96.68 | 17.86 | 114.54 |
| 840 | 123 | 67.00 | 650.00 | 96.83 | 17.89 | 114.72 |
| 841 | 123 | 67.00 | 651.00 | 96.97 | 17.92 | 114.89 |
| 842 | 123 | 67.00 | 652.00 | 97.12 | 17.94 | 115.06 |
| 843 | 123 | 67.00 | 653.00 | 97.26 | 17.97 | 115.23 |
| 844 | 123 | 67.00 | 654.00 | 97.41 | 18.00 | 115.41 |
| 845 | 123 | 67.00 | 655.00 | 97.55 | 18.03 | 115.58 |
| 846 | 123 | 67.00 | 656.00 | 97.70 | 18.05 | 115.75 |
| 847 | 123 | 67.00 | 657.00 | 97.85 | 18.08 | 115.93 |
| 848 | 123 | 67.00 | 658.00 | 97.99 | 18.11 | 116.10 |
| 849 | 123 | 67.00 | 659.00 | 98.14 | 18.14 | 116.28 |
| 850 | 123 | 67.00 | 660.00 | 98.28 | 18.16 | 116.44 |
| 851 | 123 | 67.00 | 661.00 | 98.43 | 18.19 | 116.62 |
| 852 | 123 | 67.00 | 662.00 | 98.57 | 18.22 | 116.79 |
| 853 | 123 | 67.00 | 663.00 | 98.72 | 18.25 | 116.97 |
| 854 | 123 | 67.00 | 664.00 | 98.86 | 18.27 | 117.13 |
| 855 | 123 | 67.00 | 665.00 | 99.01 | 18.30 | 117.31 |
| 856 | 123 | 67.00 | 666.00 | 99.15 | 18.33 | 117.48 |
| 857 | 123 | 67.00 | 667.00 | 99.30 | 18.36 | 117.66 |
| 858 | 123 | 67.00 | 668.00 | 99.45 | 18.38 | 117.83 |
| 859 | 123 | 67.00 | 669.00 | 99.59 | 18.41 | 118.00 |
| 860 | 123 | 67.00 | 670.00 | 99.74 | 18.44 | 118.18 |
| 861 | 123 | 67.00 | 671.00 | 99.88 | 18.47 | 118.35 |
| 862 | 123 | 67.00 | 672.00 | 100.03 | 18.49 | 118.52 |
| 863 | 123 | 67.00 | 673.00 | 100.17 | 18.52 | 118.69 |
| 864 | 123 | 67.00 | 674.00 | 100.32 | 18.55 | 118.87 |
| 865 | 123 | 67.00 | 675.00 | 100.46 | 18.58 | 119.04 |
| 866 | 123 | 67.00 | 676.00 | 100.61 | 18.60 | 119.21 |
| 867 | 123 | 67.00 | 677.00 | 100.76 | 18.63 | 119.39 |
| 868 | 123 | 67.00 | 678.00 | 100.90 | 18.66 | 119.56 |
| 869 | 123 | 67.00 | 679.00 | 101.05 | 18.69 | 119.74 |
| 870 | 123 | 67.00 | 680.00 | 101.19 | 18.71 | 119.90 |
| 871 | 123 | 67.00 | 681.00 | 101.34 | 18.74 | 120.08 |
| 872 | 123 | 67.00 | 682.00 | 101.48 | 18.77 | 120.25 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 873 | 123 | 67.00 | 683.00 | 101.63 | 18.80 | 120.43 |
| 874 | 123 | 67.00 | 684.00 | 101.77 | 18.82 | 120.59 |
| 875 | 123 | 67.00 | 685.00 | 101.92 | 18.85 | 120.77 |
| 876 | 123 | 67.00 | 686.00 | 102.06 | 18.88 | 120.94 |
| 877 | 123 | 67.00 | 687.00 | 102.21 | 18.91 | 121.12 |
| 878 | 123 | 67.00 | 688.00 | 102.36 | 18.93 | 121.29 |
| 879 | 123 | 67.00 | 689.00 | 102.50 | 18.96 | 121.46 |
| 880 | 123 | 67.00 | 690.00 | 102.65 | 18.99 | 121.64 |
| 881 | 123 | 67.00 | 691.00 | 102.79 | 19.02 | 121.81 |
| 882 | 123 | 67.00 | 692.00 | 102.94 | 19.04 | 121.98 |
| 883 | 123 | 67.00 | 693.00 | 103.08 | 19.07 | 122.15 |
| 884 | 123 | 67.00 | 694.00 | 103.23 | 19.10 | 122.33 |
| 885 | 123 | 67.00 | 695.00 | 103.37 | 19.13 | 122.50 |
| 886 | 123 | 67.00 | 696.00 | 103.52 | 19.15 | 122.67 |
| 887 | 123 | 67.00 | 697.00 | 103.67 | 19.18 | 122.85 |
| 888 | 123 | 67.00 | 698.00 | 103.81 | 19.21 | 123.02 |
| 889 | 123 | 67.00 | 699.00 | 103.96 | 19.24 | 123.20 |
| 890 | 123 | 67.00 | 700.00 | 104.10 | 19.26 | 123.36 |
| 891 | 123 | 67.00 | 701.00 | 104.25 | 19.29 | 123.54 |
| 892 | 123 | 67.00 | 702.00 | 104.39 | 19.32 | 123.71 |
| 893 | 123 | 67.00 | 703.00 | 104.54 | 19.35 | 123.89 |
| 894 | 123 | 67.00 | 704.00 | 104.68 | 19.37 | 124.05 |
| 895 | 123 | 67.00 | 705.00 | 104.83 | 19.40 | 124.23 |
| 896 | 123 | 67.00 | 706.00 | 104.97 | 19.43 | 124.40 |
| 897 | 123 | 67.00 | 707.00 | 105.12 | 19.46 | 124.58 |
| 898 | 123 | 67.00 | 708.00 | 105.27 | 19.48 | 124.75 |
| 899 | 123 | 67.00 | 709.00 | 105.41 | 19.51 | 124.92 |
| 900 | 123 | 67.00 | 710.00 | 105.56 | 19.54 | 125.10 |
| 901 | 123 | 67.00 | 711.00 | 105.70 | 19.57 | 125.27 |
| 902 | 123 | 67.00 | 712.00 | 105.85 | 19.59 | 125.44 |
| 903 | 123 | 67.00 | 713.00 | 105.99 | 19.62 | 125.61 |
| 904 | 123 | 67.00 | 714.00 | 106.14 | 19.65 | 125.79 |
| 905 | 123 | 67.00 | 715.00 | 106.28 | 19.68 | 125.96 |
| 906 | 123 | 67.00 | 716.00 | 106.43 | 19.70 | 126.13 |
| 907 | 123 | 67.00 | 717.00 | 106.58 | 19.73 | 126.31 |
| 908 | 123 | 67.00 | 718.00 | 106.72 | 19.76 | 126.48 |
| 909 | 123 | 67.00 | 719.00 | 106.87 | 19.79 | 126.66 |
| 910 | 123 | 67.00 | 720.00 | 107.01 | 19.81 | 126.82 |
| 911 | 123 | 67.00 | 721.00 | 107.16 | 19.84 | 127.00 |
| 912 | 123 | 67.00 | 722.00 | 107.30 | 19.87 | 127.17 |
| 913 | 123 | 67.00 | 723.00 | 107.45 | 19.90 | 127.35 |
| 914 | 123 | 67.00 | 724.00 | 107.59 | 19.92 | 127.51 |
| 915 | 123 | 67.00 | 725.00 | 107.74 | 19.95 | 127.69 |
| 916 | 123 | 67.00 | 726.00 | 107.88 | 19.98 | 127.86 |
| 917 | 123 | 67.00 | 727.00 | 108.03 | 20.01 | 128.04 |
| 918 | 123 | 67.00 | 728.00 | 108.18 | 20.03 | 128.21 |
| 919 | 123 | 67.00 | 729.00 | 108.32 | 20.06 | 128.38 |
| 920 | 123 | 67.00 | 730.00 | 108.47 | 20.09 | 128.56 |
| 921 | 123 | 67.00 | 731.00 | 108.61 | 20.12 | 128.73 |
| 922 | 123 | 67.00 | 732.00 | 108.76 | 20.14 | 128.90 |
| 923 | 123 | 67.00 | 733.00 | 108.90 | 20.17 | 129.07 |
| 924 | 123 | 67.00 | 734.00 | 109.05 | 20.20 | 129.25 |
| 925 | 123 | 67.00 | 735.00 | 109.19 | 20.23 | 129.42 |
| 926 | 123 | 67.00 | 736.00 | 109.34 | 20.25 | 129.59 |
| 927 | 123 | 67.00 | 737.00 | 109.49 | 20.28 | 129.77 |
| 928 | 123 | 67.00 | 738.00 | 109.63 | 20.31 | 129.94 |
| 929 | 123 | 67.00 | 739.00 | 109.78 | 20.34 | 130.12 |
| 930 | 123 | 67.00 | 740.00 | 109.92 | 20.36 | 130.28 |
| 931 | 123 | 67.00 | 741.00 | 110.07 | 20.39 | 130.46 |
| 932 | 123 | 67.00 | 742.00 | 110.21 | 20.42 | 130.63 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 933 | 123 | 67.00 | 743.00 | 110.36 | 20.45 | 130.81 |
| 934 | 123 | 67.00 | 744.00 | 110.50 | 20.47 | 130.97 |
| 935 | 123 | 67.00 | 745.00 | 110.65 | 20.50 | 131.15 |
| 936 | 123 | 67.00 | 746.00 | 110.79 | 20.53 | 131.32 |
| 937 | 123 | 67.00 | 747.00 | 110.94 | 20.56 | 131.50 |
| 938 | 123 | 67.00 | 748.00 | 111.09 | 20.58 | 131.67 |
| 939 | 123 | 67.00 | 749.00 | 111.23 | 20.61 | 131.84 |
| 940 | 123 | 67.00 | 750.00 | 111.38 | 20.64 | 132.02 |
| 941 | 123 | 67.00 | 751.00 | 111.52 | 20.67 | 132.19 |
| 942 | 123 | 67.00 | 752.00 | 111.67 | 20.69 | 132.36 |
| 943 | 123 | 67.00 | 753.00 | 111.81 | 20.72 | 132.53 |
| 944 | 123 | 67.00 | 754.00 | 111.96 | 20.75 | 132.71 |
| 945 | 123 | 67.00 | 755.00 | 112.10 | 20.78 | 132.88 |
| 946 | 123 | 67.00 | 756.00 | 112.25 | 20.80 | 133.05 |
| 947 | 123 | 67.00 | 757.00 | 112.40 | 20.83 | 133.23 |
| 948 | 123 | 67.00 | 758.00 | 112.54 | 20.86 | 133.40 |
| 949 | 123 | 67.00 | 759.00 | 112.69 | 20.89 | 133.58 |
| 950 | 123 | 67.00 | 760.00 | 112.83 | 20.91 | 133.74 |
| 951 | 123 | 67.00 | 761.00 | 112.98 | 20.94 | 133.92 |
| 952 | 123 | 67.00 | 762.00 | 113.12 | 20.97 | 134.09 |
| 953 | 123 | 67.00 | 763.00 | 113.27 | 21.00 | 134.27 |
| 954 | 123 | 67.00 | 764.00 | 113.41 | 21.02 | 134.43 |
| 955 | 123 | 67.00 | 765.00 | 113.56 | 21.05 | 134.61 |
| 956 | 123 | 67.00 | 766.00 | 113.70 | 21.08 | 134.78 |
| 957 | 123 | 67.00 | 767.00 | 113.85 | 21.11 | 134.96 |
| 958 | 123 | 67.00 | 768.00 | 114.00 | 21.13 | 135.13 |
| 959 | 123 | 67.00 | 769.00 | 114.14 | 21.16 | 135.30 |
| 960 | 123 | 67.00 | 770.00 | 114.29 | 21.19 | 135.48 |
| 961 | 123 | 67.00 | 771.00 | 114.43 | 21.22 | 135.65 |
| 962 | 123 | 67.00 | 772.00 | 114.58 | 21.24 | 135.82 |
| 963 | 123 | 67.00 | 773.00 | 114.72 | 21.27 | 135.99 |
| 964 | 123 | 67.00 | 774.00 | 114.87 | 21.30 | 136.17 |
| 965 | 123 | 67.00 | 775.00 | 115.01 | 21.33 | 136.34 |
| 966 | 123 | 67.00 | 776.00 | 115.16 | 21.35 | 136.51 |
| 967 | 123 | 67.00 | 777.00 | 115.23 | 21.37 | 136.60 |

If the employee's gross pay is over £967, go to page 229.

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

Table letter Q

Use this table for mariners on foreign-going vessels who are either:

- age 21 or over
- on an approved apprenticeship scheme and over age 25 for whom you hold form CA2700

Do not use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700 (see Table letter P).

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'Q' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.73 | 0.00 | 0.73 |
| 765 | 533 | 232.00 | 0.00 | 1.31 | 0.00 | 1.31 |
| 769 | 533 | 236.00 | 0.00 | 1.89 | 0.00 | 1.89 |
| 773 | 533 | 240.00 | 0.00 | 2.47 | 0.00 | 2.47 |
| 777 | 533 | 244.00 | 0.00 | 3.05 | 0.00 | 3.05 |
| 781 | 533 | 248.00 | 0.00 | 3.64 | 0.00 | 3.64 |
| 785 | 533 | 252.00 | 0.00 | 4.22 | 0.00 | 4.22 |
| 789 | 533 | 256.00 | 0.00 | 4.80 | 0.00 | 4.80 |
| 793 | 533 | 260.00 | 0.00 | 5.38 | 0.00 | 5.38 |
| 797 | 533 | 264.00 | 0.00 | 5.96 | 0.00 | 5.96 |
| 801 | 533 | 268.00 | 0.00 | 6.55 | 0.00 | 6.55 |
| 805 | 533 | 272.00 | 0.00 | 7.13 | 0.00 | 7.13 |
| 809 | 533 | 276.00 | 0.00 | 7.71 | 0.00 | 7.71 |
| 813 | 533 | 280.00 | 0.00 | 8.29 | 0.00 | 8.29 |
| 817 | 533 | 284.00 | 0.00 | 8.87 | 0.00 | 8.87 |
| 821 | 533 | 288.00 | 0.00 | 9.31 | 0.00 | 9.31 |
| 823 | 533 | 290.00 | 0.00 | 9.46 | 0.00 | 9.46 |
| 825 | 533 | 290.00 | 2.00 | 10.04 | 0.11 | 10.15 |
| 829 | 533 | 290.00 | 6.00 | 10.62 | 0.22 | 10.84 |
| 833 | 533 | 290.00 | 10.00 | 11.21 | 0.33 | 11.54 |
| 837 | 533 | 290.00 | 14.00 | 11.79 | 0.44 | 12.23 |
| 841 | 533 | 290.00 | 18.00 | 12.37 | 0.55 | 12.92 |
| 845 | 533 | 290.00 | 22.00 | 12.95 | 0.66 | 13.61 |
| 849 | 533 | 290.00 | 26.00 | 13.53 | 0.77 | 14.30 |
| 853 | 533 | 290.00 | 30.00 | 14.12 | 0.88 | 15.00 |
| 857 | 533 | 290.00 | 34.00 | 14.70 | 0.99 | 15.69 |
| 861 | 533 | 290.00 | 38.00 | 15.28 | 1.10 | 16.38 |
| 865 | 533 | 290.00 | 42.00 | 15.86 | 1.21 | 17.07 |
| 869 | 533 | 290.00 | 46.00 | 16.44 | 1.32 | 17.76 |
| 873 | 533 | 290.00 | 50.00 | 17.03 | 1.43 | 18.46 |
| 877 | 533 | 290.00 | 54.00 | 17.61 | 1.54 | 19.15 |
| 881 | 533 | 290.00 | 58.00 | 18.19 | 1.65 | 19.84 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 885 | 533 | 290.00 | 62.00 | 18.77 | 1.76 | 20.53 |
| 889 | 533 | 290.00 | 66.00 | 19.35 | 1.87 | 21.22 |
| 893 | 533 | 290.00 | 70.00 | 19.94 | 1.98 | 21.92 |
| 897 | 533 | 290.00 | 74.00 | 20.52 | 2.09 | 22.61 |
| 901 | 533 | 290.00 | 78.00 | 21.10 | 2.20 | 23.30 |
| 905 | 533 | 290.00 | 82.00 | 21.68 | 2.31 | 23.99 |
| 909 | 533 | 290.00 | 86.00 | 22.26 | 2.42 | 24.68 |
| 913 | 533 | 290.00 | 90.00 | 22.85 | 2.53 | 25.38 |
| 917 | 533 | 290.00 | 94.00 | 23.43 | 2.64 | 26.07 |
| 921 | 533 | 290.00 | 98.00 | 24.01 | 2.75 | 26.76 |
| 925 | 533 | 290.00 | 102.00 | 24.59 | 2.86 | 27.45 |
| 929 | 533 | 290.00 | 106.00 | 25.17 | 2.97 | 28.14 |
| 933 | 533 | 290.00 | 110.00 | 25.76 | 3.08 | 28.84 |
| 937 | 533 | 290.00 | 114.00 | 26.34 | 3.19 | 29.53 |
| 941 | 533 | 290.00 | 118.00 | 26.92 | 3.30 | 30.22 |
| 945 | 533 | 290.00 | 122.00 | 27.50 | 3.41 | 30.91 |
| 949 | 533 | 290.00 | 126.00 | 28.08 | 3.52 | 31.60 |
| 953 | 533 | 290.00 | 130.00 | 28.67 | 3.63 | 32.30 |
| 957 | 533 | 290.00 | 134.00 | 29.25 | 3.74 | 32.99 |
| 961 | 533 | 290.00 | 138.00 | 29.83 | 3.85 | 33.68 |
| 965 | 533 | 290.00 | 142.00 | 30.41 | 3.96 | 34.37 |
| 969 | 533 | 290.00 | 146.00 | 30.99 | 4.07 | 35.06 |
| 973 | 533 | 290.00 | 150.00 | 31.58 | 4.18 | 35.76 |
| 977 | 533 | 290.00 | 154.00 | 32.16 | 4.29 | 36.45 |
| 981 | 533 | 290.00 | 158.00 | 32.74 | 4.40 | 37.14 |
| 985 | 533 | 290.00 | 162.00 | 33.32 | 4.51 | 37.83 |
| 989 | 533 | 290.00 | 166.00 | 33.90 | 4.62 | 38.52 |
| 993 | 533 | 290.00 | 170.00 | 34.49 | 4.73 | 39.22 |
| 997 | 533 | 290.00 | 174.00 | 35.07 | 4.84 | 39.91 |
| 1001 | 533 | 290.00 | 178.00 | 35.65 | 4.95 | 40.60 |
| 1005 | 533 | 290.00 | 182.00 | 36.23 | 5.06 | 41.29 |
| 1009 | 533 | 290.00 | 186.00 | 36.81 | 5.17 | 41.98 |
| 1013 | 533 | 290.00 | 190.00 | 37.40 | 5.28 | 42.68 |
| 1017 | 533 | 290.00 | 194.00 | 37.98 | 5.39 | 43.37 |
| 1021 | 533 | 290.00 | 198.00 | 38.56 | 5.50 | 44.06 |
| 1025 | 533 | 290.00 | 202.00 | 39.14 | 5.61 | 44.75 |
| 1029 | 533 | 290.00 | 206.00 | 39.72 | 5.72 | 45.44 |
| 1033 | 533 | 290.00 | 210.00 | 40.31 | 5.83 | 46.14 |
| 1037 | 533 | 290.00 | 214.00 | 40.89 | 5.94 | 46.83 |
| 1041 | 533 | 290.00 | 218.00 | 41.47 | 6.05 | 47.52 |
| 1045 | 533 | 290.00 | 222.00 | 42.05 | 6.16 | 48.21 |
| 1049 | 533 | 290.00 | 226.00 | 42.63 | 6.27 | 48.90 |
| 1053 | 533 | 290.00 | 230.00 | 43.22 | 6.38 | 49.60 |
| 1057 | 533 | 290.00 | 234.00 | 43.80 | 6.49 | 50.29 |
| 1061 | 533 | 290.00 | 238.00 | 44.38 | 6.60 | 50.98 |
| 1065 | 533 | 290.00 | 242.00 | 44.96 | 6.71 | 51.67 |
| 1069 | 533 | 290.00 | 246.00 | 45.54 | 6.82 | 52.36 |
| 1073 | 533 | 290.00 | 250.00 | 46.13 | 6.93 | 53.06 |
| 1077 | 533 | 290.00 | 254.00 | 46.71 | 7.04 | 53.75 |
| 1081 | 533 | 290.00 | 258.00 | 47.29 | 7.15 | 54.44 |
| 1085 | 533 | 290.00 | 262.00 | 47.87 | 7.26 | 55.13 |
| 1089 | 533 | 290.00 | 266.00 | 48.45 | 7.37 | 55.82 |
| 1093 | 533 | 290.00 | 270.00 | 49.04 | 7.48 | 56.52 |
| 1097 | 533 | 290.00 | 274.00 | 49.62 | 7.59 | 57.21 |
| 1101 | 533 | 290.00 | 278.00 | 50.20 | 7.70 | 57.90 |
| 1105 | 533 | 290.00 | 282.00 | 50.78 | 7.81 | 58.59 |
| 1109 | 533 | 290.00 | 286.00 | 51.36 | 7.92 | 59.28 |
| 1113 | 533 | 290.00 | 290.00 | 51.95 | 8.03 | 59.98 |
| 1117 | 533 | 290.00 | 294.00 | 52.53 | 8.14 | 60.67 |
| 1121 | 533 | 290.00 | 298.00 | 53.11 | 8.25 | 61.36 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1125 | 533 | 290.00 | 302.00 | 53.69 | 8.36 | 62.05 |
| 1129 | 533 | 290.00 | 306.00 | 54.27 | 8.47 | 62.74 |
| 1133 | 533 | 290.00 | 310.00 | 54.86 | 8.58 | 63.44 |
| 1137 | 533 | 290.00 | 314.00 | 55.44 | 8.69 | 64.13 |
| 1141 | 533 | 290.00 | 318.00 | 56.02 | 8.80 | 64.82 |
| 1145 | 533 | 290.00 | 322.00 | 56.60 | 8.91 | 65.51 |
| 1149 | 533 | 290.00 | 326.00 | 57.18 | 9.02 | 66.20 |
| 1153 | 533 | 290.00 | 330.00 | 57.77 | 9.13 | 66.90 |
| 1157 | 533 | 290.00 | 334.00 | 58.35 | 9.24 | 67.59 |
| 1161 | 533 | 290.00 | 338.00 | 58.93 | 9.35 | 68.28 |
| 1165 | 533 | 290.00 | 342.00 | 59.51 | 9.46 | 68.97 |
| 1169 | 533 | 290.00 | 346.00 | 60.09 | 9.57 | 69.66 |
| 1173 | 533 | 290.00 | 350.00 | 60.68 | 9.68 | 70.36 |
| 1177 | 533 | 290.00 | 354.00 | 61.26 | 9.79 | 71.05 |
| 1181 | 533 | 290.00 | 358.00 | 61.84 | 9.90 | 71.74 |
| 1185 | 533 | 290.00 | 362.00 | 62.42 | 10.01 | 72.43 |
| 1189 | 533 | 290.00 | 366.00 | 63.00 | 10.12 | 73.12 |
| 1193 | 533 | 290.00 | 370.00 | 63.59 | 10.23 | 73.82 |
| 1197 | 533 | 290.00 | 374.00 | 64.17 | 10.34 | 74.51 |
| 1201 | 533 | 290.00 | 378.00 | 64.75 | 10.45 | 75.20 |
| 1205 | 533 | 290.00 | 382.00 | 65.33 | 10.56 | 75.89 |
| 1209 | 533 | 290.00 | 386.00 | 65.91 | 10.67 | 76.58 |
| 1213 | 533 | 290.00 | 390.00 | 66.50 | 10.78 | 77.28 |
| 1217 | 533 | 290.00 | 394.00 | 67.08 | 10.89 | 77.97 |
| 1221 | 533 | 290.00 | 398.00 | 67.66 | 11.00 | 78.66 |
| 1225 | 533 | 290.00 | 402.00 | 68.24 | 11.11 | 79.35 |
| 1229 | 533 | 290.00 | 406.00 | 68.82 | 11.22 | 80.04 |
| 1233 | 533 | 290.00 | 410.00 | 69.41 | 11.33 | 80.74 |
| 1237 | 533 | 290.00 | 414.00 | 69.99 | 11.44 | 81.43 |
| 1241 | 533 | 290.00 | 418.00 | 70.57 | 11.55 | 82.12 |
| 1245 | 533 | 290.00 | 422.00 | 71.15 | 11.66 | 82.81 |
| 1249 | 533 | 290.00 | 426.00 | 71.73 | 11.77 | 83.50 |
| 1253 | 533 | 290.00 | 430.00 | 72.32 | 11.88 | 84.20 |
| 1257 | 533 | 290.00 | 434.00 | 72.90 | 11.99 | 84.89 |
| 1261 | 533 | 290.00 | 438.00 | 73.48 | 12.10 | 85.58 |
| 1265 | 533 | 290.00 | 442.00 | 74.06 | 12.21 | 86.27 |
| 1269 | 533 | 290.00 | 446.00 | 74.64 | 12.32 | 86.96 |
| 1273 | 533 | 290.00 | 450.00 | 75.23 | 12.43 | 87.66 |
| 1277 | 533 | 290.00 | 454.00 | 75.81 | 12.54 | 88.35 |
| 1281 | 533 | 290.00 | 458.00 | 76.39 | 12.65 | 89.04 |
| 1285 | 533 | 290.00 | 462.00 | 76.97 | 12.76 | 89.73 |
| 1289 | 533 | 290.00 | 466.00 | 77.55 | 12.87 | 90.42 |
| 1293 | 533 | 290.00 | 470.00 | 78.14 | 12.98 | 91.12 |
| 1297 | 533 | 290.00 | 474.00 | 78.72 | 13.09 | 91.81 |
| 1301 | 533 | 290.00 | 478.00 | 79.30 | 13.20 | 92.50 |
| 1305 | 533 | 290.00 | 482.00 | 79.88 | 13.31 | 93.19 |
| 1309 | 533 | 290.00 | 486.00 | 80.46 | 13.42 | 93.88 |
| 1313 | 533 | 290.00 | 490.00 | 81.05 | 13.53 | 94.58 |
| 1317 | 533 | 290.00 | 494.00 | 81.63 | 13.64 | 95.27 |
| 1321 | 533 | 290.00 | 498.00 | 82.21 | 13.75 | 95.96 |
| 1325 | 533 | 290.00 | 502.00 | 82.79 | 13.86 | 96.65 |
| 1329 | 533 | 290.00 | 506.00 | 83.37 | 13.97 | 97.34 |
| 1333 | 533 | 290.00 | 510.00 | 83.96 | 14.08 | 98.04 |
| 1337 | 533 | 290.00 | 514.00 | 84.54 | 14.19 | 98.73 |
| 1341 | 533 | 290.00 | 518.00 | 85.12 | 14.30 | 99.42 |
| 1345 | 533 | 290.00 | 522.00 | 85.70 | 14.41 | 100.11 |
| 1349 | 533 | 290.00 | 526.00 | 86.28 | 14.52 | 100.80 |
| 1353 | 533 | 290.00 | 530.00 | 86.87 | 14.63 | 101.50 |
| 1357 | 533 | 290.00 | 534.00 | 87.45 | 14.74 | 102.19 |
| 1361 | 533 | 290.00 | 538.00 | 88.03 | 14.85 | 102.88 |

Monthly table

Table letter Q

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1365 | 533 | 290.00 | 542.00 | 88.61 | 14.96 | 103.57 |
| 1369 | 533 | 290.00 | 546.00 | 89.19 | 15.07 | 104.26 |
| 1373 | 533 | 290.00 | 550.00 | 89.78 | 15.18 | 104.96 |
| 1377 | 533 | 290.00 | 554.00 | 90.36 | 15.29 | 105.65 |
| 1381 | 533 | 290.00 | 558.00 | 90.94 | 15.40 | 106.34 |
| 1385 | 533 | 290.00 | 562.00 | 91.52 | 15.51 | 107.03 |
| 1389 | 533 | 290.00 | 566.00 | 92.10 | 15.62 | 107.72 |
| 1393 | 533 | 290.00 | 570.00 | 92.69 | 15.73 | 108.42 |
| 1397 | 533 | 290.00 | 574.00 | 93.27 | 15.84 | 109.11 |
| 1401 | 533 | 290.00 | 578.00 | 93.85 | 15.95 | 109.80 |
| 1405 | 533 | 290.00 | 582.00 | 94.43 | 16.06 | 110.49 |
| 1409 | 533 | 290.00 | 586.00 | 95.01 | 16.17 | 111.18 |
| 1413 | 533 | 290.00 | 590.00 | 95.60 | 16.28 | 111.88 |
| 1417 | 533 | 290.00 | 594.00 | 96.18 | 16.39 | 112.57 |
| 1421 | 533 | 290.00 | 598.00 | 96.76 | 16.50 | 113.26 |
| 1425 | 533 | 290.00 | 602.00 | 97.34 | 16.61 | 113.95 |
| 1429 | 533 | 290.00 | 606.00 | 97.92 | 16.72 | 114.64 |
| 1433 | 533 | 290.00 | 610.00 | 98.51 | 16.83 | 115.34 |
| 1437 | 533 | 290.00 | 614.00 | 99.09 | 16.94 | 116.03 |
| 1441 | 533 | 290.00 | 618.00 | 99.67 | 17.05 | 116.72 |
| 1445 | 533 | 290.00 | 622.00 | 100.25 | 17.16 | 117.41 |
| 1449 | 533 | 290.00 | 626.00 | 100.83 | 17.27 | 118.10 |
| 1453 | 533 | 290.00 | 630.00 | 101.42 | 17.38 | 118.80 |
| 1457 | 533 | 290.00 | 634.00 | 102.00 | 17.49 | 119.49 |
| 1461 | 533 | 290.00 | 638.00 | 102.58 | 17.60 | 120.18 |
| 1465 | 533 | 290.00 | 642.00 | 103.16 | 17.71 | 120.87 |
| 1469 | 533 | 290.00 | 646.00 | 103.74 | 17.82 | 121.56 |
| 1473 | 533 | 290.00 | 650.00 | 104.33 | 17.93 | 122.26 |
| 1477 | 533 | 290.00 | 654.00 | 104.91 | 18.04 | 122.95 |
| 1481 | 533 | 290.00 | 658.00 | 105.49 | 18.15 | 123.64 |
| 1485 | 533 | 290.00 | 662.00 | 106.07 | 18.26 | 124.33 |
| 1489 | 533 | 290.00 | 666.00 | 106.65 | 18.37 | 125.02 |
| 1493 | 533 | 290.00 | 670.00 | 107.24 | 18.48 | 125.72 |
| 1497 | 533 | 290.00 | 674.00 | 107.82 | 18.59 | 126.41 |
| 1501 | 533 | 290.00 | 678.00 | 108.40 | 18.70 | 127.10 |
| 1505 | 533 | 290.00 | 682.00 | 108.98 | 18.81 | 127.79 |
| 1509 | 533 | 290.00 | 686.00 | 109.56 | 18.92 | 128.48 |
| 1513 | 533 | 290.00 | 690.00 | 110.15 | 19.03 | 129.18 |
| 1517 | 533 | 290.00 | 694.00 | 110.73 | 19.14 | 129.87 |
| 1521 | 533 | 290.00 | 698.00 | 111.31 | 19.25 | 130.56 |
| 1525 | 533 | 290.00 | 702.00 | 111.89 | 19.36 | 131.25 |
| 1529 | 533 | 290.00 | 706.00 | 112.47 | 19.47 | 131.94 |
| 1533 | 533 | 290.00 | 710.00 | 113.06 | 19.58 | 132.64 |
| 1537 | 533 | 290.00 | 714.00 | 113.64 | 19.69 | 133.33 |
| 1541 | 533 | 290.00 | 718.00 | 114.22 | 19.80 | 134.02 |
| 1545 | 533 | 290.00 | 722.00 | 114.80 | 19.91 | 134.71 |
| 1549 | 533 | 290.00 | 726.00 | 115.38 | 20.02 | 135.40 |
| 1553 | 533 | 290.00 | 730.00 | 115.97 | 20.13 | 136.10 |
| 1557 | 533 | 290.00 | 734.00 | 116.55 | 20.24 | 136.79 |
| 1561 | 533 | 290.00 | 738.00 | 117.13 | 20.35 | 137.48 |
| 1565 | 533 | 290.00 | 742.00 | 117.71 | 20.46 | 138.17 |
| 1569 | 533 | 290.00 | 746.00 | 118.29 | 20.57 | 138.86 |
| 1573 | 533 | 290.00 | 750.00 | 118.88 | 20.68 | 139.56 |
| 1577 | 533 | 290.00 | 754.00 | 119.46 | 20.79 | 140.25 |
| 1581 | 533 | 290.00 | 758.00 | 120.04 | 20.90 | 140.94 |
| 1585 | 533 | 290.00 | 762.00 | 120.62 | 21.01 | 141.63 |
| 1589 | 533 | 290.00 | 766.00 | 121.20 | 21.12 | 142.32 |
| 1593 | 533 | 290.00 | 770.00 | 121.79 | 21.23 | 143.02 |
| 1597 | 533 | 290.00 | 774.00 | 122.37 | 21.34 | 143.71 |
| 1601 | 533 | 290.00 | 778.00 | 122.95 | 21.45 | 144.40 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1605 | 533 | 290.00 | 782.00 | 123.53 | 21.56 | 145.09 |
| 1609 | 533 | 290.00 | 786.00 | 124.11 | 21.67 | 145.78 |
| 1613 | 533 | 290.00 | 790.00 | 124.70 | 21.78 | 146.48 |
| 1617 | 533 | 290.00 | 794.00 | 125.28 | 21.89 | 147.17 |
| 1621 | 533 | 290.00 | 798.00 | 125.86 | 22.00 | 147.86 |
| 1625 | 533 | 290.00 | 802.00 | 126.44 | 22.11 | 148.55 |
| 1629 | 533 | 290.00 | 806.00 | 127.02 | 22.22 | 149.24 |
| 1633 | 533 | 290.00 | 810.00 | 127.61 | 22.33 | 149.94 |
| 1637 | 533 | 290.00 | 814.00 | 128.19 | 22.44 | 150.63 |
| 1641 | 533 | 290.00 | 818.00 | 128.77 | 22.55 | 151.32 |
| 1645 | 533 | 290.00 | 822.00 | 129.35 | 22.66 | 152.01 |
| 1649 | 533 | 290.00 | 826.00 | 129.93 | 22.77 | 152.70 |
| 1653 | 533 | 290.00 | 830.00 | 130.52 | 22.88 | 153.40 |
| 1657 | 533 | 290.00 | 834.00 | 131.10 | 22.99 | 154.09 |
| 1661 | 533 | 290.00 | 838.00 | 131.68 | 23.10 | 154.78 |
| 1665 | 533 | 290.00 | 842.00 | 132.26 | 23.21 | 155.47 |
| 1669 | 533 | 290.00 | 846.00 | 132.84 | 23.32 | 156.16 |
| 1673 | 533 | 290.00 | 850.00 | 133.43 | 23.43 | 156.86 |
| 1677 | 533 | 290.00 | 854.00 | 134.01 | 23.54 | 157.55 |
| 1681 | 533 | 290.00 | 858.00 | 134.59 | 23.65 | 158.24 |
| 1685 | 533 | 290.00 | 862.00 | 135.17 | 23.76 | 158.93 |
| 1689 | 533 | 290.00 | 866.00 | 135.75 | 23.87 | 159.62 |
| 1693 | 533 | 290.00 | 870.00 | 136.34 | 23.98 | 160.32 |
| 1697 | 533 | 290.00 | 874.00 | 136.92 | 24.09 | 161.01 |
| 1701 | 533 | 290.00 | 878.00 | 137.50 | 24.20 | 161.70 |
| 1705 | 533 | 290.00 | 882.00 | 138.08 | 24.31 | 162.39 |
| 1709 | 533 | 290.00 | 886.00 | 138.66 | 24.42 | 163.08 |
| 1713 | 533 | 290.00 | 890.00 | 139.25 | 24.53 | 163.78 |
| 1717 | 533 | 290.00 | 894.00 | 139.83 | 24.64 | 164.47 |
| 1721 | 533 | 290.00 | 898.00 | 140.41 | 24.75 | 165.16 |
| 1725 | 533 | 290.00 | 902.00 | 140.99 | 24.86 | 165.85 |
| 1729 | 533 | 290.00 | 906.00 | 141.57 | 24.97 | 166.54 |
| 1733 | 533 | 290.00 | 910.00 | 142.16 | 25.08 | 167.24 |
| 1737 | 533 | 290.00 | 914.00 | 142.74 | 25.19 | 167.93 |
| 1741 | 533 | 290.00 | 918.00 | 143.32 | 25.30 | 168.62 |
| 1745 | 533 | 290.00 | 922.00 | 143.90 | 25.41 | 169.31 |
| 1749 | 533 | 290.00 | 926.00 | 144.48 | 25.52 | 170.00 |
| 1753 | 533 | 290.00 | 930.00 | 145.07 | 25.63 | 170.70 |
| 1757 | 533 | 290.00 | 934.00 | 145.65 | 25.74 | 171.39 |
| 1761 | 533 | 290.00 | 938.00 | 146.23 | 25.85 | 172.08 |
| 1765 | 533 | 290.00 | 942.00 | 146.81 | 25.96 | 172.77 |
| 1769 | 533 | 290.00 | 946.00 | 147.39 | 26.07 | 173.46 |
| 1773 | 533 | 290.00 | 950.00 | 147.98 | 26.18 | 174.16 |
| 1777 | 533 | 290.00 | 954.00 | 148.56 | 26.29 | 174.85 |
| 1781 | 533 | 290.00 | 958.00 | 149.14 | 26.40 | 175.54 |
| 1785 | 533 | 290.00 | 962.00 | 149.72 | 26.51 | 176.23 |
| 1789 | 533 | 290.00 | 966.00 | 150.30 | 26.62 | 176.92 |
| 1793 | 533 | 290.00 | 970.00 | 150.89 | 26.73 | 177.62 |
| 1797 | 533 | 290.00 | 974.00 | 151.47 | 26.84 | 178.31 |
| 1801 | 533 | 290.00 | 978.00 | 152.05 | 26.95 | 179.00 |
| 1805 | 533 | 290.00 | 982.00 | 152.63 | 27.06 | 179.69 |
| 1809 | 533 | 290.00 | 986.00 | 153.21 | 27.17 | 180.38 |
| 1813 | 533 | 290.00 | 990.00 | 153.80 | 27.28 | 181.08 |
| 1817 | 533 | 290.00 | 994.00 | 154.38 | 27.39 | 181.77 |
| 1821 | 533 | 290.00 | 998.00 | 154.96 | 27.50 | 182.46 |
| 1825 | 533 | 290.00 | 1002.00 | 155.54 | 27.61 | 183.15 |
| 1829 | 533 | 290.00 | 1006.00 | 156.12 | 27.72 | 183.84 |
| 1833 | 533 | 290.00 | 1010.00 | 156.71 | 27.83 | 184.54 |
| 1837 | 533 | 290.00 | 1014.00 | 157.29 | 27.94 | 185.23 |
| 1841 | 533 | 290.00 | 1018.00 | 157.87 | 28.05 | 185.92 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1845 | 533 | 290.00 | 1022.00 | 158.45 | 28.16 | 186.61 |
| 1849 | 533 | 290.00 | 1026.00 | 159.03 | 28.27 | 187.30 |
| 1853 | 533 | 290.00 | 1030.00 | 159.62 | 28.38 | 188.00 |
| 1857 | 533 | 290.00 | 1034.00 | 160.20 | 28.49 | 188.69 |
| 1861 | 533 | 290.00 | 1038.00 | 160.78 | 28.60 | 189.38 |
| 1865 | 533 | 290.00 | 1042.00 | 161.36 | 28.71 | 190.07 |
| 1869 | 533 | 290.00 | 1046.00 | 161.94 | 28.82 | 190.76 |
| 1873 | 533 | 290.00 | 1050.00 | 162.53 | 28.93 | 191.46 |
| 1877 | 533 | 290.00 | 1054.00 | 163.11 | 29.04 | 192.15 |
| 1881 | 533 | 290.00 | 1058.00 | 163.69 | 29.15 | 192.84 |
| 1885 | 533 | 290.00 | 1062.00 | 164.27 | 29.26 | 193.53 |
| 1889 | 533 | 290.00 | 1066.00 | 164.85 | 29.37 | 194.22 |
| 1893 | 533 | 290.00 | 1070.00 | 165.44 | 29.48 | 194.92 |
| 1897 | 533 | 290.00 | 1074.00 | 166.02 | 29.59 | 195.61 |
| 1901 | 533 | 290.00 | 1078.00 | 166.60 | 29.70 | 196.30 |
| 1905 | 533 | 290.00 | 1082.00 | 167.18 | 29.81 | 196.99 |
| 1909 | 533 | 290.00 | 1086.00 | 167.76 | 29.92 | 197.68 |
| 1913 | 533 | 290.00 | 1090.00 | 168.35 | 30.03 | 198.38 |
| 1917 | 533 | 290.00 | 1094.00 | 168.93 | 30.14 | 199.07 |
| 1921 | 533 | 290.00 | 1098.00 | 169.51 | 30.25 | 199.76 |
| 1925 | 533 | 290.00 | 1102.00 | 170.09 | 30.36 | 200.45 |
| 1929 | 533 | 290.00 | 1106.00 | 170.67 | 30.47 | 201.14 |
| 1933 | 533 | 290.00 | 1110.00 | 171.26 | 30.58 | 201.84 |
| 1937 | 533 | 290.00 | 1114.00 | 171.84 | 30.69 | 202.53 |
| 1941 | 533 | 290.00 | 1118.00 | 172.42 | 30.80 | 203.22 |
| 1945 | 533 | 290.00 | 1122.00 | 173.00 | 30.91 | 203.91 |
| 1949 | 533 | 290.00 | 1126.00 | 173.58 | 31.02 | 204.60 |
| 1953 | 533 | 290.00 | 1130.00 | 174.17 | 31.13 | 205.30 |
| 1957 | 533 | 290.00 | 1134.00 | 174.75 | 31.24 | 205.99 |
| 1961 | 533 | 290.00 | 1138.00 | 175.33 | 31.35 | 206.68 |
| 1965 | 533 | 290.00 | 1142.00 | 175.91 | 31.46 | 207.37 |
| 1969 | 533 | 290.00 | 1146.00 | 176.49 | 31.57 | 208.06 |
| 1973 | 533 | 290.00 | 1150.00 | 177.08 | 31.68 | 208.76 |
| 1977 | 533 | 290.00 | 1154.00 | 177.66 | 31.79 | 209.45 |
| 1981 | 533 | 290.00 | 1158.00 | 178.24 | 31.90 | 210.14 |
| 1985 | 533 | 290.00 | 1162.00 | 178.82 | 32.01 | 210.83 |
| 1989 | 533 | 290.00 | 1166.00 | 179.40 | 32.12 | 211.52 |
| 1993 | 533 | 290.00 | 1170.00 | 179.99 | 32.23 | 212.22 |
| 1997 | 533 | 290.00 | 1174.00 | 180.57 | 32.34 | 212.91 |
| 2001 | 533 | 290.00 | 1178.00 | 181.15 | 32.45 | 213.60 |
| 2005 | 533 | 290.00 | 1182.00 | 181.73 | 32.56 | 214.29 |
| 2009 | 533 | 290.00 | 1186.00 | 182.31 | 32.67 | 214.98 |
| 2013 | 533 | 290.00 | 1190.00 | 182.90 | 32.78 | 215.68 |
| 2017 | 533 | 290.00 | 1194.00 | 183.48 | 32.89 | 216.37 |
| 2021 | 533 | 290.00 | 1198.00 | 184.06 | 33.00 | 217.06 |
| 2025 | 533 | 290.00 | 1202.00 | 184.64 | 33.11 | 217.75 |
| 2029 | 533 | 290.00 | 1206.00 | 185.22 | 33.22 | 218.44 |
| 2033 | 533 | 290.00 | 1210.00 | 185.81 | 33.33 | 219.14 |
| 2037 | 533 | 290.00 | 1214.00 | 186.39 | 33.44 | 219.83 |
| 2041 | 533 | 290.00 | 1218.00 | 186.97 | 33.55 | 220.52 |
| 2045 | 533 | 290.00 | 1222.00 | 187.55 | 33.66 | 221.21 |
| 2049 | 533 | 290.00 | 1226.00 | 188.13 | 33.77 | 221.90 |
| 2053 | 533 | 290.00 | 1230.00 | 188.72 | 33.88 | 222.60 |
| 2057 | 533 | 290.00 | 1234.00 | 189.30 | 33.99 | 223.29 |
| 2061 | 533 | 290.00 | 1238.00 | 189.88 | 34.10 | 223.98 |
| 2065 | 533 | 290.00 | 1242.00 | 190.46 | 34.21 | 224.67 |
| 2069 | 533 | 290.00 | 1246.00 | 191.04 | 34.32 | 225.36 |
| 2073 | 533 | 290.00 | 1250.00 | 191.63 | 34.43 | 226.06 |
| 2077 | 533 | 290.00 | 1254.00 | 192.21 | 34.54 | 226.75 |
| 2081 | 533 | 290.00 | 1258.00 | 192.79 | 34.65 | 227.44 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2085 | 533 | 290.00 | 1262.00 | 193.37 | 34.76 | 228.13 |
| 2089 | 533 | 290.00 | 1266.00 | 193.95 | 34.87 | 228.82 |
| 2093 | 533 | 290.00 | 1270.00 | 194.54 | 34.98 | 229.52 |
| 2097 | 533 | 290.00 | 1274.00 | 195.12 | 35.09 | 230.21 |
| 2101 | 533 | 290.00 | 1278.00 | 195.70 | 35.20 | 230.90 |
| 2105 | 533 | 290.00 | 1282.00 | 196.28 | 35.31 | 231.59 |
| 2109 | 533 | 290.00 | 1286.00 | 196.86 | 35.42 | 232.28 |
| 2113 | 533 | 290.00 | 1290.00 | 197.45 | 35.53 | 232.98 |
| 2117 | 533 | 290.00 | 1294.00 | 198.03 | 35.64 | 233.67 |
| 2121 | 533 | 290.00 | 1298.00 | 198.61 | 35.75 | 234.36 |
| 2125 | 533 | 290.00 | 1302.00 | 199.19 | 35.86 | 235.05 |
| 2129 | 533 | 290.00 | 1306.00 | 199.77 | 35.97 | 235.74 |
| 2133 | 533 | 290.00 | 1310.00 | 200.36 | 36.08 | 236.44 |
| 2137 | 533 | 290.00 | 1314.00 | 200.94 | 36.19 | 237.13 |
| 2141 | 533 | 290.00 | 1318.00 | 201.52 | 36.30 | 237.82 |
| 2145 | 533 | 290.00 | 1322.00 | 202.10 | 36.41 | 238.51 |
| 2149 | 533 | 290.00 | 1326.00 | 202.68 | 36.52 | 239.20 |
| 2153 | 533 | 290.00 | 1330.00 | 203.27 | 36.63 | 239.90 |
| 2157 | 533 | 290.00 | 1334.00 | 203.85 | 36.74 | 240.59 |
| 2161 | 533 | 290.00 | 1338.00 | 204.43 | 36.85 | 241.28 |
| 2165 | 533 | 290.00 | 1342.00 | 205.01 | 36.96 | 241.97 |
| 2169 | 533 | 290.00 | 1346.00 | 205.59 | 37.07 | 242.66 |
| 2173 | 533 | 290.00 | 1350.00 | 206.18 | 37.18 | 243.36 |
| 2177 | 533 | 290.00 | 1354.00 | 206.76 | 37.29 | 244.05 |
| 2181 | 533 | 290.00 | 1358.00 | 207.34 | 37.40 | 244.74 |
| 2185 | 533 | 290.00 | 1362.00 | 207.92 | 37.51 | 245.43 |
| 2189 | 533 | 290.00 | 1366.00 | 208.50 | 37.62 | 246.12 |
| 2193 | 533 | 290.00 | 1370.00 | 209.09 | 37.73 | 246.82 |
| 2197 | 533 | 290.00 | 1374.00 | 209.67 | 37.84 | 247.51 |
| 2201 | 533 | 290.00 | 1378.00 | 210.25 | 37.95 | 248.20 |
| 2205 | 533 | 290.00 | 1382.00 | 210.83 | 38.06 | 248.89 |
| 2209 | 533 | 290.00 | 1386.00 | 211.41 | 38.17 | 249.58 |
| 2213 | 533 | 290.00 | 1390.00 | 212.00 | 38.28 | 250.28 |
| 2217 | 533 | 290.00 | 1394.00 | 212.58 | 38.39 | 250.97 |
| 2221 | 533 | 290.00 | 1398.00 | 213.16 | 38.50 | 251.66 |
| 2225 | 533 | 290.00 | 1402.00 | 213.74 | 38.61 | 252.35 |
| 2229 | 533 | 290.00 | 1406.00 | 214.32 | 38.72 | 253.04 |
| 2233 | 533 | 290.00 | 1410.00 | 214.91 | 38.83 | 253.74 |
| 2237 | 533 | 290.00 | 1414.00 | 215.49 | 38.94 | 254.43 |
| 2241 | 533 | 290.00 | 1418.00 | 216.07 | 39.05 | 255.12 |
| 2245 | 533 | 290.00 | 1422.00 | 216.65 | 39.16 | 255.81 |
| 2249 | 533 | 290.00 | 1426.00 | 217.23 | 39.27 | 256.50 |
| 2253 | 533 | 290.00 | 1430.00 | 217.82 | 39.38 | 257.20 |
| 2257 | 533 | 290.00 | 1434.00 | 218.40 | 39.49 | 257.89 |
| 2261 | 533 | 290.00 | 1438.00 | 218.98 | 39.60 | 258.58 |
| 2265 | 533 | 290.00 | 1442.00 | 219.56 | 39.71 | 259.27 |
| 2269 | 533 | 290.00 | 1446.00 | 220.14 | 39.82 | 259.96 |
| 2273 | 533 | 290.00 | 1450.00 | 220.73 | 39.93 | 260.66 |
| 2277 | 533 | 290.00 | 1454.00 | 221.31 | 40.04 | 261.35 |
| 2281 | 533 | 290.00 | 1458.00 | 221.89 | 40.15 | 262.04 |
| 2285 | 533 | 290.00 | 1462.00 | 222.47 | 40.26 | 262.73 |
| 2289 | 533 | 290.00 | 1466.00 | 223.05 | 40.37 | 263.42 |
| 2293 | 533 | 290.00 | 1470.00 | 223.64 | 40.48 | 264.12 |
| 2297 | 533 | 290.00 | 1474.00 | 224.22 | 40.59 | 264.81 |
| 2301 | 533 | 290.00 | 1478.00 | 224.80 | 40.70 | 265.50 |
| 2305 | 533 | 290.00 | 1482.00 | 225.38 | 40.81 | 266.19 |
| 2309 | 533 | 290.00 | 1486.00 | 225.96 | 40.92 | 266.88 |
| 2313 | 533 | 290.00 | 1490.00 | 226.55 | 41.03 | 267.58 |
| 2317 | 533 | 290.00 | 1494.00 | 227.13 | 41.14 | 268.27 |
| 2321 | 533 | 290.00 | 1498.00 | 227.71 | 41.25 | 268.96 |

Monthly table

Table letter Q

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2325 | 533 | 290.00 | 1502.00 | 228.29 | 41.36 | 269.65 |
| 2329 | 533 | 290.00 | 1506.00 | 228.87 | 41.47 | 270.34 |
| 2333 | 533 | 290.00 | 1510.00 | 229.46 | 41.58 | 271.04 |
| 2337 | 533 | 290.00 | 1514.00 | 230.04 | 41.69 | 271.73 |
| 2341 | 533 | 290.00 | 1518.00 | 230.62 | 41.80 | 272.42 |
| 2345 | 533 | 290.00 | 1522.00 | 231.20 | 41.91 | 273.11 |
| 2349 | 533 | 290.00 | 1526.00 | 231.78 | 42.02 | 273.80 |
| 2353 | 533 | 290.00 | 1530.00 | 232.37 | 42.13 | 274.50 |
| 2357 | 533 | 290.00 | 1534.00 | 232.95 | 42.24 | 275.19 |
| 2361 | 533 | 290.00 | 1538.00 | 233.53 | 42.35 | 275.88 |
| 2365 | 533 | 290.00 | 1542.00 | 234.11 | 42.46 | 276.57 |
| 2369 | 533 | 290.00 | 1546.00 | 234.69 | 42.57 | 277.26 |
| 2373 | 533 | 290.00 | 1550.00 | 235.28 | 42.68 | 277.96 |
| 2377 | 533 | 290.00 | 1554.00 | 235.86 | 42.79 | 278.65 |
| 2381 | 533 | 290.00 | 1558.00 | 236.44 | 42.90 | 279.34 |
| 2385 | 533 | 290.00 | 1562.00 | 237.02 | 43.01 | 280.03 |
| 2389 | 533 | 290.00 | 1566.00 | 237.60 | 43.12 | 280.72 |
| 2393 | 533 | 290.00 | 1570.00 | 238.19 | 43.23 | 281.42 |
| 2397 | 533 | 290.00 | 1574.00 | 238.77 | 43.34 | 282.11 |
| 2401 | 533 | 290.00 | 1578.00 | 239.35 | 43.45 | 282.80 |
| 2405 | 533 | 290.00 | 1582.00 | 239.93 | 43.56 | 283.49 |
| 2409 | 533 | 290.00 | 1586.00 | 240.51 | 43.67 | 284.18 |
| 2413 | 533 | 290.00 | 1590.00 | 241.10 | 43.78 | 284.88 |
| 2417 | 533 | 290.00 | 1594.00 | 241.68 | 43.89 | 285.57 |
| 2421 | 533 | 290.00 | 1598.00 | 242.26 | 44.00 | 286.26 |
| 2425 | 533 | 290.00 | 1602.00 | 242.84 | 44.11 | 286.95 |
| 2429 | 533 | 290.00 | 1606.00 | 243.42 | 44.22 | 287.64 |
| 2433 | 533 | 290.00 | 1610.00 | 244.01 | 44.33 | 288.34 |
| 2437 | 533 | 290.00 | 1614.00 | 244.59 | 44.44 | 289.03 |
| 2441 | 533 | 290.00 | 1618.00 | 245.17 | 44.55 | 289.72 |
| 2445 | 533 | 290.00 | 1622.00 | 245.75 | 44.66 | 290.41 |
| 2449 | 533 | 290.00 | 1626.00 | 246.33 | 44.77 | 291.10 |
| 2453 | 533 | 290.00 | 1630.00 | 246.92 | 44.88 | 291.80 |
| 2457 | 533 | 290.00 | 1634.00 | 247.50 | 44.99 | 292.49 |
| 2461 | 533 | 290.00 | 1638.00 | 248.08 | 45.10 | 293.18 |
| 2465 | 533 | 290.00 | 1642.00 | 248.66 | 45.21 | 293.87 |
| 2469 | 533 | 290.00 | 1646.00 | 249.24 | 45.32 | 294.56 |
| 2473 | 533 | 290.00 | 1650.00 | 249.83 | 45.43 | 295.26 |
| 2477 | 533 | 290.00 | 1654.00 | 250.41 | 45.54 | 295.95 |
| 2481 | 533 | 290.00 | 1658.00 | 250.99 | 45.65 | 296.64 |
| 2485 | 533 | 290.00 | 1662.00 | 251.57 | 45.76 | 297.33 |
| 2489 | 533 | 290.00 | 1666.00 | 252.15 | 45.87 | 298.02 |
| 2493 | 533 | 290.00 | 1670.00 | 252.74 | 45.98 | 298.72 |
| 2497 | 533 | 290.00 | 1674.00 | 253.32 | 46.09 | 299.41 |
| 2501 | 533 | 290.00 | 1678.00 | 253.90 | 46.20 | 300.10 |
| 2505 | 533 | 290.00 | 1682.00 | 254.48 | 46.31 | 300.79 |
| 2509 | 533 | 290.00 | 1686.00 | 255.06 | 46.42 | 301.48 |
| 2513 | 533 | 290.00 | 1690.00 | 255.65 | 46.53 | 302.18 |
| 2517 | 533 | 290.00 | 1694.00 | 256.23 | 46.64 | 302.87 |
| 2521 | 533 | 290.00 | 1698.00 | 256.81 | 46.75 | 303.56 |
| 2525 | 533 | 290.00 | 1702.00 | 257.39 | 46.86 | 304.25 |
| 2529 | 533 | 290.00 | 1706.00 | 257.97 | 46.97 | 304.94 |
| 2533 | 533 | 290.00 | 1710.00 | 258.56 | 47.08 | 305.64 |
| 2537 | 533 | 290.00 | 1714.00 | 259.14 | 47.19 | 306.33 |
| 2541 | 533 | 290.00 | 1718.00 | 259.72 | 47.30 | 307.02 |
| 2545 | 533 | 290.00 | 1722.00 | 260.30 | 47.41 | 307.71 |
| 2549 | 533 | 290.00 | 1726.00 | 260.88 | 47.52 | 308.40 |
| 2553 | 533 | 290.00 | 1730.00 | 261.47 | 47.63 | 309.10 |
| 2557 | 533 | 290.00 | 1734.00 | 262.05 | 47.74 | 309.79 |
| 2561 | 533 | 290.00 | 1738.00 | 262.63 | 47.85 | 310.48 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2565 | 533 | 290.00 | 1742.00 | 263.21 | 47.96 | 311.17 |
| 2569 | 533 | 290.00 | 1746.00 | 263.79 | 48.07 | 311.86 |
| 2573 | 533 | 290.00 | 1750.00 | 264.38 | 48.18 | 312.56 |
| 2577 | 533 | 290.00 | 1754.00 | 264.96 | 48.29 | 313.25 |
| 2581 | 533 | 290.00 | 1758.00 | 265.54 | 48.40 | 313.94 |
| 2585 | 533 | 290.00 | 1762.00 | 266.12 | 48.51 | 314.63 |
| 2589 | 533 | 290.00 | 1766.00 | 266.70 | 48.62 | 315.32 |
| 2593 | 533 | 290.00 | 1770.00 | 267.29 | 48.73 | 316.02 |
| 2597 | 533 | 290.00 | 1774.00 | 267.87 | 48.84 | 316.71 |
| 2601 | 533 | 290.00 | 1778.00 | 268.45 | 48.95 | 317.40 |
| 2605 | 533 | 290.00 | 1782.00 | 269.03 | 49.06 | 318.09 |
| 2609 | 533 | 290.00 | 1786.00 | 269.61 | 49.17 | 318.78 |
| 2613 | 533 | 290.00 | 1790.00 | 270.20 | 49.28 | 319.48 |
| 2617 | 533 | 290.00 | 1794.00 | 270.78 | 49.39 | 320.17 |
| 2621 | 533 | 290.00 | 1798.00 | 271.36 | 49.50 | 320.86 |
| 2625 | 533 | 290.00 | 1802.00 | 271.94 | 49.61 | 321.55 |
| 2629 | 533 | 290.00 | 1806.00 | 272.52 | 49.72 | 322.24 |
| 2633 | 533 | 290.00 | 1810.00 | 273.11 | 49.83 | 322.94 |
| 2637 | 533 | 290.00 | 1814.00 | 273.69 | 49.94 | 323.63 |
| 2641 | 533 | 290.00 | 1818.00 | 274.27 | 50.05 | 324.32 |
| 2645 | 533 | 290.00 | 1822.00 | 274.85 | 50.16 | 325.01 |
| 2649 | 533 | 290.00 | 1826.00 | 275.43 | 50.27 | 325.70 |
| 2653 | 533 | 290.00 | 1830.00 | 276.02 | 50.38 | 326.40 |
| 2657 | 533 | 290.00 | 1834.00 | 276.60 | 50.49 | 327.09 |
| 2661 | 533 | 290.00 | 1838.00 | 277.18 | 50.60 | 327.78 |
| 2665 | 533 | 290.00 | 1842.00 | 277.76 | 50.71 | 328.47 |
| 2669 | 533 | 290.00 | 1846.00 | 278.34 | 50.82 | 329.16 |
| 2673 | 533 | 290.00 | 1850.00 | 278.93 | 50.93 | 329.86 |
| 2677 | 533 | 290.00 | 1854.00 | 279.51 | 51.04 | 330.55 |
| 2681 | 533 | 290.00 | 1858.00 | 280.09 | 51.15 | 331.24 |
| 2685 | 533 | 290.00 | 1862.00 | 280.67 | 51.26 | 331.93 |
| 2689 | 533 | 290.00 | 1866.00 | 281.25 | 51.37 | 332.62 |
| 2693 | 533 | 290.00 | 1870.00 | 281.84 | 51.48 | 333.32 |
| 2697 | 533 | 290.00 | 1874.00 | 282.42 | 51.59 | 334.01 |
| 2701 | 533 | 290.00 | 1878.00 | 283.00 | 51.70 | 334.70 |
| 2705 | 533 | 290.00 | 1882.00 | 283.58 | 51.81 | 335.39 |
| 2709 | 533 | 290.00 | 1886.00 | 284.16 | 51.92 | 336.08 |
| 2713 | 533 | 290.00 | 1890.00 | 284.75 | 52.03 | 336.78 |
| 2717 | 533 | 290.00 | 1894.00 | 285.33 | 52.14 | 337.47 |
| 2721 | 533 | 290.00 | 1898.00 | 285.91 | 52.25 | 338.16 |
| 2725 | 533 | 290.00 | 1902.00 | 286.49 | 52.36 | 338.85 |
| 2729 | 533 | 290.00 | 1906.00 | 287.07 | 52.47 | 339.54 |
| 2733 | 533 | 290.00 | 1910.00 | 287.66 | 52.58 | 340.24 |
| 2737 | 533 | 290.00 | 1914.00 | 288.24 | 52.69 | 340.93 |
| 2741 | 533 | 290.00 | 1918.00 | 288.82 | 52.80 | 341.62 |
| 2745 | 533 | 290.00 | 1922.00 | 289.40 | 52.91 | 342.31 |
| 2749 | 533 | 290.00 | 1926.00 | 289.98 | 53.02 | 343.00 |
| 2753 | 533 | 290.00 | 1930.00 | 290.57 | 53.13 | 343.70 |
| 2757 | 533 | 290.00 | 1934.00 | 291.15 | 53.24 | 344.39 |
| 2761 | 533 | 290.00 | 1938.00 | 291.73 | 53.35 | 345.08 |
| 2765 | 533 | 290.00 | 1942.00 | 292.31 | 53.46 | 345.77 |
| 2769 | 533 | 290.00 | 1946.00 | 292.89 | 53.57 | 346.46 |
| 2773 | 533 | 290.00 | 1950.00 | 293.48 | 53.68 | 347.16 |
| 2777 | 533 | 290.00 | 1954.00 | 294.06 | 53.79 | 347.85 |
| 2781 | 533 | 290.00 | 1958.00 | 294.64 | 53.90 | 348.54 |
| 2785 | 533 | 290.00 | 1962.00 | 295.22 | 54.01 | 349.23 |
| 2789 | 533 | 290.00 | 1966.00 | 295.80 | 54.12 | 349.92 |
| 2793 | 533 | 290.00 | 1970.00 | 296.39 | 54.23 | 350.62 |
| 2797 | 533 | 290.00 | 1974.00 | 296.97 | 54.34 | 351.31 |
| 2801 | 533 | 290.00 | 1978.00 | 297.55 | 54.45 | 352.00 |

Monthly table

Table letter Q

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2805 | 533 | 290.00 | 1982.00 | 298.13 | 54.56 | 352.69 |
| 2809 | 533 | 290.00 | 1986.00 | 298.71 | 54.67 | 353.38 |
| 2813 | 533 | 290.00 | 1990.00 | 299.30 | 54.78 | 354.08 |
| 2817 | 533 | 290.00 | 1994.00 | 299.88 | 54.89 | 354.77 |
| 2821 | 533 | 290.00 | 1998.00 | 300.46 | 55.00 | 355.46 |
| 2825 | 533 | 290.00 | 2002.00 | 301.04 | 55.11 | 356.15 |
| 2829 | 533 | 290.00 | 2006.00 | 301.62 | 55.22 | 356.84 |
| 2833 | 533 | 290.00 | 2010.00 | 302.21 | 55.33 | 357.54 |
| 2837 | 533 | 290.00 | 2014.00 | 302.79 | 55.44 | 358.23 |
| 2841 | 533 | 290.00 | 2018.00 | 303.37 | 55.55 | 358.92 |
| 2845 | 533 | 290.00 | 2022.00 | 303.95 | 55.66 | 359.61 |
| 2849 | 533 | 290.00 | 2026.00 | 304.53 | 55.77 | 360.30 |
| 2853 | 533 | 290.00 | 2030.00 | 305.12 | 55.88 | 361.00 |
| 2857 | 533 | 290.00 | 2034.00 | 305.70 | 55.99 | 361.69 |
| 2861 | 533 | 290.00 | 2038.00 | 306.28 | 56.10 | 362.38 |
| 2865 | 533 | 290.00 | 2042.00 | 306.86 | 56.21 | 363.07 |
| 2869 | 533 | 290.00 | 2046.00 | 307.44 | 56.32 | 363.76 |
| 2873 | 533 | 290.00 | 2050.00 | 308.03 | 56.43 | 364.46 |
| 2877 | 533 | 290.00 | 2054.00 | 308.61 | 56.54 | 365.15 |
| 2881 | 533 | 290.00 | 2058.00 | 309.19 | 56.65 | 365.84 |
| 2885 | 533 | 290.00 | 2062.00 | 309.77 | 56.76 | 366.53 |
| 2889 | 533 | 290.00 | 2066.00 | 310.35 | 56.87 | 367.22 |
| 2893 | 533 | 290.00 | 2070.00 | 310.94 | 56.98 | 367.92 |
| 2897 | 533 | 290.00 | 2074.00 | 311.52 | 57.09 | 368.61 |
| 2901 | 533 | 290.00 | 2078.00 | 312.10 | 57.20 | 369.30 |
| 2905 | 533 | 290.00 | 2082.00 | 312.68 | 57.31 | 369.99 |
| 2909 | 533 | 290.00 | 2086.00 | 313.26 | 57.42 | 370.68 |
| 2913 | 533 | 290.00 | 2090.00 | 313.85 | 57.53 | 371.38 |
| 2917 | 533 | 290.00 | 2094.00 | 314.43 | 57.64 | 372.07 |
| 2921 | 533 | 290.00 | 2098.00 | 315.01 | 57.75 | 372.76 |
| 2925 | 533 | 290.00 | 2102.00 | 315.59 | 57.86 | 373.45 |
| 2929 | 533 | 290.00 | 2106.00 | 316.17 | 57.97 | 374.14 |
| 2933 | 533 | 290.00 | 2110.00 | 316.76 | 58.08 | 374.84 |
| 2937 | 533 | 290.00 | 2114.00 | 317.34 | 58.19 | 375.53 |
| 2941 | 533 | 290.00 | 2118.00 | 317.92 | 58.30 | 376.22 |
| 2945 | 533 | 290.00 | 2122.00 | 318.50 | 58.41 | 376.91 |
| 2949 | 533 | 290.00 | 2126.00 | 319.08 | 58.52 | 377.60 |
| 2953 | 533 | 290.00 | 2130.00 | 319.67 | 58.63 | 378.30 |
| 2957 | 533 | 290.00 | 2134.00 | 320.25 | 58.74 | 378.99 |
| 2961 | 533 | 290.00 | 2138.00 | 320.83 | 58.85 | 379.68 |
| 2965 | 533 | 290.00 | 2142.00 | 321.41 | 58.96 | 380.37 |
| 2969 | 533 | 290.00 | 2146.00 | 321.99 | 59.07 | 381.06 |
| 2973 | 533 | 290.00 | 2150.00 | 322.58 | 59.18 | 381.76 |
| 2977 | 533 | 290.00 | 2154.00 | 323.16 | 59.29 | 382.45 |
| 2981 | 533 | 290.00 | 2158.00 | 323.74 | 59.40 | 383.14 |
| 2985 | 533 | 290.00 | 2162.00 | 324.32 | 59.51 | 383.83 |
| 2989 | 533 | 290.00 | 2166.00 | 324.90 | 59.62 | 384.52 |
| 2993 | 533 | 290.00 | 2170.00 | 325.49 | 59.73 | 385.22 |
| 2997 | 533 | 290.00 | 2174.00 | 326.07 | 59.84 | 385.91 |
| 3001 | 533 | 290.00 | 2178.00 | 326.65 | 59.95 | 386.60 |
| 3005 | 533 | 290.00 | 2182.00 | 327.23 | 60.06 | 387.29 |
| 3009 | 533 | 290.00 | 2186.00 | 327.81 | 60.17 | 387.98 |
| 3013 | 533 | 290.00 | 2190.00 | 328.40 | 60.28 | 388.68 |
| 3017 | 533 | 290.00 | 2194.00 | 328.98 | 60.39 | 389.37 |
| 3021 | 533 | 290.00 | 2198.00 | 329.56 | 60.50 | 390.06 |
| 3025 | 533 | 290.00 | 2202.00 | 330.14 | 60.61 | 390.75 |
| 3029 | 533 | 290.00 | 2206.00 | 330.72 | 60.72 | 391.44 |
| 3033 | 533 | 290.00 | 2210.00 | 331.31 | 60.83 | 392.14 |
| 3037 | 533 | 290.00 | 2214.00 | 331.89 | 60.94 | 392.83 |
| 3041 | 533 | 290.00 | 2218.00 | 332.47 | 61.05 | 393.52 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3045 | 533 | 290.00 | 2222.00 | 333.05 | 61.16 | 394.21 |
| 3049 | 533 | 290.00 | 2226.00 | 333.63 | 61.27 | 394.90 |
| 3053 | 533 | 290.00 | 2230.00 | 334.22 | 61.38 | 395.60 |
| 3057 | 533 | 290.00 | 2234.00 | 334.80 | 61.49 | 396.29 |
| 3061 | 533 | 290.00 | 2238.00 | 335.38 | 61.60 | 396.98 |
| 3065 | 533 | 290.00 | 2242.00 | 335.96 | 61.71 | 397.67 |
| 3069 | 533 | 290.00 | 2246.00 | 336.54 | 61.82 | 398.36 |
| 3073 | 533 | 290.00 | 2250.00 | 337.13 | 61.93 | 399.06 |
| 3077 | 533 | 290.00 | 2254.00 | 337.71 | 62.04 | 399.75 |
| 3081 | 533 | 290.00 | 2258.00 | 338.29 | 62.15 | 400.44 |
| 3085 | 533 | 290.00 | 2262.00 | 338.87 | 62.26 | 401.13 |
| 3089 | 533 | 290.00 | 2266.00 | 339.45 | 62.37 | 401.82 |
| 3093 | 533 | 290.00 | 2270.00 | 340.04 | 62.48 | 402.52 |
| 3097 | 533 | 290.00 | 2274.00 | 340.62 | 62.59 | 403.21 |
| 3101 | 533 | 290.00 | 2278.00 | 341.20 | 62.70 | 403.90 |
| 3105 | 533 | 290.00 | 2282.00 | 341.78 | 62.81 | 404.59 |
| 3109 | 533 | 290.00 | 2286.00 | 342.36 | 62.92 | 405.28 |
| 3113 | 533 | 290.00 | 2290.00 | 342.95 | 63.03 | 405.98 |
| 3117 | 533 | 290.00 | 2294.00 | 343.53 | 63.14 | 406.67 |
| 3121 | 533 | 290.00 | 2298.00 | 344.11 | 63.25 | 407.36 |
| 3125 | 533 | 290.00 | 2302.00 | 344.69 | 63.36 | 408.05 |
| 3129 | 533 | 290.00 | 2306.00 | 345.27 | 63.47 | 408.74 |
| 3133 | 533 | 290.00 | 2310.00 | 345.86 | 63.58 | 409.44 |
| 3137 | 533 | 290.00 | 2314.00 | 346.44 | 63.69 | 410.13 |
| 3141 | 533 | 290.00 | 2318.00 | 347.02 | 63.80 | 410.82 |
| 3145 | 533 | 290.00 | 2322.00 | 347.60 | 63.91 | 411.51 |
| 3149 | 533 | 290.00 | 2326.00 | 348.18 | 64.02 | 412.20 |
| 3153 | 533 | 290.00 | 2330.00 | 348.77 | 64.13 | 412.90 |
| 3157 | 533 | 290.00 | 2334.00 | 349.35 | 64.24 | 413.59 |
| 3161 | 533 | 290.00 | 2338.00 | 349.93 | 64.35 | 414.28 |
| 3165 | 533 | 290.00 | 2342.00 | 350.51 | 64.46 | 414.97 |
| 3169 | 533 | 290.00 | 2346.00 | 351.09 | 64.57 | 415.66 |
| 3173 | 533 | 290.00 | 2350.00 | 351.68 | 64.68 | 416.36 |
| 3177 | 533 | 290.00 | 2354.00 | 352.26 | 64.79 | 417.05 |
| 3181 | 533 | 290.00 | 2358.00 | 352.84 | 64.90 | 417.74 |
| 3185 | 533 | 290.00 | 2362.00 | 353.42 | 65.01 | 418.43 |
| 3189 | 533 | 290.00 | 2366.00 | 354.00 | 65.12 | 419.12 |
| 3193 | 533 | 290.00 | 2370.00 | 354.59 | 65.23 | 419.82 |
| 3197 | 533 | 290.00 | 2374.00 | 355.17 | 65.34 | 420.51 |
| 3201 | 533 | 290.00 | 2378.00 | 355.75 | 65.45 | 421.20 |
| 3205 | 533 | 290.00 | 2382.00 | 356.33 | 65.56 | 421.89 |
| 3209 | 533 | 290.00 | 2386.00 | 356.91 | 65.67 | 422.58 |
| 3213 | 533 | 290.00 | 2390.00 | 357.50 | 65.78 | 423.28 |
| 3217 | 533 | 290.00 | 2394.00 | 358.08 | 65.89 | 423.97 |
| 3221 | 533 | 290.00 | 2398.00 | 358.66 | 66.00 | 424.66 |
| 3225 | 533 | 290.00 | 2402.00 | 359.24 | 66.11 | 425.35 |
| 3229 | 533 | 290.00 | 2406.00 | 359.82 | 66.22 | 426.04 |
| 3233 | 533 | 290.00 | 2410.00 | 360.41 | 66.33 | 426.74 |
| 3237 | 533 | 290.00 | 2414.00 | 360.99 | 66.44 | 427.43 |
| 3241 | 533 | 290.00 | 2418.00 | 361.57 | 66.55 | 428.12 |
| 3245 | 533 | 290.00 | 2422.00 | 362.15 | 66.66 | 428.81 |
| 3249 | 533 | 290.00 | 2426.00 | 362.73 | 66.77 | 429.50 |
| 3253 | 533 | 290.00 | 2430.00 | 363.32 | 66.88 | 430.20 |
| 3257 | 533 | 290.00 | 2434.00 | 363.90 | 66.99 | 430.89 |
| 3261 | 533 | 290.00 | 2438.00 | 364.48 | 67.10 | 431.58 |

Monthly table

Table letter Q

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3265 | 533 | 290.00 | 2442.00 | 365.06 | 67.21 | 432.27 |
| 3269 | 533 | 290.00 | 2446.00 | 365.64 | 67.32 | 432.96 |
| 3273 | 533 | 290.00 | 2450.00 | 366.23 | 67.43 | 433.66 |
| 3277 | 533 | 290.00 | 2454.00 | 366.81 | 67.54 | 434.35 |
| 3281 | 533 | 290.00 | 2458.00 | 367.39 | 67.65 | 435.04 |
| 3285 | 533 | 290.00 | 2462.00 | 367.97 | 67.76 | 435.73 |
| 3289 | 533 | 290.00 | 2466.00 | 368.55 | 67.87 | 436.42 |
| 3293 | 533 | 290.00 | 2470.00 | 369.14 | 67.98 | 437.12 |
| 3297 | 533 | 290.00 | 2474.00 | 369.72 | 68.09 | 437.81 |
| 3301 | 533 | 290.00 | 2478.00 | 370.30 | 68.20 | 438.50 |
| 3305 | 533 | 290.00 | 2482.00 | 370.88 | 68.31 | 439.19 |
| 3309 | 533 | 290.00 | 2486.00 | 371.46 | 68.42 | 439.88 |
| 3313 | 533 | 290.00 | 2490.00 | 372.05 | 68.53 | 440.58 |
| 3317 | 533 | 290.00 | 2494.00 | 372.63 | 68.64 | 441.27 |
| 3321 | 533 | 290.00 | 2498.00 | 373.21 | 68.75 | 441.96 |
| 3325 | 533 | 290.00 | 2502.00 | 373.79 | 68.86 | 442.65 |
| 3329 | 533 | 290.00 | 2506.00 | 374.37 | 68.97 | 443.34 |
| 3333 | 533 | 290.00 | 2510.00 | 374.96 | 69.08 | 444.04 |
| 3337 | 533 | 290.00 | 2514.00 | 375.54 | 69.19 | 444.73 |
| 3341 | 533 | 290.00 | 2518.00 | 376.12 | 69.30 | 445.42 |
| 3345 | 533 | 290.00 | 2522.00 | 376.70 | 69.41 | 446.11 |
| 3349 | 533 | 290.00 | 2526.00 | 377.28 | 69.52 | 446.80 |
| 3353 | 533 | 290.00 | 2530.00 | 377.87 | 69.63 | 447.50 |
| 3357 | 533 | 290.00 | 2534.00 | 378.45 | 69.74 | 448.19 |
| 3361 | 533 | 290.00 | 2538.00 | 379.03 | 69.85 | 448.88 |
| 3365 | 533 | 290.00 | 2542.00 | 379.61 | 69.96 | 449.57 |
| 3369 | 533 | 290.00 | 2546.00 | 380.19 | 70.07 | 450.26 |
| 3373 | 533 | 290.00 | 2550.00 | 380.78 | 70.18 | 450.96 |
| 3377 | 533 | 290.00 | 2554.00 | 381.36 | 70.29 | 451.65 |
| 3381 | 533 | 290.00 | 2558.00 | 381.94 | 70.40 | 452.34 |
| 3385 | 533 | 290.00 | 2562.00 | 382.52 | 70.51 | 453.03 |
| 3389 | 533 | 290.00 | 2566.00 | 383.10 | 70.62 | 453.72 |
| 3393 | 533 | 290.00 | 2570.00 | 383.69 | 70.73 | 454.42 |
| 3397 | 533 | 290.00 | 2574.00 | 384.27 | 70.84 | 455.11 |
| 3401 | 533 | 290.00 | 2578.00 | 384.85 | 70.95 | 455.80 |
| 3405 | 533 | 290.00 | 2582.00 | 385.43 | 71.06 | 456.49 |
| 3409 | 533 | 290.00 | 2586.00 | 386.01 | 71.17 | 457.18 |
| 3413 | 533 | 290.00 | 2590.00 | 386.60 | 71.28 | 457.88 |
| 3417 | 533 | 290.00 | 2594.00 | 387.18 | 71.39 | 458.57 |
| 3421 | 533 | 290.00 | 2598.00 | 387.76 | 71.50 | 459.26 |
| 3425 | 533 | 290.00 | 2602.00 | 388.34 | 71.61 | 459.95 |
| 3429 | 533 | 290.00 | 2606.00 | 388.92 | 71.72 | 460.64 |
| 3433 | 533 | 290.00 | 2610.00 | 389.51 | 71.83 | 461.34 |
| 3437 | 533 | 290.00 | 2614.00 | 390.09 | 71.94 | 462.03 |
| 3441 | 533 | 290.00 | 2618.00 | 390.67 | 72.05 | 462.72 |
| 3445 | 533 | 290.00 | 2622.00 | 391.25 | 72.16 | 463.41 |
| 3449 | 533 | 290.00 | 2626.00 | 391.83 | 72.27 | 464.10 |
| 3453 | 533 | 290.00 | 2630.00 | 392.42 | 72.38 | 464.80 |
| 3457 | 533 | 290.00 | 2634.00 | 393.00 | 72.49 | 465.49 |
| 3461 | 533 | 290.00 | 2638.00 | 393.58 | 72.60 | 466.18 |
| 3465 | 533 | 290.00 | 2642.00 | 394.16 | 72.71 | 466.87 |
| 3469 | 533 | 290.00 | 2646.00 | 394.74 | 72.82 | 467.56 |
| 3473 | 533 | 290.00 | 2650.00 | 395.33 | 72.93 | 468.26 |
| 3477 | 533 | 290.00 | 2654.00 | 395.91 | 73.04 | 468.95 |
| 3481 | 533 | 290.00 | 2658.00 | 396.49 | 73.15 | 469.64 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3485 | 533 | 290.00 | 2662.00 | 397.07 | 73.26 | 470.33 |
| 3489 | 533 | 290.00 | 2666.00 | 397.65 | 73.37 | 471.02 |
| 3493 | 533 | 290.00 | 2670.00 | 398.24 | 73.48 | 471.72 |
| 3497 | 533 | 290.00 | 2674.00 | 398.82 | 73.59 | 472.41 |
| 3501 | 533 | 290.00 | 2678.00 | 399.40 | 73.70 | 473.10 |
| 3505 | 533 | 290.00 | 2682.00 | 399.98 | 73.81 | 473.79 |
| 3509 | 533 | 290.00 | 2686.00 | 400.56 | 73.92 | 474.48 |
| 3513 | 533 | 290.00 | 2690.00 | 401.15 | 74.03 | 475.18 |
| 3517 | 533 | 290.00 | 2694.00 | 401.73 | 74.14 | 475.87 |
| 3521 | 533 | 290.00 | 2698.00 | 402.31 | 74.25 | 476.56 |
| 3525 | 533 | 290.00 | 2702.00 | 402.89 | 74.36 | 477.25 |
| 3529 | 533 | 290.00 | 2706.00 | 403.47 | 74.47 | 477.94 |
| 3533 | 533 | 290.00 | 2710.00 | 404.06 | 74.58 | 478.64 |
| 3537 | 533 | 290.00 | 2714.00 | 404.64 | 74.69 | 479.33 |
| 3541 | 533 | 290.00 | 2718.00 | 405.22 | 74.80 | 480.02 |
| 3545 | 533 | 290.00 | 2722.00 | 405.80 | 74.91 | 480.71 |
| 3549 | 533 | 290.00 | 2726.00 | 406.38 | 75.02 | 481.40 |
| 3553 | 533 | 290.00 | 2730.00 | 406.97 | 75.13 | 482.10 |
| 3557 | 533 | 290.00 | 2734.00 | 407.55 | 75.24 | 482.79 |
| 3561 | 533 | 290.00 | 2738.00 | 408.13 | 75.35 | 483.48 |
| 3565 | 533 | 290.00 | 2742.00 | 408.71 | 75.46 | 484.17 |
| 3569 | 533 | 290.00 | 2746.00 | 409.29 | 75.57 | 484.86 |
| 3573 | 533 | 290.00 | 2750.00 | 409.88 | 75.68 | 485.56 |
| 3577 | 533 | 290.00 | 2754.00 | 410.46 | 75.79 | 486.25 |
| 3581 | 533 | 290.00 | 2758.00 | 411.04 | 75.90 | 486.94 |
| 3585 | 533 | 290.00 | 2762.00 | 411.62 | 76.01 | 487.63 |
| 3589 | 533 | 290.00 | 2766.00 | 412.20 | 76.12 | 488.32 |
| 3593 | 533 | 290.00 | 2770.00 | 412.79 | 76.23 | 489.02 |
| 3597 | 533 | 290.00 | 2774.00 | 413.37 | 76.34 | 489.71 |
| 3601 | 533 | 290.00 | 2778.00 | 413.95 | 76.45 | 490.40 |
| 3605 | 533 | 290.00 | 2782.00 | 414.53 | 76.56 | 491.09 |
| 3609 | 533 | 290.00 | 2786.00 | 415.11 | 76.67 | 491.78 |
| 3613 | 533 | 290.00 | 2790.00 | 415.70 | 76.78 | 492.48 |
| 3617 | 533 | 290.00 | 2794.00 | 416.28 | 76.89 | 493.17 |
| 3621 | 533 | 290.00 | 2798.00 | 416.86 | 77.00 | 493.86 |
| 3625 | 533 | 290.00 | 2802.00 | 417.44 | 77.11 | 494.55 |
| 3629 | 533 | 290.00 | 2806.00 | 418.02 | 77.22 | 495.24 |
| 3633 | 533 | 290.00 | 2810.00 | 418.61 | 77.33 | 495.94 |
| 3637 | 533 | 290.00 | 2814.00 | 419.19 | 77.44 | 496.63 |
| 3641 | 533 | 290.00 | 2818.00 | 419.77 | 77.55 | 497.32 |
| 3645 | 533 | 290.00 | 2822.00 | 420.35 | 77.66 | 498.01 |
| 3649 | 533 | 290.00 | 2826.00 | 420.93 | 77.77 | 498.70 |
| 3653 | 533 | 290.00 | 2830.00 | 421.52 | 77.88 | 499.40 |
| 3657 | 533 | 290.00 | 2834.00 | 422.10 | 77.99 | 500.09 |
| 3661 | 533 | 290.00 | 2838.00 | 422.68 | 78.10 | 500.78 |
| 3665 | 533 | 290.00 | 2842.00 | 423.26 | 78.21 | 501.47 |
| 3669 | 533 | 290.00 | 2846.00 | 423.84 | 78.32 | 502.16 |
| 3673 | 533 | 290.00 | 2850.00 | 424.43 | 78.43 | 502.86 |
| 3677 | 533 | 290.00 | 2854.00 | 425.01 | 78.54 | 503.55 |
| 3681 | 533 | 290.00 | 2858.00 | 425.59 | 78.65 | 504.24 |
| 3685 | 533 | 290.00 | 2862.00 | 426.17 | 78.76 | 504.93 |
| 3689 | 533 | 290.00 | 2866.00 | 426.75 | 78.87 | 505.62 |
| 3693 | 533 | 290.00 | 2870.00 | 427.34 | 78.98 | 506.32 |
| 3697 | 533 | 290.00 | 2874.00 | 427.92 | 79.09 | 507.01 |
| 3701 | 533 | 290.00 | 2878.00 | 428.50 | 79.20 | 507.70 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3705 | 533 | 290.00 | 2882.00 | 429.08 | 79.31 | 508.39 |
| 3709 | 533 | 290.00 | 2886.00 | 429.66 | 79.42 | 509.08 |
| 3713 | 533 | 290.00 | 2890.00 | 430.25 | 79.53 | 509.78 |
| 3717 | 533 | 290.00 | 2894.00 | 430.83 | 79.64 | 510.47 |
| 3721 | 533 | 290.00 | 2898.00 | 431.41 | 79.75 | 511.16 |
| 3725 | 533 | 290.00 | 2902.00 | 431.99 | 79.86 | 511.85 |
| 3729 | 533 | 290.00 | 2906.00 | 432.57 | 79.97 | 512.54 |
| 3733 | 533 | 290.00 | 2910.00 | 433.16 | 80.08 | 513.24 |
| 3737 | 533 | 290.00 | 2914.00 | 433.74 | 80.19 | 513.93 |
| 3741 | 533 | 290.00 | 2918.00 | 434.32 | 80.30 | 514.62 |
| 3745 | 533 | 290.00 | 2922.00 | 434.90 | 80.41 | 515.31 |
| 3749 | 533 | 290.00 | 2926.00 | 435.48 | 80.52 | 516.00 |
| 3753 | 533 | 290.00 | 2930.00 | 436.07 | 80.63 | 516.70 |
| 3757 | 533 | 290.00 | 2934.00 | 436.65 | 80.74 | 517.39 |
| 3761 | 533 | 290.00 | 2938.00 | 437.23 | 80.85 | 518.08 |
| 3765 | 533 | 290.00 | 2942.00 | 437.81 | 80.96 | 518.77 |
| 3769 | 533 | 290.00 | 2946.00 | 438.39 | 81.07 | 519.46 |
| 3773 | 533 | 290.00 | 2950.00 | 438.98 | 81.18 | 520.16 |
| 3777 | 533 | 290.00 | 2954.00 | 439.56 | 81.29 | 520.85 |
| 3781 | 533 | 290.00 | 2958.00 | 440.14 | 81.40 | 521.54 |
| 3785 | 533 | 290.00 | 2962.00 | 440.72 | 81.51 | 522.23 |
| 3789 | 533 | 290.00 | 2966.00 | 441.30 | 81.62 | 522.92 |
| 3793 | 533 | 290.00 | 2970.00 | 441.89 | 81.73 | 523.62 |
| 3797 | 533 | 290.00 | 2974.00 | 442.47 | 81.84 | 524.31 |
| 3801 | 533 | 290.00 | 2978.00 | 443.05 | 81.95 | 525.00 |
| 3805 | 533 | 290.00 | 2982.00 | 443.63 | 82.06 | 525.69 |
| 3809 | 533 | 290.00 | 2986.00 | 444.21 | 82.17 | 526.38 |
| 3813 | 533 | 290.00 | 2990.00 | 444.80 | 82.28 | 527.08 |
| 3817 | 533 | 290.00 | 2994.00 | 445.38 | 82.39 | 527.77 |
| 3821 | 533 | 290.00 | 2998.00 | 445.96 | 82.50 | 528.46 |
| 3825 | 533 | 290.00 | 3002.00 | 446.54 | 82.61 | 529.15 |
| 3829 | 533 | 290.00 | 3006.00 | 447.12 | 82.72 | 529.84 |
| 3833 | 533 | 290.00 | 3010.00 | 447.71 | 82.83 | 530.54 |
| 3837 | 533 | 290.00 | 3014.00 | 448.29 | 82.94 | 531.23 |
| 3841 | 533 | 290.00 | 3018.00 | 448.87 | 83.05 | 531.92 |
| 3845 | 533 | 290.00 | 3022.00 | 449.45 | 83.16 | 532.61 |
| 3849 | 533 | 290.00 | 3026.00 | 450.03 | 83.27 | 533.30 |
| 3853 | 533 | 290.00 | 3030.00 | 450.62 | 83.38 | 534.00 |
| 3857 | 533 | 290.00 | 3034.00 | 451.20 | 83.49 | 534.69 |
| 3861 | 533 | 290.00 | 3038.00 | 451.78 | 83.60 | 535.38 |
| 3865 | 533 | 290.00 | 3042.00 | 452.36 | 83.71 | 536.07 |
| 3869 | 533 | 290.00 | 3046.00 | 452.94 | 83.82 | 536.76 |
| 3873 | 533 | 290.00 | 3050.00 | 453.53 | 83.93 | 537.46 |
| 3877 | 533 | 290.00 | 3054.00 | 454.11 | 84.04 | 538.15 |
| 3881 | 533 | 290.00 | 3058.00 | 454.69 | 84.15 | 538.84 |
| 3885 | 533 | 290.00 | 3062.00 | 455.27 | 84.26 | 539.53 |
| 3889 | 533 | 290.00 | 3066.00 | 455.85 | 84.37 | 540.22 |
| 3893 | 533 | 290.00 | 3070.00 | 456.44 | 84.48 | 540.92 |
| 3897 | 533 | 290.00 | 3074.00 | 457.02 | 84.59 | 541.61 |
| 3901 | 533 | 290.00 | 3078.00 | 457.60 | 84.70 | 542.30 |
| 3905 | 533 | 290.00 | 3082.00 | 458.18 | 84.81 | 542.99 |
| 3909 | 533 | 290.00 | 3086.00 | 458.76 | 84.92 | 543.68 |
| 3913 | 533 | 290.00 | 3090.00 | 459.35 | 85.03 | 544.38 |
| 3917 | 533 | 290.00 | 3094.00 | 459.93 | 85.14 | 545.07 |
| 3921 | 533 | 290.00 | 3098.00 | 460.51 | 85.25 | 545.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3925 | 533 | 290.00 | 3102.00 | 461.09 | 85.36 | 546.45 |
| 3929 | 533 | 290.00 | 3106.00 | 461.67 | 85.47 | 547.14 |
| 3933 | 533 | 290.00 | 3110.00 | 462.26 | 85.58 | 547.84 |
| 3937 | 533 | 290.00 | 3114.00 | 462.84 | 85.69 | 548.53 |
| 3941 | 533 | 290.00 | 3118.00 | 463.42 | 85.80 | 549.22 |
| 3945 | 533 | 290.00 | 3122.00 | 464.00 | 85.91 | 549.91 |
| 3949 | 533 | 290.00 | 3126.00 | 464.58 | 86.02 | 550.60 |
| 3953 | 533 | 290.00 | 3130.00 | 465.17 | 86.13 | 551.30 |
| 3957 | 533 | 290.00 | 3134.00 | 465.75 | 86.24 | 551.99 |
| 3961 | 533 | 290.00 | 3138.00 | 466.33 | 86.35 | 552.68 |
| 3965 | 533 | 290.00 | 3142.00 | 466.91 | 86.46 | 553.37 |
| 3969 | 533 | 290.00 | 3146.00 | 467.49 | 86.57 | 554.06 |
| 3973 | 533 | 290.00 | 3150.00 | 468.08 | 86.68 | 554.76 |
| 3977 | 533 | 290.00 | 3154.00 | 468.66 | 86.79 | 555.45 |
| 3981 | 533 | 290.00 | 3158.00 | 469.24 | 86.90 | 556.14 |
| 3985 | 533 | 290.00 | 3162.00 | 469.82 | 87.01 | 556.83 |
| 3989 | 533 | 290.00 | 3166.00 | 470.40 | 87.12 | 557.52 |
| 3993 | 533 | 290.00 | 3170.00 | 470.99 | 87.23 | 558.22 |
| 3997 | 533 | 290.00 | 3174.00 | 471.57 | 87.34 | 558.91 |
| 4001 | 533 | 290.00 | 3178.00 | 472.15 | 87.45 | 559.60 |
| 4005 | 533 | 290.00 | 3182.00 | 472.73 | 87.56 | 560.29 |
| 4009 | 533 | 290.00 | 3186.00 | 473.31 | 87.67 | 560.98 |
| 4013 | 533 | 290.00 | 3190.00 | 473.90 | 87.78 | 561.68 |
| 4017 | 533 | 290.00 | 3194.00 | 474.48 | 87.89 | 562.37 |
| 4021 | 533 | 290.00 | 3198.00 | 475.06 | 88.00 | 563.06 |
| 4025 | 533 | 290.00 | 3202.00 | 475.64 | 88.11 | 563.75 |
| 4029 | 533 | 290.00 | 3206.00 | 476.22 | 88.22 | 564.44 |
| 4033 | 533 | 290.00 | 3210.00 | 476.81 | 88.33 | 565.14 |
| 4037 | 533 | 290.00 | 3214.00 | 477.39 | 88.44 | 565.83 |
| 4041 | 533 | 290.00 | 3218.00 | 477.97 | 88.55 | 566.52 |
| 4045 | 533 | 290.00 | 3222.00 | 478.55 | 88.66 | 567.21 |
| 4049 | 533 | 290.00 | 3226.00 | 479.13 | 88.77 | 567.90 |
| 4053 | 533 | 290.00 | 3230.00 | 479.72 | 88.88 | 568.60 |
| 4057 | 533 | 290.00 | 3234.00 | 480.30 | 88.99 | 569.29 |
| 4061 | 533 | 290.00 | 3238.00 | 480.88 | 89.10 | 569.98 |
| 4065 | 533 | 290.00 | 3242.00 | 481.46 | 89.21 | 570.67 |
| 4069 | 533 | 290.00 | 3246.00 | 482.04 | 89.32 | 571.36 |
| 4073 | 533 | 290.00 | 3250.00 | 482.63 | 89.43 | 572.06 |
| 4077 | 533 | 290.00 | 3254.00 | 483.21 | 89.54 | 572.75 |
| 4081 | 533 | 290.00 | 3258.00 | 483.79 | 89.65 | 573.44 |
| 4085 | 533 | 290.00 | 3262.00 | 484.37 | 89.76 | 574.13 |
| 4089 | 533 | 290.00 | 3266.00 | 484.95 | 89.87 | 574.82 |
| 4093 | 533 | 290.00 | 3270.00 | 485.54 | 89.98 | 575.52 |
| 4097 | 533 | 290.00 | 3274.00 | 486.12 | 90.09 | 576.21 |
| 4101 | 533 | 290.00 | 3278.00 | 486.70 | 90.20 | 576.90 |
| 4105 | 533 | 290.00 | 3282.00 | 487.28 | 90.31 | 577.59 |
| 4109 | 533 | 290.00 | 3286.00 | 487.86 | 90.42 | 578.28 |
| 4113 | 533 | 290.00 | 3290.00 | 488.45 | 90.53 | 578.98 |
| 4117 | 533 | 290.00 | 3294.00 | 489.03 | 90.64 | 579.67 |
| 4121 | 533 | 290.00 | 3298.00 | 489.61 | 90.75 | 580.36 |
| 4125 | 533 | 290.00 | 3302.00 | 490.19 | 90.86 | 581.05 |
| 4129 | 533 | 290.00 | 3306.00 | 490.77 | 90.97 | 581.74 |
| 4133 | 533 | 290.00 | 3310.00 | 491.36 | 91.08 | 582.44 |
| 4137 | 533 | 290.00 | 3314.00 | 491.94 | 91.19 | 583.13 |
| 4141 | 533 | 290.00 | 3318.00 | 492.52 | 91.30 | 583.82 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 4145 | 533 | 290.00 | 3322.00 | 493.10 | 91.41 | 584.51 |
| 4149 | 533 | 290.00 | 3326.00 | 493.68 | 91.52 | 585.20 |
| 4153 | 533 | 290.00 | 3330.00 | 494.27 | 91.63 | 585.90 |
| 4157 | 533 | 290.00 | 3334.00 | 494.85 | 91.74 | 586.59 |
| 4161 | 533 | 290.00 | 3338.00 | 495.43 | 91.85 | 587.28 |
| 4165 | 533 | 290.00 | 3342.00 | 496.01 | 91.96 | 587.97 |
| 4169 | 533 | 290.00 | 3346.00 | 496.59 | 92.07 | 588.66 |
| 4173 | 533 | 290.00 | 3350.00 | 497.18 | 92.18 | 589.36 |
| 4177 | 533 | 290.00 | 3354.00 | 497.76 | 92.29 | 590.05 |
| 4181 | 533 | 290.00 | 3358.00 | 498.34 | 92.40 | 590.74 |
| 4185 | 533 | 290.00 | 3362.00 | 498.92 | 92.51 | 591.43 |
| 4189 | 533 | 290.00 | 3366.00 | 499.21 | 92.56 | 591.77 |

If the employee's gross pay is over £4189, go to page 229.

**Weekly table for standard rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter R

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are either:

- aged 21 or over but under State Pension age
- on an approved apprenticeship scheme and over age 25

Do not use this table for mariners on foreign-going vessels who pay standard rate NICs and are:

- under age 21 (see Table letter Y)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'R' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ 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 | 0.36 | 0.00 | 0.36 |
| 178 | 123 | 55.00 | 0.00 | 0.51 | 0.00 | 0.51 |
| 179 | 123 | 56.00 | 0.00 | 0.65 | 0.00 | 0.65 |
| 180 | 123 | 57.00 | 0.00 | 0.80 | 0.00 | 0.80 |
| 181 | 123 | 58.00 | 0.00 | 0.94 | 0.00 | 0.94 |
| 182 | 123 | 59.00 | 0.00 | 1.09 | 0.00 | 1.09 |
| 183 | 123 | 60.00 | 0.00 | 1.24 | 0.00 | 1.24 |
| 184 | 123 | 61.00 | 0.00 | 1.38 | 0.00 | 1.38 |
| 185 | 123 | 62.00 | 0.00 | 1.53 | 0.00 | 1.53 |
| 186 | 123 | 63.00 | 0.00 | 1.67 | 0.00 | 1.67 |
| 187 | 123 | 64.00 | 0.00 | 1.82 | 0.00 | 1.82 |
| 188 | 123 | 65.00 | 0.00 | 1.96 | 0.00 | 1.96 |
| 189 | 123 | 66.00 | 0.00 | 2.11 | 0.00 | 2.11 |
| 190 | 123 | 67.00 | 0.00 | 2.18 | 0.00 | 2.18 |
| 191 | 123 | 67.00 | 1.00 | 2.40 | 0.19 | 2.59 |
| 192 | 123 | 67.00 | 2.00 | 2.54 | 0.32 | 2.86 |
| 193 | 123 | 67.00 | 3.00 | 2.69 | 0.45 | 3.14 |
| 194 | 123 | 67.00 | 4.00 | 2.83 | 0.57 | 3.40 |
| 195 | 123 | 67.00 | 5.00 | 2.98 | 0.70 | 3.68 |
| 196 | 123 | 67.00 | 6.00 | 3.12 | 0.83 | 3.95 |
| 197 | 123 | 67.00 | 7.00 | 3.27 | 0.96 | 4.23 |
| 198 | 123 | 67.00 | 8.00 | 3.42 | 1.08 | 4.50 |
| 199 | 123 | 67.00 | 9.00 | 3.56 | 1.21 | 4.77 |
| 200 | 123 | 67.00 | 10.00 | 3.71 | 1.34 | 5.05 |
| 201 | 123 | 67.00 | 11.00 | 3.85 | 1.47 | 5.32 |
| 202 | 123 | 67.00 | 12.00 | 4.00 | 1.59 | 5.59 |
| 203 | 123 | 67.00 | 13.00 | 4.14 | 1.72 | 5.86 |
| 204 | 123 | 67.00 | 14.00 | 4.29 | 1.85 | 6.14 |
| 205 | 123 | 67.00 | 15.00 | 4.43 | 1.98 | 6.41 |
| 206 | 123 | 67.00 | 16.00 | 4.58 | 2.10 | 6.68 |
| 207 | 123 | 67.00 | 17.00 | 4.73 | 2.23 | 6.96 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 208 | 123 | 67.00 | 18.00 | 4.87 | 2.36 | 7.23 |
| 209 | 123 | 67.00 | 19.00 | 5.02 | 2.49 | 7.51 |
| 210 | 123 | 67.00 | 20.00 | 5.16 | 2.61 | 7.77 |
| 211 | 123 | 67.00 | 21.00 | 5.31 | 2.74 | 8.05 |
| 212 | 123 | 67.00 | 22.00 | 5.45 | 2.87 | 8.32 |
| 213 | 123 | 67.00 | 23.00 | 5.60 | 3.00 | 8.60 |
| 214 | 123 | 67.00 | 24.00 | 5.74 | 3.12 | 8.86 |
| 215 | 123 | 67.00 | 25.00 | 5.89 | 3.25 | 9.14 |
| 216 | 123 | 67.00 | 26.00 | 6.03 | 3.38 | 9.41 |
| 217 | 123 | 67.00 | 27.00 | 6.18 | 3.51 | 9.69 |
| 218 | 123 | 67.00 | 28.00 | 6.33 | 3.63 | 9.96 |
| 219 | 123 | 67.00 | 29.00 | 6.47 | 3.76 | 10.23 |
| 220 | 123 | 67.00 | 30.00 | 6.62 | 3.89 | 10.51 |
| 221 | 123 | 67.00 | 31.00 | 6.76 | 4.02 | 10.78 |
| 222 | 123 | 67.00 | 32.00 | 6.91 | 4.14 | 11.05 |
| 223 | 123 | 67.00 | 33.00 | 7.05 | 4.27 | 11.32 |
| 224 | 123 | 67.00 | 34.00 | 7.20 | 4.40 | 11.60 |
| 225 | 123 | 67.00 | 35.00 | 7.34 | 4.53 | 11.87 |
| 226 | 123 | 67.00 | 36.00 | 7.49 | 4.65 | 12.14 |
| 227 | 123 | 67.00 | 37.00 | 7.64 | 4.78 | 12.42 |
| 228 | 123 | 67.00 | 38.00 | 7.78 | 4.91 | 12.69 |
| 229 | 123 | 67.00 | 39.00 | 7.93 | 5.04 | 12.97 |
| 230 | 123 | 67.00 | 40.00 | 8.07 | 5.16 | 13.23 |
| 231 | 123 | 67.00 | 41.00 | 8.22 | 5.29 | 13.51 |
| 232 | 123 | 67.00 | 42.00 | 8.36 | 5.42 | 13.78 |
| 233 | 123 | 67.00 | 43.00 | 8.51 | 5.55 | 14.06 |
| 234 | 123 | 67.00 | 44.00 | 8.65 | 5.67 | 14.32 |
| 235 | 123 | 67.00 | 45.00 | 8.80 | 5.80 | 14.60 |
| 236 | 123 | 67.00 | 46.00 | 8.94 | 5.93 | 14.87 |
| 237 | 123 | 67.00 | 47.00 | 9.09 | 6.06 | 15.15 |
| 238 | 123 | 67.00 | 48.00 | 9.24 | 6.18 | 15.42 |
| 239 | 123 | 67.00 | 49.00 | 9.38 | 6.31 | 15.69 |
| 240 | 123 | 67.00 | 50.00 | 9.53 | 6.44 | 15.97 |
| 241 | 123 | 67.00 | 51.00 | 9.67 | 6.57 | 16.24 |
| 242 | 123 | 67.00 | 52.00 | 9.82 | 6.69 | 16.51 |
| 243 | 123 | 67.00 | 53.00 | 9.96 | 6.82 | 16.78 |
| 244 | 123 | 67.00 | 54.00 | 10.11 | 6.95 | 17.06 |
| 245 | 123 | 67.00 | 55.00 | 10.25 | 7.08 | 17.33 |
| 246 | 123 | 67.00 | 56.00 | 10.40 | 7.20 | 17.60 |
| 247 | 123 | 67.00 | 57.00 | 10.55 | 7.33 | 17.88 |
| 248 | 123 | 67.00 | 58.00 | 10.69 | 7.46 | 18.15 |
| 249 | 123 | 67.00 | 59.00 | 10.84 | 7.59 | 18.43 |
| 250 | 123 | 67.00 | 60.00 | 10.98 | 7.71 | 18.69 |
| 251 | 123 | 67.00 | 61.00 | 11.13 | 7.84 | 18.97 |
| 252 | 123 | 67.00 | 62.00 | 11.27 | 7.97 | 19.24 |
| 253 | 123 | 67.00 | 63.00 | 11.42 | 8.10 | 19.52 |
| 254 | 123 | 67.00 | 64.00 | 11.56 | 8.22 | 19.78 |
| 255 | 123 | 67.00 | 65.00 | 11.71 | 8.35 | 20.06 |
| 256 | 123 | 67.00 | 66.00 | 11.85 | 8.48 | 20.33 |
| 257 | 123 | 67.00 | 67.00 | 12.00 | 8.61 | 20.61 |
| 258 | 123 | 67.00 | 68.00 | 12.15 | 8.73 | 20.88 |
| 259 | 123 | 67.00 | 69.00 | 12.29 | 8.86 | 21.15 |
| 260 | 123 | 67.00 | 70.00 | 12.44 | 8.99 | 21.43 |
| 261 | 123 | 67.00 | 71.00 | 12.58 | 9.12 | 21.70 |
| 262 | 123 | 67.00 | 72.00 | 12.73 | 9.24 | 21.97 |
| 263 | 123 | 67.00 | 73.00 | 12.87 | 9.37 | 22.24 |
| 264 | 123 | 67.00 | 74.00 | 13.02 | 9.50 | 22.52 |
| 265 | 123 | 67.00 | 75.00 | 13.16 | 9.63 | 22.79 |
| 266 | 123 | 67.00 | 76.00 | 13.31 | 9.75 | 23.06 |
| 267 | 123 | 67.00 | 77.00 | 13.46 | 9.88 | 23.34 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 268 | 123 | 67.00 | 78.00 | 13.60 | 10.01 | 23.61 |
| 269 | 123 | 67.00 | 79.00 | 13.75 | 10.14 | 23.89 |
| 270 | 123 | 67.00 | 80.00 | 13.89 | 10.26 | 24.15 |
| 271 | 123 | 67.00 | 81.00 | 14.04 | 10.39 | 24.43 |
| 272 | 123 | 67.00 | 82.00 | 14.18 | 10.52 | 24.70 |
| 273 | 123 | 67.00 | 83.00 | 14.33 | 10.65 | 24.98 |
| 274 | 123 | 67.00 | 84.00 | 14.47 | 10.77 | 25.24 |
| 275 | 123 | 67.00 | 85.00 | 14.62 | 10.90 | 25.52 |
| 276 | 123 | 67.00 | 86.00 | 14.76 | 11.03 | 25.79 |
| 277 | 123 | 67.00 | 87.00 | 14.91 | 11.16 | 26.07 |
| 278 | 123 | 67.00 | 88.00 | 15.06 | 11.28 | 26.34 |
| 279 | 123 | 67.00 | 89.00 | 15.20 | 11.41 | 26.61 |
| 280 | 123 | 67.00 | 90.00 | 15.35 | 11.54 | 26.89 |
| 281 | 123 | 67.00 | 91.00 | 15.49 | 11.67 | 27.16 |
| 282 | 123 | 67.00 | 92.00 | 15.64 | 11.79 | 27.43 |
| 283 | 123 | 67.00 | 93.00 | 15.78 | 11.92 | 27.70 |
| 284 | 123 | 67.00 | 94.00 | 15.93 | 12.05 | 27.98 |
| 285 | 123 | 67.00 | 95.00 | 16.07 | 12.18 | 28.25 |
| 286 | 123 | 67.00 | 96.00 | 16.22 | 12.30 | 28.52 |
| 287 | 123 | 67.00 | 97.00 | 16.37 | 12.43 | 28.80 |
| 288 | 123 | 67.00 | 98.00 | 16.51 | 12.56 | 29.07 |
| 289 | 123 | 67.00 | 99.00 | 16.66 | 12.69 | 29.35 |
| 290 | 123 | 67.00 | 100.00 | 16.80 | 12.81 | 29.61 |
| 291 | 123 | 67.00 | 101.00 | 16.95 | 12.94 | 29.89 |
| 292 | 123 | 67.00 | 102.00 | 17.09 | 13.07 | 30.16 |
| 293 | 123 | 67.00 | 103.00 | 17.24 | 13.20 | 30.44 |
| 294 | 123 | 67.00 | 104.00 | 17.38 | 13.32 | 30.70 |
| 295 | 123 | 67.00 | 105.00 | 17.53 | 13.45 | 30.98 |
| 296 | 123 | 67.00 | 106.00 | 17.67 | 13.58 | 31.25 |
| 297 | 123 | 67.00 | 107.00 | 17.82 | 13.71 | 31.53 |
| 298 | 123 | 67.00 | 108.00 | 17.97 | 13.83 | 31.80 |
| 299 | 123 | 67.00 | 109.00 | 18.11 | 13.96 | 32.07 |
| 300 | 123 | 67.00 | 110.00 | 18.26 | 14.09 | 32.35 |
| 301 | 123 | 67.00 | 111.00 | 18.40 | 14.22 | 32.62 |
| 302 | 123 | 67.00 | 112.00 | 18.55 | 14.34 | 32.89 |
| 303 | 123 | 67.00 | 113.00 | 18.69 | 14.47 | 33.16 |
| 304 | 123 | 67.00 | 114.00 | 18.84 | 14.60 | 33.44 |
| 305 | 123 | 67.00 | 115.00 | 18.98 | 14.73 | 33.71 |
| 306 | 123 | 67.00 | 116.00 | 19.13 | 14.85 | 33.98 |
| 307 | 123 | 67.00 | 117.00 | 19.28 | 14.98 | 34.26 |
| 308 | 123 | 67.00 | 118.00 | 19.42 | 15.11 | 34.53 |
| 309 | 123 | 67.00 | 119.00 | 19.57 | 15.24 | 34.81 |
| 310 | 123 | 67.00 | 120.00 | 19.71 | 15.36 | 35.07 |
| 311 | 123 | 67.00 | 121.00 | 19.86 | 15.49 | 35.35 |
| 312 | 123 | 67.00 | 122.00 | 20.00 | 15.62 | 35.62 |
| 313 | 123 | 67.00 | 123.00 | 20.15 | 15.75 | 35.90 |
| 314 | 123 | 67.00 | 124.00 | 20.29 | 15.87 | 36.16 |
| 315 | 123 | 67.00 | 125.00 | 20.44 | 16.00 | 36.44 |
| 316 | 123 | 67.00 | 126.00 | 20.58 | 16.13 | 36.71 |
| 317 | 123 | 67.00 | 127.00 | 20.73 | 16.26 | 36.99 |
| 318 | 123 | 67.00 | 128.00 | 20.88 | 16.38 | 37.26 |
| 319 | 123 | 67.00 | 129.00 | 21.02 | 16.51 | 37.53 |
| 320 | 123 | 67.00 | 130.00 | 21.17 | 16.64 | 37.81 |
| 321 | 123 | 67.00 | 131.00 | 21.31 | 16.77 | 38.08 |
| 322 | 123 | 67.00 | 132.00 | 21.46 | 16.89 | 38.35 |
| 323 | 123 | 67.00 | 133.00 | 21.60 | 17.02 | 38.62 |
| 324 | 123 | 67.00 | 134.00 | 21.75 | 17.15 | 38.90 |
| 325 | 123 | 67.00 | 135.00 | 21.89 | 17.28 | 39.17 |
| 326 | 123 | 67.00 | 136.00 | 22.04 | 17.40 | 39.44 |
| 327 | 123 | 67.00 | 137.00 | 22.19 | 17.53 | 39.72 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 328 | 123 | 67.00 | 138.00 | 22.33 | 17.66 | 39.99 |
| 329 | 123 | 67.00 | 139.00 | 22.48 | 17.79 | 40.27 |
| 330 | 123 | 67.00 | 140.00 | 22.62 | 17.91 | 40.53 |
| 331 | 123 | 67.00 | 141.00 | 22.77 | 18.04 | 40.81 |
| 332 | 123 | 67.00 | 142.00 | 22.91 | 18.17 | 41.08 |
| 333 | 123 | 67.00 | 143.00 | 23.06 | 18.30 | 41.36 |
| 334 | 123 | 67.00 | 144.00 | 23.20 | 18.42 | 41.62 |
| 335 | 123 | 67.00 | 145.00 | 23.35 | 18.55 | 41.90 |
| 336 | 123 | 67.00 | 146.00 | 23.49 | 18.68 | 42.17 |
| 337 | 123 | 67.00 | 147.00 | 23.64 | 18.81 | 42.45 |
| 338 | 123 | 67.00 | 148.00 | 23.79 | 18.93 | 42.72 |
| 339 | 123 | 67.00 | 149.00 | 23.93 | 19.06 | 42.99 |
| 340 | 123 | 67.00 | 150.00 | 24.08 | 19.19 | 43.27 |
| 341 | 123 | 67.00 | 151.00 | 24.22 | 19.32 | 43.54 |
| 342 | 123 | 67.00 | 152.00 | 24.37 | 19.44 | 43.81 |
| 343 | 123 | 67.00 | 153.00 | 24.51 | 19.57 | 44.08 |
| 344 | 123 | 67.00 | 154.00 | 24.66 | 19.70 | 44.36 |
| 345 | 123 | 67.00 | 155.00 | 24.80 | 19.83 | 44.63 |
| 346 | 123 | 67.00 | 156.00 | 24.95 | 19.95 | 44.90 |
| 347 | 123 | 67.00 | 157.00 | 25.10 | 20.08 | 45.18 |
| 348 | 123 | 67.00 | 158.00 | 25.24 | 20.21 | 45.45 |
| 349 | 123 | 67.00 | 159.00 | 25.39 | 20.34 | 45.73 |
| 350 | 123 | 67.00 | 160.00 | 25.53 | 20.46 | 45.99 |
| 351 | 123 | 67.00 | 161.00 | 25.68 | 20.59 | 46.27 |
| 352 | 123 | 67.00 | 162.00 | 25.82 | 20.72 | 46.54 |
| 353 | 123 | 67.00 | 163.00 | 25.97 | 20.85 | 46.82 |
| 354 | 123 | 67.00 | 164.00 | 26.11 | 20.97 | 47.08 |
| 355 | 123 | 67.00 | 165.00 | 26.26 | 21.10 | 47.36 |
| 356 | 123 | 67.00 | 166.00 | 26.40 | 21.23 | 47.63 |
| 357 | 123 | 67.00 | 167.00 | 26.55 | 21.36 | 47.91 |
| 358 | 123 | 67.00 | 168.00 | 26.70 | 21.48 | 48.18 |
| 359 | 123 | 67.00 | 169.00 | 26.84 | 21.61 | 48.45 |
| 360 | 123 | 67.00 | 170.00 | 26.99 | 21.74 | 48.73 |
| 361 | 123 | 67.00 | 171.00 | 27.13 | 21.87 | 49.00 |
| 362 | 123 | 67.00 | 172.00 | 27.28 | 21.99 | 49.27 |
| 363 | 123 | 67.00 | 173.00 | 27.42 | 22.12 | 49.54 |
| 364 | 123 | 67.00 | 174.00 | 27.57 | 22.25 | 49.82 |
| 365 | 123 | 67.00 | 175.00 | 27.71 | 22.38 | 50.09 |
| 366 | 123 | 67.00 | 176.00 | 27.86 | 22.50 | 50.36 |
| 367 | 123 | 67.00 | 177.00 | 28.01 | 22.63 | 50.64 |
| 368 | 123 | 67.00 | 178.00 | 28.15 | 22.76 | 50.91 |
| 369 | 123 | 67.00 | 179.00 | 28.30 | 22.89 | 51.19 |
| 370 | 123 | 67.00 | 180.00 | 28.44 | 23.01 | 51.45 |
| 371 | 123 | 67.00 | 181.00 | 28.59 | 23.14 | 51.73 |
| 372 | 123 | 67.00 | 182.00 | 28.73 | 23.27 | 52.00 |
| 373 | 123 | 67.00 | 183.00 | 28.88 | 23.40 | 52.28 |
| 374 | 123 | 67.00 | 184.00 | 29.02 | 23.52 | 52.54 |
| 375 | 123 | 67.00 | 185.00 | 29.17 | 23.65 | 52.82 |
| 376 | 123 | 67.00 | 186.00 | 29.31 | 23.78 | 53.09 |
| 377 | 123 | 67.00 | 187.00 | 29.46 | 23.91 | 53.37 |
| 378 | 123 | 67.00 | 188.00 | 29.61 | 24.03 | 53.64 |
| 379 | 123 | 67.00 | 189.00 | 29.75 | 24.16 | 53.91 |
| 380 | 123 | 67.00 | 190.00 | 29.90 | 24.29 | 54.19 |
| 381 | 123 | 67.00 | 191.00 | 30.04 | 24.42 | 54.46 |
| 382 | 123 | 67.00 | 192.00 | 30.19 | 24.54 | 54.73 |
| 383 | 123 | 67.00 | 193.00 | 30.33 | 24.67 | 55.00 |
| 384 | 123 | 67.00 | 194.00 | 30.48 | 24.80 | 55.28 |
| 385 | 123 | 67.00 | 195.00 | 30.62 | 24.93 | 55.55 |
| 386 | 123 | 67.00 | 196.00 | 30.77 | 25.05 | 55.82 |
| 387 | 123 | 67.00 | 197.00 | 30.92 | 25.18 | 56.10 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 388 | 123 | 67.00 | 198.00 | 31.06 | 25.31 | 56.37 |
| 389 | 123 | 67.00 | 199.00 | 31.21 | 25.44 | 56.65 |
| 390 | 123 | 67.00 | 200.00 | 31.35 | 25.56 | 56.91 |
| 391 | 123 | 67.00 | 201.00 | 31.50 | 25.69 | 57.19 |
| 392 | 123 | 67.00 | 202.00 | 31.64 | 25.82 | 57.46 |
| 393 | 123 | 67.00 | 203.00 | 31.79 | 25.95 | 57.74 |
| 394 | 123 | 67.00 | 204.00 | 31.93 | 26.07 | 58.00 |
| 395 | 123 | 67.00 | 205.00 | 32.08 | 26.20 | 58.28 |
| 396 | 123 | 67.00 | 206.00 | 32.22 | 26.33 | 58.55 |
| 397 | 123 | 67.00 | 207.00 | 32.37 | 26.46 | 58.83 |
| 398 | 123 | 67.00 | 208.00 | 32.52 | 26.58 | 59.10 |
| 399 | 123 | 67.00 | 209.00 | 32.66 | 26.71 | 59.37 |
| 400 | 123 | 67.00 | 210.00 | 32.81 | 26.84 | 59.65 |
| 401 | 123 | 67.00 | 211.00 | 32.95 | 26.97 | 59.92 |
| 402 | 123 | 67.00 | 212.00 | 33.10 | 27.09 | 60.19 |
| 403 | 123 | 67.00 | 213.00 | 33.24 | 27.22 | 60.46 |
| 404 | 123 | 67.00 | 214.00 | 33.39 | 27.35 | 60.74 |
| 405 | 123 | 67.00 | 215.00 | 33.53 | 27.48 | 61.01 |
| 406 | 123 | 67.00 | 216.00 | 33.68 | 27.60 | 61.28 |
| 407 | 123 | 67.00 | 217.00 | 33.83 | 27.73 | 61.56 |
| 408 | 123 | 67.00 | 218.00 | 33.97 | 27.86 | 61.83 |
| 409 | 123 | 67.00 | 219.00 | 34.12 | 27.99 | 62.11 |
| 410 | 123 | 67.00 | 220.00 | 34.26 | 28.11 | 62.37 |
| 411 | 123 | 67.00 | 221.00 | 34.41 | 28.24 | 62.65 |
| 412 | 123 | 67.00 | 222.00 | 34.55 | 28.37 | 62.92 |
| 413 | 123 | 67.00 | 223.00 | 34.70 | 28.50 | 63.20 |
| 414 | 123 | 67.00 | 224.00 | 34.84 | 28.62 | 63.46 |
| 415 | 123 | 67.00 | 225.00 | 34.99 | 28.75 | 63.74 |
| 416 | 123 | 67.00 | 226.00 | 35.13 | 28.88 | 64.01 |
| 417 | 123 | 67.00 | 227.00 | 35.28 | 29.01 | 64.29 |
| 418 | 123 | 67.00 | 228.00 | 35.43 | 29.13 | 64.56 |
| 419 | 123 | 67.00 | 229.00 | 35.57 | 29.26 | 64.83 |
| 420 | 123 | 67.00 | 230.00 | 35.72 | 29.39 | 65.11 |
| 421 | 123 | 67.00 | 231.00 | 35.86 | 29.52 | 65.38 |
| 422 | 123 | 67.00 | 232.00 | 36.01 | 29.64 | 65.65 |
| 423 | 123 | 67.00 | 233.00 | 36.15 | 29.77 | 65.92 |
| 424 | 123 | 67.00 | 234.00 | 36.30 | 29.90 | 66.20 |
| 425 | 123 | 67.00 | 235.00 | 36.44 | 30.03 | 66.47 |
| 426 | 123 | 67.00 | 236.00 | 36.59 | 30.15 | 66.74 |
| 427 | 123 | 67.00 | 237.00 | 36.74 | 30.28 | 67.02 |
| 428 | 123 | 67.00 | 238.00 | 36.88 | 30.41 | 67.29 |
| 429 | 123 | 67.00 | 239.00 | 37.03 | 30.54 | 67.57 |
| 430 | 123 | 67.00 | 240.00 | 37.17 | 30.66 | 67.83 |
| 431 | 123 | 67.00 | 241.00 | 37.32 | 30.79 | 68.11 |
| 432 | 123 | 67.00 | 242.00 | 37.46 | 30.92 | 68.38 |
| 433 | 123 | 67.00 | 243.00 | 37.61 | 31.05 | 68.66 |
| 434 | 123 | 67.00 | 244.00 | 37.75 | 31.17 | 68.92 |
| 435 | 123 | 67.00 | 245.00 | 37.90 | 31.30 | 69.20 |
| 436 | 123 | 67.00 | 246.00 | 38.04 | 31.43 | 69.47 |
| 437 | 123 | 67.00 | 247.00 | 38.19 | 31.56 | 69.75 |
| 438 | 123 | 67.00 | 248.00 | 38.34 | 31.68 | 70.02 |
| 439 | 123 | 67.00 | 249.00 | 38.48 | 31.81 | 70.29 |
| 440 | 123 | 67.00 | 250.00 | 38.63 | 31.94 | 70.57 |
| 441 | 123 | 67.00 | 251.00 | 38.77 | 32.07 | 70.84 |
| 442 | 123 | 67.00 | 252.00 | 38.92 | 32.19 | 71.11 |
| 443 | 123 | 67.00 | 253.00 | 39.06 | 32.32 | 71.38 |
| 444 | 123 | 67.00 | 254.00 | 39.21 | 32.45 | 71.66 |
| 445 | 123 | 67.00 | 255.00 | 39.35 | 32.58 | 71.93 |
| 446 | 123 | 67.00 | 256.00 | 39.50 | 32.70 | 72.20 |
| 447 | 123 | 67.00 | 257.00 | 39.65 | 32.83 | 72.48 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 448 | 123 | 67.00 | 258.00 | 39.79 | 32.96 | 72.75 |
| 449 | 123 | 67.00 | 259.00 | 39.94 | 33.09 | 73.03 |
| 450 | 123 | 67.00 | 260.00 | 40.08 | 33.21 | 73.29 |
| 451 | 123 | 67.00 | 261.00 | 40.23 | 33.34 | 73.57 |
| 452 | 123 | 67.00 | 262.00 | 40.37 | 33.47 | 73.84 |
| 453 | 123 | 67.00 | 263.00 | 40.52 | 33.60 | 74.12 |
| 454 | 123 | 67.00 | 264.00 | 40.66 | 33.72 | 74.38 |
| 455 | 123 | 67.00 | 265.00 | 40.81 | 33.85 | 74.66 |
| 456 | 123 | 67.00 | 266.00 | 40.95 | 33.98 | 74.93 |
| 457 | 123 | 67.00 | 267.00 | 41.10 | 34.11 | 75.21 |
| 458 | 123 | 67.00 | 268.00 | 41.25 | 34.23 | 75.48 |
| 459 | 123 | 67.00 | 269.00 | 41.39 | 34.36 | 75.75 |
| 460 | 123 | 67.00 | 270.00 | 41.54 | 34.49 | 76.03 |
| 461 | 123 | 67.00 | 271.00 | 41.68 | 34.62 | 76.30 |
| 462 | 123 | 67.00 | 272.00 | 41.83 | 34.74 | 76.57 |
| 463 | 123 | 67.00 | 273.00 | 41.97 | 34.87 | 76.84 |
| 464 | 123 | 67.00 | 274.00 | 42.12 | 35.00 | 77.12 |
| 465 | 123 | 67.00 | 275.00 | 42.26 | 35.13 | 77.39 |
| 466 | 123 | 67.00 | 276.00 | 42.41 | 35.25 | 77.66 |
| 467 | 123 | 67.00 | 277.00 | 42.56 | 35.38 | 77.94 |
| 468 | 123 | 67.00 | 278.00 | 42.70 | 35.51 | 78.21 |
| 469 | 123 | 67.00 | 279.00 | 42.85 | 35.64 | 78.49 |
| 470 | 123 | 67.00 | 280.00 | 42.99 | 35.76 | 78.75 |
| 471 | 123 | 67.00 | 281.00 | 43.14 | 35.89 | 79.03 |
| 472 | 123 | 67.00 | 282.00 | 43.28 | 36.02 | 79.30 |
| 473 | 123 | 67.00 | 283.00 | 43.43 | 36.15 | 79.58 |
| 474 | 123 | 67.00 | 284.00 | 43.57 | 36.27 | 79.84 |
| 475 | 123 | 67.00 | 285.00 | 43.72 | 36.40 | 80.12 |
| 476 | 123 | 67.00 | 286.00 | 43.86 | 36.53 | 80.39 |
| 477 | 123 | 67.00 | 287.00 | 44.01 | 36.66 | 80.67 |
| 478 | 123 | 67.00 | 288.00 | 44.16 | 36.78 | 80.94 |
| 479 | 123 | 67.00 | 289.00 | 44.30 | 36.91 | 81.21 |
| 480 | 123 | 67.00 | 290.00 | 44.45 | 37.04 | 81.49 |
| 481 | 123 | 67.00 | 291.00 | 44.59 | 37.17 | 81.76 |
| 482 | 123 | 67.00 | 292.00 | 44.74 | 37.29 | 82.03 |
| 483 | 123 | 67.00 | 293.00 | 44.88 | 37.42 | 82.30 |
| 484 | 123 | 67.00 | 294.00 | 45.03 | 37.55 | 82.58 |
| 485 | 123 | 67.00 | 295.00 | 45.17 | 37.68 | 82.85 |
| 486 | 123 | 67.00 | 296.00 | 45.32 | 37.80 | 83.12 |
| 487 | 123 | 67.00 | 297.00 | 45.47 | 37.93 | 83.40 |
| 488 | 123 | 67.00 | 298.00 | 45.61 | 38.06 | 83.67 |
| 489 | 123 | 67.00 | 299.00 | 45.76 | 38.19 | 83.95 |
| 490 | 123 | 67.00 | 300.00 | 45.90 | 38.31 | 84.21 |
| 491 | 123 | 67.00 | 301.00 | 46.05 | 38.44 | 84.49 |
| 492 | 123 | 67.00 | 302.00 | 46.19 | 38.57 | 84.76 |
| 493 | 123 | 67.00 | 303.00 | 46.34 | 38.70 | 85.04 |
| 494 | 123 | 67.00 | 304.00 | 46.48 | 38.82 | 85.30 |
| 495 | 123 | 67.00 | 305.00 | 46.63 | 38.95 | 85.58 |
| 496 | 123 | 67.00 | 306.00 | 46.77 | 39.08 | 85.85 |
| 497 | 123 | 67.00 | 307.00 | 46.92 | 39.21 | 86.13 |
| 498 | 123 | 67.00 | 308.00 | 47.07 | 39.33 | 86.40 |
| 499 | 123 | 67.00 | 309.00 | 47.21 | 39.46 | 86.67 |
| 500 | 123 | 67.00 | 310.00 | 47.36 | 39.59 | 86.95 |
| 501 | 123 | 67.00 | 311.00 | 47.50 | 39.72 | 87.22 |
| 502 | 123 | 67.00 | 312.00 | 47.65 | 39.84 | 87.49 |
| 503 | 123 | 67.00 | 313.00 | 47.79 | 39.97 | 87.76 |
| 504 | 123 | 67.00 | 314.00 | 47.94 | 40.10 | 88.04 |
| 505 | 123 | 67.00 | 315.00 | 48.08 | 40.23 | 88.31 |
| 506 | 123 | 67.00 | 316.00 | 48.23 | 40.35 | 88.58 |
| 507 | 123 | 67.00 | 317.00 | 48.38 | 40.48 | 88.86 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 508 | 123 | 67.00 | 318.00 | 48.52 | 40.61 | 89.13 |
| 509 | 123 | 67.00 | 319.00 | 48.67 | 40.74 | 89.41 |
| 510 | 123 | 67.00 | 320.00 | 48.81 | 40.86 | 89.67 |
| 511 | 123 | 67.00 | 321.00 | 48.96 | 40.99 | 89.95 |
| 512 | 123 | 67.00 | 322.00 | 49.10 | 41.12 | 90.22 |
| 513 | 123 | 67.00 | 323.00 | 49.25 | 41.25 | 90.50 |
| 514 | 123 | 67.00 | 324.00 | 49.39 | 41.37 | 90.76 |
| 515 | 123 | 67.00 | 325.00 | 49.54 | 41.50 | 91.04 |
| 516 | 123 | 67.00 | 326.00 | 49.68 | 41.63 | 91.31 |
| 517 | 123 | 67.00 | 327.00 | 49.83 | 41.76 | 91.59 |
| 518 | 123 | 67.00 | 328.00 | 49.98 | 41.88 | 91.86 |
| 519 | 123 | 67.00 | 329.00 | 50.12 | 42.01 | 92.13 |
| 520 | 123 | 67.00 | 330.00 | 50.27 | 42.14 | 92.41 |
| 521 | 123 | 67.00 | 331.00 | 50.41 | 42.27 | 92.68 |
| 522 | 123 | 67.00 | 332.00 | 50.56 | 42.39 | 92.95 |
| 523 | 123 | 67.00 | 333.00 | 50.70 | 42.52 | 93.22 |
| 524 | 123 | 67.00 | 334.00 | 50.85 | 42.65 | 93.50 |
| 525 | 123 | 67.00 | 335.00 | 50.99 | 42.78 | 93.77 |
| 526 | 123 | 67.00 | 336.00 | 51.14 | 42.90 | 94.04 |
| 527 | 123 | 67.00 | 337.00 | 51.29 | 43.03 | 94.32 |
| 528 | 123 | 67.00 | 338.00 | 51.43 | 43.16 | 94.59 |
| 529 | 123 | 67.00 | 339.00 | 51.58 | 43.29 | 94.87 |
| 530 | 123 | 67.00 | 340.00 | 51.72 | 43.41 | 95.13 |
| 531 | 123 | 67.00 | 341.00 | 51.87 | 43.54 | 95.41 |
| 532 | 123 | 67.00 | 342.00 | 52.01 | 43.67 | 95.68 |
| 533 | 123 | 67.00 | 343.00 | 52.16 | 43.80 | 95.96 |
| 534 | 123 | 67.00 | 344.00 | 52.30 | 43.92 | 96.22 |
| 535 | 123 | 67.00 | 345.00 | 52.45 | 44.05 | 96.50 |
| 536 | 123 | 67.00 | 346.00 | 52.59 | 44.18 | 96.77 |
| 537 | 123 | 67.00 | 347.00 | 52.74 | 44.31 | 97.05 |
| 538 | 123 | 67.00 | 348.00 | 52.89 | 44.43 | 97.32 |
| 539 | 123 | 67.00 | 349.00 | 53.03 | 44.56 | 97.59 |
| 540 | 123 | 67.00 | 350.00 | 53.18 | 44.69 | 97.87 |
| 541 | 123 | 67.00 | 351.00 | 53.32 | 44.82 | 98.14 |
| 542 | 123 | 67.00 | 352.00 | 53.47 | 44.94 | 98.41 |
| 543 | 123 | 67.00 | 353.00 | 53.61 | 45.07 | 98.68 |
| 544 | 123 | 67.00 | 354.00 | 53.76 | 45.20 | 98.96 |
| 545 | 123 | 67.00 | 355.00 | 53.90 | 45.33 | 99.23 |
| 546 | 123 | 67.00 | 356.00 | 54.05 | 45.45 | 99.50 |
| 547 | 123 | 67.00 | 357.00 | 54.20 | 45.58 | 99.78 |
| 548 | 123 | 67.00 | 358.00 | 54.34 | 45.71 | 100.05 |
| 549 | 123 | 67.00 | 359.00 | 54.49 | 45.84 | 100.33 |
| 550 | 123 | 67.00 | 360.00 | 54.63 | 45.96 | 100.59 |
| 551 | 123 | 67.00 | 361.00 | 54.78 | 46.09 | 100.87 |
| 552 | 123 | 67.00 | 362.00 | 54.92 | 46.22 | 101.14 |
| 553 | 123 | 67.00 | 363.00 | 55.07 | 46.35 | 101.42 |
| 554 | 123 | 67.00 | 364.00 | 55.21 | 46.47 | 101.68 |
| 555 | 123 | 67.00 | 365.00 | 55.36 | 46.60 | 101.96 |
| 556 | 123 | 67.00 | 366.00 | 55.50 | 46.73 | 102.23 |
| 557 | 123 | 67.00 | 367.00 | 55.65 | 46.86 | 102.51 |
| 558 | 123 | 67.00 | 368.00 | 55.80 | 46.98 | 102.78 |
| 559 | 123 | 67.00 | 369.00 | 55.94 | 47.11 | 103.05 |
| 560 | 123 | 67.00 | 370.00 | 56.09 | 47.24 | 103.33 |
| 561 | 123 | 67.00 | 371.00 | 56.23 | 47.37 | 103.60 |
| 562 | 123 | 67.00 | 372.00 | 56.38 | 47.49 | 103.87 |
| 563 | 123 | 67.00 | 373.00 | 56.52 | 47.62 | 104.14 |
| 564 | 123 | 67.00 | 374.00 | 56.67 | 47.75 | 104.42 |
| 565 | 123 | 67.00 | 375.00 | 56.81 | 47.88 | 104.69 |
| 566 | 123 | 67.00 | 376.00 | 56.96 | 48.00 | 104.96 |
| 567 | 123 | 67.00 | 377.00 | 57.11 | 48.13 | 105.24 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 568 | 123 | 67.00 | 378.00 | 57.25 | 48.26 | 105.51 |
| 569 | 123 | 67.00 | 379.00 | 57.40 | 48.39 | 105.79 |
| 570 | 123 | 67.00 | 380.00 | 57.54 | 48.51 | 106.05 |
| 571 | 123 | 67.00 | 381.00 | 57.69 | 48.64 | 106.33 |
| 572 | 123 | 67.00 | 382.00 | 57.83 | 48.77 | 106.60 |
| 573 | 123 | 67.00 | 383.00 | 57.98 | 48.90 | 106.88 |
| 574 | 123 | 67.00 | 384.00 | 58.12 | 49.02 | 107.14 |
| 575 | 123 | 67.00 | 385.00 | 58.27 | 49.15 | 107.42 |
| 576 | 123 | 67.00 | 386.00 | 58.41 | 49.28 | 107.69 |
| 577 | 123 | 67.00 | 387.00 | 58.56 | 49.41 | 107.97 |
| 578 | 123 | 67.00 | 388.00 | 58.71 | 49.53 | 108.24 |
| 579 | 123 | 67.00 | 389.00 | 58.85 | 49.66 | 108.51 |
| 580 | 123 | 67.00 | 390.00 | 59.00 | 49.79 | 108.79 |
| 581 | 123 | 67.00 | 391.00 | 59.14 | 49.92 | 109.06 |
| 582 | 123 | 67.00 | 392.00 | 59.29 | 50.04 | 109.33 |
| 583 | 123 | 67.00 | 393.00 | 59.43 | 50.17 | 109.60 |
| 584 | 123 | 67.00 | 394.00 | 59.58 | 50.30 | 109.88 |
| 585 | 123 | 67.00 | 395.00 | 59.72 | 50.43 | 110.15 |
| 586 | 123 | 67.00 | 396.00 | 59.87 | 50.55 | 110.42 |
| 587 | 123 | 67.00 | 397.00 | 60.02 | 50.68 | 110.70 |
| 588 | 123 | 67.00 | 398.00 | 60.16 | 50.81 | 110.97 |
| 589 | 123 | 67.00 | 399.00 | 60.31 | 50.94 | 111.25 |
| 590 | 123 | 67.00 | 400.00 | 60.45 | 51.06 | 111.51 |
| 591 | 123 | 67.00 | 401.00 | 60.60 | 51.19 | 111.79 |
| 592 | 123 | 67.00 | 402.00 | 60.74 | 51.32 | 112.06 |
| 593 | 123 | 67.00 | 403.00 | 60.89 | 51.45 | 112.34 |
| 594 | 123 | 67.00 | 404.00 | 61.03 | 51.57 | 112.60 |
| 595 | 123 | 67.00 | 405.00 | 61.18 | 51.70 | 112.88 |
| 596 | 123 | 67.00 | 406.00 | 61.32 | 51.83 | 113.15 |
| 597 | 123 | 67.00 | 407.00 | 61.47 | 51.96 | 113.43 |
| 598 | 123 | 67.00 | 408.00 | 61.62 | 52.08 | 113.70 |
| 599 | 123 | 67.00 | 409.00 | 61.76 | 52.21 | 113.97 |
| 600 | 123 | 67.00 | 410.00 | 61.91 | 52.34 | 114.25 |
| 601 | 123 | 67.00 | 411.00 | 62.05 | 52.47 | 114.52 |
| 602 | 123 | 67.00 | 412.00 | 62.20 | 52.59 | 114.79 |
| 603 | 123 | 67.00 | 413.00 | 62.34 | 52.72 | 115.06 |
| 604 | 123 | 67.00 | 414.00 | 62.49 | 52.85 | 115.34 |
| 605 | 123 | 67.00 | 415.00 | 62.63 | 52.98 | 115.61 |
| 606 | 123 | 67.00 | 416.00 | 62.78 | 53.10 | 115.88 |
| 607 | 123 | 67.00 | 417.00 | 62.93 | 53.23 | 116.16 |
| 608 | 123 | 67.00 | 418.00 | 63.07 | 53.36 | 116.43 |
| 609 | 123 | 67.00 | 419.00 | 63.22 | 53.49 | 116.71 |
| 610 | 123 | 67.00 | 420.00 | 63.36 | 53.61 | 116.97 |
| 611 | 123 | 67.00 | 421.00 | 63.51 | 53.74 | 117.25 |
| 612 | 123 | 67.00 | 422.00 | 63.65 | 53.87 | 117.52 |
| 613 | 123 | 67.00 | 423.00 | 63.80 | 54.00 | 117.80 |
| 614 | 123 | 67.00 | 424.00 | 63.94 | 54.12 | 118.06 |
| 615 | 123 | 67.00 | 425.00 | 64.09 | 54.25 | 118.34 |
| 616 | 123 | 67.00 | 426.00 | 64.23 | 54.38 | 118.61 |
| 617 | 123 | 67.00 | 427.00 | 64.38 | 54.51 | 118.89 |
| 618 | 123 | 67.00 | 428.00 | 64.53 | 54.63 | 119.16 |
| 619 | 123 | 67.00 | 429.00 | 64.67 | 54.76 | 119.43 |
| 620 | 123 | 67.00 | 430.00 | 64.82 | 54.89 | 119.71 |
| 621 | 123 | 67.00 | 431.00 | 64.96 | 55.02 | 119.98 |
| 622 | 123 | 67.00 | 432.00 | 65.11 | 55.14 | 120.25 |
| 623 | 123 | 67.00 | 433.00 | 65.25 | 55.27 | 120.52 |
| 624 | 123 | 67.00 | 434.00 | 65.40 | 55.40 | 120.80 |
| 625 | 123 | 67.00 | 435.00 | 65.54 | 55.53 | 121.07 |
| 626 | 123 | 67.00 | 436.00 | 65.69 | 55.65 | 121.34 |
| 627 | 123 | 67.00 | 437.00 | 65.84 | 55.78 | 121.62 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 628 | 123 | 67.00 | 438.00 | 65.98 | 55.91 | 121.89 |
| 629 | 123 | 67.00 | 439.00 | 66.13 | 56.04 | 122.17 |
| 630 | 123 | 67.00 | 440.00 | 66.27 | 56.16 | 122.43 |
| 631 | 123 | 67.00 | 441.00 | 66.42 | 56.29 | 122.71 |
| 632 | 123 | 67.00 | 442.00 | 66.56 | 56.42 | 122.98 |
| 633 | 123 | 67.00 | 443.00 | 66.71 | 56.55 | 123.26 |
| 634 | 123 | 67.00 | 444.00 | 66.85 | 56.67 | 123.52 |
| 635 | 123 | 67.00 | 445.00 | 67.00 | 56.80 | 123.80 |
| 636 | 123 | 67.00 | 446.00 | 67.14 | 56.93 | 124.07 |
| 637 | 123 | 67.00 | 447.00 | 67.29 | 57.06 | 124.35 |
| 638 | 123 | 67.00 | 448.00 | 67.44 | 57.18 | 124.62 |
| 639 | 123 | 67.00 | 449.00 | 67.58 | 57.31 | 124.89 |
| 640 | 123 | 67.00 | 450.00 | 67.73 | 57.44 | 125.17 |
| 641 | 123 | 67.00 | 451.00 | 67.87 | 57.57 | 125.44 |
| 642 | 123 | 67.00 | 452.00 | 68.02 | 57.69 | 125.71 |
| 643 | 123 | 67.00 | 453.00 | 68.16 | 57.82 | 125.98 |
| 644 | 123 | 67.00 | 454.00 | 68.31 | 57.95 | 126.26 |
| 645 | 123 | 67.00 | 455.00 | 68.45 | 58.08 | 126.53 |
| 646 | 123 | 67.00 | 456.00 | 68.60 | 58.20 | 126.80 |
| 647 | 123 | 67.00 | 457.00 | 68.75 | 58.33 | 127.08 |
| 648 | 123 | 67.00 | 458.00 | 68.89 | 58.46 | 127.35 |
| 649 | 123 | 67.00 | 459.00 | 69.04 | 58.59 | 127.63 |
| 650 | 123 | 67.00 | 460.00 | 69.18 | 58.71 | 127.89 |
| 651 | 123 | 67.00 | 461.00 | 69.33 | 58.84 | 128.17 |
| 652 | 123 | 67.00 | 462.00 | 69.47 | 58.97 | 128.44 |
| 653 | 123 | 67.00 | 463.00 | 69.62 | 59.10 | 128.72 |
| 654 | 123 | 67.00 | 464.00 | 69.76 | 59.22 | 128.98 |
| 655 | 123 | 67.00 | 465.00 | 69.91 | 59.35 | 129.26 |
| 656 | 123 | 67.00 | 466.00 | 70.05 | 59.48 | 129.53 |
| 657 | 123 | 67.00 | 467.00 | 70.20 | 59.61 | 129.81 |
| 658 | 123 | 67.00 | 468.00 | 70.35 | 59.73 | 130.08 |
| 659 | 123 | 67.00 | 469.00 | 70.49 | 59.86 | 130.35 |
| 660 | 123 | 67.00 | 470.00 | 70.64 | 59.99 | 130.63 |
| 661 | 123 | 67.00 | 471.00 | 70.78 | 60.12 | 130.90 |
| 662 | 123 | 67.00 | 472.00 | 70.93 | 60.24 | 131.17 |
| 663 | 123 | 67.00 | 473.00 | 71.07 | 60.37 | 131.44 |
| 664 | 123 | 67.00 | 474.00 | 71.22 | 60.50 | 131.72 |
| 665 | 123 | 67.00 | 475.00 | 71.36 | 60.63 | 131.99 |
| 666 | 123 | 67.00 | 476.00 | 71.51 | 60.75 | 132.26 |
| 667 | 123 | 67.00 | 477.00 | 71.66 | 60.88 | 132.54 |
| 668 | 123 | 67.00 | 478.00 | 71.80 | 61.01 | 132.81 |
| 669 | 123 | 67.00 | 479.00 | 71.95 | 61.14 | 133.09 |
| 670 | 123 | 67.00 | 480.00 | 72.09 | 61.26 | 133.35 |
| 671 | 123 | 67.00 | 481.00 | 72.24 | 61.39 | 133.63 |
| 672 | 123 | 67.00 | 482.00 | 72.38 | 61.52 | 133.90 |
| 673 | 123 | 67.00 | 483.00 | 72.53 | 61.65 | 134.18 |
| 674 | 123 | 67.00 | 484.00 | 72.67 | 61.77 | 134.44 |
| 675 | 123 | 67.00 | 485.00 | 72.82 | 61.90 | 134.72 |
| 676 | 123 | 67.00 | 486.00 | 72.96 | 62.03 | 134.99 |
| 677 | 123 | 67.00 | 487.00 | 73.11 | 62.16 | 135.27 |
| 678 | 123 | 67.00 | 488.00 | 73.26 | 62.28 | 135.54 |
| 679 | 123 | 67.00 | 489.00 | 73.40 | 62.41 | 135.81 |
| 680 | 123 | 67.00 | 490.00 | 73.55 | 62.54 | 136.09 |
| 681 | 123 | 67.00 | 491.00 | 73.69 | 62.67 | 136.36 |
| 682 | 123 | 67.00 | 492.00 | 73.84 | 62.79 | 136.63 |
| 683 | 123 | 67.00 | 493.00 | 73.98 | 62.92 | 136.90 |
| 684 | 123 | 67.00 | 494.00 | 74.13 | 63.05 | 137.18 |
| 685 | 123 | 67.00 | 495.00 | 74.27 | 63.18 | 137.45 |
| 686 | 123 | 67.00 | 496.00 | 74.42 | 63.30 | 137.72 |
| 687 | 123 | 67.00 | 497.00 | 74.57 | 63.43 | 138.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 688 | 123 | 67.00 | 498.00 | 74.71 | 63.56 | 138.27 |
| 689 | 123 | 67.00 | 499.00 | 74.86 | 63.69 | 138.55 |
| 690 | 123 | 67.00 | 500.00 | 75.00 | 63.81 | 138.81 |
| 691 | 123 | 67.00 | 501.00 | 75.15 | 63.94 | 139.09 |
| 692 | 123 | 67.00 | 502.00 | 75.29 | 64.07 | 139.36 |
| 693 | 123 | 67.00 | 503.00 | 75.44 | 64.20 | 139.64 |
| 694 | 123 | 67.00 | 504.00 | 75.58 | 64.32 | 139.90 |
| 695 | 123 | 67.00 | 505.00 | 75.73 | 64.45 | 140.18 |
| 696 | 123 | 67.00 | 506.00 | 75.87 | 64.58 | 140.45 |
| 697 | 123 | 67.00 | 507.00 | 76.02 | 64.71 | 140.73 |
| 698 | 123 | 67.00 | 508.00 | 76.17 | 64.83 | 141.00 |
| 699 | 123 | 67.00 | 509.00 | 76.31 | 64.96 | 141.27 |
| 700 | 123 | 67.00 | 510.00 | 76.46 | 65.09 | 141.55 |
| 701 | 123 | 67.00 | 511.00 | 76.60 | 65.22 | 141.82 |
| 702 | 123 | 67.00 | 512.00 | 76.75 | 65.34 | 142.09 |
| 703 | 123 | 67.00 | 513.00 | 76.89 | 65.47 | 142.36 |
| 704 | 123 | 67.00 | 514.00 | 77.04 | 65.60 | 142.64 |
| 705 | 123 | 67.00 | 515.00 | 77.18 | 65.73 | 142.91 |
| 706 | 123 | 67.00 | 516.00 | 77.33 | 65.85 | 143.18 |
| 707 | 123 | 67.00 | 517.00 | 77.48 | 65.98 | 143.46 |
| 708 | 123 | 67.00 | 518.00 | 77.62 | 66.11 | 143.73 |
| 709 | 123 | 67.00 | 519.00 | 77.77 | 66.24 | 144.01 |
| 710 | 123 | 67.00 | 520.00 | 77.91 | 66.36 | 144.27 |
| 711 | 123 | 67.00 | 521.00 | 78.06 | 66.49 | 144.55 |
| 712 | 123 | 67.00 | 522.00 | 78.20 | 66.62 | 144.82 |
| 713 | 123 | 67.00 | 523.00 | 78.35 | 66.75 | 145.10 |
| 714 | 123 | 67.00 | 524.00 | 78.49 | 66.87 | 145.36 |
| 715 | 123 | 67.00 | 525.00 | 78.64 | 67.00 | 145.64 |
| 716 | 123 | 67.00 | 526.00 | 78.78 | 67.13 | 145.91 |
| 717 | 123 | 67.00 | 527.00 | 78.93 | 67.26 | 146.19 |
| 718 | 123 | 67.00 | 528.00 | 79.08 | 67.38 | 146.46 |
| 719 | 123 | 67.00 | 529.00 | 79.22 | 67.51 | 146.73 |
| 720 | 123 | 67.00 | 530.00 | 79.37 | 67.64 | 147.01 |
| 721 | 123 | 67.00 | 531.00 | 79.51 | 67.77 | 147.28 |
| 722 | 123 | 67.00 | 532.00 | 79.66 | 67.89 | 147.55 |
| 723 | 123 | 67.00 | 533.00 | 79.80 | 68.02 | 147.82 |
| 724 | 123 | 67.00 | 534.00 | 79.95 | 68.15 | 148.10 |
| 725 | 123 | 67.00 | 535.00 | 80.09 | 68.28 | 148.37 |
| 726 | 123 | 67.00 | 536.00 | 80.24 | 68.40 | 148.64 |
| 727 | 123 | 67.00 | 537.00 | 80.39 | 68.53 | 148.92 |
| 728 | 123 | 67.00 | 538.00 | 80.53 | 68.66 | 149.19 |
| 729 | 123 | 67.00 | 539.00 | 80.68 | 68.79 | 149.47 |
| 730 | 123 | 67.00 | 540.00 | 80.82 | 68.91 | 149.73 |
| 731 | 123 | 67.00 | 541.00 | 80.97 | 69.04 | 150.01 |
| 732 | 123 | 67.00 | 542.00 | 81.11 | 69.17 | 150.28 |
| 733 | 123 | 67.00 | 543.00 | 81.26 | 69.30 | 150.56 |
| 734 | 123 | 67.00 | 544.00 | 81.40 | 69.42 | 150.82 |
| 735 | 123 | 67.00 | 545.00 | 81.55 | 69.55 | 151.10 |
| 736 | 123 | 67.00 | 546.00 | 81.69 | 69.68 | 151.37 |
| 737 | 123 | 67.00 | 547.00 | 81.84 | 69.81 | 151.65 |
| 738 | 123 | 67.00 | 548.00 | 81.99 | 69.93 | 151.92 |
| 739 | 123 | 67.00 | 549.00 | 82.13 | 70.06 | 152.19 |
| 740 | 123 | 67.00 | 550.00 | 82.28 | 70.19 | 152.47 |
| 741 | 123 | 67.00 | 551.00 | 82.42 | 70.32 | 152.74 |
| 742 | 123 | 67.00 | 552.00 | 82.57 | 70.44 | 153.01 |
| 743 | 123 | 67.00 | 553.00 | 82.71 | 70.57 | 153.28 |
| 744 | 123 | 67.00 | 554.00 | 82.86 | 70.70 | 153.56 |
| 745 | 123 | 67.00 | 555.00 | 83.00 | 70.83 | 153.83 |
| 746 | 123 | 67.00 | 556.00 | 83.15 | 70.95 | 154.10 |
| 747 | 123 | 67.00 | 557.00 | 83.30 | 71.08 | 154.38 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 748 | 123 | 67.00 | 558.00 | 83.44 | 71.21 | 154.65 |
| 749 | 123 | 67.00 | 559.00 | 83.59 | 71.34 | 154.93 |
| 750 | 123 | 67.00 | 560.00 | 83.73 | 71.46 | 155.19 |
| 751 | 123 | 67.00 | 561.00 | 83.88 | 71.59 | 155.47 |
| 752 | 123 | 67.00 | 562.00 | 84.02 | 71.72 | 155.74 |
| 753 | 123 | 67.00 | 563.00 | 84.17 | 71.85 | 156.02 |
| 754 | 123 | 67.00 | 564.00 | 84.31 | 71.97 | 156.28 |
| 755 | 123 | 67.00 | 565.00 | 84.46 | 72.10 | 156.56 |
| 756 | 123 | 67.00 | 566.00 | 84.60 | 72.23 | 156.83 |
| 757 | 123 | 67.00 | 567.00 | 84.75 | 72.36 | 157.11 |
| 758 | 123 | 67.00 | 568.00 | 84.90 | 72.48 | 157.38 |
| 759 | 123 | 67.00 | 569.00 | 85.04 | 72.61 | 157.65 |
| 760 | 123 | 67.00 | 570.00 | 85.19 | 72.74 | 157.93 |
| 761 | 123 | 67.00 | 571.00 | 85.33 | 72.87 | 158.20 |
| 762 | 123 | 67.00 | 572.00 | 85.48 | 72.99 | 158.47 |
| 763 | 123 | 67.00 | 573.00 | 85.62 | 73.12 | 158.74 |
| 764 | 123 | 67.00 | 574.00 | 85.77 | 73.25 | 159.02 |
| 765 | 123 | 67.00 | 575.00 | 85.91 | 73.38 | 159.29 |
| 766 | 123 | 67.00 | 576.00 | 86.06 | 73.50 | 159.56 |
| 767 | 123 | 67.00 | 577.00 | 86.21 | 73.63 | 159.84 |
| 768 | 123 | 67.00 | 578.00 | 86.35 | 73.76 | 160.11 |
| 769 | 123 | 67.00 | 579.00 | 86.50 | 73.89 | 160.39 |
| 770 | 123 | 67.00 | 580.00 | 86.64 | 74.01 | 160.65 |
| 771 | 123 | 67.00 | 581.00 | 86.79 | 74.14 | 160.93 |
| 772 | 123 | 67.00 | 582.00 | 86.93 | 74.27 | 161.20 |
| 773 | 123 | 67.00 | 583.00 | 87.08 | 74.40 | 161.48 |
| 774 | 123 | 67.00 | 584.00 | 87.22 | 74.52 | 161.74 |
| 775 | 123 | 67.00 | 585.00 | 87.37 | 74.65 | 162.02 |
| 776 | 123 | 67.00 | 586.00 | 87.51 | 74.78 | 162.29 |
| 777 | 123 | 67.00 | 587.00 | 87.66 | 74.91 | 162.57 |
| 778 | 123 | 67.00 | 588.00 | 87.81 | 75.03 | 162.84 |
| 779 | 123 | 67.00 | 589.00 | 87.95 | 75.16 | 163.11 |
| 780 | 123 | 67.00 | 590.00 | 88.10 | 75.29 | 163.39 |
| 781 | 123 | 67.00 | 591.00 | 88.24 | 75.42 | 163.66 |
| 782 | 123 | 67.00 | 592.00 | 88.39 | 75.54 | 163.93 |
| 783 | 123 | 67.00 | 593.00 | 88.53 | 75.67 | 164.20 |
| 784 | 123 | 67.00 | 594.00 | 88.68 | 75.80 | 164.48 |
| 785 | 123 | 67.00 | 595.00 | 88.82 | 75.93 | 164.75 |
| 786 | 123 | 67.00 | 596.00 | 88.97 | 76.05 | 165.02 |
| 787 | 123 | 67.00 | 597.00 | 89.12 | 76.18 | 165.30 |
| 788 | 123 | 67.00 | 598.00 | 89.26 | 76.31 | 165.57 |
| 789 | 123 | 67.00 | 599.00 | 89.41 | 76.44 | 165.85 |
| 790 | 123 | 67.00 | 600.00 | 89.55 | 76.56 | 166.11 |
| 791 | 123 | 67.00 | 601.00 | 89.70 | 76.69 | 166.39 |
| 792 | 123 | 67.00 | 602.00 | 89.84 | 76.82 | 166.66 |
| 793 | 123 | 67.00 | 603.00 | 89.99 | 76.95 | 166.94 |
| 794 | 123 | 67.00 | 604.00 | 90.13 | 77.07 | 167.20 |
| 795 | 123 | 67.00 | 605.00 | 90.28 | 77.20 | 167.48 |
| 796 | 123 | 67.00 | 606.00 | 90.42 | 77.33 | 167.75 |
| 797 | 123 | 67.00 | 607.00 | 90.57 | 77.46 | 168.03 |
| 798 | 123 | 67.00 | 608.00 | 90.72 | 77.58 | 168.30 |
| 799 | 123 | 67.00 | 609.00 | 90.86 | 77.71 | 168.57 |
| 800 | 123 | 67.00 | 610.00 | 91.01 | 77.84 | 168.85 |
| 801 | 123 | 67.00 | 611.00 | 91.15 | 77.97 | 169.12 |
| 802 | 123 | 67.00 | 612.00 | 91.30 | 78.09 | 169.39 |
| 803 | 123 | 67.00 | 613.00 | 91.44 | 78.22 | 169.66 |
| 804 | 123 | 67.00 | 614.00 | 91.59 | 78.35 | 169.94 |
| 805 | 123 | 67.00 | 615.00 | 91.73 | 78.48 | 170.21 |
| 806 | 123 | 67.00 | 616.00 | 91.88 | 78.60 | 170.48 |
| 807 | 123 | 67.00 | 617.00 | 92.03 | 78.73 | 170.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 808 | 123 | 67.00 | 618.00 | 92.17 | 78.86 | 171.03 |
| 809 | 123 | 67.00 | 619.00 | 92.32 | 78.99 | 171.31 |
| 810 | 123 | 67.00 | 620.00 | 92.46 | 79.11 | 171.57 |
| 811 | 123 | 67.00 | 621.00 | 92.61 | 79.24 | 171.85 |
| 812 | 123 | 67.00 | 622.00 | 92.75 | 79.37 | 172.12 |
| 813 | 123 | 67.00 | 623.00 | 92.90 | 79.50 | 172.40 |
| 814 | 123 | 67.00 | 624.00 | 93.04 | 79.62 | 172.66 |
| 815 | 123 | 67.00 | 625.00 | 93.19 | 79.75 | 172.94 |
| 816 | 123 | 67.00 | 626.00 | 93.33 | 79.88 | 173.21 |
| 817 | 123 | 67.00 | 627.00 | 93.48 | 80.01 | 173.49 |
| 818 | 123 | 67.00 | 628.00 | 93.63 | 80.13 | 173.76 |
| 819 | 123 | 67.00 | 629.00 | 93.77 | 80.26 | 174.03 |
| 820 | 123 | 67.00 | 630.00 | 93.92 | 80.39 | 174.31 |
| 821 | 123 | 67.00 | 631.00 | 94.06 | 80.52 | 174.58 |
| 822 | 123 | 67.00 | 632.00 | 94.21 | 80.64 | 174.85 |
| 823 | 123 | 67.00 | 633.00 | 94.35 | 80.77 | 175.12 |
| 824 | 123 | 67.00 | 634.00 | 94.50 | 80.90 | 175.40 |
| 825 | 123 | 67.00 | 635.00 | 94.64 | 81.03 | 175.67 |
| 826 | 123 | 67.00 | 636.00 | 94.79 | 81.15 | 175.94 |
| 827 | 123 | 67.00 | 637.00 | 94.94 | 81.28 | 176.22 |
| 828 | 123 | 67.00 | 638.00 | 95.08 | 81.41 | 176.49 |
| 829 | 123 | 67.00 | 639.00 | 95.23 | 81.54 | 176.77 |
| 830 | 123 | 67.00 | 640.00 | 95.37 | 81.66 | 177.03 |
| 831 | 123 | 67.00 | 641.00 | 95.52 | 81.79 | 177.31 |
| 832 | 123 | 67.00 | 642.00 | 95.66 | 81.92 | 177.58 |
| 833 | 123 | 67.00 | 643.00 | 95.81 | 82.05 | 177.86 |
| 834 | 123 | 67.00 | 644.00 | 95.95 | 82.17 | 178.12 |
| 835 | 123 | 67.00 | 645.00 | 96.10 | 82.30 | 178.40 |
| 836 | 123 | 67.00 | 646.00 | 96.24 | 82.43 | 178.67 |
| 837 | 123 | 67.00 | 647.00 | 96.39 | 82.56 | 178.95 |
| 838 | 123 | 67.00 | 648.00 | 96.54 | 82.68 | 179.22 |
| 839 | 123 | 67.00 | 649.00 | 96.68 | 82.81 | 179.49 |
| 840 | 123 | 67.00 | 650.00 | 96.83 | 82.94 | 179.77 |
| 841 | 123 | 67.00 | 651.00 | 96.97 | 83.07 | 180.04 |
| 842 | 123 | 67.00 | 652.00 | 97.12 | 83.19 | 180.31 |
| 843 | 123 | 67.00 | 653.00 | 97.26 | 83.32 | 180.58 |
| 844 | 123 | 67.00 | 654.00 | 97.41 | 83.45 | 180.86 |
| 845 | 123 | 67.00 | 655.00 | 97.55 | 83.58 | 181.13 |
| 846 | 123 | 67.00 | 656.00 | 97.70 | 83.70 | 181.40 |
| 847 | 123 | 67.00 | 657.00 | 97.85 | 83.83 | 181.68 |
| 848 | 123 | 67.00 | 658.00 | 97.99 | 83.96 | 181.95 |
| 849 | 123 | 67.00 | 659.00 | 98.14 | 84.09 | 182.23 |
| 850 | 123 | 67.00 | 660.00 | 98.28 | 84.21 | 182.49 |
| 851 | 123 | 67.00 | 661.00 | 98.43 | 84.34 | 182.77 |
| 852 | 123 | 67.00 | 662.00 | 98.57 | 84.47 | 183.04 |
| 853 | 123 | 67.00 | 663.00 | 98.72 | 84.60 | 183.32 |
| 854 | 123 | 67.00 | 664.00 | 98.86 | 84.72 | 183.58 |
| 855 | 123 | 67.00 | 665.00 | 99.01 | 84.85 | 183.86 |
| 856 | 123 | 67.00 | 666.00 | 99.15 | 84.98 | 184.13 |
| 857 | 123 | 67.00 | 667.00 | 99.30 | 85.11 | 184.41 |
| 858 | 123 | 67.00 | 668.00 | 99.45 | 85.23 | 184.68 |
| 859 | 123 | 67.00 | 669.00 | 99.59 | 85.36 | 184.95 |
| 860 | 123 | 67.00 | 670.00 | 99.74 | 85.49 | 185.23 |
| 861 | 123 | 67.00 | 671.00 | 99.88 | 85.62 | 185.50 |
| 862 | 123 | 67.00 | 672.00 | 100.03 | 85.74 | 185.77 |
| 863 | 123 | 67.00 | 673.00 | 100.17 | 85.87 | 186.04 |
| 864 | 123 | 67.00 | 674.00 | 100.32 | 86.00 | 186.32 |
| 865 | 123 | 67.00 | 675.00 | 100.46 | 86.13 | 186.59 |
| 866 | 123 | 67.00 | 676.00 | 100.61 | 86.25 | 186.86 |
| 867 | 123 | 67.00 | 677.00 | 100.76 | 86.38 | 187.14 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 868 | 123 | 67.00 | 678.00 | 100.90 | 86.51 | 187.41 |
| 869 | 123 | 67.00 | 679.00 | 101.05 | 86.64 | 187.69 |
| 870 | 123 | 67.00 | 680.00 | 101.19 | 86.76 | 187.95 |
| 871 | 123 | 67.00 | 681.00 | 101.34 | 86.89 | 188.23 |
| 872 | 123 | 67.00 | 682.00 | 101.48 | 87.02 | 188.50 |
| 873 | 123 | 67.00 | 683.00 | 101.63 | 87.15 | 188.78 |
| 874 | 123 | 67.00 | 684.00 | 101.77 | 87.27 | 189.04 |
| 875 | 123 | 67.00 | 685.00 | 101.92 | 87.40 | 189.32 |
| 876 | 123 | 67.00 | 686.00 | 102.06 | 87.53 | 189.59 |
| 877 | 123 | 67.00 | 687.00 | 102.21 | 87.66 | 189.87 |
| 878 | 123 | 67.00 | 688.00 | 102.36 | 87.78 | 190.14 |
| 879 | 123 | 67.00 | 689.00 | 102.50 | 87.91 | 190.41 |
| 880 | 123 | 67.00 | 690.00 | 102.65 | 88.04 | 190.69 |
| 881 | 123 | 67.00 | 691.00 | 102.79 | 88.17 | 190.96 |
| 882 | 123 | 67.00 | 692.00 | 102.94 | 88.29 | 191.23 |
| 883 | 123 | 67.00 | 693.00 | 103.08 | 88.42 | 191.50 |
| 884 | 123 | 67.00 | 694.00 | 103.23 | 88.55 | 191.78 |
| 885 | 123 | 67.00 | 695.00 | 103.37 | 88.68 | 192.05 |
| 886 | 123 | 67.00 | 696.00 | 103.52 | 88.80 | 192.32 |
| 887 | 123 | 67.00 | 697.00 | 103.67 | 88.93 | 192.60 |
| 888 | 123 | 67.00 | 698.00 | 103.81 | 89.06 | 192.87 |
| 889 | 123 | 67.00 | 699.00 | 103.96 | 89.19 | 193.15 |
| 890 | 123 | 67.00 | 700.00 | 104.10 | 89.31 | 193.41 |
| 891 | 123 | 67.00 | 701.00 | 104.25 | 89.44 | 193.69 |
| 892 | 123 | 67.00 | 702.00 | 104.39 | 89.57 | 193.96 |
| 893 | 123 | 67.00 | 703.00 | 104.54 | 89.70 | 194.24 |
| 894 | 123 | 67.00 | 704.00 | 104.68 | 89.82 | 194.50 |
| 895 | 123 | 67.00 | 705.00 | 104.83 | 89.95 | 194.78 |
| 896 | 123 | 67.00 | 706.00 | 104.97 | 90.08 | 195.05 |
| 897 | 123 | 67.00 | 707.00 | 105.12 | 90.21 | 195.33 |
| 898 | 123 | 67.00 | 708.00 | 105.27 | 90.33 | 195.60 |
| 899 | 123 | 67.00 | 709.00 | 105.41 | 90.46 | 195.87 |
| 900 | 123 | 67.00 | 710.00 | 105.56 | 90.59 | 196.15 |
| 901 | 123 | 67.00 | 711.00 | 105.70 | 90.72 | 196.42 |
| 902 | 123 | 67.00 | 712.00 | 105.85 | 90.84 | 196.69 |
| 903 | 123 | 67.00 | 713.00 | 105.99 | 90.97 | 196.96 |
| 904 | 123 | 67.00 | 714.00 | 106.14 | 91.10 | 197.24 |
| 905 | 123 | 67.00 | 715.00 | 106.28 | 91.23 | 197.51 |
| 906 | 123 | 67.00 | 716.00 | 106.43 | 91.35 | 197.78 |
| 907 | 123 | 67.00 | 717.00 | 106.58 | 91.48 | 198.06 |
| 908 | 123 | 67.00 | 718.00 | 106.72 | 91.61 | 198.33 |
| 909 | 123 | 67.00 | 719.00 | 106.87 | 91.74 | 198.61 |
| 910 | 123 | 67.00 | 720.00 | 107.01 | 91.86 | 198.87 |
| 911 | 123 | 67.00 | 721.00 | 107.16 | 91.99 | 199.15 |
| 912 | 123 | 67.00 | 722.00 | 107.30 | 92.12 | 199.42 |
| 913 | 123 | 67.00 | 723.00 | 107.45 | 92.25 | 199.70 |
| 914 | 123 | 67.00 | 724.00 | 107.59 | 92.37 | 199.96 |
| 915 | 123 | 67.00 | 725.00 | 107.74 | 92.50 | 200.24 |
| 916 | 123 | 67.00 | 726.00 | 107.88 | 92.63 | 200.51 |
| 917 | 123 | 67.00 | 727.00 | 108.03 | 92.76 | 200.79 |
| 918 | 123 | 67.00 | 728.00 | 108.18 | 92.88 | 201.06 |
| 919 | 123 | 67.00 | 729.00 | 108.32 | 93.01 | 201.33 |
| 920 | 123 | 67.00 | 730.00 | 108.47 | 93.14 | 201.61 |
| 921 | 123 | 67.00 | 731.00 | 108.61 | 93.27 | 201.88 |
| 922 | 123 | 67.00 | 732.00 | 108.76 | 93.39 | 202.15 |
| 923 | 123 | 67.00 | 733.00 | 108.90 | 93.52 | 202.42 |
| 924 | 123 | 67.00 | 734.00 | 109.05 | 93.65 | 202.70 |
| 925 | 123 | 67.00 | 735.00 | 109.19 | 93.78 | 202.97 |
| 926 | 123 | 67.00 | 736.00 | 109.34 | 93.90 | 203.24 |
| 927 | 123 | 67.00 | 737.00 | 109.49 | 94.03 | 203.52 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 928 | 123 | 67.00 | 738.00 | 109.63 | 94.16 | 203.79 |
| 929 | 123 | 67.00 | 739.00 | 109.78 | 94.29 | 204.07 |
| 930 | 123 | 67.00 | 740.00 | 109.92 | 94.41 | 204.33 |
| 931 | 123 | 67.00 | 741.00 | 110.07 | 94.54 | 204.61 |
| 932 | 123 | 67.00 | 742.00 | 110.21 | 94.67 | 204.88 |
| 933 | 123 | 67.00 | 743.00 | 110.36 | 94.80 | 205.16 |
| 934 | 123 | 67.00 | 744.00 | 110.50 | 94.92 | 205.42 |
| 935 | 123 | 67.00 | 745.00 | 110.65 | 95.05 | 205.70 |
| 936 | 123 | 67.00 | 746.00 | 110.79 | 95.18 | 205.97 |
| 937 | 123 | 67.00 | 747.00 | 110.94 | 95.31 | 206.25 |
| 938 | 123 | 67.00 | 748.00 | 111.09 | 95.43 | 206.52 |
| 939 | 123 | 67.00 | 749.00 | 111.23 | 95.56 | 206.79 |
| 940 | 123 | 67.00 | 750.00 | 111.38 | 95.69 | 207.07 |
| 941 | 123 | 67.00 | 751.00 | 111.52 | 95.82 | 207.34 |
| 942 | 123 | 67.00 | 752.00 | 111.67 | 95.94 | 207.61 |
| 943 | 123 | 67.00 | 753.00 | 111.81 | 96.07 | 207.88 |
| 944 | 123 | 67.00 | 754.00 | 111.96 | 96.20 | 208.16 |
| 945 | 123 | 67.00 | 755.00 | 112.10 | 96.33 | 208.43 |
| 946 | 123 | 67.00 | 756.00 | 112.25 | 96.45 | 208.70 |
| 947 | 123 | 67.00 | 757.00 | 112.40 | 96.58 | 208.98 |
| 948 | 123 | 67.00 | 758.00 | 112.54 | 96.71 | 209.25 |
| 949 | 123 | 67.00 | 759.00 | 112.69 | 96.84 | 209.53 |
| 950 | 123 | 67.00 | 760.00 | 112.83 | 96.96 | 209.79 |
| 951 | 123 | 67.00 | 761.00 | 112.98 | 97.09 | 210.07 |
| 952 | 123 | 67.00 | 762.00 | 113.12 | 97.22 | 210.34 |
| 953 | 123 | 67.00 | 763.00 | 113.27 | 97.35 | 210.62 |
| 954 | 123 | 67.00 | 764.00 | 113.41 | 97.47 | 210.88 |
| 955 | 123 | 67.00 | 765.00 | 113.56 | 97.60 | 211.16 |
| 956 | 123 | 67.00 | 766.00 | 113.70 | 97.73 | 211.43 |
| 957 | 123 | 67.00 | 767.00 | 113.85 | 97.86 | 211.71 |
| 958 | 123 | 67.00 | 768.00 | 114.00 | 97.98 | 211.98 |
| 959 | 123 | 67.00 | 769.00 | 114.14 | 98.11 | 212.25 |
| 960 | 123 | 67.00 | 770.00 | 114.29 | 98.24 | 212.53 |
| 961 | 123 | 67.00 | 771.00 | 114.43 | 98.37 | 212.80 |
| 962 | 123 | 67.00 | 772.00 | 114.58 | 98.49 | 213.07 |
| 963 | 123 | 67.00 | 773.00 | 114.72 | 98.62 | 213.34 |
| 964 | 123 | 67.00 | 774.00 | 114.87 | 98.75 | 213.62 |
| 965 | 123 | 67.00 | 775.00 | 115.01 | 98.88 | 213.89 |
| 966 | 123 | 67.00 | 776.00 | 115.16 | 99.00 | 214.16 |
| 967 | 123 | 67.00 | 777.00 | 115.23 | 99.07 | 214.30 |

If the employee's gross pay is over £967, go to page 229.

**Monthly table for standard rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter R

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are either:

- aged 21 or over but under State Pension age
- on an approved apprenticeship scheme and over age 25

Do not use this table for mariners on foreign-going vessels who pay standard rate NICs and are:

- under age 21 (see Table letter Y)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'R' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ 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 | 0.73 | 0.00 | 0.73 |
| 765 | 533 | 232.00 | 0.00 | 1.31 | 0.00 | 1.31 |
| 769 | 533 | 236.00 | 0.00 | 1.89 | 0.00 | 1.89 |
| 773 | 533 | 240.00 | 0.00 | 2.47 | 0.00 | 2.47 |
| 777 | 533 | 244.00 | 0.00 | 3.05 | 0.00 | 3.05 |
| 781 | 533 | 248.00 | 0.00 | 3.64 | 0.00 | 3.64 |
| 785 | 533 | 252.00 | 0.00 | 4.22 | 0.00 | 4.22 |
| 789 | 533 | 256.00 | 0.00 | 4.80 | 0.00 | 4.80 |
| 793 | 533 | 260.00 | 0.00 | 5.38 | 0.00 | 5.38 |
| 797 | 533 | 264.00 | 0.00 | 5.96 | 0.00 | 5.96 |
| 801 | 533 | 268.00 | 0.00 | 6.55 | 0.00 | 6.55 |
| 805 | 533 | 272.00 | 0.00 | 7.13 | 0.00 | 7.13 |
| 809 | 533 | 276.00 | 0.00 | 7.71 | 0.00 | 7.71 |
| 813 | 533 | 280.00 | 0.00 | 8.29 | 0.00 | 8.29 |
| 817 | 533 | 284.00 | 0.00 | 8.87 | 0.00 | 8.87 |
| 821 | 533 | 288.00 | 0.00 | 9.31 | 0.00 | 9.31 |
| 823 | 533 | 290.00 | 0.00 | 9.46 | 0.00 | 9.46 |
| 825 | 533 | 290.00 | 2.00 | 10.04 | 0.51 | 10.55 |
| 829 | 533 | 290.00 | 6.00 | 10.62 | 1.02 | 11.64 |
| 833 | 533 | 290.00 | 10.00 | 11.21 | 1.53 | 12.74 |
| 837 | 533 | 290.00 | 14.00 | 11.79 | 2.04 | 13.83 |
| 841 | 533 | 290.00 | 18.00 | 12.37 | 2.55 | 14.92 |
| 845 | 533 | 290.00 | 22.00 | 12.95 | 3.06 | 16.01 |
| 849 | 533 | 290.00 | 26.00 | 13.53 | 3.57 | 17.10 |
| 853 | 533 | 290.00 | 30.00 | 14.12 | 4.08 | 18.20 |
| 857 | 533 | 290.00 | 34.00 | 14.70 | 4.59 | 19.29 |
| 861 | 533 | 290.00 | 38.00 | 15.28 | 5.10 | 20.38 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 865 | 533 | 290.00 | 42.00 | 15.86 | 5.61 | 21.47 |
| 869 | 533 | 290.00 | 46.00 | 16.44 | 6.12 | 22.56 |
| 873 | 533 | 290.00 | 50.00 | 17.03 | 6.63 | 23.66 |
| 877 | 533 | 290.00 | 54.00 | 17.61 | 7.14 | 24.75 |
| 881 | 533 | 290.00 | 58.00 | 18.19 | 7.65 | 25.84 |
| 885 | 533 | 290.00 | 62.00 | 18.77 | 8.16 | 26.93 |
| 889 | 533 | 290.00 | 66.00 | 19.35 | 8.67 | 28.02 |
| 893 | 533 | 290.00 | 70.00 | 19.94 | 9.18 | 29.12 |
| 897 | 533 | 290.00 | 74.00 | 20.52 | 9.69 | 30.21 |
| 901 | 533 | 290.00 | 78.00 | 21.10 | 10.20 | 31.30 |
| 905 | 533 | 290.00 | 82.00 | 21.68 | 10.71 | 32.39 |
| 909 | 533 | 290.00 | 86.00 | 22.26 | 11.22 | 33.48 |
| 913 | 533 | 290.00 | 90.00 | 22.85 | 11.73 | 34.58 |
| 917 | 533 | 290.00 | 94.00 | 23.43 | 12.24 | 35.67 |
| 921 | 533 | 290.00 | 98.00 | 24.01 | 12.75 | 36.76 |
| 925 | 533 | 290.00 | 102.00 | 24.59 | 13.26 | 37.85 |
| 929 | 533 | 290.00 | 106.00 | 25.17 | 13.77 | 38.94 |
| 933 | 533 | 290.00 | 110.00 | 25.76 | 14.28 | 40.04 |
| 937 | 533 | 290.00 | 114.00 | 26.34 | 14.79 | 41.13 |
| 941 | 533 | 290.00 | 118.00 | 26.92 | 15.30 | 42.22 |
| 945 | 533 | 290.00 | 122.00 | 27.50 | 15.81 | 43.31 |
| 949 | 533 | 290.00 | 126.00 | 28.08 | 16.32 | 44.40 |
| 953 | 533 | 290.00 | 130.00 | 28.67 | 16.83 | 45.50 |
| 957 | 533 | 290.00 | 134.00 | 29.25 | 17.34 | 46.59 |
| 961 | 533 | 290.00 | 138.00 | 29.83 | 17.85 | 47.68 |
| 965 | 533 | 290.00 | 142.00 | 30.41 | 18.36 | 48.77 |
| 969 | 533 | 290.00 | 146.00 | 30.99 | 18.87 | 49.86 |
| 973 | 533 | 290.00 | 150.00 | 31.58 | 19.38 | 50.96 |
| 977 | 533 | 290.00 | 154.00 | 32.16 | 19.89 | 52.05 |
| 981 | 533 | 290.00 | 158.00 | 32.74 | 20.40 | 53.14 |
| 985 | 533 | 290.00 | 162.00 | 33.32 | 20.91 | 54.23 |
| 989 | 533 | 290.00 | 166.00 | 33.90 | 21.42 | 55.32 |
| 993 | 533 | 290.00 | 170.00 | 34.49 | 21.93 | 56.42 |
| 997 | 533 | 290.00 | 174.00 | 35.07 | 22.44 | 57.51 |
| 1001 | 533 | 290.00 | 178.00 | 35.65 | 22.95 | 58.60 |
| 1005 | 533 | 290.00 | 182.00 | 36.23 | 23.46 | 59.69 |
| 1009 | 533 | 290.00 | 186.00 | 36.81 | 23.97 | 60.78 |
| 1013 | 533 | 290.00 | 190.00 | 37.40 | 24.48 | 61.88 |
| 1017 | 533 | 290.00 | 194.00 | 37.98 | 24.99 | 62.97 |
| 1021 | 533 | 290.00 | 198.00 | 38.56 | 25.50 | 64.06 |
| 1025 | 533 | 290.00 | 202.00 | 39.14 | 26.01 | 65.15 |
| 1029 | 533 | 290.00 | 206.00 | 39.72 | 26.52 | 66.24 |
| 1033 | 533 | 290.00 | 210.00 | 40.31 | 27.03 | 67.34 |
| 1037 | 533 | 290.00 | 214.00 | 40.89 | 27.54 | 68.43 |
| 1041 | 533 | 290.00 | 218.00 | 41.47 | 28.05 | 69.52 |
| 1045 | 533 | 290.00 | 222.00 | 42.05 | 28.56 | 70.61 |
| 1049 | 533 | 290.00 | 226.00 | 42.63 | 29.07 | 71.70 |
| 1053 | 533 | 290.00 | 230.00 | 43.22 | 29.58 | 72.80 |
| 1057 | 533 | 290.00 | 234.00 | 43.80 | 30.09 | 73.89 |
| 1061 | 533 | 290.00 | 238.00 | 44.38 | 30.60 | 74.98 |
| 1065 | 533 | 290.00 | 242.00 | 44.96 | 31.11 | 76.07 |
| 1069 | 533 | 290.00 | 246.00 | 45.54 | 31.62 | 77.16 |
| 1073 | 533 | 290.00 | 250.00 | 46.13 | 32.13 | 78.26 |
| 1077 | 533 | 290.00 | 254.00 | 46.71 | 32.64 | 79.35 |
| 1081 | 533 | 290.00 | 258.00 | 47.29 | 33.15 | 80.44 |
| 1085 | 533 | 290.00 | 262.00 | 47.87 | 33.66 | 81.53 |
| 1089 | 533 | 290.00 | 266.00 | 48.45 | 34.17 | 82.62 |
| 1093 | 533 | 290.00 | 270.00 | 49.04 | 34.68 | 83.72 |
| 1097 | 533 | 290.00 | 274.00 | 49.62 | 35.19 | 84.81 |
| 1101 | 533 | 290.00 | 278.00 | 50.20 | 35.70 | 85.90 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1105 | 533 | 290.00 | 282.00 | 50.78 | 36.21 | 86.99 |
| 1109 | 533 | 290.00 | 286.00 | 51.36 | 36.72 | 88.08 |
| 1113 | 533 | 290.00 | 290.00 | 51.95 | 37.23 | 89.18 |
| 1117 | 533 | 290.00 | 294.00 | 52.53 | 37.74 | 90.27 |
| 1121 | 533 | 290.00 | 298.00 | 53.11 | 38.25 | 91.36 |
| 1125 | 533 | 290.00 | 302.00 | 53.69 | 38.76 | 92.45 |
| 1129 | 533 | 290.00 | 306.00 | 54.27 | 39.27 | 93.54 |
| 1133 | 533 | 290.00 | 310.00 | 54.86 | 39.78 | 94.64 |
| 1137 | 533 | 290.00 | 314.00 | 55.44 | 40.29 | 95.73 |
| 1141 | 533 | 290.00 | 318.00 | 56.02 | 40.80 | 96.82 |
| 1145 | 533 | 290.00 | 322.00 | 56.60 | 41.31 | 97.91 |
| 1149 | 533 | 290.00 | 326.00 | 57.18 | 41.82 | 99.00 |
| 1153 | 533 | 290.00 | 330.00 | 57.77 | 42.33 | 100.10 |
| 1157 | 533 | 290.00 | 334.00 | 58.35 | 42.84 | 101.19 |
| 1161 | 533 | 290.00 | 338.00 | 58.93 | 43.35 | 102.28 |
| 1165 | 533 | 290.00 | 342.00 | 59.51 | 43.86 | 103.37 |
| 1169 | 533 | 290.00 | 346.00 | 60.09 | 44.37 | 104.46 |
| 1173 | 533 | 290.00 | 350.00 | 60.68 | 44.88 | 105.56 |
| 1177 | 533 | 290.00 | 354.00 | 61.26 | 45.39 | 106.65 |
| 1181 | 533 | 290.00 | 358.00 | 61.84 | 45.90 | 107.74 |
| 1185 | 533 | 290.00 | 362.00 | 62.42 | 46.41 | 108.83 |
| 1189 | 533 | 290.00 | 366.00 | 63.00 | 46.92 | 109.92 |
| 1193 | 533 | 290.00 | 370.00 | 63.59 | 47.43 | 111.02 |
| 1197 | 533 | 290.00 | 374.00 | 64.17 | 47.94 | 112.11 |
| 1201 | 533 | 290.00 | 378.00 | 64.75 | 48.45 | 113.20 |
| 1205 | 533 | 290.00 | 382.00 | 65.33 | 48.96 | 114.29 |
| 1209 | 533 | 290.00 | 386.00 | 65.91 | 49.47 | 115.38 |
| 1213 | 533 | 290.00 | 390.00 | 66.50 | 49.98 | 116.48 |
| 1217 | 533 | 290.00 | 394.00 | 67.08 | 50.49 | 117.57 |
| 1221 | 533 | 290.00 | 398.00 | 67.66 | 51.00 | 118.66 |
| 1225 | 533 | 290.00 | 402.00 | 68.24 | 51.51 | 119.75 |
| 1229 | 533 | 290.00 | 406.00 | 68.82 | 52.02 | 120.84 |
| 1233 | 533 | 290.00 | 410.00 | 69.41 | 52.53 | 121.94 |
| 1237 | 533 | 290.00 | 414.00 | 69.99 | 53.04 | 123.03 |
| 1241 | 533 | 290.00 | 418.00 | 70.57 | 53.55 | 124.12 |
| 1245 | 533 | 290.00 | 422.00 | 71.15 | 54.06 | 125.21 |
| 1249 | 533 | 290.00 | 426.00 | 71.73 | 54.57 | 126.30 |
| 1253 | 533 | 290.00 | 430.00 | 72.32 | 55.08 | 127.40 |
| 1257 | 533 | 290.00 | 434.00 | 72.90 | 55.59 | 128.49 |
| 1261 | 533 | 290.00 | 438.00 | 73.48 | 56.10 | 129.58 |
| 1265 | 533 | 290.00 | 442.00 | 74.06 | 56.61 | 130.67 |
| 1269 | 533 | 290.00 | 446.00 | 74.64 | 57.12 | 131.76 |
| 1273 | 533 | 290.00 | 450.00 | 75.23 | 57.63 | 132.86 |
| 1277 | 533 | 290.00 | 454.00 | 75.81 | 58.14 | 133.95 |
| 1281 | 533 | 290.00 | 458.00 | 76.39 | 58.65 | 135.04 |
| 1285 | 533 | 290.00 | 462.00 | 76.97 | 59.16 | 136.13 |
| 1289 | 533 | 290.00 | 466.00 | 77.55 | 59.67 | 137.22 |
| 1293 | 533 | 290.00 | 470.00 | 78.14 | 60.18 | 138.32 |
| 1297 | 533 | 290.00 | 474.00 | 78.72 | 60.69 | 139.41 |
| 1301 | 533 | 290.00 | 478.00 | 79.30 | 61.20 | 140.50 |
| 1305 | 533 | 290.00 | 482.00 | 79.88 | 61.71 | 141.59 |
| 1309 | 533 | 290.00 | 486.00 | 80.46 | 62.22 | 142.68 |
| 1313 | 533 | 290.00 | 490.00 | 81.05 | 62.73 | 143.78 |
| 1317 | 533 | 290.00 | 494.00 | 81.63 | 63.24 | 144.87 |
| 1321 | 533 | 290.00 | 498.00 | 82.21 | 63.75 | 145.96 |
| 1325 | 533 | 290.00 | 502.00 | 82.79 | 64.26 | 147.05 |
| 1329 | 533 | 290.00 | 506.00 | 83.37 | 64.77 | 148.14 |
| 1333 | 533 | 290.00 | 510.00 | 83.96 | 65.28 | 149.24 |
| 1337 | 533 | 290.00 | 514.00 | 84.54 | 65.79 | 150.33 |
| 1341 | 533 | 290.00 | 518.00 | 85.12 | 66.30 | 151.42 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1345 | 533 | 290.00 | 522.00 | 85.70 | 66.81 | 152.51 |
| 1349 | 533 | 290.00 | 526.00 | 86.28 | 67.32 | 153.60 |
| 1353 | 533 | 290.00 | 530.00 | 86.87 | 67.83 | 154.70 |
| 1357 | 533 | 290.00 | 534.00 | 87.45 | 68.34 | 155.79 |
| 1361 | 533 | 290.00 | 538.00 | 88.03 | 68.85 | 156.88 |
| 1365 | 533 | 290.00 | 542.00 | 88.61 | 69.36 | 157.97 |
| 1369 | 533 | 290.00 | 546.00 | 89.19 | 69.87 | 159.06 |
| 1373 | 533 | 290.00 | 550.00 | 89.78 | 70.38 | 160.16 |
| 1377 | 533 | 290.00 | 554.00 | 90.36 | 70.89 | 161.25 |
| 1381 | 533 | 290.00 | 558.00 | 90.94 | 71.40 | 162.34 |
| 1385 | 533 | 290.00 | 562.00 | 91.52 | 71.91 | 163.43 |
| 1389 | 533 | 290.00 | 566.00 | 92.10 | 72.42 | 164.52 |
| 1393 | 533 | 290.00 | 570.00 | 92.69 | 72.93 | 165.62 |
| 1397 | 533 | 290.00 | 574.00 | 93.27 | 73.44 | 166.71 |
| 1401 | 533 | 290.00 | 578.00 | 93.85 | 73.95 | 167.80 |
| 1405 | 533 | 290.00 | 582.00 | 94.43 | 74.46 | 168.89 |
| 1409 | 533 | 290.00 | 586.00 | 95.01 | 74.97 | 169.98 |
| 1413 | 533 | 290.00 | 590.00 | 95.60 | 75.48 | 171.08 |
| 1417 | 533 | 290.00 | 594.00 | 96.18 | 75.99 | 172.17 |
| 1421 | 533 | 290.00 | 598.00 | 96.76 | 76.50 | 173.26 |
| 1425 | 533 | 290.00 | 602.00 | 97.34 | 77.01 | 174.35 |
| 1429 | 533 | 290.00 | 606.00 | 97.92 | 77.52 | 175.44 |
| 1433 | 533 | 290.00 | 610.00 | 98.51 | 78.03 | 176.54 |
| 1437 | 533 | 290.00 | 614.00 | 99.09 | 78.54 | 177.63 |
| 1441 | 533 | 290.00 | 618.00 | 99.67 | 79.05 | 178.72 |
| 1445 | 533 | 290.00 | 622.00 | 100.25 | 79.56 | 179.81 |
| 1449 | 533 | 290.00 | 626.00 | 100.83 | 80.07 | 180.90 |
| 1453 | 533 | 290.00 | 630.00 | 101.42 | 80.58 | 182.00 |
| 1457 | 533 | 290.00 | 634.00 | 102.00 | 81.09 | 183.09 |
| 1461 | 533 | 290.00 | 638.00 | 102.58 | 81.60 | 184.18 |
| 1465 | 533 | 290.00 | 642.00 | 103.16 | 82.11 | 185.27 |
| 1469 | 533 | 290.00 | 646.00 | 103.74 | 82.62 | 186.36 |
| 1473 | 533 | 290.00 | 650.00 | 104.33 | 83.13 | 187.46 |
| 1477 | 533 | 290.00 | 654.00 | 104.91 | 83.64 | 188.55 |
| 1481 | 533 | 290.00 | 658.00 | 105.49 | 84.15 | 189.64 |
| 1485 | 533 | 290.00 | 662.00 | 106.07 | 84.66 | 190.73 |
| 1489 | 533 | 290.00 | 666.00 | 106.65 | 85.17 | 191.82 |
| 1493 | 533 | 290.00 | 670.00 | 107.24 | 85.68 | 192.92 |
| 1497 | 533 | 290.00 | 674.00 | 107.82 | 86.19 | 194.01 |
| 1501 | 533 | 290.00 | 678.00 | 108.40 | 86.70 | 195.10 |
| 1505 | 533 | 290.00 | 682.00 | 108.98 | 87.21 | 196.19 |
| 1509 | 533 | 290.00 | 686.00 | 109.56 | 87.72 | 197.28 |
| 1513 | 533 | 290.00 | 690.00 | 110.15 | 88.23 | 198.38 |
| 1517 | 533 | 290.00 | 694.00 | 110.73 | 88.74 | 199.47 |
| 1521 | 533 | 290.00 | 698.00 | 111.31 | 89.25 | 200.56 |
| 1525 | 533 | 290.00 | 702.00 | 111.89 | 89.76 | 201.65 |
| 1529 | 533 | 290.00 | 706.00 | 112.47 | 90.27 | 202.74 |
| 1533 | 533 | 290.00 | 710.00 | 113.06 | 90.78 | 203.84 |
| 1537 | 533 | 290.00 | 714.00 | 113.64 | 91.29 | 204.93 |
| 1541 | 533 | 290.00 | 718.00 | 114.22 | 91.80 | 206.02 |
| 1545 | 533 | 290.00 | 722.00 | 114.80 | 92.31 | 207.11 |
| 1549 | 533 | 290.00 | 726.00 | 115.38 | 92.82 | 208.20 |
| 1553 | 533 | 290.00 | 730.00 | 115.97 | 93.33 | 209.30 |
| 1557 | 533 | 290.00 | 734.00 | 116.55 | 93.84 | 210.39 |
| 1561 | 533 | 290.00 | 738.00 | 117.13 | 94.35 | 211.48 |
| 1565 | 533 | 290.00 | 742.00 | 117.71 | 94.86 | 212.57 |
| 1569 | 533 | 290.00 | 746.00 | 118.29 | 95.37 | 213.66 |
| 1573 | 533 | 290.00 | 750.00 | 118.88 | 95.88 | 214.76 |
| 1577 | 533 | 290.00 | 754.00 | 119.46 | 96.39 | 215.85 |
| 1581 | 533 | 290.00 | 758.00 | 120.04 | 96.90 | 216.94 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1585 | 533 | 290.00 | 762.00 | 120.62 | 97.41 | 218.03 |
| 1589 | 533 | 290.00 | 766.00 | 121.20 | 97.92 | 219.12 |
| 1593 | 533 | 290.00 | 770.00 | 121.79 | 98.43 | 220.22 |
| 1597 | 533 | 290.00 | 774.00 | 122.37 | 98.94 | 221.31 |
| 1601 | 533 | 290.00 | 778.00 | 122.95 | 99.45 | 222.40 |
| 1605 | 533 | 290.00 | 782.00 | 123.53 | 99.96 | 223.49 |
| 1609 | 533 | 290.00 | 786.00 | 124.11 | 100.47 | 224.58 |
| 1613 | 533 | 290.00 | 790.00 | 124.70 | 100.98 | 225.68 |
| 1617 | 533 | 290.00 | 794.00 | 125.28 | 101.49 | 226.77 |
| 1621 | 533 | 290.00 | 798.00 | 125.86 | 102.00 | 227.86 |
| 1625 | 533 | 290.00 | 802.00 | 126.44 | 102.51 | 228.95 |
| 1629 | 533 | 290.00 | 806.00 | 127.02 | 103.02 | 230.04 |
| 1633 | 533 | 290.00 | 810.00 | 127.61 | 103.53 | 231.14 |
| 1637 | 533 | 290.00 | 814.00 | 128.19 | 104.04 | 232.23 |
| 1641 | 533 | 290.00 | 818.00 | 128.77 | 104.55 | 233.32 |
| 1645 | 533 | 290.00 | 822.00 | 129.35 | 105.06 | 234.41 |
| 1649 | 533 | 290.00 | 826.00 | 129.93 | 105.57 | 235.50 |
| 1653 | 533 | 290.00 | 830.00 | 130.52 | 106.08 | 236.60 |
| 1657 | 533 | 290.00 | 834.00 | 131.10 | 106.59 | 237.69 |
| 1661 | 533 | 290.00 | 838.00 | 131.68 | 107.10 | 238.78 |
| 1665 | 533 | 290.00 | 842.00 | 132.26 | 107.61 | 239.87 |
| 1669 | 533 | 290.00 | 846.00 | 132.84 | 108.12 | 240.96 |
| 1673 | 533 | 290.00 | 850.00 | 133.43 | 108.63 | 242.06 |
| 1677 | 533 | 290.00 | 854.00 | 134.01 | 109.14 | 243.15 |
| 1681 | 533 | 290.00 | 858.00 | 134.59 | 109.65 | 244.24 |
| 1685 | 533 | 290.00 | 862.00 | 135.17 | 110.16 | 245.33 |
| 1689 | 533 | 290.00 | 866.00 | 135.75 | 110.67 | 246.42 |
| 1693 | 533 | 290.00 | 870.00 | 136.34 | 111.18 | 247.52 |
| 1697 | 533 | 290.00 | 874.00 | 136.92 | 111.69 | 248.61 |
| 1701 | 533 | 290.00 | 878.00 | 137.50 | 112.20 | 249.70 |
| 1705 | 533 | 290.00 | 882.00 | 138.08 | 112.71 | 250.79 |
| 1709 | 533 | 290.00 | 886.00 | 138.66 | 113.22 | 251.88 |
| 1713 | 533 | 290.00 | 890.00 | 139.25 | 113.73 | 252.98 |
| 1717 | 533 | 290.00 | 894.00 | 139.83 | 114.24 | 254.07 |
| 1721 | 533 | 290.00 | 898.00 | 140.41 | 114.75 | 255.16 |
| 1725 | 533 | 290.00 | 902.00 | 140.99 | 115.26 | 256.25 |
| 1729 | 533 | 290.00 | 906.00 | 141.57 | 115.77 | 257.34 |
| 1733 | 533 | 290.00 | 910.00 | 142.16 | 116.28 | 258.44 |
| 1737 | 533 | 290.00 | 914.00 | 142.74 | 116.79 | 259.53 |
| 1741 | 533 | 290.00 | 918.00 | 143.32 | 117.30 | 260.62 |
| 1745 | 533 | 290.00 | 922.00 | 143.90 | 117.81 | 261.71 |
| 1749 | 533 | 290.00 | 926.00 | 144.48 | 118.32 | 262.80 |
| 1753 | 533 | 290.00 | 930.00 | 145.07 | 118.83 | 263.90 |
| 1757 | 533 | 290.00 | 934.00 | 145.65 | 119.34 | 264.99 |
| 1761 | 533 | 290.00 | 938.00 | 146.23 | 119.85 | 266.08 |
| 1765 | 533 | 290.00 | 942.00 | 146.81 | 120.36 | 267.17 |
| 1769 | 533 | 290.00 | 946.00 | 147.39 | 120.87 | 268.26 |
| 1773 | 533 | 290.00 | 950.00 | 147.98 | 121.38 | 269.36 |
| 1777 | 533 | 290.00 | 954.00 | 148.56 | 121.89 | 270.45 |
| 1781 | 533 | 290.00 | 958.00 | 149.14 | 122.40 | 271.54 |
| 1785 | 533 | 290.00 | 962.00 | 149.72 | 122.91 | 272.63 |
| 1789 | 533 | 290.00 | 966.00 | 150.30 | 123.42 | 273.72 |
| 1793 | 533 | 290.00 | 970.00 | 150.89 | 123.93 | 274.82 |
| 1797 | 533 | 290.00 | 974.00 | 151.47 | 124.44 | 275.91 |
| 1801 | 533 | 290.00 | 978.00 | 152.05 | 124.95 | 277.00 |
| 1805 | 533 | 290.00 | 982.00 | 152.63 | 125.46 | 278.09 |
| 1809 | 533 | 290.00 | 986.00 | 153.21 | 125.97 | 279.18 |
| 1813 | 533 | 290.00 | 990.00 | 153.80 | 126.48 | 280.28 |
| 1817 | 533 | 290.00 | 994.00 | 154.38 | 126.99 | 281.37 |
| 1821 | 533 | 290.00 | 998.00 | 154.96 | 127.50 | 282.46 |

Monthly table

Table letter R

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1825 | 533 | 290.00 | 1002.00 | 155.54 | 128.01 | 283.55 |
| 1829 | 533 | 290.00 | 1006.00 | 156.12 | 128.52 | 284.64 |
| 1833 | 533 | 290.00 | 1010.00 | 156.71 | 129.03 | 285.74 |
| 1837 | 533 | 290.00 | 1014.00 | 157.29 | 129.54 | 286.83 |
| 1841 | 533 | 290.00 | 1018.00 | 157.87 | 130.05 | 287.92 |
| 1845 | 533 | 290.00 | 1022.00 | 158.45 | 130.56 | 289.01 |
| 1849 | 533 | 290.00 | 1026.00 | 159.03 | 131.07 | 290.10 |
| 1853 | 533 | 290.00 | 1030.00 | 159.62 | 131.58 | 291.20 |
| 1857 | 533 | 290.00 | 1034.00 | 160.20 | 132.09 | 292.29 |
| 1861 | 533 | 290.00 | 1038.00 | 160.78 | 132.60 | 293.38 |
| 1865 | 533 | 290.00 | 1042.00 | 161.36 | 133.11 | 294.47 |
| 1869 | 533 | 290.00 | 1046.00 | 161.94 | 133.62 | 295.56 |
| 1873 | 533 | 290.00 | 1050.00 | 162.53 | 134.13 | 296.66 |
| 1877 | 533 | 290.00 | 1054.00 | 163.11 | 134.64 | 297.75 |
| 1881 | 533 | 290.00 | 1058.00 | 163.69 | 135.15 | 298.84 |
| 1885 | 533 | 290.00 | 1062.00 | 164.27 | 135.66 | 299.93 |
| 1889 | 533 | 290.00 | 1066.00 | 164.85 | 136.17 | 301.02 |
| 1893 | 533 | 290.00 | 1070.00 | 165.44 | 136.68 | 302.12 |
| 1897 | 533 | 290.00 | 1074.00 | 166.02 | 137.19 | 303.21 |
| 1901 | 533 | 290.00 | 1078.00 | 166.60 | 137.70 | 304.30 |
| 1905 | 533 | 290.00 | 1082.00 | 167.18 | 138.21 | 305.39 |
| 1909 | 533 | 290.00 | 1086.00 | 167.76 | 138.72 | 306.48 |
| 1913 | 533 | 290.00 | 1090.00 | 168.35 | 139.23 | 307.58 |
| 1917 | 533 | 290.00 | 1094.00 | 168.93 | 139.74 | 308.67 |
| 1921 | 533 | 290.00 | 1098.00 | 169.51 | 140.25 | 309.76 |
| 1925 | 533 | 290.00 | 1102.00 | 170.09 | 140.76 | 310.85 |
| 1929 | 533 | 290.00 | 1106.00 | 170.67 | 141.27 | 311.94 |
| 1933 | 533 | 290.00 | 1110.00 | 171.26 | 141.78 | 313.04 |
| 1937 | 533 | 290.00 | 1114.00 | 171.84 | 142.29 | 314.13 |
| 1941 | 533 | 290.00 | 1118.00 | 172.42 | 142.80 | 315.22 |
| 1945 | 533 | 290.00 | 1122.00 | 173.00 | 143.31 | 316.31 |
| 1949 | 533 | 290.00 | 1126.00 | 173.58 | 143.82 | 317.40 |
| 1953 | 533 | 290.00 | 1130.00 | 174.17 | 144.33 | 318.50 |
| 1957 | 533 | 290.00 | 1134.00 | 174.75 | 144.84 | 319.59 |
| 1961 | 533 | 290.00 | 1138.00 | 175.33 | 145.35 | 320.68 |
| 1965 | 533 | 290.00 | 1142.00 | 175.91 | 145.86 | 321.77 |
| 1969 | 533 | 290.00 | 1146.00 | 176.49 | 146.37 | 322.86 |
| 1973 | 533 | 290.00 | 1150.00 | 177.08 | 146.88 | 323.96 |
| 1977 | 533 | 290.00 | 1154.00 | 177.66 | 147.39 | 325.05 |
| 1981 | 533 | 290.00 | 1158.00 | 178.24 | 147.90 | 326.14 |
| 1985 | 533 | 290.00 | 1162.00 | 178.82 | 148.41 | 327.23 |
| 1989 | 533 | 290.00 | 1166.00 | 179.40 | 148.92 | 328.32 |
| 1993 | 533 | 290.00 | 1170.00 | 179.99 | 149.43 | 329.42 |
| 1997 | 533 | 290.00 | 1174.00 | 180.57 | 149.94 | 330.51 |
| 2001 | 533 | 290.00 | 1178.00 | 181.15 | 150.45 | 331.60 |
| 2005 | 533 | 290.00 | 1182.00 | 181.73 | 150.96 | 332.69 |
| 2009 | 533 | 290.00 | 1186.00 | 182.31 | 151.47 | 333.78 |
| 2013 | 533 | 290.00 | 1190.00 | 182.90 | 151.98 | 334.88 |
| 2017 | 533 | 290.00 | 1194.00 | 183.48 | 152.49 | 335.97 |
| 2021 | 533 | 290.00 | 1198.00 | 184.06 | 153.00 | 337.06 |
| 2025 | 533 | 290.00 | 1202.00 | 184.64 | 153.51 | 338.15 |
| 2029 | 533 | 290.00 | 1206.00 | 185.22 | 154.02 | 339.24 |
| 2033 | 533 | 290.00 | 1210.00 | 185.81 | 154.53 | 340.34 |
| 2037 | 533 | 290.00 | 1214.00 | 186.39 | 155.04 | 341.43 |
| 2041 | 533 | 290.00 | 1218.00 | 186.97 | 155.55 | 342.52 |
| 2045 | 533 | 290.00 | 1222.00 | 187.55 | 156.06 | 343.61 |
| 2049 | 533 | 290.00 | 1226.00 | 188.13 | 156.57 | 344.70 |
| 2053 | 533 | 290.00 | 1230.00 | 188.72 | 157.08 | 345.80 |
| 2057 | 533 | 290.00 | 1234.00 | 189.30 | 157.59 | 346.89 |
| 2061 | 533 | 290.00 | 1238.00 | 189.88 | 158.10 | 347.98 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2065 | 533 | 290.00 | 1242.00 | 190.46 | 158.61 | 349.07 |
| 2069 | 533 | 290.00 | 1246.00 | 191.04 | 159.12 | 350.16 |
| 2073 | 533 | 290.00 | 1250.00 | 191.63 | 159.63 | 351.26 |
| 2077 | 533 | 290.00 | 1254.00 | 192.21 | 160.14 | 352.35 |
| 2081 | 533 | 290.00 | 1258.00 | 192.79 | 160.65 | 353.44 |
| 2085 | 533 | 290.00 | 1262.00 | 193.37 | 161.16 | 354.53 |
| 2089 | 533 | 290.00 | 1266.00 | 193.95 | 161.67 | 355.62 |
| 2093 | 533 | 290.00 | 1270.00 | 194.54 | 162.18 | 356.72 |
| 2097 | 533 | 290.00 | 1274.00 | 195.12 | 162.69 | 357.81 |
| 2101 | 533 | 290.00 | 1278.00 | 195.70 | 163.20 | 358.90 |
| 2105 | 533 | 290.00 | 1282.00 | 196.28 | 163.71 | 359.99 |
| 2109 | 533 | 290.00 | 1286.00 | 196.86 | 164.22 | 361.08 |
| 2113 | 533 | 290.00 | 1290.00 | 197.45 | 164.73 | 362.18 |
| 2117 | 533 | 290.00 | 1294.00 | 198.03 | 165.24 | 363.27 |
| 2121 | 533 | 290.00 | 1298.00 | 198.61 | 165.75 | 364.36 |
| 2125 | 533 | 290.00 | 1302.00 | 199.19 | 166.26 | 365.45 |
| 2129 | 533 | 290.00 | 1306.00 | 199.77 | 166.77 | 366.54 |
| 2133 | 533 | 290.00 | 1310.00 | 200.36 | 167.28 | 367.64 |
| 2137 | 533 | 290.00 | 1314.00 | 200.94 | 167.79 | 368.73 |
| 2141 | 533 | 290.00 | 1318.00 | 201.52 | 168.30 | 369.82 |
| 2145 | 533 | 290.00 | 1322.00 | 202.10 | 168.81 | 370.91 |
| 2149 | 533 | 290.00 | 1326.00 | 202.68 | 169.32 | 372.00 |
| 2153 | 533 | 290.00 | 1330.00 | 203.27 | 169.83 | 373.10 |
| 2157 | 533 | 290.00 | 1334.00 | 203.85 | 170.34 | 374.19 |
| 2161 | 533 | 290.00 | 1338.00 | 204.43 | 170.85 | 375.28 |
| 2165 | 533 | 290.00 | 1342.00 | 205.01 | 171.36 | 376.37 |
| 2169 | 533 | 290.00 | 1346.00 | 205.59 | 171.87 | 377.46 |
| 2173 | 533 | 290.00 | 1350.00 | 206.18 | 172.38 | 378.56 |
| 2177 | 533 | 290.00 | 1354.00 | 206.76 | 172.89 | 379.65 |
| 2181 | 533 | 290.00 | 1358.00 | 207.34 | 173.40 | 380.74 |
| 2185 | 533 | 290.00 | 1362.00 | 207.92 | 173.91 | 381.83 |
| 2189 | 533 | 290.00 | 1366.00 | 208.50 | 174.42 | 382.92 |
| 2193 | 533 | 290.00 | 1370.00 | 209.09 | 174.93 | 384.02 |
| 2197 | 533 | 290.00 | 1374.00 | 209.67 | 175.44 | 385.11 |
| 2201 | 533 | 290.00 | 1378.00 | 210.25 | 175.95 | 386.20 |
| 2205 | 533 | 290.00 | 1382.00 | 210.83 | 176.46 | 387.29 |
| 2209 | 533 | 290.00 | 1386.00 | 211.41 | 176.97 | 388.38 |
| 2213 | 533 | 290.00 | 1390.00 | 212.00 | 177.48 | 389.48 |
| 2217 | 533 | 290.00 | 1394.00 | 212.58 | 177.99 | 390.57 |
| 2221 | 533 | 290.00 | 1398.00 | 213.16 | 178.50 | 391.66 |
| 2225 | 533 | 290.00 | 1402.00 | 213.74 | 179.01 | 392.75 |
| 2229 | 533 | 290.00 | 1406.00 | 214.32 | 179.52 | 393.84 |
| 2233 | 533 | 290.00 | 1410.00 | 214.91 | 180.03 | 394.94 |
| 2237 | 533 | 290.00 | 1414.00 | 215.49 | 180.54 | 396.03 |
| 2241 | 533 | 290.00 | 1418.00 | 216.07 | 181.05 | 397.12 |
| 2245 | 533 | 290.00 | 1422.00 | 216.65 | 181.56 | 398.21 |
| 2249 | 533 | 290.00 | 1426.00 | 217.23 | 182.07 | 399.30 |
| 2253 | 533 | 290.00 | 1430.00 | 217.82 | 182.58 | 400.40 |
| 2257 | 533 | 290.00 | 1434.00 | 218.40 | 183.09 | 401.49 |
| 2261 | 533 | 290.00 | 1438.00 | 218.98 | 183.60 | 402.58 |
| 2265 | 533 | 290.00 | 1442.00 | 219.56 | 184.11 | 403.67 |
| 2269 | 533 | 290.00 | 1446.00 | 220.14 | 184.62 | 404.76 |
| 2273 | 533 | 290.00 | 1450.00 | 220.73 | 185.13 | 405.86 |
| 2277 | 533 | 290.00 | 1454.00 | 221.31 | 185.64 | 406.95 |
| 2281 | 533 | 290.00 | 1458.00 | 221.89 | 186.15 | 408.04 |
| 2285 | 533 | 290.00 | 1462.00 | 222.47 | 186.66 | 409.13 |
| 2289 | 533 | 290.00 | 1466.00 | 223.05 | 187.17 | 410.22 |
| 2293 | 533 | 290.00 | 1470.00 | 223.64 | 187.68 | 411.32 |
| 2297 | 533 | 290.00 | 1474.00 | 224.22 | 188.19 | 412.41 |
| 2301 | 533 | 290.00 | 1478.00 | 224.80 | 188.70 | 413.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2305 | 533 | 290.00 | 1482.00 | 225.38 | 189.21 | 414.59 |
| 2309 | 533 | 290.00 | 1486.00 | 225.96 | 189.72 | 415.68 |
| 2313 | 533 | 290.00 | 1490.00 | 226.55 | 190.23 | 416.78 |
| 2317 | 533 | 290.00 | 1494.00 | 227.13 | 190.74 | 417.87 |
| 2321 | 533 | 290.00 | 1498.00 | 227.71 | 191.25 | 418.96 |
| 2325 | 533 | 290.00 | 1502.00 | 228.29 | 191.76 | 420.05 |
| 2329 | 533 | 290.00 | 1506.00 | 228.87 | 192.27 | 421.14 |
| 2333 | 533 | 290.00 | 1510.00 | 229.46 | 192.78 | 422.24 |
| 2337 | 533 | 290.00 | 1514.00 | 230.04 | 193.29 | 423.33 |
| 2341 | 533 | 290.00 | 1518.00 | 230.62 | 193.80 | 424.42 |
| 2345 | 533 | 290.00 | 1522.00 | 231.20 | 194.31 | 425.51 |
| 2349 | 533 | 290.00 | 1526.00 | 231.78 | 194.82 | 426.60 |
| 2353 | 533 | 290.00 | 1530.00 | 232.37 | 195.33 | 427.70 |
| 2357 | 533 | 290.00 | 1534.00 | 232.95 | 195.84 | 428.79 |
| 2361 | 533 | 290.00 | 1538.00 | 233.53 | 196.35 | 429.88 |
| 2365 | 533 | 290.00 | 1542.00 | 234.11 | 196.86 | 430.97 |
| 2369 | 533 | 290.00 | 1546.00 | 234.69 | 197.37 | 432.06 |
| 2373 | 533 | 290.00 | 1550.00 | 235.28 | 197.88 | 433.16 |
| 2377 | 533 | 290.00 | 1554.00 | 235.86 | 198.39 | 434.25 |
| 2381 | 533 | 290.00 | 1558.00 | 236.44 | 198.90 | 435.34 |
| 2385 | 533 | 290.00 | 1562.00 | 237.02 | 199.41 | 436.43 |
| 2389 | 533 | 290.00 | 1566.00 | 237.60 | 199.92 | 437.52 |
| 2393 | 533 | 290.00 | 1570.00 | 238.19 | 200.43 | 438.62 |
| 2397 | 533 | 290.00 | 1574.00 | 238.77 | 200.94 | 439.71 |
| 2401 | 533 | 290.00 | 1578.00 | 239.35 | 201.45 | 440.80 |
| 2405 | 533 | 290.00 | 1582.00 | 239.93 | 201.96 | 441.89 |
| 2409 | 533 | 290.00 | 1586.00 | 240.51 | 202.47 | 442.98 |
| 2413 | 533 | 290.00 | 1590.00 | 241.10 | 202.98 | 444.08 |
| 2417 | 533 | 290.00 | 1594.00 | 241.68 | 203.49 | 445.17 |
| 2421 | 533 | 290.00 | 1598.00 | 242.26 | 204.00 | 446.26 |
| 2425 | 533 | 290.00 | 1602.00 | 242.84 | 204.51 | 447.35 |
| 2429 | 533 | 290.00 | 1606.00 | 243.42 | 205.02 | 448.44 |
| 2433 | 533 | 290.00 | 1610.00 | 244.01 | 205.53 | 449.54 |
| 2437 | 533 | 290.00 | 1614.00 | 244.59 | 206.04 | 450.63 |
| 2441 | 533 | 290.00 | 1618.00 | 245.17 | 206.55 | 451.72 |
| 2445 | 533 | 290.00 | 1622.00 | 245.75 | 207.06 | 452.81 |
| 2449 | 533 | 290.00 | 1626.00 | 246.33 | 207.57 | 453.90 |
| 2453 | 533 | 290.00 | 1630.00 | 246.92 | 208.08 | 455.00 |
| 2457 | 533 | 290.00 | 1634.00 | 247.50 | 208.59 | 456.09 |
| 2461 | 533 | 290.00 | 1638.00 | 248.08 | 209.10 | 457.18 |
| 2465 | 533 | 290.00 | 1642.00 | 248.66 | 209.61 | 458.27 |
| 2469 | 533 | 290.00 | 1646.00 | 249.24 | 210.12 | 459.36 |
| 2473 | 533 | 290.00 | 1650.00 | 249.83 | 210.63 | 460.46 |
| 2477 | 533 | 290.00 | 1654.00 | 250.41 | 211.14 | 461.55 |
| 2481 | 533 | 290.00 | 1658.00 | 250.99 | 211.65 | 462.64 |
| 2485 | 533 | 290.00 | 1662.00 | 251.57 | 212.16 | 463.73 |
| 2489 | 533 | 290.00 | 1666.00 | 252.15 | 212.67 | 464.82 |
| 2493 | 533 | 290.00 | 1670.00 | 252.74 | 213.18 | 465.92 |
| 2497 | 533 | 290.00 | 1674.00 | 253.32 | 213.69 | 467.01 |
| 2501 | 533 | 290.00 | 1678.00 | 253.90 | 214.20 | 468.10 |
| 2505 | 533 | 290.00 | 1682.00 | 254.48 | 214.71 | 469.19 |
| 2509 | 533 | 290.00 | 1686.00 | 255.06 | 215.22 | 470.28 |
| 2513 | 533 | 290.00 | 1690.00 | 255.65 | 215.73 | 471.38 |
| 2517 | 533 | 290.00 | 1694.00 | 256.23 | 216.24 | 472.47 |
| 2521 | 533 | 290.00 | 1698.00 | 256.81 | 216.75 | 473.56 |
| 2525 | 533 | 290.00 | 1702.00 | 257.39 | 217.26 | 474.65 |
| 2529 | 533 | 290.00 | 1706.00 | 257.97 | 217.77 | 475.74 |
| 2533 | 533 | 290.00 | 1710.00 | 258.56 | 218.28 | 476.84 |
| 2537 | 533 | 290.00 | 1714.00 | 259.14 | 218.79 | 477.93 |
| 2541 | 533 | 290.00 | 1718.00 | 259.72 | 219.30 | 479.02 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2545 | 533 | 290.00 | 1722.00 | 260.30 | 219.81 | 480.11 |
| 2549 | 533 | 290.00 | 1726.00 | 260.88 | 220.32 | 481.20 |
| 2553 | 533 | 290.00 | 1730.00 | 261.47 | 220.83 | 482.30 |
| 2557 | 533 | 290.00 | 1734.00 | 262.05 | 221.34 | 483.39 |
| 2561 | 533 | 290.00 | 1738.00 | 262.63 | 221.85 | 484.48 |
| 2565 | 533 | 290.00 | 1742.00 | 263.21 | 222.36 | 485.57 |
| 2569 | 533 | 290.00 | 1746.00 | 263.79 | 222.87 | 486.66 |
| 2573 | 533 | 290.00 | 1750.00 | 264.38 | 223.38 | 487.76 |
| 2577 | 533 | 290.00 | 1754.00 | 264.96 | 223.89 | 488.85 |
| 2581 | 533 | 290.00 | 1758.00 | 265.54 | 224.40 | 489.94 |
| 2585 | 533 | 290.00 | 1762.00 | 266.12 | 224.91 | 491.03 |
| 2589 | 533 | 290.00 | 1766.00 | 266.70 | 225.42 | 492.12 |
| 2593 | 533 | 290.00 | 1770.00 | 267.29 | 225.93 | 493.22 |
| 2597 | 533 | 290.00 | 1774.00 | 267.87 | 226.44 | 494.31 |
| 2601 | 533 | 290.00 | 1778.00 | 268.45 | 226.95 | 495.40 |
| 2605 | 533 | 290.00 | 1782.00 | 269.03 | 227.46 | 496.49 |
| 2609 | 533 | 290.00 | 1786.00 | 269.61 | 227.97 | 497.58 |
| 2613 | 533 | 290.00 | 1790.00 | 270.20 | 228.48 | 498.68 |
| 2617 | 533 | 290.00 | 1794.00 | 270.78 | 228.99 | 499.77 |
| 2621 | 533 | 290.00 | 1798.00 | 271.36 | 229.50 | 500.86 |
| 2625 | 533 | 290.00 | 1802.00 | 271.94 | 230.01 | 501.95 |
| 2629 | 533 | 290.00 | 1806.00 | 272.52 | 230.52 | 503.04 |
| 2633 | 533 | 290.00 | 1810.00 | 273.11 | 231.03 | 504.14 |
| 2637 | 533 | 290.00 | 1814.00 | 273.69 | 231.54 | 505.23 |
| 2641 | 533 | 290.00 | 1818.00 | 274.27 | 232.05 | 506.32 |
| 2645 | 533 | 290.00 | 1822.00 | 274.85 | 232.56 | 507.41 |
| 2649 | 533 | 290.00 | 1826.00 | 275.43 | 233.07 | 508.50 |
| 2653 | 533 | 290.00 | 1830.00 | 276.02 | 233.58 | 509.60 |
| 2657 | 533 | 290.00 | 1834.00 | 276.60 | 234.09 | 510.69 |
| 2661 | 533 | 290.00 | 1838.00 | 277.18 | 234.60 | 511.78 |
| 2665 | 533 | 290.00 | 1842.00 | 277.76 | 235.11 | 512.87 |
| 2669 | 533 | 290.00 | 1846.00 | 278.34 | 235.62 | 513.96 |
| 2673 | 533 | 290.00 | 1850.00 | 278.93 | 236.13 | 515.06 |
| 2677 | 533 | 290.00 | 1854.00 | 279.51 | 236.64 | 516.15 |
| 2681 | 533 | 290.00 | 1858.00 | 280.09 | 237.15 | 517.24 |
| 2685 | 533 | 290.00 | 1862.00 | 280.67 | 237.66 | 518.33 |
| 2689 | 533 | 290.00 | 1866.00 | 281.25 | 238.17 | 519.42 |
| 2693 | 533 | 290.00 | 1870.00 | 281.84 | 238.68 | 520.52 |
| 2697 | 533 | 290.00 | 1874.00 | 282.42 | 239.19 | 521.61 |
| 2701 | 533 | 290.00 | 1878.00 | 283.00 | 239.70 | 522.70 |
| 2705 | 533 | 290.00 | 1882.00 | 283.58 | 240.21 | 523.79 |
| 2709 | 533 | 290.00 | 1886.00 | 284.16 | 240.72 | 524.88 |
| 2713 | 533 | 290.00 | 1890.00 | 284.75 | 241.23 | 525.98 |
| 2717 | 533 | 290.00 | 1894.00 | 285.33 | 241.74 | 527.07 |
| 2721 | 533 | 290.00 | 1898.00 | 285.91 | 242.25 | 528.16 |
| 2725 | 533 | 290.00 | 1902.00 | 286.49 | 242.76 | 529.25 |
| 2729 | 533 | 290.00 | 1906.00 | 287.07 | 243.27 | 530.34 |
| 2733 | 533 | 290.00 | 1910.00 | 287.66 | 243.78 | 531.44 |
| 2737 | 533 | 290.00 | 1914.00 | 288.24 | 244.29 | 532.53 |
| 2741 | 533 | 290.00 | 1918.00 | 288.82 | 244.80 | 533.62 |
| 2745 | 533 | 290.00 | 1922.00 | 289.40 | 245.31 | 534.71 |
| 2749 | 533 | 290.00 | 1926.00 | 289.98 | 245.82 | 535.80 |
| 2753 | 533 | 290.00 | 1930.00 | 290.57 | 246.33 | 536.90 |
| 2757 | 533 | 290.00 | 1934.00 | 291.15 | 246.84 | 537.99 |
| 2761 | 533 | 290.00 | 1938.00 | 291.73 | 247.35 | 539.08 |
| 2765 | 533 | 290.00 | 1942.00 | 292.31 | 247.86 | 540.17 |
| 2769 | 533 | 290.00 | 1946.00 | 292.89 | 248.37 | 541.26 |
| 2773 | 533 | 290.00 | 1950.00 | 293.48 | 248.88 | 542.36 |
| 2777 | 533 | 290.00 | 1954.00 | 294.06 | 249.39 | 543.45 |
| 2781 | 533 | 290.00 | 1958.00 | 294.64 | 249.90 | 544.54 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2785 | 533 | 290.00 | 1962.00 | 295.22 | 250.41 | 545.63 |
| 2789 | 533 | 290.00 | 1966.00 | 295.80 | 250.92 | 546.72 |
| 2793 | 533 | 290.00 | 1970.00 | 296.39 | 251.43 | 547.82 |
| 2797 | 533 | 290.00 | 1974.00 | 296.97 | 251.94 | 548.91 |
| 2801 | 533 | 290.00 | 1978.00 | 297.55 | 252.45 | 550.00 |
| 2805 | 533 | 290.00 | 1982.00 | 298.13 | 252.96 | 551.09 |
| 2809 | 533 | 290.00 | 1986.00 | 298.71 | 253.47 | 552.18 |
| 2813 | 533 | 290.00 | 1990.00 | 299.30 | 253.98 | 553.28 |
| 2817 | 533 | 290.00 | 1994.00 | 299.88 | 254.49 | 554.37 |
| 2821 | 533 | 290.00 | 1998.00 | 300.46 | 255.00 | 555.46 |
| 2825 | 533 | 290.00 | 2002.00 | 301.04 | 255.51 | 556.55 |
| 2829 | 533 | 290.00 | 2006.00 | 301.62 | 256.02 | 557.64 |
| 2833 | 533 | 290.00 | 2010.00 | 302.21 | 256.53 | 558.74 |
| 2837 | 533 | 290.00 | 2014.00 | 302.79 | 257.04 | 559.83 |
| 2841 | 533 | 290.00 | 2018.00 | 303.37 | 257.55 | 560.92 |
| 2845 | 533 | 290.00 | 2022.00 | 303.95 | 258.06 | 562.01 |
| 2849 | 533 | 290.00 | 2026.00 | 304.53 | 258.57 | 563.10 |
| 2853 | 533 | 290.00 | 2030.00 | 305.12 | 259.08 | 564.20 |
| 2857 | 533 | 290.00 | 2034.00 | 305.70 | 259.59 | 565.29 |
| 2861 | 533 | 290.00 | 2038.00 | 306.28 | 260.10 | 566.38 |
| 2865 | 533 | 290.00 | 2042.00 | 306.86 | 260.61 | 567.47 |
| 2869 | 533 | 290.00 | 2046.00 | 307.44 | 261.12 | 568.56 |
| 2873 | 533 | 290.00 | 2050.00 | 308.03 | 261.63 | 569.66 |
| 2877 | 533 | 290.00 | 2054.00 | 308.61 | 262.14 | 570.75 |
| 2881 | 533 | 290.00 | 2058.00 | 309.19 | 262.65 | 571.84 |
| 2885 | 533 | 290.00 | 2062.00 | 309.77 | 263.16 | 572.93 |
| 2889 | 533 | 290.00 | 2066.00 | 310.35 | 263.67 | 574.02 |
| 2893 | 533 | 290.00 | 2070.00 | 310.94 | 264.18 | 575.12 |
| 2897 | 533 | 290.00 | 2074.00 | 311.52 | 264.69 | 576.21 |
| 2901 | 533 | 290.00 | 2078.00 | 312.10 | 265.20 | 577.30 |
| 2905 | 533 | 290.00 | 2082.00 | 312.68 | 265.71 | 578.39 |
| 2909 | 533 | 290.00 | 2086.00 | 313.26 | 266.22 | 579.48 |
| 2913 | 533 | 290.00 | 2090.00 | 313.85 | 266.73 | 580.58 |
| 2917 | 533 | 290.00 | 2094.00 | 314.43 | 267.24 | 581.67 |
| 2921 | 533 | 290.00 | 2098.00 | 315.01 | 267.75 | 582.76 |
| 2925 | 533 | 290.00 | 2102.00 | 315.59 | 268.26 | 583.85 |
| 2929 | 533 | 290.00 | 2106.00 | 316.17 | 268.77 | 584.94 |
| 2933 | 533 | 290.00 | 2110.00 | 316.76 | 269.28 | 586.04 |
| 2937 | 533 | 290.00 | 2114.00 | 317.34 | 269.79 | 587.13 |
| 2941 | 533 | 290.00 | 2118.00 | 317.92 | 270.30 | 588.22 |
| 2945 | 533 | 290.00 | 2122.00 | 318.50 | 270.81 | 589.31 |
| 2949 | 533 | 290.00 | 2126.00 | 319.08 | 271.32 | 590.40 |
| 2953 | 533 | 290.00 | 2130.00 | 319.67 | 271.83 | 591.50 |
| 2957 | 533 | 290.00 | 2134.00 | 320.25 | 272.34 | 592.59 |
| 2961 | 533 | 290.00 | 2138.00 | 320.83 | 272.85 | 593.68 |
| 2965 | 533 | 290.00 | 2142.00 | 321.41 | 273.36 | 594.77 |
| 2969 | 533 | 290.00 | 2146.00 | 321.99 | 273.87 | 595.86 |
| 2973 | 533 | 290.00 | 2150.00 | 322.58 | 274.38 | 596.96 |
| 2977 | 533 | 290.00 | 2154.00 | 323.16 | 274.89 | 598.05 |
| 2981 | 533 | 290.00 | 2158.00 | 323.74 | 275.40 | 599.14 |
| 2985 | 533 | 290.00 | 2162.00 | 324.32 | 275.91 | 600.23 |
| 2989 | 533 | 290.00 | 2166.00 | 324.90 | 276.42 | 601.32 |
| 2993 | 533 | 290.00 | 2170.00 | 325.49 | 276.93 | 602.42 |
| 2997 | 533 | 290.00 | 2174.00 | 326.07 | 277.44 | 603.51 |
| 3001 | 533 | 290.00 | 2178.00 | 326.65 | 277.95 | 604.60 |
| 3005 | 533 | 290.00 | 2182.00 | 327.23 | 278.46 | 605.69 |
| 3009 | 533 | 290.00 | 2186.00 | 327.81 | 278.97 | 606.78 |
| 3013 | 533 | 290.00 | 2190.00 | 328.40 | 279.48 | 607.88 |
| 3017 | 533 | 290.00 | 2194.00 | 328.98 | 279.99 | 608.97 |
| 3021 | 533 | 290.00 | 2198.00 | 329.56 | 280.50 | 610.06 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3025 | 533 | 290.00 | 2202.00 | 330.14 | 281.01 | 611.15 |
| 3029 | 533 | 290.00 | 2206.00 | 330.72 | 281.52 | 612.24 |
| 3033 | 533 | 290.00 | 2210.00 | 331.31 | 282.03 | 613.34 |
| 3037 | 533 | 290.00 | 2214.00 | 331.89 | 282.54 | 614.43 |
| 3041 | 533 | 290.00 | 2218.00 | 332.47 | 283.05 | 615.52 |
| 3045 | 533 | 290.00 | 2222.00 | 333.05 | 283.56 | 616.61 |
| 3049 | 533 | 290.00 | 2226.00 | 333.63 | 284.07 | 617.70 |
| 3053 | 533 | 290.00 | 2230.00 | 334.22 | 284.58 | 618.80 |
| 3057 | 533 | 290.00 | 2234.00 | 334.80 | 285.09 | 619.89 |
| 3061 | 533 | 290.00 | 2238.00 | 335.38 | 285.60 | 620.98 |
| 3065 | 533 | 290.00 | 2242.00 | 335.96 | 286.11 | 622.07 |
| 3069 | 533 | 290.00 | 2246.00 | 336.54 | 286.62 | 623.16 |
| 3073 | 533 | 290.00 | 2250.00 | 337.13 | 287.13 | 624.26 |
| 3077 | 533 | 290.00 | 2254.00 | 337.71 | 287.64 | 625.35 |
| 3081 | 533 | 290.00 | 2258.00 | 338.29 | 288.15 | 626.44 |
| 3085 | 533 | 290.00 | 2262.00 | 338.87 | 288.66 | 627.53 |
| 3089 | 533 | 290.00 | 2266.00 | 339.45 | 289.17 | 628.62 |
| 3093 | 533 | 290.00 | 2270.00 | 340.04 | 289.68 | 629.72 |
| 3097 | 533 | 290.00 | 2274.00 | 340.62 | 290.19 | 630.81 |
| 3101 | 533 | 290.00 | 2278.00 | 341.20 | 290.70 | 631.90 |
| 3105 | 533 | 290.00 | 2282.00 | 341.78 | 291.21 | 632.99 |
| 3109 | 533 | 290.00 | 2286.00 | 342.36 | 291.72 | 634.08 |
| 3113 | 533 | 290.00 | 2290.00 | 342.95 | 292.23 | 635.18 |
| 3117 | 533 | 290.00 | 2294.00 | 343.53 | 292.74 | 636.27 |
| 3121 | 533 | 290.00 | 2298.00 | 344.11 | 293.25 | 637.36 |
| 3125 | 533 | 290.00 | 2302.00 | 344.69 | 293.76 | 638.45 |
| 3129 | 533 | 290.00 | 2306.00 | 345.27 | 294.27 | 639.54 |
| 3133 | 533 | 290.00 | 2310.00 | 345.86 | 294.78 | 640.64 |
| 3137 | 533 | 290.00 | 2314.00 | 346.44 | 295.29 | 641.73 |
| 3141 | 533 | 290.00 | 2318.00 | 347.02 | 295.80 | 642.82 |
| 3145 | 533 | 290.00 | 2322.00 | 347.60 | 296.31 | 643.91 |
| 3149 | 533 | 290.00 | 2326.00 | 348.18 | 296.82 | 645.00 |
| 3153 | 533 | 290.00 | 2330.00 | 348.77 | 297.33 | 646.10 |
| 3157 | 533 | 290.00 | 2334.00 | 349.35 | 297.84 | 647.19 |
| 3161 | 533 | 290.00 | 2338.00 | 349.93 | 298.35 | 648.28 |
| 3165 | 533 | 290.00 | 2342.00 | 350.51 | 298.86 | 649.37 |
| 3169 | 533 | 290.00 | 2346.00 | 351.09 | 299.37 | 650.46 |
| 3173 | 533 | 290.00 | 2350.00 | 351.68 | 299.88 | 651.56 |
| 3177 | 533 | 290.00 | 2354.00 | 352.26 | 300.39 | 652.65 |
| 3181 | 533 | 290.00 | 2358.00 | 352.84 | 300.90 | 653.74 |
| 3185 | 533 | 290.00 | 2362.00 | 353.42 | 301.41 | 654.83 |
| 3189 | 533 | 290.00 | 2366.00 | 354.00 | 301.92 | 655.92 |
| 3193 | 533 | 290.00 | 2370.00 | 354.59 | 302.43 | 657.02 |
| 3197 | 533 | 290.00 | 2374.00 | 355.17 | 302.94 | 658.11 |
| 3201 | 533 | 290.00 | 2378.00 | 355.75 | 303.45 | 659.20 |
| 3205 | 533 | 290.00 | 2382.00 | 356.33 | 303.96 | 660.29 |
| 3209 | 533 | 290.00 | 2386.00 | 356.91 | 304.47 | 661.38 |
| 3213 | 533 | 290.00 | 2390.00 | 357.50 | 304.98 | 662.48 |
| 3217 | 533 | 290.00 | 2394.00 | 358.08 | 305.49 | 663.57 |
| 3221 | 533 | 290.00 | 2398.00 | 358.66 | 306.00 | 664.66 |
| 3225 | 533 | 290.00 | 2402.00 | 359.24 | 306.51 | 665.75 |
| 3229 | 533 | 290.00 | 2406.00 | 359.82 | 307.02 | 666.84 |
| 3233 | 533 | 290.00 | 2410.00 | 360.41 | 307.53 | 667.94 |
| 3237 | 533 | 290.00 | 2414.00 | 360.99 | 308.04 | 669.03 |
| 3241 | 533 | 290.00 | 2418.00 | 361.57 | 308.55 | 670.12 |
| 3245 | 533 | 290.00 | 2422.00 | 362.15 | 309.06 | 671.21 |
| 3249 | 533 | 290.00 | 2426.00 | 362.73 | 309.57 | 672.30 |
| 3253 | 533 | 290.00 | 2430.00 | 363.32 | 310.08 | 673.40 |
| 3257 | 533 | 290.00 | 2434.00 | 363.90 | 310.59 | 674.49 |

Monthly table

Table letter R

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3261 | 533 | 290.00 | 2438.00 | 364.48 | 311.10 | 675.58 |
| 3265 | 533 | 290.00 | 2442.00 | 365.06 | 311.61 | 676.67 |
| 3269 | 533 | 290.00 | 2446.00 | 365.64 | 312.12 | 677.76 |
| 3273 | 533 | 290.00 | 2450.00 | 366.23 | 312.63 | 678.86 |
| 3277 | 533 | 290.00 | 2454.00 | 366.81 | 313.14 | 679.95 |
| 3281 | 533 | 290.00 | 2458.00 | 367.39 | 313.65 | 681.04 |
| 3285 | 533 | 290.00 | 2462.00 | 367.97 | 314.16 | 682.13 |
| 3289 | 533 | 290.00 | 2466.00 | 368.55 | 314.67 | 683.22 |
| 3293 | 533 | 290.00 | 2470.00 | 369.14 | 315.18 | 684.32 |
| 3297 | 533 | 290.00 | 2474.00 | 369.72 | 315.69 | 685.41 |
| 3301 | 533 | 290.00 | 2478.00 | 370.30 | 316.20 | 686.50 |
| 3305 | 533 | 290.00 | 2482.00 | 370.88 | 316.71 | 687.59 |
| 3309 | 533 | 290.00 | 2486.00 | 371.46 | 317.22 | 688.68 |
| 3313 | 533 | 290.00 | 2490.00 | 372.05 | 317.73 | 689.78 |
| 3317 | 533 | 290.00 | 2494.00 | 372.63 | 318.24 | 690.87 |
| 3321 | 533 | 290.00 | 2498.00 | 373.21 | 318.75 | 691.96 |
| 3325 | 533 | 290.00 | 2502.00 | 373.79 | 319.26 | 693.05 |
| 3329 | 533 | 290.00 | 2506.00 | 374.37 | 319.77 | 694.14 |
| 3333 | 533 | 290.00 | 2510.00 | 374.96 | 320.28 | 695.24 |
| 3337 | 533 | 290.00 | 2514.00 | 375.54 | 320.79 | 696.33 |
| 3341 | 533 | 290.00 | 2518.00 | 376.12 | 321.30 | 697.42 |
| 3345 | 533 | 290.00 | 2522.00 | 376.70 | 321.81 | 698.51 |
| 3349 | 533 | 290.00 | 2526.00 | 377.28 | 322.32 | 699.60 |
| 3353 | 533 | 290.00 | 2530.00 | 377.87 | 322.83 | 700.70 |
| 3357 | 533 | 290.00 | 2534.00 | 378.45 | 323.34 | 701.79 |
| 3361 | 533 | 290.00 | 2538.00 | 379.03 | 323.85 | 702.88 |
| 3365 | 533 | 290.00 | 2542.00 | 379.61 | 324.36 | 703.97 |
| 3369 | 533 | 290.00 | 2546.00 | 380.19 | 324.87 | 705.06 |
| 3373 | 533 | 290.00 | 2550.00 | 380.78 | 325.38 | 706.16 |
| 3377 | 533 | 290.00 | 2554.00 | 381.36 | 325.89 | 707.25 |
| 3381 | 533 | 290.00 | 2558.00 | 381.94 | 326.40 | 708.34 |
| 3385 | 533 | 290.00 | 2562.00 | 382.52 | 326.91 | 709.43 |
| 3389 | 533 | 290.00 | 2566.00 | 383.10 | 327.42 | 710.52 |
| 3393 | 533 | 290.00 | 2570.00 | 383.69 | 327.93 | 711.62 |
| 3397 | 533 | 290.00 | 2574.00 | 384.27 | 328.44 | 712.71 |
| 3401 | 533 | 290.00 | 2578.00 | 384.85 | 328.95 | 713.80 |
| 3405 | 533 | 290.00 | 2582.00 | 385.43 | 329.46 | 714.89 |
| 3409 | 533 | 290.00 | 2586.00 | 386.01 | 329.97 | 715.98 |
| 3413 | 533 | 290.00 | 2590.00 | 386.60 | 330.48 | 717.08 |
| 3417 | 533 | 290.00 | 2594.00 | 387.18 | 330.99 | 718.17 |
| 3421 | 533 | 290.00 | 2598.00 | 387.76 | 331.50 | 719.26 |
| 3425 | 533 | 290.00 | 2602.00 | 388.34 | 332.01 | 720.35 |
| 3429 | 533 | 290.00 | 2606.00 | 388.92 | 332.52 | 721.44 |
| 3433 | 533 | 290.00 | 2610.00 | 389.51 | 333.03 | 722.54 |
| 3437 | 533 | 290.00 | 2614.00 | 390.09 | 333.54 | 723.63 |
| 3441 | 533 | 290.00 | 2618.00 | 390.67 | 334.05 | 724.72 |
| 3445 | 533 | 290.00 | 2622.00 | 391.25 | 334.56 | 725.81 |
| 3449 | 533 | 290.00 | 2626.00 | 391.83 | 335.07 | 726.90 |
| 3453 | 533 | 290.00 | 2630.00 | 392.42 | 335.58 | 728.00 |
| 3457 | 533 | 290.00 | 2634.00 | 393.00 | 336.09 | 729.09 |
| 3461 | 533 | 290.00 | 2638.00 | 393.58 | 336.60 | 730.18 |
| 3465 | 533 | 290.00 | 2642.00 | 394.16 | 337.11 | 731.27 |
| 3469 | 533 | 290.00 | 2646.00 | 394.74 | 337.62 | 732.36 |
| 3473 | 533 | 290.00 | 2650.00 | 395.33 | 338.13 | 733.46 |
| 3477 | 533 | 290.00 | 2654.00 | 395.91 | 338.64 | 734.55 |
| 3481 | 533 | 290.00 | 2658.00 | 396.49 | 339.15 | 735.64 |
| 3485 | 533 | 290.00 | 2662.00 | 397.07 | 339.66 | 736.73 |
| 3489 | 533 | 290.00 | 2666.00 | 397.65 | 340.17 | 737.82 |
| 3493 | 533 | 290.00 | 2670.00 | 398.24 | 340.68 | 738.92 |
| 3497 | 533 | 290.00 | 2674.00 | 398.82 | 341.19 | 740.01 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3501 | 533 | 290.00 | 2678.00 | 399.40 | 341.70 | 741.10 |
| 3505 | 533 | 290.00 | 2682.00 | 399.98 | 342.21 | 742.19 |
| 3509 | 533 | 290.00 | 2686.00 | 400.56 | 342.72 | 743.28 |
| 3513 | 533 | 290.00 | 2690.00 | 401.15 | 343.23 | 744.38 |
| 3517 | 533 | 290.00 | 2694.00 | 401.73 | 343.74 | 745.47 |
| 3521 | 533 | 290.00 | 2698.00 | 402.31 | 344.25 | 746.56 |
| 3525 | 533 | 290.00 | 2702.00 | 402.89 | 344.76 | 747.65 |
| 3529 | 533 | 290.00 | 2706.00 | 403.47 | 345.27 | 748.74 |
| 3533 | 533 | 290.00 | 2710.00 | 404.06 | 345.78 | 749.84 |
| 3537 | 533 | 290.00 | 2714.00 | 404.64 | 346.29 | 750.93 |
| 3541 | 533 | 290.00 | 2718.00 | 405.22 | 346.80 | 752.02 |
| 3545 | 533 | 290.00 | 2722.00 | 405.80 | 347.31 | 753.11 |
| 3549 | 533 | 290.00 | 2726.00 | 406.38 | 347.82 | 754.20 |
| 3553 | 533 | 290.00 | 2730.00 | 406.97 | 348.33 | 755.30 |
| 3557 | 533 | 290.00 | 2734.00 | 407.55 | 348.84 | 756.39 |
| 3561 | 533 | 290.00 | 2738.00 | 408.13 | 349.35 | 757.48 |
| 3565 | 533 | 290.00 | 2742.00 | 408.71 | 349.86 | 758.57 |
| 3569 | 533 | 290.00 | 2746.00 | 409.29 | 350.37 | 759.66 |
| 3573 | 533 | 290.00 | 2750.00 | 409.88 | 350.88 | 760.76 |
| 3577 | 533 | 290.00 | 2754.00 | 410.46 | 351.39 | 761.85 |
| 3581 | 533 | 290.00 | 2758.00 | 411.04 | 351.90 | 762.94 |
| 3585 | 533 | 290.00 | 2762.00 | 411.62 | 352.41 | 764.03 |
| 3589 | 533 | 290.00 | 2766.00 | 412.20 | 352.92 | 765.12 |
| 3593 | 533 | 290.00 | 2770.00 | 412.79 | 353.43 | 766.22 |
| 3597 | 533 | 290.00 | 2774.00 | 413.37 | 353.94 | 767.31 |
| 3601 | 533 | 290.00 | 2778.00 | 413.95 | 354.45 | 768.40 |
| 3605 | 533 | 290.00 | 2782.00 | 414.53 | 354.96 | 769.49 |
| 3609 | 533 | 290.00 | 2786.00 | 415.11 | 355.47 | 770.58 |
| 3613 | 533 | 290.00 | 2790.00 | 415.70 | 355.98 | 771.68 |
| 3617 | 533 | 290.00 | 2794.00 | 416.28 | 356.49 | 772.77 |
| 3621 | 533 | 290.00 | 2798.00 | 416.86 | 357.00 | 773.86 |
| 3625 | 533 | 290.00 | 2802.00 | 417.44 | 357.51 | 774.95 |
| 3629 | 533 | 290.00 | 2806.00 | 418.02 | 358.02 | 776.04 |
| 3633 | 533 | 290.00 | 2810.00 | 418.61 | 358.53 | 777.14 |
| 3637 | 533 | 290.00 | 2814.00 | 419.19 | 359.04 | 778.23 |
| 3641 | 533 | 290.00 | 2818.00 | 419.77 | 359.55 | 779.32 |
| 3645 | 533 | 290.00 | 2822.00 | 420.35 | 360.06 | 780.41 |
| 3649 | 533 | 290.00 | 2826.00 | 420.93 | 360.57 | 781.50 |
| 3653 | 533 | 290.00 | 2830.00 | 421.52 | 361.08 | 782.60 |
| 3657 | 533 | 290.00 | 2834.00 | 422.10 | 361.59 | 783.69 |
| 3661 | 533 | 290.00 | 2838.00 | 422.68 | 362.10 | 784.78 |
| 3665 | 533 | 290.00 | 2842.00 | 423.26 | 362.61 | 785.87 |
| 3669 | 533 | 290.00 | 2846.00 | 423.84 | 363.12 | 786.96 |
| 3673 | 533 | 290.00 | 2850.00 | 424.43 | 363.63 | 788.06 |
| 3677 | 533 | 290.00 | 2854.00 | 425.01 | 364.14 | 789.15 |
| 3681 | 533 | 290.00 | 2858.00 | 425.59 | 364.65 | 790.24 |
| 3685 | 533 | 290.00 | 2862.00 | 426.17 | 365.16 | 791.33 |
| 3689 | 533 | 290.00 | 2866.00 | 426.75 | 365.67 | 792.42 |
| 3693 | 533 | 290.00 | 2870.00 | 427.34 | 366.18 | 793.52 |
| 3697 | 533 | 290.00 | 2874.00 | 427.92 | 366.69 | 794.61 |
| 3701 | 533 | 290.00 | 2878.00 | 428.50 | 367.20 | 795.70 |
| 3705 | 533 | 290.00 | 2882.00 | 429.08 | 367.71 | 796.79 |
| 3709 | 533 | 290.00 | 2886.00 | 429.66 | 368.22 | 797.88 |
| 3713 | 533 | 290.00 | 2890.00 | 430.25 | 368.73 | 798.98 |
| 3717 | 533 | 290.00 | 2894.00 | 430.83 | 369.24 | 800.07 |
| 3721 | 533 | 290.00 | 2898.00 | 431.41 | 369.75 | 801.16 |
| 3725 | 533 | 290.00 | 2902.00 | 431.99 | 370.26 | 802.25 |
| 3729 | 533 | 290.00 | 2906.00 | 432.57 | 370.77 | 803.34 |
| 3733 | 533 | 290.00 | 2910.00 | 433.16 | 371.28 | 804.44 |
| 3737 | 533 | 290.00 | 2914.00 | 433.74 | 371.79 | 805.53 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3741 | 533 | 290.00 | 2918.00 | 434.32 | 372.30 | 806.62 |
| 3745 | 533 | 290.00 | 2922.00 | 434.90 | 372.81 | 807.71 |
| 3749 | 533 | 290.00 | 2926.00 | 435.48 | 373.32 | 808.80 |
| 3753 | 533 | 290.00 | 2930.00 | 436.07 | 373.83 | 809.90 |
| 3757 | 533 | 290.00 | 2934.00 | 436.65 | 374.34 | 810.99 |
| 3761 | 533 | 290.00 | 2938.00 | 437.23 | 374.85 | 812.08 |
| 3765 | 533 | 290.00 | 2942.00 | 437.81 | 375.36 | 813.17 |
| 3769 | 533 | 290.00 | 2946.00 | 438.39 | 375.87 | 814.26 |
| 3773 | 533 | 290.00 | 2950.00 | 438.98 | 376.38 | 815.36 |
| 3777 | 533 | 290.00 | 2954.00 | 439.56 | 376.89 | 816.45 |
| 3781 | 533 | 290.00 | 2958.00 | 440.14 | 377.40 | 817.54 |
| 3785 | 533 | 290.00 | 2962.00 | 440.72 | 377.91 | 818.63 |
| 3789 | 533 | 290.00 | 2966.00 | 441.30 | 378.42 | 819.72 |
| 3793 | 533 | 290.00 | 2970.00 | 441.89 | 378.93 | 820.82 |
| 3797 | 533 | 290.00 | 2974.00 | 442.47 | 379.44 | 821.91 |
| 3801 | 533 | 290.00 | 2978.00 | 443.05 | 379.95 | 823.00 |
| 3805 | 533 | 290.00 | 2982.00 | 443.63 | 380.46 | 824.09 |
| 3809 | 533 | 290.00 | 2986.00 | 444.21 | 380.97 | 825.18 |
| 3813 | 533 | 290.00 | 2990.00 | 444.80 | 381.48 | 826.28 |
| 3817 | 533 | 290.00 | 2994.00 | 445.38 | 381.99 | 827.37 |
| 3821 | 533 | 290.00 | 2998.00 | 445.96 | 382.50 | 828.46 |
| 3825 | 533 | 290.00 | 3002.00 | 446.54 | 383.01 | 829.55 |
| 3829 | 533 | 290.00 | 3006.00 | 447.12 | 383.52 | 830.64 |
| 3833 | 533 | 290.00 | 3010.00 | 447.71 | 384.03 | 831.74 |
| 3837 | 533 | 290.00 | 3014.00 | 448.29 | 384.54 | 832.83 |
| 3841 | 533 | 290.00 | 3018.00 | 448.87 | 385.05 | 833.92 |
| 3845 | 533 | 290.00 | 3022.00 | 449.45 | 385.56 | 835.01 |
| 3849 | 533 | 290.00 | 3026.00 | 450.03 | 386.07 | 836.10 |
| 3853 | 533 | 290.00 | 3030.00 | 450.62 | 386.58 | 837.20 |
| 3857 | 533 | 290.00 | 3034.00 | 451.20 | 387.09 | 838.29 |
| 3861 | 533 | 290.00 | 3038.00 | 451.78 | 387.60 | 839.38 |
| 3865 | 533 | 290.00 | 3042.00 | 452.36 | 388.11 | 840.47 |
| 3869 | 533 | 290.00 | 3046.00 | 452.94 | 388.62 | 841.56 |
| 3873 | 533 | 290.00 | 3050.00 | 453.53 | 389.13 | 842.66 |
| 3877 | 533 | 290.00 | 3054.00 | 454.11 | 389.64 | 843.75 |
| 3881 | 533 | 290.00 | 3058.00 | 454.69 | 390.15 | 844.84 |
| 3885 | 533 | 290.00 | 3062.00 | 455.27 | 390.66 | 845.93 |
| 3889 | 533 | 290.00 | 3066.00 | 455.85 | 391.17 | 847.02 |
| 3893 | 533 | 290.00 | 3070.00 | 456.44 | 391.68 | 848.12 |
| 3897 | 533 | 290.00 | 3074.00 | 457.02 | 392.19 | 849.21 |
| 3901 | 533 | 290.00 | 3078.00 | 457.60 | 392.70 | 850.30 |
| 3905 | 533 | 290.00 | 3082.00 | 458.18 | 393.21 | 851.39 |
| 3909 | 533 | 290.00 | 3086.00 | 458.76 | 393.72 | 852.48 |
| 3913 | 533 | 290.00 | 3090.00 | 459.35 | 394.23 | 853.58 |
| 3917 | 533 | 290.00 | 3094.00 | 459.93 | 394.74 | 854.67 |
| 3921 | 533 | 290.00 | 3098.00 | 460.51 | 395.25 | 855.76 |
| 3925 | 533 | 290.00 | 3102.00 | 461.09 | 395.76 | 856.85 |
| 3929 | 533 | 290.00 | 3106.00 | 461.67 | 396.27 | 857.94 |
| 3933 | 533 | 290.00 | 3110.00 | 462.26 | 396.78 | 859.04 |
| 3937 | 533 | 290.00 | 3114.00 | 462.84 | 397.29 | 860.13 |
| 3941 | 533 | 290.00 | 3118.00 | 463.42 | 397.80 | 861.22 |
| 3945 | 533 | 290.00 | 3122.00 | 464.00 | 398.31 | 862.31 |
| 3949 | 533 | 290.00 | 3126.00 | 464.58 | 398.82 | 863.40 |
| 3953 | 533 | 290.00 | 3130.00 | 465.17 | 399.33 | 864.50 |
| 3957 | 533 | 290.00 | 3134.00 | 465.75 | 399.84 | 865.59 |
| 3961 | 533 | 290.00 | 3138.00 | 466.33 | 400.35 | 866.68 |
| 3965 | 533 | 290.00 | 3142.00 | 466.91 | 400.86 | 867.77 |
| 3969 | 533 | 290.00 | 3146.00 | 467.49 | 401.37 | 868.86 |
| 3973 | 533 | 290.00 | 3150.00 | 468.08 | 401.88 | 869.96 |
| 3977 | 533 | 290.00 | 3154.00 | 468.66 | 402.39 | 871.05 |

Table letter R

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3981 | 533 | 290.00 | 3158.00 | 469.24 | 402.90 | 872.14 |
| 3985 | 533 | 290.00 | 3162.00 | 469.82 | 403.41 | 873.23 |
| 3989 | 533 | 290.00 | 3166.00 | 470.40 | 403.92 | 874.32 |
| 3993 | 533 | 290.00 | 3170.00 | 470.99 | 404.43 | 875.42 |
| 3997 | 533 | 290.00 | 3174.00 | 471.57 | 404.94 | 876.51 |
| 4001 | 533 | 290.00 | 3178.00 | 472.15 | 405.45 | 877.60 |
| 4005 | 533 | 290.00 | 3182.00 | 472.73 | 405.96 | 878.69 |
| 4009 | 533 | 290.00 | 3186.00 | 473.31 | 406.47 | 879.78 |
| 4013 | 533 | 290.00 | 3190.00 | 473.90 | 406.98 | 880.88 |
| 4017 | 533 | 290.00 | 3194.00 | 474.48 | 407.49 | 881.97 |
| 4021 | 533 | 290.00 | 3198.00 | 475.06 | 408.00 | 883.06 |
| 4025 | 533 | 290.00 | 3202.00 | 475.64 | 408.51 | 884.15 |
| 4029 | 533 | 290.00 | 3206.00 | 476.22 | 409.02 | 885.24 |
| 4033 | 533 | 290.00 | 3210.00 | 476.81 | 409.53 | 886.34 |
| 4037 | 533 | 290.00 | 3214.00 | 477.39 | 410.04 | 887.43 |
| 4041 | 533 | 290.00 | 3218.00 | 477.97 | 410.55 | 888.52 |
| 4045 | 533 | 290.00 | 3222.00 | 478.55 | 411.06 | 889.61 |
| 4049 | 533 | 290.00 | 3226.00 | 479.13 | 411.57 | 890.70 |
| 4053 | 533 | 290.00 | 3230.00 | 479.72 | 412.08 | 891.80 |
| 4057 | 533 | 290.00 | 3234.00 | 480.30 | 412.59 | 892.89 |
| 4061 | 533 | 290.00 | 3238.00 | 480.88 | 413.10 | 893.98 |
| 4065 | 533 | 290.00 | 3242.00 | 481.46 | 413.61 | 895.07 |
| 4069 | 533 | 290.00 | 3246.00 | 482.04 | 414.12 | 896.16 |
| 4073 | 533 | 290.00 | 3250.00 | 482.63 | 414.63 | 897.26 |
| 4077 | 533 | 290.00 | 3254.00 | 483.21 | 415.14 | 898.35 |
| 4081 | 533 | 290.00 | 3258.00 | 483.79 | 415.65 | 899.44 |
| 4085 | 533 | 290.00 | 3262.00 | 484.37 | 416.16 | 900.53 |
| 4089 | 533 | 290.00 | 3266.00 | 484.95 | 416.67 | 901.62 |
| 4093 | 533 | 290.00 | 3270.00 | 485.54 | 417.18 | 902.72 |
| 4097 | 533 | 290.00 | 3274.00 | 486.12 | 417.69 | 903.81 |
| 4101 | 533 | 290.00 | 3278.00 | 486.70 | 418.20 | 904.90 |
| 4105 | 533 | 290.00 | 3282.00 | 487.28 | 418.71 | 905.99 |
| 4109 | 533 | 290.00 | 3286.00 | 487.86 | 419.22 | 907.08 |
| 4113 | 533 | 290.00 | 3290.00 | 488.45 | 419.73 | 908.18 |
| 4117 | 533 | 290.00 | 3294.00 | 489.03 | 420.24 | 909.27 |
| 4121 | 533 | 290.00 | 3298.00 | 489.61 | 420.75 | 910.36 |
| 4125 | 533 | 290.00 | 3302.00 | 490.19 | 421.26 | 911.45 |
| 4129 | 533 | 290.00 | 3306.00 | 490.77 | 421.77 | 912.54 |
| 4133 | 533 | 290.00 | 3310.00 | 491.36 | 422.28 | 913.64 |
| 4137 | 533 | 290.00 | 3314.00 | 491.94 | 422.79 | 914.73 |
| 4141 | 533 | 290.00 | 3318.00 | 492.52 | 423.30 | 915.82 |
| 4145 | 533 | 290.00 | 3322.00 | 493.10 | 423.81 | 916.91 |
| 4149 | 533 | 290.00 | 3326.00 | 493.68 | 424.32 | 918.00 |
| 4153 | 533 | 290.00 | 3330.00 | 494.27 | 424.83 | 919.10 |
| 4157 | 533 | 290.00 | 3334.00 | 494.85 | 425.34 | 920.19 |
| 4161 | 533 | 290.00 | 3338.00 | 495.43 | 425.85 | 921.28 |
| 4165 | 533 | 290.00 | 3342.00 | 496.01 | 426.36 | 922.37 |
| 4169 | 533 | 290.00 | 3346.00 | 496.59 | 426.87 | 923.46 |
| 4173 | 533 | 290.00 | 3350.00 | 497.18 | 427.38 | 924.56 |
| 4177 | 533 | 290.00 | 3354.00 | 497.76 | 427.89 | 925.65 |
| 4181 | 533 | 290.00 | 3358.00 | 498.34 | 428.40 | 926.74 |
| 4185 | 533 | 290.00 | 3362.00 | 498.92 | 428.91 | 927.83 |
| 4189 | 533 | 290.00 | 3366.00 | 499.51 | 429.42 | 928.92 |

If the employee's gross pay is over £4189, go to page 229.

**Weekly table for reduced rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter T

Use this table for mariners on foreign-going vessels who are married women or widows who have the right to pay reduced rate employee's NICs and are under State Pension age.

You can only use this table if you hold a valid certificate CA4139, CF383 or CF380A.

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'T' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.36 | 0.00 | 0.36 |
| 178 | 123 | 55.00 | 0.00 | 0.51 | 0.00 | 0.51 |
| 179 | 123 | 56.00 | 0.00 | 0.65 | 0.00 | 0.65 |
| 180 | 123 | 57.00 | 0.00 | 0.80 | 0.00 | 0.80 |
| 181 | 123 | 58.00 | 0.00 | 0.94 | 0.00 | 0.94 |
| 182 | 123 | 59.00 | 0.00 | 1.09 | 0.00 | 1.09 |
| 183 | 123 | 60.00 | 0.00 | 1.24 | 0.00 | 1.24 |
| 184 | 123 | 61.00 | 0.00 | 1.38 | 0.00 | 1.38 |
| 185 | 123 | 62.00 | 0.00 | 1.53 | 0.00 | 1.53 |
| 186 | 123 | 63.00 | 0.00 | 1.67 | 0.00 | 1.67 |
| 187 | 123 | 64.00 | 0.00 | 1.82 | 0.00 | 1.82 |
| 188 | 123 | 65.00 | 0.00 | 1.96 | 0.00 | 1.96 |
| 189 | 123 | 66.00 | 0.00 | 2.11 | 0.00 | 2.11 |
| 190 | 123 | 67.00 | 0.00 | 2.18 | 0.00 | 2.18 |
| 191 | 123 | 67.00 | 1.00 | 2.40 | 0.10 | 2.50 |
| 192 | 123 | 67.00 | 2.00 | 2.54 | 0.16 | 2.70 |
| 193 | 123 | 67.00 | 3.00 | 2.69 | 0.23 | 2.92 |
| 194 | 123 | 67.00 | 4.00 | 2.83 | 0.30 | 3.13 |
| 195 | 123 | 67.00 | 5.00 | 2.98 | 0.36 | 3.34 |
| 196 | 123 | 67.00 | 6.00 | 3.12 | 0.43 | 3.55 |
| 197 | 123 | 67.00 | 7.00 | 3.27 | 0.49 | 3.76 |
| 198 | 123 | 67.00 | 8.00 | 3.42 | 0.56 | 3.98 |
| 199 | 123 | 67.00 | 9.00 | 3.56 | 0.63 | 4.19 |
| 200 | 123 | 67.00 | 10.00 | 3.71 | 0.69 | 4.40 |
| 201 | 123 | 67.00 | 11.00 | 3.85 | 0.76 | 4.61 |
| 202 | 123 | 67.00 | 12.00 | 4.00 | 0.82 | 4.82 |
| 203 | 123 | 67.00 | 13.00 | 4.14 | 0.89 | 5.03 |
| 204 | 123 | 67.00 | 14.00 | 4.29 | 0.96 | 5.25 |
| 205 | 123 | 67.00 | 15.00 | 4.43 | 1.02 | 5.45 |
| 206 | 123 | 67.00 | 16.00 | 4.58 | 1.09 | 5.67 |
| 207 | 123 | 67.00 | 17.00 | 4.73 | 1.15 | 5.88 |
| 208 | 123 | 67.00 | 18.00 | 4.87 | 1.22 | 6.09 |
| 209 | 123 | 67.00 | 19.00 | 5.02 | 1.29 | 6.31 |
| 210 | 123 | 67.00 | 20.00 | 5.16 | 1.35 | 6.51 |
| 211 | 123 | 67.00 | 21.00 | 5.31 | 1.42 | 6.73 |
| 212 | 123 | 67.00 | 22.00 | 5.45 | 1.48 | 6.93 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 213 | 123 | 67.00 | 23.00 | 5.60 | 1.55 | 7.15 |
| 214 | 123 | 67.00 | 24.00 | 5.74 | 1.62 | 7.36 |
| 215 | 123 | 67.00 | 25.00 | 5.89 | 1.68 | 7.57 |
| 216 | 123 | 67.00 | 26.00 | 6.03 | 1.75 | 7.78 |
| 217 | 123 | 67.00 | 27.00 | 6.18 | 1.81 | 7.99 |
| 218 | 123 | 67.00 | 28.00 | 6.33 | 1.88 | 8.21 |
| 219 | 123 | 67.00 | 29.00 | 6.47 | 1.95 | 8.42 |
| 220 | 123 | 67.00 | 30.00 | 6.62 | 2.01 | 8.63 |
| 221 | 123 | 67.00 | 31.00 | 6.76 | 2.08 | 8.84 |
| 222 | 123 | 67.00 | 32.00 | 6.91 | 2.14 | 9.05 |
| 223 | 123 | 67.00 | 33.00 | 7.05 | 2.21 | 9.26 |
| 224 | 123 | 67.00 | 34.00 | 7.20 | 2.28 | 9.48 |
| 225 | 123 | 67.00 | 35.00 | 7.34 | 2.34 | 9.68 |
| 226 | 123 | 67.00 | 36.00 | 7.49 | 2.41 | 9.90 |
| 227 | 123 | 67.00 | 37.00 | 7.64 | 2.47 | 10.11 |
| 228 | 123 | 67.00 | 38.00 | 7.78 | 2.54 | 10.32 |
| 229 | 123 | 67.00 | 39.00 | 7.93 | 2.61 | 10.54 |
| 230 | 123 | 67.00 | 40.00 | 8.07 | 2.67 | 10.74 |
| 231 | 123 | 67.00 | 41.00 | 8.22 | 2.74 | 10.96 |
| 232 | 123 | 67.00 | 42.00 | 8.36 | 2.80 | 11.16 |
| 233 | 123 | 67.00 | 43.00 | 8.51 | 2.87 | 11.38 |
| 234 | 123 | 67.00 | 44.00 | 8.65 | 2.94 | 11.59 |
| 235 | 123 | 67.00 | 45.00 | 8.80 | 3.00 | 11.80 |
| 236 | 123 | 67.00 | 46.00 | 8.94 | 3.07 | 12.01 |
| 237 | 123 | 67.00 | 47.00 | 9.09 | 3.13 | 12.22 |
| 238 | 123 | 67.00 | 48.00 | 9.24 | 3.20 | 12.44 |
| 239 | 123 | 67.00 | 49.00 | 9.38 | 3.27 | 12.65 |
| 240 | 123 | 67.00 | 50.00 | 9.53 | 3.33 | 12.86 |
| 241 | 123 | 67.00 | 51.00 | 9.67 | 3.40 | 13.07 |
| 242 | 123 | 67.00 | 52.00 | 9.82 | 3.46 | 13.28 |
| 243 | 123 | 67.00 | 53.00 | 9.96 | 3.53 | 13.49 |
| 244 | 123 | 67.00 | 54.00 | 10.11 | 3.60 | 13.71 |
| 245 | 123 | 67.00 | 55.00 | 10.25 | 3.66 | 13.91 |
| 246 | 123 | 67.00 | 56.00 | 10.40 | 3.73 | 14.13 |
| 247 | 123 | 67.00 | 57.00 | 10.55 | 3.79 | 14.34 |
| 248 | 123 | 67.00 | 58.00 | 10.69 | 3.86 | 14.55 |
| 249 | 123 | 67.00 | 59.00 | 10.84 | 3.93 | 14.77 |
| 250 | 123 | 67.00 | 60.00 | 10.98 | 3.99 | 14.97 |
| 251 | 123 | 67.00 | 61.00 | 11.13 | 4.06 | 15.19 |
| 252 | 123 | 67.00 | 62.00 | 11.27 | 4.12 | 15.39 |
| 253 | 123 | 67.00 | 63.00 | 11.42 | 4.19 | 15.61 |
| 254 | 123 | 67.00 | 64.00 | 11.56 | 4.26 | 15.82 |
| 255 | 123 | 67.00 | 65.00 | 11.71 | 4.32 | 16.03 |
| 256 | 123 | 67.00 | 66.00 | 11.85 | 4.39 | 16.24 |
| 257 | 123 | 67.00 | 67.00 | 12.00 | 4.45 | 16.45 |
| 258 | 123 | 67.00 | 68.00 | 12.15 | 4.52 | 16.67 |
| 259 | 123 | 67.00 | 69.00 | 12.29 | 4.59 | 16.88 |
| 260 | 123 | 67.00 | 70.00 | 12.44 | 4.65 | 17.09 |
| 261 | 123 | 67.00 | 71.00 | 12.58 | 4.72 | 17.30 |
| 262 | 123 | 67.00 | 72.00 | 12.73 | 4.78 | 17.51 |
| 263 | 123 | 67.00 | 73.00 | 12.87 | 4.85 | 17.72 |
| 264 | 123 | 67.00 | 74.00 | 13.02 | 4.92 | 17.94 |
| 265 | 123 | 67.00 | 75.00 | 13.16 | 4.98 | 18.14 |
| 266 | 123 | 67.00 | 76.00 | 13.31 | 5.05 | 18.36 |
| 267 | 123 | 67.00 | 77.00 | 13.46 | 5.11 | 18.57 |
| 268 | 123 | 67.00 | 78.00 | 13.60 | 5.18 | 18.78 |
| 269 | 123 | 67.00 | 79.00 | 13.75 | 5.25 | 19.00 |
| 270 | 123 | 67.00 | 80.00 | 13.89 | 5.31 | 19.20 |
| 271 | 123 | 67.00 | 81.00 | 14.04 | 5.38 | 19.42 |
| 272 | 123 | 67.00 | 82.00 | 14.18 | 5.44 | 19.62 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 273 | 123 | 67.00 | 83.00 | 14.33 | 5.51 | 19.84 |
| 274 | 123 | 67.00 | 84.00 | 14.47 | 5.58 | 20.05 |
| 275 | 123 | 67.00 | 85.00 | 14.62 | 5.64 | 20.26 |
| 276 | 123 | 67.00 | 86.00 | 14.76 | 5.71 | 20.47 |
| 277 | 123 | 67.00 | 87.00 | 14.91 | 5.77 | 20.68 |
| 278 | 123 | 67.00 | 88.00 | 15.06 | 5.84 | 20.90 |
| 279 | 123 | 67.00 | 89.00 | 15.20 | 5.91 | 21.11 |
| 280 | 123 | 67.00 | 90.00 | 15.35 | 5.97 | 21.32 |
| 281 | 123 | 67.00 | 91.00 | 15.49 | 6.04 | 21.53 |
| 282 | 123 | 67.00 | 92.00 | 15.64 | 6.10 | 21.74 |
| 283 | 123 | 67.00 | 93.00 | 15.78 | 6.17 | 21.95 |
| 284 | 123 | 67.00 | 94.00 | 15.93 | 6.24 | 22.17 |
| 285 | 123 | 67.00 | 95.00 | 16.07 | 6.30 | 22.37 |
| 286 | 123 | 67.00 | 96.00 | 16.22 | 6.37 | 22.59 |
| 287 | 123 | 67.00 | 97.00 | 16.37 | 6.43 | 22.80 |
| 288 | 123 | 67.00 | 98.00 | 16.51 | 6.50 | 23.01 |
| 289 | 123 | 67.00 | 99.00 | 16.66 | 6.57 | 23.23 |
| 290 | 123 | 67.00 | 100.00 | 16.80 | 6.63 | 23.43 |
| 291 | 123 | 67.00 | 101.00 | 16.95 | 6.70 | 23.65 |
| 292 | 123 | 67.00 | 102.00 | 17.09 | 6.76 | 23.85 |
| 293 | 123 | 67.00 | 103.00 | 17.24 | 6.83 | 24.07 |
| 294 | 123 | 67.00 | 104.00 | 17.38 | 6.90 | 24.28 |
| 295 | 123 | 67.00 | 105.00 | 17.53 | 6.96 | 24.49 |
| 296 | 123 | 67.00 | 106.00 | 17.67 | 7.03 | 24.70 |
| 297 | 123 | 67.00 | 107.00 | 17.82 | 7.09 | 24.91 |
| 298 | 123 | 67.00 | 108.00 | 17.97 | 7.16 | 25.13 |
| 299 | 123 | 67.00 | 109.00 | 18.11 | 7.23 | 25.34 |
| 300 | 123 | 67.00 | 110.00 | 18.26 | 7.29 | 25.55 |
| 301 | 123 | 67.00 | 111.00 | 18.40 | 7.36 | 25.76 |
| 302 | 123 | 67.00 | 112.00 | 18.55 | 7.42 | 25.97 |
| 303 | 123 | 67.00 | 113.00 | 18.69 | 7.49 | 26.18 |
| 304 | 123 | 67.00 | 114.00 | 18.84 | 7.56 | 26.40 |
| 305 | 123 | 67.00 | 115.00 | 18.98 | 7.62 | 26.60 |
| 306 | 123 | 67.00 | 116.00 | 19.13 | 7.69 | 26.82 |
| 307 | 123 | 67.00 | 117.00 | 19.28 | 7.75 | 27.03 |
| 308 | 123 | 67.00 | 118.00 | 19.42 | 7.82 | 27.24 |
| 309 | 123 | 67.00 | 119.00 | 19.57 | 7.89 | 27.46 |
| 310 | 123 | 67.00 | 120.00 | 19.71 | 7.95 | 27.66 |
| 311 | 123 | 67.00 | 121.00 | 19.86 | 8.02 | 27.88 |
| 312 | 123 | 67.00 | 122.00 | 20.00 | 8.08 | 28.08 |
| 313 | 123 | 67.00 | 123.00 | 20.15 | 8.15 | 28.30 |
| 314 | 123 | 67.00 | 124.00 | 20.29 | 8.22 | 28.51 |
| 315 | 123 | 67.00 | 125.00 | 20.44 | 8.28 | 28.72 |
| 316 | 123 | 67.00 | 126.00 | 20.58 | 8.35 | 28.93 |
| 317 | 123 | 67.00 | 127.00 | 20.73 | 8.41 | 29.14 |
| 318 | 123 | 67.00 | 128.00 | 20.88 | 8.48 | 29.36 |
| 319 | 123 | 67.00 | 129.00 | 21.02 | 8.55 | 29.57 |
| 320 | 123 | 67.00 | 130.00 | 21.17 | 8.61 | 29.78 |
| 321 | 123 | 67.00 | 131.00 | 21.31 | 8.68 | 29.99 |
| 322 | 123 | 67.00 | 132.00 | 21.46 | 8.74 | 30.20 |
| 323 | 123 | 67.00 | 133.00 | 21.60 | 8.81 | 30.41 |
| 324 | 123 | 67.00 | 134.00 | 21.75 | 8.88 | 30.63 |
| 325 | 123 | 67.00 | 135.00 | 21.89 | 8.94 | 30.83 |
| 326 | 123 | 67.00 | 136.00 | 22.04 | 9.01 | 31.05 |
| 327 | 123 | 67.00 | 137.00 | 22.19 | 9.07 | 31.26 |
| 328 | 123 | 67.00 | 138.00 | 22.33 | 9.14 | 31.47 |
| 329 | 123 | 67.00 | 139.00 | 22.48 | 9.21 | 31.69 |
| 330 | 123 | 67.00 | 140.00 | 22.62 | 9.27 | 31.89 |
| 331 | 123 | 67.00 | 141.00 | 22.77 | 9.34 | 32.11 |
| 332 | 123 | 67.00 | 142.00 | 22.91 | 9.40 | 32.31 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 333 | 123 | 67.00 | 143.00 | 23.06 | 9.47 | 32.53 |
| 334 | 123 | 67.00 | 144.00 | 23.20 | 9.54 | 32.74 |
| 335 | 123 | 67.00 | 145.00 | 23.35 | 9.60 | 32.95 |
| 336 | 123 | 67.00 | 146.00 | 23.49 | 9.67 | 33.16 |
| 337 | 123 | 67.00 | 147.00 | 23.64 | 9.73 | 33.37 |
| 338 | 123 | 67.00 | 148.00 | 23.79 | 9.80 | 33.59 |
| 339 | 123 | 67.00 | 149.00 | 23.93 | 9.87 | 33.80 |
| 340 | 123 | 67.00 | 150.00 | 24.08 | 9.93 | 34.01 |
| 341 | 123 | 67.00 | 151.00 | 24.22 | 10.00 | 34.22 |
| 342 | 123 | 67.00 | 152.00 | 24.37 | 10.06 | 34.43 |
| 343 | 123 | 67.00 | 153.00 | 24.51 | 10.13 | 34.64 |
| 344 | 123 | 67.00 | 154.00 | 24.66 | 10.20 | 34.86 |
| 345 | 123 | 67.00 | 155.00 | 24.80 | 10.26 | 35.06 |
| 346 | 123 | 67.00 | 156.00 | 24.95 | 10.33 | 35.28 |
| 347 | 123 | 67.00 | 157.00 | 25.10 | 10.39 | 35.49 |
| 348 | 123 | 67.00 | 158.00 | 25.24 | 10.46 | 35.70 |
| 349 | 123 | 67.00 | 159.00 | 25.39 | 10.53 | 35.92 |
| 350 | 123 | 67.00 | 160.00 | 25.53 | 10.59 | 36.12 |
| 351 | 123 | 67.00 | 161.00 | 25.68 | 10.66 | 36.34 |
| 352 | 123 | 67.00 | 162.00 | 25.82 | 10.72 | 36.54 |
| 353 | 123 | 67.00 | 163.00 | 25.97 | 10.79 | 36.76 |
| 354 | 123 | 67.00 | 164.00 | 26.11 | 10.86 | 36.97 |
| 355 | 123 | 67.00 | 165.00 | 26.26 | 10.92 | 37.18 |
| 356 | 123 | 67.00 | 166.00 | 26.40 | 10.99 | 37.39 |
| 357 | 123 | 67.00 | 167.00 | 26.55 | 11.05 | 37.60 |
| 358 | 123 | 67.00 | 168.00 | 26.70 | 11.12 | 37.82 |
| 359 | 123 | 67.00 | 169.00 | 26.84 | 11.19 | 38.03 |
| 360 | 123 | 67.00 | 170.00 | 26.99 | 11.25 | 38.24 |
| 361 | 123 | 67.00 | 171.00 | 27.13 | 11.32 | 38.45 |
| 362 | 123 | 67.00 | 172.00 | 27.28 | 11.38 | 38.66 |
| 363 | 123 | 67.00 | 173.00 | 27.42 | 11.45 | 38.87 |
| 364 | 123 | 67.00 | 174.00 | 27.57 | 11.52 | 39.09 |
| 365 | 123 | 67.00 | 175.00 | 27.71 | 11.58 | 39.29 |
| 366 | 123 | 67.00 | 176.00 | 27.86 | 11.65 | 39.51 |
| 367 | 123 | 67.00 | 177.00 | 28.01 | 11.71 | 39.72 |
| 368 | 123 | 67.00 | 178.00 | 28.15 | 11.78 | 39.93 |
| 369 | 123 | 67.00 | 179.00 | 28.30 | 11.85 | 40.15 |
| 370 | 123 | 67.00 | 180.00 | 28.44 | 11.91 | 40.35 |
| 371 | 123 | 67.00 | 181.00 | 28.59 | 11.98 | 40.57 |
| 372 | 123 | 67.00 | 182.00 | 28.73 | 12.04 | 40.77 |
| 373 | 123 | 67.00 | 183.00 | 28.88 | 12.11 | 40.99 |
| 374 | 123 | 67.00 | 184.00 | 29.02 | 12.18 | 41.20 |
| 375 | 123 | 67.00 | 185.00 | 29.17 | 12.24 | 41.41 |
| 376 | 123 | 67.00 | 186.00 | 29.31 | 12.31 | 41.62 |
| 377 | 123 | 67.00 | 187.00 | 29.46 | 12.37 | 41.83 |
| 378 | 123 | 67.00 | 188.00 | 29.61 | 12.44 | 42.05 |
| 379 | 123 | 67.00 | 189.00 | 29.75 | 12.51 | 42.26 |
| 380 | 123 | 67.00 | 190.00 | 29.90 | 12.57 | 42.47 |
| 381 | 123 | 67.00 | 191.00 | 30.04 | 12.64 | 42.68 |
| 382 | 123 | 67.00 | 192.00 | 30.19 | 12.70 | 42.89 |
| 383 | 123 | 67.00 | 193.00 | 30.33 | 12.77 | 43.10 |
| 384 | 123 | 67.00 | 194.00 | 30.48 | 12.84 | 43.32 |
| 385 | 123 | 67.00 | 195.00 | 30.62 | 12.90 | 43.52 |
| 386 | 123 | 67.00 | 196.00 | 30.77 | 12.97 | 43.74 |
| 387 | 123 | 67.00 | 197.00 | 30.92 | 13.03 | 43.95 |
| 388 | 123 | 67.00 | 198.00 | 31.06 | 13.10 | 44.16 |
| 389 | 123 | 67.00 | 199.00 | 31.21 | 13.17 | 44.38 |
| 390 | 123 | 67.00 | 200.00 | 31.35 | 13.23 | 44.58 |
| 391 | 123 | 67.00 | 201.00 | 31.50 | 13.30 | 44.80 |
| 392 | 123 | 67.00 | 202.00 | 31.64 | 13.36 | 45.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 393 | 123 | 67.00 | 203.00 | 31.79 | 13.43 | 45.22 |
| 394 | 123 | 67.00 | 204.00 | 31.93 | 13.50 | 45.43 |
| 395 | 123 | 67.00 | 205.00 | 32.08 | 13.56 | 45.64 |
| 396 | 123 | 67.00 | 206.00 | 32.22 | 13.63 | 45.85 |
| 397 | 123 | 67.00 | 207.00 | 32.37 | 13.69 | 46.06 |
| 398 | 123 | 67.00 | 208.00 | 32.52 | 13.76 | 46.28 |
| 399 | 123 | 67.00 | 209.00 | 32.66 | 13.83 | 46.49 |
| 400 | 123 | 67.00 | 210.00 | 32.81 | 13.89 | 46.70 |
| 401 | 123 | 67.00 | 211.00 | 32.95 | 13.96 | 46.91 |
| 402 | 123 | 67.00 | 212.00 | 33.10 | 14.02 | 47.12 |
| 403 | 123 | 67.00 | 213.00 | 33.24 | 14.09 | 47.33 |
| 404 | 123 | 67.00 | 214.00 | 33.39 | 14.16 | 47.55 |
| 405 | 123 | 67.00 | 215.00 | 33.53 | 14.22 | 47.75 |
| 406 | 123 | 67.00 | 216.00 | 33.68 | 14.29 | 47.97 |
| 407 | 123 | 67.00 | 217.00 | 33.83 | 14.35 | 48.18 |
| 408 | 123 | 67.00 | 218.00 | 33.97 | 14.42 | 48.39 |
| 409 | 123 | 67.00 | 219.00 | 34.12 | 14.49 | 48.61 |
| 410 | 123 | 67.00 | 220.00 | 34.26 | 14.55 | 48.81 |
| 411 | 123 | 67.00 | 221.00 | 34.41 | 14.62 | 49.03 |
| 412 | 123 | 67.00 | 222.00 | 34.55 | 14.68 | 49.23 |
| 413 | 123 | 67.00 | 223.00 | 34.70 | 14.75 | 49.45 |
| 414 | 123 | 67.00 | 224.00 | 34.84 | 14.82 | 49.66 |
| 415 | 123 | 67.00 | 225.00 | 34.99 | 14.88 | 49.87 |
| 416 | 123 | 67.00 | 226.00 | 35.13 | 14.95 | 50.08 |
| 417 | 123 | 67.00 | 227.00 | 35.28 | 15.01 | 50.29 |
| 418 | 123 | 67.00 | 228.00 | 35.43 | 15.08 | 50.51 |
| 419 | 123 | 67.00 | 229.00 | 35.57 | 15.15 | 50.72 |
| 420 | 123 | 67.00 | 230.00 | 35.72 | 15.21 | 50.93 |
| 421 | 123 | 67.00 | 231.00 | 35.86 | 15.28 | 51.14 |
| 422 | 123 | 67.00 | 232.00 | 36.01 | 15.34 | 51.35 |
| 423 | 123 | 67.00 | 233.00 | 36.15 | 15.41 | 51.56 |
| 424 | 123 | 67.00 | 234.00 | 36.30 | 15.48 | 51.78 |
| 425 | 123 | 67.00 | 235.00 | 36.44 | 15.54 | 51.98 |
| 426 | 123 | 67.00 | 236.00 | 36.59 | 15.61 | 52.20 |
| 427 | 123 | 67.00 | 237.00 | 36.74 | 15.67 | 52.41 |
| 428 | 123 | 67.00 | 238.00 | 36.88 | 15.74 | 52.62 |
| 429 | 123 | 67.00 | 239.00 | 37.03 | 15.81 | 52.84 |
| 430 | 123 | 67.00 | 240.00 | 37.17 | 15.87 | 53.04 |
| 431 | 123 | 67.00 | 241.00 | 37.32 | 15.94 | 53.26 |
| 432 | 123 | 67.00 | 242.00 | 37.46 | 16.00 | 53.46 |
| 433 | 123 | 67.00 | 243.00 | 37.61 | 16.07 | 53.68 |
| 434 | 123 | 67.00 | 244.00 | 37.75 | 16.14 | 53.89 |
| 435 | 123 | 67.00 | 245.00 | 37.90 | 16.20 | 54.10 |
| 436 | 123 | 67.00 | 246.00 | 38.04 | 16.27 | 54.31 |
| 437 | 123 | 67.00 | 247.00 | 38.19 | 16.33 | 54.52 |
| 438 | 123 | 67.00 | 248.00 | 38.34 | 16.40 | 54.74 |
| 439 | 123 | 67.00 | 249.00 | 38.48 | 16.47 | 54.95 |
| 440 | 123 | 67.00 | 250.00 | 38.63 | 16.53 | 55.16 |
| 441 | 123 | 67.00 | 251.00 | 38.77 | 16.60 | 55.37 |
| 442 | 123 | 67.00 | 252.00 | 38.92 | 16.66 | 55.58 |
| 443 | 123 | 67.00 | 253.00 | 39.06 | 16.73 | 55.79 |
| 444 | 123 | 67.00 | 254.00 | 39.21 | 16.80 | 56.01 |
| 445 | 123 | 67.00 | 255.00 | 39.35 | 16.86 | 56.21 |
| 446 | 123 | 67.00 | 256.00 | 39.50 | 16.93 | 56.43 |
| 447 | 123 | 67.00 | 257.00 | 39.65 | 16.99 | 56.64 |
| 448 | 123 | 67.00 | 258.00 | 39.79 | 17.06 | 56.85 |
| 449 | 123 | 67.00 | 259.00 | 39.94 | 17.13 | 57.07 |
| 450 | 123 | 67.00 | 260.00 | 40.08 | 17.19 | 57.27 |
| 451 | 123 | 67.00 | 261.00 | 40.23 | 17.26 | 57.49 |
| 452 | 123 | 67.00 | 262.00 | 40.37 | 17.32 | 57.69 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 453 | 123 | 67.00 | 263.00 | 40.52 | 17.39 | 57.91 |
| 454 | 123 | 67.00 | 264.00 | 40.66 | 17.46 | 58.12 |
| 455 | 123 | 67.00 | 265.00 | 40.81 | 17.52 | 58.33 |
| 456 | 123 | 67.00 | 266.00 | 40.95 | 17.59 | 58.54 |
| 457 | 123 | 67.00 | 267.00 | 41.10 | 17.65 | 58.75 |
| 458 | 123 | 67.00 | 268.00 | 41.25 | 17.72 | 58.97 |
| 459 | 123 | 67.00 | 269.00 | 41.39 | 17.79 | 59.18 |
| 460 | 123 | 67.00 | 270.00 | 41.54 | 17.85 | 59.39 |
| 461 | 123 | 67.00 | 271.00 | 41.68 | 17.92 | 59.60 |
| 462 | 123 | 67.00 | 272.00 | 41.83 | 17.98 | 59.81 |
| 463 | 123 | 67.00 | 273.00 | 41.97 | 18.05 | 60.02 |
| 464 | 123 | 67.00 | 274.00 | 42.12 | 18.12 | 60.24 |
| 465 | 123 | 67.00 | 275.00 | 42.26 | 18.18 | 60.44 |
| 466 | 123 | 67.00 | 276.00 | 42.41 | 18.25 | 60.66 |
| 467 | 123 | 67.00 | 277.00 | 42.56 | 18.31 | 60.87 |
| 468 | 123 | 67.00 | 278.00 | 42.70 | 18.38 | 61.08 |
| 469 | 123 | 67.00 | 279.00 | 42.85 | 18.45 | 61.30 |
| 470 | 123 | 67.00 | 280.00 | 42.99 | 18.51 | 61.50 |
| 471 | 123 | 67.00 | 281.00 | 43.14 | 18.58 | 61.72 |
| 472 | 123 | 67.00 | 282.00 | 43.28 | 18.64 | 61.92 |
| 473 | 123 | 67.00 | 283.00 | 43.43 | 18.71 | 62.14 |
| 474 | 123 | 67.00 | 284.00 | 43.57 | 18.78 | 62.35 |
| 475 | 123 | 67.00 | 285.00 | 43.72 | 18.84 | 62.56 |
| 476 | 123 | 67.00 | 286.00 | 43.86 | 18.91 | 62.77 |
| 477 | 123 | 67.00 | 287.00 | 44.01 | 18.97 | 62.98 |
| 478 | 123 | 67.00 | 288.00 | 44.16 | 19.04 | 63.20 |
| 479 | 123 | 67.00 | 289.00 | 44.30 | 19.11 | 63.41 |
| 480 | 123 | 67.00 | 290.00 | 44.45 | 19.17 | 63.62 |
| 481 | 123 | 67.00 | 291.00 | 44.59 | 19.24 | 63.83 |
| 482 | 123 | 67.00 | 292.00 | 44.74 | 19.30 | 64.04 |
| 483 | 123 | 67.00 | 293.00 | 44.88 | 19.37 | 64.25 |
| 484 | 123 | 67.00 | 294.00 | 45.03 | 19.44 | 64.47 |
| 485 | 123 | 67.00 | 295.00 | 45.17 | 19.50 | 64.67 |
| 486 | 123 | 67.00 | 296.00 | 45.32 | 19.57 | 64.89 |
| 487 | 123 | 67.00 | 297.00 | 45.47 | 19.63 | 65.10 |
| 488 | 123 | 67.00 | 298.00 | 45.61 | 19.70 | 65.31 |
| 489 | 123 | 67.00 | 299.00 | 45.76 | 19.77 | 65.53 |
| 490 | 123 | 67.00 | 300.00 | 45.90 | 19.83 | 65.73 |
| 491 | 123 | 67.00 | 301.00 | 46.05 | 19.90 | 65.95 |
| 492 | 123 | 67.00 | 302.00 | 46.19 | 19.96 | 66.15 |
| 493 | 123 | 67.00 | 303.00 | 46.34 | 20.03 | 66.37 |
| 494 | 123 | 67.00 | 304.00 | 46.48 | 20.10 | 66.58 |
| 495 | 123 | 67.00 | 305.00 | 46.63 | 20.16 | 66.79 |
| 496 | 123 | 67.00 | 306.00 | 46.77 | 20.23 | 67.00 |
| 497 | 123 | 67.00 | 307.00 | 46.92 | 20.29 | 67.21 |
| 498 | 123 | 67.00 | 308.00 | 47.07 | 20.36 | 67.43 |
| 499 | 123 | 67.00 | 309.00 | 47.21 | 20.43 | 67.64 |
| 500 | 123 | 67.00 | 310.00 | 47.36 | 20.49 | 67.85 |
| 501 | 123 | 67.00 | 311.00 | 47.50 | 20.56 | 68.06 |
| 502 | 123 | 67.00 | 312.00 | 47.65 | 20.62 | 68.27 |
| 503 | 123 | 67.00 | 313.00 | 47.79 | 20.69 | 68.48 |
| 504 | 123 | 67.00 | 314.00 | 47.94 | 20.76 | 68.70 |
| 505 | 123 | 67.00 | 315.00 | 48.08 | 20.82 | 68.90 |
| 506 | 123 | 67.00 | 316.00 | 48.23 | 20.89 | 69.12 |
| 507 | 123 | 67.00 | 317.00 | 48.38 | 20.95 | 69.33 |
| 508 | 123 | 67.00 | 318.00 | 48.52 | 21.02 | 69.54 |
| 509 | 123 | 67.00 | 319.00 | 48.67 | 21.09 | 69.76 |
| 510 | 123 | 67.00 | 320.00 | 48.81 | 21.15 | 69.96 |
| 511 | 123 | 67.00 | 321.00 | 48.96 | 21.22 | 70.18 |
| 512 | 123 | 67.00 | 322.00 | 49.10 | 21.28 | 70.38 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 513 | 123 | 67.00 | 323.00 | 49.25 | 21.35 | 70.60 |
| 514 | 123 | 67.00 | 324.00 | 49.39 | 21.42 | 70.81 |
| 515 | 123 | 67.00 | 325.00 | 49.54 | 21.48 | 71.02 |
| 516 | 123 | 67.00 | 326.00 | 49.68 | 21.55 | 71.23 |
| 517 | 123 | 67.00 | 327.00 | 49.83 | 21.61 | 71.44 |
| 518 | 123 | 67.00 | 328.00 | 49.98 | 21.68 | 71.66 |
| 519 | 123 | 67.00 | 329.00 | 50.12 | 21.75 | 71.87 |
| 520 | 123 | 67.00 | 330.00 | 50.27 | 21.81 | 72.08 |
| 521 | 123 | 67.00 | 331.00 | 50.41 | 21.88 | 72.29 |
| 522 | 123 | 67.00 | 332.00 | 50.56 | 21.94 | 72.50 |
| 523 | 123 | 67.00 | 333.00 | 50.70 | 22.01 | 72.71 |
| 524 | 123 | 67.00 | 334.00 | 50.85 | 22.08 | 72.93 |
| 525 | 123 | 67.00 | 335.00 | 50.99 | 22.14 | 73.13 |
| 526 | 123 | 67.00 | 336.00 | 51.14 | 22.21 | 73.35 |
| 527 | 123 | 67.00 | 337.00 | 51.29 | 22.27 | 73.56 |
| 528 | 123 | 67.00 | 338.00 | 51.43 | 22.34 | 73.77 |
| 529 | 123 | 67.00 | 339.00 | 51.58 | 22.41 | 73.99 |
| 530 | 123 | 67.00 | 340.00 | 51.72 | 22.47 | 74.19 |
| 531 | 123 | 67.00 | 341.00 | 51.87 | 22.54 | 74.41 |
| 532 | 123 | 67.00 | 342.00 | 52.01 | 22.60 | 74.61 |
| 533 | 123 | 67.00 | 343.00 | 52.16 | 22.67 | 74.83 |
| 534 | 123 | 67.00 | 344.00 | 52.30 | 22.74 | 75.04 |
| 535 | 123 | 67.00 | 345.00 | 52.45 | 22.80 | 75.25 |
| 536 | 123 | 67.00 | 346.00 | 52.59 | 22.87 | 75.46 |
| 537 | 123 | 67.00 | 347.00 | 52.74 | 22.93 | 75.67 |
| 538 | 123 | 67.00 | 348.00 | 52.89 | 23.00 | 75.89 |
| 539 | 123 | 67.00 | 349.00 | 53.03 | 23.07 | 76.10 |
| 540 | 123 | 67.00 | 350.00 | 53.18 | 23.13 | 76.31 |
| 541 | 123 | 67.00 | 351.00 | 53.32 | 23.20 | 76.52 |
| 542 | 123 | 67.00 | 352.00 | 53.47 | 23.26 | 76.73 |
| 543 | 123 | 67.00 | 353.00 | 53.61 | 23.33 | 76.94 |
| 544 | 123 | 67.00 | 354.00 | 53.76 | 23.40 | 77.16 |
| 545 | 123 | 67.00 | 355.00 | 53.90 | 23.46 | 77.36 |
| 546 | 123 | 67.00 | 356.00 | 54.05 | 23.53 | 77.58 |
| 547 | 123 | 67.00 | 357.00 | 54.20 | 23.59 | 77.79 |
| 548 | 123 | 67.00 | 358.00 | 54.34 | 23.66 | 78.00 |
| 549 | 123 | 67.00 | 359.00 | 54.49 | 23.73 | 78.22 |
| 550 | 123 | 67.00 | 360.00 | 54.63 | 23.79 | 78.42 |
| 551 | 123 | 67.00 | 361.00 | 54.78 | 23.86 | 78.64 |
| 552 | 123 | 67.00 | 362.00 | 54.92 | 23.92 | 78.84 |
| 553 | 123 | 67.00 | 363.00 | 55.07 | 23.99 | 79.06 |
| 554 | 123 | 67.00 | 364.00 | 55.21 | 24.06 | 79.27 |
| 555 | 123 | 67.00 | 365.00 | 55.36 | 24.12 | 79.48 |
| 556 | 123 | 67.00 | 366.00 | 55.50 | 24.19 | 79.69 |
| 557 | 123 | 67.00 | 367.00 | 55.65 | 24.25 | 79.90 |
| 558 | 123 | 67.00 | 368.00 | 55.80 | 24.32 | 80.12 |
| 559 | 123 | 67.00 | 369.00 | 55.94 | 24.39 | 80.33 |
| 560 | 123 | 67.00 | 370.00 | 56.09 | 24.45 | 80.54 |
| 561 | 123 | 67.00 | 371.00 | 56.23 | 24.52 | 80.75 |
| 562 | 123 | 67.00 | 372.00 | 56.38 | 24.58 | 80.96 |
| 563 | 123 | 67.00 | 373.00 | 56.52 | 24.65 | 81.17 |
| 564 | 123 | 67.00 | 374.00 | 56.67 | 24.72 | 81.39 |
| 565 | 123 | 67.00 | 375.00 | 56.81 | 24.78 | 81.59 |
| 566 | 123 | 67.00 | 376.00 | 56.96 | 24.85 | 81.81 |
| 567 | 123 | 67.00 | 377.00 | 57.11 | 24.91 | 82.02 |
| 568 | 123 | 67.00 | 378.00 | 57.25 | 24.98 | 82.23 |
| 569 | 123 | 67.00 | 379.00 | 57.40 | 25.05 | 82.45 |
| 570 | 123 | 67.00 | 380.00 | 57.54 | 25.11 | 82.65 |
| 571 | 123 | 67.00 | 381.00 | 57.69 | 25.18 | 82.87 |
| 572 | 123 | 67.00 | 382.00 | 57.83 | 25.24 | 83.07 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 573 | 123 | 67.00 | 383.00 | 57.98 | 25.31 | 83.29 |
| 574 | 123 | 67.00 | 384.00 | 58.12 | 25.38 | 83.50 |
| 575 | 123 | 67.00 | 385.00 | 58.27 | 25.44 | 83.71 |
| 576 | 123 | 67.00 | 386.00 | 58.41 | 25.51 | 83.92 |
| 577 | 123 | 67.00 | 387.00 | 58.56 | 25.57 | 84.13 |
| 578 | 123 | 67.00 | 388.00 | 58.71 | 25.64 | 84.35 |
| 579 | 123 | 67.00 | 389.00 | 58.85 | 25.71 | 84.56 |
| 580 | 123 | 67.00 | 390.00 | 59.00 | 25.77 | 84.77 |
| 581 | 123 | 67.00 | 391.00 | 59.14 | 25.84 | 84.98 |
| 582 | 123 | 67.00 | 392.00 | 59.29 | 25.90 | 85.19 |
| 583 | 123 | 67.00 | 393.00 | 59.43 | 25.97 | 85.40 |
| 584 | 123 | 67.00 | 394.00 | 59.58 | 26.04 | 85.62 |
| 585 | 123 | 67.00 | 395.00 | 59.72 | 26.10 | 85.82 |
| 586 | 123 | 67.00 | 396.00 | 59.87 | 26.17 | 86.04 |
| 587 | 123 | 67.00 | 397.00 | 60.02 | 26.23 | 86.25 |
| 588 | 123 | 67.00 | 398.00 | 60.16 | 26.30 | 86.46 |
| 589 | 123 | 67.00 | 399.00 | 60.31 | 26.37 | 86.68 |
| 590 | 123 | 67.00 | 400.00 | 60.45 | 26.43 | 86.88 |
| 591 | 123 | 67.00 | 401.00 | 60.60 | 26.50 | 87.10 |
| 592 | 123 | 67.00 | 402.00 | 60.74 | 26.56 | 87.30 |
| 593 | 123 | 67.00 | 403.00 | 60.89 | 26.63 | 87.52 |
| 594 | 123 | 67.00 | 404.00 | 61.03 | 26.70 | 87.73 |
| 595 | 123 | 67.00 | 405.00 | 61.18 | 26.76 | 87.94 |
| 596 | 123 | 67.00 | 406.00 | 61.32 | 26.83 | 88.15 |
| 597 | 123 | 67.00 | 407.00 | 61.47 | 26.89 | 88.36 |
| 598 | 123 | 67.00 | 408.00 | 61.62 | 26.96 | 88.58 |
| 599 | 123 | 67.00 | 409.00 | 61.76 | 27.03 | 88.79 |
| 600 | 123 | 67.00 | 410.00 | 61.91 | 27.09 | 89.00 |
| 601 | 123 | 67.00 | 411.00 | 62.05 | 27.16 | 89.21 |
| 602 | 123 | 67.00 | 412.00 | 62.20 | 27.22 | 89.42 |
| 603 | 123 | 67.00 | 413.00 | 62.34 | 27.29 | 89.63 |
| 604 | 123 | 67.00 | 414.00 | 62.49 | 27.36 | 89.85 |
| 605 | 123 | 67.00 | 415.00 | 62.63 | 27.42 | 90.05 |
| 606 | 123 | 67.00 | 416.00 | 62.78 | 27.49 | 90.27 |
| 607 | 123 | 67.00 | 417.00 | 62.93 | 27.55 | 90.48 |
| 608 | 123 | 67.00 | 418.00 | 63.07 | 27.62 | 90.69 |
| 609 | 123 | 67.00 | 419.00 | 63.22 | 27.69 | 90.91 |
| 610 | 123 | 67.00 | 420.00 | 63.36 | 27.75 | 91.11 |
| 611 | 123 | 67.00 | 421.00 | 63.51 | 27.82 | 91.33 |
| 612 | 123 | 67.00 | 422.00 | 63.65 | 27.88 | 91.53 |
| 613 | 123 | 67.00 | 423.00 | 63.80 | 27.95 | 91.75 |
| 614 | 123 | 67.00 | 424.00 | 63.94 | 28.02 | 91.96 |
| 615 | 123 | 67.00 | 425.00 | 64.09 | 28.08 | 92.17 |
| 616 | 123 | 67.00 | 426.00 | 64.23 | 28.15 | 92.38 |
| 617 | 123 | 67.00 | 427.00 | 64.38 | 28.21 | 92.59 |
| 618 | 123 | 67.00 | 428.00 | 64.53 | 28.28 | 92.81 |
| 619 | 123 | 67.00 | 429.00 | 64.67 | 28.35 | 93.02 |
| 620 | 123 | 67.00 | 430.00 | 64.82 | 28.41 | 93.23 |
| 621 | 123 | 67.00 | 431.00 | 64.96 | 28.48 | 93.44 |
| 622 | 123 | 67.00 | 432.00 | 65.11 | 28.54 | 93.65 |
| 623 | 123 | 67.00 | 433.00 | 65.25 | 28.61 | 93.86 |
| 624 | 123 | 67.00 | 434.00 | 65.40 | 28.68 | 94.08 |
| 625 | 123 | 67.00 | 435.00 | 65.54 | 28.74 | 94.28 |
| 626 | 123 | 67.00 | 436.00 | 65.69 | 28.81 | 94.50 |
| 627 | 123 | 67.00 | 437.00 | 65.84 | 28.87 | 94.71 |
| 628 | 123 | 67.00 | 438.00 | 65.98 | 28.94 | 94.92 |
| 629 | 123 | 67.00 | 439.00 | 66.13 | 29.01 | 95.14 |
| 630 | 123 | 67.00 | 440.00 | 66.27 | 29.07 | 95.34 |
| 631 | 123 | 67.00 | 441.00 | 66.42 | 29.14 | 95.56 |
| 632 | 123 | 67.00 | 442.00 | 66.56 | 29.20 | 95.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 633 | 123 | 67.00 | 443.00 | 66.71 | 29.27 | 95.98 |
| 634 | 123 | 67.00 | 444.00 | 66.85 | 29.34 | 96.19 |
| 635 | 123 | 67.00 | 445.00 | 67.00 | 29.40 | 96.40 |
| 636 | 123 | 67.00 | 446.00 | 67.14 | 29.47 | 96.61 |
| 637 | 123 | 67.00 | 447.00 | 67.29 | 29.53 | 96.82 |
| 638 | 123 | 67.00 | 448.00 | 67.44 | 29.60 | 97.04 |
| 639 | 123 | 67.00 | 449.00 | 67.58 | 29.67 | 97.25 |
| 640 | 123 | 67.00 | 450.00 | 67.73 | 29.73 | 97.46 |
| 641 | 123 | 67.00 | 451.00 | 67.87 | 29.80 | 97.67 |
| 642 | 123 | 67.00 | 452.00 | 68.02 | 29.86 | 97.88 |
| 643 | 123 | 67.00 | 453.00 | 68.16 | 29.93 | 98.09 |
| 644 | 123 | 67.00 | 454.00 | 68.31 | 30.00 | 98.31 |
| 645 | 123 | 67.00 | 455.00 | 68.45 | 30.06 | 98.51 |
| 646 | 123 | 67.00 | 456.00 | 68.60 | 30.13 | 98.73 |
| 647 | 123 | 67.00 | 457.00 | 68.75 | 30.19 | 98.94 |
| 648 | 123 | 67.00 | 458.00 | 68.89 | 30.26 | 99.15 |
| 649 | 123 | 67.00 | 459.00 | 69.04 | 30.33 | 99.37 |
| 650 | 123 | 67.00 | 460.00 | 69.18 | 30.39 | 99.57 |
| 651 | 123 | 67.00 | 461.00 | 69.33 | 30.46 | 99.79 |
| 652 | 123 | 67.00 | 462.00 | 69.47 | 30.52 | 99.99 |
| 653 | 123 | 67.00 | 463.00 | 69.62 | 30.59 | 100.21 |
| 654 | 123 | 67.00 | 464.00 | 69.76 | 30.66 | 100.42 |
| 655 | 123 | 67.00 | 465.00 | 69.91 | 30.72 | 100.63 |
| 656 | 123 | 67.00 | 466.00 | 70.05 | 30.79 | 100.84 |
| 657 | 123 | 67.00 | 467.00 | 70.20 | 30.85 | 101.05 |
| 658 | 123 | 67.00 | 468.00 | 70.35 | 30.92 | 101.27 |
| 659 | 123 | 67.00 | 469.00 | 70.49 | 30.99 | 101.48 |
| 660 | 123 | 67.00 | 470.00 | 70.64 | 31.05 | 101.69 |
| 661 | 123 | 67.00 | 471.00 | 70.78 | 31.12 | 101.90 |
| 662 | 123 | 67.00 | 472.00 | 70.93 | 31.18 | 102.11 |
| 663 | 123 | 67.00 | 473.00 | 71.07 | 31.25 | 102.32 |
| 664 | 123 | 67.00 | 474.00 | 71.22 | 31.32 | 102.54 |
| 665 | 123 | 67.00 | 475.00 | 71.36 | 31.38 | 102.74 |
| 666 | 123 | 67.00 | 476.00 | 71.51 | 31.45 | 102.96 |
| 667 | 123 | 67.00 | 477.00 | 71.66 | 31.51 | 103.17 |
| 668 | 123 | 67.00 | 478.00 | 71.80 | 31.58 | 103.38 |
| 669 | 123 | 67.00 | 479.00 | 71.95 | 31.65 | 103.60 |
| 670 | 123 | 67.00 | 480.00 | 72.09 | 31.71 | 103.80 |
| 671 | 123 | 67.00 | 481.00 | 72.24 | 31.78 | 104.02 |
| 672 | 123 | 67.00 | 482.00 | 72.38 | 31.84 | 104.22 |
| 673 | 123 | 67.00 | 483.00 | 72.53 | 31.91 | 104.44 |
| 674 | 123 | 67.00 | 484.00 | 72.67 | 31.98 | 104.65 |
| 675 | 123 | 67.00 | 485.00 | 72.82 | 32.04 | 104.86 |
| 676 | 123 | 67.00 | 486.00 | 72.96 | 32.11 | 105.07 |
| 677 | 123 | 67.00 | 487.00 | 73.11 | 32.17 | 105.28 |
| 678 | 123 | 67.00 | 488.00 | 73.26 | 32.24 | 105.50 |
| 679 | 123 | 67.00 | 489.00 | 73.40 | 32.31 | 105.71 |
| 680 | 123 | 67.00 | 490.00 | 73.55 | 32.37 | 105.92 |
| 681 | 123 | 67.00 | 491.00 | 73.69 | 32.44 | 106.13 |
| 682 | 123 | 67.00 | 492.00 | 73.84 | 32.50 | 106.34 |
| 683 | 123 | 67.00 | 493.00 | 73.98 | 32.57 | 106.55 |
| 684 | 123 | 67.00 | 494.00 | 74.13 | 32.64 | 106.77 |
| 685 | 123 | 67.00 | 495.00 | 74.27 | 32.70 | 106.97 |
| 686 | 123 | 67.00 | 496.00 | 74.42 | 32.77 | 107.19 |
| 687 | 123 | 67.00 | 497.00 | 74.57 | 32.83 | 107.40 |
| 688 | 123 | 67.00 | 498.00 | 74.71 | 32.90 | 107.61 |
| 689 | 123 | 67.00 | 499.00 | 74.86 | 32.97 | 107.83 |
| 690 | 123 | 67.00 | 500.00 | 75.00 | 33.03 | 108.03 |
| 691 | 123 | 67.00 | 501.00 | 75.15 | 33.10 | 108.25 |
| 692 | 123 | 67.00 | 502.00 | 75.29 | 33.16 | 108.45 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 693 | 123 | 67.00 | 503.00 | 75.44 | 33.23 | 108.67 |
| 694 | 123 | 67.00 | 504.00 | 75.58 | 33.30 | 108.88 |
| 695 | 123 | 67.00 | 505.00 | 75.73 | 33.36 | 109.09 |
| 696 | 123 | 67.00 | 506.00 | 75.87 | 33.43 | 109.30 |
| 697 | 123 | 67.00 | 507.00 | 76.02 | 33.49 | 109.51 |
| 698 | 123 | 67.00 | 508.00 | 76.17 | 33.56 | 109.73 |
| 699 | 123 | 67.00 | 509.00 | 76.31 | 33.63 | 109.94 |
| 700 | 123 | 67.00 | 510.00 | 76.46 | 33.69 | 110.15 |
| 701 | 123 | 67.00 | 511.00 | 76.60 | 33.76 | 110.36 |
| 702 | 123 | 67.00 | 512.00 | 76.75 | 33.82 | 110.57 |
| 703 | 123 | 67.00 | 513.00 | 76.89 | 33.89 | 110.78 |
| 704 | 123 | 67.00 | 514.00 | 77.04 | 33.96 | 111.00 |
| 705 | 123 | 67.00 | 515.00 | 77.18 | 34.02 | 111.20 |
| 706 | 123 | 67.00 | 516.00 | 77.33 | 34.09 | 111.42 |
| 707 | 123 | 67.00 | 517.00 | 77.48 | 34.15 | 111.63 |
| 708 | 123 | 67.00 | 518.00 | 77.62 | 34.22 | 111.84 |
| 709 | 123 | 67.00 | 519.00 | 77.77 | 34.29 | 112.06 |
| 710 | 123 | 67.00 | 520.00 | 77.91 | 34.35 | 112.26 |
| 711 | 123 | 67.00 | 521.00 | 78.06 | 34.42 | 112.48 |
| 712 | 123 | 67.00 | 522.00 | 78.20 | 34.48 | 112.68 |
| 713 | 123 | 67.00 | 523.00 | 78.35 | 34.55 | 112.90 |
| 714 | 123 | 67.00 | 524.00 | 78.49 | 34.62 | 113.11 |
| 715 | 123 | 67.00 | 525.00 | 78.64 | 34.68 | 113.32 |
| 716 | 123 | 67.00 | 526.00 | 78.78 | 34.75 | 113.53 |
| 717 | 123 | 67.00 | 527.00 | 78.93 | 34.81 | 113.74 |
| 718 | 123 | 67.00 | 528.00 | 79.08 | 34.88 | 113.96 |
| 719 | 123 | 67.00 | 529.00 | 79.22 | 34.95 | 114.17 |
| 720 | 123 | 67.00 | 530.00 | 79.37 | 35.01 | 114.38 |
| 721 | 123 | 67.00 | 531.00 | 79.51 | 35.08 | 114.59 |
| 722 | 123 | 67.00 | 532.00 | 79.66 | 35.14 | 114.80 |
| 723 | 123 | 67.00 | 533.00 | 79.80 | 35.21 | 115.01 |
| 724 | 123 | 67.00 | 534.00 | 79.95 | 35.28 | 115.23 |
| 725 | 123 | 67.00 | 535.00 | 80.09 | 35.34 | 115.43 |
| 726 | 123 | 67.00 | 536.00 | 80.24 | 35.41 | 115.65 |
| 727 | 123 | 67.00 | 537.00 | 80.39 | 35.47 | 115.86 |
| 728 | 123 | 67.00 | 538.00 | 80.53 | 35.54 | 116.07 |
| 729 | 123 | 67.00 | 539.00 | 80.68 | 35.61 | 116.29 |
| 730 | 123 | 67.00 | 540.00 | 80.82 | 35.67 | 116.49 |
| 731 | 123 | 67.00 | 541.00 | 80.97 | 35.74 | 116.71 |
| 732 | 123 | 67.00 | 542.00 | 81.11 | 35.80 | 116.91 |
| 733 | 123 | 67.00 | 543.00 | 81.26 | 35.87 | 117.13 |
| 734 | 123 | 67.00 | 544.00 | 81.40 | 35.94 | 117.34 |
| 735 | 123 | 67.00 | 545.00 | 81.55 | 36.00 | 117.55 |
| 736 | 123 | 67.00 | 546.00 | 81.69 | 36.07 | 117.76 |
| 737 | 123 | 67.00 | 547.00 | 81.84 | 36.13 | 117.97 |
| 738 | 123 | 67.00 | 548.00 | 81.99 | 36.20 | 118.19 |
| 739 | 123 | 67.00 | 549.00 | 82.13 | 36.27 | 118.40 |
| 740 | 123 | 67.00 | 550.00 | 82.28 | 36.33 | 118.61 |
| 741 | 123 | 67.00 | 551.00 | 82.42 | 36.40 | 118.82 |
| 742 | 123 | 67.00 | 552.00 | 82.57 | 36.46 | 119.03 |
| 743 | 123 | 67.00 | 553.00 | 82.71 | 36.53 | 119.24 |
| 744 | 123 | 67.00 | 554.00 | 82.86 | 36.60 | 119.46 |
| 745 | 123 | 67.00 | 555.00 | 83.00 | 36.66 | 119.66 |
| 746 | 123 | 67.00 | 556.00 | 83.15 | 36.73 | 119.88 |
| 747 | 123 | 67.00 | 557.00 | 83.30 | 36.79 | 120.09 |
| 748 | 123 | 67.00 | 558.00 | 83.44 | 36.86 | 120.30 |
| 749 | 123 | 67.00 | 559.00 | 83.59 | 36.93 | 120.52 |
| 750 | 123 | 67.00 | 560.00 | 83.73 | 36.99 | 120.72 |
| 751 | 123 | 67.00 | 561.00 | 83.88 | 37.06 | 120.94 |
| 752 | 123 | 67.00 | 562.00 | 84.02 | 37.12 | 121.14 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 753 | 123 | 67.00 | 563.00 | 84.17 | 37.19 | 121.36 |
| 754 | 123 | 67.00 | 564.00 | 84.31 | 37.26 | 121.57 |
| 755 | 123 | 67.00 | 565.00 | 84.46 | 37.32 | 121.78 |
| 756 | 123 | 67.00 | 566.00 | 84.60 | 37.39 | 121.99 |
| 757 | 123 | 67.00 | 567.00 | 84.75 | 37.45 | 122.20 |
| 758 | 123 | 67.00 | 568.00 | 84.90 | 37.52 | 122.42 |
| 759 | 123 | 67.00 | 569.00 | 85.04 | 37.59 | 122.63 |
| 760 | 123 | 67.00 | 570.00 | 85.19 | 37.65 | 122.84 |
| 761 | 123 | 67.00 | 571.00 | 85.33 | 37.72 | 123.05 |
| 762 | 123 | 67.00 | 572.00 | 85.48 | 37.78 | 123.26 |
| 763 | 123 | 67.00 | 573.00 | 85.62 | 37.85 | 123.47 |
| 764 | 123 | 67.00 | 574.00 | 85.77 | 37.92 | 123.69 |
| 765 | 123 | 67.00 | 575.00 | 85.91 | 37.98 | 123.89 |
| 766 | 123 | 67.00 | 576.00 | 86.06 | 38.05 | 124.11 |
| 767 | 123 | 67.00 | 577.00 | 86.21 | 38.11 | 124.32 |
| 768 | 123 | 67.00 | 578.00 | 86.35 | 38.18 | 124.53 |
| 769 | 123 | 67.00 | 579.00 | 86.50 | 38.25 | 124.75 |
| 770 | 123 | 67.00 | 580.00 | 86.64 | 38.31 | 124.95 |
| 771 | 123 | 67.00 | 581.00 | 86.79 | 38.38 | 125.17 |
| 772 | 123 | 67.00 | 582.00 | 86.93 | 38.44 | 125.37 |
| 773 | 123 | 67.00 | 583.00 | 87.08 | 38.51 | 125.59 |
| 774 | 123 | 67.00 | 584.00 | 87.22 | 38.58 | 125.80 |
| 775 | 123 | 67.00 | 585.00 | 87.37 | 38.64 | 126.01 |
| 776 | 123 | 67.00 | 586.00 | 87.51 | 38.71 | 126.22 |
| 777 | 123 | 67.00 | 587.00 | 87.66 | 38.77 | 126.43 |
| 778 | 123 | 67.00 | 588.00 | 87.81 | 38.84 | 126.65 |
| 779 | 123 | 67.00 | 589.00 | 87.95 | 38.91 | 126.86 |
| 780 | 123 | 67.00 | 590.00 | 88.10 | 38.97 | 127.07 |
| 781 | 123 | 67.00 | 591.00 | 88.24 | 39.04 | 127.28 |
| 782 | 123 | 67.00 | 592.00 | 88.39 | 39.10 | 127.49 |
| 783 | 123 | 67.00 | 593.00 | 88.53 | 39.17 | 127.70 |
| 784 | 123 | 67.00 | 594.00 | 88.68 | 39.24 | 127.92 |
| 785 | 123 | 67.00 | 595.00 | 88.82 | 39.30 | 128.12 |
| 786 | 123 | 67.00 | 596.00 | 88.97 | 39.37 | 128.34 |
| 787 | 123 | 67.00 | 597.00 | 89.12 | 39.43 | 128.55 |
| 788 | 123 | 67.00 | 598.00 | 89.26 | 39.50 | 128.76 |
| 789 | 123 | 67.00 | 599.00 | 89.41 | 39.57 | 128.98 |
| 790 | 123 | 67.00 | 600.00 | 89.55 | 39.63 | 129.18 |
| 791 | 123 | 67.00 | 601.00 | 89.70 | 39.70 | 129.40 |
| 792 | 123 | 67.00 | 602.00 | 89.84 | 39.76 | 129.60 |
| 793 | 123 | 67.00 | 603.00 | 89.99 | 39.83 | 129.82 |
| 794 | 123 | 67.00 | 604.00 | 90.13 | 39.90 | 130.03 |
| 795 | 123 | 67.00 | 605.00 | 90.28 | 39.96 | 130.24 |
| 796 | 123 | 67.00 | 606.00 | 90.42 | 40.03 | 130.45 |
| 797 | 123 | 67.00 | 607.00 | 90.57 | 40.09 | 130.66 |
| 798 | 123 | 67.00 | 608.00 | 90.72 | 40.16 | 130.88 |
| 799 | 123 | 67.00 | 609.00 | 90.86 | 40.23 | 131.09 |
| 800 | 123 | 67.00 | 610.00 | 91.01 | 40.29 | 131.30 |
| 801 | 123 | 67.00 | 611.00 | 91.15 | 40.36 | 131.51 |
| 802 | 123 | 67.00 | 612.00 | 91.30 | 40.42 | 131.72 |
| 803 | 123 | 67.00 | 613.00 | 91.44 | 40.49 | 131.93 |
| 804 | 123 | 67.00 | 614.00 | 91.59 | 40.56 | 132.15 |
| 805 | 123 | 67.00 | 615.00 | 91.73 | 40.62 | 132.35 |
| 806 | 123 | 67.00 | 616.00 | 91.88 | 40.69 | 132.57 |
| 807 | 123 | 67.00 | 617.00 | 92.03 | 40.75 | 132.78 |
| 808 | 123 | 67.00 | 618.00 | 92.17 | 40.82 | 132.99 |
| 809 | 123 | 67.00 | 619.00 | 92.32 | 40.89 | 133.21 |
| 810 | 123 | 67.00 | 620.00 | 92.46 | 40.95 | 133.41 |
| 811 | 123 | 67.00 | 621.00 | 92.61 | 41.02 | 133.63 |
| 812 | 123 | 67.00 | 622.00 | 92.75 | 41.08 | 133.83 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 813 | 123 | 67.00 | 623.00 | 92.90 | 41.15 | 134.05 |
| 814 | 123 | 67.00 | 624.00 | 93.04 | 41.22 | 134.26 |
| 815 | 123 | 67.00 | 625.00 | 93.19 | 41.28 | 134.47 |
| 816 | 123 | 67.00 | 626.00 | 93.33 | 41.35 | 134.68 |
| 817 | 123 | 67.00 | 627.00 | 93.48 | 41.41 | 134.89 |
| 818 | 123 | 67.00 | 628.00 | 93.63 | 41.48 | 135.11 |
| 819 | 123 | 67.00 | 629.00 | 93.77 | 41.55 | 135.32 |
| 820 | 123 | 67.00 | 630.00 | 93.92 | 41.61 | 135.53 |
| 821 | 123 | 67.00 | 631.00 | 94.06 | 41.68 | 135.74 |
| 822 | 123 | 67.00 | 632.00 | 94.21 | 41.74 | 135.95 |
| 823 | 123 | 67.00 | 633.00 | 94.35 | 41.81 | 136.16 |
| 824 | 123 | 67.00 | 634.00 | 94.50 | 41.88 | 136.38 |
| 825 | 123 | 67.00 | 635.00 | 94.64 | 41.94 | 136.58 |
| 826 | 123 | 67.00 | 636.00 | 94.79 | 42.01 | 136.80 |
| 827 | 123 | 67.00 | 637.00 | 94.94 | 42.07 | 137.01 |
| 828 | 123 | 67.00 | 638.00 | 95.08 | 42.14 | 137.22 |
| 829 | 123 | 67.00 | 639.00 | 95.23 | 42.21 | 137.44 |
| 830 | 123 | 67.00 | 640.00 | 95.37 | 42.27 | 137.64 |
| 831 | 123 | 67.00 | 641.00 | 95.52 | 42.34 | 137.86 |
| 832 | 123 | 67.00 | 642.00 | 95.66 | 42.40 | 138.06 |
| 833 | 123 | 67.00 | 643.00 | 95.81 | 42.47 | 138.28 |
| 834 | 123 | 67.00 | 644.00 | 95.95 | 42.54 | 138.49 |
| 835 | 123 | 67.00 | 645.00 | 96.10 | 42.60 | 138.70 |
| 836 | 123 | 67.00 | 646.00 | 96.24 | 42.67 | 138.91 |
| 837 | 123 | 67.00 | 647.00 | 96.39 | 42.73 | 139.12 |
| 838 | 123 | 67.00 | 648.00 | 96.54 | 42.80 | 139.34 |
| 839 | 123 | 67.00 | 649.00 | 96.68 | 42.87 | 139.55 |
| 840 | 123 | 67.00 | 650.00 | 96.83 | 42.93 | 139.76 |
| 841 | 123 | 67.00 | 651.00 | 96.97 | 43.00 | 139.97 |
| 842 | 123 | 67.00 | 652.00 | 97.12 | 43.06 | 140.18 |
| 843 | 123 | 67.00 | 653.00 | 97.26 | 43.13 | 140.39 |
| 844 | 123 | 67.00 | 654.00 | 97.41 | 43.20 | 140.61 |
| 845 | 123 | 67.00 | 655.00 | 97.55 | 43.26 | 140.81 |
| 846 | 123 | 67.00 | 656.00 | 97.70 | 43.33 | 141.03 |
| 847 | 123 | 67.00 | 657.00 | 97.85 | 43.39 | 141.24 |
| 848 | 123 | 67.00 | 658.00 | 97.99 | 43.46 | 141.45 |
| 849 | 123 | 67.00 | 659.00 | 98.14 | 43.53 | 141.67 |
| 850 | 123 | 67.00 | 660.00 | 98.28 | 43.59 | 141.87 |
| 851 | 123 | 67.00 | 661.00 | 98.43 | 43.66 | 142.09 |
| 852 | 123 | 67.00 | 662.00 | 98.57 | 43.72 | 142.29 |
| 853 | 123 | 67.00 | 663.00 | 98.72 | 43.79 | 142.51 |
| 854 | 123 | 67.00 | 664.00 | 98.86 | 43.86 | 142.72 |
| 855 | 123 | 67.00 | 665.00 | 99.01 | 43.92 | 142.93 |
| 856 | 123 | 67.00 | 666.00 | 99.15 | 43.99 | 143.14 |
| 857 | 123 | 67.00 | 667.00 | 99.30 | 44.05 | 143.35 |
| 858 | 123 | 67.00 | 668.00 | 99.45 | 44.12 | 143.57 |
| 859 | 123 | 67.00 | 669.00 | 99.59 | 44.19 | 143.78 |
| 860 | 123 | 67.00 | 670.00 | 99.74 | 44.25 | 143.99 |
| 861 | 123 | 67.00 | 671.00 | 99.88 | 44.32 | 144.20 |
| 862 | 123 | 67.00 | 672.00 | 100.03 | 44.38 | 144.41 |
| 863 | 123 | 67.00 | 673.00 | 100.17 | 44.45 | 144.62 |
| 864 | 123 | 67.00 | 674.00 | 100.32 | 44.52 | 144.84 |
| 865 | 123 | 67.00 | 675.00 | 100.46 | 44.58 | 145.04 |
| 866 | 123 | 67.00 | 676.00 | 100.61 | 44.65 | 145.26 |
| 867 | 123 | 67.00 | 677.00 | 100.76 | 44.71 | 145.47 |
| 868 | 123 | 67.00 | 678.00 | 100.90 | 44.78 | 145.68 |
| 869 | 123 | 67.00 | 679.00 | 101.05 | 44.85 | 145.90 |
| 870 | 123 | 67.00 | 680.00 | 101.19 | 44.91 | 146.10 |
| 871 | 123 | 67.00 | 681.00 | 101.34 | 44.98 | 146.32 |
| 872 | 123 | 67.00 | 682.00 | 101.48 | 45.04 | 146.52 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 873 | 123 | 67.00 | 683.00 | 101.63 | 45.11 | 146.74 |
| 874 | 123 | 67.00 | 684.00 | 101.77 | 45.18 | 146.95 |
| 875 | 123 | 67.00 | 685.00 | 101.92 | 45.24 | 147.16 |
| 876 | 123 | 67.00 | 686.00 | 102.06 | 45.31 | 147.37 |
| 877 | 123 | 67.00 | 687.00 | 102.21 | 45.37 | 147.58 |
| 878 | 123 | 67.00 | 688.00 | 102.36 | 45.44 | 147.80 |
| 879 | 123 | 67.00 | 689.00 | 102.50 | 45.51 | 148.01 |
| 880 | 123 | 67.00 | 690.00 | 102.65 | 45.57 | 148.22 |
| 881 | 123 | 67.00 | 691.00 | 102.79 | 45.64 | 148.43 |
| 882 | 123 | 67.00 | 692.00 | 102.94 | 45.70 | 148.64 |
| 883 | 123 | 67.00 | 693.00 | 103.08 | 45.77 | 148.85 |
| 884 | 123 | 67.00 | 694.00 | 103.23 | 45.84 | 149.07 |
| 885 | 123 | 67.00 | 695.00 | 103.37 | 45.90 | 149.27 |
| 886 | 123 | 67.00 | 696.00 | 103.52 | 45.97 | 149.49 |
| 887 | 123 | 67.00 | 697.00 | 103.67 | 46.03 | 149.70 |
| 888 | 123 | 67.00 | 698.00 | 103.81 | 46.10 | 149.91 |
| 889 | 123 | 67.00 | 699.00 | 103.96 | 46.17 | 150.13 |
| 890 | 123 | 67.00 | 700.00 | 104.10 | 46.23 | 150.33 |
| 891 | 123 | 67.00 | 701.00 | 104.25 | 46.30 | 150.55 |
| 892 | 123 | 67.00 | 702.00 | 104.39 | 46.36 | 150.75 |
| 893 | 123 | 67.00 | 703.00 | 104.54 | 46.43 | 150.97 |
| 894 | 123 | 67.00 | 704.00 | 104.68 | 46.50 | 151.18 |
| 895 | 123 | 67.00 | 705.00 | 104.83 | 46.56 | 151.39 |
| 896 | 123 | 67.00 | 706.00 | 104.97 | 46.63 | 151.60 |
| 897 | 123 | 67.00 | 707.00 | 105.12 | 46.69 | 151.81 |
| 898 | 123 | 67.00 | 708.00 | 105.27 | 46.76 | 152.03 |
| 899 | 123 | 67.00 | 709.00 | 105.41 | 46.83 | 152.24 |
| 900 | 123 | 67.00 | 710.00 | 105.56 | 46.89 | 152.45 |
| 901 | 123 | 67.00 | 711.00 | 105.70 | 46.96 | 152.66 |
| 902 | 123 | 67.00 | 712.00 | 105.85 | 47.02 | 152.87 |
| 903 | 123 | 67.00 | 713.00 | 105.99 | 47.09 | 153.08 |
| 904 | 123 | 67.00 | 714.00 | 106.14 | 47.16 | 153.30 |
| 905 | 123 | 67.00 | 715.00 | 106.28 | 47.22 | 153.50 |
| 906 | 123 | 67.00 | 716.00 | 106.43 | 47.29 | 153.72 |
| 907 | 123 | 67.00 | 717.00 | 106.58 | 47.35 | 153.93 |
| 908 | 123 | 67.00 | 718.00 | 106.72 | 47.42 | 154.14 |
| 909 | 123 | 67.00 | 719.00 | 106.87 | 47.49 | 154.36 |
| 910 | 123 | 67.00 | 720.00 | 107.01 | 47.55 | 154.56 |
| 911 | 123 | 67.00 | 721.00 | 107.16 | 47.62 | 154.78 |
| 912 | 123 | 67.00 | 722.00 | 107.30 | 47.68 | 154.98 |
| 913 | 123 | 67.00 | 723.00 | 107.45 | 47.75 | 155.20 |
| 914 | 123 | 67.00 | 724.00 | 107.59 | 47.82 | 155.41 |
| 915 | 123 | 67.00 | 725.00 | 107.74 | 47.88 | 155.62 |
| 916 | 123 | 67.00 | 726.00 | 107.88 | 47.95 | 155.83 |
| 917 | 123 | 67.00 | 727.00 | 108.03 | 48.01 | 156.04 |
| 918 | 123 | 67.00 | 728.00 | 108.18 | 48.08 | 156.26 |
| 919 | 123 | 67.00 | 729.00 | 108.32 | 48.15 | 156.47 |
| 920 | 123 | 67.00 | 730.00 | 108.47 | 48.21 | 156.68 |
| 921 | 123 | 67.00 | 731.00 | 108.61 | 48.28 | 156.89 |
| 922 | 123 | 67.00 | 732.00 | 108.76 | 48.34 | 157.10 |
| 923 | 123 | 67.00 | 733.00 | 108.90 | 48.41 | 157.31 |
| 924 | 123 | 67.00 | 734.00 | 109.05 | 48.48 | 157.53 |
| 925 | 123 | 67.00 | 735.00 | 109.19 | 48.54 | 157.73 |
| 926 | 123 | 67.00 | 736.00 | 109.34 | 48.61 | 157.95 |
| 927 | 123 | 67.00 | 737.00 | 109.49 | 48.67 | 158.16 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 928 | 123 | 67.00 | 738.00 | 109.63 | 48.74 | 158.37 |
| 929 | 123 | 67.00 | 739.00 | 109.78 | 48.81 | 158.59 |
| 930 | 123 | 67.00 | 740.00 | 109.92 | 48.87 | 158.79 |
| 931 | 123 | 67.00 | 741.00 | 110.07 | 48.94 | 159.01 |
| 932 | 123 | 67.00 | 742.00 | 110.21 | 49.00 | 159.21 |
| 933 | 123 | 67.00 | 743.00 | 110.36 | 49.07 | 159.43 |
| 934 | 123 | 67.00 | 744.00 | 110.50 | 49.14 | 159.64 |
| 935 | 123 | 67.00 | 745.00 | 110.65 | 49.20 | 159.85 |
| 936 | 123 | 67.00 | 746.00 | 110.79 | 49.27 | 160.06 |
| 937 | 123 | 67.00 | 747.00 | 110.94 | 49.33 | 160.27 |
| 938 | 123 | 67.00 | 748.00 | 111.09 | 49.40 | 160.49 |
| 939 | 123 | 67.00 | 749.00 | 111.23 | 49.47 | 160.70 |
| 940 | 123 | 67.00 | 750.00 | 111.38 | 49.53 | 160.91 |
| 941 | 123 | 67.00 | 751.00 | 111.52 | 49.60 | 161.12 |
| 942 | 123 | 67.00 | 752.00 | 111.67 | 49.66 | 161.33 |
| 943 | 123 | 67.00 | 753.00 | 111.81 | 49.73 | 161.54 |
| 944 | 123 | 67.00 | 754.00 | 111.96 | 49.80 | 161.76 |
| 945 | 123 | 67.00 | 755.00 | 112.10 | 49.86 | 161.96 |
| 946 | 123 | 67.00 | 756.00 | 112.25 | 49.93 | 162.18 |
| 947 | 123 | 67.00 | 757.00 | 112.40 | 49.99 | 162.39 |
| 948 | 123 | 67.00 | 758.00 | 112.54 | 50.06 | 162.60 |
| 949 | 123 | 67.00 | 759.00 | 112.69 | 50.13 | 162.82 |
| 950 | 123 | 67.00 | 760.00 | 112.83 | 50.19 | 163.02 |
| 951 | 123 | 67.00 | 761.00 | 112.98 | 50.26 | 163.24 |
| 952 | 123 | 67.00 | 762.00 | 113.12 | 50.32 | 163.44 |
| 953 | 123 | 67.00 | 763.00 | 113.27 | 50.39 | 163.66 |
| 954 | 123 | 67.00 | 764.00 | 113.41 | 50.46 | 163.87 |
| 955 | 123 | 67.00 | 765.00 | 113.56 | 50.52 | 164.08 |
| 956 | 123 | 67.00 | 766.00 | 113.70 | 50.59 | 164.29 |
| 957 | 123 | 67.00 | 767.00 | 113.85 | 50.65 | 164.50 |
| 958 | 123 | 67.00 | 768.00 | 114.00 | 50.72 | 164.72 |
| 959 | 123 | 67.00 | 769.00 | 114.14 | 50.79 | 164.93 |
| 960 | 123 | 67.00 | 770.00 | 114.29 | 50.85 | 165.14 |
| 961 | 123 | 67.00 | 771.00 | 114.43 | 50.92 | 165.35 |
| 962 | 123 | 67.00 | 772.00 | 114.58 | 50.98 | 165.56 |
| 963 | 123 | 67.00 | 773.00 | 114.72 | 51.05 | 165.77 |
| 964 | 123 | 67.00 | 774.00 | 114.87 | 51.12 | 165.99 |
| 965 | 123 | 67.00 | 775.00 | 115.01 | 51.18 | 166.19 |
| 966 | 123 | 67.00 | 776.00 | 115.16 | 51.25 | 166.41 |
| 967 | 123 | 67.00 | 777.00 | 115.23 | 51.28 | 166.51 |

If the employee's gross pay is over £967, go to page 229.

**Monthly table for reduced rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter T

Use this table for mariners on foreign-going vessels who are married women or widows who have the right to pay reduced rate employee's NICs and are under state pension age.

You can only use this table if you hold a valid certificate CA4139, CF383 or CF380A.

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'T' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.73 | 0.00 | 0.73 |
| 765 | 533 | 232.00 | 0.00 | 1.31 | 0.00 | 1.31 |
| 769 | 533 | 236.00 | 0.00 | 1.89 | 0.00 | 1.89 |
| 773 | 533 | 240.00 | 0.00 | 2.47 | 0.00 | 2.47 |
| 777 | 533 | 244.00 | 0.00 | 3.05 | 0.00 | 3.05 |
| 781 | 533 | 248.00 | 0.00 | 3.64 | 0.00 | 3.64 |
| 785 | 533 | 252.00 | 0.00 | 4.22 | 0.00 | 4.22 |
| 789 | 533 | 256.00 | 0.00 | 4.80 | 0.00 | 4.80 |
| 793 | 533 | 260.00 | 0.00 | 5.38 | 0.00 | 5.38 |
| 797 | 533 | 264.00 | 0.00 | 5.96 | 0.00 | 5.96 |
| 801 | 533 | 268.00 | 0.00 | 6.55 | 0.00 | 6.55 |
| 805 | 533 | 272.00 | 0.00 | 7.13 | 0.00 | 7.13 |
| 809 | 533 | 276.00 | 0.00 | 7.71 | 0.00 | 7.71 |
| 813 | 533 | 280.00 | 0.00 | 8.29 | 0.00 | 8.29 |
| 817 | 533 | 284.00 | 0.00 | 8.87 | 0.00 | 8.87 |
| 821 | 533 | 288.00 | 0.00 | 9.31 | 0.00 | 9.31 |
| 823 | 533 | 290.00 | 0.00 | 9.46 | 0.00 | 9.46 |
| 825 | 533 | 290.00 | 2.00 | 10.04 | 0.26 | 10.30 |
| 829 | 533 | 290.00 | 6.00 | 10.62 | 0.53 | 11.15 |
| 833 | 533 | 290.00 | 10.00 | 11.21 | 0.79 | 12.00 |
| 837 | 533 | 290.00 | 14.00 | 11.79 | 1.06 | 12.85 |
| 841 | 533 | 290.00 | 18.00 | 12.37 | 1.32 | 13.69 |
| 845 | 533 | 290.00 | 22.00 | 12.95 | 1.58 | 14.53 |
| 849 | 533 | 290.00 | 26.00 | 13.53 | 1.85 | 15.38 |
| 853 | 533 | 290.00 | 30.00 | 14.12 | 2.11 | 16.23 |
| 857 | 533 | 290.00 | 34.00 | 14.70 | 2.38 | 17.08 |
| 861 | 533 | 290.00 | 38.00 | 15.28 | 2.64 | 17.92 |
| 865 | 533 | 290.00 | 42.00 | 15.86 | 2.90 | 18.76 |
| 869 | 533 | 290.00 | 46.00 | 16.44 | 3.17 | 19.61 |
| 873 | 533 | 290.00 | 50.00 | 17.03 | 3.43 | 20.46 |
| 877 | 533 | 290.00 | 54.00 | 17.61 | 3.70 | 21.31 |
| 881 | 533 | 290.00 | 58.00 | 18.19 | 3.96 | 22.15 |
| 885 | 533 | 290.00 | 62.00 | 18.77 | 4.22 | 22.99 |
| 889 | 533 | 290.00 | 66.00 | 19.35 | 4.49 | 23.84 |
| 893 | 533 | 290.00 | 70.00 | 19.94 | 4.75 | 24.69 |
| 897 | 533 | 290.00 | 74.00 | 20.52 | 5.02 | 25.54 |
| 901 | 533 | 290.00 | 78.00 | 21.10 | 5.28 | 26.38 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 905 | 533 | 290.00 | 82.00 | 21.68 | 5.54 | 27.22 |
| 909 | 533 | 290.00 | 86.00 | 22.26 | 5.81 | 28.07 |
| 913 | 533 | 290.00 | 90.00 | 22.85 | 6.07 | 28.92 |
| 917 | 533 | 290.00 | 94.00 | 23.43 | 6.34 | 29.77 |
| 921 | 533 | 290.00 | 98.00 | 24.01 | 6.60 | 30.61 |
| 925 | 533 | 290.00 | 102.00 | 24.59 | 6.86 | 31.45 |
| 929 | 533 | 290.00 | 106.00 | 25.17 | 7.13 | 32.30 |
| 933 | 533 | 290.00 | 110.00 | 25.76 | 7.39 | 33.15 |
| 937 | 533 | 290.00 | 114.00 | 26.34 | 7.66 | 34.00 |
| 941 | 533 | 290.00 | 118.00 | 26.92 | 7.92 | 34.84 |
| 945 | 533 | 290.00 | 122.00 | 27.50 | 8.18 | 35.68 |
| 949 | 533 | 290.00 | 126.00 | 28.08 | 8.45 | 36.53 |
| 953 | 533 | 290.00 | 130.00 | 28.67 | 8.71 | 37.38 |
| 957 | 533 | 290.00 | 134.00 | 29.25 | 8.98 | 38.23 |
| 961 | 533 | 290.00 | 138.00 | 29.83 | 9.24 | 39.07 |
| 965 | 533 | 290.00 | 142.00 | 30.41 | 9.50 | 39.91 |
| 969 | 533 | 290.00 | 146.00 | 30.99 | 9.77 | 40.76 |
| 973 | 533 | 290.00 | 150.00 | 31.58 | 10.03 | 41.61 |
| 977 | 533 | 290.00 | 154.00 | 32.16 | 10.30 | 42.46 |
| 981 | 533 | 290.00 | 158.00 | 32.74 | 10.56 | 43.30 |
| 985 | 533 | 290.00 | 162.00 | 33.32 | 10.82 | 44.14 |
| 989 | 533 | 290.00 | 166.00 | 33.90 | 11.09 | 44.99 |
| 993 | 533 | 290.00 | 170.00 | 34.49 | 11.35 | 45.84 |
| 997 | 533 | 290.00 | 174.00 | 35.07 | 11.62 | 46.69 |
| 1001 | 533 | 290.00 | 178.00 | 35.65 | 11.88 | 47.53 |
| 1005 | 533 | 290.00 | 182.00 | 36.23 | 12.14 | 48.37 |
| 1009 | 533 | 290.00 | 186.00 | 36.81 | 12.41 | 49.22 |
| 1013 | 533 | 290.00 | 190.00 | 37.40 | 12.67 | 50.07 |
| 1017 | 533 | 290.00 | 194.00 | 37.98 | 12.94 | 50.92 |
| 1021 | 533 | 290.00 | 198.00 | 38.56 | 13.20 | 51.76 |
| 1025 | 533 | 290.00 | 202.00 | 39.14 | 13.46 | 52.60 |
| 1029 | 533 | 290.00 | 206.00 | 39.72 | 13.73 | 53.45 |
| 1033 | 533 | 290.00 | 210.00 | 40.31 | 13.99 | 54.30 |
| 1037 | 533 | 290.00 | 214.00 | 40.89 | 14.26 | 55.15 |
| 1041 | 533 | 290.00 | 218.00 | 41.47 | 14.52 | 55.99 |
| 1045 | 533 | 290.00 | 222.00 | 42.05 | 14.78 | 56.83 |
| 1049 | 533 | 290.00 | 226.00 | 42.63 | 15.05 | 57.68 |
| 1053 | 533 | 290.00 | 230.00 | 43.22 | 15.31 | 58.53 |
| 1057 | 533 | 290.00 | 234.00 | 43.80 | 15.58 | 59.38 |
| 1061 | 533 | 290.00 | 238.00 | 44.38 | 15.84 | 60.22 |
| 1065 | 533 | 290.00 | 242.00 | 44.96 | 16.10 | 61.06 |
| 1069 | 533 | 290.00 | 246.00 | 45.54 | 16.37 | 61.91 |
| 1073 | 533 | 290.00 | 250.00 | 46.13 | 16.63 | 62.76 |
| 1077 | 533 | 290.00 | 254.00 | 46.71 | 16.90 | 63.61 |
| 1081 | 533 | 290.00 | 258.00 | 47.29 | 17.16 | 64.45 |
| 1085 | 533 | 290.00 | 262.00 | 47.87 | 17.42 | 65.29 |
| 1089 | 533 | 290.00 | 266.00 | 48.45 | 17.69 | 66.14 |
| 1093 | 533 | 290.00 | 270.00 | 49.04 | 17.95 | 66.99 |
| 1097 | 533 | 290.00 | 274.00 | 49.62 | 18.22 | 67.84 |
| 1101 | 533 | 290.00 | 278.00 | 50.20 | 18.48 | 68.68 |
| 1105 | 533 | 290.00 | 282.00 | 50.78 | 18.74 | 69.52 |
| 1109 | 533 | 290.00 | 286.00 | 51.36 | 19.01 | 70.37 |
| 1113 | 533 | 290.00 | 290.00 | 51.95 | 19.27 | 71.22 |
| 1117 | 533 | 290.00 | 294.00 | 52.53 | 19.54 | 72.07 |
| 1121 | 533 | 290.00 | 298.00 | 53.11 | 19.80 | 72.91 |
| 1125 | 533 | 290.00 | 302.00 | 53.69 | 20.06 | 73.75 |
| 1129 | 533 | 290.00 | 306.00 | 54.27 | 20.33 | 74.60 |
| 1133 | 533 | 290.00 | 310.00 | 54.86 | 20.59 | 75.45 |
| 1137 | 533 | 290.00 | 314.00 | 55.44 | 20.86 | 76.30 |
| 1141 | 533 | 290.00 | 318.00 | 56.02 | 21.12 | 77.14 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1145 | 533 | 290.00 | 322.00 | 56.60 | 21.38 | 77.98 |
| 1149 | 533 | 290.00 | 326.00 | 57.18 | 21.65 | 78.83 |
| 1153 | 533 | 290.00 | 330.00 | 57.77 | 21.91 | 79.68 |
| 1157 | 533 | 290.00 | 334.00 | 58.35 | 22.18 | 80.53 |
| 1161 | 533 | 290.00 | 338.00 | 58.93 | 22.44 | 81.37 |
| 1165 | 533 | 290.00 | 342.00 | 59.51 | 22.70 | 82.21 |
| 1169 | 533 | 290.00 | 346.00 | 60.09 | 22.97 | 83.06 |
| 1173 | 533 | 290.00 | 350.00 | 60.68 | 23.23 | 83.91 |
| 1177 | 533 | 290.00 | 354.00 | 61.26 | 23.50 | 84.76 |
| 1181 | 533 | 290.00 | 358.00 | 61.84 | 23.76 | 85.60 |
| 1185 | 533 | 290.00 | 362.00 | 62.42 | 24.02 | 86.44 |
| 1189 | 533 | 290.00 | 366.00 | 63.00 | 24.29 | 87.29 |
| 1193 | 533 | 290.00 | 370.00 | 63.59 | 24.55 | 88.14 |
| 1197 | 533 | 290.00 | 374.00 | 64.17 | 24.82 | 88.99 |
| 1201 | 533 | 290.00 | 378.00 | 64.75 | 25.08 | 89.83 |
| 1205 | 533 | 290.00 | 382.00 | 65.33 | 25.34 | 90.67 |
| 1209 | 533 | 290.00 | 386.00 | 65.91 | 25.61 | 91.52 |
| 1213 | 533 | 290.00 | 390.00 | 66.50 | 25.87 | 92.37 |
| 1217 | 533 | 290.00 | 394.00 | 67.08 | 26.14 | 93.22 |
| 1221 | 533 | 290.00 | 398.00 | 67.66 | 26.40 | 94.06 |
| 1225 | 533 | 290.00 | 402.00 | 68.24 | 26.66 | 94.90 |
| 1229 | 533 | 290.00 | 406.00 | 68.82 | 26.93 | 95.75 |
| 1233 | 533 | 290.00 | 410.00 | 69.41 | 27.19 | 96.60 |
| 1237 | 533 | 290.00 | 414.00 | 69.99 | 27.46 | 97.45 |
| 1241 | 533 | 290.00 | 418.00 | 70.57 | 27.72 | 98.29 |
| 1245 | 533 | 290.00 | 422.00 | 71.15 | 27.98 | 99.13 |
| 1249 | 533 | 290.00 | 426.00 | 71.73 | 28.25 | 99.98 |
| 1253 | 533 | 290.00 | 430.00 | 72.32 | 28.51 | 100.83 |
| 1257 | 533 | 290.00 | 434.00 | 72.90 | 28.78 | 101.68 |
| 1261 | 533 | 290.00 | 438.00 | 73.48 | 29.04 | 102.52 |
| 1265 | 533 | 290.00 | 442.00 | 74.06 | 29.30 | 103.36 |
| 1269 | 533 | 290.00 | 446.00 | 74.64 | 29.57 | 104.21 |
| 1273 | 533 | 290.00 | 450.00 | 75.23 | 29.83 | 105.06 |
| 1277 | 533 | 290.00 | 454.00 | 75.81 | 30.10 | 105.91 |
| 1281 | 533 | 290.00 | 458.00 | 76.39 | 30.36 | 106.75 |
| 1285 | 533 | 290.00 | 462.00 | 76.97 | 30.62 | 107.59 |
| 1289 | 533 | 290.00 | 466.00 | 77.55 | 30.89 | 108.44 |
| 1293 | 533 | 290.00 | 470.00 | 78.14 | 31.15 | 109.29 |
| 1297 | 533 | 290.00 | 474.00 | 78.72 | 31.42 | 110.14 |
| 1301 | 533 | 290.00 | 478.00 | 79.30 | 31.68 | 110.98 |
| 1305 | 533 | 290.00 | 482.00 | 79.88 | 31.94 | 111.82 |
| 1309 | 533 | 290.00 | 486.00 | 80.46 | 32.21 | 112.67 |
| 1313 | 533 | 290.00 | 490.00 | 81.05 | 32.47 | 113.52 |
| 1317 | 533 | 290.00 | 494.00 | 81.63 | 32.74 | 114.37 |
| 1321 | 533 | 290.00 | 498.00 | 82.21 | 33.00 | 115.21 |
| 1325 | 533 | 290.00 | 502.00 | 82.79 | 33.26 | 116.05 |
| 1329 | 533 | 290.00 | 506.00 | 83.37 | 33.53 | 116.90 |
| 1333 | 533 | 290.00 | 510.00 | 83.96 | 33.79 | 117.75 |
| 1337 | 533 | 290.00 | 514.00 | 84.54 | 34.06 | 118.60 |
| 1341 | 533 | 290.00 | 518.00 | 85.12 | 34.32 | 119.44 |
| 1345 | 533 | 290.00 | 522.00 | 85.70 | 34.58 | 120.28 |
| 1349 | 533 | 290.00 | 526.00 | 86.28 | 34.85 | 121.13 |
| 1353 | 533 | 290.00 | 530.00 | 86.87 | 35.11 | 121.98 |
| 1357 | 533 | 290.00 | 534.00 | 87.45 | 35.38 | 122.83 |
| 1361 | 533 | 290.00 | 538.00 | 88.03 | 35.64 | 123.67 |
| 1365 | 533 | 290.00 | 542.00 | 88.61 | 35.90 | 124.51 |
| 1369 | 533 | 290.00 | 546.00 | 89.19 | 36.17 | 125.36 |
| 1373 | 533 | 290.00 | 550.00 | 89.78 | 36.43 | 126.21 |
| 1377 | 533 | 290.00 | 554.00 | 90.36 | 36.70 | 127.06 |
| 1381 | 533 | 290.00 | 558.00 | 90.94 | 36.96 | 127.90 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1385 | 533 | 290.00 | 562.00 | 91.52 | 37.22 | 128.74 |
| 1389 | 533 | 290.00 | 566.00 | 92.10 | 37.49 | 129.59 |
| 1393 | 533 | 290.00 | 570.00 | 92.69 | 37.75 | 130.44 |
| 1397 | 533 | 290.00 | 574.00 | 93.27 | 38.02 | 131.29 |
| 1401 | 533 | 290.00 | 578.00 | 93.85 | 38.28 | 132.13 |
| 1405 | 533 | 290.00 | 582.00 | 94.43 | 38.54 | 132.97 |
| 1409 | 533 | 290.00 | 586.00 | 95.01 | 38.81 | 133.82 |
| 1413 | 533 | 290.00 | 590.00 | 95.60 | 39.07 | 134.67 |
| 1417 | 533 | 290.00 | 594.00 | 96.18 | 39.34 | 135.52 |
| 1421 | 533 | 290.00 | 598.00 | 96.76 | 39.60 | 136.36 |
| 1425 | 533 | 290.00 | 602.00 | 97.34 | 39.86 | 137.20 |
| 1429 | 533 | 290.00 | 606.00 | 97.92 | 40.13 | 138.05 |
| 1433 | 533 | 290.00 | 610.00 | 98.51 | 40.39 | 138.90 |
| 1437 | 533 | 290.00 | 614.00 | 99.09 | 40.66 | 139.75 |
| 1441 | 533 | 290.00 | 618.00 | 99.67 | 40.92 | 140.59 |
| 1445 | 533 | 290.00 | 622.00 | 100.25 | 41.18 | 141.43 |
| 1449 | 533 | 290.00 | 626.00 | 100.83 | 41.45 | 142.28 |
| 1453 | 533 | 290.00 | 630.00 | 101.42 | 41.71 | 143.13 |
| 1457 | 533 | 290.00 | 634.00 | 102.00 | 41.98 | 143.98 |
| 1461 | 533 | 290.00 | 638.00 | 102.58 | 42.24 | 144.82 |
| 1465 | 533 | 290.00 | 642.00 | 103.16 | 42.50 | 145.66 |
| 1469 | 533 | 290.00 | 646.00 | 103.74 | 42.77 | 146.51 |
| 1473 | 533 | 290.00 | 650.00 | 104.33 | 43.03 | 147.36 |
| 1477 | 533 | 290.00 | 654.00 | 104.91 | 43.30 | 148.21 |
| 1481 | 533 | 290.00 | 658.00 | 105.49 | 43.56 | 149.05 |
| 1485 | 533 | 290.00 | 662.00 | 106.07 | 43.82 | 149.89 |
| 1489 | 533 | 290.00 | 666.00 | 106.65 | 44.09 | 150.74 |
| 1493 | 533 | 290.00 | 670.00 | 107.24 | 44.35 | 151.59 |
| 1497 | 533 | 290.00 | 674.00 | 107.82 | 44.62 | 152.44 |
| 1501 | 533 | 290.00 | 678.00 | 108.40 | 44.88 | 153.28 |
| 1505 | 533 | 290.00 | 682.00 | 108.98 | 45.14 | 154.12 |
| 1509 | 533 | 290.00 | 686.00 | 109.56 | 45.41 | 154.97 |
| 1513 | 533 | 290.00 | 690.00 | 110.15 | 45.67 | 155.82 |
| 1517 | 533 | 290.00 | 694.00 | 110.73 | 45.94 | 156.67 |
| 1521 | 533 | 290.00 | 698.00 | 111.31 | 46.20 | 157.51 |
| 1525 | 533 | 290.00 | 702.00 | 111.89 | 46.46 | 158.35 |
| 1529 | 533 | 290.00 | 706.00 | 112.47 | 46.73 | 159.20 |
| 1533 | 533 | 290.00 | 710.00 | 113.06 | 46.99 | 160.05 |
| 1537 | 533 | 290.00 | 714.00 | 113.64 | 47.26 | 160.90 |
| 1541 | 533 | 290.00 | 718.00 | 114.22 | 47.52 | 161.74 |
| 1545 | 533 | 290.00 | 722.00 | 114.80 | 47.78 | 162.58 |
| 1549 | 533 | 290.00 | 726.00 | 115.38 | 48.05 | 163.43 |
| 1553 | 533 | 290.00 | 730.00 | 115.97 | 48.31 | 164.28 |
| 1557 | 533 | 290.00 | 734.00 | 116.55 | 48.58 | 165.13 |
| 1561 | 533 | 290.00 | 738.00 | 117.13 | 48.84 | 165.97 |
| 1565 | 533 | 290.00 | 742.00 | 117.71 | 49.10 | 166.81 |
| 1569 | 533 | 290.00 | 746.00 | 118.29 | 49.37 | 167.66 |
| 1573 | 533 | 290.00 | 750.00 | 118.88 | 49.63 | 168.51 |
| 1577 | 533 | 290.00 | 754.00 | 119.46 | 49.90 | 169.36 |
| 1581 | 533 | 290.00 | 758.00 | 120.04 | 50.16 | 170.20 |
| 1585 | 533 | 290.00 | 762.00 | 120.62 | 50.42 | 171.04 |
| 1589 | 533 | 290.00 | 766.00 | 121.20 | 50.69 | 171.89 |
| 1593 | 533 | 290.00 | 770.00 | 121.79 | 50.95 | 172.74 |
| 1597 | 533 | 290.00 | 774.00 | 122.37 | 51.22 | 173.59 |
| 1601 | 533 | 290.00 | 778.00 | 122.95 | 51.48 | 174.43 |
| 1605 | 533 | 290.00 | 782.00 | 123.53 | 51.74 | 175.27 |
| 1609 | 533 | 290.00 | 786.00 | 124.11 | 52.01 | 176.12 |
| 1613 | 533 | 290.00 | 790.00 | 124.70 | 52.27 | 176.97 |
| 1617 | 533 | 290.00 | 794.00 | 125.28 | 52.54 | 177.82 |
| 1621 | 533 | 290.00 | 798.00 | 125.86 | 52.80 | 178.66 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1625 | 533 | 290.00 | 802.00 | 126.44 | 53.06 | 179.50 |
| 1629 | 533 | 290.00 | 806.00 | 127.02 | 53.33 | 180.35 |
| 1633 | 533 | 290.00 | 810.00 | 127.61 | 53.59 | 181.20 |
| 1637 | 533 | 290.00 | 814.00 | 128.19 | 53.86 | 182.05 |
| 1641 | 533 | 290.00 | 818.00 | 128.77 | 54.12 | 182.89 |
| 1645 | 533 | 290.00 | 822.00 | 129.35 | 54.38 | 183.73 |
| 1649 | 533 | 290.00 | 826.00 | 129.93 | 54.65 | 184.58 |
| 1653 | 533 | 290.00 | 830.00 | 130.52 | 54.91 | 185.43 |
| 1657 | 533 | 290.00 | 834.00 | 131.10 | 55.18 | 186.28 |
| 1661 | 533 | 290.00 | 838.00 | 131.68 | 55.44 | 187.12 |
| 1665 | 533 | 290.00 | 842.00 | 132.26 | 55.70 | 187.96 |
| 1669 | 533 | 290.00 | 846.00 | 132.84 | 55.97 | 188.81 |
| 1673 | 533 | 290.00 | 850.00 | 133.43 | 56.23 | 189.66 |
| 1677 | 533 | 290.00 | 854.00 | 134.01 | 56.50 | 190.51 |
| 1681 | 533 | 290.00 | 858.00 | 134.59 | 56.76 | 191.35 |
| 1685 | 533 | 290.00 | 862.00 | 135.17 | 57.02 | 192.19 |
| 1689 | 533 | 290.00 | 866.00 | 135.75 | 57.29 | 193.04 |
| 1693 | 533 | 290.00 | 870.00 | 136.34 | 57.55 | 193.89 |
| 1697 | 533 | 290.00 | 874.00 | 136.92 | 57.82 | 194.74 |
| 1701 | 533 | 290.00 | 878.00 | 137.50 | 58.08 | 195.58 |
| 1705 | 533 | 290.00 | 882.00 | 138.08 | 58.34 | 196.42 |
| 1709 | 533 | 290.00 | 886.00 | 138.66 | 58.61 | 197.27 |
| 1713 | 533 | 290.00 | 890.00 | 139.25 | 58.87 | 198.12 |
| 1717 | 533 | 290.00 | 894.00 | 139.83 | 59.14 | 198.97 |
| 1721 | 533 | 290.00 | 898.00 | 140.41 | 59.40 | 199.81 |
| 1725 | 533 | 290.00 | 902.00 | 140.99 | 59.66 | 200.65 |
| 1729 | 533 | 290.00 | 906.00 | 141.57 | 59.93 | 201.50 |
| 1733 | 533 | 290.00 | 910.00 | 142.16 | 60.19 | 202.35 |
| 1737 | 533 | 290.00 | 914.00 | 142.74 | 60.46 | 203.20 |
| 1741 | 533 | 290.00 | 918.00 | 143.32 | 60.72 | 204.04 |
| 1745 | 533 | 290.00 | 922.00 | 143.90 | 60.98 | 204.88 |
| 1749 | 533 | 290.00 | 926.00 | 144.48 | 61.25 | 205.73 |
| 1753 | 533 | 290.00 | 930.00 | 145.07 | 61.51 | 206.58 |
| 1757 | 533 | 290.00 | 934.00 | 145.65 | 61.78 | 207.43 |
| 1761 | 533 | 290.00 | 938.00 | 146.23 | 62.04 | 208.27 |
| 1765 | 533 | 290.00 | 942.00 | 146.81 | 62.30 | 209.11 |
| 1769 | 533 | 290.00 | 946.00 | 147.39 | 62.57 | 209.96 |
| 1773 | 533 | 290.00 | 950.00 | 147.98 | 62.83 | 210.81 |
| 1777 | 533 | 290.00 | 954.00 | 148.56 | 63.10 | 211.66 |
| 1781 | 533 | 290.00 | 958.00 | 149.14 | 63.36 | 212.50 |
| 1785 | 533 | 290.00 | 962.00 | 149.72 | 63.62 | 213.34 |
| 1789 | 533 | 290.00 | 966.00 | 150.30 | 63.89 | 214.19 |
| 1793 | 533 | 290.00 | 970.00 | 150.89 | 64.15 | 215.04 |
| 1797 | 533 | 290.00 | 974.00 | 151.47 | 64.42 | 215.89 |
| 1801 | 533 | 290.00 | 978.00 | 152.05 | 64.68 | 216.73 |
| 1805 | 533 | 290.00 | 982.00 | 152.63 | 64.94 | 217.57 |
| 1809 | 533 | 290.00 | 986.00 | 153.21 | 65.21 | 218.42 |
| 1813 | 533 | 290.00 | 990.00 | 153.80 | 65.47 | 219.27 |
| 1817 | 533 | 290.00 | 994.00 | 154.38 | 65.74 | 220.12 |
| 1821 | 533 | 290.00 | 998.00 | 154.96 | 66.00 | 220.96 |
| 1825 | 533 | 290.00 | 1002.00 | 155.54 | 66.26 | 221.80 |
| 1829 | 533 | 290.00 | 1006.00 | 156.12 | 66.53 | 222.65 |
| 1833 | 533 | 290.00 | 1010.00 | 156.71 | 66.79 | 223.50 |
| 1837 | 533 | 290.00 | 1014.00 | 157.29 | 67.06 | 224.35 |
| 1841 | 533 | 290.00 | 1018.00 | 157.87 | 67.32 | 225.19 |
| 1845 | 533 | 290.00 | 1022.00 | 158.45 | 67.58 | 226.03 |
| 1849 | 533 | 290.00 | 1026.00 | 159.03 | 67.85 | 226.88 |
| 1853 | 533 | 290.00 | 1030.00 | 159.62 | 68.11 | 227.73 |
| 1857 | 533 | 290.00 | 1034.00 | 160.20 | 68.38 | 228.58 |
| 1861 | 533 | 290.00 | 1038.00 | 160.78 | 68.64 | 229.42 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1865 | 533 | 290.00 | 1042.00 | 161.36 | 68.90 | 230.26 |
| 1869 | 533 | 290.00 | 1046.00 | 161.94 | 69.17 | 231.11 |
| 1873 | 533 | 290.00 | 1050.00 | 162.53 | 69.43 | 231.96 |
| 1877 | 533 | 290.00 | 1054.00 | 163.11 | 69.70 | 232.81 |
| 1881 | 533 | 290.00 | 1058.00 | 163.69 | 69.96 | 233.65 |
| 1885 | 533 | 290.00 | 1062.00 | 164.27 | 70.22 | 234.49 |
| 1889 | 533 | 290.00 | 1066.00 | 164.85 | 70.49 | 235.34 |
| 1893 | 533 | 290.00 | 1070.00 | 165.44 | 70.75 | 236.19 |
| 1897 | 533 | 290.00 | 1074.00 | 166.02 | 71.02 | 237.04 |
| 1901 | 533 | 290.00 | 1078.00 | 166.60 | 71.28 | 237.88 |
| 1905 | 533 | 290.00 | 1082.00 | 167.18 | 71.54 | 238.72 |
| 1909 | 533 | 290.00 | 1086.00 | 167.76 | 71.81 | 239.57 |
| 1913 | 533 | 290.00 | 1090.00 | 168.35 | 72.07 | 240.42 |
| 1917 | 533 | 290.00 | 1094.00 | 168.93 | 72.34 | 241.27 |
| 1921 | 533 | 290.00 | 1098.00 | 169.51 | 72.60 | 242.11 |
| 1925 | 533 | 290.00 | 1102.00 | 170.09 | 72.86 | 242.95 |
| 1929 | 533 | 290.00 | 1106.00 | 170.67 | 73.13 | 243.80 |
| 1933 | 533 | 290.00 | 1110.00 | 171.26 | 73.39 | 244.65 |
| 1937 | 533 | 290.00 | 1114.00 | 171.84 | 73.66 | 245.50 |
| 1941 | 533 | 290.00 | 1118.00 | 172.42 | 73.92 | 246.34 |
| 1945 | 533 | 290.00 | 1122.00 | 173.00 | 74.18 | 247.18 |
| 1949 | 533 | 290.00 | 1126.00 | 173.58 | 74.45 | 248.03 |
| 1953 | 533 | 290.00 | 1130.00 | 174.17 | 74.71 | 248.88 |
| 1957 | 533 | 290.00 | 1134.00 | 174.75 | 74.98 | 249.73 |
| 1961 | 533 | 290.00 | 1138.00 | 175.33 | 75.24 | 250.57 |
| 1965 | 533 | 290.00 | 1142.00 | 175.91 | 75.50 | 251.41 |
| 1969 | 533 | 290.00 | 1146.00 | 176.49 | 75.77 | 252.26 |
| 1973 | 533 | 290.00 | 1150.00 | 177.08 | 76.03 | 253.11 |
| 1977 | 533 | 290.00 | 1154.00 | 177.66 | 76.30 | 253.96 |
| 1981 | 533 | 290.00 | 1158.00 | 178.24 | 76.56 | 254.80 |
| 1985 | 533 | 290.00 | 1162.00 | 178.82 | 76.82 | 255.64 |
| 1989 | 533 | 290.00 | 1166.00 | 179.40 | 77.09 | 256.49 |
| 1993 | 533 | 290.00 | 1170.00 | 179.99 | 77.35 | 257.34 |
| 1997 | 533 | 290.00 | 1174.00 | 180.57 | 77.62 | 258.19 |
| 2001 | 533 | 290.00 | 1178.00 | 181.15 | 77.88 | 259.03 |
| 2005 | 533 | 290.00 | 1182.00 | 181.73 | 78.14 | 259.87 |
| 2009 | 533 | 290.00 | 1186.00 | 182.31 | 78.41 | 260.72 |
| 2013 | 533 | 290.00 | 1190.00 | 182.90 | 78.67 | 261.57 |
| 2017 | 533 | 290.00 | 1194.00 | 183.48 | 78.94 | 262.42 |
| 2021 | 533 | 290.00 | 1198.00 | 184.06 | 79.20 | 263.26 |
| 2025 | 533 | 290.00 | 1202.00 | 184.64 | 79.46 | 264.10 |
| 2029 | 533 | 290.00 | 1206.00 | 185.22 | 79.73 | 264.95 |
| 2033 | 533 | 290.00 | 1210.00 | 185.81 | 79.99 | 265.80 |
| 2037 | 533 | 290.00 | 1214.00 | 186.39 | 80.26 | 266.65 |
| 2041 | 533 | 290.00 | 1218.00 | 186.97 | 80.52 | 267.49 |
| 2045 | 533 | 290.00 | 1222.00 | 187.55 | 80.78 | 268.33 |
| 2049 | 533 | 290.00 | 1226.00 | 188.13 | 81.05 | 269.18 |
| 2053 | 533 | 290.00 | 1230.00 | 188.72 | 81.31 | 270.03 |
| 2057 | 533 | 290.00 | 1234.00 | 189.30 | 81.58 | 270.88 |
| 2061 | 533 | 290.00 | 1238.00 | 189.88 | 81.84 | 271.72 |
| 2065 | 533 | 290.00 | 1242.00 | 190.46 | 82.10 | 272.56 |
| 2069 | 533 | 290.00 | 1246.00 | 191.04 | 82.37 | 273.41 |
| 2073 | 533 | 290.00 | 1250.00 | 191.63 | 82.63 | 274.26 |
| 2077 | 533 | 290.00 | 1254.00 | 192.21 | 82.90 | 275.11 |
| 2081 | 533 | 290.00 | 1258.00 | 192.79 | 83.16 | 275.95 |
| 2085 | 533 | 290.00 | 1262.00 | 193.37 | 83.42 | 276.79 |
| 2089 | 533 | 290.00 | 1266.00 | 193.95 | 83.69 | 277.64 |
| 2093 | 533 | 290.00 | 1270.00 | 194.54 | 83.95 | 278.49 |
| 2097 | 533 | 290.00 | 1274.00 | 195.12 | 84.22 | 279.34 |
| 2101 | 533 | 290.00 | 1278.00 | 195.70 | 84.48 | 280.18 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2105 | 533 | 290.00 | 1282.00 | 196.28 | 84.74 | 281.02 |
| 2109 | 533 | 290.00 | 1286.00 | 196.86 | 85.01 | 281.87 |
| 2113 | 533 | 290.00 | 1290.00 | 197.45 | 85.27 | 282.72 |
| 2117 | 533 | 290.00 | 1294.00 | 198.03 | 85.54 | 283.57 |
| 2121 | 533 | 290.00 | 1298.00 | 198.61 | 85.80 | 284.41 |
| 2125 | 533 | 290.00 | 1302.00 | 199.19 | 86.06 | 285.25 |
| 2129 | 533 | 290.00 | 1306.00 | 199.77 | 86.33 | 286.10 |
| 2133 | 533 | 290.00 | 1310.00 | 200.36 | 86.59 | 286.95 |
| 2137 | 533 | 290.00 | 1314.00 | 200.94 | 86.86 | 287.80 |
| 2141 | 533 | 290.00 | 1318.00 | 201.52 | 87.12 | 288.64 |
| 2145 | 533 | 290.00 | 1322.00 | 202.10 | 87.38 | 289.48 |
| 2149 | 533 | 290.00 | 1326.00 | 202.68 | 87.65 | 290.33 |
| 2153 | 533 | 290.00 | 1330.00 | 203.27 | 87.91 | 291.18 |
| 2157 | 533 | 290.00 | 1334.00 | 203.85 | 88.18 | 292.03 |
| 2161 | 533 | 290.00 | 1338.00 | 204.43 | 88.44 | 292.87 |
| 2165 | 533 | 290.00 | 1342.00 | 205.01 | 88.70 | 293.71 |
| 2169 | 533 | 290.00 | 1346.00 | 205.59 | 88.97 | 294.56 |
| 2173 | 533 | 290.00 | 1350.00 | 206.18 | 89.23 | 295.41 |
| 2177 | 533 | 290.00 | 1354.00 | 206.76 | 89.50 | 296.26 |
| 2181 | 533 | 290.00 | 1358.00 | 207.34 | 89.76 | 297.10 |
| 2185 | 533 | 290.00 | 1362.00 | 207.92 | 90.02 | 297.94 |
| 2189 | 533 | 290.00 | 1366.00 | 208.50 | 90.29 | 298.79 |
| 2193 | 533 | 290.00 | 1370.00 | 209.09 | 90.55 | 299.64 |
| 2197 | 533 | 290.00 | 1374.00 | 209.67 | 90.82 | 300.49 |
| 2201 | 533 | 290.00 | 1378.00 | 210.25 | 91.08 | 301.33 |
| 2205 | 533 | 290.00 | 1382.00 | 210.83 | 91.34 | 302.17 |
| 2209 | 533 | 290.00 | 1386.00 | 211.41 | 91.61 | 303.02 |
| 2213 | 533 | 290.00 | 1390.00 | 212.00 | 91.87 | 303.87 |
| 2217 | 533 | 290.00 | 1394.00 | 212.58 | 92.14 | 304.72 |
| 2221 | 533 | 290.00 | 1398.00 | 213.16 | 92.40 | 305.56 |
| 2225 | 533 | 290.00 | 1402.00 | 213.74 | 92.66 | 306.40 |
| 2229 | 533 | 290.00 | 1406.00 | 214.32 | 92.93 | 307.25 |
| 2233 | 533 | 290.00 | 1410.00 | 214.91 | 93.19 | 308.10 |
| 2237 | 533 | 290.00 | 1414.00 | 215.49 | 93.46 | 308.95 |
| 2241 | 533 | 290.00 | 1418.00 | 216.07 | 93.72 | 309.79 |
| 2245 | 533 | 290.00 | 1422.00 | 216.65 | 93.98 | 310.63 |
| 2249 | 533 | 290.00 | 1426.00 | 217.23 | 94.25 | 311.48 |
| 2253 | 533 | 290.00 | 1430.00 | 217.82 | 94.51 | 312.33 |
| 2257 | 533 | 290.00 | 1434.00 | 218.40 | 94.78 | 313.18 |
| 2261 | 533 | 290.00 | 1438.00 | 218.98 | 95.04 | 314.02 |
| 2265 | 533 | 290.00 | 1442.00 | 219.56 | 95.30 | 314.86 |
| 2269 | 533 | 290.00 | 1446.00 | 220.14 | 95.57 | 315.71 |
| 2273 | 533 | 290.00 | 1450.00 | 220.73 | 95.83 | 316.56 |
| 2277 | 533 | 290.00 | 1454.00 | 221.31 | 96.10 | 317.41 |
| 2281 | 533 | 290.00 | 1458.00 | 221.89 | 96.36 | 318.25 |
| 2285 | 533 | 290.00 | 1462.00 | 222.47 | 96.62 | 319.09 |
| 2289 | 533 | 290.00 | 1466.00 | 223.05 | 96.89 | 319.94 |
| 2293 | 533 | 290.00 | 1470.00 | 223.64 | 97.15 | 320.79 |
| 2297 | 533 | 290.00 | 1474.00 | 224.22 | 97.42 | 321.64 |
| 2301 | 533 | 290.00 | 1478.00 | 224.80 | 97.68 | 322.48 |
| 2305 | 533 | 290.00 | 1482.00 | 225.38 | 97.94 | 323.32 |
| 2309 | 533 | 290.00 | 1486.00 | 225.96 | 98.21 | 324.17 |
| 2313 | 533 | 290.00 | 1490.00 | 226.55 | 98.47 | 325.02 |
| 2317 | 533 | 290.00 | 1494.00 | 227.13 | 98.74 | 325.87 |
| 2321 | 533 | 290.00 | 1498.00 | 227.71 | 99.00 | 326.71 |
| 2325 | 533 | 290.00 | 1502.00 | 228.29 | 99.26 | 327.55 |
| 2329 | 533 | 290.00 | 1506.00 | 228.87 | 99.53 | 328.40 |
| 2333 | 533 | 290.00 | 1510.00 | 229.46 | 99.79 | 329.25 |
| 2337 | 533 | 290.00 | 1514.00 | 230.04 | 100.06 | 330.10 |
| 2341 | 533 | 290.00 | 1518.00 | 230.62 | 100.32 | 330.94 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2345 | 533 | 290.00 | 1522.00 | 231.20 | 100.58 | 331.78 |
| 2349 | 533 | 290.00 | 1526.00 | 231.78 | 100.85 | 332.63 |
| 2353 | 533 | 290.00 | 1530.00 | 232.37 | 101.11 | 333.48 |
| 2357 | 533 | 290.00 | 1534.00 | 232.95 | 101.38 | 334.33 |
| 2361 | 533 | 290.00 | 1538.00 | 233.53 | 101.64 | 335.17 |
| 2365 | 533 | 290.00 | 1542.00 | 234.11 | 101.90 | 336.01 |
| 2369 | 533 | 290.00 | 1546.00 | 234.69 | 102.17 | 336.86 |
| 2373 | 533 | 290.00 | 1550.00 | 235.28 | 102.43 | 337.71 |
| 2377 | 533 | 290.00 | 1554.00 | 235.86 | 102.70 | 338.56 |
| 2381 | 533 | 290.00 | 1558.00 | 236.44 | 102.96 | 339.40 |
| 2385 | 533 | 290.00 | 1562.00 | 237.02 | 103.22 | 340.24 |
| 2389 | 533 | 290.00 | 1566.00 | 237.60 | 103.49 | 341.09 |
| 2393 | 533 | 290.00 | 1570.00 | 238.19 | 103.75 | 341.94 |
| 2397 | 533 | 290.00 | 1574.00 | 238.77 | 104.02 | 342.79 |
| 2401 | 533 | 290.00 | 1578.00 | 239.35 | 104.28 | 343.63 |
| 2405 | 533 | 290.00 | 1582.00 | 239.93 | 104.54 | 344.47 |
| 2409 | 533 | 290.00 | 1586.00 | 240.51 | 104.81 | 345.32 |
| 2413 | 533 | 290.00 | 1590.00 | 241.10 | 105.07 | 346.17 |
| 2417 | 533 | 290.00 | 1594.00 | 241.68 | 105.34 | 347.02 |
| 2421 | 533 | 290.00 | 1598.00 | 242.26 | 105.60 | 347.86 |
| 2425 | 533 | 290.00 | 1602.00 | 242.84 | 105.86 | 348.70 |
| 2429 | 533 | 290.00 | 1606.00 | 243.42 | 106.13 | 349.55 |
| 2433 | 533 | 290.00 | 1610.00 | 244.01 | 106.39 | 350.40 |
| 2437 | 533 | 290.00 | 1614.00 | 244.59 | 106.66 | 351.25 |
| 2441 | 533 | 290.00 | 1618.00 | 245.17 | 106.92 | 352.09 |
| 2445 | 533 | 290.00 | 1622.00 | 245.75 | 107.18 | 352.93 |
| 2449 | 533 | 290.00 | 1626.00 | 246.33 | 107.45 | 353.78 |
| 2453 | 533 | 290.00 | 1630.00 | 246.92 | 107.71 | 354.63 |
| 2457 | 533 | 290.00 | 1634.00 | 247.50 | 107.98 | 355.48 |
| 2461 | 533 | 290.00 | 1638.00 | 248.08 | 108.24 | 356.32 |
| 2465 | 533 | 290.00 | 1642.00 | 248.66 | 108.50 | 357.16 |
| 2469 | 533 | 290.00 | 1646.00 | 249.24 | 108.77 | 358.01 |
| 2473 | 533 | 290.00 | 1650.00 | 249.83 | 109.03 | 358.86 |
| 2477 | 533 | 290.00 | 1654.00 | 250.41 | 109.30 | 359.71 |
| 2481 | 533 | 290.00 | 1658.00 | 250.99 | 109.56 | 360.55 |
| 2485 | 533 | 290.00 | 1662.00 | 251.57 | 109.82 | 361.39 |
| 2489 | 533 | 290.00 | 1666.00 | 252.15 | 110.09 | 362.24 |
| 2493 | 533 | 290.00 | 1670.00 | 252.74 | 110.35 | 363.09 |
| 2497 | 533 | 290.00 | 1674.00 | 253.32 | 110.62 | 363.94 |
| 2501 | 533 | 290.00 | 1678.00 | 253.90 | 110.88 | 364.78 |
| 2505 | 533 | 290.00 | 1682.00 | 254.48 | 111.14 | 365.62 |
| 2509 | 533 | 290.00 | 1686.00 | 255.06 | 111.41 | 366.47 |
| 2513 | 533 | 290.00 | 1690.00 | 255.65 | 111.67 | 367.32 |
| 2517 | 533 | 290.00 | 1694.00 | 256.23 | 111.94 | 368.17 |
| 2521 | 533 | 290.00 | 1698.00 | 256.81 | 112.20 | 369.01 |
| 2525 | 533 | 290.00 | 1702.00 | 257.39 | 112.46 | 369.85 |
| 2529 | 533 | 290.00 | 1706.00 | 257.97 | 112.73 | 370.70 |
| 2533 | 533 | 290.00 | 1710.00 | 258.56 | 112.99 | 371.55 |
| 2537 | 533 | 290.00 | 1714.00 | 259.14 | 113.26 | 372.40 |
| 2541 | 533 | 290.00 | 1718.00 | 259.72 | 113.52 | 373.24 |
| 2545 | 533 | 290.00 | 1722.00 | 260.30 | 113.78 | 374.08 |
| 2549 | 533 | 290.00 | 1726.00 | 260.88 | 114.05 | 374.93 |
| 2553 | 533 | 290.00 | 1730.00 | 261.47 | 114.31 | 375.78 |
| 2557 | 533 | 290.00 | 1734.00 | 262.05 | 114.58 | 376.63 |
| 2561 | 533 | 290.00 | 1738.00 | 262.63 | 114.84 | 377.47 |
| 2565 | 533 | 290.00 | 1742.00 | 263.21 | 115.10 | 378.31 |
| 2569 | 533 | 290.00 | 1746.00 | 263.79 | 115.37 | 379.16 |
| 2573 | 533 | 290.00 | 1750.00 | 264.38 | 115.63 | 380.01 |
| 2577 | 533 | 290.00 | 1754.00 | 264.96 | 115.90 | 380.86 |
| 2581 | 533 | 290.00 | 1758.00 | 265.54 | 116.16 | 381.70 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2585 | 533 | 290.00 | 1762.00 | 266.12 | 116.42 | 382.54 |
| 2589 | 533 | 290.00 | 1766.00 | 266.70 | 116.69 | 383.39 |
| 2593 | 533 | 290.00 | 1770.00 | 267.29 | 116.95 | 384.24 |
| 2597 | 533 | 290.00 | 1774.00 | 267.87 | 117.22 | 385.09 |
| 2601 | 533 | 290.00 | 1778.00 | 268.45 | 117.48 | 385.93 |
| 2605 | 533 | 290.00 | 1782.00 | 269.03 | 117.74 | 386.77 |
| 2609 | 533 | 290.00 | 1786.00 | 269.61 | 118.01 | 387.62 |
| 2613 | 533 | 290.00 | 1790.00 | 270.20 | 118.27 | 388.47 |
| 2617 | 533 | 290.00 | 1794.00 | 270.78 | 118.54 | 389.32 |
| 2621 | 533 | 290.00 | 1798.00 | 271.36 | 118.80 | 390.16 |
| 2625 | 533 | 290.00 | 1802.00 | 271.94 | 119.06 | 391.00 |
| 2629 | 533 | 290.00 | 1806.00 | 272.52 | 119.33 | 391.85 |
| 2633 | 533 | 290.00 | 1810.00 | 273.11 | 119.59 | 392.70 |
| 2637 | 533 | 290.00 | 1814.00 | 273.69 | 119.86 | 393.55 |
| 2641 | 533 | 290.00 | 1818.00 | 274.27 | 120.12 | 394.39 |
| 2645 | 533 | 290.00 | 1822.00 | 274.85 | 120.38 | 395.23 |
| 2649 | 533 | 290.00 | 1826.00 | 275.43 | 120.65 | 396.08 |
| 2653 | 533 | 290.00 | 1830.00 | 276.02 | 120.91 | 396.93 |
| 2657 | 533 | 290.00 | 1834.00 | 276.60 | 121.18 | 397.78 |
| 2661 | 533 | 290.00 | 1838.00 | 277.18 | 121.44 | 398.62 |
| 2665 | 533 | 290.00 | 1842.00 | 277.76 | 121.70 | 399.46 |
| 2669 | 533 | 290.00 | 1846.00 | 278.34 | 121.97 | 400.31 |
| 2673 | 533 | 290.00 | 1850.00 | 278.93 | 122.23 | 401.16 |
| 2677 | 533 | 290.00 | 1854.00 | 279.51 | 122.50 | 402.01 |
| 2681 | 533 | 290.00 | 1858.00 | 280.09 | 122.76 | 402.85 |
| 2685 | 533 | 290.00 | 1862.00 | 280.67 | 123.02 | 403.69 |
| 2689 | 533 | 290.00 | 1866.00 | 281.25 | 123.29 | 404.54 |
| 2693 | 533 | 290.00 | 1870.00 | 281.84 | 123.55 | 405.39 |
| 2697 | 533 | 290.00 | 1874.00 | 282.42 | 123.82 | 406.24 |
| 2701 | 533 | 290.00 | 1878.00 | 283.00 | 124.08 | 407.08 |
| 2705 | 533 | 290.00 | 1882.00 | 283.58 | 124.34 | 407.92 |
| 2709 | 533 | 290.00 | 1886.00 | 284.16 | 124.61 | 408.77 |
| 2713 | 533 | 290.00 | 1890.00 | 284.75 | 124.87 | 409.62 |
| 2717 | 533 | 290.00 | 1894.00 | 285.33 | 125.14 | 410.47 |
| 2721 | 533 | 290.00 | 1898.00 | 285.91 | 125.40 | 411.31 |
| 2725 | 533 | 290.00 | 1902.00 | 286.49 | 125.66 | 412.15 |
| 2729 | 533 | 290.00 | 1906.00 | 287.07 | 125.93 | 413.00 |
| 2733 | 533 | 290.00 | 1910.00 | 287.66 | 126.19 | 413.85 |
| 2737 | 533 | 290.00 | 1914.00 | 288.24 | 126.46 | 414.70 |
| 2741 | 533 | 290.00 | 1918.00 | 288.82 | 126.72 | 415.54 |
| 2745 | 533 | 290.00 | 1922.00 | 289.40 | 126.98 | 416.38 |
| 2749 | 533 | 290.00 | 1926.00 | 289.98 | 127.25 | 417.23 |
| 2753 | 533 | 290.00 | 1930.00 | 290.57 | 127.51 | 418.08 |
| 2757 | 533 | 290.00 | 1934.00 | 291.15 | 127.78 | 418.93 |
| 2761 | 533 | 290.00 | 1938.00 | 291.73 | 128.04 | 419.77 |
| 2765 | 533 | 290.00 | 1942.00 | 292.31 | 128.30 | 420.61 |
| 2769 | 533 | 290.00 | 1946.00 | 292.89 | 128.57 | 421.46 |
| 2773 | 533 | 290.00 | 1950.00 | 293.48 | 128.83 | 422.31 |
| 2777 | 533 | 290.00 | 1954.00 | 294.06 | 129.10 | 423.16 |
| 2781 | 533 | 290.00 | 1958.00 | 294.64 | 129.36 | 424.00 |
| 2785 | 533 | 290.00 | 1962.00 | 295.22 | 129.62 | 424.84 |
| 2789 | 533 | 290.00 | 1966.00 | 295.80 | 129.89 | 425.69 |
| 2793 | 533 | 290.00 | 1970.00 | 296.39 | 130.15 | 426.54 |
| 2797 | 533 | 290.00 | 1974.00 | 296.97 | 130.42 | 427.39 |
| 2801 | 533 | 290.00 | 1978.00 | 297.55 | 130.68 | 428.23 |
| 2805 | 533 | 290.00 | 1982.00 | 298.13 | 130.94 | 429.07 |
| 2809 | 533 | 290.00 | 1986.00 | 298.71 | 131.21 | 429.92 |
| 2813 | 533 | 290.00 | 1990.00 | 299.30 | 131.47 | 430.77 |
| 2817 | 533 | 290.00 | 1994.00 | 299.88 | 131.74 | 431.62 |
| 2821 | 533 | 290.00 | 1998.00 | 300.46 | 132.00 | 432.46 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2825 | 533 | 290.00 | 2002.00 | 301.04 | 132.26 | 433.30 |
| 2829 | 533 | 290.00 | 2006.00 | 301.62 | 132.53 | 434.15 |
| 2833 | 533 | 290.00 | 2010.00 | 302.21 | 132.79 | 435.00 |
| 2837 | 533 | 290.00 | 2014.00 | 302.79 | 133.06 | 435.85 |
| 2841 | 533 | 290.00 | 2018.00 | 303.37 | 133.32 | 436.69 |
| 2845 | 533 | 290.00 | 2022.00 | 303.95 | 133.58 | 437.53 |
| 2849 | 533 | 290.00 | 2026.00 | 304.53 | 133.85 | 438.38 |
| 2853 | 533 | 290.00 | 2030.00 | 305.12 | 134.11 | 439.23 |
| 2857 | 533 | 290.00 | 2034.00 | 305.70 | 134.38 | 440.08 |
| 2861 | 533 | 290.00 | 2038.00 | 306.28 | 134.64 | 440.92 |
| 2865 | 533 | 290.00 | 2042.00 | 306.86 | 134.90 | 441.76 |
| 2869 | 533 | 290.00 | 2046.00 | 307.44 | 135.17 | 442.61 |
| 2873 | 533 | 290.00 | 2050.00 | 308.03 | 135.43 | 443.46 |
| 2877 | 533 | 290.00 | 2054.00 | 308.61 | 135.70 | 444.31 |
| 2881 | 533 | 290.00 | 2058.00 | 309.19 | 135.96 | 445.15 |
| 2885 | 533 | 290.00 | 2062.00 | 309.77 | 136.22 | 445.99 |
| 2889 | 533 | 290.00 | 2066.00 | 310.35 | 136.49 | 446.84 |
| 2893 | 533 | 290.00 | 2070.00 | 310.94 | 136.75 | 447.69 |
| 2897 | 533 | 290.00 | 2074.00 | 311.52 | 137.02 | 448.54 |
| 2901 | 533 | 290.00 | 2078.00 | 312.10 | 137.28 | 449.38 |
| 2905 | 533 | 290.00 | 2082.00 | 312.68 | 137.54 | 450.22 |
| 2909 | 533 | 290.00 | 2086.00 | 313.26 | 137.81 | 451.07 |
| 2913 | 533 | 290.00 | 2090.00 | 313.85 | 138.07 | 451.92 |
| 2917 | 533 | 290.00 | 2094.00 | 314.43 | 138.34 | 452.77 |
| 2921 | 533 | 290.00 | 2098.00 | 315.01 | 138.60 | 453.61 |
| 2925 | 533 | 290.00 | 2102.00 | 315.59 | 138.86 | 454.45 |
| 2929 | 533 | 290.00 | 2106.00 | 316.17 | 139.13 | 455.30 |
| 2933 | 533 | 290.00 | 2110.00 | 316.76 | 139.39 | 456.15 |
| 2937 | 533 | 290.00 | 2114.00 | 317.34 | 139.66 | 457.00 |
| 2941 | 533 | 290.00 | 2118.00 | 317.92 | 139.92 | 457.84 |
| 2945 | 533 | 290.00 | 2122.00 | 318.50 | 140.18 | 458.68 |
| 2949 | 533 | 290.00 | 2126.00 | 319.08 | 140.45 | 459.53 |
| 2953 | 533 | 290.00 | 2130.00 | 319.67 | 140.71 | 460.38 |
| 2957 | 533 | 290.00 | 2134.00 | 320.25 | 140.98 | 461.23 |
| 2961 | 533 | 290.00 | 2138.00 | 320.83 | 141.24 | 462.07 |
| 2965 | 533 | 290.00 | 2142.00 | 321.41 | 141.50 | 462.91 |
| 2969 | 533 | 290.00 | 2146.00 | 321.99 | 141.77 | 463.76 |
| 2973 | 533 | 290.00 | 2150.00 | 322.58 | 142.03 | 464.61 |
| 2977 | 533 | 290.00 | 2154.00 | 323.16 | 142.30 | 465.46 |
| 2981 | 533 | 290.00 | 2158.00 | 323.74 | 142.56 | 466.30 |
| 2985 | 533 | 290.00 | 2162.00 | 324.32 | 142.82 | 467.14 |
| 2989 | 533 | 290.00 | 2166.00 | 324.90 | 143.09 | 467.99 |
| 2993 | 533 | 290.00 | 2170.00 | 325.49 | 143.35 | 468.84 |
| 2997 | 533 | 290.00 | 2174.00 | 326.07 | 143.62 | 469.69 |
| 3001 | 533 | 290.00 | 2178.00 | 326.65 | 143.88 | 470.53 |
| 3005 | 533 | 290.00 | 2182.00 | 327.23 | 144.14 | 471.37 |
| 3009 | 533 | 290.00 | 2186.00 | 327.81 | 144.41 | 472.22 |
| 3013 | 533 | 290.00 | 2190.00 | 328.40 | 144.67 | 473.07 |
| 3017 | 533 | 290.00 | 2194.00 | 328.98 | 144.94 | 473.92 |
| 3021 | 533 | 290.00 | 2198.00 | 329.56 | 145.20 | 474.76 |
| 3025 | 533 | 290.00 | 2202.00 | 330.14 | 145.46 | 475.60 |
| 3029 | 533 | 290.00 | 2206.00 | 330.72 | 145.73 | 476.45 |
| 3033 | 533 | 290.00 | 2210.00 | 331.31 | 145.99 | 477.30 |
| 3037 | 533 | 290.00 | 2214.00 | 331.89 | 146.26 | 478.15 |
| 3041 | 533 | 290.00 | 2218.00 | 332.47 | 146.52 | 478.99 |
| 3045 | 533 | 290.00 | 2222.00 | 333.05 | 146.78 | 479.83 |
| 3049 | 533 | 290.00 | 2226.00 | 333.63 | 147.05 | 480.68 |
| 3053 | 533 | 290.00 | 2230.00 | 334.22 | 147.31 | 481.53 |
| 3057 | 533 | 290.00 | 2234.00 | 334.80 | 147.58 | 482.38 |
| 3061 | 533 | 290.00 | 2238.00 | 335.38 | 147.84 | 483.22 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3065 | 533 | 290.00 | 2242.00 | 335.96 | 148.10 | 484.06 |
| 3069 | 533 | 290.00 | 2246.00 | 336.54 | 148.37 | 484.91 |
| 3073 | 533 | 290.00 | 2250.00 | 337.13 | 148.63 | 485.76 |
| 3077 | 533 | 290.00 | 2254.00 | 337.71 | 148.90 | 486.61 |
| 3081 | 533 | 290.00 | 2258.00 | 338.29 | 149.16 | 487.45 |
| 3085 | 533 | 290.00 | 2262.00 | 338.87 | 149.42 | 488.29 |
| 3089 | 533 | 290.00 | 2266.00 | 339.45 | 149.69 | 489.14 |
| 3093 | 533 | 290.00 | 2270.00 | 340.04 | 149.95 | 489.99 |
| 3097 | 533 | 290.00 | 2274.00 | 340.62 | 150.22 | 490.84 |
| 3101 | 533 | 290.00 | 2278.00 | 341.20 | 150.48 | 491.68 |
| 3105 | 533 | 290.00 | 2282.00 | 341.78 | 150.74 | 492.52 |
| 3109 | 533 | 290.00 | 2286.00 | 342.36 | 151.01 | 493.37 |
| 3113 | 533 | 290.00 | 2290.00 | 342.95 | 151.27 | 494.22 |
| 3117 | 533 | 290.00 | 2294.00 | 343.53 | 151.54 | 495.07 |
| 3121 | 533 | 290.00 | 2298.00 | 344.11 | 151.80 | 495.91 |
| 3125 | 533 | 290.00 | 2302.00 | 344.69 | 152.06 | 496.75 |
| 3129 | 533 | 290.00 | 2306.00 | 345.27 | 152.33 | 497.60 |
| 3133 | 533 | 290.00 | 2310.00 | 345.86 | 152.59 | 498.45 |
| 3137 | 533 | 290.00 | 2314.00 | 346.44 | 152.86 | 499.30 |
| 3141 | 533 | 290.00 | 2318.00 | 347.02 | 153.12 | 500.14 |
| 3145 | 533 | 290.00 | 2322.00 | 347.60 | 153.38 | 500.98 |
| 3149 | 533 | 290.00 | 2326.00 | 348.18 | 153.65 | 501.83 |
| 3153 | 533 | 290.00 | 2330.00 | 348.77 | 153.91 | 502.68 |
| 3157 | 533 | 290.00 | 2334.00 | 349.35 | 154.18 | 503.53 |
| 3161 | 533 | 290.00 | 2338.00 | 349.93 | 154.44 | 504.37 |
| 3165 | 533 | 290.00 | 2342.00 | 350.51 | 154.70 | 505.21 |
| 3169 | 533 | 290.00 | 2346.00 | 351.09 | 154.97 | 506.06 |
| 3173 | 533 | 290.00 | 2350.00 | 351.68 | 155.23 | 506.91 |
| 3177 | 533 | 290.00 | 2354.00 | 352.26 | 155.50 | 507.76 |
| 3181 | 533 | 290.00 | 2358.00 | 352.84 | 155.76 | 508.60 |
| 3185 | 533 | 290.00 | 2362.00 | 353.42 | 156.02 | 509.44 |
| 3189 | 533 | 290.00 | 2366.00 | 354.00 | 156.29 | 510.29 |
| 3193 | 533 | 290.00 | 2370.00 | 354.59 | 156.55 | 511.14 |
| 3197 | 533 | 290.00 | 2374.00 | 355.17 | 156.82 | 511.99 |
| 3201 | 533 | 290.00 | 2378.00 | 355.75 | 157.08 | 512.83 |
| 3205 | 533 | 290.00 | 2382.00 | 356.33 | 157.34 | 513.67 |
| 3209 | 533 | 290.00 | 2386.00 | 356.91 | 157.61 | 514.52 |
| 3213 | 533 | 290.00 | 2390.00 | 357.50 | 157.87 | 515.37 |
| 3217 | 533 | 290.00 | 2394.00 | 358.08 | 158.14 | 516.22 |
| 3221 | 533 | 290.00 | 2398.00 | 358.66 | 158.40 | 517.06 |
| 3225 | 533 | 290.00 | 2402.00 | 359.24 | 158.66 | 517.90 |
| 3229 | 533 | 290.00 | 2406.00 | 359.82 | 158.93 | 518.75 |
| 3233 | 533 | 290.00 | 2410.00 | 360.41 | 159.19 | 519.60 |
| 3237 | 533 | 290.00 | 2414.00 | 360.99 | 159.46 | 520.45 |
| 3241 | 533 | 290.00 | 2418.00 | 361.57 | 159.72 | 521.29 |
| 3245 | 533 | 290.00 | 2422.00 | 362.15 | 159.98 | 522.13 |
| 3249 | 533 | 290.00 | 2426.00 | 362.73 | 160.25 | 522.98 |
| 3253 | 533 | 290.00 | 2430.00 | 363.32 | 160.51 | 523.83 |
| 3257 | 533 | 290.00 | 2434.00 | 363.90 | 160.78 | 524.68 |
| 3261 | 533 | 290.00 | 2438.00 | 364.48 | 161.04 | 525.52 |
| 3265 | 533 | 290.00 | 2442.00 | 365.06 | 161.30 | 526.36 |
| 3269 | 533 | 290.00 | 2446.00 | 365.64 | 161.57 | 527.21 |
| 3273 | 533 | 290.00 | 2450.00 | 366.23 | 161.83 | 528.06 |
| 3277 | 533 | 290.00 | 2454.00 | 366.81 | 162.10 | 528.91 |
| 3281 | 533 | 290.00 | 2458.00 | 367.39 | 162.36 | 529.75 |
| 3285 | 533 | 290.00 | 2462.00 | 367.97 | 162.62 | 530.59 |
| 3289 | 533 | 290.00 | 2466.00 | 368.55 | 162.89 | 531.44 |
| 3293 | 533 | 290.00 | 2470.00 | 369.14 | 163.15 | 532.29 |
| 3297 | 533 | 290.00 | 2474.00 | 369.72 | 163.42 | 533.14 |
| 3301 | 533 | 290.00 | 2478.00 | 370.30 | 163.68 | 533.98 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3305 | 533 | 290.00 | 2482.00 | 370.88 | 163.94 | 534.82 |
| 3309 | 533 | 290.00 | 2486.00 | 371.46 | 164.21 | 535.67 |
| 3313 | 533 | 290.00 | 2490.00 | 372.05 | 164.47 | 536.52 |
| 3317 | 533 | 290.00 | 2494.00 | 372.63 | 164.74 | 537.37 |
| 3321 | 533 | 290.00 | 2498.00 | 373.21 | 165.00 | 538.21 |
| 3325 | 533 | 290.00 | 2502.00 | 373.79 | 165.26 | 539.05 |
| 3329 | 533 | 290.00 | 2506.00 | 374.37 | 165.53 | 539.90 |
| 3333 | 533 | 290.00 | 2510.00 | 374.96 | 165.79 | 540.75 |
| 3337 | 533 | 290.00 | 2514.00 | 375.54 | 166.06 | 541.60 |
| 3341 | 533 | 290.00 | 2518.00 | 376.12 | 166.32 | 542.44 |
| 3345 | 533 | 290.00 | 2522.00 | 376.70 | 166.58 | 543.28 |
| 3349 | 533 | 290.00 | 2526.00 | 377.28 | 166.85 | 544.13 |
| 3353 | 533 | 290.00 | 2530.00 | 377.87 | 167.11 | 544.98 |
| 3357 | 533 | 290.00 | 2534.00 | 378.45 | 167.38 | 545.83 |
| 3361 | 533 | 290.00 | 2538.00 | 379.03 | 167.64 | 546.67 |
| 3365 | 533 | 290.00 | 2542.00 | 379.61 | 167.90 | 547.51 |
| 3369 | 533 | 290.00 | 2546.00 | 380.19 | 168.17 | 548.36 |
| 3373 | 533 | 290.00 | 2550.00 | 380.78 | 168.43 | 549.21 |
| 3377 | 533 | 290.00 | 2554.00 | 381.36 | 168.70 | 550.06 |
| 3381 | 533 | 290.00 | 2558.00 | 381.94 | 168.96 | 550.90 |
| 3385 | 533 | 290.00 | 2562.00 | 382.52 | 169.22 | 551.74 |
| 3389 | 533 | 290.00 | 2566.00 | 383.10 | 169.49 | 552.59 |
| 3393 | 533 | 290.00 | 2570.00 | 383.69 | 169.75 | 553.44 |
| 3397 | 533 | 290.00 | 2574.00 | 384.27 | 170.02 | 554.29 |
| 3401 | 533 | 290.00 | 2578.00 | 384.85 | 170.28 | 555.13 |
| 3405 | 533 | 290.00 | 2582.00 | 385.43 | 170.54 | 555.97 |
| 3409 | 533 | 290.00 | 2586.00 | 386.01 | 170.81 | 556.82 |
| 3413 | 533 | 290.00 | 2590.00 | 386.60 | 171.07 | 557.67 |
| 3417 | 533 | 290.00 | 2594.00 | 387.18 | 171.34 | 558.52 |
| 3421 | 533 | 290.00 | 2598.00 | 387.76 | 171.60 | 559.36 |
| 3425 | 533 | 290.00 | 2602.00 | 388.34 | 171.86 | 560.20 |
| 3429 | 533 | 290.00 | 2606.00 | 388.92 | 172.13 | 561.05 |
| 3433 | 533 | 290.00 | 2610.00 | 389.51 | 172.39 | 561.90 |
| 3437 | 533 | 290.00 | 2614.00 | 390.09 | 172.66 | 562.75 |
| 3441 | 533 | 290.00 | 2618.00 | 390.67 | 172.92 | 563.59 |
| 3445 | 533 | 290.00 | 2622.00 | 391.25 | 173.18 | 564.43 |
| 3449 | 533 | 290.00 | 2626.00 | 391.83 | 173.45 | 565.28 |
| 3453 | 533 | 290.00 | 2630.00 | 392.42 | 173.71 | 566.13 |
| 3457 | 533 | 290.00 | 2634.00 | 393.00 | 173.98 | 566.98 |
| 3461 | 533 | 290.00 | 2638.00 | 393.58 | 174.24 | 567.82 |
| 3465 | 533 | 290.00 | 2642.00 | 394.16 | 174.50 | 568.66 |
| 3469 | 533 | 290.00 | 2646.00 | 394.74 | 174.77 | 569.51 |
| 3473 | 533 | 290.00 | 2650.00 | 395.33 | 175.03 | 570.36 |
| 3477 | 533 | 290.00 | 2654.00 | 395.91 | 175.30 | 571.21 |
| 3481 | 533 | 290.00 | 2658.00 | 396.49 | 175.56 | 572.05 |
| 3485 | 533 | 290.00 | 2662.00 | 397.07 | 175.82 | 572.89 |
| 3489 | 533 | 290.00 | 2666.00 | 397.65 | 176.09 | 573.74 |
| 3493 | 533 | 290.00 | 2670.00 | 398.24 | 176.35 | 574.59 |
| 3497 | 533 | 290.00 | 2674.00 | 398.82 | 176.62 | 575.44 |
| 3501 | 533 | 290.00 | 2678.00 | 399.40 | 176.88 | 576.28 |
| 3505 | 533 | 290.00 | 2682.00 | 399.98 | 177.14 | 577.12 |
| 3509 | 533 | 290.00 | 2686.00 | 400.56 | 177.41 | 577.97 |
| 3513 | 533 | 290.00 | 2690.00 | 401.15 | 177.67 | 578.82 |
| 3517 | 533 | 290.00 | 2694.00 | 401.73 | 177.94 | 579.67 |
| 3521 | 533 | 290.00 | 2698.00 | 402.31 | 178.20 | 580.51 |
| 3525 | 533 | 290.00 | 2702.00 | 402.89 | 178.46 | 581.35 |
| 3529 | 533 | 290.00 | 2706.00 | 403.47 | 178.73 | 582.20 |
| 3533 | 533 | 290.00 | 2710.00 | 404.06 | 178.99 | 583.05 |
| 3537 | 533 | 290.00 | 2714.00 | 404.64 | 179.26 | 583.90 |
| 3541 | 533 | 290.00 | 2718.00 | 405.22 | 179.52 | 584.74 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3545 | 533 | 290.00 | 2722.00 | 405.80 | 179.78 | 585.58 |
| 3549 | 533 | 290.00 | 2726.00 | 406.38 | 180.05 | 586.43 |
| 3553 | 533 | 290.00 | 2730.00 | 406.97 | 180.31 | 587.28 |
| 3557 | 533 | 290.00 | 2734.00 | 407.55 | 180.58 | 588.13 |
| 3561 | 533 | 290.00 | 2738.00 | 408.13 | 180.84 | 588.97 |
| 3565 | 533 | 290.00 | 2742.00 | 408.71 | 181.10 | 589.81 |
| 3569 | 533 | 290.00 | 2746.00 | 409.29 | 181.37 | 590.66 |
| 3573 | 533 | 290.00 | 2750.00 | 409.88 | 181.63 | 591.51 |
| 3577 | 533 | 290.00 | 2754.00 | 410.46 | 181.90 | 592.36 |
| 3581 | 533 | 290.00 | 2758.00 | 411.04 | 182.16 | 593.20 |
| 3585 | 533 | 290.00 | 2762.00 | 411.62 | 182.42 | 594.04 |
| 3589 | 533 | 290.00 | 2766.00 | 412.20 | 182.69 | 594.89 |
| 3593 | 533 | 290.00 | 2770.00 | 412.79 | 182.95 | 595.74 |
| 3597 | 533 | 290.00 | 2774.00 | 413.37 | 183.22 | 596.59 |
| 3601 | 533 | 290.00 | 2778.00 | 413.95 | 183.48 | 597.43 |
| 3605 | 533 | 290.00 | 2782.00 | 414.53 | 183.74 | 598.27 |
| 3609 | 533 | 290.00 | 2786.00 | 415.11 | 184.01 | 599.12 |
| 3613 | 533 | 290.00 | 2790.00 | 415.70 | 184.27 | 599.97 |
| 3617 | 533 | 290.00 | 2794.00 | 416.28 | 184.54 | 600.82 |
| 3621 | 533 | 290.00 | 2798.00 | 416.86 | 184.80 | 601.66 |
| 3625 | 533 | 290.00 | 2802.00 | 417.44 | 185.06 | 602.50 |
| 3629 | 533 | 290.00 | 2806.00 | 418.02 | 185.33 | 603.35 |
| 3633 | 533 | 290.00 | 2810.00 | 418.61 | 185.59 | 604.20 |
| 3637 | 533 | 290.00 | 2814.00 | 419.19 | 185.86 | 605.05 |
| 3641 | 533 | 290.00 | 2818.00 | 419.77 | 186.12 | 605.89 |
| 3645 | 533 | 290.00 | 2822.00 | 420.35 | 186.38 | 606.73 |
| 3649 | 533 | 290.00 | 2826.00 | 420.93 | 186.65 | 607.58 |
| 3653 | 533 | 290.00 | 2830.00 | 421.52 | 186.91 | 608.43 |
| 3657 | 533 | 290.00 | 2834.00 | 422.10 | 187.18 | 609.28 |
| 3661 | 533 | 290.00 | 2838.00 | 422.68 | 187.44 | 610.12 |
| 3665 | 533 | 290.00 | 2842.00 | 423.26 | 187.70 | 610.96 |
| 3669 | 533 | 290.00 | 2846.00 | 423.84 | 187.97 | 611.81 |
| 3673 | 533 | 290.00 | 2850.00 | 424.43 | 188.23 | 612.66 |
| 3677 | 533 | 290.00 | 2854.00 | 425.01 | 188.50 | 613.51 |
| 3681 | 533 | 290.00 | 2858.00 | 425.59 | 188.76 | 614.35 |
| 3685 | 533 | 290.00 | 2862.00 | 426.17 | 189.02 | 615.19 |
| 3689 | 533 | 290.00 | 2866.00 | 426.75 | 189.29 | 616.04 |
| 3693 | 533 | 290.00 | 2870.00 | 427.34 | 189.55 | 616.89 |
| 3697 | 533 | 290.00 | 2874.00 | 427.92 | 189.82 | 617.74 |
| 3701 | 533 | 290.00 | 2878.00 | 428.50 | 190.08 | 618.58 |
| 3705 | 533 | 290.00 | 2882.00 | 429.08 | 190.34 | 619.42 |
| 3709 | 533 | 290.00 | 2886.00 | 429.66 | 190.61 | 620.27 |
| 3713 | 533 | 290.00 | 2890.00 | 430.25 | 190.87 | 621.12 |
| 3717 | 533 | 290.00 | 2894.00 | 430.83 | 191.14 | 621.97 |
| 3721 | 533 | 290.00 | 2898.00 | 431.41 | 191.40 | 622.81 |
| 3725 | 533 | 290.00 | 2902.00 | 431.99 | 191.66 | 623.65 |
| 3729 | 533 | 290.00 | 2906.00 | 432.57 | 191.93 | 624.50 |
| 3733 | 533 | 290.00 | 2910.00 | 433.16 | 192.19 | 625.35 |
| 3737 | 533 | 290.00 | 2914.00 | 433.74 | 192.46 | 626.20 |
| 3741 | 533 | 290.00 | 2918.00 | 434.32 | 192.72 | 627.04 |
| 3745 | 533 | 290.00 | 2922.00 | 434.90 | 192.98 | 627.88 |
| 3749 | 533 | 290.00 | 2926.00 | 435.48 | 193.25 | 628.73 |
| 3753 | 533 | 290.00 | 2930.00 | 436.07 | 193.51 | 629.58 |
| 3757 | 533 | 290.00 | 2934.00 | 436.65 | 193.78 | 630.43 |
| 3761 | 533 | 290.00 | 2938.00 | 437.23 | 194.04 | 631.27 |
| 3765 | 533 | 290.00 | 2942.00 | 437.81 | 194.30 | 632.11 |
| 3769 | 533 | 290.00 | 2946.00 | 438.39 | 194.57 | 632.96 |
| 3773 | 533 | 290.00 | 2950.00 | 438.98 | 194.83 | 633.81 |
| 3777 | 533 | 290.00 | 2954.00 | 439.56 | 195.10 | 634.66 |
| 3781 | 533 | 290.00 | 2958.00 | 440.14 | 195.36 | 635.50 |

Monthly table

Table letter T

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3785 | 533 | 290.00 | 2962.00 | 440.72 | 195.62 | 636.34 |
| 3789 | 533 | 290.00 | 2966.00 | 441.30 | 195.89 | 637.19 |
| 3793 | 533 | 290.00 | 2970.00 | 441.89 | 196.15 | 638.04 |
| 3797 | 533 | 290.00 | 2974.00 | 442.47 | 196.42 | 638.89 |
| 3801 | 533 | 290.00 | 2978.00 | 443.05 | 196.68 | 639.73 |
| 3805 | 533 | 290.00 | 2982.00 | 443.63 | 196.94 | 640.57 |
| 3809 | 533 | 290.00 | 2986.00 | 444.21 | 197.21 | 641.42 |
| 3813 | 533 | 290.00 | 2990.00 | 444.80 | 197.47 | 642.27 |
| 3817 | 533 | 290.00 | 2994.00 | 445.38 | 197.74 | 643.12 |
| 3821 | 533 | 290.00 | 2998.00 | 445.96 | 198.00 | 643.96 |
| 3825 | 533 | 290.00 | 3002.00 | 446.54 | 198.26 | 644.80 |
| 3829 | 533 | 290.00 | 3006.00 | 447.12 | 198.53 | 645.65 |
| 3833 | 533 | 290.00 | 3010.00 | 447.71 | 198.79 | 646.50 |
| 3837 | 533 | 290.00 | 3014.00 | 448.29 | 199.06 | 647.35 |
| 3841 | 533 | 290.00 | 3018.00 | 448.87 | 199.32 | 648.19 |
| 3845 | 533 | 290.00 | 3022.00 | 449.45 | 199.58 | 649.03 |
| 3849 | 533 | 290.00 | 3026.00 | 450.03 | 199.85 | 649.88 |
| 3853 | 533 | 290.00 | 3030.00 | 450.62 | 200.11 | 650.73 |
| 3857 | 533 | 290.00 | 3034.00 | 451.20 | 200.38 | 651.58 |
| 3861 | 533 | 290.00 | 3038.00 | 451.78 | 200.64 | 652.42 |
| 3865 | 533 | 290.00 | 3042.00 | 452.36 | 200.90 | 653.26 |
| 3869 | 533 | 290.00 | 3046.00 | 452.94 | 201.17 | 654.11 |
| 3873 | 533 | 290.00 | 3050.00 | 453.53 | 201.43 | 654.96 |
| 3877 | 533 | 290.00 | 3054.00 | 454.11 | 201.70 | 655.81 |
| 3881 | 533 | 290.00 | 3058.00 | 454.69 | 201.96 | 656.65 |
| 3885 | 533 | 290.00 | 3062.00 | 455.27 | 202.22 | 657.49 |
| 3889 | 533 | 290.00 | 3066.00 | 455.85 | 202.49 | 658.34 |
| 3893 | 533 | 290.00 | 3070.00 | 456.44 | 202.75 | 659.19 |
| 3897 | 533 | 290.00 | 3074.00 | 457.02 | 203.02 | 660.04 |
| 3901 | 533 | 290.00 | 3078.00 | 457.60 | 203.28 | 660.88 |
| 3905 | 533 | 290.00 | 3082.00 | 458.18 | 203.54 | 661.72 |
| 3909 | 533 | 290.00 | 3086.00 | 458.76 | 203.81 | 662.57 |
| 3913 | 533 | 290.00 | 3090.00 | 459.35 | 204.07 | 663.42 |
| 3917 | 533 | 290.00 | 3094.00 | 459.93 | 204.34 | 664.27 |
| 3921 | 533 | 290.00 | 3098.00 | 460.51 | 204.60 | 665.11 |
| 3925 | 533 | 290.00 | 3102.00 | 461.09 | 204.86 | 665.95 |
| 3929 | 533 | 290.00 | 3106.00 | 461.67 | 205.13 | 666.80 |
| 3933 | 533 | 290.00 | 3110.00 | 462.26 | 205.39 | 667.65 |
| 3937 | 533 | 290.00 | 3114.00 | 462.84 | 205.66 | 668.50 |
| 3941 | 533 | 290.00 | 3118.00 | 463.42 | 205.92 | 669.34 |
| 3945 | 533 | 290.00 | 3122.00 | 464.00 | 206.18 | 670.18 |
| 3949 | 533 | 290.00 | 3126.00 | 464.58 | 206.45 | 671.03 |
| 3953 | 533 | 290.00 | 3130.00 | 465.17 | 206.71 | 671.88 |
| 3957 | 533 | 290.00 | 3134.00 | 465.75 | 206.98 | 672.73 |
| 3961 | 533 | 290.00 | 3138.00 | 466.33 | 207.24 | 673.57 |
| 3965 | 533 | 290.00 | 3142.00 | 466.91 | 207.50 | 674.41 |
| 3969 | 533 | 290.00 | 3146.00 | 467.49 | 207.77 | 675.26 |
| 3973 | 533 | 290.00 | 3150.00 | 468.08 | 208.03 | 676.11 |
| 3977 | 533 | 290.00 | 3154.00 | 468.66 | 208.30 | 676.96 |
| 3981 | 533 | 290.00 | 3158.00 | 469.24 | 208.56 | 677.80 |
| 3985 | 533 | 290.00 | 3162.00 | 469.82 | 208.82 | 678.64 |
| 3989 | 533 | 290.00 | 3166.00 | 470.40 | 209.09 | 679.49 |
| 3993 | 533 | 290.00 | 3170.00 | 470.99 | 209.35 | 680.34 |
| 3997 | 533 | 290.00 | 3174.00 | 471.57 | 209.62 | 681.19 |
| 4001 | 533 | 290.00 | 3178.00 | 472.15 | 209.88 | 682.03 |

Table letter T

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 4005 | 533 | 290.00 | 3182.00 | 472.73 | 210.14 | 682.87 |
| 4009 | 533 | 290.00 | 3186.00 | 473.31 | 210.41 | 683.72 |
| 4013 | 533 | 290.00 | 3190.00 | 473.90 | 210.67 | 684.57 |
| 4017 | 533 | 290.00 | 3194.00 | 474.48 | 210.94 | 685.42 |
| 4021 | 533 | 290.00 | 3198.00 | 475.06 | 211.20 | 686.26 |
| 4025 | 533 | 290.00 | 3202.00 | 475.64 | 211.46 | 687.10 |
| 4029 | 533 | 290.00 | 3206.00 | 476.22 | 211.73 | 687.95 |
| 4033 | 533 | 290.00 | 3210.00 | 476.81 | 211.99 | 688.80 |
| 4037 | 533 | 290.00 | 3214.00 | 477.39 | 212.26 | 689.65 |
| 4041 | 533 | 290.00 | 3218.00 | 477.97 | 212.52 | 690.49 |
| 4045 | 533 | 290.00 | 3222.00 | 478.55 | 212.78 | 691.33 |
| 4049 | 533 | 290.00 | 3226.00 | 479.13 | 213.05 | 692.18 |
| 4053 | 533 | 290.00 | 3230.00 | 479.72 | 213.31 | 693.03 |
| 4057 | 533 | 290.00 | 3234.00 | 480.30 | 213.58 | 693.88 |
| 4061 | 533 | 290.00 | 3238.00 | 480.88 | 213.84 | 694.72 |
| 4065 | 533 | 290.00 | 3242.00 | 481.46 | 214.10 | 695.56 |
| 4069 | 533 | 290.00 | 3246.00 | 482.04 | 214.37 | 696.41 |
| 4073 | 533 | 290.00 | 3250.00 | 482.63 | 214.63 | 697.26 |
| 4077 | 533 | 290.00 | 3254.00 | 483.21 | 214.90 | 698.11 |
| 4081 | 533 | 290.00 | 3258.00 | 483.79 | 215.16 | 698.95 |
| 4085 | 533 | 290.00 | 3262.00 | 484.37 | 215.42 | 699.79 |
| 4089 | 533 | 290.00 | 3266.00 | 484.95 | 215.69 | 700.64 |
| 4093 | 533 | 290.00 | 3270.00 | 485.54 | 215.95 | 701.49 |
| 4097 | 533 | 290.00 | 3274.00 | 486.12 | 216.22 | 702.34 |
| 4101 | 533 | 290.00 | 3278.00 | 486.70 | 216.48 | 703.18 |
| 4105 | 533 | 290.00 | 3282.00 | 487.28 | 216.74 | 704.02 |
| 4109 | 533 | 290.00 | 3286.00 | 487.86 | 217.01 | 704.87 |
| 4113 | 533 | 290.00 | 3290.00 | 488.45 | 217.27 | 705.72 |
| 4117 | 533 | 290.00 | 3294.00 | 489.03 | 217.54 | 706.57 |
| 4121 | 533 | 290.00 | 3298.00 | 489.61 | 217.80 | 707.41 |
| 4125 | 533 | 290.00 | 3302.00 | 490.19 | 218.06 | 708.25 |
| 4129 | 533 | 290.00 | 3306.00 | 490.77 | 218.33 | 709.10 |
| 4133 | 533 | 290.00 | 3310.00 | 491.36 | 218.59 | 709.95 |
| 4137 | 533 | 290.00 | 3314.00 | 491.94 | 218.86 | 710.80 |
| 4141 | 533 | 290.00 | 3318.00 | 492.52 | 219.12 | 711.64 |
| 4145 | 533 | 290.00 | 3322.00 | 493.10 | 219.38 | 712.48 |
| 4149 | 533 | 290.00 | 3326.00 | 493.68 | 219.65 | 713.33 |
| 4153 | 533 | 290.00 | 3330.00 | 494.27 | 219.91 | 714.18 |
| 4157 | 533 | 290.00 | 3334.00 | 494.85 | 220.18 | 715.03 |
| 4161 | 533 | 290.00 | 3338.00 | 495.43 | 220.44 | 715.87 |
| 4165 | 533 | 290.00 | 3342.00 | 496.01 | 220.70 | 716.71 |
| 4169 | 533 | 290.00 | 3346.00 | 496.59 | 220.97 | 717.56 |
| 4173 | 533 | 290.00 | 3350.00 | 497.18 | 221.23 | 718.41 |
| 4177 | 533 | 290.00 | 3354.00 | 497.76 | 221.50 | 719.26 |
| 4181 | 533 | 290.00 | 3358.00 | 498.34 | 221.76 | 720.10 |
| 4185 | 533 | 290.00 | 3362.00 | 498.92 | 222.02 | 720.94 |
| 4189 | 533 | 290.00 | 3366.00 | 499.21 | 222.16 | 721.37 |

If the employee's gross pay is over £4189 go to page 229.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2022 to 5 April 2023

Table letter W

Use this table for mariners on foreign-going vessels who are State Pension age or over.

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'W' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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, see page 229.

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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ 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 |
| 124 | 123 | 1.00 | 0.00 | 0.00 | 0.00 |
| 125 | 123 | 2.00 | 0.00 | 0.00 | 0.00 |
| 126 | 123 | 3.00 | 0.00 | 0.00 | 0.00 |
| 127 | 123 | 4.00 | 0.00 | 0.00 | 0.00 |
| 128 | 123 | 5.00 | 0.00 | 0.00 | 0.00 |
| 129 | 123 | 6.00 | 0.00 | 0.00 | 0.00 |
| 130 | 123 | 7.00 | 0.00 | 0.00 | 0.00 |
| 131 | 123 | 8.00 | 0.00 | 0.00 | 0.00 |
| 132 | 123 | 9.00 | 0.00 | 0.00 | 0.00 |
| 133 | 123 | 10.00 | 0.00 | 0.00 | 0.00 |
| 134 | 123 | 11.00 | 0.00 | 0.00 | 0.00 |
| 135 | 123 | 12.00 | 0.00 | 0.00 | 0.00 |
| 136 | 123 | 13.00 | 0.00 | 0.00 | 0.00 |
| 137 | 123 | 14.00 | 0.00 | 0.00 | 0.00 |
| 138 | 123 | 15.00 | 0.00 | 0.00 | 0.00 |
| 139 | 123 | 16.00 | 0.00 | 0.00 | 0.00 |
| 140 | 123 | 17.00 | 0.00 | 0.00 | 0.00 |
| 141 | 123 | 18.00 | 0.00 | 0.00 | 0.00 |
| 142 | 123 | 19.00 | 0.00 | 0.00 | 0.00 |
| 143 | 123 | 20.00 | 0.00 | 0.00 | 0.00 |
| 144 | 123 | 21.00 | 0.00 | 0.00 | 0.00 |
| 145 | 123 | 22.00 | 0.00 | 0.00 | 0.00 |
| 146 | 123 | 23.00 | 0.00 | 0.00 | 0.00 |
| 147 | 123 | 24.00 | 0.00 | 0.00 | 0.00 |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.22 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.36 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.51 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.65 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.80 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.94 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 1.09 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 1.24 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 1.38 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 1.53 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 1.67 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 1.82 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 1.96 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 2.11 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 2.18 | 0.00 |
| 191 | 123 | 67.00 | 1.00 | 2.40 | 0.00 |
| 192 | 123 | 67.00 | 2.00 | 2.54 | 0.00 |
| 193 | 123 | 67.00 | 3.00 | 2.69 | 0.00 |
| 194 | 123 | 67.00 | 4.00 | 2.83 | 0.00 |
| 195 | 123 | 67.00 | 5.00 | 2.98 | 0.00 |
| 196 | 123 | 67.00 | 6.00 | 3.12 | 0.00 |
| 197 | 123 | 67.00 | 7.00 | 3.27 | 0.00 |
| 198 | 123 | 67.00 | 8.00 | 3.42 | 0.00 |
| 199 | 123 | 67.00 | 9.00 | 3.56 | 0.00 |
| 200 | 123 | 67.00 | 10.00 | 3.71 | 0.00 |
| 201 | 123 | 67.00 | 11.00 | 3.85 | 0.00 |
| 202 | 123 | 67.00 | 12.00 | 4.00 | 0.00 |
| 203 | 123 | 67.00 | 13.00 | 4.14 | 0.00 |
| 204 | 123 | 67.00 | 14.00 | 4.29 | 0.00 |
| 205 | 123 | 67.00 | 15.00 | 4.43 | 0.00 |
| 206 | 123 | 67.00 | 16.00 | 4.58 | 0.00 |
| 207 | 123 | 67.00 | 17.00 | 4.73 | 0.00 |
| 208 | 123 | 67.00 | 18.00 | 4.87 | 0.00 |
| 209 | 123 | 67.00 | 19.00 | 5.02 | 0.00 |
| 210 | 123 | 67.00 | 20.00 | 5.16 | 0.00 |
| 211 | 123 | 67.00 | 21.00 | 5.31 | 0.00 |
| 212 | 123 | 67.00 | 22.00 | 5.45 | 0.00 |
| 213 | 123 | 67.00 | 23.00 | 5.60 | 0.00 |
| 214 | 123 | 67.00 | 24.00 | 5.74 | 0.00 |
| 215 | 123 | 67.00 | 25.00 | 5.89 | 0.00 |
| 216 | 123 | 67.00 | 26.00 | 6.03 | 0.00 |
| 217 | 123 | 67.00 | 27.00 | 6.18 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 218 | 123 | 67.00 | 28.00 | 6.33 | 0.00 |
| 219 | 123 | 67.00 | 29.00 | 6.47 | 0.00 |
| 220 | 123 | 67.00 | 30.00 | 6.62 | 0.00 |
| 221 | 123 | 67.00 | 31.00 | 6.76 | 0.00 |
| 222 | 123 | 67.00 | 32.00 | 6.91 | 0.00 |
| 223 | 123 | 67.00 | 33.00 | 7.05 | 0.00 |
| 224 | 123 | 67.00 | 34.00 | 7.20 | 0.00 |
| 225 | 123 | 67.00 | 35.00 | 7.34 | 0.00 |
| 226 | 123 | 67.00 | 36.00 | 7.49 | 0.00 |
| 227 | 123 | 67.00 | 37.00 | 7.64 | 0.00 |
| 228 | 123 | 67.00 | 38.00 | 7.78 | 0.00 |
| 229 | 123 | 67.00 | 39.00 | 7.93 | 0.00 |
| 230 | 123 | 67.00 | 40.00 | 8.07 | 0.00 |
| 231 | 123 | 67.00 | 41.00 | 8.22 | 0.00 |
| 232 | 123 | 67.00 | 42.00 | 8.36 | 0.00 |
| 233 | 123 | 67.00 | 43.00 | 8.51 | 0.00 |
| 234 | 123 | 67.00 | 44.00 | 8.65 | 0.00 |
| 235 | 123 | 67.00 | 45.00 | 8.80 | 0.00 |
| 236 | 123 | 67.00 | 46.00 | 8.94 | 0.00 |
| 237 | 123 | 67.00 | 47.00 | 9.09 | 0.00 |
| 238 | 123 | 67.00 | 48.00 | 9.24 | 0.00 |
| 239 | 123 | 67.00 | 49.00 | 9.38 | 0.00 |
| 240 | 123 | 67.00 | 50.00 | 9.53 | 0.00 |
| 241 | 123 | 67.00 | 51.00 | 9.67 | 0.00 |
| 242 | 123 | 67.00 | 52.00 | 9.82 | 0.00 |
| 243 | 123 | 67.00 | 53.00 | 9.96 | 0.00 |
| 244 | 123 | 67.00 | 54.00 | 10.11 | 0.00 |
| 245 | 123 | 67.00 | 55.00 | 10.25 | 0.00 |
| 246 | 123 | 67.00 | 56.00 | 10.40 | 0.00 |
| 247 | 123 | 67.00 | 57.00 | 10.55 | 0.00 |
| 248 | 123 | 67.00 | 58.00 | 10.69 | 0.00 |
| 249 | 123 | 67.00 | 59.00 | 10.84 | 0.00 |
| 250 | 123 | 67.00 | 60.00 | 10.98 | 0.00 |
| 251 | 123 | 67.00 | 61.00 | 11.13 | 0.00 |
| 252 | 123 | 67.00 | 62.00 | 11.27 | 0.00 |
| 253 | 123 | 67.00 | 63.00 | 11.42 | 0.00 |
| 254 | 123 | 67.00 | 64.00 | 11.56 | 0.00 |
| 255 | 123 | 67.00 | 65.00 | 11.71 | 0.00 |
| 256 | 123 | 67.00 | 66.00 | 11.85 | 0.00 |
| 257 | 123 | 67.00 | 67.00 | 12.00 | 0.00 |
| 258 | 123 | 67.00 | 68.00 | 12.15 | 0.00 |
| 259 | 123 | 67.00 | 69.00 | 12.29 | 0.00 |
| 260 | 123 | 67.00 | 70.00 | 12.44 | 0.00 |
| 261 | 123 | 67.00 | 71.00 | 12.58 | 0.00 |
| 262 | 123 | 67.00 | 72.00 | 12.73 | 0.00 |
| 263 | 123 | 67.00 | 73.00 | 12.87 | 0.00 |
| 264 | 123 | 67.00 | 74.00 | 13.02 | 0.00 |
| 265 | 123 | 67.00 | 75.00 | 13.16 | 0.00 |
| 266 | 123 | 67.00 | 76.00 | 13.31 | 0.00 |
| 267 | 123 | 67.00 | 77.00 | 13.46 | 0.00 |
| 268 | 123 | 67.00 | 78.00 | 13.60 | 0.00 |
| 269 | 123 | 67.00 | 79.00 | 13.75 | 0.00 |
| 270 | 123 | 67.00 | 80.00 | 13.89 | 0.00 |
| 271 | 123 | 67.00 | 81.00 | 14.04 | 0.00 |
| 272 | 123 | 67.00 | 82.00 | 14.18 | 0.00 |
| 273 | 123 | 67.00 | 83.00 | 14.33 | 0.00 |
| 274 | 123 | 67.00 | 84.00 | 14.47 | 0.00 |
| 275 | 123 | 67.00 | 85.00 | 14.62 | 0.00 |
| 276 | 123 | 67.00 | 86.00 | 14.76 | 0.00 |
| 277 | 123 | 67.00 | 87.00 | 14.91 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 278 | 123 | 67.00 | 88.00 | 15.06 | 0.00 |
| 279 | 123 | 67.00 | 89.00 | 15.20 | 0.00 |
| 280 | 123 | 67.00 | 90.00 | 15.35 | 0.00 |
| 281 | 123 | 67.00 | 91.00 | 15.49 | 0.00 |
| 282 | 123 | 67.00 | 92.00 | 15.64 | 0.00 |
| 283 | 123 | 67.00 | 93.00 | 15.78 | 0.00 |
| 284 | 123 | 67.00 | 94.00 | 15.93 | 0.00 |
| 285 | 123 | 67.00 | 95.00 | 16.07 | 0.00 |
| 286 | 123 | 67.00 | 96.00 | 16.22 | 0.00 |
| 287 | 123 | 67.00 | 97.00 | 16.37 | 0.00 |
| 288 | 123 | 67.00 | 98.00 | 16.51 | 0.00 |
| 289 | 123 | 67.00 | 99.00 | 16.66 | 0.00 |
| 290 | 123 | 67.00 | 100.00 | 16.80 | 0.00 |
| 291 | 123 | 67.00 | 101.00 | 16.95 | 0.00 |
| 292 | 123 | 67.00 | 102.00 | 17.09 | 0.00 |
| 293 | 123 | 67.00 | 103.00 | 17.24 | 0.00 |
| 294 | 123 | 67.00 | 104.00 | 17.38 | 0.00 |
| 295 | 123 | 67.00 | 105.00 | 17.53 | 0.00 |
| 296 | 123 | 67.00 | 106.00 | 17.67 | 0.00 |
| 297 | 123 | 67.00 | 107.00 | 17.82 | 0.00 |
| 298 | 123 | 67.00 | 108.00 | 17.97 | 0.00 |
| 299 | 123 | 67.00 | 109.00 | 18.11 | 0.00 |
| 300 | 123 | 67.00 | 110.00 | 18.26 | 0.00 |
| 301 | 123 | 67.00 | 111.00 | 18.40 | 0.00 |
| 302 | 123 | 67.00 | 112.00 | 18.55 | 0.00 |
| 303 | 123 | 67.00 | 113.00 | 18.69 | 0.00 |
| 304 | 123 | 67.00 | 114.00 | 18.84 | 0.00 |
| 305 | 123 | 67.00 | 115.00 | 18.98 | 0.00 |
| 306 | 123 | 67.00 | 116.00 | 19.13 | 0.00 |
| 307 | 123 | 67.00 | 117.00 | 19.28 | 0.00 |
| 308 | 123 | 67.00 | 118.00 | 19.42 | 0.00 |
| 309 | 123 | 67.00 | 119.00 | 19.57 | 0.00 |
| 310 | 123 | 67.00 | 120.00 | 19.71 | 0.00 |
| 311 | 123 | 67.00 | 121.00 | 19.86 | 0.00 |
| 312 | 123 | 67.00 | 122.00 | 20.00 | 0.00 |
| 313 | 123 | 67.00 | 123.00 | 20.15 | 0.00 |
| 314 | 123 | 67.00 | 124.00 | 20.29 | 0.00 |
| 315 | 123 | 67.00 | 125.00 | 20.44 | 0.00 |
| 316 | 123 | 67.00 | 126.00 | 20.58 | 0.00 |
| 317 | 123 | 67.00 | 127.00 | 20.73 | 0.00 |
| 318 | 123 | 67.00 | 128.00 | 20.88 | 0.00 |
| 319 | 123 | 67.00 | 129.00 | 21.02 | 0.00 |
| 320 | 123 | 67.00 | 130.00 | 21.17 | 0.00 |
| 321 | 123 | 67.00 | 131.00 | 21.31 | 0.00 |
| 322 | 123 | 67.00 | 132.00 | 21.46 | 0.00 |
| 323 | 123 | 67.00 | 133.00 | 21.60 | 0.00 |
| 324 | 123 | 67.00 | 134.00 | 21.75 | 0.00 |
| 325 | 123 | 67.00 | 135.00 | 21.89 | 0.00 |
| 326 | 123 | 67.00 | 136.00 | 22.04 | 0.00 |
| 327 | 123 | 67.00 | 137.00 | 22.19 | 0.00 |
| 328 | 123 | 67.00 | 138.00 | 22.33 | 0.00 |
| 329 | 123 | 67.00 | 139.00 | 22.48 | 0.00 |
| 330 | 123 | 67.00 | 140.00 | 22.62 | 0.00 |
| 331 | 123 | 67.00 | 141.00 | 22.77 | 0.00 |
| 332 | 123 | 67.00 | 142.00 | 22.91 | 0.00 |
| 333 | 123 | 67.00 | 143.00 | 23.06 | 0.00 |
| 334 | 123 | 67.00 | 144.00 | 23.20 | 0.00 |
| 335 | 123 | 67.00 | 145.00 | 23.35 | 0.00 |
| 336 | 123 | 67.00 | 146.00 | 23.49 | 0.00 |
| 337 | 123 | 67.00 | 147.00 | 23.64 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 338 | 123 | 67.00 | 148.00 | 23.79 | 0.00 |
| 339 | 123 | 67.00 | 149.00 | 23.93 | 0.00 |
| 340 | 123 | 67.00 | 150.00 | 24.08 | 0.00 |
| 341 | 123 | 67.00 | 151.00 | 24.22 | 0.00 |
| 342 | 123 | 67.00 | 152.00 | 24.37 | 0.00 |
| 343 | 123 | 67.00 | 153.00 | 24.51 | 0.00 |
| 344 | 123 | 67.00 | 154.00 | 24.66 | 0.00 |
| 345 | 123 | 67.00 | 155.00 | 24.80 | 0.00 |
| 346 | 123 | 67.00 | 156.00 | 24.95 | 0.00 |
| 347 | 123 | 67.00 | 157.00 | 25.10 | 0.00 |
| 348 | 123 | 67.00 | 158.00 | 25.24 | 0.00 |
| 349 | 123 | 67.00 | 159.00 | 25.39 | 0.00 |
| 350 | 123 | 67.00 | 160.00 | 25.53 | 0.00 |
| 351 | 123 | 67.00 | 161.00 | 25.68 | 0.00 |
| 352 | 123 | 67.00 | 162.00 | 25.82 | 0.00 |
| 353 | 123 | 67.00 | 163.00 | 25.97 | 0.00 |
| 354 | 123 | 67.00 | 164.00 | 26.11 | 0.00 |
| 355 | 123 | 67.00 | 165.00 | 26.26 | 0.00 |
| 356 | 123 | 67.00 | 166.00 | 26.40 | 0.00 |
| 357 | 123 | 67.00 | 167.00 | 26.55 | 0.00 |
| 358 | 123 | 67.00 | 168.00 | 26.70 | 0.00 |
| 359 | 123 | 67.00 | 169.00 | 26.84 | 0.00 |
| 360 | 123 | 67.00 | 170.00 | 26.99 | 0.00 |
| 361 | 123 | 67.00 | 171.00 | 27.13 | 0.00 |
| 362 | 123 | 67.00 | 172.00 | 27.28 | 0.00 |
| 363 | 123 | 67.00 | 173.00 | 27.42 | 0.00 |
| 364 | 123 | 67.00 | 174.00 | 27.57 | 0.00 |
| 365 | 123 | 67.00 | 175.00 | 27.71 | 0.00 |
| 366 | 123 | 67.00 | 176.00 | 27.86 | 0.00 |
| 367 | 123 | 67.00 | 177.00 | 28.01 | 0.00 |
| 368 | 123 | 67.00 | 178.00 | 28.15 | 0.00 |
| 369 | 123 | 67.00 | 179.00 | 28.30 | 0.00 |
| 370 | 123 | 67.00 | 180.00 | 28.44 | 0.00 |
| 371 | 123 | 67.00 | 181.00 | 28.59 | 0.00 |
| 372 | 123 | 67.00 | 182.00 | 28.73 | 0.00 |
| 373 | 123 | 67.00 | 183.00 | 28.88 | 0.00 |
| 374 | 123 | 67.00 | 184.00 | 29.02 | 0.00 |
| 375 | 123 | 67.00 | 185.00 | 29.17 | 0.00 |
| 376 | 123 | 67.00 | 186.00 | 29.31 | 0.00 |
| 377 | 123 | 67.00 | 187.00 | 29.46 | 0.00 |
| 378 | 123 | 67.00 | 188.00 | 29.61 | 0.00 |
| 379 | 123 | 67.00 | 189.00 | 29.75 | 0.00 |
| 380 | 123 | 67.00 | 190.00 | 29.90 | 0.00 |
| 381 | 123 | 67.00 | 191.00 | 30.04 | 0.00 |
| 382 | 123 | 67.00 | 192.00 | 30.19 | 0.00 |
| 383 | 123 | 67.00 | 193.00 | 30.33 | 0.00 |
| 384 | 123 | 67.00 | 194.00 | 30.48 | 0.00 |
| 385 | 123 | 67.00 | 195.00 | 30.62 | 0.00 |
| 386 | 123 | 67.00 | 196.00 | 30.77 | 0.00 |
| 387 | 123 | 67.00 | 197.00 | 30.92 | 0.00 |
| 388 | 123 | 67.00 | 198.00 | 31.06 | 0.00 |
| 389 | 123 | 67.00 | 199.00 | 31.21 | 0.00 |
| 390 | 123 | 67.00 | 200.00 | 31.35 | 0.00 |
| 391 | 123 | 67.00 | 201.00 | 31.50 | 0.00 |
| 392 | 123 | 67.00 | 202.00 | 31.64 | 0.00 |
| 393 | 123 | 67.00 | 203.00 | 31.79 | 0.00 |
| 394 | 123 | 67.00 | 204.00 | 31.93 | 0.00 |
| 395 | 123 | 67.00 | 205.00 | 32.08 | 0.00 |
| 396 | 123 | 67.00 | 206.00 | 32.22 | 0.00 |
| 397 | 123 | 67.00 | 207.00 | 32.37 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 398 | 123 | 67.00 | 208.00 | 32.52 | 0.00 |
| 399 | 123 | 67.00 | 209.00 | 32.66 | 0.00 |
| 400 | 123 | 67.00 | 210.00 | 32.81 | 0.00 |
| 401 | 123 | 67.00 | 211.00 | 32.95 | 0.00 |
| 402 | 123 | 67.00 | 212.00 | 33.10 | 0.00 |
| 403 | 123 | 67.00 | 213.00 | 33.24 | 0.00 |
| 404 | 123 | 67.00 | 214.00 | 33.39 | 0.00 |
| 405 | 123 | 67.00 | 215.00 | 33.53 | 0.00 |
| 406 | 123 | 67.00 | 216.00 | 33.68 | 0.00 |
| 407 | 123 | 67.00 | 217.00 | 33.83 | 0.00 |
| 408 | 123 | 67.00 | 218.00 | 33.97 | 0.00 |
| 409 | 123 | 67.00 | 219.00 | 34.12 | 0.00 |
| 410 | 123 | 67.00 | 220.00 | 34.26 | 0.00 |
| 411 | 123 | 67.00 | 221.00 | 34.41 | 0.00 |
| 412 | 123 | 67.00 | 222.00 | 34.55 | 0.00 |
| 413 | 123 | 67.00 | 223.00 | 34.70 | 0.00 |
| 414 | 123 | 67.00 | 224.00 | 34.84 | 0.00 |
| 415 | 123 | 67.00 | 225.00 | 34.99 | 0.00 |
| 416 | 123 | 67.00 | 226.00 | 35.13 | 0.00 |
| 417 | 123 | 67.00 | 227.00 | 35.28 | 0.00 |
| 418 | 123 | 67.00 | 228.00 | 35.43 | 0.00 |
| 419 | 123 | 67.00 | 229.00 | 35.57 | 0.00 |
| 420 | 123 | 67.00 | 230.00 | 35.72 | 0.00 |
| 421 | 123 | 67.00 | 231.00 | 35.86 | 0.00 |
| 422 | 123 | 67.00 | 232.00 | 36.01 | 0.00 |
| 423 | 123 | 67.00 | 233.00 | 36.15 | 0.00 |
| 424 | 123 | 67.00 | 234.00 | 36.30 | 0.00 |
| 425 | 123 | 67.00 | 235.00 | 36.44 | 0.00 |
| 426 | 123 | 67.00 | 236.00 | 36.59 | 0.00 |
| 427 | 123 | 67.00 | 237.00 | 36.74 | 0.00 |
| 428 | 123 | 67.00 | 238.00 | 36.88 | 0.00 |
| 429 | 123 | 67.00 | 239.00 | 37.03 | 0.00 |
| 430 | 123 | 67.00 | 240.00 | 37.17 | 0.00 |
| 431 | 123 | 67.00 | 241.00 | 37.32 | 0.00 |
| 432 | 123 | 67.00 | 242.00 | 37.46 | 0.00 |
| 433 | 123 | 67.00 | 243.00 | 37.61 | 0.00 |
| 434 | 123 | 67.00 | 244.00 | 37.75 | 0.00 |
| 435 | 123 | 67.00 | 245.00 | 37.90 | 0.00 |
| 436 | 123 | 67.00 | 246.00 | 38.04 | 0.00 |
| 437 | 123 | 67.00 | 247.00 | 38.19 | 0.00 |
| 438 | 123 | 67.00 | 248.00 | 38.34 | 0.00 |
| 439 | 123 | 67.00 | 249.00 | 38.48 | 0.00 |
| 440 | 123 | 67.00 | 250.00 | 38.63 | 0.00 |
| 441 | 123 | 67.00 | 251.00 | 38.77 | 0.00 |
| 442 | 123 | 67.00 | 252.00 | 38.92 | 0.00 |
| 443 | 123 | 67.00 | 253.00 | 39.06 | 0.00 |
| 444 | 123 | 67.00 | 254.00 | 39.21 | 0.00 |
| 445 | 123 | 67.00 | 255.00 | 39.35 | 0.00 |
| 446 | 123 | 67.00 | 256.00 | 39.50 | 0.00 |
| 447 | 123 | 67.00 | 257.00 | 39.65 | 0.00 |
| 448 | 123 | 67.00 | 258.00 | 39.79 | 0.00 |
| 449 | 123 | 67.00 | 259.00 | 39.94 | 0.00 |
| 450 | 123 | 67.00 | 260.00 | 40.08 | 0.00 |
| 451 | 123 | 67.00 | 261.00 | 40.23 | 0.00 |
| 452 | 123 | 67.00 | 262.00 | 40.37 | 0.00 |
| 453 | 123 | 67.00 | 263.00 | 40.52 | 0.00 |
| 454 | 123 | 67.00 | 264.00 | 40.66 | 0.00 |
| 455 | 123 | 67.00 | 265.00 | 40.81 | 0.00 |
| 456 | 123 | 67.00 | 266.00 | 40.95 | 0.00 |
| 457 | 123 | 67.00 | 267.00 | 41.10 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 458 | 123 | 67.00 | 268.00 | 41.25 | 0.00 |
| 459 | 123 | 67.00 | 269.00 | 41.39 | 0.00 |
| 460 | 123 | 67.00 | 270.00 | 41.54 | 0.00 |
| 461 | 123 | 67.00 | 271.00 | 41.68 | 0.00 |
| 462 | 123 | 67.00 | 272.00 | 41.83 | 0.00 |
| 463 | 123 | 67.00 | 273.00 | 41.97 | 0.00 |
| 464 | 123 | 67.00 | 274.00 | 42.12 | 0.00 |
| 465 | 123 | 67.00 | 275.00 | 42.26 | 0.00 |
| 466 | 123 | 67.00 | 276.00 | 42.41 | 0.00 |
| 467 | 123 | 67.00 | 277.00 | 42.56 | 0.00 |
| 468 | 123 | 67.00 | 278.00 | 42.70 | 0.00 |
| 469 | 123 | 67.00 | 279.00 | 42.85 | 0.00 |
| 470 | 123 | 67.00 | 280.00 | 42.99 | 0.00 |
| 471 | 123 | 67.00 | 281.00 | 43.14 | 0.00 |
| 472 | 123 | 67.00 | 282.00 | 43.28 | 0.00 |
| 473 | 123 | 67.00 | 283.00 | 43.43 | 0.00 |
| 474 | 123 | 67.00 | 284.00 | 43.57 | 0.00 |
| 475 | 123 | 67.00 | 285.00 | 43.72 | 0.00 |
| 476 | 123 | 67.00 | 286.00 | 43.86 | 0.00 |
| 477 | 123 | 67.00 | 287.00 | 44.01 | 0.00 |
| 478 | 123 | 67.00 | 288.00 | 44.16 | 0.00 |
| 479 | 123 | 67.00 | 289.00 | 44.30 | 0.00 |
| 480 | 123 | 67.00 | 290.00 | 44.45 | 0.00 |
| 481 | 123 | 67.00 | 291.00 | 44.59 | 0.00 |
| 482 | 123 | 67.00 | 292.00 | 44.74 | 0.00 |
| 483 | 123 | 67.00 | 293.00 | 44.88 | 0.00 |
| 484 | 123 | 67.00 | 294.00 | 45.03 | 0.00 |
| 485 | 123 | 67.00 | 295.00 | 45.17 | 0.00 |
| 486 | 123 | 67.00 | 296.00 | 45.32 | 0.00 |
| 487 | 123 | 67.00 | 297.00 | 45.47 | 0.00 |
| 488 | 123 | 67.00 | 298.00 | 45.61 | 0.00 |
| 489 | 123 | 67.00 | 299.00 | 45.76 | 0.00 |
| 490 | 123 | 67.00 | 300.00 | 45.90 | 0.00 |
| 491 | 123 | 67.00 | 301.00 | 46.05 | 0.00 |
| 492 | 123 | 67.00 | 302.00 | 46.19 | 0.00 |
| 493 | 123 | 67.00 | 303.00 | 46.34 | 0.00 |
| 494 | 123 | 67.00 | 304.00 | 46.48 | 0.00 |
| 495 | 123 | 67.00 | 305.00 | 46.63 | 0.00 |
| 496 | 123 | 67.00 | 306.00 | 46.77 | 0.00 |
| 497 | 123 | 67.00 | 307.00 | 46.92 | 0.00 |
| 498 | 123 | 67.00 | 308.00 | 47.07 | 0.00 |
| 499 | 123 | 67.00 | 309.00 | 47.21 | 0.00 |
| 500 | 123 | 67.00 | 310.00 | 47.36 | 0.00 |
| 501 | 123 | 67.00 | 311.00 | 47.50 | 0.00 |
| 502 | 123 | 67.00 | 312.00 | 47.65 | 0.00 |
| 503 | 123 | 67.00 | 313.00 | 47.79 | 0.00 |
| 504 | 123 | 67.00 | 314.00 | 47.94 | 0.00 |
| 505 | 123 | 67.00 | 315.00 | 48.08 | 0.00 |
| 506 | 123 | 67.00 | 316.00 | 48.23 | 0.00 |
| 507 | 123 | 67.00 | 317.00 | 48.38 | 0.00 |
| 508 | 123 | 67.00 | 318.00 | 48.52 | 0.00 |
| 509 | 123 | 67.00 | 319.00 | 48.67 | 0.00 |
| 510 | 123 | 67.00 | 320.00 | 48.81 | 0.00 |
| 511 | 123 | 67.00 | 321.00 | 48.96 | 0.00 |
| 512 | 123 | 67.00 | 322.00 | 49.10 | 0.00 |
| 513 | 123 | 67.00 | 323.00 | 49.25 | 0.00 |
| 514 | 123 | 67.00 | 324.00 | 49.39 | 0.00 |
| 515 | 123 | 67.00 | 325.00 | 49.54 | 0.00 |
| 516 | 123 | 67.00 | 326.00 | 49.68 | 0.00 |
| 517 | 123 | 67.00 | 327.00 | 49.83 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 518 | 123 | 67.00 | 328.00 | 49.98 | 0.00 |
| 519 | 123 | 67.00 | 329.00 | 50.12 | 0.00 |
| 520 | 123 | 67.00 | 330.00 | 50.27 | 0.00 |
| 521 | 123 | 67.00 | 331.00 | 50.41 | 0.00 |
| 522 | 123 | 67.00 | 332.00 | 50.56 | 0.00 |
| 523 | 123 | 67.00 | 333.00 | 50.70 | 0.00 |
| 524 | 123 | 67.00 | 334.00 | 50.85 | 0.00 |
| 525 | 123 | 67.00 | 335.00 | 50.99 | 0.00 |
| 526 | 123 | 67.00 | 336.00 | 51.14 | 0.00 |
| 527 | 123 | 67.00 | 337.00 | 51.29 | 0.00 |
| 528 | 123 | 67.00 | 338.00 | 51.43 | 0.00 |
| 529 | 123 | 67.00 | 339.00 | 51.58 | 0.00 |
| 530 | 123 | 67.00 | 340.00 | 51.72 | 0.00 |
| 531 | 123 | 67.00 | 341.00 | 51.87 | 0.00 |
| 532 | 123 | 67.00 | 342.00 | 52.01 | 0.00 |
| 533 | 123 | 67.00 | 343.00 | 52.16 | 0.00 |
| 534 | 123 | 67.00 | 344.00 | 52.30 | 0.00 |
| 535 | 123 | 67.00 | 345.00 | 52.45 | 0.00 |
| 536 | 123 | 67.00 | 346.00 | 52.59 | 0.00 |
| 537 | 123 | 67.00 | 347.00 | 52.74 | 0.00 |
| 538 | 123 | 67.00 | 348.00 | 52.89 | 0.00 |
| 539 | 123 | 67.00 | 349.00 | 53.03 | 0.00 |
| 540 | 123 | 67.00 | 350.00 | 53.18 | 0.00 |
| 541 | 123 | 67.00 | 351.00 | 53.32 | 0.00 |
| 542 | 123 | 67.00 | 352.00 | 53.47 | 0.00 |
| 543 | 123 | 67.00 | 353.00 | 53.61 | 0.00 |
| 544 | 123 | 67.00 | 354.00 | 53.76 | 0.00 |
| 545 | 123 | 67.00 | 355.00 | 53.90 | 0.00 |
| 546 | 123 | 67.00 | 356.00 | 54.05 | 0.00 |
| 547 | 123 | 67.00 | 357.00 | 54.20 | 0.00 |
| 548 | 123 | 67.00 | 358.00 | 54.34 | 0.00 |
| 549 | 123 | 67.00 | 359.00 | 54.49 | 0.00 |
| 550 | 123 | 67.00 | 360.00 | 54.63 | 0.00 |
| 551 | 123 | 67.00 | 361.00 | 54.78 | 0.00 |
| 552 | 123 | 67.00 | 362.00 | 54.92 | 0.00 |
| 553 | 123 | 67.00 | 363.00 | 55.07 | 0.00 |
| 554 | 123 | 67.00 | 364.00 | 55.21 | 0.00 |
| 555 | 123 | 67.00 | 365.00 | 55.36 | 0.00 |
| 556 | 123 | 67.00 | 366.00 | 55.50 | 0.00 |
| 557 | 123 | 67.00 | 367.00 | 55.65 | 0.00 |
| 558 | 123 | 67.00 | 368.00 | 55.80 | 0.00 |
| 559 | 123 | 67.00 | 369.00 | 55.94 | 0.00 |
| 560 | 123 | 67.00 | 370.00 | 56.09 | 0.00 |
| 561 | 123 | 67.00 | 371.00 | 56.23 | 0.00 |
| 562 | 123 | 67.00 | 372.00 | 56.38 | 0.00 |
| 563 | 123 | 67.00 | 373.00 | 56.52 | 0.00 |
| 564 | 123 | 67.00 | 374.00 | 56.67 | 0.00 |
| 565 | 123 | 67.00 | 375.00 | 56.81 | 0.00 |
| 566 | 123 | 67.00 | 376.00 | 56.96 | 0.00 |
| 567 | 123 | 67.00 | 377.00 | 57.11 | 0.00 |
| 568 | 123 | 67.00 | 378.00 | 57.25 | 0.00 |
| 569 | 123 | 67.00 | 379.00 | 57.40 | 0.00 |
| 570 | 123 | 67.00 | 380.00 | 57.54 | 0.00 |
| 571 | 123 | 67.00 | 381.00 | 57.69 | 0.00 |
| 572 | 123 | 67.00 | 382.00 | 57.83 | 0.00 |
| 573 | 123 | 67.00 | 383.00 | 57.98 | 0.00 |
| 574 | 123 | 67.00 | 384.00 | 58.12 | 0.00 |
| 575 | 123 | 67.00 | 385.00 | 58.27 | 0.00 |
| 576 | 123 | 67.00 | 386.00 | 58.41 | 0.00 |
| 577 | 123 | 67.00 | 387.00 | 58.56 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 578 | 123 | 67.00 | 388.00 | 58.71 | 0.00 |
| 579 | 123 | 67.00 | 389.00 | 58.85 | 0.00 |
| 580 | 123 | 67.00 | 390.00 | 59.00 | 0.00 |
| 581 | 123 | 67.00 | 391.00 | 59.14 | 0.00 |
| 582 | 123 | 67.00 | 392.00 | 59.29 | 0.00 |
| 583 | 123 | 67.00 | 393.00 | 59.43 | 0.00 |
| 584 | 123 | 67.00 | 394.00 | 59.58 | 0.00 |
| 585 | 123 | 67.00 | 395.00 | 59.72 | 0.00 |
| 586 | 123 | 67.00 | 396.00 | 59.87 | 0.00 |
| 587 | 123 | 67.00 | 397.00 | 60.02 | 0.00 |
| 588 | 123 | 67.00 | 398.00 | 60.16 | 0.00 |
| 589 | 123 | 67.00 | 399.00 | 60.31 | 0.00 |
| 590 | 123 | 67.00 | 400.00 | 60.45 | 0.00 |
| 591 | 123 | 67.00 | 401.00 | 60.60 | 0.00 |
| 592 | 123 | 67.00 | 402.00 | 60.74 | 0.00 |
| 593 | 123 | 67.00 | 403.00 | 60.89 | 0.00 |
| 594 | 123 | 67.00 | 404.00 | 61.03 | 0.00 |
| 595 | 123 | 67.00 | 405.00 | 61.18 | 0.00 |
| 596 | 123 | 67.00 | 406.00 | 61.32 | 0.00 |
| 597 | 123 | 67.00 | 407.00 | 61.47 | 0.00 |
| 598 | 123 | 67.00 | 408.00 | 61.62 | 0.00 |
| 599 | 123 | 67.00 | 409.00 | 61.76 | 0.00 |
| 600 | 123 | 67.00 | 410.00 | 61.91 | 0.00 |
| 601 | 123 | 67.00 | 411.00 | 62.05 | 0.00 |
| 602 | 123 | 67.00 | 412.00 | 62.20 | 0.00 |
| 603 | 123 | 67.00 | 413.00 | 62.34 | 0.00 |
| 604 | 123 | 67.00 | 414.00 | 62.49 | 0.00 |
| 605 | 123 | 67.00 | 415.00 | 62.63 | 0.00 |
| 606 | 123 | 67.00 | 416.00 | 62.78 | 0.00 |
| 607 | 123 | 67.00 | 417.00 | 62.93 | 0.00 |
| 608 | 123 | 67.00 | 418.00 | 63.07 | 0.00 |
| 609 | 123 | 67.00 | 419.00 | 63.22 | 0.00 |
| 610 | 123 | 67.00 | 420.00 | 63.36 | 0.00 |
| 611 | 123 | 67.00 | 421.00 | 63.51 | 0.00 |
| 612 | 123 | 67.00 | 422.00 | 63.65 | 0.00 |
| 613 | 123 | 67.00 | 423.00 | 63.80 | 0.00 |
| 614 | 123 | 67.00 | 424.00 | 63.94 | 0.00 |
| 615 | 123 | 67.00 | 425.00 | 64.09 | 0.00 |
| 616 | 123 | 67.00 | 426.00 | 64.23 | 0.00 |
| 617 | 123 | 67.00 | 427.00 | 64.38 | 0.00 |
| 618 | 123 | 67.00 | 428.00 | 64.53 | 0.00 |
| 619 | 123 | 67.00 | 429.00 | 64.67 | 0.00 |
| 620 | 123 | 67.00 | 430.00 | 64.82 | 0.00 |
| 621 | 123 | 67.00 | 431.00 | 64.96 | 0.00 |
| 622 | 123 | 67.00 | 432.00 | 65.11 | 0.00 |
| 623 | 123 | 67.00 | 433.00 | 65.25 | 0.00 |
| 624 | 123 | 67.00 | 434.00 | 65.40 | 0.00 |
| 625 | 123 | 67.00 | 435.00 | 65.54 | 0.00 |
| 626 | 123 | 67.00 | 436.00 | 65.69 | 0.00 |
| 627 | 123 | 67.00 | 437.00 | 65.84 | 0.00 |
| 628 | 123 | 67.00 | 438.00 | 65.98 | 0.00 |
| 629 | 123 | 67.00 | 439.00 | 66.13 | 0.00 |
| 630 | 123 | 67.00 | 440.00 | 66.27 | 0.00 |
| 631 | 123 | 67.00 | 441.00 | 66.42 | 0.00 |
| 632 | 123 | 67.00 | 442.00 | 66.56 | 0.00 |
| 633 | 123 | 67.00 | 443.00 | 66.71 | 0.00 |
| 634 | 123 | 67.00 | 444.00 | 66.85 | 0.00 |
| 635 | 123 | 67.00 | 445.00 | 67.00 | 0.00 |
| 636 | 123 | 67.00 | 446.00 | 67.14 | 0.00 |
| 637 | 123 | 67.00 | 447.00 | 67.29 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 638 | 123 | 67.00 | 448.00 | 67.44 | 0.00 |
| 639 | 123 | 67.00 | 449.00 | 67.58 | 0.00 |
| 640 | 123 | 67.00 | 450.00 | 67.73 | 0.00 |
| 641 | 123 | 67.00 | 451.00 | 67.87 | 0.00 |
| 642 | 123 | 67.00 | 452.00 | 68.02 | 0.00 |
| 643 | 123 | 67.00 | 453.00 | 68.16 | 0.00 |
| 644 | 123 | 67.00 | 454.00 | 68.31 | 0.00 |
| 645 | 123 | 67.00 | 455.00 | 68.45 | 0.00 |
| 646 | 123 | 67.00 | 456.00 | 68.60 | 0.00 |
| 647 | 123 | 67.00 | 457.00 | 68.75 | 0.00 |
| 648 | 123 | 67.00 | 458.00 | 68.89 | 0.00 |
| 649 | 123 | 67.00 | 459.00 | 69.04 | 0.00 |
| 650 | 123 | 67.00 | 460.00 | 69.18 | 0.00 |
| 651 | 123 | 67.00 | 461.00 | 69.33 | 0.00 |
| 652 | 123 | 67.00 | 462.00 | 69.47 | 0.00 |
| 653 | 123 | 67.00 | 463.00 | 69.62 | 0.00 |
| 654 | 123 | 67.00 | 464.00 | 69.76 | 0.00 |
| 655 | 123 | 67.00 | 465.00 | 69.91 | 0.00 |
| 656 | 123 | 67.00 | 466.00 | 70.05 | 0.00 |
| 657 | 123 | 67.00 | 467.00 | 70.20 | 0.00 |
| 658 | 123 | 67.00 | 468.00 | 70.35 | 0.00 |
| 659 | 123 | 67.00 | 469.00 | 70.49 | 0.00 |
| 660 | 123 | 67.00 | 470.00 | 70.64 | 0.00 |
| 661 | 123 | 67.00 | 471.00 | 70.78 | 0.00 |
| 662 | 123 | 67.00 | 472.00 | 70.93 | 0.00 |
| 663 | 123 | 67.00 | 473.00 | 71.07 | 0.00 |
| 664 | 123 | 67.00 | 474.00 | 71.22 | 0.00 |
| 665 | 123 | 67.00 | 475.00 | 71.36 | 0.00 |
| 666 | 123 | 67.00 | 476.00 | 71.51 | 0.00 |
| 667 | 123 | 67.00 | 477.00 | 71.66 | 0.00 |
| 668 | 123 | 67.00 | 478.00 | 71.80 | 0.00 |
| 669 | 123 | 67.00 | 479.00 | 71.95 | 0.00 |
| 670 | 123 | 67.00 | 480.00 | 72.09 | 0.00 |
| 671 | 123 | 67.00 | 481.00 | 72.24 | 0.00 |
| 672 | 123 | 67.00 | 482.00 | 72.38 | 0.00 |
| 673 | 123 | 67.00 | 483.00 | 72.53 | 0.00 |
| 674 | 123 | 67.00 | 484.00 | 72.67 | 0.00 |
| 675 | 123 | 67.00 | 485.00 | 72.82 | 0.00 |
| 676 | 123 | 67.00 | 486.00 | 72.96 | 0.00 |
| 677 | 123 | 67.00 | 487.00 | 73.11 | 0.00 |
| 678 | 123 | 67.00 | 488.00 | 73.26 | 0.00 |
| 679 | 123 | 67.00 | 489.00 | 73.40 | 0.00 |
| 680 | 123 | 67.00 | 490.00 | 73.55 | 0.00 |
| 681 | 123 | 67.00 | 491.00 | 73.69 | 0.00 |
| 682 | 123 | 67.00 | 492.00 | 73.84 | 0.00 |
| 683 | 123 | 67.00 | 493.00 | 73.98 | 0.00 |
| 684 | 123 | 67.00 | 494.00 | 74.13 | 0.00 |
| 685 | 123 | 67.00 | 495.00 | 74.27 | 0.00 |
| 686 | 123 | 67.00 | 496.00 | 74.42 | 0.00 |
| 687 | 123 | 67.00 | 497.00 | 74.57 | 0.00 |
| 688 | 123 | 67.00 | 498.00 | 74.71 | 0.00 |
| 689 | 123 | 67.00 | 499.00 | 74.86 | 0.00 |
| 690 | 123 | 67.00 | 500.00 | 75.00 | 0.00 |
| 691 | 123 | 67.00 | 501.00 | 75.15 | 0.00 |
| 692 | 123 | 67.00 | 502.00 | 75.29 | 0.00 |
| 693 | 123 | 67.00 | 503.00 | 75.44 | 0.00 |
| 694 | 123 | 67.00 | 504.00 | 75.58 | 0.00 |
| 695 | 123 | 67.00 | 505.00 | 75.73 | 0.00 |
| 696 | 123 | 67.00 | 506.00 | 75.87 | 0.00 |
| 697 | 123 | 67.00 | 507.00 | 76.02 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 698 | 123 | 67.00 | 508.00 | 76.17 | 0.00 |
| 699 | 123 | 67.00 | 509.00 | 76.31 | 0.00 |
| 700 | 123 | 67.00 | 510.00 | 76.46 | 0.00 |
| 701 | 123 | 67.00 | 511.00 | 76.60 | 0.00 |
| 702 | 123 | 67.00 | 512.00 | 76.75 | 0.00 |
| 703 | 123 | 67.00 | 513.00 | 76.89 | 0.00 |
| 704 | 123 | 67.00 | 514.00 | 77.04 | 0.00 |
| 705 | 123 | 67.00 | 515.00 | 77.18 | 0.00 |
| 706 | 123 | 67.00 | 516.00 | 77.33 | 0.00 |
| 707 | 123 | 67.00 | 517.00 | 77.48 | 0.00 |
| 708 | 123 | 67.00 | 518.00 | 77.62 | 0.00 |
| 709 | 123 | 67.00 | 519.00 | 77.77 | 0.00 |
| 710 | 123 | 67.00 | 520.00 | 77.91 | 0.00 |
| 711 | 123 | 67.00 | 521.00 | 78.06 | 0.00 |
| 712 | 123 | 67.00 | 522.00 | 78.20 | 0.00 |
| 713 | 123 | 67.00 | 523.00 | 78.35 | 0.00 |
| 714 | 123 | 67.00 | 524.00 | 78.49 | 0.00 |
| 715 | 123 | 67.00 | 525.00 | 78.64 | 0.00 |
| 716 | 123 | 67.00 | 526.00 | 78.78 | 0.00 |
| 717 | 123 | 67.00 | 527.00 | 78.93 | 0.00 |
| 718 | 123 | 67.00 | 528.00 | 79.08 | 0.00 |
| 719 | 123 | 67.00 | 529.00 | 79.22 | 0.00 |
| 720 | 123 | 67.00 | 530.00 | 79.37 | 0.00 |
| 721 | 123 | 67.00 | 531.00 | 79.51 | 0.00 |
| 722 | 123 | 67.00 | 532.00 | 79.66 | 0.00 |
| 723 | 123 | 67.00 | 533.00 | 79.80 | 0.00 |
| 724 | 123 | 67.00 | 534.00 | 79.95 | 0.00 |
| 725 | 123 | 67.00 | 535.00 | 80.09 | 0.00 |
| 726 | 123 | 67.00 | 536.00 | 80.24 | 0.00 |
| 727 | 123 | 67.00 | 537.00 | 80.39 | 0.00 |
| 728 | 123 | 67.00 | 538.00 | 80.53 | 0.00 |
| 729 | 123 | 67.00 | 539.00 | 80.68 | 0.00 |
| 730 | 123 | 67.00 | 540.00 | 80.82 | 0.00 |
| 731 | 123 | 67.00 | 541.00 | 80.97 | 0.00 |
| 732 | 123 | 67.00 | 542.00 | 81.11 | 0.00 |
| 733 | 123 | 67.00 | 543.00 | 81.26 | 0.00 |
| 734 | 123 | 67.00 | 544.00 | 81.40 | 0.00 |
| 735 | 123 | 67.00 | 545.00 | 81.55 | 0.00 |
| 736 | 123 | 67.00 | 546.00 | 81.69 | 0.00 |
| 737 | 123 | 67.00 | 547.00 | 81.84 | 0.00 |
| 738 | 123 | 67.00 | 548.00 | 81.99 | 0.00 |
| 739 | 123 | 67.00 | 549.00 | 82.13 | 0.00 |
| 740 | 123 | 67.00 | 550.00 | 82.28 | 0.00 |
| 741 | 123 | 67.00 | 551.00 | 82.42 | 0.00 |
| 742 | 123 | 67.00 | 552.00 | 82.57 | 0.00 |
| 743 | 123 | 67.00 | 553.00 | 82.71 | 0.00 |
| 744 | 123 | 67.00 | 554.00 | 82.86 | 0.00 |
| 745 | 123 | 67.00 | 555.00 | 83.00 | 0.00 |
| 746 | 123 | 67.00 | 556.00 | 83.15 | 0.00 |
| 747 | 123 | 67.00 | 557.00 | 83.30 | 0.00 |
| 748 | 123 | 67.00 | 558.00 | 83.44 | 0.00 |
| 749 | 123 | 67.00 | 559.00 | 83.59 | 0.00 |
| 750 | 123 | 67.00 | 560.00 | 83.73 | 0.00 |
| 751 | 123 | 67.00 | 561.00 | 83.88 | 0.00 |
| 752 | 123 | 67.00 | 562.00 | 84.02 | 0.00 |
| 753 | 123 | 67.00 | 563.00 | 84.17 | 0.00 |
| 754 | 123 | 67.00 | 564.00 | 84.31 | 0.00 |
| 755 | 123 | 67.00 | 565.00 | 84.46 | 0.00 |
| 756 | 123 | 67.00 | 566.00 | 84.60 | 0.00 |
| 757 | 123 | 67.00 | 567.00 | 84.75 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 758 | 123 | 67.00 | 568.00 | 84.90 | 0.00 |
| 759 | 123 | 67.00 | 569.00 | 85.04 | 0.00 |
| 760 | 123 | 67.00 | 570.00 | 85.19 | 0.00 |
| 761 | 123 | 67.00 | 571.00 | 85.33 | 0.00 |
| 762 | 123 | 67.00 | 572.00 | 85.48 | 0.00 |
| 763 | 123 | 67.00 | 573.00 | 85.62 | 0.00 |
| 764 | 123 | 67.00 | 574.00 | 85.77 | 0.00 |
| 765 | 123 | 67.00 | 575.00 | 85.91 | 0.00 |
| 766 | 123 | 67.00 | 576.00 | 86.06 | 0.00 |
| 767 | 123 | 67.00 | 577.00 | 86.21 | 0.00 |
| 768 | 123 | 67.00 | 578.00 | 86.35 | 0.00 |
| 769 | 123 | 67.00 | 579.00 | 86.50 | 0.00 |
| 770 | 123 | 67.00 | 580.00 | 86.64 | 0.00 |
| 771 | 123 | 67.00 | 581.00 | 86.79 | 0.00 |
| 772 | 123 | 67.00 | 582.00 | 86.93 | 0.00 |
| 773 | 123 | 67.00 | 583.00 | 87.08 | 0.00 |
| 774 | 123 | 67.00 | 584.00 | 87.22 | 0.00 |
| 775 | 123 | 67.00 | 585.00 | 87.37 | 0.00 |
| 776 | 123 | 67.00 | 586.00 | 87.51 | 0.00 |
| 777 | 123 | 67.00 | 587.00 | 87.66 | 0.00 |
| 778 | 123 | 67.00 | 588.00 | 87.81 | 0.00 |
| 779 | 123 | 67.00 | 589.00 | 87.95 | 0.00 |
| 780 | 123 | 67.00 | 590.00 | 88.10 | 0.00 |
| 781 | 123 | 67.00 | 591.00 | 88.24 | 0.00 |
| 782 | 123 | 67.00 | 592.00 | 88.39 | 0.00 |
| 783 | 123 | 67.00 | 593.00 | 88.53 | 0.00 |
| 784 | 123 | 67.00 | 594.00 | 88.68 | 0.00 |
| 785 | 123 | 67.00 | 595.00 | 88.82 | 0.00 |
| 786 | 123 | 67.00 | 596.00 | 88.97 | 0.00 |
| 787 | 123 | 67.00 | 597.00 | 89.12 | 0.00 |
| 788 | 123 | 67.00 | 598.00 | 89.26 | 0.00 |
| 789 | 123 | 67.00 | 599.00 | 89.41 | 0.00 |
| 790 | 123 | 67.00 | 600.00 | 89.55 | 0.00 |
| 791 | 123 | 67.00 | 601.00 | 89.70 | 0.00 |
| 792 | 123 | 67.00 | 602.00 | 89.84 | 0.00 |
| 793 | 123 | 67.00 | 603.00 | 89.99 | 0.00 |
| 794 | 123 | 67.00 | 604.00 | 90.13 | 0.00 |
| 795 | 123 | 67.00 | 605.00 | 90.28 | 0.00 |
| 796 | 123 | 67.00 | 606.00 | 90.42 | 0.00 |
| 797 | 123 | 67.00 | 607.00 | 90.57 | 0.00 |
| 798 | 123 | 67.00 | 608.00 | 90.72 | 0.00 |
| 799 | 123 | 67.00 | 609.00 | 90.86 | 0.00 |
| 800 | 123 | 67.00 | 610.00 | 91.01 | 0.00 |
| 801 | 123 | 67.00 | 611.00 | 91.15 | 0.00 |
| 802 | 123 | 67.00 | 612.00 | 91.30 | 0.00 |
| 803 | 123 | 67.00 | 613.00 | 91.44 | 0.00 |
| 804 | 123 | 67.00 | 614.00 | 91.59 | 0.00 |
| 805 | 123 | 67.00 | 615.00 | 91.73 | 0.00 |
| 806 | 123 | 67.00 | 616.00 | 91.88 | 0.00 |
| 807 | 123 | 67.00 | 617.00 | 92.03 | 0.00 |
| 808 | 123 | 67.00 | 618.00 | 92.17 | 0.00 |
| 809 | 123 | 67.00 | 619.00 | 92.32 | 0.00 |
| 810 | 123 | 67.00 | 620.00 | 92.46 | 0.00 |
| 811 | 123 | 67.00 | 621.00 | 92.61 | 0.00 |
| 812 | 123 | 67.00 | 622.00 | 92.75 | 0.00 |
| 813 | 123 | 67.00 | 623.00 | 92.90 | 0.00 |
| 814 | 123 | 67.00 | 624.00 | 93.04 | 0.00 |
| 815 | 123 | 67.00 | 625.00 | 93.19 | 0.00 |
| 816 | 123 | 67.00 | 626.00 | 93.33 | 0.00 |
| 817 | 123 | 67.00 | 627.00 | 93.48 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 818 | 123 | 67.00 | 628.00 | 93.63 | 0.00 |
| 819 | 123 | 67.00 | 629.00 | 93.77 | 0.00 |
| 820 | 123 | 67.00 | 630.00 | 93.92 | 0.00 |
| 821 | 123 | 67.00 | 631.00 | 94.06 | 0.00 |
| 822 | 123 | 67.00 | 632.00 | 94.21 | 0.00 |
| 823 | 123 | 67.00 | 633.00 | 94.35 | 0.00 |
| 824 | 123 | 67.00 | 634.00 | 94.50 | 0.00 |
| 825 | 123 | 67.00 | 635.00 | 94.64 | 0.00 |
| 826 | 123 | 67.00 | 636.00 | 94.79 | 0.00 |
| 827 | 123 | 67.00 | 637.00 | 94.94 | 0.00 |
| 828 | 123 | 67.00 | 638.00 | 95.08 | 0.00 |
| 829 | 123 | 67.00 | 639.00 | 95.23 | 0.00 |
| 830 | 123 | 67.00 | 640.00 | 95.37 | 0.00 |
| 831 | 123 | 67.00 | 641.00 | 95.52 | 0.00 |
| 832 | 123 | 67.00 | 642.00 | 95.66 | 0.00 |
| 833 | 123 | 67.00 | 643.00 | 95.81 | 0.00 |
| 834 | 123 | 67.00 | 644.00 | 95.95 | 0.00 |
| 835 | 123 | 67.00 | 645.00 | 96.10 | 0.00 |
| 836 | 123 | 67.00 | 646.00 | 96.24 | 0.00 |
| 837 | 123 | 67.00 | 647.00 | 96.39 | 0.00 |
| 838 | 123 | 67.00 | 648.00 | 96.54 | 0.00 |
| 839 | 123 | 67.00 | 649.00 | 96.68 | 0.00 |
| 840 | 123 | 67.00 | 650.00 | 96.83 | 0.00 |
| 841 | 123 | 67.00 | 651.00 | 96.97 | 0.00 |
| 842 | 123 | 67.00 | 652.00 | 97.12 | 0.00 |
| 843 | 123 | 67.00 | 653.00 | 97.26 | 0.00 |
| 844 | 123 | 67.00 | 654.00 | 97.41 | 0.00 |
| 845 | 123 | 67.00 | 655.00 | 97.55 | 0.00 |
| 846 | 123 | 67.00 | 656.00 | 97.70 | 0.00 |
| 847 | 123 | 67.00 | 657.00 | 97.85 | 0.00 |
| 848 | 123 | 67.00 | 658.00 | 97.99 | 0.00 |
| 849 | 123 | 67.00 | 659.00 | 98.14 | 0.00 |
| 850 | 123 | 67.00 | 660.00 | 98.28 | 0.00 |
| 851 | 123 | 67.00 | 661.00 | 98.43 | 0.00 |
| 852 | 123 | 67.00 | 662.00 | 98.57 | 0.00 |
| 853 | 123 | 67.00 | 663.00 | 98.72 | 0.00 |
| 854 | 123 | 67.00 | 664.00 | 98.86 | 0.00 |
| 855 | 123 | 67.00 | 665.00 | 99.01 | 0.00 |
| 856 | 123 | 67.00 | 666.00 | 99.15 | 0.00 |
| 857 | 123 | 67.00 | 667.00 | 99.30 | 0.00 |
| 858 | 123 | 67.00 | 668.00 | 99.45 | 0.00 |
| 859 | 123 | 67.00 | 669.00 | 99.59 | 0.00 |
| 860 | 123 | 67.00 | 670.00 | 99.74 | 0.00 |
| 861 | 123 | 67.00 | 671.00 | 99.88 | 0.00 |
| 862 | 123 | 67.00 | 672.00 | 100.03 | 0.00 |
| 863 | 123 | 67.00 | 673.00 | 100.17 | 0.00 |
| 864 | 123 | 67.00 | 674.00 | 100.32 | 0.00 |
| 865 | 123 | 67.00 | 675.00 | 100.46 | 0.00 |
| 866 | 123 | 67.00 | 676.00 | 100.61 | 0.00 |
| 867 | 123 | 67.00 | 677.00 | 100.76 | 0.00 |
| 868 | 123 | 67.00 | 678.00 | 100.90 | 0.00 |
| 869 | 123 | 67.00 | 679.00 | 101.05 | 0.00 |
| 870 | 123 | 67.00 | 680.00 | 101.19 | 0.00 |
| 871 | 123 | 67.00 | 681.00 | 101.34 | 0.00 |
| 872 | 123 | 67.00 | 682.00 | 101.48 | 0.00 |
| 873 | 123 | 67.00 | 683.00 | 101.63 | 0.00 |
| 874 | 123 | 67.00 | 684.00 | 101.77 | 0.00 |
| 875 | 123 | 67.00 | 685.00 | 101.92 | 0.00 |
| 876 | 123 | 67.00 | 686.00 | 102.06 | 0.00 |
| 877 | 123 | 67.00 | 687.00 | 102.21 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 878 | 123 | 67.00 | 688.00 | 102.36 | 0.00 |
| 879 | 123 | 67.00 | 689.00 | 102.50 | 0.00 |
| 880 | 123 | 67.00 | 690.00 | 102.65 | 0.00 |
| 881 | 123 | 67.00 | 691.00 | 102.79 | 0.00 |
| 882 | 123 | 67.00 | 692.00 | 102.94 | 0.00 |
| 883 | 123 | 67.00 | 693.00 | 103.08 | 0.00 |
| 884 | 123 | 67.00 | 694.00 | 103.23 | 0.00 |
| 885 | 123 | 67.00 | 695.00 | 103.37 | 0.00 |
| 886 | 123 | 67.00 | 696.00 | 103.52 | 0.00 |
| 887 | 123 | 67.00 | 697.00 | 103.67 | 0.00 |
| 888 | 123 | 67.00 | 698.00 | 103.81 | 0.00 |
| 889 | 123 | 67.00 | 699.00 | 103.96 | 0.00 |
| 890 | 123 | 67.00 | 700.00 | 104.10 | 0.00 |
| 891 | 123 | 67.00 | 701.00 | 104.25 | 0.00 |
| 892 | 123 | 67.00 | 702.00 | 104.39 | 0.00 |
| 893 | 123 | 67.00 | 703.00 | 104.54 | 0.00 |
| 894 | 123 | 67.00 | 704.00 | 104.68 | 0.00 |
| 895 | 123 | 67.00 | 705.00 | 104.83 | 0.00 |
| 896 | 123 | 67.00 | 706.00 | 104.97 | 0.00 |
| 897 | 123 | 67.00 | 707.00 | 105.12 | 0.00 |
| 898 | 123 | 67.00 | 708.00 | 105.27 | 0.00 |
| 899 | 123 | 67.00 | 709.00 | 105.41 | 0.00 |
| 900 | 123 | 67.00 | 710.00 | 105.56 | 0.00 |
| 901 | 123 | 67.00 | 711.00 | 105.70 | 0.00 |
| 902 | 123 | 67.00 | 712.00 | 105.85 | 0.00 |
| 903 | 123 | 67.00 | 713.00 | 105.99 | 0.00 |
| 904 | 123 | 67.00 | 714.00 | 106.14 | 0.00 |
| 905 | 123 | 67.00 | 715.00 | 106.28 | 0.00 |
| 906 | 123 | 67.00 | 716.00 | 106.43 | 0.00 |
| 907 | 123 | 67.00 | 717.00 | 106.58 | 0.00 |
| 908 | 123 | 67.00 | 718.00 | 106.72 | 0.00 |
| 909 | 123 | 67.00 | 719.00 | 106.87 | 0.00 |
| 910 | 123 | 67.00 | 720.00 | 107.01 | 0.00 |
| 911 | 123 | 67.00 | 721.00 | 107.16 | 0.00 |
| 912 | 123 | 67.00 | 722.00 | 107.30 | 0.00 |
| 913 | 123 | 67.00 | 723.00 | 107.45 | 0.00 |
| 914 | 123 | 67.00 | 724.00 | 107.59 | 0.00 |
| 915 | 123 | 67.00 | 725.00 | 107.74 | 0.00 |
| 916 | 123 | 67.00 | 726.00 | 107.88 | 0.00 |
| 917 | 123 | 67.00 | 727.00 | 108.03 | 0.00 |
| 918 | 123 | 67.00 | 728.00 | 108.18 | 0.00 |
| 919 | 123 | 67.00 | 729.00 | 108.32 | 0.00 |
| 920 | 123 | 67.00 | 730.00 | 108.47 | 0.00 |
| 921 | 123 | 67.00 | 731.00 | 108.61 | 0.00 |
| 922 | 123 | 67.00 | 732.00 | 108.76 | 0.00 |
| 923 | 123 | 67.00 | 733.00 | 108.90 | 0.00 |
| 924 | 123 | 67.00 | 734.00 | 109.05 | 0.00 |
| 925 | 123 | 67.00 | 735.00 | 109.19 | 0.00 |
| 926 | 123 | 67.00 | 736.00 | 109.34 | 0.00 |
| 927 | 123 | 67.00 | 737.00 | 109.49 | 0.00 |
| 928 | 123 | 67.00 | 738.00 | 109.63 | 0.00 |
| 929 | 123 | 67.00 | 739.00 | 109.78 | 0.00 |
| 930 | 123 | 67.00 | 740.00 | 109.92 | 0.00 |
| 931 | 123 | 67.00 | 741.00 | 110.07 | 0.00 |
| 932 | 123 | 67.00 | 742.00 | 110.21 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 933 | 123 | 67.00 | 743.00 | 110.36 | 0.00 |
| 934 | 123 | 67.00 | 744.00 | 110.50 | 0.00 |
| 935 | 123 | 67.00 | 745.00 | 110.65 | 0.00 |
| 936 | 123 | 67.00 | 746.00 | 110.79 | 0.00 |
| 937 | 123 | 67.00 | 747.00 | 110.94 | 0.00 |
| 938 | 123 | 67.00 | 748.00 | 111.09 | 0.00 |
| 939 | 123 | 67.00 | 749.00 | 111.23 | 0.00 |
| 940 | 123 | 67.00 | 750.00 | 111.38 | 0.00 |
| 941 | 123 | 67.00 | 751.00 | 111.52 | 0.00 |
| 942 | 123 | 67.00 | 752.00 | 111.67 | 0.00 |
| 943 | 123 | 67.00 | 753.00 | 111.81 | 0.00 |
| 944 | 123 | 67.00 | 754.00 | 111.96 | 0.00 |
| 945 | 123 | 67.00 | 755.00 | 112.10 | 0.00 |
| 946 | 123 | 67.00 | 756.00 | 112.25 | 0.00 |
| 947 | 123 | 67.00 | 757.00 | 112.40 | 0.00 |
| 948 | 123 | 67.00 | 758.00 | 112.54 | 0.00 |
| 949 | 123 | 67.00 | 759.00 | 112.69 | 0.00 |
| 950 | 123 | 67.00 | 760.00 | 112.83 | 0.00 |
| 951 | 123 | 67.00 | 761.00 | 112.98 | 0.00 |
| 952 | 123 | 67.00 | 762.00 | 113.12 | 0.00 |
| 953 | 123 | 67.00 | 763.00 | 113.27 | 0.00 |
| 954 | 123 | 67.00 | 764.00 | 113.41 | 0.00 |
| 955 | 123 | 67.00 | 765.00 | 113.56 | 0.00 |
| 956 | 123 | 67.00 | 766.00 | 113.70 | 0.00 |
| 957 | 123 | 67.00 | 767.00 | 113.85 | 0.00 |
| 958 | 123 | 67.00 | 768.00 | 114.00 | 0.00 |
| 959 | 123 | 67.00 | 769.00 | 114.14 | 0.00 |
| 960 | 123 | 67.00 | 770.00 | 114.29 | 0.00 |
| 961 | 123 | 67.00 | 771.00 | 114.43 | 0.00 |
| 962 | 123 | 67.00 | 772.00 | 114.58 | 0.00 |
| 963 | 123 | 67.00 | 773.00 | 114.72 | 0.00 |
| 964 | 123 | 67.00 | 774.00 | 114.87 | 0.00 |
| 965 | 123 | 67.00 | 775.00 | 115.01 | 0.00 |
| 966 | 123 | 67.00 | 776.00 | 115.16 | 0.00 |
| 967 | 123 | 67.00 | 777.00 | 115.23 | 0.00 |

If the employee's gross pay is over £967, go to page 229.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2022 to 5 April 2023

Table letter W

Use this table for mariners on foreign-going vessels who are State Pension age or over.

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'W' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month 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, see page 229.

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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ 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 |
| 537 | 533 | 4.00 | 0.00 | 0.00 | 0.00 |
| 541 | 533 | 8.00 | 0.00 | 0.00 | 0.00 |
| 545 | 533 | 12.00 | 0.00 | 0.00 | 0.00 |
| 549 | 533 | 16.00 | 0.00 | 0.00 | 0.00 |
| 553 | 533 | 20.00 | 0.00 | 0.00 | 0.00 |
| 557 | 533 | 24.00 | 0.00 | 0.00 | 0.00 |
| 561 | 533 | 28.00 | 0.00 | 0.00 | 0.00 |
| 565 | 533 | 32.00 | 0.00 | 0.00 | 0.00 |
| 569 | 533 | 36.00 | 0.00 | 0.00 | 0.00 |
| 573 | 533 | 40.00 | 0.00 | 0.00 | 0.00 |
| 577 | 533 | 44.00 | 0.00 | 0.00 | 0.00 |
| 581 | 533 | 48.00 | 0.00 | 0.00 | 0.00 |
| 585 | 533 | 52.00 | 0.00 | 0.00 | 0.00 |
| 589 | 533 | 56.00 | 0.00 | 0.00 | 0.00 |
| 593 | 533 | 60.00 | 0.00 | 0.00 | 0.00 |
| 597 | 533 | 64.00 | 0.00 | 0.00 | 0.00 |
| 601 | 533 | 68.00 | 0.00 | 0.00 | 0.00 |
| 605 | 533 | 72.00 | 0.00 | 0.00 | 0.00 |
| 609 | 533 | 76.00 | 0.00 | 0.00 | 0.00 |
| 613 | 533 | 80.00 | 0.00 | 0.00 | 0.00 |
| 617 | 533 | 84.00 | 0.00 | 0.00 | 0.00 |
| 621 | 533 | 88.00 | 0.00 | 0.00 | 0.00 |
| 625 | 533 | 92.00 | 0.00 | 0.00 | 0.00 |
| 629 | 533 | 96.00 | 0.00 | 0.00 | 0.00 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.73 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 1.31 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 1.89 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 2.47 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 3.05 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 3.64 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 4.22 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 4.80 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 5.38 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 5.96 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 6.55 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 7.13 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 7.71 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 8.29 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 8.87 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 9.31 | 0.00 |
| 823 | 533 | 290.00 | 0.00 | 9.46 | 0.00 |
| 825 | 533 | 290.00 | 2.00 | 10.04 | 0.00 |
| 829 | 533 | 290.00 | 6.00 | 10.62 | 0.00 |
| 833 | 533 | 290.00 | 10.00 | 11.21 | 0.00 |
| 837 | 533 | 290.00 | 14.00 | 11.79 | 0.00 |
| 841 | 533 | 290.00 | 18.00 | 12.37 | 0.00 |
| 845 | 533 | 290.00 | 22.00 | 12.95 | 0.00 |
| 849 | 533 | 290.00 | 26.00 | 13.53 | 0.00 |
| 853 | 533 | 290.00 | 30.00 | 14.12 | 0.00 |
| 857 | 533 | 290.00 | 34.00 | 14.70 | 0.00 |
| 861 | 533 | 290.00 | 38.00 | 15.28 | 0.00 |
| 865 | 533 | 290.00 | 42.00 | 15.86 | 0.00 |
| 869 | 533 | 290.00 | 46.00 | 16.44 | 0.00 |
| 873 | 533 | 290.00 | 50.00 | 17.03 | 0.00 |
| 877 | 533 | 290.00 | 54.00 | 17.61 | 0.00 |
| 881 | 533 | 290.00 | 58.00 | 18.19 | 0.00 |
| 885 | 533 | 290.00 | 62.00 | 18.77 | 0.00 |
| 889 | 533 | 290.00 | 66.00 | 19.35 | 0.00 |
| 893 | 533 | 290.00 | 70.00 | 19.94 | 0.00 |
| 897 | 533 | 290.00 | 74.00 | 20.52 | 0.00 |
| 901 | 533 | 290.00 | 78.00 | 21.10 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 905 | 533 | 290.00 | 82.00 | 21.68 | 0.00 |
| 909 | 533 | 290.00 | 86.00 | 22.26 | 0.00 |
| 913 | 533 | 290.00 | 90.00 | 22.85 | 0.00 |
| 917 | 533 | 290.00 | 94.00 | 23.43 | 0.00 |
| 921 | 533 | 290.00 | 98.00 | 24.01 | 0.00 |
| 925 | 533 | 290.00 | 102.00 | 24.59 | 0.00 |
| 929 | 533 | 290.00 | 106.00 | 25.17 | 0.00 |
| 933 | 533 | 290.00 | 110.00 | 25.76 | 0.00 |
| 937 | 533 | 290.00 | 114.00 | 26.34 | 0.00 |
| 941 | 533 | 290.00 | 118.00 | 26.92 | 0.00 |
| 945 | 533 | 290.00 | 122.00 | 27.50 | 0.00 |
| 949 | 533 | 290.00 | 126.00 | 28.08 | 0.00 |
| 953 | 533 | 290.00 | 130.00 | 28.67 | 0.00 |
| 957 | 533 | 290.00 | 134.00 | 29.25 | 0.00 |
| 961 | 533 | 290.00 | 138.00 | 29.83 | 0.00 |
| 965 | 533 | 290.00 | 142.00 | 30.41 | 0.00 |
| 969 | 533 | 290.00 | 146.00 | 30.99 | 0.00 |
| 973 | 533 | 290.00 | 150.00 | 31.58 | 0.00 |
| 977 | 533 | 290.00 | 154.00 | 32.16 | 0.00 |
| 981 | 533 | 290.00 | 158.00 | 32.74 | 0.00 |
| 985 | 533 | 290.00 | 162.00 | 33.32 | 0.00 |
| 989 | 533 | 290.00 | 166.00 | 33.90 | 0.00 |
| 993 | 533 | 290.00 | 170.00 | 34.49 | 0.00 |
| 997 | 533 | 290.00 | 174.00 | 35.07 | 0.00 |
| 1001 | 533 | 290.00 | 178.00 | 35.65 | 0.00 |
| 1005 | 533 | 290.00 | 182.00 | 36.23 | 0.00 |
| 1009 | 533 | 290.00 | 186.00 | 36.81 | 0.00 |
| 1013 | 533 | 290.00 | 190.00 | 37.40 | 0.00 |
| 1017 | 533 | 290.00 | 194.00 | 37.98 | 0.00 |
| 1021 | 533 | 290.00 | 198.00 | 38.56 | 0.00 |
| 1025 | 533 | 290.00 | 202.00 | 39.14 | 0.00 |
| 1029 | 533 | 290.00 | 206.00 | 39.72 | 0.00 |
| 1033 | 533 | 290.00 | 210.00 | 40.31 | 0.00 |
| 1037 | 533 | 290.00 | 214.00 | 40.89 | 0.00 |
| 1041 | 533 | 290.00 | 218.00 | 41.47 | 0.00 |
| 1045 | 533 | 290.00 | 222.00 | 42.05 | 0.00 |
| 1049 | 533 | 290.00 | 226.00 | 42.63 | 0.00 |
| 1053 | 533 | 290.00 | 230.00 | 43.22 | 0.00 |
| 1057 | 533 | 290.00 | 234.00 | 43.80 | 0.00 |
| 1061 | 533 | 290.00 | 238.00 | 44.38 | 0.00 |
| 1065 | 533 | 290.00 | 242.00 | 44.96 | 0.00 |
| 1069 | 533 | 290.00 | 246.00 | 45.54 | 0.00 |
| 1073 | 533 | 290.00 | 250.00 | 46.13 | 0.00 |
| 1077 | 533 | 290.00 | 254.00 | 46.71 | 0.00 |
| 1081 | 533 | 290.00 | 258.00 | 47.29 | 0.00 |
| 1085 | 533 | 290.00 | 262.00 | 47.87 | 0.00 |
| 1089 | 533 | 290.00 | 266.00 | 48.45 | 0.00 |
| 1093 | 533 | 290.00 | 270.00 | 49.04 | 0.00 |
| 1097 | 533 | 290.00 | 274.00 | 49.62 | 0.00 |
| 1101 | 533 | 290.00 | 278.00 | 50.20 | 0.00 |
| 1105 | 533 | 290.00 | 282.00 | 50.78 | 0.00 |
| 1109 | 533 | 290.00 | 286.00 | 51.36 | 0.00 |
| 1113 | 533 | 290.00 | 290.00 | 51.95 | 0.00 |
| 1117 | 533 | 290.00 | 294.00 | 52.53 | 0.00 |
| 1121 | 533 | 290.00 | 298.00 | 53.11 | 0.00 |
| 1125 | 533 | 290.00 | 302.00 | 53.69 | 0.00 |
| 1129 | 533 | 290.00 | 306.00 | 54.27 | 0.00 |
| 1133 | 533 | 290.00 | 310.00 | 54.86 | 0.00 |
| 1137 | 533 | 290.00 | 314.00 | 55.44 | 0.00 |
| 1141 | 533 | 290.00 | 318.00 | 56.02 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1145 | 533 | 290.00 | 322.00 | 56.60 | 0.00 |
| 1149 | 533 | 290.00 | 326.00 | 57.18 | 0.00 |
| 1153 | 533 | 290.00 | 330.00 | 57.77 | 0.00 |
| 1157 | 533 | 290.00 | 334.00 | 58.35 | 0.00 |
| 1161 | 533 | 290.00 | 338.00 | 58.93 | 0.00 |
| 1165 | 533 | 290.00 | 342.00 | 59.51 | 0.00 |
| 1169 | 533 | 290.00 | 346.00 | 60.09 | 0.00 |
| 1173 | 533 | 290.00 | 350.00 | 60.68 | 0.00 |
| 1177 | 533 | 290.00 | 354.00 | 61.26 | 0.00 |
| 1181 | 533 | 290.00 | 358.00 | 61.84 | 0.00 |
| 1185 | 533 | 290.00 | 362.00 | 62.42 | 0.00 |
| 1189 | 533 | 290.00 | 366.00 | 63.00 | 0.00 |
| 1193 | 533 | 290.00 | 370.00 | 63.59 | 0.00 |
| 1197 | 533 | 290.00 | 374.00 | 64.17 | 0.00 |
| 1201 | 533 | 290.00 | 378.00 | 64.75 | 0.00 |
| 1205 | 533 | 290.00 | 382.00 | 65.33 | 0.00 |
| 1209 | 533 | 290.00 | 386.00 | 65.91 | 0.00 |
| 1213 | 533 | 290.00 | 390.00 | 66.50 | 0.00 |
| 1217 | 533 | 290.00 | 394.00 | 67.08 | 0.00 |
| 1221 | 533 | 290.00 | 398.00 | 67.66 | 0.00 |
| 1225 | 533 | 290.00 | 402.00 | 68.24 | 0.00 |
| 1229 | 533 | 290.00 | 406.00 | 68.82 | 0.00 |
| 1233 | 533 | 290.00 | 410.00 | 69.41 | 0.00 |
| 1237 | 533 | 290.00 | 414.00 | 69.99 | 0.00 |
| 1241 | 533 | 290.00 | 418.00 | 70.57 | 0.00 |
| 1245 | 533 | 290.00 | 422.00 | 71.15 | 0.00 |
| 1249 | 533 | 290.00 | 426.00 | 71.73 | 0.00 |
| 1253 | 533 | 290.00 | 430.00 | 72.32 | 0.00 |
| 1257 | 533 | 290.00 | 434.00 | 72.90 | 0.00 |
| 1261 | 533 | 290.00 | 438.00 | 73.48 | 0.00 |
| 1265 | 533 | 290.00 | 442.00 | 74.06 | 0.00 |
| 1269 | 533 | 290.00 | 446.00 | 74.64 | 0.00 |
| 1273 | 533 | 290.00 | 450.00 | 75.23 | 0.00 |
| 1277 | 533 | 290.00 | 454.00 | 75.81 | 0.00 |
| 1281 | 533 | 290.00 | 458.00 | 76.39 | 0.00 |
| 1285 | 533 | 290.00 | 462.00 | 76.97 | 0.00 |
| 1289 | 533 | 290.00 | 466.00 | 77.55 | 0.00 |
| 1293 | 533 | 290.00 | 470.00 | 78.14 | 0.00 |
| 1297 | 533 | 290.00 | 474.00 | 78.72 | 0.00 |
| 1301 | 533 | 290.00 | 478.00 | 79.30 | 0.00 |
| 1305 | 533 | 290.00 | 482.00 | 79.88 | 0.00 |
| 1309 | 533 | 290.00 | 486.00 | 80.46 | 0.00 |
| 1313 | 533 | 290.00 | 490.00 | 81.05 | 0.00 |
| 1317 | 533 | 290.00 | 494.00 | 81.63 | 0.00 |
| 1321 | 533 | 290.00 | 498.00 | 82.21 | 0.00 |
| 1325 | 533 | 290.00 | 502.00 | 82.79 | 0.00 |
| 1329 | 533 | 290.00 | 506.00 | 83.37 | 0.00 |
| 1333 | 533 | 290.00 | 510.00 | 83.96 | 0.00 |
| 1337 | 533 | 290.00 | 514.00 | 84.54 | 0.00 |
| 1341 | 533 | 290.00 | 518.00 | 85.12 | 0.00 |
| 1345 | 533 | 290.00 | 522.00 | 85.70 | 0.00 |
| 1349 | 533 | 290.00 | 526.00 | 86.28 | 0.00 |
| 1353 | 533 | 290.00 | 530.00 | 86.87 | 0.00 |
| 1357 | 533 | 290.00 | 534.00 | 87.45 | 0.00 |
| 1361 | 533 | 290.00 | 538.00 | 88.03 | 0.00 |
| 1365 | 533 | 290.00 | 542.00 | 88.61 | 0.00 |
| 1369 | 533 | 290.00 | 546.00 | 89.19 | 0.00 |
| 1373 | 533 | 290.00 | 550.00 | 89.78 | 0.00 |
| 1377 | 533 | 290.00 | 554.00 | 90.36 | 0.00 |
| 1381 | 533 | 290.00 | 558.00 | 90.94 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1385 | 533 | 290.00 | 562.00 | 91.52 | 0.00 |
| 1389 | 533 | 290.00 | 566.00 | 92.10 | 0.00 |
| 1393 | 533 | 290.00 | 570.00 | 92.69 | 0.00 |
| 1397 | 533 | 290.00 | 574.00 | 93.27 | 0.00 |
| 1401 | 533 | 290.00 | 578.00 | 93.85 | 0.00 |
| 1405 | 533 | 290.00 | 582.00 | 94.43 | 0.00 |
| 1409 | 533 | 290.00 | 586.00 | 95.01 | 0.00 |
| 1413 | 533 | 290.00 | 590.00 | 95.60 | 0.00 |
| 1417 | 533 | 290.00 | 594.00 | 96.18 | 0.00 |
| 1421 | 533 | 290.00 | 598.00 | 96.76 | 0.00 |
| 1425 | 533 | 290.00 | 602.00 | 97.34 | 0.00 |
| 1429 | 533 | 290.00 | 606.00 | 97.92 | 0.00 |
| 1433 | 533 | 290.00 | 610.00 | 98.51 | 0.00 |
| 1437 | 533 | 290.00 | 614.00 | 99.09 | 0.00 |
| 1441 | 533 | 290.00 | 618.00 | 99.67 | 0.00 |
| 1445 | 533 | 290.00 | 622.00 | 100.25 | 0.00 |
| 1449 | 533 | 290.00 | 626.00 | 100.83 | 0.00 |
| 1453 | 533 | 290.00 | 630.00 | 101.42 | 0.00 |
| 1457 | 533 | 290.00 | 634.00 | 102.00 | 0.00 |
| 1461 | 533 | 290.00 | 638.00 | 102.58 | 0.00 |
| 1465 | 533 | 290.00 | 642.00 | 103.16 | 0.00 |
| 1469 | 533 | 290.00 | 646.00 | 103.74 | 0.00 |
| 1473 | 533 | 290.00 | 650.00 | 104.33 | 0.00 |
| 1477 | 533 | 290.00 | 654.00 | 104.91 | 0.00 |
| 1481 | 533 | 290.00 | 658.00 | 105.49 | 0.00 |
| 1485 | 533 | 290.00 | 662.00 | 106.07 | 0.00 |
| 1489 | 533 | 290.00 | 666.00 | 106.65 | 0.00 |
| 1493 | 533 | 290.00 | 670.00 | 107.24 | 0.00 |
| 1497 | 533 | 290.00 | 674.00 | 107.82 | 0.00 |
| 1501 | 533 | 290.00 | 678.00 | 108.40 | 0.00 |
| 1505 | 533 | 290.00 | 682.00 | 108.98 | 0.00 |
| 1509 | 533 | 290.00 | 686.00 | 109.56 | 0.00 |
| 1513 | 533 | 290.00 | 690.00 | 110.15 | 0.00 |
| 1517 | 533 | 290.00 | 694.00 | 110.73 | 0.00 |
| 1521 | 533 | 290.00 | 698.00 | 111.31 | 0.00 |
| 1525 | 533 | 290.00 | 702.00 | 111.89 | 0.00 |
| 1529 | 533 | 290.00 | 706.00 | 112.47 | 0.00 |
| 1533 | 533 | 290.00 | 710.00 | 113.06 | 0.00 |
| 1537 | 533 | 290.00 | 714.00 | 113.64 | 0.00 |
| 1541 | 533 | 290.00 | 718.00 | 114.22 | 0.00 |
| 1545 | 533 | 290.00 | 722.00 | 114.80 | 0.00 |
| 1549 | 533 | 290.00 | 726.00 | 115.38 | 0.00 |
| 1553 | 533 | 290.00 | 730.00 | 115.97 | 0.00 |
| 1557 | 533 | 290.00 | 734.00 | 116.55 | 0.00 |
| 1561 | 533 | 290.00 | 738.00 | 117.13 | 0.00 |
| 1565 | 533 | 290.00 | 742.00 | 117.71 | 0.00 |
| 1569 | 533 | 290.00 | 746.00 | 118.29 | 0.00 |
| 1573 | 533 | 290.00 | 750.00 | 118.88 | 0.00 |
| 1577 | 533 | 290.00 | 754.00 | 119.46 | 0.00 |
| 1581 | 533 | 290.00 | 758.00 | 120.04 | 0.00 |
| 1585 | 533 | 290.00 | 762.00 | 120.62 | 0.00 |
| 1589 | 533 | 290.00 | 766.00 | 121.20 | 0.00 |
| 1593 | 533 | 290.00 | 770.00 | 121.79 | 0.00 |
| 1597 | 533 | 290.00 | 774.00 | 122.37 | 0.00 |
| 1601 | 533 | 290.00 | 778.00 | 122.95 | 0.00 |
| 1605 | 533 | 290.00 | 782.00 | 123.53 | 0.00 |
| 1609 | 533 | 290.00 | 786.00 | 124.11 | 0.00 |
| 1613 | 533 | 290.00 | 790.00 | 124.70 | 0.00 |
| 1617 | 533 | 290.00 | 794.00 | 125.28 | 0.00 |
| 1621 | 533 | 290.00 | 798.00 | 125.86 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1625 | 533 | 290.00 | 802.00 | 126.44 | 0.00 |
| 1629 | 533 | 290.00 | 806.00 | 127.02 | 0.00 |
| 1633 | 533 | 290.00 | 810.00 | 127.61 | 0.00 |
| 1637 | 533 | 290.00 | 814.00 | 128.19 | 0.00 |
| 1641 | 533 | 290.00 | 818.00 | 128.77 | 0.00 |
| 1645 | 533 | 290.00 | 822.00 | 129.35 | 0.00 |
| 1649 | 533 | 290.00 | 826.00 | 129.93 | 0.00 |
| 1653 | 533 | 290.00 | 830.00 | 130.52 | 0.00 |
| 1657 | 533 | 290.00 | 834.00 | 131.10 | 0.00 |
| 1661 | 533 | 290.00 | 838.00 | 131.68 | 0.00 |
| 1665 | 533 | 290.00 | 842.00 | 132.26 | 0.00 |
| 1669 | 533 | 290.00 | 846.00 | 132.84 | 0.00 |
| 1673 | 533 | 290.00 | 850.00 | 133.43 | 0.00 |
| 1677 | 533 | 290.00 | 854.00 | 134.01 | 0.00 |
| 1681 | 533 | 290.00 | 858.00 | 134.59 | 0.00 |
| 1685 | 533 | 290.00 | 862.00 | 135.17 | 0.00 |
| 1689 | 533 | 290.00 | 866.00 | 135.75 | 0.00 |
| 1693 | 533 | 290.00 | 870.00 | 136.34 | 0.00 |
| 1697 | 533 | 290.00 | 874.00 | 136.92 | 0.00 |
| 1701 | 533 | 290.00 | 878.00 | 137.50 | 0.00 |
| 1705 | 533 | 290.00 | 882.00 | 138.08 | 0.00 |
| 1709 | 533 | 290.00 | 886.00 | 138.66 | 0.00 |
| 1713 | 533 | 290.00 | 890.00 | 139.25 | 0.00 |
| 1717 | 533 | 290.00 | 894.00 | 139.83 | 0.00 |
| 1721 | 533 | 290.00 | 898.00 | 140.41 | 0.00 |
| 1725 | 533 | 290.00 | 902.00 | 140.99 | 0.00 |
| 1729 | 533 | 290.00 | 906.00 | 141.57 | 0.00 |
| 1733 | 533 | 290.00 | 910.00 | 142.16 | 0.00 |
| 1737 | 533 | 290.00 | 914.00 | 142.74 | 0.00 |
| 1741 | 533 | 290.00 | 918.00 | 143.32 | 0.00 |
| 1745 | 533 | 290.00 | 922.00 | 143.90 | 0.00 |
| 1749 | 533 | 290.00 | 926.00 | 144.48 | 0.00 |
| 1753 | 533 | 290.00 | 930.00 | 145.07 | 0.00 |
| 1757 | 533 | 290.00 | 934.00 | 145.65 | 0.00 |
| 1761 | 533 | 290.00 | 938.00 | 146.23 | 0.00 |
| 1765 | 533 | 290.00 | 942.00 | 146.81 | 0.00 |
| 1769 | 533 | 290.00 | 946.00 | 147.39 | 0.00 |
| 1773 | 533 | 290.00 | 950.00 | 147.98 | 0.00 |
| 1777 | 533 | 290.00 | 954.00 | 148.56 | 0.00 |
| 1781 | 533 | 290.00 | 958.00 | 149.14 | 0.00 |
| 1785 | 533 | 290.00 | 962.00 | 149.72 | 0.00 |
| 1789 | 533 | 290.00 | 966.00 | 150.30 | 0.00 |
| 1793 | 533 | 290.00 | 970.00 | 150.89 | 0.00 |
| 1797 | 533 | 290.00 | 974.00 | 151.47 | 0.00 |
| 1801 | 533 | 290.00 | 978.00 | 152.05 | 0.00 |
| 1805 | 533 | 290.00 | 982.00 | 152.63 | 0.00 |
| 1809 | 533 | 290.00 | 986.00 | 153.21 | 0.00 |
| 1813 | 533 | 290.00 | 990.00 | 153.80 | 0.00 |
| 1817 | 533 | 290.00 | 994.00 | 154.38 | 0.00 |
| 1821 | 533 | 290.00 | 998.00 | 154.96 | 0.00 |
| 1825 | 533 | 290.00 | 1002.00 | 155.54 | 0.00 |
| 1829 | 533 | 290.00 | 1006.00 | 156.12 | 0.00 |
| 1833 | 533 | 290.00 | 1010.00 | 156.71 | 0.00 |
| 1837 | 533 | 290.00 | 1014.00 | 157.29 | 0.00 |
| 1841 | 533 | 290.00 | 1018.00 | 157.87 | 0.00 |
| 1845 | 533 | 290.00 | 1022.00 | 158.45 | 0.00 |
| 1849 | 533 | 290.00 | 1026.00 | 159.03 | 0.00 |
| 1853 | 533 | 290.00 | 1030.00 | 159.62 | 0.00 |
| 1857 | 533 | 290.00 | 1034.00 | 160.20 | 0.00 |
| 1861 | 533 | 290.00 | 1038.00 | 160.78 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1865 | 533 | 290.00 | 1042.00 | 161.36 | 0.00 |
| 1869 | 533 | 290.00 | 1046.00 | 161.94 | 0.00 |
| 1873 | 533 | 290.00 | 1050.00 | 162.53 | 0.00 |
| 1877 | 533 | 290.00 | 1054.00 | 163.11 | 0.00 |
| 1881 | 533 | 290.00 | 1058.00 | 163.69 | 0.00 |
| 1885 | 533 | 290.00 | 1062.00 | 164.27 | 0.00 |
| 1889 | 533 | 290.00 | 1066.00 | 164.85 | 0.00 |
| 1893 | 533 | 290.00 | 1070.00 | 165.44 | 0.00 |
| 1897 | 533 | 290.00 | 1074.00 | 166.02 | 0.00 |
| 1901 | 533 | 290.00 | 1078.00 | 166.60 | 0.00 |
| 1905 | 533 | 290.00 | 1082.00 | 167.18 | 0.00 |
| 1909 | 533 | 290.00 | 1086.00 | 167.76 | 0.00 |
| 1913 | 533 | 290.00 | 1090.00 | 168.35 | 0.00 |
| 1917 | 533 | 290.00 | 1094.00 | 168.93 | 0.00 |
| 1921 | 533 | 290.00 | 1098.00 | 169.51 | 0.00 |
| 1925 | 533 | 290.00 | 1102.00 | 170.09 | 0.00 |
| 1929 | 533 | 290.00 | 1106.00 | 170.67 | 0.00 |
| 1933 | 533 | 290.00 | 1110.00 | 171.26 | 0.00 |
| 1937 | 533 | 290.00 | 1114.00 | 171.84 | 0.00 |
| 1941 | 533 | 290.00 | 1118.00 | 172.42 | 0.00 |
| 1945 | 533 | 290.00 | 1122.00 | 173.00 | 0.00 |
| 1949 | 533 | 290.00 | 1126.00 | 173.58 | 0.00 |
| 1953 | 533 | 290.00 | 1130.00 | 174.17 | 0.00 |
| 1957 | 533 | 290.00 | 1134.00 | 174.75 | 0.00 |
| 1961 | 533 | 290.00 | 1138.00 | 175.33 | 0.00 |
| 1965 | 533 | 290.00 | 1142.00 | 175.91 | 0.00 |
| 1969 | 533 | 290.00 | 1146.00 | 176.49 | 0.00 |
| 1973 | 533 | 290.00 | 1150.00 | 177.08 | 0.00 |
| 1977 | 533 | 290.00 | 1154.00 | 177.66 | 0.00 |
| 1981 | 533 | 290.00 | 1158.00 | 178.24 | 0.00 |
| 1985 | 533 | 290.00 | 1162.00 | 178.82 | 0.00 |
| 1989 | 533 | 290.00 | 1166.00 | 179.40 | 0.00 |
| 1993 | 533 | 290.00 | 1170.00 | 179.99 | 0.00 |
| 1997 | 533 | 290.00 | 1174.00 | 180.57 | 0.00 |
| 2001 | 533 | 290.00 | 1178.00 | 181.15 | 0.00 |
| 2005 | 533 | 290.00 | 1182.00 | 181.73 | 0.00 |
| 2009 | 533 | 290.00 | 1186.00 | 182.31 | 0.00 |
| 2013 | 533 | 290.00 | 1190.00 | 182.90 | 0.00 |
| 2017 | 533 | 290.00 | 1194.00 | 183.48 | 0.00 |
| 2021 | 533 | 290.00 | 1198.00 | 184.06 | 0.00 |
| 2025 | 533 | 290.00 | 1202.00 | 184.64 | 0.00 |
| 2029 | 533 | 290.00 | 1206.00 | 185.22 | 0.00 |
| 2033 | 533 | 290.00 | 1210.00 | 185.81 | 0.00 |
| 2037 | 533 | 290.00 | 1214.00 | 186.39 | 0.00 |
| 2041 | 533 | 290.00 | 1218.00 | 186.97 | 0.00 |
| 2045 | 533 | 290.00 | 1222.00 | 187.55 | 0.00 |
| 2049 | 533 | 290.00 | 1226.00 | 188.13 | 0.00 |
| 2053 | 533 | 290.00 | 1230.00 | 188.72 | 0.00 |
| 2057 | 533 | 290.00 | 1234.00 | 189.30 | 0.00 |
| 2061 | 533 | 290.00 | 1238.00 | 189.88 | 0.00 |
| 2065 | 533 | 290.00 | 1242.00 | 190.46 | 0.00 |
| 2069 | 533 | 290.00 | 1246.00 | 191.04 | 0.00 |
| 2073 | 533 | 290.00 | 1250.00 | 191.63 | 0.00 |
| 2077 | 533 | 290.00 | 1254.00 | 192.21 | 0.00 |
| 2081 | 533 | 290.00 | 1258.00 | 192.79 | 0.00 |
| 2085 | 533 | 290.00 | 1262.00 | 193.37 | 0.00 |
| 2089 | 533 | 290.00 | 1266.00 | 193.95 | 0.00 |
| 2093 | 533 | 290.00 | 1270.00 | 194.54 | 0.00 |
| 2097 | 533 | 290.00 | 1274.00 | 195.12 | 0.00 |
| 2101 | 533 | 290.00 | 1278.00 | 195.70 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2105 | 533 | 290.00 | 1282.00 | 196.28 | 0.00 |
| 2109 | 533 | 290.00 | 1286.00 | 196.86 | 0.00 |
| 2113 | 533 | 290.00 | 1290.00 | 197.45 | 0.00 |
| 2117 | 533 | 290.00 | 1294.00 | 198.03 | 0.00 |
| 2121 | 533 | 290.00 | 1298.00 | 198.61 | 0.00 |
| 2125 | 533 | 290.00 | 1302.00 | 199.19 | 0.00 |
| 2129 | 533 | 290.00 | 1306.00 | 199.77 | 0.00 |
| 2133 | 533 | 290.00 | 1310.00 | 200.36 | 0.00 |
| 2137 | 533 | 290.00 | 1314.00 | 200.94 | 0.00 |
| 2141 | 533 | 290.00 | 1318.00 | 201.52 | 0.00 |
| 2145 | 533 | 290.00 | 1322.00 | 202.10 | 0.00 |
| 2149 | 533 | 290.00 | 1326.00 | 202.68 | 0.00 |
| 2153 | 533 | 290.00 | 1330.00 | 203.27 | 0.00 |
| 2157 | 533 | 290.00 | 1334.00 | 203.85 | 0.00 |
| 2161 | 533 | 290.00 | 1338.00 | 204.43 | 0.00 |
| 2165 | 533 | 290.00 | 1342.00 | 205.01 | 0.00 |
| 2169 | 533 | 290.00 | 1346.00 | 205.59 | 0.00 |
| 2173 | 533 | 290.00 | 1350.00 | 206.18 | 0.00 |
| 2177 | 533 | 290.00 | 1354.00 | 206.76 | 0.00 |
| 2181 | 533 | 290.00 | 1358.00 | 207.34 | 0.00 |
| 2185 | 533 | 290.00 | 1362.00 | 207.92 | 0.00 |
| 2189 | 533 | 290.00 | 1366.00 | 208.50 | 0.00 |
| 2193 | 533 | 290.00 | 1370.00 | 209.09 | 0.00 |
| 2197 | 533 | 290.00 | 1374.00 | 209.67 | 0.00 |
| 2201 | 533 | 290.00 | 1378.00 | 210.25 | 0.00 |
| 2205 | 533 | 290.00 | 1382.00 | 210.83 | 0.00 |
| 2209 | 533 | 290.00 | 1386.00 | 211.41 | 0.00 |
| 2213 | 533 | 290.00 | 1390.00 | 212.00 | 0.00 |
| 2217 | 533 | 290.00 | 1394.00 | 212.58 | 0.00 |
| 2221 | 533 | 290.00 | 1398.00 | 213.16 | 0.00 |
| 2225 | 533 | 290.00 | 1402.00 | 213.74 | 0.00 |
| 2229 | 533 | 290.00 | 1406.00 | 214.32 | 0.00 |
| 2233 | 533 | 290.00 | 1410.00 | 214.91 | 0.00 |
| 2237 | 533 | 290.00 | 1414.00 | 215.49 | 0.00 |
| 2241 | 533 | 290.00 | 1418.00 | 216.07 | 0.00 |
| 2245 | 533 | 290.00 | 1422.00 | 216.65 | 0.00 |
| 2249 | 533 | 290.00 | 1426.00 | 217.23 | 0.00 |
| 2253 | 533 | 290.00 | 1430.00 | 217.82 | 0.00 |
| 2257 | 533 | 290.00 | 1434.00 | 218.40 | 0.00 |
| 2261 | 533 | 290.00 | 1438.00 | 218.98 | 0.00 |
| 2265 | 533 | 290.00 | 1442.00 | 219.56 | 0.00 |
| 2269 | 533 | 290.00 | 1446.00 | 220.14 | 0.00 |
| 2273 | 533 | 290.00 | 1450.00 | 220.73 | 0.00 |
| 2277 | 533 | 290.00 | 1454.00 | 221.31 | 0.00 |
| 2281 | 533 | 290.00 | 1458.00 | 221.89 | 0.00 |
| 2285 | 533 | 290.00 | 1462.00 | 222.47 | 0.00 |
| 2289 | 533 | 290.00 | 1466.00 | 223.05 | 0.00 |
| 2293 | 533 | 290.00 | 1470.00 | 223.64 | 0.00 |
| 2297 | 533 | 290.00 | 1474.00 | 224.22 | 0.00 |
| 2301 | 533 | 290.00 | 1478.00 | 224.80 | 0.00 |
| 2305 | 533 | 290.00 | 1482.00 | 225.38 | 0.00 |
| 2309 | 533 | 290.00 | 1486.00 | 225.96 | 0.00 |
| 2313 | 533 | 290.00 | 1490.00 | 226.55 | 0.00 |
| 2317 | 533 | 290.00 | 1494.00 | 227.13 | 0.00 |
| 2321 | 533 | 290.00 | 1498.00 | 227.71 | 0.00 |
| 2325 | 533 | 290.00 | 1502.00 | 228.29 | 0.00 |
| 2329 | 533 | 290.00 | 1506.00 | 228.87 | 0.00 |
| 2333 | 533 | 290.00 | 1510.00 | 229.46 | 0.00 |
| 2337 | 533 | 290.00 | 1514.00 | 230.04 | 0.00 |
| 2341 | 533 | 290.00 | 1518.00 | 230.62 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2345 | 533 | 290.00 | 1522.00 | 231.20 | 0.00 |
| 2349 | 533 | 290.00 | 1526.00 | 231.78 | 0.00 |
| 2353 | 533 | 290.00 | 1530.00 | 232.37 | 0.00 |
| 2357 | 533 | 290.00 | 1534.00 | 232.95 | 0.00 |
| 2361 | 533 | 290.00 | 1538.00 | 233.53 | 0.00 |
| 2365 | 533 | 290.00 | 1542.00 | 234.11 | 0.00 |
| 2369 | 533 | 290.00 | 1546.00 | 234.69 | 0.00 |
| 2373 | 533 | 290.00 | 1550.00 | 235.28 | 0.00 |
| 2377 | 533 | 290.00 | 1554.00 | 235.86 | 0.00 |
| 2381 | 533 | 290.00 | 1558.00 | 236.44 | 0.00 |
| 2385 | 533 | 290.00 | 1562.00 | 237.02 | 0.00 |
| 2389 | 533 | 290.00 | 1566.00 | 237.60 | 0.00 |
| 2393 | 533 | 290.00 | 1570.00 | 238.19 | 0.00 |
| 2397 | 533 | 290.00 | 1574.00 | 238.77 | 0.00 |
| 2401 | 533 | 290.00 | 1578.00 | 239.35 | 0.00 |
| 2405 | 533 | 290.00 | 1582.00 | 239.93 | 0.00 |
| 2409 | 533 | 290.00 | 1586.00 | 240.51 | 0.00 |
| 2413 | 533 | 290.00 | 1590.00 | 241.10 | 0.00 |
| 2417 | 533 | 290.00 | 1594.00 | 241.68 | 0.00 |
| 2421 | 533 | 290.00 | 1598.00 | 242.26 | 0.00 |
| 2425 | 533 | 290.00 | 1602.00 | 242.84 | 0.00 |
| 2429 | 533 | 290.00 | 1606.00 | 243.42 | 0.00 |
| 2433 | 533 | 290.00 | 1610.00 | 244.01 | 0.00 |
| 2437 | 533 | 290.00 | 1614.00 | 244.59 | 0.00 |
| 2441 | 533 | 290.00 | 1618.00 | 245.17 | 0.00 |
| 2445 | 533 | 290.00 | 1622.00 | 245.75 | 0.00 |
| 2449 | 533 | 290.00 | 1626.00 | 246.33 | 0.00 |
| 2453 | 533 | 290.00 | 1630.00 | 246.92 | 0.00 |
| 2457 | 533 | 290.00 | 1634.00 | 247.50 | 0.00 |
| 2461 | 533 | 290.00 | 1638.00 | 248.08 | 0.00 |
| 2465 | 533 | 290.00 | 1642.00 | 248.66 | 0.00 |
| 2469 | 533 | 290.00 | 1646.00 | 249.24 | 0.00 |
| 2473 | 533 | 290.00 | 1650.00 | 249.83 | 0.00 |
| 2477 | 533 | 290.00 | 1654.00 | 250.41 | 0.00 |
| 2481 | 533 | 290.00 | 1658.00 | 250.99 | 0.00 |
| 2485 | 533 | 290.00 | 1662.00 | 251.57 | 0.00 |
| 2489 | 533 | 290.00 | 1666.00 | 252.15 | 0.00 |
| 2493 | 533 | 290.00 | 1670.00 | 252.74 | 0.00 |
| 2497 | 533 | 290.00 | 1674.00 | 253.32 | 0.00 |
| 2501 | 533 | 290.00 | 1678.00 | 253.90 | 0.00 |
| 2505 | 533 | 290.00 | 1682.00 | 254.48 | 0.00 |
| 2509 | 533 | 290.00 | 1686.00 | 255.06 | 0.00 |
| 2513 | 533 | 290.00 | 1690.00 | 255.65 | 0.00 |
| 2517 | 533 | 290.00 | 1694.00 | 256.23 | 0.00 |
| 2521 | 533 | 290.00 | 1698.00 | 256.81 | 0.00 |
| 2525 | 533 | 290.00 | 1702.00 | 257.39 | 0.00 |
| 2529 | 533 | 290.00 | 1706.00 | 257.97 | 0.00 |
| 2533 | 533 | 290.00 | 1710.00 | 258.56 | 0.00 |
| 2537 | 533 | 290.00 | 1714.00 | 259.14 | 0.00 |
| 2541 | 533 | 290.00 | 1718.00 | 259.72 | 0.00 |
| 2545 | 533 | 290.00 | 1722.00 | 260.30 | 0.00 |
| 2549 | 533 | 290.00 | 1726.00 | 260.88 | 0.00 |
| 2553 | 533 | 290.00 | 1730.00 | 261.47 | 0.00 |
| 2557 | 533 | 290.00 | 1734.00 | 262.05 | 0.00 |
| 2561 | 533 | 290.00 | 1738.00 | 262.63 | 0.00 |
| 2565 | 533 | 290.00 | 1742.00 | 263.21 | 0.00 |
| 2569 | 533 | 290.00 | 1746.00 | 263.79 | 0.00 |
| 2573 | 533 | 290.00 | 1750.00 | 264.38 | 0.00 |
| 2577 | 533 | 290.00 | 1754.00 | 264.96 | 0.00 |
| 2581 | 533 | 290.00 | 1758.00 | 265.54 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2585 | 533 | 290.00 | 1762.00 | 266.12 | 0.00 |
| 2589 | 533 | 290.00 | 1766.00 | 266.70 | 0.00 |
| 2593 | 533 | 290.00 | 1770.00 | 267.29 | 0.00 |
| 2597 | 533 | 290.00 | 1774.00 | 267.87 | 0.00 |
| 2601 | 533 | 290.00 | 1778.00 | 268.45 | 0.00 |
| 2605 | 533 | 290.00 | 1782.00 | 269.03 | 0.00 |
| 2609 | 533 | 290.00 | 1786.00 | 269.61 | 0.00 |
| 2613 | 533 | 290.00 | 1790.00 | 270.20 | 0.00 |
| 2617 | 533 | 290.00 | 1794.00 | 270.78 | 0.00 |
| 2621 | 533 | 290.00 | 1798.00 | 271.36 | 0.00 |
| 2625 | 533 | 290.00 | 1802.00 | 271.94 | 0.00 |
| 2629 | 533 | 290.00 | 1806.00 | 272.52 | 0.00 |
| 2633 | 533 | 290.00 | 1810.00 | 273.11 | 0.00 |
| 2637 | 533 | 290.00 | 1814.00 | 273.69 | 0.00 |
| 2641 | 533 | 290.00 | 1818.00 | 274.27 | 0.00 |
| 2645 | 533 | 290.00 | 1822.00 | 274.85 | 0.00 |
| 2649 | 533 | 290.00 | 1826.00 | 275.43 | 0.00 |
| 2653 | 533 | 290.00 | 1830.00 | 276.02 | 0.00 |
| 2657 | 533 | 290.00 | 1834.00 | 276.60 | 0.00 |
| 2661 | 533 | 290.00 | 1838.00 | 277.18 | 0.00 |
| 2665 | 533 | 290.00 | 1842.00 | 277.76 | 0.00 |
| 2669 | 533 | 290.00 | 1846.00 | 278.34 | 0.00 |
| 2673 | 533 | 290.00 | 1850.00 | 278.93 | 0.00 |
| 2677 | 533 | 290.00 | 1854.00 | 279.51 | 0.00 |
| 2681 | 533 | 290.00 | 1858.00 | 280.09 | 0.00 |
| 2685 | 533 | 290.00 | 1862.00 | 280.67 | 0.00 |
| 2689 | 533 | 290.00 | 1866.00 | 281.25 | 0.00 |
| 2693 | 533 | 290.00 | 1870.00 | 281.84 | 0.00 |
| 2697 | 533 | 290.00 | 1874.00 | 282.42 | 0.00 |
| 2701 | 533 | 290.00 | 1878.00 | 283.00 | 0.00 |
| 2705 | 533 | 290.00 | 1882.00 | 283.58 | 0.00 |
| 2709 | 533 | 290.00 | 1886.00 | 284.16 | 0.00 |
| 2713 | 533 | 290.00 | 1890.00 | 284.75 | 0.00 |
| 2717 | 533 | 290.00 | 1894.00 | 285.33 | 0.00 |
| 2721 | 533 | 290.00 | 1898.00 | 285.91 | 0.00 |
| 2725 | 533 | 290.00 | 1902.00 | 286.49 | 0.00 |
| 2729 | 533 | 290.00 | 1906.00 | 287.07 | 0.00 |
| 2733 | 533 | 290.00 | 1910.00 | 287.66 | 0.00 |
| 2737 | 533 | 290.00 | 1914.00 | 288.24 | 0.00 |
| 2741 | 533 | 290.00 | 1918.00 | 288.82 | 0.00 |
| 2745 | 533 | 290.00 | 1922.00 | 289.40 | 0.00 |
| 2749 | 533 | 290.00 | 1926.00 | 289.98 | 0.00 |
| 2753 | 533 | 290.00 | 1930.00 | 290.57 | 0.00 |
| 2757 | 533 | 290.00 | 1934.00 | 291.15 | 0.00 |
| 2761 | 533 | 290.00 | 1938.00 | 291.73 | 0.00 |
| 2765 | 533 | 290.00 | 1942.00 | 292.31 | 0.00 |
| 2769 | 533 | 290.00 | 1946.00 | 292.89 | 0.00 |
| 2773 | 533 | 290.00 | 1950.00 | 293.48 | 0.00 |
| 2777 | 533 | 290.00 | 1954.00 | 294.06 | 0.00 |
| 2781 | 533 | 290.00 | 1958.00 | 294.64 | 0.00 |
| 2785 | 533 | 290.00 | 1962.00 | 295.22 | 0.00 |
| 2789 | 533 | 290.00 | 1966.00 | 295.80 | 0.00 |
| 2793 | 533 | 290.00 | 1970.00 | 296.39 | 0.00 |
| 2797 | 533 | 290.00 | 1974.00 | 296.97 | 0.00 |
| 2801 | 533 | 290.00 | 1978.00 | 297.55 | 0.00 |
| 2805 | 533 | 290.00 | 1982.00 | 298.13 | 0.00 |
| 2809 | 533 | 290.00 | 1986.00 | 298.71 | 0.00 |
| 2813 | 533 | 290.00 | 1990.00 | 299.30 | 0.00 |
| 2817 | 533 | 290.00 | 1994.00 | 299.88 | 0.00 |
| 2821 | 533 | 290.00 | 1998.00 | 300.46 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2825 | 533 | 290.00 | 2002.00 | 301.04 | 0.00 |
| 2829 | 533 | 290.00 | 2006.00 | 301.62 | 0.00 |
| 2833 | 533 | 290.00 | 2010.00 | 302.21 | 0.00 |
| 2837 | 533 | 290.00 | 2014.00 | 302.79 | 0.00 |
| 2841 | 533 | 290.00 | 2018.00 | 303.37 | 0.00 |
| 2845 | 533 | 290.00 | 2022.00 | 303.95 | 0.00 |
| 2849 | 533 | 290.00 | 2026.00 | 304.53 | 0.00 |
| 2853 | 533 | 290.00 | 2030.00 | 305.12 | 0.00 |
| 2857 | 533 | 290.00 | 2034.00 | 305.70 | 0.00 |
| 2861 | 533 | 290.00 | 2038.00 | 306.28 | 0.00 |
| 2865 | 533 | 290.00 | 2042.00 | 306.86 | 0.00 |
| 2869 | 533 | 290.00 | 2046.00 | 307.44 | 0.00 |
| 2873 | 533 | 290.00 | 2050.00 | 308.03 | 0.00 |
| 2877 | 533 | 290.00 | 2054.00 | 308.61 | 0.00 |
| 2881 | 533 | 290.00 | 2058.00 | 309.19 | 0.00 |
| 2885 | 533 | 290.00 | 2062.00 | 309.77 | 0.00 |
| 2889 | 533 | 290.00 | 2066.00 | 310.35 | 0.00 |
| 2893 | 533 | 290.00 | 2070.00 | 310.94 | 0.00 |
| 2897 | 533 | 290.00 | 2074.00 | 311.52 | 0.00 |
| 2901 | 533 | 290.00 | 2078.00 | 312.10 | 0.00 |
| 2905 | 533 | 290.00 | 2082.00 | 312.68 | 0.00 |
| 2909 | 533 | 290.00 | 2086.00 | 313.26 | 0.00 |
| 2913 | 533 | 290.00 | 2090.00 | 313.85 | 0.00 |
| 2917 | 533 | 290.00 | 2094.00 | 314.43 | 0.00 |
| 2921 | 533 | 290.00 | 2098.00 | 315.01 | 0.00 |
| 2925 | 533 | 290.00 | 2102.00 | 315.59 | 0.00 |
| 2929 | 533 | 290.00 | 2106.00 | 316.17 | 0.00 |
| 2933 | 533 | 290.00 | 2110.00 | 316.76 | 0.00 |
| 2937 | 533 | 290.00 | 2114.00 | 317.34 | 0.00 |
| 2941 | 533 | 290.00 | 2118.00 | 317.92 | 0.00 |
| 2945 | 533 | 290.00 | 2122.00 | 318.50 | 0.00 |
| 2949 | 533 | 290.00 | 2126.00 | 319.08 | 0.00 |
| 2953 | 533 | 290.00 | 2130.00 | 319.67 | 0.00 |
| 2957 | 533 | 290.00 | 2134.00 | 320.25 | 0.00 |
| 2961 | 533 | 290.00 | 2138.00 | 320.83 | 0.00 |
| 2965 | 533 | 290.00 | 2142.00 | 321.41 | 0.00 |
| 2969 | 533 | 290.00 | 2146.00 | 321.99 | 0.00 |
| 2973 | 533 | 290.00 | 2150.00 | 322.58 | 0.00 |
| 2977 | 533 | 290.00 | 2154.00 | 323.16 | 0.00 |
| 2981 | 533 | 290.00 | 2158.00 | 323.74 | 0.00 |
| 2985 | 533 | 290.00 | 2162.00 | 324.32 | 0.00 |
| 2989 | 533 | 290.00 | 2166.00 | 324.90 | 0.00 |
| 2993 | 533 | 290.00 | 2170.00 | 325.49 | 0.00 |
| 2997 | 533 | 290.00 | 2174.00 | 326.07 | 0.00 |
| 3001 | 533 | 290.00 | 2178.00 | 326.65 | 0.00 |
| 3005 | 533 | 290.00 | 2182.00 | 327.23 | 0.00 |
| 3009 | 533 | 290.00 | 2186.00 | 327.81 | 0.00 |
| 3013 | 533 | 290.00 | 2190.00 | 328.40 | 0.00 |
| 3017 | 533 | 290.00 | 2194.00 | 328.98 | 0.00 |
| 3021 | 533 | 290.00 | 2198.00 | 329.56 | 0.00 |
| 3025 | 533 | 290.00 | 2202.00 | 330.14 | 0.00 |
| 3029 | 533 | 290.00 | 2206.00 | 330.72 | 0.00 |
| 3033 | 533 | 290.00 | 2210.00 | 331.31 | 0.00 |
| 3037 | 533 | 290.00 | 2214.00 | 331.89 | 0.00 |
| 3041 | 533 | 290.00 | 2218.00 | 332.47 | 0.00 |
| 3045 | 533 | 290.00 | 2222.00 | 333.05 | 0.00 |
| 3049 | 533 | 290.00 | 2226.00 | 333.63 | 0.00 |
| 3053 | 533 | 290.00 | 2230.00 | 334.22 | 0.00 |
| 3057 | 533 | 290.00 | 2234.00 | 334.80 | 0.00 |
| 3061 | 533 | 290.00 | 2238.00 | 335.38 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3065 | 533 | 290.00 | 2242.00 | 335.96 | 0.00 |
| 3069 | 533 | 290.00 | 2246.00 | 336.54 | 0.00 |
| 3073 | 533 | 290.00 | 2250.00 | 337.13 | 0.00 |
| 3077 | 533 | 290.00 | 2254.00 | 337.71 | 0.00 |
| 3081 | 533 | 290.00 | 2258.00 | 338.29 | 0.00 |
| 3085 | 533 | 290.00 | 2262.00 | 338.87 | 0.00 |
| 3089 | 533 | 290.00 | 2266.00 | 339.45 | 0.00 |
| 3093 | 533 | 290.00 | 2270.00 | 340.04 | 0.00 |
| 3097 | 533 | 290.00 | 2274.00 | 340.62 | 0.00 |
| 3101 | 533 | 290.00 | 2278.00 | 341.20 | 0.00 |
| 3105 | 533 | 290.00 | 2282.00 | 341.78 | 0.00 |
| 3109 | 533 | 290.00 | 2286.00 | 342.36 | 0.00 |
| 3113 | 533 | 290.00 | 2290.00 | 342.95 | 0.00 |
| 3117 | 533 | 290.00 | 2294.00 | 343.53 | 0.00 |
| 3121 | 533 | 290.00 | 2298.00 | 344.11 | 0.00 |
| 3125 | 533 | 290.00 | 2302.00 | 344.69 | 0.00 |
| 3129 | 533 | 290.00 | 2306.00 | 345.27 | 0.00 |
| 3133 | 533 | 290.00 | 2310.00 | 345.86 | 0.00 |
| 3137 | 533 | 290.00 | 2314.00 | 346.44 | 0.00 |
| 3141 | 533 | 290.00 | 2318.00 | 347.02 | 0.00 |
| 3145 | 533 | 290.00 | 2322.00 | 347.60 | 0.00 |
| 3149 | 533 | 290.00 | 2326.00 | 348.18 | 0.00 |
| 3153 | 533 | 290.00 | 2330.00 | 348.77 | 0.00 |
| 3157 | 533 | 290.00 | 2334.00 | 349.35 | 0.00 |
| 3161 | 533 | 290.00 | 2338.00 | 349.93 | 0.00 |
| 3165 | 533 | 290.00 | 2342.00 | 350.51 | 0.00 |
| 3169 | 533 | 290.00 | 2346.00 | 351.09 | 0.00 |
| 3173 | 533 | 290.00 | 2350.00 | 351.68 | 0.00 |
| 3177 | 533 | 290.00 | 2354.00 | 352.26 | 0.00 |
| 3181 | 533 | 290.00 | 2358.00 | 352.84 | 0.00 |
| 3185 | 533 | 290.00 | 2362.00 | 353.42 | 0.00 |
| 3189 | 533 | 290.00 | 2366.00 | 354.00 | 0.00 |
| 3193 | 533 | 290.00 | 2370.00 | 354.59 | 0.00 |
| 3197 | 533 | 290.00 | 2374.00 | 355.17 | 0.00 |
| 3201 | 533 | 290.00 | 2378.00 | 355.75 | 0.00 |
| 3205 | 533 | 290.00 | 2382.00 | 356.33 | 0.00 |
| 3209 | 533 | 290.00 | 2386.00 | 356.91 | 0.00 |
| 3213 | 533 | 290.00 | 2390.00 | 357.50 | 0.00 |
| 3217 | 533 | 290.00 | 2394.00 | 358.08 | 0.00 |
| 3221 | 533 | 290.00 | 2398.00 | 358.66 | 0.00 |
| 3225 | 533 | 290.00 | 2402.00 | 359.24 | 0.00 |
| 3229 | 533 | 290.00 | 2406.00 | 359.82 | 0.00 |
| 3233 | 533 | 290.00 | 2410.00 | 360.41 | 0.00 |
| 3237 | 533 | 290.00 | 2414.00 | 360.99 | 0.00 |
| 3241 | 533 | 290.00 | 2418.00 | 361.57 | 0.00 |
| 3245 | 533 | 290.00 | 2422.00 | 362.15 | 0.00 |
| 3249 | 533 | 290.00 | 2426.00 | 362.73 | 0.00 |
| 3253 | 533 | 290.00 | 2430.00 | 363.32 | 0.00 |
| 3257 | 533 | 290.00 | 2434.00 | 363.90 | 0.00 |
| 3261 | 533 | 290.00 | 2438.00 | 364.48 | 0.00 |
| 3265 | 533 | 290.00 | 2442.00 | 365.06 | 0.00 |
| 3269 | 533 | 290.00 | 2446.00 | 365.64 | 0.00 |
| 3273 | 533 | 290.00 | 2450.00 | 366.23 | 0.00 |
| 3277 | 533 | 290.00 | 2454.00 | 366.81 | 0.00 |
| 3281 | 533 | 290.00 | 2458.00 | 367.39 | 0.00 |
| 3285 | 533 | 290.00 | 2462.00 | 367.97 | 0.00 |
| 3289 | 533 | 290.00 | 2466.00 | 368.55 | 0.00 |
| 3293 | 533 | 290.00 | 2470.00 | 369.14 | 0.00 |
| 3297 | 533 | 290.00 | 2474.00 | 369.72 | 0.00 |
| 3301 | 533 | 290.00 | 2478.00 | 370.30 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3305 | 533 | 290.00 | 2482.00 | 370.88 | 0.00 |
| 3309 | 533 | 290.00 | 2486.00 | 371.46 | 0.00 |
| 3313 | 533 | 290.00 | 2490.00 | 372.05 | 0.00 |
| 3317 | 533 | 290.00 | 2494.00 | 372.63 | 0.00 |
| 3321 | 533 | 290.00 | 2498.00 | 373.21 | 0.00 |
| 3325 | 533 | 290.00 | 2502.00 | 373.79 | 0.00 |
| 3329 | 533 | 290.00 | 2506.00 | 374.37 | 0.00 |
| 3333 | 533 | 290.00 | 2510.00 | 374.96 | 0.00 |
| 3337 | 533 | 290.00 | 2514.00 | 375.54 | 0.00 |
| 3341 | 533 | 290.00 | 2518.00 | 376.12 | 0.00 |
| 3345 | 533 | 290.00 | 2522.00 | 376.70 | 0.00 |
| 3349 | 533 | 290.00 | 2526.00 | 377.28 | 0.00 |
| 3353 | 533 | 290.00 | 2530.00 | 377.87 | 0.00 |
| 3357 | 533 | 290.00 | 2534.00 | 378.45 | 0.00 |
| 3361 | 533 | 290.00 | 2538.00 | 379.03 | 0.00 |
| 3365 | 533 | 290.00 | 2542.00 | 379.61 | 0.00 |
| 3369 | 533 | 290.00 | 2546.00 | 380.19 | 0.00 |
| 3373 | 533 | 290.00 | 2550.00 | 380.78 | 0.00 |
| 3377 | 533 | 290.00 | 2554.00 | 381.36 | 0.00 |
| 3381 | 533 | 290.00 | 2558.00 | 381.94 | 0.00 |
| 3385 | 533 | 290.00 | 2562.00 | 382.52 | 0.00 |
| 3389 | 533 | 290.00 | 2566.00 | 383.10 | 0.00 |
| 3393 | 533 | 290.00 | 2570.00 | 383.69 | 0.00 |
| 3397 | 533 | 290.00 | 2574.00 | 384.27 | 0.00 |
| 3401 | 533 | 290.00 | 2578.00 | 384.85 | 0.00 |
| 3405 | 533 | 290.00 | 2582.00 | 385.43 | 0.00 |
| 3409 | 533 | 290.00 | 2586.00 | 386.01 | 0.00 |
| 3413 | 533 | 290.00 | 2590.00 | 386.60 | 0.00 |
| 3417 | 533 | 290.00 | 2594.00 | 387.18 | 0.00 |
| 3421 | 533 | 290.00 | 2598.00 | 387.76 | 0.00 |
| 3425 | 533 | 290.00 | 2602.00 | 388.34 | 0.00 |
| 3429 | 533 | 290.00 | 2606.00 | 388.92 | 0.00 |
| 3433 | 533 | 290.00 | 2610.00 | 389.51 | 0.00 |
| 3437 | 533 | 290.00 | 2614.00 | 390.09 | 0.00 |
| 3441 | 533 | 290.00 | 2618.00 | 390.67 | 0.00 |
| 3445 | 533 | 290.00 | 2622.00 | 391.25 | 0.00 |
| 3449 | 533 | 290.00 | 2626.00 | 391.83 | 0.00 |
| 3453 | 533 | 290.00 | 2630.00 | 392.42 | 0.00 |
| 3457 | 533 | 290.00 | 2634.00 | 393.00 | 0.00 |
| 3461 | 533 | 290.00 | 2638.00 | 393.58 | 0.00 |
| 3465 | 533 | 290.00 | 2642.00 | 394.16 | 0.00 |
| 3469 | 533 | 290.00 | 2646.00 | 394.74 | 0.00 |
| 3473 | 533 | 290.00 | 2650.00 | 395.33 | 0.00 |
| 3477 | 533 | 290.00 | 2654.00 | 395.91 | 0.00 |
| 3481 | 533 | 290.00 | 2658.00 | 396.49 | 0.00 |
| 3485 | 533 | 290.00 | 2662.00 | 397.07 | 0.00 |
| 3489 | 533 | 290.00 | 2666.00 | 397.65 | 0.00 |
| 3493 | 533 | 290.00 | 2670.00 | 398.24 | 0.00 |
| 3497 | 533 | 290.00 | 2674.00 | 398.82 | 0.00 |
| 3501 | 533 | 290.00 | 2678.00 | 399.40 | 0.00 |
| 3505 | 533 | 290.00 | 2682.00 | 399.98 | 0.00 |
| 3509 | 533 | 290.00 | 2686.00 | 400.56 | 0.00 |
| 3513 | 533 | 290.00 | 2690.00 | 401.15 | 0.00 |
| 3517 | 533 | 290.00 | 2694.00 | 401.73 | 0.00 |
| 3521 | 533 | 290.00 | 2698.00 | 402.31 | 0.00 |
| 3525 | 533 | 290.00 | 2702.00 | 402.89 | 0.00 |
| 3529 | 533 | 290.00 | 2706.00 | 403.47 | 0.00 |
| 3533 | 533 | 290.00 | 2710.00 | 404.06 | 0.00 |
| 3537 | 533 | 290.00 | 2714.00 | 404.64 | 0.00 |
| 3541 | 533 | 290.00 | 2718.00 | 405.22 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3545 | 533 | 290.00 | 2722.00 | 405.80 | 0.00 |
| 3549 | 533 | 290.00 | 2726.00 | 406.38 | 0.00 |
| 3553 | 533 | 290.00 | 2730.00 | 406.97 | 0.00 |
| 3557 | 533 | 290.00 | 2734.00 | 407.55 | 0.00 |
| 3561 | 533 | 290.00 | 2738.00 | 408.13 | 0.00 |
| 3565 | 533 | 290.00 | 2742.00 | 408.71 | 0.00 |
| 3569 | 533 | 290.00 | 2746.00 | 409.29 | 0.00 |
| 3573 | 533 | 290.00 | 2750.00 | 409.88 | 0.00 |
| 3577 | 533 | 290.00 | 2754.00 | 410.46 | 0.00 |
| 3581 | 533 | 290.00 | 2758.00 | 411.04 | 0.00 |
| 3585 | 533 | 290.00 | 2762.00 | 411.62 | 0.00 |
| 3589 | 533 | 290.00 | 2766.00 | 412.20 | 0.00 |
| 3593 | 533 | 290.00 | 2770.00 | 412.79 | 0.00 |
| 3597 | 533 | 290.00 | 2774.00 | 413.37 | 0.00 |
| 3601 | 533 | 290.00 | 2778.00 | 413.95 | 0.00 |
| 3605 | 533 | 290.00 | 2782.00 | 414.53 | 0.00 |
| 3609 | 533 | 290.00 | 2786.00 | 415.11 | 0.00 |
| 3613 | 533 | 290.00 | 2790.00 | 415.70 | 0.00 |
| 3617 | 533 | 290.00 | 2794.00 | 416.28 | 0.00 |
| 3621 | 533 | 290.00 | 2798.00 | 416.86 | 0.00 |
| 3625 | 533 | 290.00 | 2802.00 | 417.44 | 0.00 |
| 3629 | 533 | 290.00 | 2806.00 | 418.02 | 0.00 |
| 3633 | 533 | 290.00 | 2810.00 | 418.61 | 0.00 |
| 3637 | 533 | 290.00 | 2814.00 | 419.19 | 0.00 |
| 3641 | 533 | 290.00 | 2818.00 | 419.77 | 0.00 |
| 3645 | 533 | 290.00 | 2822.00 | 420.35 | 0.00 |
| 3649 | 533 | 290.00 | 2826.00 | 420.93 | 0.00 |
| 3653 | 533 | 290.00 | 2830.00 | 421.52 | 0.00 |
| 3657 | 533 | 290.00 | 2834.00 | 422.10 | 0.00 |
| 3661 | 533 | 290.00 | 2838.00 | 422.68 | 0.00 |
| 3665 | 533 | 290.00 | 2842.00 | 423.26 | 0.00 |
| 3669 | 533 | 290.00 | 2846.00 | 423.84 | 0.00 |
| 3673 | 533 | 290.00 | 2850.00 | 424.43 | 0.00 |
| 3677 | 533 | 290.00 | 2854.00 | 425.01 | 0.00 |
| 3681 | 533 | 290.00 | 2858.00 | 425.59 | 0.00 |
| 3685 | 533 | 290.00 | 2862.00 | 426.17 | 0.00 |
| 3689 | 533 | 290.00 | 2866.00 | 426.75 | 0.00 |
| 3693 | 533 | 290.00 | 2870.00 | 427.34 | 0.00 |
| 3697 | 533 | 290.00 | 2874.00 | 427.92 | 0.00 |
| 3701 | 533 | 290.00 | 2878.00 | 428.50 | 0.00 |
| 3705 | 533 | 290.00 | 2882.00 | 429.08 | 0.00 |
| 3709 | 533 | 290.00 | 2886.00 | 429.66 | 0.00 |
| 3713 | 533 | 290.00 | 2890.00 | 430.25 | 0.00 |
| 3717 | 533 | 290.00 | 2894.00 | 430.83 | 0.00 |
| 3721 | 533 | 290.00 | 2898.00 | 431.41 | 0.00 |
| 3725 | 533 | 290.00 | 2902.00 | 431.99 | 0.00 |
| 3729 | 533 | 290.00 | 2906.00 | 432.57 | 0.00 |
| 3733 | 533 | 290.00 | 2910.00 | 433.16 | 0.00 |
| 3737 | 533 | 290.00 | 2914.00 | 433.74 | 0.00 |
| 3741 | 533 | 290.00 | 2918.00 | 434.32 | 0.00 |
| 3745 | 533 | 290.00 | 2922.00 | 434.90 | 0.00 |
| 3749 | 533 | 290.00 | 2926.00 | 435.48 | 0.00 |
| 3753 | 533 | 290.00 | 2930.00 | 436.07 | 0.00 |
| 3757 | 533 | 290.00 | 2934.00 | 436.65 | 0.00 |
| 3761 | 533 | 290.00 | 2938.00 | 437.23 | 0.00 |
| 3765 | 533 | 290.00 | 2942.00 | 437.81 | 0.00 |
| 3769 | 533 | 290.00 | 2946.00 | 438.39 | 0.00 |
| 3773 | 533 | 290.00 | 2950.00 | 438.98 | 0.00 |
| 3777 | 533 | 290.00 | 2954.00 | 439.56 | 0.00 |
| 3781 | 533 | 290.00 | 2958.00 | 440.14 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3785 | 533 | 290.00 | 2962.00 | 440.72 | 0.00 |
| 3789 | 533 | 290.00 | 2966.00 | 441.30 | 0.00 |
| 3793 | 533 | 290.00 | 2970.00 | 441.89 | 0.00 |
| 3797 | 533 | 290.00 | 2974.00 | 442.47 | 0.00 |
| 3801 | 533 | 290.00 | 2978.00 | 443.05 | 0.00 |
| 3805 | 533 | 290.00 | 2982.00 | 443.63 | 0.00 |
| 3809 | 533 | 290.00 | 2986.00 | 444.21 | 0.00 |
| 3813 | 533 | 290.00 | 2990.00 | 444.80 | 0.00 |
| 3817 | 533 | 290.00 | 2994.00 | 445.38 | 0.00 |
| 3821 | 533 | 290.00 | 2998.00 | 445.96 | 0.00 |
| 3825 | 533 | 290.00 | 3002.00 | 446.54 | 0.00 |
| 3829 | 533 | 290.00 | 3006.00 | 447.12 | 0.00 |
| 3833 | 533 | 290.00 | 3010.00 | 447.71 | 0.00 |
| 3837 | 533 | 290.00 | 3014.00 | 448.29 | 0.00 |
| 3841 | 533 | 290.00 | 3018.00 | 448.87 | 0.00 |
| 3845 | 533 | 290.00 | 3022.00 | 449.45 | 0.00 |
| 3849 | 533 | 290.00 | 3026.00 | 450.03 | 0.00 |
| 3853 | 533 | 290.00 | 3030.00 | 450.62 | 0.00 |
| 3857 | 533 | 290.00 | 3034.00 | 451.20 | 0.00 |
| 3861 | 533 | 290.00 | 3038.00 | 451.78 | 0.00 |
| 3865 | 533 | 290.00 | 3042.00 | 452.36 | 0.00 |
| 3869 | 533 | 290.00 | 3046.00 | 452.94 | 0.00 |
| 3873 | 533 | 290.00 | 3050.00 | 453.53 | 0.00 |
| 3877 | 533 | 290.00 | 3054.00 | 454.11 | 0.00 |
| 3881 | 533 | 290.00 | 3058.00 | 454.69 | 0.00 |
| 3885 | 533 | 290.00 | 3062.00 | 455.27 | 0.00 |
| 3889 | 533 | 290.00 | 3066.00 | 455.85 | 0.00 |
| 3893 | 533 | 290.00 | 3070.00 | 456.44 | 0.00 |
| 3897 | 533 | 290.00 | 3074.00 | 457.02 | 0.00 |
| 3901 | 533 | 290.00 | 3078.00 | 457.60 | 0.00 |
| 3905 | 533 | 290.00 | 3082.00 | 458.18 | 0.00 |
| 3909 | 533 | 290.00 | 3086.00 | 458.76 | 0.00 |
| 3913 | 533 | 290.00 | 3090.00 | 459.35 | 0.00 |
| 3917 | 533 | 290.00 | 3094.00 | 459.93 | 0.00 |
| 3921 | 533 | 290.00 | 3098.00 | 460.51 | 0.00 |
| 3925 | 533 | 290.00 | 3102.00 | 461.09 | 0.00 |
| 3929 | 533 | 290.00 | 3106.00 | 461.67 | 0.00 |
| 3933 | 533 | 290.00 | 3110.00 | 462.26 | 0.00 |
| 3937 | 533 | 290.00 | 3114.00 | 462.84 | 0.00 |
| 3941 | 533 | 290.00 | 3118.00 | 463.42 | 0.00 |
| 3945 | 533 | 290.00 | 3122.00 | 464.00 | 0.00 |
| 3949 | 533 | 290.00 | 3126.00 | 464.58 | 0.00 |
| 3953 | 533 | 290.00 | 3130.00 | 465.17 | 0.00 |
| 3957 | 533 | 290.00 | 3134.00 | 465.75 | 0.00 |
| 3961 | 533 | 290.00 | 3138.00 | 466.33 | 0.00 |
| 3965 | 533 | 290.00 | 3142.00 | 466.91 | 0.00 |
| 3969 | 533 | 290.00 | 3146.00 | 467.49 | 0.00 |
| 3973 | 533 | 290.00 | 3150.00 | 468.08 | 0.00 |
| 3977 | 533 | 290.00 | 3154.00 | 468.66 | 0.00 |
| 3981 | 533 | 290.00 | 3158.00 | 469.24 | 0.00 |
| 3985 | 533 | 290.00 | 3162.00 | 469.82 | 0.00 |
| 3989 | 533 | 290.00 | 3166.00 | 470.40 | 0.00 |
| 3993 | 533 | 290.00 | 3170.00 | 470.99 | 0.00 |
| 3997 | 533 | 290.00 | 3174.00 | 471.57 | 0.00 |
| 4001 | 533 | 290.00 | 3178.00 | 472.15 | 0.00 |
| 4005 | 533 | 290.00 | 3182.00 | 472.73 | 0.00 |
| 4009 | 533 | 290.00 | 3186.00 | 473.31 | 0.00 |
| 4013 | 533 | 290.00 | 3190.00 | 473.90 | 0.00 |
| 4017 | 533 | 290.00 | 3194.00 | 474.48 | 0.00 |
| 4021 | 533 | 290.00 | 3198.00 | 475.06 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4025 | 533 | 290.00 | 3202.00 | 475.64 | 0.00 |
| 4029 | 533 | 290.00 | 3206.00 | 476.22 | 0.00 |
| 4033 | 533 | 290.00 | 3210.00 | 476.81 | 0.00 |
| 4037 | 533 | 290.00 | 3214.00 | 477.39 | 0.00 |
| 4041 | 533 | 290.00 | 3218.00 | 477.97 | 0.00 |
| 4045 | 533 | 290.00 | 3222.00 | 478.55 | 0.00 |
| 4049 | 533 | 290.00 | 3226.00 | 479.13 | 0.00 |
| 4053 | 533 | 290.00 | 3230.00 | 479.72 | 0.00 |
| 4057 | 533 | 290.00 | 3234.00 | 480.30 | 0.00 |
| 4061 | 533 | 290.00 | 3238.00 | 480.88 | 0.00 |
| 4065 | 533 | 290.00 | 3242.00 | 481.46 | 0.00 |
| 4069 | 533 | 290.00 | 3246.00 | 482.04 | 0.00 |
| 4073 | 533 | 290.00 | 3250.00 | 482.63 | 0.00 |
| 4077 | 533 | 290.00 | 3254.00 | 483.21 | 0.00 |
| 4081 | 533 | 290.00 | 3258.00 | 483.79 | 0.00 |
| 4085 | 533 | 290.00 | 3262.00 | 484.37 | 0.00 |
| 4089 | 533 | 290.00 | 3266.00 | 484.95 | 0.00 |
| 4093 | 533 | 290.00 | 3270.00 | 485.54 | 0.00 |
| 4097 | 533 | 290.00 | 3274.00 | 486.12 | 0.00 |
| 4101 | 533 | 290.00 | 3278.00 | 486.70 | 0.00 |
| 4105 | 533 | 290.00 | 3282.00 | 487.28 | 0.00 |
| 4109 | 533 | 290.00 | 3286.00 | 487.86 | 0.00 |
| 4113 | 533 | 290.00 | 3290.00 | 488.45 | 0.00 |
| 4117 | 533 | 290.00 | 3294.00 | 489.03 | 0.00 |
| 4121 | 533 | 290.00 | 3298.00 | 489.61 | 0.00 |
| 4125 | 533 | 290.00 | 3302.00 | 490.19 | 0.00 |
| 4129 | 533 | 290.00 | 3306.00 | 490.77 | 0.00 |
| 4133 | 533 | 290.00 | 3310.00 | 491.36 | 0.00 |
| 4137 | 533 | 290.00 | 3314.00 | 491.94 | 0.00 |
| 4141 | 533 | 290.00 | 3318.00 | 492.52 | 0.00 |
| 4145 | 533 | 290.00 | 3322.00 | 493.10 | 0.00 |
| 4149 | 533 | 290.00 | 3326.00 | 493.68 | 0.00 |
| 4153 | 533 | 290.00 | 3330.00 | 494.27 | 0.00 |
| 4157 | 533 | 290.00 | 3334.00 | 494.85 | 0.00 |
| 4161 | 533 | 290.00 | 3338.00 | 495.43 | 0.00 |
| 4165 | 533 | 290.00 | 3342.00 | 496.01 | 0.00 |
| 4169 | 533 | 290.00 | 3346.00 | 496.59 | 0.00 |
| 4173 | 533 | 290.00 | 3350.00 | 497.18 | 0.00 |
| 4177 | 533 | 290.00 | 3354.00 | 497.76 | 0.00 |
| 4181 | 533 | 290.00 | 3358.00 | 498.34 | 0.00 |
| 4185 | 533 | 290.00 | 3362.00 | 498.92 | 0.00 |
| 4189 | 533 | 290.00 | 3366.00 | 499.21 | 0.00 |

If the employee's gross pay is over £4189, go to page 229.

**Weekly table for standard rate NICs
for use from 6 April 2022 to 5 April 2023**

Table letter Y

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 21.

Do not use this table for mariners on foreign-going vessels paying standard rate NICs who are:

- over age 21 and under State Pension age (see Table letter R)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'Y' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 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/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.19 | 0.19 |
| 192 | 123 | 67.00 | 2.00 | 0.00 | 0.32 | 0.32 |
| 193 | 123 | 67.00 | 3.00 | 0.00 | 0.45 | 0.45 |
| 194 | 123 | 67.00 | 4.00 | 0.00 | 0.57 | 0.57 |
| 195 | 123 | 67.00 | 5.00 | 0.00 | 0.70 | 0.70 |
| 196 | 123 | 67.00 | 6.00 | 0.00 | 0.83 | 0.83 |
| 197 | 123 | 67.00 | 7.00 | 0.00 | 0.96 | 0.96 |
| 198 | 123 | 67.00 | 8.00 | 0.00 | 1.08 | 1.08 |
| 199 | 123 | 67.00 | 9.00 | 0.00 | 1.21 | 1.21 |
| 200 | 123 | 67.00 | 10.00 | 0.00 | 1.34 | 1.34 |
| 201 | 123 | 67.00 | 11.00 | 0.00 | 1.47 | 1.47 |
| 202 | 123 | 67.00 | 12.00 | 0.00 | 1.59 | 1.59 |
| 203 | 123 | 67.00 | 13.00 | 0.00 | 1.72 | 1.72 |
| 204 | 123 | 67.00 | 14.00 | 0.00 | 1.85 | 1.85 |
| 205 | 123 | 67.00 | 15.00 | 0.00 | 1.98 | 1.98 |
| 206 | 123 | 67.00 | 16.00 | 0.00 | 2.10 | 2.10 |
| 207 | 123 | 67.00 | 17.00 | 0.00 | 2.23 | 2.23 |
| 208 | 123 | 67.00 | 18.00 | 0.00 | 2.36 | 2.36 |
| 209 | 123 | 67.00 | 19.00 | 0.00 | 2.49 | 2.49 |
| 210 | 123 | 67.00 | 20.00 | 0.00 | 2.61 | 2.61 |
| 211 | 123 | 67.00 | 21.00 | 0.00 | 2.74 | 2.74 |
| 212 | 123 | 67.00 | 22.00 | 0.00 | 2.87 | 2.87 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 213 | 123 | 67.00 | 23.00 | 0.00 | 3.00 | 3.00 |
| 214 | 123 | 67.00 | 24.00 | 0.00 | 3.12 | 3.12 |
| 215 | 123 | 67.00 | 25.00 | 0.00 | 3.25 | 3.25 |
| 216 | 123 | 67.00 | 26.00 | 0.00 | 3.38 | 3.38 |
| 217 | 123 | 67.00 | 27.00 | 0.00 | 3.51 | 3.51 |
| 218 | 123 | 67.00 | 28.00 | 0.00 | 3.63 | 3.63 |
| 219 | 123 | 67.00 | 29.00 | 0.00 | 3.76 | 3.76 |
| 220 | 123 | 67.00 | 30.00 | 0.00 | 3.89 | 3.89 |
| 221 | 123 | 67.00 | 31.00 | 0.00 | 4.02 | 4.02 |
| 222 | 123 | 67.00 | 32.00 | 0.00 | 4.14 | 4.14 |
| 223 | 123 | 67.00 | 33.00 | 0.00 | 4.27 | 4.27 |
| 224 | 123 | 67.00 | 34.00 | 0.00 | 4.40 | 4.40 |
| 225 | 123 | 67.00 | 35.00 | 0.00 | 4.53 | 4.53 |
| 226 | 123 | 67.00 | 36.00 | 0.00 | 4.65 | 4.65 |
| 227 | 123 | 67.00 | 37.00 | 0.00 | 4.78 | 4.78 |
| 228 | 123 | 67.00 | 38.00 | 0.00 | 4.91 | 4.91 |
| 229 | 123 | 67.00 | 39.00 | 0.00 | 5.04 | 5.04 |
| 230 | 123 | 67.00 | 40.00 | 0.00 | 5.16 | 5.16 |
| 231 | 123 | 67.00 | 41.00 | 0.00 | 5.29 | 5.29 |
| 232 | 123 | 67.00 | 42.00 | 0.00 | 5.42 | 5.42 |
| 233 | 123 | 67.00 | 43.00 | 0.00 | 5.55 | 5.55 |
| 234 | 123 | 67.00 | 44.00 | 0.00 | 5.67 | 5.67 |
| 235 | 123 | 67.00 | 45.00 | 0.00 | 5.80 | 5.80 |
| 236 | 123 | 67.00 | 46.00 | 0.00 | 5.93 | 5.93 |
| 237 | 123 | 67.00 | 47.00 | 0.00 | 6.06 | 6.06 |
| 238 | 123 | 67.00 | 48.00 | 0.00 | 6.18 | 6.18 |
| 239 | 123 | 67.00 | 49.00 | 0.00 | 6.31 | 6.31 |
| 240 | 123 | 67.00 | 50.00 | 0.00 | 6.44 | 6.44 |
| 241 | 123 | 67.00 | 51.00 | 0.00 | 6.57 | 6.57 |
| 242 | 123 | 67.00 | 52.00 | 0.00 | 6.69 | 6.69 |
| 243 | 123 | 67.00 | 53.00 | 0.00 | 6.82 | 6.82 |
| 244 | 123 | 67.00 | 54.00 | 0.00 | 6.95 | 6.95 |
| 245 | 123 | 67.00 | 55.00 | 0.00 | 7.08 | 7.08 |
| 246 | 123 | 67.00 | 56.00 | 0.00 | 7.20 | 7.20 |
| 247 | 123 | 67.00 | 57.00 | 0.00 | 7.33 | 7.33 |
| 248 | 123 | 67.00 | 58.00 | 0.00 | 7.46 | 7.46 |
| 249 | 123 | 67.00 | 59.00 | 0.00 | 7.59 | 7.59 |
| 250 | 123 | 67.00 | 60.00 | 0.00 | 7.71 | 7.71 |
| 251 | 123 | 67.00 | 61.00 | 0.00 | 7.84 | 7.84 |
| 252 | 123 | 67.00 | 62.00 | 0.00 | 7.97 | 7.97 |
| 253 | 123 | 67.00 | 63.00 | 0.00 | 8.10 | 8.10 |
| 254 | 123 | 67.00 | 64.00 | 0.00 | 8.22 | 8.22 |
| 255 | 123 | 67.00 | 65.00 | 0.00 | 8.35 | 8.35 |
| 256 | 123 | 67.00 | 66.00 | 0.00 | 8.48 | 8.48 |
| 257 | 123 | 67.00 | 67.00 | 0.00 | 8.61 | 8.61 |
| 258 | 123 | 67.00 | 68.00 | 0.00 | 8.73 | 8.73 |
| 259 | 123 | 67.00 | 69.00 | 0.00 | 8.86 | 8.86 |
| 260 | 123 | 67.00 | 70.00 | 0.00 | 8.99 | 8.99 |
| 261 | 123 | 67.00 | 71.00 | 0.00 | 9.12 | 9.12 |
| 262 | 123 | 67.00 | 72.00 | 0.00 | 9.24 | 9.24 |
| 263 | 123 | 67.00 | 73.00 | 0.00 | 9.37 | 9.37 |
| 264 | 123 | 67.00 | 74.00 | 0.00 | 9.50 | 9.50 |
| 265 | 123 | 67.00 | 75.00 | 0.00 | 9.63 | 9.63 |
| 266 | 123 | 67.00 | 76.00 | 0.00 | 9.75 | 9.75 |
| 267 | 123 | 67.00 | 77.00 | 0.00 | 9.88 | 9.88 |
| 268 | 123 | 67.00 | 78.00 | 0.00 | 10.01 | 10.01 |
| 269 | 123 | 67.00 | 79.00 | 0.00 | 10.14 | 10.14 |
| 270 | 123 | 67.00 | 80.00 | 0.00 | 10.26 | 10.26 |
| 271 | 123 | 67.00 | 81.00 | 0.00 | 10.39 | 10.39 |
| 272 | 123 | 67.00 | 82.00 | 0.00 | 10.52 | 10.52 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 273 | 123 | 67.00 | 83.00 | 0.00 | 10.65 | 10.65 |
| 274 | 123 | 67.00 | 84.00 | 0.00 | 10.77 | 10.77 |
| 275 | 123 | 67.00 | 85.00 | 0.00 | 10.90 | 10.90 |
| 276 | 123 | 67.00 | 86.00 | 0.00 | 11.03 | 11.03 |
| 277 | 123 | 67.00 | 87.00 | 0.00 | 11.16 | 11.16 |
| 278 | 123 | 67.00 | 88.00 | 0.00 | 11.28 | 11.28 |
| 279 | 123 | 67.00 | 89.00 | 0.00 | 11.41 | 11.41 |
| 280 | 123 | 67.00 | 90.00 | 0.00 | 11.54 | 11.54 |
| 281 | 123 | 67.00 | 91.00 | 0.00 | 11.67 | 11.67 |
| 282 | 123 | 67.00 | 92.00 | 0.00 | 11.79 | 11.79 |
| 283 | 123 | 67.00 | 93.00 | 0.00 | 11.92 | 11.92 |
| 284 | 123 | 67.00 | 94.00 | 0.00 | 12.05 | 12.05 |
| 285 | 123 | 67.00 | 95.00 | 0.00 | 12.18 | 12.18 |
| 286 | 123 | 67.00 | 96.00 | 0.00 | 12.30 | 12.30 |
| 287 | 123 | 67.00 | 97.00 | 0.00 | 12.43 | 12.43 |
| 288 | 123 | 67.00 | 98.00 | 0.00 | 12.56 | 12.56 |
| 289 | 123 | 67.00 | 99.00 | 0.00 | 12.69 | 12.69 |
| 290 | 123 | 67.00 | 100.00 | 0.00 | 12.81 | 12.81 |
| 291 | 123 | 67.00 | 101.00 | 0.00 | 12.94 | 12.94 |
| 292 | 123 | 67.00 | 102.00 | 0.00 | 13.07 | 13.07 |
| 293 | 123 | 67.00 | 103.00 | 0.00 | 13.20 | 13.20 |
| 294 | 123 | 67.00 | 104.00 | 0.00 | 13.32 | 13.32 |
| 295 | 123 | 67.00 | 105.00 | 0.00 | 13.45 | 13.45 |
| 296 | 123 | 67.00 | 106.00 | 0.00 | 13.58 | 13.58 |
| 297 | 123 | 67.00 | 107.00 | 0.00 | 13.71 | 13.71 |
| 298 | 123 | 67.00 | 108.00 | 0.00 | 13.83 | 13.83 |
| 299 | 123 | 67.00 | 109.00 | 0.00 | 13.96 | 13.96 |
| 300 | 123 | 67.00 | 110.00 | 0.00 | 14.09 | 14.09 |
| 301 | 123 | 67.00 | 111.00 | 0.00 | 14.22 | 14.22 |
| 302 | 123 | 67.00 | 112.00 | 0.00 | 14.34 | 14.34 |
| 303 | 123 | 67.00 | 113.00 | 0.00 | 14.47 | 14.47 |
| 304 | 123 | 67.00 | 114.00 | 0.00 | 14.60 | 14.60 |
| 305 | 123 | 67.00 | 115.00 | 0.00 | 14.73 | 14.73 |
| 306 | 123 | 67.00 | 116.00 | 0.00 | 14.85 | 14.85 |
| 307 | 123 | 67.00 | 117.00 | 0.00 | 14.98 | 14.98 |
| 308 | 123 | 67.00 | 118.00 | 0.00 | 15.11 | 15.11 |
| 309 | 123 | 67.00 | 119.00 | 0.00 | 15.24 | 15.24 |
| 310 | 123 | 67.00 | 120.00 | 0.00 | 15.36 | 15.36 |
| 311 | 123 | 67.00 | 121.00 | 0.00 | 15.49 | 15.49 |
| 312 | 123 | 67.00 | 122.00 | 0.00 | 15.62 | 15.62 |
| 313 | 123 | 67.00 | 123.00 | 0.00 | 15.75 | 15.75 |
| 314 | 123 | 67.00 | 124.00 | 0.00 | 15.87 | 15.87 |
| 315 | 123 | 67.00 | 125.00 | 0.00 | 16.00 | 16.00 |
| 316 | 123 | 67.00 | 126.00 | 0.00 | 16.13 | 16.13 |
| 317 | 123 | 67.00 | 127.00 | 0.00 | 16.26 | 16.26 |
| 318 | 123 | 67.00 | 128.00 | 0.00 | 16.38 | 16.38 |
| 319 | 123 | 67.00 | 129.00 | 0.00 | 16.51 | 16.51 |
| 320 | 123 | 67.00 | 130.00 | 0.00 | 16.64 | 16.64 |
| 321 | 123 | 67.00 | 131.00 | 0.00 | 16.77 | 16.77 |
| 322 | 123 | 67.00 | 132.00 | 0.00 | 16.89 | 16.89 |
| 323 | 123 | 67.00 | 133.00 | 0.00 | 17.02 | 17.02 |
| 324 | 123 | 67.00 | 134.00 | 0.00 | 17.15 | 17.15 |
| 325 | 123 | 67.00 | 135.00 | 0.00 | 17.28 | 17.28 |
| 326 | 123 | 67.00 | 136.00 | 0.00 | 17.40 | 17.40 |
| 327 | 123 | 67.00 | 137.00 | 0.00 | 17.53 | 17.53 |
| 328 | 123 | 67.00 | 138.00 | 0.00 | 17.66 | 17.66 |
| 329 | 123 | 67.00 | 139.00 | 0.00 | 17.79 | 17.79 |
| 330 | 123 | 67.00 | 140.00 | 0.00 | 17.91 | 17.91 |
| 331 | 123 | 67.00 | 141.00 | 0.00 | 18.04 | 18.04 |
| 332 | 123 | 67.00 | 142.00 | 0.00 | 18.17 | 18.17 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 333 | 123 | 67.00 | 143.00 | 0.00 | 18.30 | 18.30 |
| 334 | 123 | 67.00 | 144.00 | 0.00 | 18.42 | 18.42 |
| 335 | 123 | 67.00 | 145.00 | 0.00 | 18.55 | 18.55 |
| 336 | 123 | 67.00 | 146.00 | 0.00 | 18.68 | 18.68 |
| 337 | 123 | 67.00 | 147.00 | 0.00 | 18.81 | 18.81 |
| 338 | 123 | 67.00 | 148.00 | 0.00 | 18.93 | 18.93 |
| 339 | 123 | 67.00 | 149.00 | 0.00 | 19.06 | 19.06 |
| 340 | 123 | 67.00 | 150.00 | 0.00 | 19.19 | 19.19 |
| 341 | 123 | 67.00 | 151.00 | 0.00 | 19.32 | 19.32 |
| 342 | 123 | 67.00 | 152.00 | 0.00 | 19.44 | 19.44 |
| 343 | 123 | 67.00 | 153.00 | 0.00 | 19.57 | 19.57 |
| 344 | 123 | 67.00 | 154.00 | 0.00 | 19.70 | 19.70 |
| 345 | 123 | 67.00 | 155.00 | 0.00 | 19.83 | 19.83 |
| 346 | 123 | 67.00 | 156.00 | 0.00 | 19.95 | 19.95 |
| 347 | 123 | 67.00 | 157.00 | 0.00 | 20.08 | 20.08 |
| 348 | 123 | 67.00 | 158.00 | 0.00 | 20.21 | 20.21 |
| 349 | 123 | 67.00 | 159.00 | 0.00 | 20.34 | 20.34 |
| 350 | 123 | 67.00 | 160.00 | 0.00 | 20.46 | 20.46 |
| 351 | 123 | 67.00 | 161.00 | 0.00 | 20.59 | 20.59 |
| 352 | 123 | 67.00 | 162.00 | 0.00 | 20.72 | 20.72 |
| 353 | 123 | 67.00 | 163.00 | 0.00 | 20.85 | 20.85 |
| 354 | 123 | 67.00 | 164.00 | 0.00 | 20.97 | 20.97 |
| 355 | 123 | 67.00 | 165.00 | 0.00 | 21.10 | 21.10 |
| 356 | 123 | 67.00 | 166.00 | 0.00 | 21.23 | 21.23 |
| 357 | 123 | 67.00 | 167.00 | 0.00 | 21.36 | 21.36 |
| 358 | 123 | 67.00 | 168.00 | 0.00 | 21.48 | 21.48 |
| 359 | 123 | 67.00 | 169.00 | 0.00 | 21.61 | 21.61 |
| 360 | 123 | 67.00 | 170.00 | 0.00 | 21.74 | 21.74 |
| 361 | 123 | 67.00 | 171.00 | 0.00 | 21.87 | 21.87 |
| 362 | 123 | 67.00 | 172.00 | 0.00 | 21.99 | 21.99 |
| 363 | 123 | 67.00 | 173.00 | 0.00 | 22.12 | 22.12 |
| 364 | 123 | 67.00 | 174.00 | 0.00 | 22.25 | 22.25 |
| 365 | 123 | 67.00 | 175.00 | 0.00 | 22.38 | 22.38 |
| 366 | 123 | 67.00 | 176.00 | 0.00 | 22.50 | 22.50 |
| 367 | 123 | 67.00 | 177.00 | 0.00 | 22.63 | 22.63 |
| 368 | 123 | 67.00 | 178.00 | 0.00 | 22.76 | 22.76 |
| 369 | 123 | 67.00 | 179.00 | 0.00 | 22.89 | 22.89 |
| 370 | 123 | 67.00 | 180.00 | 0.00 | 23.01 | 23.01 |
| 371 | 123 | 67.00 | 181.00 | 0.00 | 23.14 | 23.14 |
| 372 | 123 | 67.00 | 182.00 | 0.00 | 23.27 | 23.27 |
| 373 | 123 | 67.00 | 183.00 | 0.00 | 23.40 | 23.40 |
| 374 | 123 | 67.00 | 184.00 | 0.00 | 23.52 | 23.52 |
| 375 | 123 | 67.00 | 185.00 | 0.00 | 23.65 | 23.65 |
| 376 | 123 | 67.00 | 186.00 | 0.00 | 23.78 | 23.78 |
| 377 | 123 | 67.00 | 187.00 | 0.00 | 23.91 | 23.91 |
| 378 | 123 | 67.00 | 188.00 | 0.00 | 24.03 | 24.03 |
| 379 | 123 | 67.00 | 189.00 | 0.00 | 24.16 | 24.16 |
| 380 | 123 | 67.00 | 190.00 | 0.00 | 24.29 | 24.29 |
| 381 | 123 | 67.00 | 191.00 | 0.00 | 24.42 | 24.42 |
| 382 | 123 | 67.00 | 192.00 | 0.00 | 24.54 | 24.54 |
| 383 | 123 | 67.00 | 193.00 | 0.00 | 24.67 | 24.67 |
| 384 | 123 | 67.00 | 194.00 | 0.00 | 24.80 | 24.80 |
| 385 | 123 | 67.00 | 195.00 | 0.00 | 24.93 | 24.93 |
| 386 | 123 | 67.00 | 196.00 | 0.00 | 25.05 | 25.05 |
| 387 | 123 | 67.00 | 197.00 | 0.00 | 25.18 | 25.18 |
| 388 | 123 | 67.00 | 198.00 | 0.00 | 25.31 | 25.31 |
| 389 | 123 | 67.00 | 199.00 | 0.00 | 25.44 | 25.44 |
| 390 | 123 | 67.00 | 200.00 | 0.00 | 25.56 | 25.56 |
| 391 | 123 | 67.00 | 201.00 | 0.00 | 25.69 | 25.69 |
| 392 | 123 | 67.00 | 202.00 | 0.00 | 25.82 | 25.82 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 393 | 123 | 67.00 | 203.00 | 0.00 | 25.95 | 25.95 |
| 394 | 123 | 67.00 | 204.00 | 0.00 | 26.07 | 26.07 |
| 395 | 123 | 67.00 | 205.00 | 0.00 | 26.20 | 26.20 |
| 396 | 123 | 67.00 | 206.00 | 0.00 | 26.33 | 26.33 |
| 397 | 123 | 67.00 | 207.00 | 0.00 | 26.46 | 26.46 |
| 398 | 123 | 67.00 | 208.00 | 0.00 | 26.58 | 26.58 |
| 399 | 123 | 67.00 | 209.00 | 0.00 | 26.71 | 26.71 |
| 400 | 123 | 67.00 | 210.00 | 0.00 | 26.84 | 26.84 |
| 401 | 123 | 67.00 | 211.00 | 0.00 | 26.97 | 26.97 |
| 402 | 123 | 67.00 | 212.00 | 0.00 | 27.09 | 27.09 |
| 403 | 123 | 67.00 | 213.00 | 0.00 | 27.22 | 27.22 |
| 404 | 123 | 67.00 | 214.00 | 0.00 | 27.35 | 27.35 |
| 405 | 123 | 67.00 | 215.00 | 0.00 | 27.48 | 27.48 |
| 406 | 123 | 67.00 | 216.00 | 0.00 | 27.60 | 27.60 |
| 407 | 123 | 67.00 | 217.00 | 0.00 | 27.73 | 27.73 |
| 408 | 123 | 67.00 | 218.00 | 0.00 | 27.86 | 27.86 |
| 409 | 123 | 67.00 | 219.00 | 0.00 | 27.99 | 27.99 |
| 410 | 123 | 67.00 | 220.00 | 0.00 | 28.11 | 28.11 |
| 411 | 123 | 67.00 | 221.00 | 0.00 | 28.24 | 28.24 |
| 412 | 123 | 67.00 | 222.00 | 0.00 | 28.37 | 28.37 |
| 413 | 123 | 67.00 | 223.00 | 0.00 | 28.50 | 28.50 |
| 414 | 123 | 67.00 | 224.00 | 0.00 | 28.62 | 28.62 |
| 415 | 123 | 67.00 | 225.00 | 0.00 | 28.75 | 28.75 |
| 416 | 123 | 67.00 | 226.00 | 0.00 | 28.88 | 28.88 |
| 417 | 123 | 67.00 | 227.00 | 0.00 | 29.01 | 29.01 |
| 418 | 123 | 67.00 | 228.00 | 0.00 | 29.13 | 29.13 |
| 419 | 123 | 67.00 | 229.00 | 0.00 | 29.26 | 29.26 |
| 420 | 123 | 67.00 | 230.00 | 0.00 | 29.39 | 29.39 |
| 421 | 123 | 67.00 | 231.00 | 0.00 | 29.52 | 29.52 |
| 422 | 123 | 67.00 | 232.00 | 0.00 | 29.64 | 29.64 |
| 423 | 123 | 67.00 | 233.00 | 0.00 | 29.77 | 29.77 |
| 424 | 123 | 67.00 | 234.00 | 0.00 | 29.90 | 29.90 |
| 425 | 123 | 67.00 | 235.00 | 0.00 | 30.03 | 30.03 |
| 426 | 123 | 67.00 | 236.00 | 0.00 | 30.15 | 30.15 |
| 427 | 123 | 67.00 | 237.00 | 0.00 | 30.28 | 30.28 |
| 428 | 123 | 67.00 | 238.00 | 0.00 | 30.41 | 30.41 |
| 429 | 123 | 67.00 | 239.00 | 0.00 | 30.54 | 30.54 |
| 430 | 123 | 67.00 | 240.00 | 0.00 | 30.66 | 30.66 |
| 431 | 123 | 67.00 | 241.00 | 0.00 | 30.79 | 30.79 |
| 432 | 123 | 67.00 | 242.00 | 0.00 | 30.92 | 30.92 |
| 433 | 123 | 67.00 | 243.00 | 0.00 | 31.05 | 31.05 |
| 434 | 123 | 67.00 | 244.00 | 0.00 | 31.17 | 31.17 |
| 435 | 123 | 67.00 | 245.00 | 0.00 | 31.30 | 31.30 |
| 436 | 123 | 67.00 | 246.00 | 0.00 | 31.43 | 31.43 |
| 437 | 123 | 67.00 | 247.00 | 0.00 | 31.56 | 31.56 |
| 438 | 123 | 67.00 | 248.00 | 0.00 | 31.68 | 31.68 |
| 439 | 123 | 67.00 | 249.00 | 0.00 | 31.81 | 31.81 |
| 440 | 123 | 67.00 | 250.00 | 0.00 | 31.94 | 31.94 |
| 441 | 123 | 67.00 | 251.00 | 0.00 | 32.07 | 32.07 |
| 442 | 123 | 67.00 | 252.00 | 0.00 | 32.19 | 32.19 |
| 443 | 123 | 67.00 | 253.00 | 0.00 | 32.32 | 32.32 |
| 444 | 123 | 67.00 | 254.00 | 0.00 | 32.45 | 32.45 |
| 445 | 123 | 67.00 | 255.00 | 0.00 | 32.58 | 32.58 |
| 446 | 123 | 67.00 | 256.00 | 0.00 | 32.70 | 32.70 |
| 447 | 123 | 67.00 | 257.00 | 0.00 | 32.83 | 32.83 |
| 448 | 123 | 67.00 | 258.00 | 0.00 | 32.96 | 32.96 |
| 449 | 123 | 67.00 | 259.00 | 0.00 | 33.09 | 33.09 |
| 450 | 123 | 67.00 | 260.00 | 0.00 | 33.21 | 33.21 |
| 451 | 123 | 67.00 | 261.00 | 0.00 | 33.34 | 33.34 |
| 452 | 123 | 67.00 | 262.00 | 0.00 | 33.47 | 33.47 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 453 | 123 | 67.00 | 263.00 | 0.00 | 33.60 | 33.60 |
| 454 | 123 | 67.00 | 264.00 | 0.00 | 33.72 | 33.72 |
| 455 | 123 | 67.00 | 265.00 | 0.00 | 33.85 | 33.85 |
| 456 | 123 | 67.00 | 266.00 | 0.00 | 33.98 | 33.98 |
| 457 | 123 | 67.00 | 267.00 | 0.00 | 34.11 | 34.11 |
| 458 | 123 | 67.00 | 268.00 | 0.00 | 34.23 | 34.23 |
| 459 | 123 | 67.00 | 269.00 | 0.00 | 34.36 | 34.36 |
| 460 | 123 | 67.00 | 270.00 | 0.00 | 34.49 | 34.49 |
| 461 | 123 | 67.00 | 271.00 | 0.00 | 34.62 | 34.62 |
| 462 | 123 | 67.00 | 272.00 | 0.00 | 34.74 | 34.74 |
| 463 | 123 | 67.00 | 273.00 | 0.00 | 34.87 | 34.87 |
| 464 | 123 | 67.00 | 274.00 | 0.00 | 35.00 | 35.00 |
| 465 | 123 | 67.00 | 275.00 | 0.00 | 35.13 | 35.13 |
| 466 | 123 | 67.00 | 276.00 | 0.00 | 35.25 | 35.25 |
| 467 | 123 | 67.00 | 277.00 | 0.00 | 35.38 | 35.38 |
| 468 | 123 | 67.00 | 278.00 | 0.00 | 35.51 | 35.51 |
| 469 | 123 | 67.00 | 279.00 | 0.00 | 35.64 | 35.64 |
| 470 | 123 | 67.00 | 280.00 | 0.00 | 35.76 | 35.76 |
| 471 | 123 | 67.00 | 281.00 | 0.00 | 35.89 | 35.89 |
| 472 | 123 | 67.00 | 282.00 | 0.00 | 36.02 | 36.02 |
| 473 | 123 | 67.00 | 283.00 | 0.00 | 36.15 | 36.15 |
| 474 | 123 | 67.00 | 284.00 | 0.00 | 36.27 | 36.27 |
| 475 | 123 | 67.00 | 285.00 | 0.00 | 36.40 | 36.40 |
| 476 | 123 | 67.00 | 286.00 | 0.00 | 36.53 | 36.53 |
| 477 | 123 | 67.00 | 287.00 | 0.00 | 36.66 | 36.66 |
| 478 | 123 | 67.00 | 288.00 | 0.00 | 36.78 | 36.78 |
| 479 | 123 | 67.00 | 289.00 | 0.00 | 36.91 | 36.91 |
| 480 | 123 | 67.00 | 290.00 | 0.00 | 37.04 | 37.04 |
| 481 | 123 | 67.00 | 291.00 | 0.00 | 37.17 | 37.17 |
| 482 | 123 | 67.00 | 292.00 | 0.00 | 37.29 | 37.29 |
| 483 | 123 | 67.00 | 293.00 | 0.00 | 37.42 | 37.42 |
| 484 | 123 | 67.00 | 294.00 | 0.00 | 37.55 | 37.55 |
| 485 | 123 | 67.00 | 295.00 | 0.00 | 37.68 | 37.68 |
| 486 | 123 | 67.00 | 296.00 | 0.00 | 37.80 | 37.80 |
| 487 | 123 | 67.00 | 297.00 | 0.00 | 37.93 | 37.93 |
| 488 | 123 | 67.00 | 298.00 | 0.00 | 38.06 | 38.06 |
| 489 | 123 | 67.00 | 299.00 | 0.00 | 38.19 | 38.19 |
| 490 | 123 | 67.00 | 300.00 | 0.00 | 38.31 | 38.31 |
| 491 | 123 | 67.00 | 301.00 | 0.00 | 38.44 | 38.44 |
| 492 | 123 | 67.00 | 302.00 | 0.00 | 38.57 | 38.57 |
| 493 | 123 | 67.00 | 303.00 | 0.00 | 38.70 | 38.70 |
| 494 | 123 | 67.00 | 304.00 | 0.00 | 38.82 | 38.82 |
| 495 | 123 | 67.00 | 305.00 | 0.00 | 38.95 | 38.95 |
| 496 | 123 | 67.00 | 306.00 | 0.00 | 39.08 | 39.08 |
| 497 | 123 | 67.00 | 307.00 | 0.00 | 39.21 | 39.21 |
| 498 | 123 | 67.00 | 308.00 | 0.00 | 39.33 | 39.33 |
| 499 | 123 | 67.00 | 309.00 | 0.00 | 39.46 | 39.46 |
| 500 | 123 | 67.00 | 310.00 | 0.00 | 39.59 | 39.59 |
| 501 | 123 | 67.00 | 311.00 | 0.00 | 39.72 | 39.72 |
| 502 | 123 | 67.00 | 312.00 | 0.00 | 39.84 | 39.84 |
| 503 | 123 | 67.00 | 313.00 | 0.00 | 39.97 | 39.97 |
| 504 | 123 | 67.00 | 314.00 | 0.00 | 40.10 | 40.10 |
| 505 | 123 | 67.00 | 315.00 | 0.00 | 40.23 | 40.23 |
| 506 | 123 | 67.00 | 316.00 | 0.00 | 40.35 | 40.35 |
| 507 | 123 | 67.00 | 317.00 | 0.00 | 40.48 | 40.48 |
| 508 | 123 | 67.00 | 318.00 | 0.00 | 40.61 | 40.61 |
| 509 | 123 | 67.00 | 319.00 | 0.00 | 40.74 | 40.74 |
| 510 | 123 | 67.00 | 320.00 | 0.00 | 40.86 | 40.86 |
| 511 | 123 | 67.00 | 321.00 | 0.00 | 40.99 | 40.99 |
| 512 | 123 | 67.00 | 322.00 | 0.00 | 41.12 | 41.12 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 513 | 123 | 67.00 | 323.00 | 0.00 | 41.25 | 41.25 |
| 514 | 123 | 67.00 | 324.00 | 0.00 | 41.37 | 41.37 |
| 515 | 123 | 67.00 | 325.00 | 0.00 | 41.50 | 41.50 |
| 516 | 123 | 67.00 | 326.00 | 0.00 | 41.63 | 41.63 |
| 517 | 123 | 67.00 | 327.00 | 0.00 | 41.76 | 41.76 |
| 518 | 123 | 67.00 | 328.00 | 0.00 | 41.88 | 41.88 |
| 519 | 123 | 67.00 | 329.00 | 0.00 | 42.01 | 42.01 |
| 520 | 123 | 67.00 | 330.00 | 0.00 | 42.14 | 42.14 |
| 521 | 123 | 67.00 | 331.00 | 0.00 | 42.27 | 42.27 |
| 522 | 123 | 67.00 | 332.00 | 0.00 | 42.39 | 42.39 |
| 523 | 123 | 67.00 | 333.00 | 0.00 | 42.52 | 42.52 |
| 524 | 123 | 67.00 | 334.00 | 0.00 | 42.65 | 42.65 |
| 525 | 123 | 67.00 | 335.00 | 0.00 | 42.78 | 42.78 |
| 526 | 123 | 67.00 | 336.00 | 0.00 | 42.90 | 42.90 |
| 527 | 123 | 67.00 | 337.00 | 0.00 | 43.03 | 43.03 |
| 528 | 123 | 67.00 | 338.00 | 0.00 | 43.16 | 43.16 |
| 529 | 123 | 67.00 | 339.00 | 0.00 | 43.29 | 43.29 |
| 530 | 123 | 67.00 | 340.00 | 0.00 | 43.41 | 43.41 |
| 531 | 123 | 67.00 | 341.00 | 0.00 | 43.54 | 43.54 |
| 532 | 123 | 67.00 | 342.00 | 0.00 | 43.67 | 43.67 |
| 533 | 123 | 67.00 | 343.00 | 0.00 | 43.80 | 43.80 |
| 534 | 123 | 67.00 | 344.00 | 0.00 | 43.92 | 43.92 |
| 535 | 123 | 67.00 | 345.00 | 0.00 | 44.05 | 44.05 |
| 536 | 123 | 67.00 | 346.00 | 0.00 | 44.18 | 44.18 |
| 537 | 123 | 67.00 | 347.00 | 0.00 | 44.31 | 44.31 |
| 538 | 123 | 67.00 | 348.00 | 0.00 | 44.43 | 44.43 |
| 539 | 123 | 67.00 | 349.00 | 0.00 | 44.56 | 44.56 |
| 540 | 123 | 67.00 | 350.00 | 0.00 | 44.69 | 44.69 |
| 541 | 123 | 67.00 | 351.00 | 0.00 | 44.82 | 44.82 |
| 542 | 123 | 67.00 | 352.00 | 0.00 | 44.94 | 44.94 |
| 543 | 123 | 67.00 | 353.00 | 0.00 | 45.07 | 45.07 |
| 544 | 123 | 67.00 | 354.00 | 0.00 | 45.20 | 45.20 |
| 545 | 123 | 67.00 | 355.00 | 0.00 | 45.33 | 45.33 |
| 546 | 123 | 67.00 | 356.00 | 0.00 | 45.45 | 45.45 |
| 547 | 123 | 67.00 | 357.00 | 0.00 | 45.58 | 45.58 |
| 548 | 123 | 67.00 | 358.00 | 0.00 | 45.71 | 45.71 |
| 549 | 123 | 67.00 | 359.00 | 0.00 | 45.84 | 45.84 |
| 550 | 123 | 67.00 | 360.00 | 0.00 | 45.96 | 45.96 |
| 551 | 123 | 67.00 | 361.00 | 0.00 | 46.09 | 46.09 |
| 552 | 123 | 67.00 | 362.00 | 0.00 | 46.22 | 46.22 |
| 553 | 123 | 67.00 | 363.00 | 0.00 | 46.35 | 46.35 |
| 554 | 123 | 67.00 | 364.00 | 0.00 | 46.47 | 46.47 |
| 555 | 123 | 67.00 | 365.00 | 0.00 | 46.60 | 46.60 |
| 556 | 123 | 67.00 | 366.00 | 0.00 | 46.73 | 46.73 |
| 557 | 123 | 67.00 | 367.00 | 0.00 | 46.86 | 46.86 |
| 558 | 123 | 67.00 | 368.00 | 0.00 | 46.98 | 46.98 |
| 559 | 123 | 67.00 | 369.00 | 0.00 | 47.11 | 47.11 |
| 560 | 123 | 67.00 | 370.00 | 0.00 | 47.24 | 47.24 |
| 561 | 123 | 67.00 | 371.00 | 0.00 | 47.37 | 47.37 |
| 562 | 123 | 67.00 | 372.00 | 0.00 | 47.49 | 47.49 |
| 563 | 123 | 67.00 | 373.00 | 0.00 | 47.62 | 47.62 |
| 564 | 123 | 67.00 | 374.00 | 0.00 | 47.75 | 47.75 |
| 565 | 123 | 67.00 | 375.00 | 0.00 | 47.88 | 47.88 |
| 566 | 123 | 67.00 | 376.00 | 0.00 | 48.00 | 48.00 |
| 567 | 123 | 67.00 | 377.00 | 0.00 | 48.13 | 48.13 |
| 568 | 123 | 67.00 | 378.00 | 0.00 | 48.26 | 48.26 |
| 569 | 123 | 67.00 | 379.00 | 0.00 | 48.39 | 48.39 |
| 570 | 123 | 67.00 | 380.00 | 0.00 | 48.51 | 48.51 |
| 571 | 123 | 67.00 | 381.00 | 0.00 | 48.64 | 48.64 |
| 572 | 123 | 67.00 | 382.00 | 0.00 | 48.77 | 48.77 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 573 | 123 | 67.00 | 383.00 | 0.00 | 48.90 | 48.90 |
| 574 | 123 | 67.00 | 384.00 | 0.00 | 49.02 | 49.02 |
| 575 | 123 | 67.00 | 385.00 | 0.00 | 49.15 | 49.15 |
| 576 | 123 | 67.00 | 386.00 | 0.00 | 49.28 | 49.28 |
| 577 | 123 | 67.00 | 387.00 | 0.00 | 49.41 | 49.41 |
| 578 | 123 | 67.00 | 388.00 | 0.00 | 49.53 | 49.53 |
| 579 | 123 | 67.00 | 389.00 | 0.00 | 49.66 | 49.66 |
| 580 | 123 | 67.00 | 390.00 | 0.00 | 49.79 | 49.79 |
| 581 | 123 | 67.00 | 391.00 | 0.00 | 49.92 | 49.92 |
| 582 | 123 | 67.00 | 392.00 | 0.00 | 50.04 | 50.04 |
| 583 | 123 | 67.00 | 393.00 | 0.00 | 50.17 | 50.17 |
| 584 | 123 | 67.00 | 394.00 | 0.00 | 50.30 | 50.30 |
| 585 | 123 | 67.00 | 395.00 | 0.00 | 50.43 | 50.43 |
| 586 | 123 | 67.00 | 396.00 | 0.00 | 50.55 | 50.55 |
| 587 | 123 | 67.00 | 397.00 | 0.00 | 50.68 | 50.68 |
| 588 | 123 | 67.00 | 398.00 | 0.00 | 50.81 | 50.81 |
| 589 | 123 | 67.00 | 399.00 | 0.00 | 50.94 | 50.94 |
| 590 | 123 | 67.00 | 400.00 | 0.00 | 51.06 | 51.06 |
| 591 | 123 | 67.00 | 401.00 | 0.00 | 51.19 | 51.19 |
| 592 | 123 | 67.00 | 402.00 | 0.00 | 51.32 | 51.32 |
| 593 | 123 | 67.00 | 403.00 | 0.00 | 51.45 | 51.45 |
| 594 | 123 | 67.00 | 404.00 | 0.00 | 51.57 | 51.57 |
| 595 | 123 | 67.00 | 405.00 | 0.00 | 51.70 | 51.70 |
| 596 | 123 | 67.00 | 406.00 | 0.00 | 51.83 | 51.83 |
| 597 | 123 | 67.00 | 407.00 | 0.00 | 51.96 | 51.96 |
| 598 | 123 | 67.00 | 408.00 | 0.00 | 52.08 | 52.08 |
| 599 | 123 | 67.00 | 409.00 | 0.00 | 52.21 | 52.21 |
| 600 | 123 | 67.00 | 410.00 | 0.00 | 52.34 | 52.34 |
| 601 | 123 | 67.00 | 411.00 | 0.00 | 52.47 | 52.47 |
| 602 | 123 | 67.00 | 412.00 | 0.00 | 52.59 | 52.59 |
| 603 | 123 | 67.00 | 413.00 | 0.00 | 52.72 | 52.72 |
| 604 | 123 | 67.00 | 414.00 | 0.00 | 52.85 | 52.85 |
| 605 | 123 | 67.00 | 415.00 | 0.00 | 52.98 | 52.98 |
| 606 | 123 | 67.00 | 416.00 | 0.00 | 53.10 | 53.10 |
| 607 | 123 | 67.00 | 417.00 | 0.00 | 53.23 | 53.23 |
| 608 | 123 | 67.00 | 418.00 | 0.00 | 53.36 | 53.36 |
| 609 | 123 | 67.00 | 419.00 | 0.00 | 53.49 | 53.49 |
| 610 | 123 | 67.00 | 420.00 | 0.00 | 53.61 | 53.61 |
| 611 | 123 | 67.00 | 421.00 | 0.00 | 53.74 | 53.74 |
| 612 | 123 | 67.00 | 422.00 | 0.00 | 53.87 | 53.87 |
| 613 | 123 | 67.00 | 423.00 | 0.00 | 54.00 | 54.00 |
| 614 | 123 | 67.00 | 424.00 | 0.00 | 54.12 | 54.12 |
| 615 | 123 | 67.00 | 425.00 | 0.00 | 54.25 | 54.25 |
| 616 | 123 | 67.00 | 426.00 | 0.00 | 54.38 | 54.38 |
| 617 | 123 | 67.00 | 427.00 | 0.00 | 54.51 | 54.51 |
| 618 | 123 | 67.00 | 428.00 | 0.00 | 54.63 | 54.63 |
| 619 | 123 | 67.00 | 429.00 | 0.00 | 54.76 | 54.76 |
| 620 | 123 | 67.00 | 430.00 | 0.00 | 54.89 | 54.89 |
| 621 | 123 | 67.00 | 431.00 | 0.00 | 55.02 | 55.02 |
| 622 | 123 | 67.00 | 432.00 | 0.00 | 55.14 | 55.14 |
| 623 | 123 | 67.00 | 433.00 | 0.00 | 55.27 | 55.27 |
| 624 | 123 | 67.00 | 434.00 | 0.00 | 55.40 | 55.40 |
| 625 | 123 | 67.00 | 435.00 | 0.00 | 55.53 | 55.53 |
| 626 | 123 | 67.00 | 436.00 | 0.00 | 55.65 | 55.65 |
| 627 | 123 | 67.00 | 437.00 | 0.00 | 55.78 | 55.78 |
| 628 | 123 | 67.00 | 438.00 | 0.00 | 55.91 | 55.91 |
| 629 | 123 | 67.00 | 439.00 | 0.00 | 56.04 | 56.04 |
| 630 | 123 | 67.00 | 440.00 | 0.00 | 56.16 | 56.16 |
| 631 | 123 | 67.00 | 441.00 | 0.00 | 56.29 | 56.29 |
| 632 | 123 | 67.00 | 442.00 | 0.00 | 56.42 | 56.42 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 633 | 123 | 67.00 | 443.00 | 0.00 | 56.55 | 56.55 |
| 634 | 123 | 67.00 | 444.00 | 0.00 | 56.67 | 56.67 |
| 635 | 123 | 67.00 | 445.00 | 0.00 | 56.80 | 56.80 |
| 636 | 123 | 67.00 | 446.00 | 0.00 | 56.93 | 56.93 |
| 637 | 123 | 67.00 | 447.00 | 0.00 | 57.06 | 57.06 |
| 638 | 123 | 67.00 | 448.00 | 0.00 | 57.18 | 57.18 |
| 639 | 123 | 67.00 | 449.00 | 0.00 | 57.31 | 57.31 |
| 640 | 123 | 67.00 | 450.00 | 0.00 | 57.44 | 57.44 |
| 641 | 123 | 67.00 | 451.00 | 0.00 | 57.57 | 57.57 |
| 642 | 123 | 67.00 | 452.00 | 0.00 | 57.69 | 57.69 |
| 643 | 123 | 67.00 | 453.00 | 0.00 | 57.82 | 57.82 |
| 644 | 123 | 67.00 | 454.00 | 0.00 | 57.95 | 57.95 |
| 645 | 123 | 67.00 | 455.00 | 0.00 | 58.08 | 58.08 |
| 646 | 123 | 67.00 | 456.00 | 0.00 | 58.20 | 58.20 |
| 647 | 123 | 67.00 | 457.00 | 0.00 | 58.33 | 58.33 |
| 648 | 123 | 67.00 | 458.00 | 0.00 | 58.46 | 58.46 |
| 649 | 123 | 67.00 | 459.00 | 0.00 | 58.59 | 58.59 |
| 650 | 123 | 67.00 | 460.00 | 0.00 | 58.71 | 58.71 |
| 651 | 123 | 67.00 | 461.00 | 0.00 | 58.84 | 58.84 |
| 652 | 123 | 67.00 | 462.00 | 0.00 | 58.97 | 58.97 |
| 653 | 123 | 67.00 | 463.00 | 0.00 | 59.10 | 59.10 |
| 654 | 123 | 67.00 | 464.00 | 0.00 | 59.22 | 59.22 |
| 655 | 123 | 67.00 | 465.00 | 0.00 | 59.35 | 59.35 |
| 656 | 123 | 67.00 | 466.00 | 0.00 | 59.48 | 59.48 |
| 657 | 123 | 67.00 | 467.00 | 0.00 | 59.61 | 59.61 |
| 658 | 123 | 67.00 | 468.00 | 0.00 | 59.73 | 59.73 |
| 659 | 123 | 67.00 | 469.00 | 0.00 | 59.86 | 59.86 |
| 660 | 123 | 67.00 | 470.00 | 0.00 | 59.99 | 59.99 |
| 661 | 123 | 67.00 | 471.00 | 0.00 | 60.12 | 60.12 |
| 662 | 123 | 67.00 | 472.00 | 0.00 | 60.24 | 60.24 |
| 663 | 123 | 67.00 | 473.00 | 0.00 | 60.37 | 60.37 |
| 664 | 123 | 67.00 | 474.00 | 0.00 | 60.50 | 60.50 |
| 665 | 123 | 67.00 | 475.00 | 0.00 | 60.63 | 60.63 |
| 666 | 123 | 67.00 | 476.00 | 0.00 | 60.75 | 60.75 |
| 667 | 123 | 67.00 | 477.00 | 0.00 | 60.88 | 60.88 |
| 668 | 123 | 67.00 | 478.00 | 0.00 | 61.01 | 61.01 |
| 669 | 123 | 67.00 | 479.00 | 0.00 | 61.14 | 61.14 |
| 670 | 123 | 67.00 | 480.00 | 0.00 | 61.26 | 61.26 |
| 671 | 123 | 67.00 | 481.00 | 0.00 | 61.39 | 61.39 |
| 672 | 123 | 67.00 | 482.00 | 0.00 | 61.52 | 61.52 |
| 673 | 123 | 67.00 | 483.00 | 0.00 | 61.65 | 61.65 |
| 674 | 123 | 67.00 | 484.00 | 0.00 | 61.77 | 61.77 |
| 675 | 123 | 67.00 | 485.00 | 0.00 | 61.90 | 61.90 |
| 676 | 123 | 67.00 | 486.00 | 0.00 | 62.03 | 62.03 |
| 677 | 123 | 67.00 | 487.00 | 0.00 | 62.16 | 62.16 |
| 678 | 123 | 67.00 | 488.00 | 0.00 | 62.28 | 62.28 |
| 679 | 123 | 67.00 | 489.00 | 0.00 | 62.41 | 62.41 |
| 680 | 123 | 67.00 | 490.00 | 0.00 | 62.54 | 62.54 |
| 681 | 123 | 67.00 | 491.00 | 0.00 | 62.67 | 62.67 |
| 682 | 123 | 67.00 | 492.00 | 0.00 | 62.79 | 62.79 |
| 683 | 123 | 67.00 | 493.00 | 0.00 | 62.92 | 62.92 |
| 684 | 123 | 67.00 | 494.00 | 0.00 | 63.05 | 63.05 |
| 685 | 123 | 67.00 | 495.00 | 0.00 | 63.18 | 63.18 |
| 686 | 123 | 67.00 | 496.00 | 0.00 | 63.30 | 63.30 |
| 687 | 123 | 67.00 | 497.00 | 0.00 | 63.43 | 63.43 |
| 688 | 123 | 67.00 | 498.00 | 0.00 | 63.56 | 63.56 |
| 689 | 123 | 67.00 | 499.00 | 0.00 | 63.69 | 63.69 |
| 690 | 123 | 67.00 | 500.00 | 0.00 | 63.81 | 63.81 |
| 691 | 123 | 67.00 | 501.00 | 0.00 | 63.94 | 63.94 |
| 692 | 123 | 67.00 | 502.00 | 0.00 | 64.07 | 64.07 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 693 | 123 | 67.00 | 503.00 | 0.00 | 64.20 | 64.20 |
| 694 | 123 | 67.00 | 504.00 | 0.00 | 64.32 | 64.32 |
| 695 | 123 | 67.00 | 505.00 | 0.00 | 64.45 | 64.45 |
| 696 | 123 | 67.00 | 506.00 | 0.00 | 64.58 | 64.58 |
| 697 | 123 | 67.00 | 507.00 | 0.00 | 64.71 | 64.71 |
| 698 | 123 | 67.00 | 508.00 | 0.00 | 64.83 | 64.83 |
| 699 | 123 | 67.00 | 509.00 | 0.00 | 64.96 | 64.96 |
| 700 | 123 | 67.00 | 510.00 | 0.00 | 65.09 | 65.09 |
| 701 | 123 | 67.00 | 511.00 | 0.00 | 65.22 | 65.22 |
| 702 | 123 | 67.00 | 512.00 | 0.00 | 65.34 | 65.34 |
| 703 | 123 | 67.00 | 513.00 | 0.00 | 65.47 | 65.47 |
| 704 | 123 | 67.00 | 514.00 | 0.00 | 65.60 | 65.60 |
| 705 | 123 | 67.00 | 515.00 | 0.00 | 65.73 | 65.73 |
| 706 | 123 | 67.00 | 516.00 | 0.00 | 65.85 | 65.85 |
| 707 | 123 | 67.00 | 517.00 | 0.00 | 65.98 | 65.98 |
| 708 | 123 | 67.00 | 518.00 | 0.00 | 66.11 | 66.11 |
| 709 | 123 | 67.00 | 519.00 | 0.00 | 66.24 | 66.24 |
| 710 | 123 | 67.00 | 520.00 | 0.00 | 66.36 | 66.36 |
| 711 | 123 | 67.00 | 521.00 | 0.00 | 66.49 | 66.49 |
| 712 | 123 | 67.00 | 522.00 | 0.00 | 66.62 | 66.62 |
| 713 | 123 | 67.00 | 523.00 | 0.00 | 66.75 | 66.75 |
| 714 | 123 | 67.00 | 524.00 | 0.00 | 66.87 | 66.87 |
| 715 | 123 | 67.00 | 525.00 | 0.00 | 67.00 | 67.00 |
| 716 | 123 | 67.00 | 526.00 | 0.00 | 67.13 | 67.13 |
| 717 | 123 | 67.00 | 527.00 | 0.00 | 67.26 | 67.26 |
| 718 | 123 | 67.00 | 528.00 | 0.00 | 67.38 | 67.38 |
| 719 | 123 | 67.00 | 529.00 | 0.00 | 67.51 | 67.51 |
| 720 | 123 | 67.00 | 530.00 | 0.00 | 67.64 | 67.64 |
| 721 | 123 | 67.00 | 531.00 | 0.00 | 67.77 | 67.77 |
| 722 | 123 | 67.00 | 532.00 | 0.00 | 67.89 | 67.89 |
| 723 | 123 | 67.00 | 533.00 | 0.00 | 68.02 | 68.02 |
| 724 | 123 | 67.00 | 534.00 | 0.00 | 68.15 | 68.15 |
| 725 | 123 | 67.00 | 535.00 | 0.00 | 68.28 | 68.28 |
| 726 | 123 | 67.00 | 536.00 | 0.00 | 68.40 | 68.40 |
| 727 | 123 | 67.00 | 537.00 | 0.00 | 68.53 | 68.53 |
| 728 | 123 | 67.00 | 538.00 | 0.00 | 68.66 | 68.66 |
| 729 | 123 | 67.00 | 539.00 | 0.00 | 68.79 | 68.79 |
| 730 | 123 | 67.00 | 540.00 | 0.00 | 68.91 | 68.91 |
| 731 | 123 | 67.00 | 541.00 | 0.00 | 69.04 | 69.04 |
| 732 | 123 | 67.00 | 542.00 | 0.00 | 69.17 | 69.17 |
| 733 | 123 | 67.00 | 543.00 | 0.00 | 69.30 | 69.30 |
| 734 | 123 | 67.00 | 544.00 | 0.00 | 69.42 | 69.42 |
| 735 | 123 | 67.00 | 545.00 | 0.00 | 69.55 | 69.55 |
| 736 | 123 | 67.00 | 546.00 | 0.00 | 69.68 | 69.68 |
| 737 | 123 | 67.00 | 547.00 | 0.00 | 69.81 | 69.81 |
| 738 | 123 | 67.00 | 548.00 | 0.00 | 69.93 | 69.93 |
| 739 | 123 | 67.00 | 549.00 | 0.00 | 70.06 | 70.06 |
| 740 | 123 | 67.00 | 550.00 | 0.00 | 70.19 | 70.19 |
| 741 | 123 | 67.00 | 551.00 | 0.00 | 70.32 | 70.32 |
| 742 | 123 | 67.00 | 552.00 | 0.00 | 70.44 | 70.44 |
| 743 | 123 | 67.00 | 553.00 | 0.00 | 70.57 | 70.57 |
| 744 | 123 | 67.00 | 554.00 | 0.00 | 70.70 | 70.70 |
| 745 | 123 | 67.00 | 555.00 | 0.00 | 70.83 | 70.83 |
| 746 | 123 | 67.00 | 556.00 | 0.00 | 70.95 | 70.95 |
| 747 | 123 | 67.00 | 557.00 | 0.00 | 71.08 | 71.08 |
| 748 | 123 | 67.00 | 558.00 | 0.00 | 71.21 | 71.21 |
| 749 | 123 | 67.00 | 559.00 | 0.00 | 71.34 | 71.34 |
| 750 | 123 | 67.00 | 560.00 | 0.00 | 71.46 | 71.46 |
| 751 | 123 | 67.00 | 561.00 | 0.00 | 71.59 | 71.59 |
| 752 | 123 | 67.00 | 562.00 | 0.00 | 71.72 | 71.72 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 753 | 123 | 67.00 | 563.00 | 0.00 | 71.85 | 71.85 |
| 754 | 123 | 67.00 | 564.00 | 0.00 | 71.97 | 71.97 |
| 755 | 123 | 67.00 | 565.00 | 0.00 | 72.10 | 72.10 |
| 756 | 123 | 67.00 | 566.00 | 0.00 | 72.23 | 72.23 |
| 757 | 123 | 67.00 | 567.00 | 0.00 | 72.36 | 72.36 |
| 758 | 123 | 67.00 | 568.00 | 0.00 | 72.48 | 72.48 |
| 759 | 123 | 67.00 | 569.00 | 0.00 | 72.61 | 72.61 |
| 760 | 123 | 67.00 | 570.00 | 0.00 | 72.74 | 72.74 |
| 761 | 123 | 67.00 | 571.00 | 0.00 | 72.87 | 72.87 |
| 762 | 123 | 67.00 | 572.00 | 0.00 | 72.99 | 72.99 |
| 763 | 123 | 67.00 | 573.00 | 0.00 | 73.12 | 73.12 |
| 764 | 123 | 67.00 | 574.00 | 0.00 | 73.25 | 73.25 |
| 765 | 123 | 67.00 | 575.00 | 0.00 | 73.38 | 73.38 |
| 766 | 123 | 67.00 | 576.00 | 0.00 | 73.50 | 73.50 |
| 767 | 123 | 67.00 | 577.00 | 0.00 | 73.63 | 73.63 |
| 768 | 123 | 67.00 | 578.00 | 0.00 | 73.76 | 73.76 |
| 769 | 123 | 67.00 | 579.00 | 0.00 | 73.89 | 73.89 |
| 770 | 123 | 67.00 | 580.00 | 0.00 | 74.01 | 74.01 |
| 771 | 123 | 67.00 | 581.00 | 0.00 | 74.14 | 74.14 |
| 772 | 123 | 67.00 | 582.00 | 0.00 | 74.27 | 74.27 |
| 773 | 123 | 67.00 | 583.00 | 0.00 | 74.40 | 74.40 |
| 774 | 123 | 67.00 | 584.00 | 0.00 | 74.52 | 74.52 |
| 775 | 123 | 67.00 | 585.00 | 0.00 | 74.65 | 74.65 |
| 776 | 123 | 67.00 | 586.00 | 0.00 | 74.78 | 74.78 |
| 777 | 123 | 67.00 | 587.00 | 0.00 | 74.91 | 74.91 |
| 778 | 123 | 67.00 | 588.00 | 0.00 | 75.03 | 75.03 |
| 779 | 123 | 67.00 | 589.00 | 0.00 | 75.16 | 75.16 |
| 780 | 123 | 67.00 | 590.00 | 0.00 | 75.29 | 75.29 |
| 781 | 123 | 67.00 | 591.00 | 0.00 | 75.42 | 75.42 |
| 782 | 123 | 67.00 | 592.00 | 0.00 | 75.54 | 75.54 |
| 783 | 123 | 67.00 | 593.00 | 0.00 | 75.67 | 75.67 |
| 784 | 123 | 67.00 | 594.00 | 0.00 | 75.80 | 75.80 |
| 785 | 123 | 67.00 | 595.00 | 0.00 | 75.93 | 75.93 |
| 786 | 123 | 67.00 | 596.00 | 0.00 | 76.05 | 76.05 |
| 787 | 123 | 67.00 | 597.00 | 0.00 | 76.18 | 76.18 |
| 788 | 123 | 67.00 | 598.00 | 0.00 | 76.31 | 76.31 |
| 789 | 123 | 67.00 | 599.00 | 0.00 | 76.44 | 76.44 |
| 790 | 123 | 67.00 | 600.00 | 0.00 | 76.56 | 76.56 |
| 791 | 123 | 67.00 | 601.00 | 0.00 | 76.69 | 76.69 |
| 792 | 123 | 67.00 | 602.00 | 0.00 | 76.82 | 76.82 |
| 793 | 123 | 67.00 | 603.00 | 0.00 | 76.95 | 76.95 |
| 794 | 123 | 67.00 | 604.00 | 0.00 | 77.07 | 77.07 |
| 795 | 123 | 67.00 | 605.00 | 0.00 | 77.20 | 77.20 |
| 796 | 123 | 67.00 | 606.00 | 0.00 | 77.33 | 77.33 |
| 797 | 123 | 67.00 | 607.00 | 0.00 | 77.46 | 77.46 |
| 798 | 123 | 67.00 | 608.00 | 0.00 | 77.58 | 77.58 |
| 799 | 123 | 67.00 | 609.00 | 0.00 | 77.71 | 77.71 |
| 800 | 123 | 67.00 | 610.00 | 0.00 | 77.84 | 77.84 |
| 801 | 123 | 67.00 | 611.00 | 0.00 | 77.97 | 77.97 |
| 802 | 123 | 67.00 | 612.00 | 0.00 | 78.09 | 78.09 |
| 803 | 123 | 67.00 | 613.00 | 0.00 | 78.22 | 78.22 |
| 804 | 123 | 67.00 | 614.00 | 0.00 | 78.35 | 78.35 |
| 805 | 123 | 67.00 | 615.00 | 0.00 | 78.48 | 78.48 |
| 806 | 123 | 67.00 | 616.00 | 0.00 | 78.60 | 78.60 |
| 807 | 123 | 67.00 | 617.00 | 0.00 | 78.73 | 78.73 |
| 808 | 123 | 67.00 | 618.00 | 0.00 | 78.86 | 78.86 |
| 809 | 123 | 67.00 | 619.00 | 0.00 | 78.99 | 78.99 |
| 810 | 123 | 67.00 | 620.00 | 0.00 | 79.11 | 79.11 |
| 811 | 123 | 67.00 | 621.00 | 0.00 | 79.24 | 79.24 |
| 812 | 123 | 67.00 | 622.00 | 0.00 | 79.37 | 79.37 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 813 | 123 | 67.00 | 623.00 | 0.00 | 79.50 | 79.50 |
| 814 | 123 | 67.00 | 624.00 | 0.00 | 79.62 | 79.62 |
| 815 | 123 | 67.00 | 625.00 | 0.00 | 79.75 | 79.75 |
| 816 | 123 | 67.00 | 626.00 | 0.00 | 79.88 | 79.88 |
| 817 | 123 | 67.00 | 627.00 | 0.00 | 80.01 | 80.01 |
| 818 | 123 | 67.00 | 628.00 | 0.00 | 80.13 | 80.13 |
| 819 | 123 | 67.00 | 629.00 | 0.00 | 80.26 | 80.26 |
| 820 | 123 | 67.00 | 630.00 | 0.00 | 80.39 | 80.39 |
| 821 | 123 | 67.00 | 631.00 | 0.00 | 80.52 | 80.52 |
| 822 | 123 | 67.00 | 632.00 | 0.00 | 80.64 | 80.64 |
| 823 | 123 | 67.00 | 633.00 | 0.00 | 80.77 | 80.77 |
| 824 | 123 | 67.00 | 634.00 | 0.00 | 80.90 | 80.90 |
| 825 | 123 | 67.00 | 635.00 | 0.00 | 81.03 | 81.03 |
| 826 | 123 | 67.00 | 636.00 | 0.00 | 81.15 | 81.15 |
| 827 | 123 | 67.00 | 637.00 | 0.00 | 81.28 | 81.28 |
| 828 | 123 | 67.00 | 638.00 | 0.00 | 81.41 | 81.41 |
| 829 | 123 | 67.00 | 639.00 | 0.00 | 81.54 | 81.54 |
| 830 | 123 | 67.00 | 640.00 | 0.00 | 81.66 | 81.66 |
| 831 | 123 | 67.00 | 641.00 | 0.00 | 81.79 | 81.79 |
| 832 | 123 | 67.00 | 642.00 | 0.00 | 81.92 | 81.92 |
| 833 | 123 | 67.00 | 643.00 | 0.00 | 82.05 | 82.05 |
| 834 | 123 | 67.00 | 644.00 | 0.00 | 82.17 | 82.17 |
| 835 | 123 | 67.00 | 645.00 | 0.00 | 82.30 | 82.30 |
| 836 | 123 | 67.00 | 646.00 | 0.00 | 82.43 | 82.43 |
| 837 | 123 | 67.00 | 647.00 | 0.00 | 82.56 | 82.56 |
| 838 | 123 | 67.00 | 648.00 | 0.00 | 82.68 | 82.68 |
| 839 | 123 | 67.00 | 649.00 | 0.00 | 82.81 | 82.81 |
| 840 | 123 | 67.00 | 650.00 | 0.00 | 82.94 | 82.94 |
| 841 | 123 | 67.00 | 651.00 | 0.00 | 83.07 | 83.07 |
| 842 | 123 | 67.00 | 652.00 | 0.00 | 83.19 | 83.19 |
| 843 | 123 | 67.00 | 653.00 | 0.00 | 83.32 | 83.32 |
| 844 | 123 | 67.00 | 654.00 | 0.00 | 83.45 | 83.45 |
| 845 | 123 | 67.00 | 655.00 | 0.00 | 83.58 | 83.58 |
| 846 | 123 | 67.00 | 656.00 | 0.00 | 83.70 | 83.70 |
| 847 | 123 | 67.00 | 657.00 | 0.00 | 83.83 | 83.83 |
| 848 | 123 | 67.00 | 658.00 | 0.00 | 83.96 | 83.96 |
| 849 | 123 | 67.00 | 659.00 | 0.00 | 84.09 | 84.09 |
| 850 | 123 | 67.00 | 660.00 | 0.00 | 84.21 | 84.21 |
| 851 | 123 | 67.00 | 661.00 | 0.00 | 84.34 | 84.34 |
| 852 | 123 | 67.00 | 662.00 | 0.00 | 84.47 | 84.47 |
| 853 | 123 | 67.00 | 663.00 | 0.00 | 84.60 | 84.60 |
| 854 | 123 | 67.00 | 664.00 | 0.00 | 84.72 | 84.72 |
| 855 | 123 | 67.00 | 665.00 | 0.00 | 84.85 | 84.85 |
| 856 | 123 | 67.00 | 666.00 | 0.00 | 84.98 | 84.98 |
| 857 | 123 | 67.00 | 667.00 | 0.00 | 85.11 | 85.11 |
| 858 | 123 | 67.00 | 668.00 | 0.00 | 85.23 | 85.23 |
| 859 | 123 | 67.00 | 669.00 | 0.00 | 85.36 | 85.36 |
| 860 | 123 | 67.00 | 670.00 | 0.00 | 85.49 | 85.49 |
| 861 | 123 | 67.00 | 671.00 | 0.00 | 85.62 | 85.62 |
| 862 | 123 | 67.00 | 672.00 | 0.00 | 85.74 | 85.74 |
| 863 | 123 | 67.00 | 673.00 | 0.00 | 85.87 | 85.87 |
| 864 | 123 | 67.00 | 674.00 | 0.00 | 86.00 | 86.00 |
| 865 | 123 | 67.00 | 675.00 | 0.00 | 86.13 | 86.13 |
| 866 | 123 | 67.00 | 676.00 | 0.00 | 86.25 | 86.25 |
| 867 | 123 | 67.00 | 677.00 | 0.00 | 86.38 | 86.38 |
| 868 | 123 | 67.00 | 678.00 | 0.00 | 86.51 | 86.51 |
| 869 | 123 | 67.00 | 679.00 | 0.00 | 86.64 | 86.64 |
| 870 | 123 | 67.00 | 680.00 | 0.00 | 86.76 | 86.76 |
| 871 | 123 | 67.00 | 681.00 | 0.00 | 86.89 | 86.89 |
| 872 | 123 | 67.00 | 682.00 | 0.00 | 87.02 | 87.02 |

Table letter Y

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 873 | 123 | 67.00 | 683.00 | 0.00 | 87.15 | 87.15 |
| 874 | 123 | 67.00 | 684.00 | 0.00 | 87.27 | 87.27 |
| 875 | 123 | 67.00 | 685.00 | 0.00 | 87.40 | 87.40 |
| 876 | 123 | 67.00 | 686.00 | 0.00 | 87.53 | 87.53 |
| 877 | 123 | 67.00 | 687.00 | 0.00 | 87.66 | 87.66 |
| 878 | 123 | 67.00 | 688.00 | 0.00 | 87.78 | 87.78 |
| 879 | 123 | 67.00 | 689.00 | 0.00 | 87.91 | 87.91 |
| 880 | 123 | 67.00 | 690.00 | 0.00 | 88.04 | 88.04 |
| 881 | 123 | 67.00 | 691.00 | 0.00 | 88.17 | 88.17 |
| 882 | 123 | 67.00 | 692.00 | 0.00 | 88.29 | 88.29 |
| 883 | 123 | 67.00 | 693.00 | 0.00 | 88.42 | 88.42 |
| 884 | 123 | 67.00 | 694.00 | 0.00 | 88.55 | 88.55 |
| 885 | 123 | 67.00 | 695.00 | 0.00 | 88.68 | 88.68 |
| 886 | 123 | 67.00 | 696.00 | 0.00 | 88.80 | 88.80 |
| 887 | 123 | 67.00 | 697.00 | 0.00 | 88.93 | 88.93 |
| 888 | 123 | 67.00 | 698.00 | 0.00 | 89.06 | 89.06 |
| 889 | 123 | 67.00 | 699.00 | 0.00 | 89.19 | 89.19 |
| 890 | 123 | 67.00 | 700.00 | 0.00 | 89.31 | 89.31 |
| 891 | 123 | 67.00 | 701.00 | 0.00 | 89.44 | 89.44 |
| 892 | 123 | 67.00 | 702.00 | 0.00 | 89.57 | 89.57 |
| 893 | 123 | 67.00 | 703.00 | 0.00 | 89.70 | 89.70 |
| 894 | 123 | 67.00 | 704.00 | 0.00 | 89.82 | 89.82 |
| 895 | 123 | 67.00 | 705.00 | 0.00 | 89.95 | 89.95 |
| 896 | 123 | 67.00 | 706.00 | 0.00 | 90.08 | 90.08 |
| 897 | 123 | 67.00 | 707.00 | 0.00 | 90.21 | 90.21 |
| 898 | 123 | 67.00 | 708.00 | 0.00 | 90.33 | 90.33 |
| 899 | 123 | 67.00 | 709.00 | 0.00 | 90.46 | 90.46 |
| 900 | 123 | 67.00 | 710.00 | 0.00 | 90.59 | 90.59 |
| 901 | 123 | 67.00 | 711.00 | 0.00 | 90.72 | 90.72 |
| 902 | 123 | 67.00 | 712.00 | 0.00 | 90.84 | 90.84 |
| 903 | 123 | 67.00 | 713.00 | 0.00 | 90.97 | 90.97 |
| 904 | 123 | 67.00 | 714.00 | 0.00 | 91.10 | 91.10 |
| 905 | 123 | 67.00 | 715.00 | 0.00 | 91.23 | 91.23 |
| 906 | 123 | 67.00 | 716.00 | 0.00 | 91.35 | 91.35 |
| 907 | 123 | 67.00 | 717.00 | 0.00 | 91.48 | 91.48 |
| 908 | 123 | 67.00 | 718.00 | 0.00 | 91.61 | 91.61 |
| 909 | 123 | 67.00 | 719.00 | 0.00 | 91.74 | 91.74 |
| 910 | 123 | 67.00 | 720.00 | 0.00 | 91.86 | 91.86 |
| 911 | 123 | 67.00 | 721.00 | 0.00 | 91.99 | 91.99 |
| 912 | 123 | 67.00 | 722.00 | 0.00 | 92.12 | 92.12 |
| 913 | 123 | 67.00 | 723.00 | 0.00 | 92.25 | 92.25 |
| 914 | 123 | 67.00 | 724.00 | 0.00 | 92.37 | 92.37 |
| 915 | 123 | 67.00 | 725.00 | 0.00 | 92.50 | 92.50 |
| 916 | 123 | 67.00 | 726.00 | 0.00 | 92.63 | 92.63 |
| 917 | 123 | 67.00 | 727.00 | 0.00 | 92.76 | 92.76 |
| 918 | 123 | 67.00 | 728.00 | 0.00 | 92.88 | 92.88 |
| 919 | 123 | 67.00 | 729.00 | 0.00 | 93.01 | 93.01 |
| 920 | 123 | 67.00 | 730.00 | 0.00 | 93.14 | 93.14 |
| 921 | 123 | 67.00 | 731.00 | 0.00 | 93.27 | 93.27 |
| 922 | 123 | 67.00 | 732.00 | 0.00 | 93.39 | 93.39 |
| 923 | 123 | 67.00 | 733.00 | 0.00 | 93.52 | 93.52 |
| 924 | 123 | 67.00 | 734.00 | 0.00 | 93.65 | 93.65 |
| 925 | 123 | 67.00 | 735.00 | 0.00 | 93.78 | 93.78 |
| 926 | 123 | 67.00 | 736.00 | 0.00 | 93.90 | 93.90 |
| 927 | 123 | 67.00 | 737.00 | 0.00 | 94.03 | 94.03 |
| 928 | 123 | 67.00 | 738.00 | 0.00 | 94.16 | 94.16 |
| 929 | 123 | 67.00 | 739.00 | 0.00 | 94.29 | 94.29 |
| 930 | 123 | 67.00 | 740.00 | 0.00 | 94.41 | 94.41 |
| 931 | 123 | 67.00 | 741.00 | 0.00 | 94.54 | 94.54 |
| 932 | 123 | 67.00 | 742.00 | 0.00 | 94.67 | 94.67 |

Weekly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 933 | 123 | 67.00 | 743.00 | 0.00 | 94.80 | 94.80 |
| 934 | 123 | 67.00 | 744.00 | 0.00 | 94.92 | 94.92 |
| 935 | 123 | 67.00 | 745.00 | 0.00 | 95.05 | 95.05 |
| 936 | 123 | 67.00 | 746.00 | 0.00 | 95.18 | 95.18 |
| 937 | 123 | 67.00 | 747.00 | 0.00 | 95.31 | 95.31 |
| 938 | 123 | 67.00 | 748.00 | 0.00 | 95.43 | 95.43 |
| 939 | 123 | 67.00 | 749.00 | 0.00 | 95.56 | 95.56 |
| 940 | 123 | 67.00 | 750.00 | 0.00 | 95.69 | 95.69 |
| 941 | 123 | 67.00 | 751.00 | 0.00 | 95.82 | 95.82 |
| 942 | 123 | 67.00 | 752.00 | 0.00 | 95.94 | 95.94 |
| 943 | 123 | 67.00 | 753.00 | 0.00 | 96.07 | 96.07 |
| 944 | 123 | 67.00 | 754.00 | 0.00 | 96.20 | 96.20 |
| 945 | 123 | 67.00 | 755.00 | 0.00 | 96.33 | 96.33 |
| 946 | 123 | 67.00 | 756.00 | 0.00 | 96.45 | 96.45 |
| 947 | 123 | 67.00 | 757.00 | 0.00 | 96.58 | 96.58 |
| 948 | 123 | 67.00 | 758.00 | 0.00 | 96.71 | 96.71 |
| 949 | 123 | 67.00 | 759.00 | 0.00 | 96.84 | 96.84 |
| 950 | 123 | 67.00 | 760.00 | 0.00 | 96.96 | 96.96 |
| 951 | 123 | 67.00 | 761.00 | 0.00 | 97.09 | 97.09 |
| 952 | 123 | 67.00 | 762.00 | 0.00 | 97.22 | 97.22 |
| 953 | 123 | 67.00 | 763.00 | 0.00 | 97.35 | 97.35 |
| 954 | 123 | 67.00 | 764.00 | 0.00 | 97.47 | 97.47 |
| 955 | 123 | 67.00 | 765.00 | 0.00 | 97.60 | 97.60 |
| 956 | 123 | 67.00 | 766.00 | 0.00 | 97.73 | 97.73 |
| 957 | 123 | 67.00 | 767.00 | 0.00 | 97.86 | 97.86 |
| 958 | 123 | 67.00 | 768.00 | 0.00 | 97.98 | 97.98 |
| 959 | 123 | 67.00 | 769.00 | 0.00 | 98.11 | 98.11 |
| 960 | 123 | 67.00 | 770.00 | 0.00 | 98.24 | 98.24 |
| 961 | 123 | 67.00 | 771.00 | 0.00 | 98.37 | 98.37 |
| 962 | 123 | 67.00 | 772.00 | 0.00 | 98.49 | 98.49 |
| 963 | 123 | 67.00 | 773.00 | 0.00 | 98.62 | 98.62 |
| 964 | 123 | 67.00 | 774.00 | 0.00 | 98.75 | 98.75 |
| 965 | 123 | 67.00 | 775.00 | 0.00 | 98.88 | 98.88 |
| 966 | 123 | 67.00 | 776.00 | 0.00 | 99.00 | 99.00 |
| 967 | 123 | 67.00 | 777.00 | 0.00 | 99.07 | 99.07 |

If the employee's gross pay is over £967, go to page 229.

Monthly table for standard rate NICs for use from 6 April 2022 to 5 April 2023

Table letter Y

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 21.

Do not use this table for mariners on foreign-going vessels paying standard rate NICs who are:

- over age 21 and under State Pension age (see Table letter R)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

- 1 Enter 'Y' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST 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) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ 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 |
| 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 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 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 | 0.51 | 0.51 |
| 829 | 533 | 290.00 | 6.00 | 0.00 | 1.02 | 1.02 |
| 833 | 533 | 290.00 | 10.00 | 0.00 | 1.53 | 1.53 |
| 837 | 533 | 290.00 | 14.00 | 0.00 | 2.04 | 2.04 |
| 841 | 533 | 290.00 | 18.00 | 0.00 | 2.55 | 2.55 |
| 845 | 533 | 290.00 | 22.00 | 0.00 | 3.06 | 3.06 |
| 849 | 533 | 290.00 | 26.00 | 0.00 | 3.57 | 3.57 |
| 853 | 533 | 290.00 | 30.00 | 0.00 | 4.08 | 4.08 |
| 857 | 533 | 290.00 | 34.00 | 0.00 | 4.59 | 4.59 |
| 861 | 533 | 290.00 | 38.00 | 0.00 | 5.10 | 5.10 |
| 865 | 533 | 290.00 | 42.00 | 0.00 | 5.61 | 5.61 |
| 869 | 533 | 290.00 | 46.00 | 0.00 | 6.12 | 6.12 |
| 873 | 533 | 290.00 | 50.00 | 0.00 | 6.63 | 6.63 |
| 877 | 533 | 290.00 | 54.00 | 0.00 | 7.14 | 7.14 |
| 881 | 533 | 290.00 | 58.00 | 0.00 | 7.65 | 7.65 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 885 | 533 | 290.00 | 62.00 | 0.00 | 8.16 | 8.16 |
| 889 | 533 | 290.00 | 66.00 | 0.00 | 8.67 | 8.67 |
| 893 | 533 | 290.00 | 70.00 | 0.00 | 9.18 | 9.18 |
| 897 | 533 | 290.00 | 74.00 | 0.00 | 9.69 | 9.69 |
| 901 | 533 | 290.00 | 78.00 | 0.00 | 10.20 | 10.20 |
| 905 | 533 | 290.00 | 82.00 | 0.00 | 10.71 | 10.71 |
| 909 | 533 | 290.00 | 86.00 | 0.00 | 11.22 | 11.22 |
| 913 | 533 | 290.00 | 90.00 | 0.00 | 11.73 | 11.73 |
| 917 | 533 | 290.00 | 94.00 | 0.00 | 12.24 | 12.24 |
| 921 | 533 | 290.00 | 98.00 | 0.00 | 12.75 | 12.75 |
| 925 | 533 | 290.00 | 102.00 | 0.00 | 13.26 | 13.26 |
| 929 | 533 | 290.00 | 106.00 | 0.00 | 13.77 | 13.77 |
| 933 | 533 | 290.00 | 110.00 | 0.00 | 14.28 | 14.28 |
| 937 | 533 | 290.00 | 114.00 | 0.00 | 14.79 | 14.79 |
| 941 | 533 | 290.00 | 118.00 | 0.00 | 15.30 | 15.30 |
| 945 | 533 | 290.00 | 122.00 | 0.00 | 15.81 | 15.81 |
| 949 | 533 | 290.00 | 126.00 | 0.00 | 16.32 | 16.32 |
| 953 | 533 | 290.00 | 130.00 | 0.00 | 16.83 | 16.83 |
| 957 | 533 | 290.00 | 134.00 | 0.00 | 17.34 | 17.34 |
| 961 | 533 | 290.00 | 138.00 | 0.00 | 17.85 | 17.85 |
| 965 | 533 | 290.00 | 142.00 | 0.00 | 18.36 | 18.36 |
| 969 | 533 | 290.00 | 146.00 | 0.00 | 18.87 | 18.87 |
| 973 | 533 | 290.00 | 150.00 | 0.00 | 19.38 | 19.38 |
| 977 | 533 | 290.00 | 154.00 | 0.00 | 19.89 | 19.89 |
| 981 | 533 | 290.00 | 158.00 | 0.00 | 20.40 | 20.40 |
| 985 | 533 | 290.00 | 162.00 | 0.00 | 20.91 | 20.91 |
| 989 | 533 | 290.00 | 166.00 | 0.00 | 21.42 | 21.42 |
| 993 | 533 | 290.00 | 170.00 | 0.00 | 21.93 | 21.93 |
| 997 | 533 | 290.00 | 174.00 | 0.00 | 22.44 | 22.44 |
| 1001 | 533 | 290.00 | 178.00 | 0.00 | 22.95 | 22.95 |
| 1005 | 533 | 290.00 | 182.00 | 0.00 | 23.46 | 23.46 |
| 1009 | 533 | 290.00 | 186.00 | 0.00 | 23.97 | 23.97 |
| 1013 | 533 | 290.00 | 190.00 | 0.00 | 24.48 | 24.48 |
| 1017 | 533 | 290.00 | 194.00 | 0.00 | 24.99 | 24.99 |
| 1021 | 533 | 290.00 | 198.00 | 0.00 | 25.50 | 25.50 |
| 1025 | 533 | 290.00 | 202.00 | 0.00 | 26.01 | 26.01 |
| 1029 | 533 | 290.00 | 206.00 | 0.00 | 26.52 | 26.52 |
| 1033 | 533 | 290.00 | 210.00 | 0.00 | 27.03 | 27.03 |
| 1037 | 533 | 290.00 | 214.00 | 0.00 | 27.54 | 27.54 |
| 1041 | 533 | 290.00 | 218.00 | 0.00 | 28.05 | 28.05 |
| 1045 | 533 | 290.00 | 222.00 | 0.00 | 28.56 | 28.56 |
| 1049 | 533 | 290.00 | 226.00 | 0.00 | 29.07 | 29.07 |
| 1053 | 533 | 290.00 | 230.00 | 0.00 | 29.58 | 29.58 |
| 1057 | 533 | 290.00 | 234.00 | 0.00 | 30.09 | 30.09 |
| 1061 | 533 | 290.00 | 238.00 | 0.00 | 30.60 | 30.60 |
| 1065 | 533 | 290.00 | 242.00 | 0.00 | 31.11 | 31.11 |
| 1069 | 533 | 290.00 | 246.00 | 0.00 | 31.62 | 31.62 |
| 1073 | 533 | 290.00 | 250.00 | 0.00 | 32.13 | 32.13 |
| 1077 | 533 | 290.00 | 254.00 | 0.00 | 32.64 | 32.64 |
| 1081 | 533 | 290.00 | 258.00 | 0.00 | 33.15 | 33.15 |
| 1085 | 533 | 290.00 | 262.00 | 0.00 | 33.66 | 33.66 |
| 1089 | 533 | 290.00 | 266.00 | 0.00 | 34.17 | 34.17 |
| 1093 | 533 | 290.00 | 270.00 | 0.00 | 34.68 | 34.68 |
| 1097 | 533 | 290.00 | 274.00 | 0.00 | 35.19 | 35.19 |
| 1101 | 533 | 290.00 | 278.00 | 0.00 | 35.70 | 35.70 |
| 1105 | 533 | 290.00 | 282.00 | 0.00 | 36.21 | 36.21 |
| 1109 | 533 | 290.00 | 286.00 | 0.00 | 36.72 | 36.72 |
| 1113 | 533 | 290.00 | 290.00 | 0.00 | 37.23 | 37.23 |
| 1117 | 533 | 290.00 | 294.00 | 0.00 | 37.74 | 37.74 |
| 1121 | 533 | 290.00 | 298.00 | 0.00 | 38.25 | 38.25 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1125 | 533 | 290.00 | 302.00 | 0.00 | 38.76 | 38.76 |
| 1129 | 533 | 290.00 | 306.00 | 0.00 | 39.27 | 39.27 |
| 1133 | 533 | 290.00 | 310.00 | 0.00 | 39.78 | 39.78 |
| 1137 | 533 | 290.00 | 314.00 | 0.00 | 40.29 | 40.29 |
| 1141 | 533 | 290.00 | 318.00 | 0.00 | 40.80 | 40.80 |
| 1145 | 533 | 290.00 | 322.00 | 0.00 | 41.31 | 41.31 |
| 1149 | 533 | 290.00 | 326.00 | 0.00 | 41.82 | 41.82 |
| 1153 | 533 | 290.00 | 330.00 | 0.00 | 42.33 | 42.33 |
| 1157 | 533 | 290.00 | 334.00 | 0.00 | 42.84 | 42.84 |
| 1161 | 533 | 290.00 | 338.00 | 0.00 | 43.35 | 43.35 |
| 1165 | 533 | 290.00 | 342.00 | 0.00 | 43.86 | 43.86 |
| 1169 | 533 | 290.00 | 346.00 | 0.00 | 44.37 | 44.37 |
| 1173 | 533 | 290.00 | 350.00 | 0.00 | 44.88 | 44.88 |
| 1177 | 533 | 290.00 | 354.00 | 0.00 | 45.39 | 45.39 |
| 1181 | 533 | 290.00 | 358.00 | 0.00 | 45.90 | 45.90 |
| 1185 | 533 | 290.00 | 362.00 | 0.00 | 46.41 | 46.41 |
| 1189 | 533 | 290.00 | 366.00 | 0.00 | 46.92 | 46.92 |
| 1193 | 533 | 290.00 | 370.00 | 0.00 | 47.43 | 47.43 |
| 1197 | 533 | 290.00 | 374.00 | 0.00 | 47.94 | 47.94 |
| 1201 | 533 | 290.00 | 378.00 | 0.00 | 48.45 | 48.45 |
| 1205 | 533 | 290.00 | 382.00 | 0.00 | 48.96 | 48.96 |
| 1209 | 533 | 290.00 | 386.00 | 0.00 | 49.47 | 49.47 |
| 1213 | 533 | 290.00 | 390.00 | 0.00 | 49.98 | 49.98 |
| 1217 | 533 | 290.00 | 394.00 | 0.00 | 50.49 | 50.49 |
| 1221 | 533 | 290.00 | 398.00 | 0.00 | 51.00 | 51.00 |
| 1225 | 533 | 290.00 | 402.00 | 0.00 | 51.51 | 51.51 |
| 1229 | 533 | 290.00 | 406.00 | 0.00 | 52.02 | 52.02 |
| 1233 | 533 | 290.00 | 410.00 | 0.00 | 52.53 | 52.53 |
| 1237 | 533 | 290.00 | 414.00 | 0.00 | 53.04 | 53.04 |
| 1241 | 533 | 290.00 | 418.00 | 0.00 | 53.55 | 53.55 |
| 1245 | 533 | 290.00 | 422.00 | 0.00 | 54.06 | 54.06 |
| 1249 | 533 | 290.00 | 426.00 | 0.00 | 54.57 | 54.57 |
| 1253 | 533 | 290.00 | 430.00 | 0.00 | 55.08 | 55.08 |
| 1257 | 533 | 290.00 | 434.00 | 0.00 | 55.59 | 55.59 |
| 1261 | 533 | 290.00 | 438.00 | 0.00 | 56.10 | 56.10 |
| 1265 | 533 | 290.00 | 442.00 | 0.00 | 56.61 | 56.61 |
| 1269 | 533 | 290.00 | 446.00 | 0.00 | 57.12 | 57.12 |
| 1273 | 533 | 290.00 | 450.00 | 0.00 | 57.63 | 57.63 |
| 1277 | 533 | 290.00 | 454.00 | 0.00 | 58.14 | 58.14 |
| 1281 | 533 | 290.00 | 458.00 | 0.00 | 58.65 | 58.65 |
| 1285 | 533 | 290.00 | 462.00 | 0.00 | 59.16 | 59.16 |
| 1289 | 533 | 290.00 | 466.00 | 0.00 | 59.67 | 59.67 |
| 1293 | 533 | 290.00 | 470.00 | 0.00 | 60.18 | 60.18 |
| 1297 | 533 | 290.00 | 474.00 | 0.00 | 60.69 | 60.69 |
| 1301 | 533 | 290.00 | 478.00 | 0.00 | 61.20 | 61.20 |
| 1305 | 533 | 290.00 | 482.00 | 0.00 | 61.71 | 61.71 |
| 1309 | 533 | 290.00 | 486.00 | 0.00 | 62.22 | 62.22 |
| 1313 | 533 | 290.00 | 490.00 | 0.00 | 62.73 | 62.73 |
| 1317 | 533 | 290.00 | 494.00 | 0.00 | 63.24 | 63.24 |
| 1321 | 533 | 290.00 | 498.00 | 0.00 | 63.75 | 63.75 |
| 1325 | 533 | 290.00 | 502.00 | 0.00 | 64.26 | 64.26 |
| 1329 | 533 | 290.00 | 506.00 | 0.00 | 64.77 | 64.77 |
| 1333 | 533 | 290.00 | 510.00 | 0.00 | 65.28 | 65.28 |
| 1337 | 533 | 290.00 | 514.00 | 0.00 | 65.79 | 65.79 |
| 1341 | 533 | 290.00 | 518.00 | 0.00 | 66.30 | 66.30 |
| 1345 | 533 | 290.00 | 522.00 | 0.00 | 66.81 | 66.81 |
| 1349 | 533 | 290.00 | 526.00 | 0.00 | 67.32 | 67.32 |
| 1353 | 533 | 290.00 | 530.00 | 0.00 | 67.83 | 67.83 |
| 1357 | 533 | 290.00 | 534.00 | 0.00 | 68.34 | 68.34 |
| 1361 | 533 | 290.00 | 538.00 | 0.00 | 68.85 | 68.85 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1365 | 533 | 290.00 | 542.00 | 0.00 | 69.36 | 69.36 |
| 1369 | 533 | 290.00 | 546.00 | 0.00 | 69.87 | 69.87 |
| 1373 | 533 | 290.00 | 550.00 | 0.00 | 70.38 | 70.38 |
| 1377 | 533 | 290.00 | 554.00 | 0.00 | 70.89 | 70.89 |
| 1381 | 533 | 290.00 | 558.00 | 0.00 | 71.40 | 71.40 |
| 1385 | 533 | 290.00 | 562.00 | 0.00 | 71.91 | 71.91 |
| 1389 | 533 | 290.00 | 566.00 | 0.00 | 72.42 | 72.42 |
| 1393 | 533 | 290.00 | 570.00 | 0.00 | 72.93 | 72.93 |
| 1397 | 533 | 290.00 | 574.00 | 0.00 | 73.44 | 73.44 |
| 1401 | 533 | 290.00 | 578.00 | 0.00 | 73.95 | 73.95 |
| 1405 | 533 | 290.00 | 582.00 | 0.00 | 74.46 | 74.46 |
| 1409 | 533 | 290.00 | 586.00 | 0.00 | 74.97 | 74.97 |
| 1413 | 533 | 290.00 | 590.00 | 0.00 | 75.48 | 75.48 |
| 1417 | 533 | 290.00 | 594.00 | 0.00 | 75.99 | 75.99 |
| 1421 | 533 | 290.00 | 598.00 | 0.00 | 76.50 | 76.50 |
| 1425 | 533 | 290.00 | 602.00 | 0.00 | 77.01 | 77.01 |
| 1429 | 533 | 290.00 | 606.00 | 0.00 | 77.52 | 77.52 |
| 1433 | 533 | 290.00 | 610.00 | 0.00 | 78.03 | 78.03 |
| 1437 | 533 | 290.00 | 614.00 | 0.00 | 78.54 | 78.54 |
| 1441 | 533 | 290.00 | 618.00 | 0.00 | 79.05 | 79.05 |
| 1445 | 533 | 290.00 | 622.00 | 0.00 | 79.56 | 79.56 |
| 1449 | 533 | 290.00 | 626.00 | 0.00 | 80.07 | 80.07 |
| 1453 | 533 | 290.00 | 630.00 | 0.00 | 80.58 | 80.58 |
| 1457 | 533 | 290.00 | 634.00 | 0.00 | 81.09 | 81.09 |
| 1461 | 533 | 290.00 | 638.00 | 0.00 | 81.60 | 81.60 |
| 1465 | 533 | 290.00 | 642.00 | 0.00 | 82.11 | 82.11 |
| 1469 | 533 | 290.00 | 646.00 | 0.00 | 82.62 | 82.62 |
| 1473 | 533 | 290.00 | 650.00 | 0.00 | 83.13 | 83.13 |
| 1477 | 533 | 290.00 | 654.00 | 0.00 | 83.64 | 83.64 |
| 1481 | 533 | 290.00 | 658.00 | 0.00 | 84.15 | 84.15 |
| 1485 | 533 | 290.00 | 662.00 | 0.00 | 84.66 | 84.66 |
| 1489 | 533 | 290.00 | 666.00 | 0.00 | 85.17 | 85.17 |
| 1493 | 533 | 290.00 | 670.00 | 0.00 | 85.68 | 85.68 |
| 1497 | 533 | 290.00 | 674.00 | 0.00 | 86.19 | 86.19 |
| 1501 | 533 | 290.00 | 678.00 | 0.00 | 86.70 | 86.70 |
| 1505 | 533 | 290.00 | 682.00 | 0.00 | 87.21 | 87.21 |
| 1509 | 533 | 290.00 | 686.00 | 0.00 | 87.72 | 87.72 |
| 1513 | 533 | 290.00 | 690.00 | 0.00 | 88.23 | 88.23 |
| 1517 | 533 | 290.00 | 694.00 | 0.00 | 88.74 | 88.74 |
| 1521 | 533 | 290.00 | 698.00 | 0.00 | 89.25 | 89.25 |
| 1525 | 533 | 290.00 | 702.00 | 0.00 | 89.76 | 89.76 |
| 1529 | 533 | 290.00 | 706.00 | 0.00 | 90.27 | 90.27 |
| 1533 | 533 | 290.00 | 710.00 | 0.00 | 90.78 | 90.78 |
| 1537 | 533 | 290.00 | 714.00 | 0.00 | 91.29 | 91.29 |
| 1541 | 533 | 290.00 | 718.00 | 0.00 | 91.80 | 91.80 |
| 1545 | 533 | 290.00 | 722.00 | 0.00 | 92.31 | 92.31 |
| 1549 | 533 | 290.00 | 726.00 | 0.00 | 92.82 | 92.82 |
| 1553 | 533 | 290.00 | 730.00 | 0.00 | 93.33 | 93.33 |
| 1557 | 533 | 290.00 | 734.00 | 0.00 | 93.84 | 93.84 |
| 1561 | 533 | 290.00 | 738.00 | 0.00 | 94.35 | 94.35 |
| 1565 | 533 | 290.00 | 742.00 | 0.00 | 94.86 | 94.86 |
| 1569 | 533 | 290.00 | 746.00 | 0.00 | 95.37 | 95.37 |
| 1573 | 533 | 290.00 | 750.00 | 0.00 | 95.88 | 95.88 |
| 1577 | 533 | 290.00 | 754.00 | 0.00 | 96.39 | 96.39 |
| 1581 | 533 | 290.00 | 758.00 | 0.00 | 96.90 | 96.90 |
| 1585 | 533 | 290.00 | 762.00 | 0.00 | 97.41 | 97.41 |
| 1589 | 533 | 290.00 | 766.00 | 0.00 | 97.92 | 97.92 |
| 1593 | 533 | 290.00 | 770.00 | 0.00 | 98.43 | 98.43 |
| 1597 | 533 | 290.00 | 774.00 | 0.00 | 98.94 | 98.94 |
| 1601 | 533 | 290.00 | 778.00 | 0.00 | 99.45 | 99.45 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1605 | 533 | 290.00 | 782.00 | 0.00 | 99.96 | 99.96 |
| 1609 | 533 | 290.00 | 786.00 | 0.00 | 100.47 | 100.47 |
| 1613 | 533 | 290.00 | 790.00 | 0.00 | 100.98 | 100.98 |
| 1617 | 533 | 290.00 | 794.00 | 0.00 | 101.49 | 101.49 |
| 1621 | 533 | 290.00 | 798.00 | 0.00 | 102.00 | 102.00 |
| 1625 | 533 | 290.00 | 802.00 | 0.00 | 102.51 | 102.51 |
| 1629 | 533 | 290.00 | 806.00 | 0.00 | 103.02 | 103.02 |
| 1633 | 533 | 290.00 | 810.00 | 0.00 | 103.53 | 103.53 |
| 1637 | 533 | 290.00 | 814.00 | 0.00 | 104.04 | 104.04 |
| 1641 | 533 | 290.00 | 818.00 | 0.00 | 104.55 | 104.55 |
| 1645 | 533 | 290.00 | 822.00 | 0.00 | 105.06 | 105.06 |
| 1649 | 533 | 290.00 | 826.00 | 0.00 | 105.57 | 105.57 |
| 1653 | 533 | 290.00 | 830.00 | 0.00 | 106.08 | 106.08 |
| 1657 | 533 | 290.00 | 834.00 | 0.00 | 106.59 | 106.59 |
| 1661 | 533 | 290.00 | 838.00 | 0.00 | 107.10 | 107.10 |
| 1665 | 533 | 290.00 | 842.00 | 0.00 | 107.61 | 107.61 |
| 1669 | 533 | 290.00 | 846.00 | 0.00 | 108.12 | 108.12 |
| 1673 | 533 | 290.00 | 850.00 | 0.00 | 108.63 | 108.63 |
| 1677 | 533 | 290.00 | 854.00 | 0.00 | 109.14 | 109.14 |
| 1681 | 533 | 290.00 | 858.00 | 0.00 | 109.65 | 109.65 |
| 1685 | 533 | 290.00 | 862.00 | 0.00 | 110.16 | 110.16 |
| 1689 | 533 | 290.00 | 866.00 | 0.00 | 110.67 | 110.67 |
| 1693 | 533 | 290.00 | 870.00 | 0.00 | 111.18 | 111.18 |
| 1697 | 533 | 290.00 | 874.00 | 0.00 | 111.69 | 111.69 |
| 1701 | 533 | 290.00 | 878.00 | 0.00 | 112.20 | 112.20 |
| 1705 | 533 | 290.00 | 882.00 | 0.00 | 112.71 | 112.71 |
| 1709 | 533 | 290.00 | 886.00 | 0.00 | 113.22 | 113.22 |
| 1713 | 533 | 290.00 | 890.00 | 0.00 | 113.73 | 113.73 |
| 1717 | 533 | 290.00 | 894.00 | 0.00 | 114.24 | 114.24 |
| 1721 | 533 | 290.00 | 898.00 | 0.00 | 114.75 | 114.75 |
| 1725 | 533 | 290.00 | 902.00 | 0.00 | 115.26 | 115.26 |
| 1729 | 533 | 290.00 | 906.00 | 0.00 | 115.77 | 115.77 |
| 1733 | 533 | 290.00 | 910.00 | 0.00 | 116.28 | 116.28 |
| 1737 | 533 | 290.00 | 914.00 | 0.00 | 116.79 | 116.79 |
| 1741 | 533 | 290.00 | 918.00 | 0.00 | 117.30 | 117.30 |
| 1745 | 533 | 290.00 | 922.00 | 0.00 | 117.81 | 117.81 |
| 1749 | 533 | 290.00 | 926.00 | 0.00 | 118.32 | 118.32 |
| 1753 | 533 | 290.00 | 930.00 | 0.00 | 118.83 | 118.83 |
| 1757 | 533 | 290.00 | 934.00 | 0.00 | 119.34 | 119.34 |
| 1761 | 533 | 290.00 | 938.00 | 0.00 | 119.85 | 119.85 |
| 1765 | 533 | 290.00 | 942.00 | 0.00 | 120.36 | 120.36 |
| 1769 | 533 | 290.00 | 946.00 | 0.00 | 120.87 | 120.87 |
| 1773 | 533 | 290.00 | 950.00 | 0.00 | 121.38 | 121.38 |
| 1777 | 533 | 290.00 | 954.00 | 0.00 | 121.89 | 121.89 |
| 1781 | 533 | 290.00 | 958.00 | 0.00 | 122.40 | 122.40 |
| 1785 | 533 | 290.00 | 962.00 | 0.00 | 122.91 | 122.91 |
| 1789 | 533 | 290.00 | 966.00 | 0.00 | 123.42 | 123.42 |
| 1793 | 533 | 290.00 | 970.00 | 0.00 | 123.93 | 123.93 |
| 1797 | 533 | 290.00 | 974.00 | 0.00 | 124.44 | 124.44 |
| 1801 | 533 | 290.00 | 978.00 | 0.00 | 124.95 | 124.95 |
| 1805 | 533 | 290.00 | 982.00 | 0.00 | 125.46 | 125.46 |
| 1809 | 533 | 290.00 | 986.00 | 0.00 | 125.97 | 125.97 |
| 1813 | 533 | 290.00 | 990.00 | 0.00 | 126.48 | 126.48 |
| 1817 | 533 | 290.00 | 994.00 | 0.00 | 126.99 | 126.99 |
| 1821 | 533 | 290.00 | 998.00 | 0.00 | 127.50 | 127.50 |
| 1825 | 533 | 290.00 | 1002.00 | 0.00 | 128.01 | 128.01 |
| 1829 | 533 | 290.00 | 1006.00 | 0.00 | 128.52 | 128.52 |
| 1833 | 533 | 290.00 | 1010.00 | 0.00 | 129.03 | 129.03 |
| 1837 | 533 | 290.00 | 1014.00 | 0.00 | 129.54 | 129.54 |
| 1841 | 533 | 290.00 | 1018.00 | 0.00 | 130.05 | 130.05 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 1845 | 533 | 290.00 | 1022.00 | 0.00 | 130.56 | 130.56 |
| 1849 | 533 | 290.00 | 1026.00 | 0.00 | 131.07 | 131.07 |
| 1853 | 533 | 290.00 | 1030.00 | 0.00 | 131.58 | 131.58 |
| 1857 | 533 | 290.00 | 1034.00 | 0.00 | 132.09 | 132.09 |
| 1861 | 533 | 290.00 | 1038.00 | 0.00 | 132.60 | 132.60 |
| 1865 | 533 | 290.00 | 1042.00 | 0.00 | 133.11 | 133.11 |
| 1869 | 533 | 290.00 | 1046.00 | 0.00 | 133.62 | 133.62 |
| 1873 | 533 | 290.00 | 1050.00 | 0.00 | 134.13 | 134.13 |
| 1877 | 533 | 290.00 | 1054.00 | 0.00 | 134.64 | 134.64 |
| 1881 | 533 | 290.00 | 1058.00 | 0.00 | 135.15 | 135.15 |
| 1885 | 533 | 290.00 | 1062.00 | 0.00 | 135.66 | 135.66 |
| 1889 | 533 | 290.00 | 1066.00 | 0.00 | 136.17 | 136.17 |
| 1893 | 533 | 290.00 | 1070.00 | 0.00 | 136.68 | 136.68 |
| 1897 | 533 | 290.00 | 1074.00 | 0.00 | 137.19 | 137.19 |
| 1901 | 533 | 290.00 | 1078.00 | 0.00 | 137.70 | 137.70 |
| 1905 | 533 | 290.00 | 1082.00 | 0.00 | 138.21 | 138.21 |
| 1909 | 533 | 290.00 | 1086.00 | 0.00 | 138.72 | 138.72 |
| 1913 | 533 | 290.00 | 1090.00 | 0.00 | 139.23 | 139.23 |
| 1917 | 533 | 290.00 | 1094.00 | 0.00 | 139.74 | 139.74 |
| 1921 | 533 | 290.00 | 1098.00 | 0.00 | 140.25 | 140.25 |
| 1925 | 533 | 290.00 | 1102.00 | 0.00 | 140.76 | 140.76 |
| 1929 | 533 | 290.00 | 1106.00 | 0.00 | 141.27 | 141.27 |
| 1933 | 533 | 290.00 | 1110.00 | 0.00 | 141.78 | 141.78 |
| 1937 | 533 | 290.00 | 1114.00 | 0.00 | 142.29 | 142.29 |
| 1941 | 533 | 290.00 | 1118.00 | 0.00 | 142.80 | 142.80 |
| 1945 | 533 | 290.00 | 1122.00 | 0.00 | 143.31 | 143.31 |
| 1949 | 533 | 290.00 | 1126.00 | 0.00 | 143.82 | 143.82 |
| 1953 | 533 | 290.00 | 1130.00 | 0.00 | 144.33 | 144.33 |
| 1957 | 533 | 290.00 | 1134.00 | 0.00 | 144.84 | 144.84 |
| 1961 | 533 | 290.00 | 1138.00 | 0.00 | 145.35 | 145.35 |
| 1965 | 533 | 290.00 | 1142.00 | 0.00 | 145.86 | 145.86 |
| 1969 | 533 | 290.00 | 1146.00 | 0.00 | 146.37 | 146.37 |
| 1973 | 533 | 290.00 | 1150.00 | 0.00 | 146.88 | 146.88 |
| 1977 | 533 | 290.00 | 1154.00 | 0.00 | 147.39 | 147.39 |
| 1981 | 533 | 290.00 | 1158.00 | 0.00 | 147.90 | 147.90 |
| 1985 | 533 | 290.00 | 1162.00 | 0.00 | 148.41 | 148.41 |
| 1989 | 533 | 290.00 | 1166.00 | 0.00 | 148.92 | 148.92 |
| 1993 | 533 | 290.00 | 1170.00 | 0.00 | 149.43 | 149.43 |
| 1997 | 533 | 290.00 | 1174.00 | 0.00 | 149.94 | 149.94 |
| 2001 | 533 | 290.00 | 1178.00 | 0.00 | 150.45 | 150.45 |
| 2005 | 533 | 290.00 | 1182.00 | 0.00 | 150.96 | 150.96 |
| 2009 | 533 | 290.00 | 1186.00 | 0.00 | 151.47 | 151.47 |
| 2013 | 533 | 290.00 | 1190.00 | 0.00 | 151.98 | 151.98 |
| 2017 | 533 | 290.00 | 1194.00 | 0.00 | 152.49 | 152.49 |
| 2021 | 533 | 290.00 | 1198.00 | 0.00 | 153.00 | 153.00 |
| 2025 | 533 | 290.00 | 1202.00 | 0.00 | 153.51 | 153.51 |
| 2029 | 533 | 290.00 | 1206.00 | 0.00 | 154.02 | 154.02 |
| 2033 | 533 | 290.00 | 1210.00 | 0.00 | 154.53 | 154.53 |
| 2037 | 533 | 290.00 | 1214.00 | 0.00 | 155.04 | 155.04 |
| 2041 | 533 | 290.00 | 1218.00 | 0.00 | 155.55 | 155.55 |
| 2045 | 533 | 290.00 | 1222.00 | 0.00 | 156.06 | 156.06 |
| 2049 | 533 | 290.00 | 1226.00 | 0.00 | 156.57 | 156.57 |
| 2053 | 533 | 290.00 | 1230.00 | 0.00 | 157.08 | 157.08 |
| 2057 | 533 | 290.00 | 1234.00 | 0.00 | 157.59 | 157.59 |
| 2061 | 533 | 290.00 | 1238.00 | 0.00 | 158.10 | 158.10 |
| 2065 | 533 | 290.00 | 1242.00 | 0.00 | 158.61 | 158.61 |
| 2069 | 533 | 290.00 | 1246.00 | 0.00 | 159.12 | 159.12 |
| 2073 | 533 | 290.00 | 1250.00 | 0.00 | 159.63 | 159.63 |
| 2077 | 533 | 290.00 | 1254.00 | 0.00 | 160.14 | 160.14 |
| 2081 | 533 | 290.00 | 1258.00 | 0.00 | 160.65 | 160.65 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2085 | 533 | 290.00 | 1262.00 | 0.00 | 161.16 | 161.16 |
| 2089 | 533 | 290.00 | 1266.00 | 0.00 | 161.67 | 161.67 |
| 2093 | 533 | 290.00 | 1270.00 | 0.00 | 162.18 | 162.18 |
| 2097 | 533 | 290.00 | 1274.00 | 0.00 | 162.69 | 162.69 |
| 2101 | 533 | 290.00 | 1278.00 | 0.00 | 163.20 | 163.20 |
| 2105 | 533 | 290.00 | 1282.00 | 0.00 | 163.71 | 163.71 |
| 2109 | 533 | 290.00 | 1286.00 | 0.00 | 164.22 | 164.22 |
| 2113 | 533 | 290.00 | 1290.00 | 0.00 | 164.73 | 164.73 |
| 2117 | 533 | 290.00 | 1294.00 | 0.00 | 165.24 | 165.24 |
| 2121 | 533 | 290.00 | 1298.00 | 0.00 | 165.75 | 165.75 |
| 2125 | 533 | 290.00 | 1302.00 | 0.00 | 166.26 | 166.26 |
| 2129 | 533 | 290.00 | 1306.00 | 0.00 | 166.77 | 166.77 |
| 2133 | 533 | 290.00 | 1310.00 | 0.00 | 167.28 | 167.28 |
| 2137 | 533 | 290.00 | 1314.00 | 0.00 | 167.79 | 167.79 |
| 2141 | 533 | 290.00 | 1318.00 | 0.00 | 168.30 | 168.30 |
| 2145 | 533 | 290.00 | 1322.00 | 0.00 | 168.81 | 168.81 |
| 2149 | 533 | 290.00 | 1326.00 | 0.00 | 169.32 | 169.32 |
| 2153 | 533 | 290.00 | 1330.00 | 0.00 | 169.83 | 169.83 |
| 2157 | 533 | 290.00 | 1334.00 | 0.00 | 170.34 | 170.34 |
| 2161 | 533 | 290.00 | 1338.00 | 0.00 | 170.85 | 170.85 |
| 2165 | 533 | 290.00 | 1342.00 | 0.00 | 171.36 | 171.36 |
| 2169 | 533 | 290.00 | 1346.00 | 0.00 | 171.87 | 171.87 |
| 2173 | 533 | 290.00 | 1350.00 | 0.00 | 172.38 | 172.38 |
| 2177 | 533 | 290.00 | 1354.00 | 0.00 | 172.89 | 172.89 |
| 2181 | 533 | 290.00 | 1358.00 | 0.00 | 173.40 | 173.40 |
| 2185 | 533 | 290.00 | 1362.00 | 0.00 | 173.91 | 173.91 |
| 2189 | 533 | 290.00 | 1366.00 | 0.00 | 174.42 | 174.42 |
| 2193 | 533 | 290.00 | 1370.00 | 0.00 | 174.93 | 174.93 |
| 2197 | 533 | 290.00 | 1374.00 | 0.00 | 175.44 | 175.44 |
| 2201 | 533 | 290.00 | 1378.00 | 0.00 | 175.95 | 175.95 |
| 2205 | 533 | 290.00 | 1382.00 | 0.00 | 176.46 | 176.46 |
| 2209 | 533 | 290.00 | 1386.00 | 0.00 | 176.97 | 176.97 |
| 2213 | 533 | 290.00 | 1390.00 | 0.00 | 177.48 | 177.48 |
| 2217 | 533 | 290.00 | 1394.00 | 0.00 | 177.99 | 177.99 |
| 2221 | 533 | 290.00 | 1398.00 | 0.00 | 178.50 | 178.50 |
| 2225 | 533 | 290.00 | 1402.00 | 0.00 | 179.01 | 179.01 |
| 2229 | 533 | 290.00 | 1406.00 | 0.00 | 179.52 | 179.52 |
| 2233 | 533 | 290.00 | 1410.00 | 0.00 | 180.03 | 180.03 |
| 2237 | 533 | 290.00 | 1414.00 | 0.00 | 180.54 | 180.54 |
| 2241 | 533 | 290.00 | 1418.00 | 0.00 | 181.05 | 181.05 |
| 2245 | 533 | 290.00 | 1422.00 | 0.00 | 181.56 | 181.56 |
| 2249 | 533 | 290.00 | 1426.00 | 0.00 | 182.07 | 182.07 |
| 2253 | 533 | 290.00 | 1430.00 | 0.00 | 182.58 | 182.58 |
| 2257 | 533 | 290.00 | 1434.00 | 0.00 | 183.09 | 183.09 |
| 2261 | 533 | 290.00 | 1438.00 | 0.00 | 183.60 | 183.60 |
| 2265 | 533 | 290.00 | 1442.00 | 0.00 | 184.11 | 184.11 |
| 2269 | 533 | 290.00 | 1446.00 | 0.00 | 184.62 | 184.62 |
| 2273 | 533 | 290.00 | 1450.00 | 0.00 | 185.13 | 185.13 |
| 2277 | 533 | 290.00 | 1454.00 | 0.00 | 185.64 | 185.64 |
| 2281 | 533 | 290.00 | 1458.00 | 0.00 | 186.15 | 186.15 |
| 2285 | 533 | 290.00 | 1462.00 | 0.00 | 186.66 | 186.66 |
| 2289 | 533 | 290.00 | 1466.00 | 0.00 | 187.17 | 187.17 |
| 2293 | 533 | 290.00 | 1470.00 | 0.00 | 187.68 | 187.68 |
| 2297 | 533 | 290.00 | 1474.00 | 0.00 | 188.19 | 188.19 |
| 2301 | 533 | 290.00 | 1478.00 | 0.00 | 188.70 | 188.70 |
| 2305 | 533 | 290.00 | 1482.00 | 0.00 | 189.21 | 189.21 |
| 2309 | 533 | 290.00 | 1486.00 | 0.00 | 189.72 | 189.72 |
| 2313 | 533 | 290.00 | 1490.00 | 0.00 | 190.23 | 190.23 |
| 2317 | 533 | 290.00 | 1494.00 | 0.00 | 190.74 | 190.74 |
| 2321 | 533 | 290.00 | 1498.00 | 0.00 | 191.25 | 191.25 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2325 | 533 | 290.00 | 1502.00 | 0.00 | 191.76 | 191.76 |
| 2329 | 533 | 290.00 | 1506.00 | 0.00 | 192.27 | 192.27 |
| 2333 | 533 | 290.00 | 1510.00 | 0.00 | 192.78 | 192.78 |
| 2337 | 533 | 290.00 | 1514.00 | 0.00 | 193.29 | 193.29 |
| 2341 | 533 | 290.00 | 1518.00 | 0.00 | 193.80 | 193.80 |
| 2345 | 533 | 290.00 | 1522.00 | 0.00 | 194.31 | 194.31 |
| 2349 | 533 | 290.00 | 1526.00 | 0.00 | 194.82 | 194.82 |
| 2353 | 533 | 290.00 | 1530.00 | 0.00 | 195.33 | 195.33 |
| 2357 | 533 | 290.00 | 1534.00 | 0.00 | 195.84 | 195.84 |
| 2361 | 533 | 290.00 | 1538.00 | 0.00 | 196.35 | 196.35 |
| 2365 | 533 | 290.00 | 1542.00 | 0.00 | 196.86 | 196.86 |
| 2369 | 533 | 290.00 | 1546.00 | 0.00 | 197.37 | 197.37 |
| 2373 | 533 | 290.00 | 1550.00 | 0.00 | 197.88 | 197.88 |
| 2377 | 533 | 290.00 | 1554.00 | 0.00 | 198.39 | 198.39 |
| 2381 | 533 | 290.00 | 1558.00 | 0.00 | 198.90 | 198.90 |
| 2385 | 533 | 290.00 | 1562.00 | 0.00 | 199.41 | 199.41 |
| 2389 | 533 | 290.00 | 1566.00 | 0.00 | 199.92 | 199.92 |
| 2393 | 533 | 290.00 | 1570.00 | 0.00 | 200.43 | 200.43 |
| 2397 | 533 | 290.00 | 1574.00 | 0.00 | 200.94 | 200.94 |
| 2401 | 533 | 290.00 | 1578.00 | 0.00 | 201.45 | 201.45 |
| 2405 | 533 | 290.00 | 1582.00 | 0.00 | 201.96 | 201.96 |
| 2409 | 533 | 290.00 | 1586.00 | 0.00 | 202.47 | 202.47 |
| 2413 | 533 | 290.00 | 1590.00 | 0.00 | 202.98 | 202.98 |
| 2417 | 533 | 290.00 | 1594.00 | 0.00 | 203.49 | 203.49 |
| 2421 | 533 | 290.00 | 1598.00 | 0.00 | 204.00 | 204.00 |
| 2425 | 533 | 290.00 | 1602.00 | 0.00 | 204.51 | 204.51 |
| 2429 | 533 | 290.00 | 1606.00 | 0.00 | 205.02 | 205.02 |
| 2433 | 533 | 290.00 | 1610.00 | 0.00 | 205.53 | 205.53 |
| 2437 | 533 | 290.00 | 1614.00 | 0.00 | 206.04 | 206.04 |
| 2441 | 533 | 290.00 | 1618.00 | 0.00 | 206.55 | 206.55 |
| 2445 | 533 | 290.00 | 1622.00 | 0.00 | 207.06 | 207.06 |
| 2449 | 533 | 290.00 | 1626.00 | 0.00 | 207.57 | 207.57 |
| 2453 | 533 | 290.00 | 1630.00 | 0.00 | 208.08 | 208.08 |
| 2457 | 533 | 290.00 | 1634.00 | 0.00 | 208.59 | 208.59 |
| 2461 | 533 | 290.00 | 1638.00 | 0.00 | 209.10 | 209.10 |
| 2465 | 533 | 290.00 | 1642.00 | 0.00 | 209.61 | 209.61 |
| 2469 | 533 | 290.00 | 1646.00 | 0.00 | 210.12 | 210.12 |
| 2473 | 533 | 290.00 | 1650.00 | 0.00 | 210.63 | 210.63 |
| 2477 | 533 | 290.00 | 1654.00 | 0.00 | 211.14 | 211.14 |
| 2481 | 533 | 290.00 | 1658.00 | 0.00 | 211.65 | 211.65 |
| 2485 | 533 | 290.00 | 1662.00 | 0.00 | 212.16 | 212.16 |
| 2489 | 533 | 290.00 | 1666.00 | 0.00 | 212.67 | 212.67 |
| 2493 | 533 | 290.00 | 1670.00 | 0.00 | 213.18 | 213.18 |
| 2497 | 533 | 290.00 | 1674.00 | 0.00 | 213.69 | 213.69 |
| 2501 | 533 | 290.00 | 1678.00 | 0.00 | 214.20 | 214.20 |
| 2505 | 533 | 290.00 | 1682.00 | 0.00 | 214.71 | 214.71 |
| 2509 | 533 | 290.00 | 1686.00 | 0.00 | 215.22 | 215.22 |
| 2513 | 533 | 290.00 | 1690.00 | 0.00 | 215.73 | 215.73 |
| 2517 | 533 | 290.00 | 1694.00 | 0.00 | 216.24 | 216.24 |
| 2521 | 533 | 290.00 | 1698.00 | 0.00 | 216.75 | 216.75 |
| 2525 | 533 | 290.00 | 1702.00 | 0.00 | 217.26 | 217.26 |
| 2529 | 533 | 290.00 | 1706.00 | 0.00 | 217.77 | 217.77 |
| 2533 | 533 | 290.00 | 1710.00 | 0.00 | 218.28 | 218.28 |
| 2537 | 533 | 290.00 | 1714.00 | 0.00 | 218.79 | 218.79 |
| 2541 | 533 | 290.00 | 1718.00 | 0.00 | 219.30 | 219.30 |
| 2545 | 533 | 290.00 | 1722.00 | 0.00 | 219.81 | 219.81 |
| 2549 | 533 | 290.00 | 1726.00 | 0.00 | 220.32 | 220.32 |
| 2553 | 533 | 290.00 | 1730.00 | 0.00 | 220.83 | 220.83 |
| 2557 | 533 | 290.00 | 1734.00 | 0.00 | 221.34 | 221.34 |
| 2561 | 533 | 290.00 | 1738.00 | 0.00 | 221.85 | 221.85 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2565 | 533 | 290.00 | 1742.00 | 0.00 | 222.36 | 222.36 |
| 2569 | 533 | 290.00 | 1746.00 | 0.00 | 222.87 | 222.87 |
| 2573 | 533 | 290.00 | 1750.00 | 0.00 | 223.38 | 223.38 |
| 2577 | 533 | 290.00 | 1754.00 | 0.00 | 223.89 | 223.89 |
| 2581 | 533 | 290.00 | 1758.00 | 0.00 | 224.40 | 224.40 |
| 2585 | 533 | 290.00 | 1762.00 | 0.00 | 224.91 | 224.91 |
| 2589 | 533 | 290.00 | 1766.00 | 0.00 | 225.42 | 225.42 |
| 2593 | 533 | 290.00 | 1770.00 | 0.00 | 225.93 | 225.93 |
| 2597 | 533 | 290.00 | 1774.00 | 0.00 | 226.44 | 226.44 |
| 2601 | 533 | 290.00 | 1778.00 | 0.00 | 226.95 | 226.95 |
| 2605 | 533 | 290.00 | 1782.00 | 0.00 | 227.46 | 227.46 |
| 2609 | 533 | 290.00 | 1786.00 | 0.00 | 227.97 | 227.97 |
| 2613 | 533 | 290.00 | 1790.00 | 0.00 | 228.48 | 228.48 |
| 2617 | 533 | 290.00 | 1794.00 | 0.00 | 228.99 | 228.99 |
| 2621 | 533 | 290.00 | 1798.00 | 0.00 | 229.50 | 229.50 |
| 2625 | 533 | 290.00 | 1802.00 | 0.00 | 230.01 | 230.01 |
| 2629 | 533 | 290.00 | 1806.00 | 0.00 | 230.52 | 230.52 |
| 2633 | 533 | 290.00 | 1810.00 | 0.00 | 231.03 | 231.03 |
| 2637 | 533 | 290.00 | 1814.00 | 0.00 | 231.54 | 231.54 |
| 2641 | 533 | 290.00 | 1818.00 | 0.00 | 232.05 | 232.05 |
| 2645 | 533 | 290.00 | 1822.00 | 0.00 | 232.56 | 232.56 |
| 2649 | 533 | 290.00 | 1826.00 | 0.00 | 233.07 | 233.07 |
| 2653 | 533 | 290.00 | 1830.00 | 0.00 | 233.58 | 233.58 |
| 2657 | 533 | 290.00 | 1834.00 | 0.00 | 234.09 | 234.09 |
| 2661 | 533 | 290.00 | 1838.00 | 0.00 | 234.60 | 234.60 |
| 2665 | 533 | 290.00 | 1842.00 | 0.00 | 235.11 | 235.11 |
| 2669 | 533 | 290.00 | 1846.00 | 0.00 | 235.62 | 235.62 |
| 2673 | 533 | 290.00 | 1850.00 | 0.00 | 236.13 | 236.13 |
| 2677 | 533 | 290.00 | 1854.00 | 0.00 | 236.64 | 236.64 |
| 2681 | 533 | 290.00 | 1858.00 | 0.00 | 237.15 | 237.15 |
| 2685 | 533 | 290.00 | 1862.00 | 0.00 | 237.66 | 237.66 |
| 2689 | 533 | 290.00 | 1866.00 | 0.00 | 238.17 | 238.17 |
| 2693 | 533 | 290.00 | 1870.00 | 0.00 | 238.68 | 238.68 |
| 2697 | 533 | 290.00 | 1874.00 | 0.00 | 239.19 | 239.19 |
| 2701 | 533 | 290.00 | 1878.00 | 0.00 | 239.70 | 239.70 |
| 2705 | 533 | 290.00 | 1882.00 | 0.00 | 240.21 | 240.21 |
| 2709 | 533 | 290.00 | 1886.00 | 0.00 | 240.72 | 240.72 |
| 2713 | 533 | 290.00 | 1890.00 | 0.00 | 241.23 | 241.23 |
| 2717 | 533 | 290.00 | 1894.00 | 0.00 | 241.74 | 241.74 |
| 2721 | 533 | 290.00 | 1898.00 | 0.00 | 242.25 | 242.25 |
| 2725 | 533 | 290.00 | 1902.00 | 0.00 | 242.76 | 242.76 |
| 2729 | 533 | 290.00 | 1906.00 | 0.00 | 243.27 | 243.27 |
| 2733 | 533 | 290.00 | 1910.00 | 0.00 | 243.78 | 243.78 |
| 2737 | 533 | 290.00 | 1914.00 | 0.00 | 244.29 | 244.29 |
| 2741 | 533 | 290.00 | 1918.00 | 0.00 | 244.80 | 244.80 |
| 2745 | 533 | 290.00 | 1922.00 | 0.00 | 245.31 | 245.31 |
| 2749 | 533 | 290.00 | 1926.00 | 0.00 | 245.82 | 245.82 |
| 2753 | 533 | 290.00 | 1930.00 | 0.00 | 246.33 | 246.33 |
| 2757 | 533 | 290.00 | 1934.00 | 0.00 | 246.84 | 246.84 |
| 2761 | 533 | 290.00 | 1938.00 | 0.00 | 247.35 | 247.35 |
| 2765 | 533 | 290.00 | 1942.00 | 0.00 | 247.86 | 247.86 |
| 2769 | 533 | 290.00 | 1946.00 | 0.00 | 248.37 | 248.37 |
| 2773 | 533 | 290.00 | 1950.00 | 0.00 | 248.88 | 248.88 |
| 2777 | 533 | 290.00 | 1954.00 | 0.00 | 249.39 | 249.39 |
| 2781 | 533 | 290.00 | 1958.00 | 0.00 | 249.90 | 249.90 |
| 2785 | 533 | 290.00 | 1962.00 | 0.00 | 250.41 | 250.41 |
| 2789 | 533 | 290.00 | 1966.00 | 0.00 | 250.92 | 250.92 |
| 2793 | 533 | 290.00 | 1970.00 | 0.00 | 251.43 | 251.43 |
| 2797 | 533 | 290.00 | 1974.00 | 0.00 | 251.94 | 251.94 |
| 2801 | 533 | 290.00 | 1978.00 | 0.00 | 252.45 | 252.45 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 2805 | 533 | 290.00 | 1982.00 | 0.00 | 252.96 | 252.96 |
| 2809 | 533 | 290.00 | 1986.00 | 0.00 | 253.47 | 253.47 |
| 2813 | 533 | 290.00 | 1990.00 | 0.00 | 253.98 | 253.98 |
| 2817 | 533 | 290.00 | 1994.00 | 0.00 | 254.49 | 254.49 |
| 2821 | 533 | 290.00 | 1998.00 | 0.00 | 255.00 | 255.00 |
| 2825 | 533 | 290.00 | 2002.00 | 0.00 | 255.51 | 255.51 |
| 2829 | 533 | 290.00 | 2006.00 | 0.00 | 256.02 | 256.02 |
| 2833 | 533 | 290.00 | 2010.00 | 0.00 | 256.53 | 256.53 |
| 2837 | 533 | 290.00 | 2014.00 | 0.00 | 257.04 | 257.04 |
| 2841 | 533 | 290.00 | 2018.00 | 0.00 | 257.55 | 257.55 |
| 2845 | 533 | 290.00 | 2022.00 | 0.00 | 258.06 | 258.06 |
| 2849 | 533 | 290.00 | 2026.00 | 0.00 | 258.57 | 258.57 |
| 2853 | 533 | 290.00 | 2030.00 | 0.00 | 259.08 | 259.08 |
| 2857 | 533 | 290.00 | 2034.00 | 0.00 | 259.59 | 259.59 |
| 2861 | 533 | 290.00 | 2038.00 | 0.00 | 260.10 | 260.10 |
| 2865 | 533 | 290.00 | 2042.00 | 0.00 | 260.61 | 260.61 |
| 2869 | 533 | 290.00 | 2046.00 | 0.00 | 261.12 | 261.12 |
| 2873 | 533 | 290.00 | 2050.00 | 0.00 | 261.63 | 261.63 |
| 2877 | 533 | 290.00 | 2054.00 | 0.00 | 262.14 | 262.14 |
| 2881 | 533 | 290.00 | 2058.00 | 0.00 | 262.65 | 262.65 |
| 2885 | 533 | 290.00 | 2062.00 | 0.00 | 263.16 | 263.16 |
| 2889 | 533 | 290.00 | 2066.00 | 0.00 | 263.67 | 263.67 |
| 2893 | 533 | 290.00 | 2070.00 | 0.00 | 264.18 | 264.18 |
| 2897 | 533 | 290.00 | 2074.00 | 0.00 | 264.69 | 264.69 |
| 2901 | 533 | 290.00 | 2078.00 | 0.00 | 265.20 | 265.20 |
| 2905 | 533 | 290.00 | 2082.00 | 0.00 | 265.71 | 265.71 |
| 2909 | 533 | 290.00 | 2086.00 | 0.00 | 266.22 | 266.22 |
| 2913 | 533 | 290.00 | 2090.00 | 0.00 | 266.73 | 266.73 |
| 2917 | 533 | 290.00 | 2094.00 | 0.00 | 267.24 | 267.24 |
| 2921 | 533 | 290.00 | 2098.00 | 0.00 | 267.75 | 267.75 |
| 2925 | 533 | 290.00 | 2102.00 | 0.00 | 268.26 | 268.26 |
| 2929 | 533 | 290.00 | 2106.00 | 0.00 | 268.77 | 268.77 |
| 2933 | 533 | 290.00 | 2110.00 | 0.00 | 269.28 | 269.28 |
| 2937 | 533 | 290.00 | 2114.00 | 0.00 | 269.79 | 269.79 |
| 2941 | 533 | 290.00 | 2118.00 | 0.00 | 270.30 | 270.30 |
| 2945 | 533 | 290.00 | 2122.00 | 0.00 | 270.81 | 270.81 |
| 2949 | 533 | 290.00 | 2126.00 | 0.00 | 271.32 | 271.32 |
| 2953 | 533 | 290.00 | 2130.00 | 0.00 | 271.83 | 271.83 |
| 2957 | 533 | 290.00 | 2134.00 | 0.00 | 272.34 | 272.34 |
| 2961 | 533 | 290.00 | 2138.00 | 0.00 | 272.85 | 272.85 |
| 2965 | 533 | 290.00 | 2142.00 | 0.00 | 273.36 | 273.36 |
| 2969 | 533 | 290.00 | 2146.00 | 0.00 | 273.87 | 273.87 |
| 2973 | 533 | 290.00 | 2150.00 | 0.00 | 274.38 | 274.38 |
| 2977 | 533 | 290.00 | 2154.00 | 0.00 | 274.89 | 274.89 |
| 2981 | 533 | 290.00 | 2158.00 | 0.00 | 275.40 | 275.40 |
| 2985 | 533 | 290.00 | 2162.00 | 0.00 | 275.91 | 275.91 |
| 2989 | 533 | 290.00 | 2166.00 | 0.00 | 276.42 | 276.42 |
| 2993 | 533 | 290.00 | 2170.00 | 0.00 | 276.93 | 276.93 |
| 2997 | 533 | 290.00 | 2174.00 | 0.00 | 277.44 | 277.44 |
| 3001 | 533 | 290.00 | 2178.00 | 0.00 | 277.95 | 277.95 |
| 3005 | 533 | 290.00 | 2182.00 | 0.00 | 278.46 | 278.46 |
| 3009 | 533 | 290.00 | 2186.00 | 0.00 | 278.97 | 278.97 |
| 3013 | 533 | 290.00 | 2190.00 | 0.00 | 279.48 | 279.48 |
| 3017 | 533 | 290.00 | 2194.00 | 0.00 | 279.99 | 279.99 |
| 3021 | 533 | 290.00 | 2198.00 | 0.00 | 280.50 | 280.50 |
| 3025 | 533 | 290.00 | 2202.00 | 0.00 | 281.01 | 281.01 |
| 3029 | 533 | 290.00 | 2206.00 | 0.00 | 281.52 | 281.52 |
| 3033 | 533 | 290.00 | 2210.00 | 0.00 | 282.03 | 282.03 |
| 3037 | 533 | 290.00 | 2214.00 | 0.00 | 282.54 | 282.54 |
| 3041 | 533 | 290.00 | 2218.00 | 0.00 | 283.05 | 283.05 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3045 | 533 | 290.00 | 2222.00 | 0.00 | 283.56 | 283.56 |
| 3049 | 533 | 290.00 | 2226.00 | 0.00 | 284.07 | 284.07 |
| 3053 | 533 | 290.00 | 2230.00 | 0.00 | 284.58 | 284.58 |
| 3057 | 533 | 290.00 | 2234.00 | 0.00 | 285.09 | 285.09 |
| 3061 | 533 | 290.00 | 2238.00 | 0.00 | 285.60 | 285.60 |
| 3065 | 533 | 290.00 | 2242.00 | 0.00 | 286.11 | 286.11 |
| 3069 | 533 | 290.00 | 2246.00 | 0.00 | 286.62 | 286.62 |
| 3073 | 533 | 290.00 | 2250.00 | 0.00 | 287.13 | 287.13 |
| 3077 | 533 | 290.00 | 2254.00 | 0.00 | 287.64 | 287.64 |
| 3081 | 533 | 290.00 | 2258.00 | 0.00 | 288.15 | 288.15 |
| 3085 | 533 | 290.00 | 2262.00 | 0.00 | 288.66 | 288.66 |
| 3089 | 533 | 290.00 | 2266.00 | 0.00 | 289.17 | 289.17 |
| 3093 | 533 | 290.00 | 2270.00 | 0.00 | 289.68 | 289.68 |
| 3097 | 533 | 290.00 | 2274.00 | 0.00 | 290.19 | 290.19 |
| 3101 | 533 | 290.00 | 2278.00 | 0.00 | 290.70 | 290.70 |
| 3105 | 533 | 290.00 | 2282.00 | 0.00 | 291.21 | 291.21 |
| 3109 | 533 | 290.00 | 2286.00 | 0.00 | 291.72 | 291.72 |
| 3113 | 533 | 290.00 | 2290.00 | 0.00 | 292.23 | 292.23 |
| 3117 | 533 | 290.00 | 2294.00 | 0.00 | 292.74 | 292.74 |
| 3121 | 533 | 290.00 | 2298.00 | 0.00 | 293.25 | 293.25 |
| 3125 | 533 | 290.00 | 2302.00 | 0.00 | 293.76 | 293.76 |
| 3129 | 533 | 290.00 | 2306.00 | 0.00 | 294.27 | 294.27 |
| 3133 | 533 | 290.00 | 2310.00 | 0.00 | 294.78 | 294.78 |
| 3137 | 533 | 290.00 | 2314.00 | 0.00 | 295.29 | 295.29 |
| 3141 | 533 | 290.00 | 2318.00 | 0.00 | 295.80 | 295.80 |
| 3145 | 533 | 290.00 | 2322.00 | 0.00 | 296.31 | 296.31 |
| 3149 | 533 | 290.00 | 2326.00 | 0.00 | 296.82 | 296.82 |
| 3153 | 533 | 290.00 | 2330.00 | 0.00 | 297.33 | 297.33 |
| 3157 | 533 | 290.00 | 2334.00 | 0.00 | 297.84 | 297.84 |
| 3161 | 533 | 290.00 | 2338.00 | 0.00 | 298.35 | 298.35 |
| 3165 | 533 | 290.00 | 2342.00 | 0.00 | 298.86 | 298.86 |
| 3169 | 533 | 290.00 | 2346.00 | 0.00 | 299.37 | 299.37 |
| 3173 | 533 | 290.00 | 2350.00 | 0.00 | 299.88 | 299.88 |
| 3177 | 533 | 290.00 | 2354.00 | 0.00 | 300.39 | 300.39 |
| 3181 | 533 | 290.00 | 2358.00 | 0.00 | 300.90 | 300.90 |
| 3185 | 533 | 290.00 | 2362.00 | 0.00 | 301.41 | 301.41 |
| 3189 | 533 | 290.00 | 2366.00 | 0.00 | 301.92 | 301.92 |
| 3193 | 533 | 290.00 | 2370.00 | 0.00 | 302.43 | 302.43 |
| 3197 | 533 | 290.00 | 2374.00 | 0.00 | 302.94 | 302.94 |
| 3201 | 533 | 290.00 | 2378.00 | 0.00 | 303.45 | 303.45 |
| 3205 | 533 | 290.00 | 2382.00 | 0.00 | 303.96 | 303.96 |
| 3209 | 533 | 290.00 | 2386.00 | 0.00 | 304.47 | 304.47 |
| 3213 | 533 | 290.00 | 2390.00 | 0.00 | 304.98 | 304.98 |
| 3217 | 533 | 290.00 | 2394.00 | 0.00 | 305.49 | 305.49 |
| 3221 | 533 | 290.00 | 2398.00 | 0.00 | 306.00 | 306.00 |
| 3225 | 533 | 290.00 | 2402.00 | 0.00 | 306.51 | 306.51 |
| 3229 | 533 | 290.00 | 2406.00 | 0.00 | 307.02 | 307.02 |
| 3233 | 533 | 290.00 | 2410.00 | 0.00 | 307.53 | 307.53 |
| 3237 | 533 | 290.00 | 2414.00 | 0.00 | 308.04 | 308.04 |
| 3241 | 533 | 290.00 | 2418.00 | 0.00 | 308.55 | 308.55 |
| 3245 | 533 | 290.00 | 2422.00 | 0.00 | 309.06 | 309.06 |
| 3249 | 533 | 290.00 | 2426.00 | 0.00 | 309.57 | 309.57 |
| 3253 | 533 | 290.00 | 2430.00 | 0.00 | 310.08 | 310.08 |
| 3257 | 533 | 290.00 | 2434.00 | 0.00 | 310.59 | 310.59 |
| 3261 | 533 | 290.00 | 2438.00 | 0.00 | 311.10 | 311.10 |
| 3265 | 533 | 290.00 | 2442.00 | 0.00 | 311.61 | 311.61 |
| 3269 | 533 | 290.00 | 2446.00 | 0.00 | 312.12 | 312.12 |
| 3273 | 533 | 290.00 | 2450.00 | 0.00 | 312.63 | 312.63 |
| 3277 | 533 | 290.00 | 2454.00 | 0.00 | 313.14 | 313.14 |
| 3281 | 533 | 290.00 | 2458.00 | 0.00 | 313.65 | 313.65 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3285 | 533 | 290.00 | 2462.00 | 0.00 | 314.16 | 314.16 |
| 3289 | 533 | 290.00 | 2466.00 | 0.00 | 314.67 | 314.67 |
| 3293 | 533 | 290.00 | 2470.00 | 0.00 | 315.18 | 315.18 |
| 3297 | 533 | 290.00 | 2474.00 | 0.00 | 315.69 | 315.69 |
| 3301 | 533 | 290.00 | 2478.00 | 0.00 | 316.20 | 316.20 |
| 3305 | 533 | 290.00 | 2482.00 | 0.00 | 316.71 | 316.71 |
| 3309 | 533 | 290.00 | 2486.00 | 0.00 | 317.22 | 317.22 |
| 3313 | 533 | 290.00 | 2490.00 | 0.00 | 317.73 | 317.73 |
| 3317 | 533 | 290.00 | 2494.00 | 0.00 | 318.24 | 318.24 |
| 3321 | 533 | 290.00 | 2498.00 | 0.00 | 318.75 | 318.75 |
| 3325 | 533 | 290.00 | 2502.00 | 0.00 | 319.26 | 319.26 |
| 3329 | 533 | 290.00 | 2506.00 | 0.00 | 319.77 | 319.77 |
| 3333 | 533 | 290.00 | 2510.00 | 0.00 | 320.28 | 320.28 |
| 3337 | 533 | 290.00 | 2514.00 | 0.00 | 320.79 | 320.79 |
| 3341 | 533 | 290.00 | 2518.00 | 0.00 | 321.30 | 321.30 |
| 3345 | 533 | 290.00 | 2522.00 | 0.00 | 321.81 | 321.81 |
| 3349 | 533 | 290.00 | 2526.00 | 0.00 | 322.32 | 322.32 |
| 3353 | 533 | 290.00 | 2530.00 | 0.00 | 322.83 | 322.83 |
| 3357 | 533 | 290.00 | 2534.00 | 0.00 | 323.34 | 323.34 |
| 3361 | 533 | 290.00 | 2538.00 | 0.00 | 323.85 | 323.85 |
| 3365 | 533 | 290.00 | 2542.00 | 0.00 | 324.36 | 324.36 |
| 3369 | 533 | 290.00 | 2546.00 | 0.00 | 324.87 | 324.87 |
| 3373 | 533 | 290.00 | 2550.00 | 0.00 | 325.38 | 325.38 |
| 3377 | 533 | 290.00 | 2554.00 | 0.00 | 325.89 | 325.89 |
| 3381 | 533 | 290.00 | 2558.00 | 0.00 | 326.40 | 326.40 |
| 3385 | 533 | 290.00 | 2562.00 | 0.00 | 326.91 | 326.91 |
| 3389 | 533 | 290.00 | 2566.00 | 0.00 | 327.42 | 327.42 |
| 3393 | 533 | 290.00 | 2570.00 | 0.00 | 327.93 | 327.93 |
| 3397 | 533 | 290.00 | 2574.00 | 0.00 | 328.44 | 328.44 |
| 3401 | 533 | 290.00 | 2578.00 | 0.00 | 328.95 | 328.95 |
| 3405 | 533 | 290.00 | 2582.00 | 0.00 | 329.46 | 329.46 |
| 3409 | 533 | 290.00 | 2586.00 | 0.00 | 329.97 | 329.97 |
| 3413 | 533 | 290.00 | 2590.00 | 0.00 | 330.48 | 330.48 |
| 3417 | 533 | 290.00 | 2594.00 | 0.00 | 330.99 | 330.99 |
| 3421 | 533 | 290.00 | 2598.00 | 0.00 | 331.50 | 331.50 |
| 3425 | 533 | 290.00 | 2602.00 | 0.00 | 332.01 | 332.01 |
| 3429 | 533 | 290.00 | 2606.00 | 0.00 | 332.52 | 332.52 |
| 3433 | 533 | 290.00 | 2610.00 | 0.00 | 333.03 | 333.03 |
| 3437 | 533 | 290.00 | 2614.00 | 0.00 | 333.54 | 333.54 |
| 3441 | 533 | 290.00 | 2618.00 | 0.00 | 334.05 | 334.05 |
| 3445 | 533 | 290.00 | 2622.00 | 0.00 | 334.56 | 334.56 |
| 3449 | 533 | 290.00 | 2626.00 | 0.00 | 335.07 | 335.07 |
| 3453 | 533 | 290.00 | 2630.00 | 0.00 | 335.58 | 335.58 |
| 3457 | 533 | 290.00 | 2634.00 | 0.00 | 336.09 | 336.09 |
| 3461 | 533 | 290.00 | 2638.00 | 0.00 | 336.60 | 336.60 |
| 3465 | 533 | 290.00 | 2642.00 | 0.00 | 337.11 | 337.11 |
| 3469 | 533 | 290.00 | 2646.00 | 0.00 | 337.62 | 337.62 |
| 3473 | 533 | 290.00 | 2650.00 | 0.00 | 338.13 | 338.13 |
| 3477 | 533 | 290.00 | 2654.00 | 0.00 | 338.64 | 338.64 |
| 3481 | 533 | 290.00 | 2658.00 | 0.00 | 339.15 | 339.15 |
| 3485 | 533 | 290.00 | 2662.00 | 0.00 | 339.66 | 339.66 |
| 3489 | 533 | 290.00 | 2666.00 | 0.00 | 340.17 | 340.17 |
| 3493 | 533 | 290.00 | 2670.00 | 0.00 | 340.68 | 340.68 |
| 3497 | 533 | 290.00 | 2674.00 | 0.00 | 341.19 | 341.19 |
| 3501 | 533 | 290.00 | 2678.00 | 0.00 | 341.70 | 341.70 |
| 3505 | 533 | 290.00 | 2682.00 | 0.00 | 342.21 | 342.21 |
| 3509 | 533 | 290.00 | 2686.00 | 0.00 | 342.72 | 342.72 |
| 3513 | 533 | 290.00 | 2690.00 | 0.00 | 343.23 | 343.23 |
| 3517 | 533 | 290.00 | 2694.00 | 0.00 | 343.74 | 343.74 |
| 3521 | 533 | 290.00 | 2698.00 | 0.00 | 344.25 | 344.25 |

Table letter Y

Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3525 | 533 | 290.00 | 2702.00 | 0.00 | 344.76 | 344.76 |
| 3529 | 533 | 290.00 | 2706.00 | 0.00 | 345.27 | 345.27 |
| 3533 | 533 | 290.00 | 2710.00 | 0.00 | 345.78 | 345.78 |
| 3537 | 533 | 290.00 | 2714.00 | 0.00 | 346.29 | 346.29 |
| 3541 | 533 | 290.00 | 2718.00 | 0.00 | 346.80 | 346.80 |
| 3545 | 533 | 290.00 | 2722.00 | 0.00 | 347.31 | 347.31 |
| 3549 | 533 | 290.00 | 2726.00 | 0.00 | 347.82 | 347.82 |
| 3553 | 533 | 290.00 | 2730.00 | 0.00 | 348.33 | 348.33 |
| 3557 | 533 | 290.00 | 2734.00 | 0.00 | 348.84 | 348.84 |
| 3561 | 533 | 290.00 | 2738.00 | 0.00 | 349.35 | 349.35 |
| 3565 | 533 | 290.00 | 2742.00 | 0.00 | 349.86 | 349.86 |
| 3569 | 533 | 290.00 | 2746.00 | 0.00 | 350.37 | 350.37 |
| 3573 | 533 | 290.00 | 2750.00 | 0.00 | 350.88 | 350.88 |
| 3577 | 533 | 290.00 | 2754.00 | 0.00 | 351.39 | 351.39 |
| 3581 | 533 | 290.00 | 2758.00 | 0.00 | 351.90 | 351.90 |
| 3585 | 533 | 290.00 | 2762.00 | 0.00 | 352.41 | 352.41 |
| 3589 | 533 | 290.00 | 2766.00 | 0.00 | 352.92 | 352.92 |
| 3593 | 533 | 290.00 | 2770.00 | 0.00 | 353.43 | 353.43 |
| 3597 | 533 | 290.00 | 2774.00 | 0.00 | 353.94 | 353.94 |
| 3601 | 533 | 290.00 | 2778.00 | 0.00 | 354.45 | 354.45 |
| 3605 | 533 | 290.00 | 2782.00 | 0.00 | 354.96 | 354.96 |
| 3609 | 533 | 290.00 | 2786.00 | 0.00 | 355.47 | 355.47 |
| 3613 | 533 | 290.00 | 2790.00 | 0.00 | 355.98 | 355.98 |
| 3617 | 533 | 290.00 | 2794.00 | 0.00 | 356.49 | 356.49 |
| 3621 | 533 | 290.00 | 2798.00 | 0.00 | 357.00 | 357.00 |
| 3625 | 533 | 290.00 | 2802.00 | 0.00 | 357.51 | 357.51 |
| 3629 | 533 | 290.00 | 2806.00 | 0.00 | 358.02 | 358.02 |
| 3633 | 533 | 290.00 | 2810.00 | 0.00 | 358.53 | 358.53 |
| 3637 | 533 | 290.00 | 2814.00 | 0.00 | 359.04 | 359.04 |
| 3641 | 533 | 290.00 | 2818.00 | 0.00 | 359.55 | 359.55 |
| 3645 | 533 | 290.00 | 2822.00 | 0.00 | 360.06 | 360.06 |
| 3649 | 533 | 290.00 | 2826.00 | 0.00 | 360.57 | 360.57 |
| 3653 | 533 | 290.00 | 2830.00 | 0.00 | 361.08 | 361.08 |
| 3657 | 533 | 290.00 | 2834.00 | 0.00 | 361.59 | 361.59 |
| 3661 | 533 | 290.00 | 2838.00 | 0.00 | 362.10 | 362.10 |
| 3665 | 533 | 290.00 | 2842.00 | 0.00 | 362.61 | 362.61 |
| 3669 | 533 | 290.00 | 2846.00 | 0.00 | 363.12 | 363.12 |
| 3673 | 533 | 290.00 | 2850.00 | 0.00 | 363.63 | 363.63 |
| 3677 | 533 | 290.00 | 2854.00 | 0.00 | 364.14 | 364.14 |
| 3681 | 533 | 290.00 | 2858.00 | 0.00 | 364.65 | 364.65 |
| 3685 | 533 | 290.00 | 2862.00 | 0.00 | 365.16 | 365.16 |
| 3689 | 533 | 290.00 | 2866.00 | 0.00 | 365.67 | 365.67 |
| 3693 | 533 | 290.00 | 2870.00 | 0.00 | 366.18 | 366.18 |
| 3697 | 533 | 290.00 | 2874.00 | 0.00 | 366.69 | 366.69 |
| 3701 | 533 | 290.00 | 2878.00 | 0.00 | 367.20 | 367.20 |
| 3705 | 533 | 290.00 | 2882.00 | 0.00 | 367.71 | 367.71 |
| 3709 | 533 | 290.00 | 2886.00 | 0.00 | 368.22 | 368.22 |
| 3713 | 533 | 290.00 | 2890.00 | 0.00 | 368.73 | 368.73 |
| 3717 | 533 | 290.00 | 2894.00 | 0.00 | 369.24 | 369.24 |
| 3721 | 533 | 290.00 | 2898.00 | 0.00 | 369.75 | 369.75 |
| 3725 | 533 | 290.00 | 2902.00 | 0.00 | 370.26 | 370.26 |
| 3729 | 533 | 290.00 | 2906.00 | 0.00 | 370.77 | 370.77 |
| 3733 | 533 | 290.00 | 2910.00 | 0.00 | 371.28 | 371.28 |
| 3737 | 533 | 290.00 | 2914.00 | 0.00 | 371.79 | 371.79 |
| 3741 | 533 | 290.00 | 2918.00 | 0.00 | 372.30 | 372.30 |
| 3745 | 533 | 290.00 | 2922.00 | 0.00 | 372.81 | 372.81 |
| 3749 | 533 | 290.00 | 2926.00 | 0.00 | 373.32 | 373.32 |
| 3753 | 533 | 290.00 | 2930.00 | 0.00 | 373.83 | 373.83 |
| 3757 | 533 | 290.00 | 2934.00 | 0.00 | 374.34 | 374.34 |
| 3761 | 533 | 290.00 | 2938.00 | 0.00 | 374.85 | 374.85 |

Monthly table

Table letter Y

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 3765 | 533 | 290.00 | 2942.00 | 0.00 | 375.36 | 375.36 |
| 3769 | 533 | 290.00 | 2946.00 | 0.00 | 375.87 | 375.87 |
| 3773 | 533 | 290.00 | 2950.00 | 0.00 | 376.38 | 376.38 |
| 3777 | 533 | 290.00 | 2954.00 | 0.00 | 376.89 | 376.89 |
| 3781 | 533 | 290.00 | 2958.00 | 0.00 | 377.40 | 377.40 |
| 3785 | 533 | 290.00 | 2962.00 | 0.00 | 377.91 | 377.91 |
| 3789 | 533 | 290.00 | 2966.00 | 0.00 | 378.42 | 378.42 |
| 3793 | 533 | 290.00 | 2970.00 | 0.00 | 378.93 | 378.93 |
| 3797 | 533 | 290.00 | 2974.00 | 0.00 | 379.44 | 379.44 |
| 3801 | 533 | 290.00 | 2978.00 | 0.00 | 379.95 | 379.95 |
| 3805 | 533 | 290.00 | 2982.00 | 0.00 | 380.46 | 380.46 |
| 3809 | 533 | 290.00 | 2986.00 | 0.00 | 380.97 | 380.97 |
| 3813 | 533 | 290.00 | 2990.00 | 0.00 | 381.48 | 381.48 |
| 3817 | 533 | 290.00 | 2994.00 | 0.00 | 381.99 | 381.99 |
| 3821 | 533 | 290.00 | 2998.00 | 0.00 | 382.50 | 382.50 |
| 3825 | 533 | 290.00 | 3002.00 | 0.00 | 383.01 | 383.01 |
| 3829 | 533 | 290.00 | 3006.00 | 0.00 | 383.52 | 383.52 |
| 3833 | 533 | 290.00 | 3010.00 | 0.00 | 384.03 | 384.03 |
| 3837 | 533 | 290.00 | 3014.00 | 0.00 | 384.54 | 384.54 |
| 3841 | 533 | 290.00 | 3018.00 | 0.00 | 385.05 | 385.05 |
| 3845 | 533 | 290.00 | 3022.00 | 0.00 | 385.56 | 385.56 |
| 3849 | 533 | 290.00 | 3026.00 | 0.00 | 386.07 | 386.07 |
| 3853 | 533 | 290.00 | 3030.00 | 0.00 | 386.58 | 386.58 |
| 3857 | 533 | 290.00 | 3034.00 | 0.00 | 387.09 | 387.09 |
| 3861 | 533 | 290.00 | 3038.00 | 0.00 | 387.60 | 387.60 |
| 3865 | 533 | 290.00 | 3042.00 | 0.00 | 388.11 | 388.11 |
| 3869 | 533 | 290.00 | 3046.00 | 0.00 | 388.62 | 388.62 |
| 3873 | 533 | 290.00 | 3050.00 | 0.00 | 389.13 | 389.13 |
| 3877 | 533 | 290.00 | 3054.00 | 0.00 | 389.64 | 389.64 |
| 3881 | 533 | 290.00 | 3058.00 | 0.00 | 390.15 | 390.15 |
| 3885 | 533 | 290.00 | 3062.00 | 0.00 | 390.66 | 390.66 |
| 3889 | 533 | 290.00 | 3066.00 | 0.00 | 391.17 | 391.17 |
| 3893 | 533 | 290.00 | 3070.00 | 0.00 | 391.68 | 391.68 |
| 3897 | 533 | 290.00 | 3074.00 | 0.00 | 392.19 | 392.19 |
| 3901 | 533 | 290.00 | 3078.00 | 0.00 | 392.70 | 392.70 |
| 3905 | 533 | 290.00 | 3082.00 | 0.00 | 393.21 | 393.21 |
| 3909 | 533 | 290.00 | 3086.00 | 0.00 | 393.72 | 393.72 |
| 3913 | 533 | 290.00 | 3090.00 | 0.00 | 394.23 | 394.23 |
| 3917 | 533 | 290.00 | 3094.00 | 0.00 | 394.74 | 394.74 |
| 3921 | 533 | 290.00 | 3098.00 | 0.00 | 395.25 | 395.25 |
| 3925 | 533 | 290.00 | 3102.00 | 0.00 | 395.76 | 395.76 |
| 3929 | 533 | 290.00 | 3106.00 | 0.00 | 396.27 | 396.27 |
| 3933 | 533 | 290.00 | 3110.00 | 0.00 | 396.78 | 396.78 |
| 3937 | 533 | 290.00 | 3114.00 | 0.00 | 397.29 | 397.29 |
| 3941 | 533 | 290.00 | 3118.00 | 0.00 | 397.80 | 397.80 |
| 3945 | 533 | 290.00 | 3122.00 | 0.00 | 398.31 | 398.31 |
| 3949 | 533 | 290.00 | 3126.00 | 0.00 | 398.82 | 398.82 |
| 3953 | 533 | 290.00 | 3130.00 | 0.00 | 399.33 | 399.33 |
| 3957 | 533 | 290.00 | 3134.00 | 0.00 | 399.84 | 399.84 |
| 3961 | 533 | 290.00 | 3138.00 | 0.00 | 400.35 | 400.35 |
| 3965 | 533 | 290.00 | 3142.00 | 0.00 | 400.86 | 400.86 |
| 3969 | 533 | 290.00 | 3146.00 | 0.00 | 401.37 | 401.37 |
| 3973 | 533 | 290.00 | 3150.00 | 0.00 | 401.88 | 401.88 |
| 3977 | 533 | 290.00 | 3154.00 | 0.00 | 402.39 | 402.39 |
| 3981 | 533 | 290.00 | 3158.00 | 0.00 | 402.90 | 402.90 |
| 3985 | 533 | 290.00 | 3162.00 | 0.00 | 403.41 | 403.41 |
| 3989 | 533 | 290.00 | 3166.00 | 0.00 | 403.92 | 403.92 |
| 3993 | 533 | 290.00 | 3170.00 | 0.00 | 404.43 | 404.43 |
| 3997 | 533 | 290.00 | 3174.00 | 0.00 | 404.94 | 404.94 |
| 4001 | 533 | 290.00 | 3178.00 | 0.00 | 405.45 | 405.45 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p | £ p |
| 4005 | 533 | 290.00 | 3182.00 | 0.00 | 405.96 | 405.96 |
| 4009 | 533 | 290.00 | 3186.00 | 0.00 | 406.47 | 406.47 |
| 4013 | 533 | 290.00 | 3190.00 | 0.00 | 406.98 | 406.98 |
| 4017 | 533 | 290.00 | 3194.00 | 0.00 | 407.49 | 407.49 |
| 4021 | 533 | 290.00 | 3198.00 | 0.00 | 408.00 | 408.00 |
| 4025 | 533 | 290.00 | 3202.00 | 0.00 | 408.51 | 408.51 |
| 4029 | 533 | 290.00 | 3206.00 | 0.00 | 409.02 | 409.02 |
| 4033 | 533 | 290.00 | 3210.00 | 0.00 | 409.53 | 409.53 |
| 4037 | 533 | 290.00 | 3214.00 | 0.00 | 410.04 | 410.04 |
| 4041 | 533 | 290.00 | 3218.00 | 0.00 | 410.55 | 410.55 |
| 4045 | 533 | 290.00 | 3222.00 | 0.00 | 411.06 | 411.06 |
| 4049 | 533 | 290.00 | 3226.00 | 0.00 | 411.57 | 411.57 |
| 4053 | 533 | 290.00 | 3230.00 | 0.00 | 412.08 | 412.08 |
| 4057 | 533 | 290.00 | 3234.00 | 0.00 | 412.59 | 412.59 |
| 4061 | 533 | 290.00 | 3238.00 | 0.00 | 413.10 | 413.10 |
| 4065 | 533 | 290.00 | 3242.00 | 0.00 | 413.61 | 413.61 |
| 4069 | 533 | 290.00 | 3246.00 | 0.00 | 414.12 | 414.12 |
| 4073 | 533 | 290.00 | 3250.00 | 0.00 | 414.63 | 414.63 |
| 4077 | 533 | 290.00 | 3254.00 | 0.00 | 415.14 | 415.14 |
| 4081 | 533 | 290.00 | 3258.00 | 0.00 | 415.65 | 415.65 |
| 4085 | 533 | 290.00 | 3262.00 | 0.00 | 416.16 | 416.16 |
| 4089 | 533 | 290.00 | 3266.00 | 0.00 | 416.67 | 416.67 |
| 4093 | 533 | 290.00 | 3270.00 | 0.00 | 417.18 | 417.18 |
| 4097 | 533 | 290.00 | 3274.00 | 0.00 | 417.69 | 417.69 |
| 4101 | 533 | 290.00 | 3278.00 | 0.00 | 418.20 | 418.20 |
| 4105 | 533 | 290.00 | 3282.00 | 0.00 | 418.71 | 418.71 |
| 4109 | 533 | 290.00 | 3286.00 | 0.00 | 419.22 | 419.22 |
| 4113 | 533 | 290.00 | 3290.00 | 0.00 | 419.73 | 419.73 |
| 4117 | 533 | 290.00 | 3294.00 | 0.00 | 420.24 | 420.24 |
| 4121 | 533 | 290.00 | 3298.00 | 0.00 | 420.75 | 420.75 |
| 4125 | 533 | 290.00 | 3302.00 | 0.00 | 421.26 | 421.26 |
| 4129 | 533 | 290.00 | 3306.00 | 0.00 | 421.77 | 421.77 |
| 4133 | 533 | 290.00 | 3310.00 | 0.00 | 422.28 | 422.28 |
| 4137 | 533 | 290.00 | 3314.00 | 0.00 | 422.79 | 422.79 |
| 4141 | 533 | 290.00 | 3318.00 | 0.00 | 423.30 | 423.30 |
| 4145 | 533 | 290.00 | 3322.00 | 0.00 | 423.81 | 423.81 |
| 4149 | 533 | 290.00 | 3326.00 | 0.00 | 424.32 | 424.32 |
| 4153 | 533 | 290.00 | 3330.00 | 0.00 | 424.83 | 424.83 |
| 4157 | 533 | 290.00 | 3334.00 | 0.00 | 425.34 | 425.34 |
| 4161 | 533 | 290.00 | 3338.00 | 0.00 | 425.85 | 425.85 |
| 4165 | 533 | 290.00 | 3342.00 | 0.00 | 426.36 | 426.36 |
| 4169 | 533 | 290.00 | 3346.00 | 0.00 | 426.87 | 426.87 |
| 4173 | 533 | 290.00 | 3350.00 | 0.00 | 427.38 | 427.38 |
| 4177 | 533 | 290.00 | 3354.00 | 0.00 | 427.89 | 427.89 |
| 4181 | 533 | 290.00 | 3358.00 | 0.00 | 428.40 | 428.40 |
| 4185 | 533 | 290.00 | 3362.00 | 0.00 | 428.91 | 428.91 |
| 4189 | 533 | 290.00 | 3366.00 | 0.00 | 429.16 | 429.16 |

If the employee's gross pay is over £4189, go to page 229.

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

Where the employee's total earnings exceed the UEL/UST/AUST, only the earnings between the PT and the UEL/UST/AUST 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/UST/AUST.

To work out the employer's NICs and the employee's NICs due on the earnings above the UEL/UST/AUST, take the following action.

| Step | Action | Example (based on Table letter R with total monthly earnings of £5483.29) | | |
|------|--|---|--|--|
| 1 | Subtract the UEL/UST/AUST figure from the total gross pay. | £5483.29 - £4189 = £1294.29 | | |
| 2 | Round the answer down to the nearest whole £. | Rounded down to £1294 | | |
| 3 | Look this figure up in the Additional gross pay table on page 231. | Look up £1294 | | |
| 4 | If the figure is not shown in the table, build up to it by adding together as few entries as possible. | Amount | Employer's NICs payable | Employee's NICs payable |
| | | £1000 | £145.50 | £27.50 |
| | | £200 | + £29.10 | + £5.50 |
| | | £94 | + £13.68 | + £2.58 |
| | | Totals | = £188.28 | = £35.58 |
| 5 | Add the further employer's NICs and employee's NICs worked out on the earnings above the UEL/UST/AUST (columns 1d and 1e of the Additional gross pay table) to the employer's NICs and employee's NICs due for earnings at the UEL/UST/AUST (columns 1d and 1e of the main table). | | Total payable by employer | Total payable by employee |
| | | | £188.28 (further employer NICs) | £35.58 (further employee NICs) |
| | | | + £499.21 (due for employer on earnings at UEL/UST/AUST) | + £429.16 (due for employee on earnings at UEL/UST/AUST) |
| | | Totals | = £687.49 | = £464.74 |
| 6 | Record the figures resulting from Step 5 in columns 1d and 1e of form RT11. | | | |

On form RT11 or equivalent record

| Col 1a | Col 1b | Col 1c | Col 1d | Col 1e |
|--------|--------|---------|--------|--------|
| 533 | 290.00 | 3366.00 | 687.49 | 464.74 |

Table letter W only

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

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

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

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

| Step | Action | Example (based on Table letter W with total monthly earnings of £5483.29) | |
|------|--|---|---|
| 1 | Subtract the UEL figure from the total gross pay. | £5483.29 - £4189 = £1294.29 | |
| 2 | Round the answer down to the nearest whole £. | Rounded down to £1294 | |
| 3 | Look this figure up in the Additional gross pay table on page 231. | Look up £1294 | |
| 4 | If the figure is not shown in the table, build up to it by adding together as few entries as possible. | Amount £1000 £200 £94 Totals | Employer's NICs payable £173.00 + £34.60 + £16.26 = £223.86 |
| 5 | Add the employer's NICs worked out on the earnings above the UEL (column 1d of the Additional gross pay table) to the employer NICs due for earnings at the UEL (column 1d of the main table). | Totals | Total payable by employer £223.86 (further employer NICs) + £499.21 (due for employer on earnings at UEL) = £733.07 |
| 6 | Record the figure resulting from Step 5 in column 1d of form RT11. | | |

On form RT11 or equivalent record

| Col 1a | Col 1b | Col 1c | Col 1d | Col 1e |
|--------|--------|---------|--------|--------|
| | | 3366.00 | 733.07 | 0.00 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable | Total of employee's and employer's NICs payable (for information only) |
|--------------------------------|-------------------------|-------------------------|--|
| | 1d | 1e | |
| £ | £ p | £ p | £ p |
| 1 | 0.14 | 0.03 | 0.17 |
| 2 | 0.29 | 0.05 | 0.34 |
| 3 | 0.44 | 0.08 | 0.52 |
| 4 | 0.58 | 0.11 | 0.69 |
| 5 | 0.73 | 0.14 | 0.87 |
| 6 | 0.87 | 0.16 | 1.03 |
| 7 | 1.02 | 0.19 | 1.21 |
| 8 | 1.16 | 0.22 | 1.38 |
| 9 | 1.31 | 0.25 | 1.56 |
| 10 | 1.45 | 0.27 | 1.72 |
| 11 | 1.60 | 0.30 | 1.90 |
| 12 | 1.75 | 0.33 | 2.08 |
| 13 | 1.89 | 0.36 | 2.25 |
| 14 | 2.04 | 0.38 | 2.42 |
| 15 | 2.18 | 0.41 | 2.59 |
| 16 | 2.33 | 0.44 | 2.77 |
| 17 | 2.47 | 0.47 | 2.94 |
| 18 | 2.62 | 0.49 | 3.11 |
| 19 | 2.76 | 0.52 | 3.28 |
| 20 | 2.91 | 0.55 | 3.46 |
| 21 | 3.05 | 0.58 | 3.63 |
| 22 | 3.20 | 0.60 | 3.80 |
| 23 | 3.35 | 0.63 | 3.98 |
| 24 | 3.49 | 0.66 | 4.15 |
| 25 | 3.64 | 0.69 | 4.33 |
| 26 | 3.78 | 0.71 | 4.49 |
| 27 | 3.93 | 0.74 | 4.67 |
| 28 | 4.07 | 0.77 | 4.84 |
| 29 | 4.22 | 0.80 | 5.02 |
| 30 | 4.36 | 0.82 | 5.18 |
| 31 | 4.51 | 0.85 | 5.36 |
| 32 | 4.66 | 0.88 | 5.54 |
| 33 | 4.80 | 0.91 | 5.71 |
| 34 | 4.95 | 0.93 | 5.88 |
| 35 | 5.09 | 0.96 | 6.05 |
| 36 | 5.24 | 0.99 | 6.23 |
| 37 | 5.38 | 1.02 | 6.40 |
| 38 | 5.53 | 1.04 | 6.57 |
| 39 | 5.67 | 1.07 | 6.74 |
| 40 | 5.82 | 1.10 | 6.92 |
| 41 | 5.96 | 1.13 | 7.09 |
| 42 | 6.11 | 1.15 | 7.26 |
| 43 | 6.26 | 1.18 | 7.44 |
| 44 | 6.40 | 1.21 | 7.61 |
| 45 | 6.55 | 1.24 | 7.79 |
| 46 | 6.69 | 1.26 | 7.95 |
| 47 | 6.84 | 1.29 | 8.13 |
| 48 | 6.98 | 1.32 | 8.30 |
| 49 | 7.13 | 1.35 | 8.48 |
| 50 | 7.27 | 1.37 | 8.64 |
| 51 | 7.42 | 1.40 | 8.82 |
| 52 | 7.57 | 1.43 | 9.00 |
| 53 | 7.71 | 1.46 | 9.17 |
| 54 | 7.86 | 1.48 | 9.34 |
| 55 | 8.00 | 1.51 | 9.51 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable | | Employee's NICs payable | | Total of employee's and employer's NICs payable (for information only) |
|--------------------------------|-------------------------|-----|-------------------------|---|--|
| | 1d | | 1e | | |
| | £ | £ p | £ | p | |
| 56 | 8.15 | | 1.54 | | 9.69 |
| 57 | 8.29 | | 1.57 | | 9.86 |
| 58 | 8.44 | | 1.59 | | 10.03 |
| 59 | 8.58 | | 1.62 | | 10.20 |
| 60 | 8.73 | | 1.65 | | 10.38 |
| 61 | 8.87 | | 1.68 | | 10.55 |
| 62 | 9.02 | | 1.70 | | 10.72 |
| 63 | 9.17 | | 1.73 | | 10.90 |
| 64 | 9.31 | | 1.76 | | 11.07 |
| 65 | 9.46 | | 1.79 | | 11.25 |
| 66 | 9.60 | | 1.81 | | 11.41 |
| 67 | 9.75 | | 1.84 | | 11.59 |
| 68 | 9.89 | | 1.87 | | 11.76 |
| 69 | 10.04 | | 1.90 | | 11.94 |
| 70 | 10.18 | | 1.92 | | 12.10 |
| 71 | 10.33 | | 1.95 | | 12.28 |
| 72 | 10.48 | | 1.98 | | 12.46 |
| 73 | 10.62 | | 2.01 | | 12.63 |
| 74 | 10.77 | | 2.03 | | 12.80 |
| 75 | 10.91 | | 2.06 | | 12.97 |
| 76 | 11.06 | | 2.09 | | 13.15 |
| 77 | 11.20 | | 2.12 | | 13.32 |
| 78 | 11.35 | | 2.14 | | 13.49 |
| 79 | 11.49 | | 2.17 | | 13.66 |
| 80 | 11.64 | | 2.20 | | 13.84 |
| 81 | 11.78 | | 2.23 | | 14.01 |
| 82 | 11.93 | | 2.25 | | 14.18 |
| 83 | 12.08 | | 2.28 | | 14.36 |
| 84 | 12.22 | | 2.31 | | 14.53 |
| 85 | 12.37 | | 2.34 | | 14.71 |
| 86 | 12.51 | | 2.36 | | 14.87 |
| 87 | 12.66 | | 2.39 | | 15.05 |
| 88 | 12.80 | | 2.42 | | 15.22 |
| 89 | 12.95 | | 2.45 | | 15.40 |
| 90 | 13.09 | | 2.47 | | 15.56 |
| 91 | 13.24 | | 2.50 | | 15.74 |
| 92 | 13.39 | | 2.53 | | 15.92 |
| 93 | 13.53 | | 2.56 | | 16.09 |
| 94 | 13.68 | | 2.58 | | 16.26 |
| 95 | 13.82 | | 2.61 | | 16.43 |
| 96 | 13.97 | | 2.64 | | 16.61 |
| 97 | 14.11 | | 2.67 | | 16.78 |
| 98 | 14.26 | | 2.69 | | 16.95 |
| 99 | 14.40 | | 2.72 | | 17.12 |
| 100 | 14.55 | | 2.75 | | 17.30 |
| 200 | 29.10 | | 5.50 | | 34.60 |
| 300 | 43.65 | | 8.25 | | 51.90 |
| 400 | 58.20 | | 11.00 | | 69.20 |
| 500 | 72.75 | | 13.75 | | 86.50 |
| 600 | 87.30 | | 16.50 | | 103.80 |
| 700 | 101.85 | | 19.25 | | 121.10 |
| 800 | 116.40 | | 22.00 | | 138.40 |
| 900 | 130.95 | | 24.75 | | 155.70 |
| 1000 | 145.50 | | 27.50 | | 173.00 |
| 2000 | 291.00 | | 55.00 | | 346.00 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable | Total of employee's and employer's NICs payable (for information only) |
|--------------------------------|-------------------------|-------------------------|--|
| | 1d | 1e | |
| £ | £ p | £ p | £ p |
| 3000 | 436.50 | 82.50 | 519.00 |
| 4000 | 582.00 | 110.00 | 692.00 |
| 5000 | 727.50 | 137.50 | 865.00 |
| 6000 | 873.00 | 165.00 | 1038.00 |
| 7000 | 1018.50 | 192.50 | 1211.00 |
| 8000 | 1164.00 | 220.00 | 1384.00 |
| 9000 | 1309.50 | 247.50 | 1557.00 |
| 10000 | 1455.00 | 275.00 | 1730.00 |
| 20000 | 2910.00 | 550.00 | 3460.00 |
| 30000 | 4365.00 | 825.00 | 5190.00 |
| 40000 | 5820.00 | 1100.00 | 6920.00 |
| 50000 | 7275.00 | 1375.00 | 8650.00 |
| 60000 | 8730.00 | 1650.00 | 10380.00 |
| 70000 | 10185.00 | 1925.00 | 12110.00 |
| 80000 | 11640.00 | 2200.00 | 13840.00 |
| 90000 | 13095.00 | 2475.00 | 15570.00 |
| 100000 | 14550.00 | 2750.00 | 17300.00 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable |
|--------------------------------|-------------------------|
| | 1d |
| £ | £ p |
| 1 | 0.14 |
| 2 | 0.29 |
| 3 | 0.44 |
| 4 | 0.58 |
| 5 | 0.73 |
| 6 | 0.87 |
| 7 | 1.02 |
| 8 | 1.16 |
| 9 | 1.31 |
| 10 | 1.45 |
| 11 | 1.60 |
| 12 | 1.75 |
| 13 | 1.89 |
| 14 | 2.04 |
| 15 | 2.18 |
| 16 | 2.33 |
| 17 | 2.47 |
| 18 | 2.62 |
| 19 | 2.76 |
| 20 | 2.91 |
| 21 | 3.05 |
| 22 | 3.20 |
| 23 | 3.35 |
| 24 | 3.49 |
| 25 | 3.64 |
| 26 | 3.78 |
| 27 | 3.93 |
| 28 | 4.07 |
| 29 | 4.22 |
| 30 | 4.36 |
| 31 | 4.51 |
| 32 | 4.66 |
| 33 | 4.80 |
| 34 | 4.95 |
| 35 | 5.09 |
| 36 | 5.24 |
| 37 | 5.38 |
| 38 | 5.53 |
| 39 | 5.67 |
| 40 | 5.82 |
| 41 | 5.96 |
| 42 | 6.11 |
| 43 | 6.26 |
| 44 | 6.40 |
| 45 | 6.55 |
| 46 | 6.69 |
| 47 | 6.84 |
| 48 | 6.98 |
| 49 | 7.13 |
| 50 | 7.27 |
| 51 | 7.42 |
| 52 | 7.57 |
| 53 | 7.71 |
| 54 | 7.86 |
| 55 | 8.00 |

| Earnings on which NICs payable | Employer's NICs payable |
|--------------------------------|-------------------------|
| | 1d |
| £ | £ p |
| 56 | 8.15 |
| 57 | 8.29 |
| 58 | 8.44 |
| 59 | 8.58 |
| 60 | 8.73 |
| 61 | 8.87 |
| 62 | 9.02 |
| 63 | 9.17 |
| 64 | 9.31 |
| 65 | 9.46 |
| 66 | 9.60 |
| 67 | 9.75 |
| 68 | 9.89 |
| 69 | 10.04 |
| 70 | 10.18 |
| 71 | 10.33 |
| 72 | 10.48 |
| 73 | 10.62 |
| 74 | 10.77 |
| 75 | 10.91 |
| 76 | 11.06 |
| 77 | 11.20 |
| 78 | 11.35 |
| 79 | 11.49 |
| 80 | 11.64 |
| 81 | 11.78 |
| 82 | 11.93 |
| 83 | 12.08 |
| 84 | 12.22 |
| 85 | 12.37 |
| 86 | 12.51 |
| 87 | 12.66 |
| 88 | 12.80 |
| 89 | 12.95 |
| 90 | 13.09 |
| 91 | 13.24 |
| 92 | 13.39 |
| 93 | 13.53 |
| 94 | 13.68 |
| 95 | 13.82 |
| 96 | 13.97 |
| 97 | 14.11 |
| 98 | 14.26 |
| 99 | 14.40 |
| 100 | 14.55 |
| 200 | 29.10 |
| 300 | 43.65 |
| 400 | 58.20 |
| 500 | 72.75 |
| 600 | 87.30 |
| 700 | 101.85 |
| 800 | 116.40 |
| 900 | 130.95 |
| 1000 | 145.50 |
| 2000 | 291.00 |

Table letter W only

| Earnings on which NICs payable | Employer's NICs payable |
|--------------------------------|-------------------------|
| | 1d |
| £ | £ p |
| 3000 | 436.50 |
| 4000 | 582.00 |
| 5000 | 727.50 |
| 6000 | 873.00 |
| 7000 | 1018.50 |
| 8000 | 1164.00 |
| 9000 | 1309.50 |
| 10000 | 1455.00 |
| 20000 | 2910.00 |
| 30000 | 4365.00 |
| 40000 | 5820.00 |
| 50000 | 7275.00 |
| 60000 | 8730.00 |
| 70000 | 10185.00 |
| 80000 | 11640.00 |
| 90000 | 13095.00 |
| 100000 | 14550.00 |