



HM Revenue
& Customs

Employee only National Insurance contributions for employers or employees authorised to pay their own National Insurance contributions

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.

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/payee

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 on 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’ve:

- been an employer for less than 3 years, Telephone: 0300 200 3211
- been an employer for 3 years or more, Telephone: 0300 200 3200
- a hearing or speech impairment, Textphone: 0300 200 3212

Tell us your employer PAYE and Accounts Office references when you contact us.

You’ll find them on correspondence HMRC have sent to you.

Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to www.gov.uk/government/collections/payroll-publications-for-employers

Yr laith Gymraeg

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

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio, phone the Employer Orderline on 0300 123 1074 and ask to speak to the Customer Service Team.

Help and support from the Digital Delivery Team

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

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

Follow us on Twitter @HMRCbusiness: twitter.com/HMRCbusiness

Join our HMRC Online Customer Forum

Our customer forum is for you and provides the help, support and guidance you need. 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 <https://public.govdelivery.com/accounts/UKHMRCED/subscriber/new>

Do 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 generic notifications.

HM Revenue and Customs

If you have a query about your PAYE scheme:

- phone the Employer Helpline on Telephone: 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

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

Contents

Save money – avoid errors	Page 1
Which National Insurance contributions (NICs) tables to use	Page 2
Layout of these tables	Page 3
Using these tables to work out NICs	Page 4
A – Weekly table for standard rate NICs	Page 5
A – Monthly table for standard rate NICs	Page 21
B – Weekly table for reduced rate NICs	Page 39
B – Monthly table for reduced rate NICs	Page 55
H – Weekly table for standard rate NICs (apprentice under 25)	Page 73
H – Monthly table for standard rate NICs (apprentice under 25)	Page 89
M – Weekly table for standard rate NICs (employee under 21)	Page 107
M – Monthly table for standard rate NICs (employee under 21)	Page 124
Working out and recording NICs where employee's total earnings exceed the Upper Earnings Limit (UEL)	Page 141
Additional gross pay table	Page 142

Changes for the tax year 2019 to 2020

At the time this booklet was printed, changes in the rates of NICs for the tax year 2019 to 2020 were still subject to Parliamentary approval. If we do not get Parliamentary approval, we'll tell you about any further changes before 6 April 2019.

Save money - avoid errors

Do it online

Almost all employers are required to file online, unless they're exempt. There are very few exceptions. For more information about exceptions:

- go to www.gov.uk/browse/employing-people/payroll
- 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, which has replaced form P11 for employers who are not required to file online, must show 'Tax year starting 6 April 2019'.
- 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 reduced rate NICs? If not, deduct full rate NICs at category A, H or M.
- 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 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's 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 NICs (for employees who are age 21 or over, or apprentices who are under 25 this is usually either A, B, C, H or J. For employees who are under the age of 21, this is usually either M or Z)
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

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

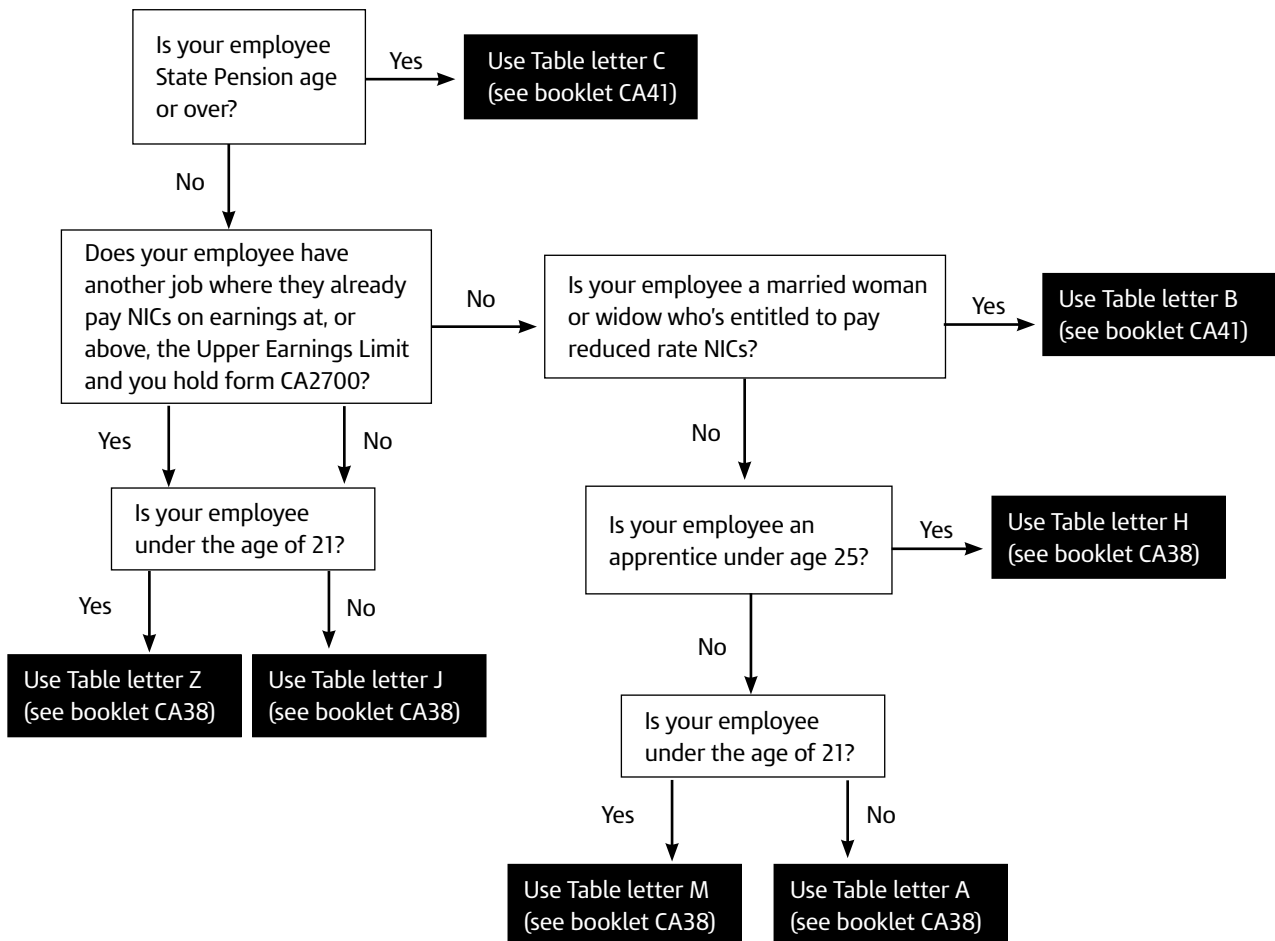
Which National Insurance contribution (NICs) tables to use

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

NICs tables are renewed every tax year.

Check you're using the tables for the tax year 2019 to 2020.

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



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

Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£118 weekly or £512 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) (£166 weekly or £719 monthly). The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£166 weekly or £719 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 PT and ST respectively up to the Upper Earnings Limit (UEL).

The last earnings figure in each table is the UEL (£962 weekly or £4,167 monthly). This is because employee's NICs are due only at a rate of 2% on earnings above the UEL. The employer pays NICs at the rate of 13.8% on earnings above the Upper Earnings Limit (UEL).

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, PT, ST and UEL, is worked out at the mid-point of the steps. Therefore, you 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, if the exact figure is not shown in the tables, use the next smaller figure shown.

Where the employee's total earnings exceed the UEL, see page 141.

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

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.

Only use these tables if you're authorised to pay your own NICs. If you're responsible for paying your own NICs, please see the Employer Helpbooks for details about recording and paying NICs.

Are you using the correct tables?

Only use these tables between 6 April 2019 and 5 April 2020 (the tax year 2019 to 2020).

About these tables

The tables under letters A, B, H and M contain 2 tables for:

- weekly pay intervals
- monthly pay intervals

The letters A, B, H and M correspond with the table letters under which NICs are payable.

Identifying the correct table to use

Table letter A

Use this table if you're aged 21 or over, and under State Pension age.

Table letter B

Use this table if you're a married woman or widow:

- under State Pension age
- who's entitled to pay reduced rate NICs

To use this table you must have one of these valid forms:

- CA4139 or CF383 Certificate of Election
- CF380A Certificate of Reduced Liability

Table letter H

Use this table if you're on an Approved Apprenticeship scheme and aged under 25.

Table letter M

Use this table if you're under the age of 21.

How to use these tables

- 1 Decide which table, A, B, H or M and then apply the earnings period (weekly or monthly) to work out the NICs liability.
- 2 Look up the gross pay in the left-hand column of the table. If your total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If your total earnings exceed the UEL, see page 129.
- 3 Record the figures in each column of the table onto form RT11, 'Deductions working sheet'.

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'

Use this table for employees who are aged 21 or over, for whom you do not hold form CA2700

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are under the age of 21 for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an Approved Apprenticeship scheme and are aged under 25 (see table letter H)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'A' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £117.99	No NICs liability, make no entries on form RT11				
118	118	0.00	0.00	0.00	0.00
119	118	1.00	0.00	0.00	0.00
120	118	2.00	0.00	0.00	0.00
121	118	3.00	0.00	0.00	0.00
122	118	4.00	0.00	0.00	0.00
123	118	5.00	0.00	0.00	0.00
124	118	6.00	0.00	0.00	0.00
125	118	7.00	0.00	0.00	0.00
126	118	8.00	0.00	0.00	0.00
127	118	9.00	0.00	0.00	0.00
128	118	10.00	0.00	0.00	0.00
129	118	11.00	0.00	0.00	0.00
130	118	12.00	0.00	0.00	0.00
131	118	13.00	0.00	0.00	0.00
132	118	14.00	0.00	0.00	0.00
133	118	15.00	0.00	0.00	0.00
134	118	16.00	0.00	0.00	0.00
135	118	17.00	0.00	0.00	0.00
136	118	18.00	0.00	0.00	0.00
137	118	19.00	0.00	0.00	0.00
138	118	20.00	0.00	0.00	0.00
139	118	21.00	0.00	0.00	0.00
140	118	22.00	0.00	0.00	0.00
141	118	23.00	0.00	0.00	0.00
142	118	24.00	0.00	0.00	0.00
143	118	25.00	0.00	0.00	0.00
144	118	26.00	0.00	0.00	0.00
145	118	27.00	0.00	0.00	0.00
146	118	28.00	0.00	0.00	0.00
147	118	29.00	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
148	118	30.00	0.00	0.00	0.00
149	118	31.00	0.00	0.00	0.00
150	118	32.00	0.00	0.00	0.00
151	118	33.00	0.00	0.00	0.00
152	118	34.00	0.00	0.00	0.00
153	118	35.00	0.00	0.00	0.00
154	118	36.00	0.00	0.00	0.00
155	118	37.00	0.00	0.00	0.00
156	118	38.00	0.00	0.00	0.00
157	118	39.00	0.00	0.00	0.00
158	118	40.00	0.00	0.00	0.00
159	118	41.00	0.00	0.00	0.00
160	118	42.00	0.00	0.00	0.00
161	118	43.00	0.00	0.00	0.00
162	118	44.00	0.00	0.00	0.00
163	118	45.00	0.00	0.00	0.00
164	118	46.00	0.00	0.00	0.00
165	118	47.00	0.00	0.00	0.00
166	118	48.00	0.00	0.00	0.00
167	118	48.00	1.00	0.00	0.18
168	118	48.00	2.00	0.00	0.30
169	118	48.00	3.00	0.00	0.42
170	118	48.00	4.00	0.00	0.54
171	118	48.00	5.00	0.00	0.66
172	118	48.00	6.00	0.00	0.78
173	118	48.00	7.00	0.00	0.90
174	118	48.00	8.00	0.00	1.02
175	118	48.00	9.00	0.00	1.14
176	118	48.00	10.00	0.00	1.26
177	118	48.00	11.00	0.00	1.38
178	118	48.00	12.00	0.00	1.50
179	118	48.00	13.00	0.00	1.62
180	118	48.00	14.00	0.00	1.74
181	118	48.00	15.00	0.00	1.86
182	118	48.00	16.00	0.00	1.98
183	118	48.00	17.00	0.00	2.10
184	118	48.00	18.00	0.00	2.22
185	118	48.00	19.00	0.00	2.34
186	118	48.00	20.00	0.00	2.46
187	118	48.00	21.00	0.00	2.58
188	118	48.00	22.00	0.00	2.70
189	118	48.00	23.00	0.00	2.82
190	118	48.00	24.00	0.00	2.94
191	118	48.00	25.00	0.00	3.06
192	118	48.00	26.00	0.00	3.18
193	118	48.00	27.00	0.00	3.30
194	118	48.00	28.00	0.00	3.42
195	118	48.00	29.00	0.00	3.54
196	118	48.00	30.00	0.00	3.66
197	118	48.00	31.00	0.00	3.78
198	118	48.00	32.00	0.00	3.90
199	118	48.00	33.00	0.00	4.02
200	118	48.00	34.00	0.00	4.14
201	118	48.00	35.00	0.00	4.26
202	118	48.00	36.00	0.00	4.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
203	118	48.00	37.00	0.00	4.50
204	118	48.00	38.00	0.00	4.62
205	118	48.00	39.00	0.00	4.74
206	118	48.00	40.00	0.00	4.86
207	118	48.00	41.00	0.00	4.98
208	118	48.00	42.00	0.00	5.10
209	118	48.00	43.00	0.00	5.22
210	118	48.00	44.00	0.00	5.34
211	118	48.00	45.00	0.00	5.46
212	118	48.00	46.00	0.00	5.58
213	118	48.00	47.00	0.00	5.70
214	118	48.00	48.00	0.00	5.82
215	118	48.00	49.00	0.00	5.94
216	118	48.00	50.00	0.00	6.06
217	118	48.00	51.00	0.00	6.18
218	118	48.00	52.00	0.00	6.30
219	118	48.00	53.00	0.00	6.42
220	118	48.00	54.00	0.00	6.54
221	118	48.00	55.00	0.00	6.66
222	118	48.00	56.00	0.00	6.78
223	118	48.00	57.00	0.00	6.90
224	118	48.00	58.00	0.00	7.02
225	118	48.00	59.00	0.00	7.14
226	118	48.00	60.00	0.00	7.26
227	118	48.00	61.00	0.00	7.38
228	118	48.00	62.00	0.00	7.50
229	118	48.00	63.00	0.00	7.62
230	118	48.00	64.00	0.00	7.74
231	118	48.00	65.00	0.00	7.86
232	118	48.00	66.00	0.00	7.98
233	118	48.00	67.00	0.00	8.10
234	118	48.00	68.00	0.00	8.22
235	118	48.00	69.00	0.00	8.34
236	118	48.00	70.00	0.00	8.46
237	118	48.00	71.00	0.00	8.58
238	118	48.00	72.00	0.00	8.70
239	118	48.00	73.00	0.00	8.82
240	118	48.00	74.00	0.00	8.94
241	118	48.00	75.00	0.00	9.06
242	118	48.00	76.00	0.00	9.18
243	118	48.00	77.00	0.00	9.30
244	118	48.00	78.00	0.00	9.42
245	118	48.00	79.00	0.00	9.54
246	118	48.00	80.00	0.00	9.66
247	118	48.00	81.00	0.00	9.78
248	118	48.00	82.00	0.00	9.90
249	118	48.00	83.00	0.00	10.02
250	118	48.00	84.00	0.00	10.14
251	118	48.00	85.00	0.00	10.26
252	118	48.00	86.00	0.00	10.38
253	118	48.00	87.00	0.00	10.50
254	118	48.00	88.00	0.00	10.62
255	118	48.00	89.00	0.00	10.74
256	118	48.00	90.00	0.00	10.86
257	118	48.00	91.00	0.00	10.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
258	118	48.00	92.00	0.00	11.10
259	118	48.00	93.00	0.00	11.22
260	118	48.00	94.00	0.00	11.34
261	118	48.00	95.00	0.00	11.46
262	118	48.00	96.00	0.00	11.58
263	118	48.00	97.00	0.00	11.70
264	118	48.00	98.00	0.00	11.82
265	118	48.00	99.00	0.00	11.94
266	118	48.00	100.00	0.00	12.06
267	118	48.00	101.00	0.00	12.18
268	118	48.00	102.00	0.00	12.30
269	118	48.00	103.00	0.00	12.42
270	118	48.00	104.00	0.00	12.54
271	118	48.00	105.00	0.00	12.66
272	118	48.00	106.00	0.00	12.78
273	118	48.00	107.00	0.00	12.90
274	118	48.00	108.00	0.00	13.02
275	118	48.00	109.00	0.00	13.14
276	118	48.00	110.00	0.00	13.26
277	118	48.00	111.00	0.00	13.38
278	118	48.00	112.00	0.00	13.50
279	118	48.00	113.00	0.00	13.62
280	118	48.00	114.00	0.00	13.74
281	118	48.00	115.00	0.00	13.86
282	118	48.00	116.00	0.00	13.98
283	118	48.00	117.00	0.00	14.10
284	118	48.00	118.00	0.00	14.22
285	118	48.00	119.00	0.00	14.34
286	118	48.00	120.00	0.00	14.46
287	118	48.00	121.00	0.00	14.58
288	118	48.00	122.00	0.00	14.70
289	118	48.00	123.00	0.00	14.82
290	118	48.00	124.00	0.00	14.94
291	118	48.00	125.00	0.00	15.06
292	118	48.00	126.00	0.00	15.18
293	118	48.00	127.00	0.00	15.30
294	118	48.00	128.00	0.00	15.42
295	118	48.00	129.00	0.00	15.54
296	118	48.00	130.00	0.00	15.66
297	118	48.00	131.00	0.00	15.78
298	118	48.00	132.00	0.00	15.90
299	118	48.00	133.00	0.00	16.02
300	118	48.00	134.00	0.00	16.14
301	118	48.00	135.00	0.00	16.26
302	118	48.00	136.00	0.00	16.38
303	118	48.00	137.00	0.00	16.50
304	118	48.00	138.00	0.00	16.62
305	118	48.00	139.00	0.00	16.74
306	118	48.00	140.00	0.00	16.86
307	118	48.00	141.00	0.00	16.98
308	118	48.00	142.00	0.00	17.10
309	118	48.00	143.00	0.00	17.22
310	118	48.00	144.00	0.00	17.34
311	118	48.00	145.00	0.00	17.46
312	118	48.00	146.00	0.00	17.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
313	118	48.00	147.00	0.00	17.70
314	118	48.00	148.00	0.00	17.82
315	118	48.00	149.00	0.00	17.94
316	118	48.00	150.00	0.00	18.06
317	118	48.00	151.00	0.00	18.18
318	118	48.00	152.00	0.00	18.30
319	118	48.00	153.00	0.00	18.42
320	118	48.00	154.00	0.00	18.54
321	118	48.00	155.00	0.00	18.66
322	118	48.00	156.00	0.00	18.78
323	118	48.00	157.00	0.00	18.90
324	118	48.00	158.00	0.00	19.02
325	118	48.00	159.00	0.00	19.14
326	118	48.00	160.00	0.00	19.26
327	118	48.00	161.00	0.00	19.38
328	118	48.00	162.00	0.00	19.50
329	118	48.00	163.00	0.00	19.62
330	118	48.00	164.00	0.00	19.74
331	118	48.00	165.00	0.00	19.86
332	118	48.00	166.00	0.00	19.98
333	118	48.00	167.00	0.00	20.10
334	118	48.00	168.00	0.00	20.22
335	118	48.00	169.00	0.00	20.34
336	118	48.00	170.00	0.00	20.46
337	118	48.00	171.00	0.00	20.58
338	118	48.00	172.00	0.00	20.70
339	118	48.00	173.00	0.00	20.82
340	118	48.00	174.00	0.00	20.94
341	118	48.00	175.00	0.00	21.06
342	118	48.00	176.00	0.00	21.18
343	118	48.00	177.00	0.00	21.30
344	118	48.00	178.00	0.00	21.42
345	118	48.00	179.00	0.00	21.54
346	118	48.00	180.00	0.00	21.66
347	118	48.00	181.00	0.00	21.78
348	118	48.00	182.00	0.00	21.90
349	118	48.00	183.00	0.00	22.02
350	118	48.00	184.00	0.00	22.14
351	118	48.00	185.00	0.00	22.26
352	118	48.00	186.00	0.00	22.38
353	118	48.00	187.00	0.00	22.50
354	118	48.00	188.00	0.00	22.62
355	118	48.00	189.00	0.00	22.74
356	118	48.00	190.00	0.00	22.86
357	118	48.00	191.00	0.00	22.98
358	118	48.00	192.00	0.00	23.10
359	118	48.00	193.00	0.00	23.22
360	118	48.00	194.00	0.00	23.34
361	118	48.00	195.00	0.00	23.46
362	118	48.00	196.00	0.00	23.58
363	118	48.00	197.00	0.00	23.70
364	118	48.00	198.00	0.00	23.82
365	118	48.00	199.00	0.00	23.94
366	118	48.00	200.00	0.00	24.06
367	118	48.00	201.00	0.00	24.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
368	118	48.00	202.00	0.00	24.30
369	118	48.00	203.00	0.00	24.42
370	118	48.00	204.00	0.00	24.54
371	118	48.00	205.00	0.00	24.66
372	118	48.00	206.00	0.00	24.78
373	118	48.00	207.00	0.00	24.90
374	118	48.00	208.00	0.00	25.02
375	118	48.00	209.00	0.00	25.14
376	118	48.00	210.00	0.00	25.26
377	118	48.00	211.00	0.00	25.38
378	118	48.00	212.00	0.00	25.50
379	118	48.00	213.00	0.00	25.62
380	118	48.00	214.00	0.00	25.74
381	118	48.00	215.00	0.00	25.86
382	118	48.00	216.00	0.00	25.98
383	118	48.00	217.00	0.00	26.10
384	118	48.00	218.00	0.00	26.22
385	118	48.00	219.00	0.00	26.34
386	118	48.00	220.00	0.00	26.46
387	118	48.00	221.00	0.00	26.58
388	118	48.00	222.00	0.00	26.70
389	118	48.00	223.00	0.00	26.82
390	118	48.00	224.00	0.00	26.94
391	118	48.00	225.00	0.00	27.06
392	118	48.00	226.00	0.00	27.18
393	118	48.00	227.00	0.00	27.30
394	118	48.00	228.00	0.00	27.42
395	118	48.00	229.00	0.00	27.54
396	118	48.00	230.00	0.00	27.66
397	118	48.00	231.00	0.00	27.78
398	118	48.00	232.00	0.00	27.90
399	118	48.00	233.00	0.00	28.02
400	118	48.00	234.00	0.00	28.14
401	118	48.00	235.00	0.00	28.26
402	118	48.00	236.00	0.00	28.38
403	118	48.00	237.00	0.00	28.50
404	118	48.00	238.00	0.00	28.62
405	118	48.00	239.00	0.00	28.74
406	118	48.00	240.00	0.00	28.86
407	118	48.00	241.00	0.00	28.98
408	118	48.00	242.00	0.00	29.10
409	118	48.00	243.00	0.00	29.22
410	118	48.00	244.00	0.00	29.34
411	118	48.00	245.00	0.00	29.46
412	118	48.00	246.00	0.00	29.58
413	118	48.00	247.00	0.00	29.70
414	118	48.00	248.00	0.00	29.82
415	118	48.00	249.00	0.00	29.94
416	118	48.00	250.00	0.00	30.06
417	118	48.00	251.00	0.00	30.18
418	118	48.00	252.00	0.00	30.30
419	118	48.00	253.00	0.00	30.42
420	118	48.00	254.00	0.00	30.54
421	118	48.00	255.00	0.00	30.66
422	118	48.00	256.00	0.00	30.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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
423	118	48.00	257.00	0.00	30.90
424	118	48.00	258.00	0.00	31.02
425	118	48.00	259.00	0.00	31.14
426	118	48.00	260.00	0.00	31.26
427	118	48.00	261.00	0.00	31.38
428	118	48.00	262.00	0.00	31.50
429	118	48.00	263.00	0.00	31.62
430	118	48.00	264.00	0.00	31.74
431	118	48.00	265.00	0.00	31.86
432	118	48.00	266.00	0.00	31.98
433	118	48.00	267.00	0.00	32.10
434	118	48.00	268.00	0.00	32.22
435	118	48.00	269.00	0.00	32.34
436	118	48.00	270.00	0.00	32.46
437	118	48.00	271.00	0.00	32.58
438	118	48.00	272.00	0.00	32.70
439	118	48.00	273.00	0.00	32.82
440	118	48.00	274.00	0.00	32.94
441	118	48.00	275.00	0.00	33.06
442	118	48.00	276.00	0.00	33.18
443	118	48.00	277.00	0.00	33.30
444	118	48.00	278.00	0.00	33.42
445	118	48.00	279.00	0.00	33.54
446	118	48.00	280.00	0.00	33.66
447	118	48.00	281.00	0.00	33.78
448	118	48.00	282.00	0.00	33.90
449	118	48.00	283.00	0.00	34.02
450	118	48.00	284.00	0.00	34.14
451	118	48.00	285.00	0.00	34.26
452	118	48.00	286.00	0.00	34.38
453	118	48.00	287.00	0.00	34.50
454	118	48.00	288.00	0.00	34.62
455	118	48.00	289.00	0.00	34.74
456	118	48.00	290.00	0.00	34.86
457	118	48.00	291.00	0.00	34.98
458	118	48.00	292.00	0.00	35.10
459	118	48.00	293.00	0.00	35.22
460	118	48.00	294.00	0.00	35.34
461	118	48.00	295.00	0.00	35.46
462	118	48.00	296.00	0.00	35.58
463	118	48.00	297.00	0.00	35.70
464	118	48.00	298.00	0.00	35.82
465	118	48.00	299.00	0.00	35.94
466	118	48.00	300.00	0.00	36.06
467	118	48.00	301.00	0.00	36.18
468	118	48.00	302.00	0.00	36.30
469	118	48.00	303.00	0.00	36.42
470	118	48.00	304.00	0.00	36.54
471	118	48.00	305.00	0.00	36.66
472	118	48.00	306.00	0.00	36.78
473	118	48.00	307.00	0.00	36.90
474	118	48.00	308.00	0.00	37.02
475	118	48.00	309.00	0.00	37.14
476	118	48.00	310.00	0.00	37.26
477	118	48.00	311.00	0.00	37.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
478	118	48.00	312.00	0.00	37.50
479	118	48.00	313.00	0.00	37.62
480	118	48.00	314.00	0.00	37.74
481	118	48.00	315.00	0.00	37.86
482	118	48.00	316.00	0.00	37.98
483	118	48.00	317.00	0.00	38.10
484	118	48.00	318.00	0.00	38.22
485	118	48.00	319.00	0.00	38.34
486	118	48.00	320.00	0.00	38.46
487	118	48.00	321.00	0.00	38.58
488	118	48.00	322.00	0.00	38.70
489	118	48.00	323.00	0.00	38.82
490	118	48.00	324.00	0.00	38.94
491	118	48.00	325.00	0.00	39.06
492	118	48.00	326.00	0.00	39.18
493	118	48.00	327.00	0.00	39.30
494	118	48.00	328.00	0.00	39.42
495	118	48.00	329.00	0.00	39.54
496	118	48.00	330.00	0.00	39.66
497	118	48.00	331.00	0.00	39.78
498	118	48.00	332.00	0.00	39.90
499	118	48.00	333.00	0.00	40.02
500	118	48.00	334.00	0.00	40.14
501	118	48.00	335.00	0.00	40.26
502	118	48.00	336.00	0.00	40.38
503	118	48.00	337.00	0.00	40.50
504	118	48.00	338.00	0.00	40.62
505	118	48.00	339.00	0.00	40.74
506	118	48.00	340.00	0.00	40.86
507	118	48.00	341.00	0.00	40.98
508	118	48.00	342.00	0.00	41.10
509	118	48.00	343.00	0.00	41.22
510	118	48.00	344.00	0.00	41.34
511	118	48.00	345.00	0.00	41.46
512	118	48.00	346.00	0.00	41.58
513	118	48.00	347.00	0.00	41.70
514	118	48.00	348.00	0.00	41.82
515	118	48.00	349.00	0.00	41.94
516	118	48.00	350.00	0.00	42.06
517	118	48.00	351.00	0.00	42.18
518	118	48.00	352.00	0.00	42.30
519	118	48.00	353.00	0.00	42.42
520	118	48.00	354.00	0.00	42.54
521	118	48.00	355.00	0.00	42.66
522	118	48.00	356.00	0.00	42.78
523	118	48.00	357.00	0.00	42.90
524	118	48.00	358.00	0.00	43.02
525	118	48.00	359.00	0.00	43.14
526	118	48.00	360.00	0.00	43.26
527	118	48.00	361.00	0.00	43.38
528	118	48.00	362.00	0.00	43.50
529	118	48.00	363.00	0.00	43.62
530	118	48.00	364.00	0.00	43.74
531	118	48.00	365.00	0.00	43.86
532	118	48.00	366.00	0.00	43.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
533	118	48.00	367.00	0.00	44.10
534	118	48.00	368.00	0.00	44.22
535	118	48.00	369.00	0.00	44.34
536	118	48.00	370.00	0.00	44.46
537	118	48.00	371.00	0.00	44.58
538	118	48.00	372.00	0.00	44.70
539	118	48.00	373.00	0.00	44.82
540	118	48.00	374.00	0.00	44.94
541	118	48.00	375.00	0.00	45.06
542	118	48.00	376.00	0.00	45.18
543	118	48.00	377.00	0.00	45.30
544	118	48.00	378.00	0.00	45.42
545	118	48.00	379.00	0.00	45.54
546	118	48.00	380.00	0.00	45.66
547	118	48.00	381.00	0.00	45.78
548	118	48.00	382.00	0.00	45.90
549	118	48.00	383.00	0.00	46.02
550	118	48.00	384.00	0.00	46.14
551	118	48.00	385.00	0.00	46.26
552	118	48.00	386.00	0.00	46.38
553	118	48.00	387.00	0.00	46.50
554	118	48.00	388.00	0.00	46.62
555	118	48.00	389.00	0.00	46.74
556	118	48.00	390.00	0.00	46.86
557	118	48.00	391.00	0.00	46.98
558	118	48.00	392.00	0.00	47.10
559	118	48.00	393.00	0.00	47.22
560	118	48.00	394.00	0.00	47.34
561	118	48.00	395.00	0.00	47.46
562	118	48.00	396.00	0.00	47.58
563	118	48.00	397.00	0.00	47.70
564	118	48.00	398.00	0.00	47.82
565	118	48.00	399.00	0.00	47.94
566	118	48.00	400.00	0.00	48.06
567	118	48.00	401.00	0.00	48.18
568	118	48.00	402.00	0.00	48.30
569	118	48.00	403.00	0.00	48.42
570	118	48.00	404.00	0.00	48.54
571	118	48.00	405.00	0.00	48.66
572	118	48.00	406.00	0.00	48.78
573	118	48.00	407.00	0.00	48.90
574	118	48.00	408.00	0.00	49.02
575	118	48.00	409.00	0.00	49.14
576	118	48.00	410.00	0.00	49.26
577	118	48.00	411.00	0.00	49.38
578	118	48.00	412.00	0.00	49.50
579	118	48.00	413.00	0.00	49.62
580	118	48.00	414.00	0.00	49.74
581	118	48.00	415.00	0.00	49.86
582	118	48.00	416.00	0.00	49.98
583	118	48.00	417.00	0.00	50.10
584	118	48.00	418.00	0.00	50.22
585	118	48.00	419.00	0.00	50.34
586	118	48.00	420.00	0.00	50.46
587	118	48.00	421.00	0.00	50.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
588	118	48.00	422.00	0.00	50.70
589	118	48.00	423.00	0.00	50.82
590	118	48.00	424.00	0.00	50.94
591	118	48.00	425.00	0.00	51.06
592	118	48.00	426.00	0.00	51.18
593	118	48.00	427.00	0.00	51.30
594	118	48.00	428.00	0.00	51.42
595	118	48.00	429.00	0.00	51.54
596	118	48.00	430.00	0.00	51.66
597	118	48.00	431.00	0.00	51.78
598	118	48.00	432.00	0.00	51.90
599	118	48.00	433.00	0.00	52.02
600	118	48.00	434.00	0.00	52.14
601	118	48.00	435.00	0.00	52.26
602	118	48.00	436.00	0.00	52.38
603	118	48.00	437.00	0.00	52.50
604	118	48.00	438.00	0.00	52.62
605	118	48.00	439.00	0.00	52.74
606	118	48.00	440.00	0.00	52.86
607	118	48.00	441.00	0.00	52.98
608	118	48.00	442.00	0.00	53.10
609	118	48.00	443.00	0.00	53.22
610	118	48.00	444.00	0.00	53.34
611	118	48.00	445.00	0.00	53.46
612	118	48.00	446.00	0.00	53.58
613	118	48.00	447.00	0.00	53.70
614	118	48.00	448.00	0.00	53.82
615	118	48.00	449.00	0.00	53.94
616	118	48.00	450.00	0.00	54.06
617	118	48.00	451.00	0.00	54.18
618	118	48.00	452.00	0.00	54.30
619	118	48.00	453.00	0.00	54.42
620	118	48.00	454.00	0.00	54.54
621	118	48.00	455.00	0.00	54.66
622	118	48.00	456.00	0.00	54.78
623	118	48.00	457.00	0.00	54.90
624	118	48.00	458.00	0.00	55.02
625	118	48.00	459.00	0.00	55.14
626	118	48.00	460.00	0.00	55.26
627	118	48.00	461.00	0.00	55.38
628	118	48.00	462.00	0.00	55.50
629	118	48.00	463.00	0.00	55.62
630	118	48.00	464.00	0.00	55.74
631	118	48.00	465.00	0.00	55.86
632	118	48.00	466.00	0.00	55.98
633	118	48.00	467.00	0.00	56.10
634	118	48.00	468.00	0.00	56.22
635	118	48.00	469.00	0.00	56.34
636	118	48.00	470.00	0.00	56.46
637	118	48.00	471.00	0.00	56.58
638	118	48.00	472.00	0.00	56.70
639	118	48.00	473.00	0.00	56.82
640	118	48.00	474.00	0.00	56.94
641	118	48.00	475.00	0.00	57.06
642	118	48.00	476.00	0.00	57.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
643	118	48.00	477.00	0.00	57.30
644	118	48.00	478.00	0.00	57.42
645	118	48.00	479.00	0.00	57.54
646	118	48.00	480.00	0.00	57.66
647	118	48.00	481.00	0.00	57.78
648	118	48.00	482.00	0.00	57.90
649	118	48.00	483.00	0.00	58.02
650	118	48.00	484.00	0.00	58.14
651	118	48.00	485.00	0.00	58.26
652	118	48.00	486.00	0.00	58.38
653	118	48.00	487.00	0.00	58.50
654	118	48.00	488.00	0.00	58.62
655	118	48.00	489.00	0.00	58.74
656	118	48.00	490.00	0.00	58.86
657	118	48.00	491.00	0.00	58.98
658	118	48.00	492.00	0.00	59.10
659	118	48.00	493.00	0.00	59.22
660	118	48.00	494.00	0.00	59.34
661	118	48.00	495.00	0.00	59.46
662	118	48.00	496.00	0.00	59.58
663	118	48.00	497.00	0.00	59.70
664	118	48.00	498.00	0.00	59.82
665	118	48.00	499.00	0.00	59.94
666	118	48.00	500.00	0.00	60.06
667	118	48.00	501.00	0.00	60.18
668	118	48.00	502.00	0.00	60.30
669	118	48.00	503.00	0.00	60.42
670	118	48.00	504.00	0.00	60.54
671	118	48.00	505.00	0.00	60.66
672	118	48.00	506.00	0.00	60.78
673	118	48.00	507.00	0.00	60.90
674	118	48.00	508.00	0.00	61.02
675	118	48.00	509.00	0.00	61.14
676	118	48.00	510.00	0.00	61.26
677	118	48.00	511.00	0.00	61.38
678	118	48.00	512.00	0.00	61.50
679	118	48.00	513.00	0.00	61.62
680	118	48.00	514.00	0.00	61.74
681	118	48.00	515.00	0.00	61.86
682	118	48.00	516.00	0.00	61.98
683	118	48.00	517.00	0.00	62.10
684	118	48.00	518.00	0.00	62.22
685	118	48.00	519.00	0.00	62.34
686	118	48.00	520.00	0.00	62.46
687	118	48.00	521.00	0.00	62.58
688	118	48.00	522.00	0.00	62.70
689	118	48.00	523.00	0.00	62.82
690	118	48.00	524.00	0.00	62.94
691	118	48.00	525.00	0.00	63.06
692	118	48.00	526.00	0.00	63.18
693	118	48.00	527.00	0.00	63.30
694	118	48.00	528.00	0.00	63.42
695	118	48.00	529.00	0.00	63.54
696	118	48.00	530.00	0.00	63.66
697	118	48.00	531.00	0.00	63.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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	118	48.00	532.00	0.00	63.90
699	118	48.00	533.00	0.00	64.02
700	118	48.00	534.00	0.00	64.14
701	118	48.00	535.00	0.00	64.26
702	118	48.00	536.00	0.00	64.38
703	118	48.00	537.00	0.00	64.50
704	118	48.00	538.00	0.00	64.62
705	118	48.00	539.00	0.00	64.74
706	118	48.00	540.00	0.00	64.86
707	118	48.00	541.00	0.00	64.98
708	118	48.00	542.00	0.00	65.10
709	118	48.00	543.00	0.00	65.22
710	118	48.00	544.00	0.00	65.34
711	118	48.00	545.00	0.00	65.46
712	118	48.00	546.00	0.00	65.58
713	118	48.00	547.00	0.00	65.70
714	118	48.00	548.00	0.00	65.82
715	118	48.00	549.00	0.00	65.94
716	118	48.00	550.00	0.00	66.06
717	118	48.00	551.00	0.00	66.18
718	118	48.00	552.00	0.00	66.30
719	118	48.00	553.00	0.00	66.42
720	118	48.00	554.00	0.00	66.54
721	118	48.00	555.00	0.00	66.66
722	118	48.00	556.00	0.00	66.78
723	118	48.00	557.00	0.00	66.90
724	118	48.00	558.00	0.00	67.02
725	118	48.00	559.00	0.00	67.14
726	118	48.00	560.00	0.00	67.26
727	118	48.00	561.00	0.00	67.38
728	118	48.00	562.00	0.00	67.50
729	118	48.00	563.00	0.00	67.62
730	118	48.00	564.00	0.00	67.74
731	118	48.00	565.00	0.00	67.86
732	118	48.00	566.00	0.00	67.98
733	118	48.00	567.00	0.00	68.10
734	118	48.00	568.00	0.00	68.22
735	118	48.00	569.00	0.00	68.34
736	118	48.00	570.00	0.00	68.46
737	118	48.00	571.00	0.00	68.58
738	118	48.00	572.00	0.00	68.70
739	118	48.00	573.00	0.00	68.82
740	118	48.00	574.00	0.00	68.94
741	118	48.00	575.00	0.00	69.06
742	118	48.00	576.00	0.00	69.18
743	118	48.00	577.00	0.00	69.30
744	118	48.00	578.00	0.00	69.42
745	118	48.00	579.00	0.00	69.54
746	118	48.00	580.00	0.00	69.66
747	118	48.00	581.00	0.00	69.78
748	118	48.00	582.00	0.00	69.90
749	118	48.00	583.00	0.00	70.02
750	118	48.00	584.00	0.00	70.14
751	118	48.00	585.00	0.00	70.26
752	118	48.00	586.00	0.00	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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	118	48.00	587.00	0.00	70.50
754	118	48.00	588.00	0.00	70.62
755	118	48.00	589.00	0.00	70.74
756	118	48.00	590.00	0.00	70.86
757	118	48.00	591.00	0.00	70.98
758	118	48.00	592.00	0.00	71.10
759	118	48.00	593.00	0.00	71.22
760	118	48.00	594.00	0.00	71.34
761	118	48.00	595.00	0.00	71.46
762	118	48.00	596.00	0.00	71.58
763	118	48.00	597.00	0.00	71.70
764	118	48.00	598.00	0.00	71.82
765	118	48.00	599.00	0.00	71.94
766	118	48.00	600.00	0.00	72.06
767	118	48.00	601.00	0.00	72.18
768	118	48.00	602.00	0.00	72.30
769	118	48.00	603.00	0.00	72.42
770	118	48.00	604.00	0.00	72.54
771	118	48.00	605.00	0.00	72.66
772	118	48.00	606.00	0.00	72.78
773	118	48.00	607.00	0.00	72.90
774	118	48.00	608.00	0.00	73.02
775	118	48.00	609.00	0.00	73.14
776	118	48.00	610.00	0.00	73.26
777	118	48.00	611.00	0.00	73.38
778	118	48.00	612.00	0.00	73.50
779	118	48.00	613.00	0.00	73.62
780	118	48.00	614.00	0.00	73.74
781	118	48.00	615.00	0.00	73.86
782	118	48.00	616.00	0.00	73.98
783	118	48.00	617.00	0.00	74.10
784	118	48.00	618.00	0.00	74.22
785	118	48.00	619.00	0.00	74.34
786	118	48.00	620.00	0.00	74.46
787	118	48.00	621.00	0.00	74.58
788	118	48.00	622.00	0.00	74.70
789	118	48.00	623.00	0.00	74.82
790	118	48.00	624.00	0.00	74.94
791	118	48.00	625.00	0.00	75.06
792	118	48.00	626.00	0.00	75.18
793	118	48.00	627.00	0.00	75.30
794	118	48.00	628.00	0.00	75.42
795	118	48.00	629.00	0.00	75.54
796	118	48.00	630.00	0.00	75.66
797	118	48.00	631.00	0.00	75.78
798	118	48.00	632.00	0.00	75.90
799	118	48.00	633.00	0.00	76.02
800	118	48.00	634.00	0.00	76.14
801	118	48.00	635.00	0.00	76.26
802	118	48.00	636.00	0.00	76.38
803	118	48.00	637.00	0.00	76.50
804	118	48.00	638.00	0.00	76.62
805	118	48.00	639.00	0.00	76.74
806	118	48.00	640.00	0.00	76.86
807	118	48.00	641.00	0.00	76.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
808	118	48.00	642.00	0.00	77.10
809	118	48.00	643.00	0.00	77.22
810	118	48.00	644.00	0.00	77.34
811	118	48.00	645.00	0.00	77.46
812	118	48.00	646.00	0.00	77.58
813	118	48.00	647.00	0.00	77.70
814	118	48.00	648.00	0.00	77.82
815	118	48.00	649.00	0.00	77.94
816	118	48.00	650.00	0.00	78.06
817	118	48.00	651.00	0.00	78.18
818	118	48.00	652.00	0.00	78.30
819	118	48.00	653.00	0.00	78.42
820	118	48.00	654.00	0.00	78.54
821	118	48.00	655.00	0.00	78.66
822	118	48.00	656.00	0.00	78.78
823	118	48.00	657.00	0.00	78.90
824	118	48.00	658.00	0.00	79.02
825	118	48.00	659.00	0.00	79.14
826	118	48.00	660.00	0.00	79.26
827	118	48.00	661.00	0.00	79.38
828	118	48.00	662.00	0.00	79.50
829	118	48.00	663.00	0.00	79.62
830	118	48.00	664.00	0.00	79.74
831	118	48.00	665.00	0.00	79.86
832	118	48.00	666.00	0.00	79.98
833	118	48.00	667.00	0.00	80.10
834	118	48.00	668.00	0.00	80.22
835	118	48.00	669.00	0.00	80.34
836	118	48.00	670.00	0.00	80.46
837	118	48.00	671.00	0.00	80.58
838	118	48.00	672.00	0.00	80.70
839	118	48.00	673.00	0.00	80.82
840	118	48.00	674.00	0.00	80.94
841	118	48.00	675.00	0.00	81.06
842	118	48.00	676.00	0.00	81.18
843	118	48.00	677.00	0.00	81.30
844	118	48.00	678.00	0.00	81.42
845	118	48.00	679.00	0.00	81.54
846	118	48.00	680.00	0.00	81.66
847	118	48.00	681.00	0.00	81.78
848	118	48.00	682.00	0.00	81.90
849	118	48.00	683.00	0.00	82.02
850	118	48.00	684.00	0.00	82.14
851	118	48.00	685.00	0.00	82.26
852	118	48.00	686.00	0.00	82.38
853	118	48.00	687.00	0.00	82.50
854	118	48.00	688.00	0.00	82.62
855	118	48.00	689.00	0.00	82.74
856	118	48.00	690.00	0.00	82.86
857	118	48.00	691.00	0.00	82.98
858	118	48.00	692.00	0.00	83.10
859	118	48.00	693.00	0.00	83.22
860	118	48.00	694.00	0.00	83.34
861	118	48.00	695.00	0.00	83.46
862	118	48.00	696.00	0.00	83.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
863	118	48.00	697.00	0.00	83.70
864	118	48.00	698.00	0.00	83.82
865	118	48.00	699.00	0.00	83.94
866	118	48.00	700.00	0.00	84.06
867	118	48.00	701.00	0.00	84.18
868	118	48.00	702.00	0.00	84.30
869	118	48.00	703.00	0.00	84.42
870	118	48.00	704.00	0.00	84.54
871	118	48.00	705.00	0.00	84.66
872	118	48.00	706.00	0.00	84.78
873	118	48.00	707.00	0.00	84.90
874	118	48.00	708.00	0.00	85.02
875	118	48.00	709.00	0.00	85.14
876	118	48.00	710.00	0.00	85.26
877	118	48.00	711.00	0.00	85.38
878	118	48.00	712.00	0.00	85.50
879	118	48.00	713.00	0.00	85.62
880	118	48.00	714.00	0.00	85.74
881	118	48.00	715.00	0.00	85.86
882	118	48.00	716.00	0.00	85.98
883	118	48.00	717.00	0.00	86.10
884	118	48.00	718.00	0.00	86.22
885	118	48.00	719.00	0.00	86.34
886	118	48.00	720.00	0.00	86.46
887	118	48.00	721.00	0.00	86.58
888	118	48.00	722.00	0.00	86.70
889	118	48.00	723.00	0.00	86.82
890	118	48.00	724.00	0.00	86.94
891	118	48.00	725.00	0.00	87.06
892	118	48.00	726.00	0.00	87.18
893	118	48.00	727.00	0.00	87.30
894	118	48.00	728.00	0.00	87.42
895	118	48.00	729.00	0.00	87.54
896	118	48.00	730.00	0.00	87.66
897	118	48.00	731.00	0.00	87.78
898	118	48.00	732.00	0.00	87.90
899	118	48.00	733.00	0.00	88.02
900	118	48.00	734.00	0.00	88.14
901	118	48.00	735.00	0.00	88.26
902	118	48.00	736.00	0.00	88.38
903	118	48.00	737.00	0.00	88.50
904	118	48.00	738.00	0.00	88.62
905	118	48.00	739.00	0.00	88.74
906	118	48.00	740.00	0.00	88.86
907	118	48.00	741.00	0.00	88.98
908	118	48.00	742.00	0.00	89.10
909	118	48.00	743.00	0.00	89.22
910	118	48.00	744.00	0.00	89.34
911	118	48.00	745.00	0.00	89.46
912	118	48.00	746.00	0.00	89.58
913	118	48.00	747.00	0.00	89.70
914	118	48.00	748.00	0.00	89.82
915	118	48.00	749.00	0.00	89.94
916	118	48.00	750.00	0.00	90.06
917	118	48.00	751.00	0.00	90.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
918	118	48.00	752.00	0.00	90.30
919	118	48.00	753.00	0.00	90.42
920	118	48.00	754.00	0.00	90.54
921	118	48.00	755.00	0.00	90.66
922	118	48.00	756.00	0.00	90.78
923	118	48.00	757.00	0.00	90.90
924	118	48.00	758.00	0.00	91.02
925	118	48.00	759.00	0.00	91.14
926	118	48.00	760.00	0.00	91.26
927	118	48.00	761.00	0.00	91.38
928	118	48.00	762.00	0.00	91.50
929	118	48.00	763.00	0.00	91.62
930	118	48.00	764.00	0.00	91.74
931	118	48.00	765.00	0.00	91.86
932	118	48.00	766.00	0.00	91.98
933	118	48.00	767.00	0.00	92.10
934	118	48.00	768.00	0.00	92.22
935	118	48.00	769.00	0.00	92.34
936	118	48.00	770.00	0.00	92.46
937	118	48.00	771.00	0.00	92.58
938	118	48.00	772.00	0.00	92.70
939	118	48.00	773.00	0.00	92.82
940	118	48.00	774.00	0.00	92.94
941	118	48.00	775.00	0.00	93.06
942	118	48.00	776.00	0.00	93.18
943	118	48.00	777.00	0.00	93.30
944	118	48.00	778.00	0.00	93.42
945	118	48.00	779.00	0.00	93.54
946	118	48.00	780.00	0.00	93.66
947	118	48.00	781.00	0.00	93.78
948	118	48.00	782.00	0.00	93.90
949	118	48.00	783.00	0.00	94.02
950	118	48.00	784.00	0.00	94.14
951	118	48.00	785.00	0.00	94.26
952	118	48.00	786.00	0.00	94.38
953	118	48.00	787.00	0.00	94.50
954	118	48.00	788.00	0.00	94.62
955	118	48.00	789.00	0.00	94.74
956	118	48.00	790.00	0.00	94.86
957	118	48.00	791.00	0.00	94.98
958	118	48.00	792.00	0.00	95.10
959	118	48.00	793.00	0.00	95.22
960	118	48.00	794.00	0.00	95.34
961	118	48.00	795.00	0.00	95.46
962	118	48.00	796.00	0.00	95.52

If your employee's gross pay is over £962, go to page 141.

Use this table for employees who are aged 21 or over, for whom you do not hold form CA2700

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are under the age of 21, for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an Approved Apprenticeship scheme and aged under 25 (see Table letter H)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'A' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and 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 141

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £511.99					
No NICs liability, make no entries on form RT11					
512	512	0.00	0.00	0.00	0.00
516	512	4.00	0.00	0.00	0.00
520	512	8.00	0.00	0.00	0.00
524	512	12.00	0.00	0.00	0.00
528	512	16.00	0.00	0.00	0.00
532	512	20.00	0.00	0.00	0.00
536	512	24.00	0.00	0.00	0.00
540	512	28.00	0.00	0.00	0.00
544	512	32.00	0.00	0.00	0.00
548	512	36.00	0.00	0.00	0.00
552	512	40.00	0.00	0.00	0.00
556	512	44.00	0.00	0.00	0.00
560	512	48.00	0.00	0.00	0.00
564	512	52.00	0.00	0.00	0.00
568	512	56.00	0.00	0.00	0.00
572	512	60.00	0.00	0.00	0.00
576	512	64.00	0.00	0.00	0.00
580	512	68.00	0.00	0.00	0.00
584	512	72.00	0.00	0.00	0.00
588	512	76.00	0.00	0.00	0.00
592	512	80.00	0.00	0.00	0.00
596	512	84.00	0.00	0.00	0.00
600	512	88.00	0.00	0.00	0.00
604	512	92.00	0.00	0.00	0.00
608	512	96.00	0.00	0.00	0.00
612	512	100.00	0.00	0.00	0.00
616	512	104.00	0.00	0.00	0.00
620	512	108.00	0.00	0.00	0.00
624	512	112.00	0.00	0.00	0.00
628	512	116.00	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
632	512	120.00	0.00	0.00	0.00
636	512	124.00	0.00	0.00	0.00
640	512	128.00	0.00	0.00	0.00
644	512	132.00	0.00	0.00	0.00
648	512	136.00	0.00	0.00	0.00
652	512	140.00	0.00	0.00	0.00
656	512	144.00	0.00	0.00	0.00
660	512	148.00	0.00	0.00	0.00
664	512	152.00	0.00	0.00	0.00
668	512	156.00	0.00	0.00	0.00
672	512	160.00	0.00	0.00	0.00
676	512	164.00	0.00	0.00	0.00
680	512	168.00	0.00	0.00	0.00
684	512	172.00	0.00	0.00	0.00
688	512	176.00	0.00	0.00	0.00
692	512	180.00	0.00	0.00	0.00
696	512	184.00	0.00	0.00	0.00
700	512	188.00	0.00	0.00	0.00
704	512	192.00	0.00	0.00	0.00
708	512	196.00	0.00	0.00	0.00
712	512	200.00	0.00	0.00	0.00
716	512	204.00	0.00	0.00	0.00
719	512	207.00	0.00	0.00	0.00
720	512	207.00	1.00	0.00	0.36
724	512	207.00	5.00	0.00	0.84
728	512	207.00	9.00	0.00	1.32
732	512	207.00	13.00	0.00	1.80
736	512	207.00	17.00	0.00	2.28
740	512	207.00	21.00	0.00	2.76
744	512	207.00	25.00	0.00	3.24
748	512	207.00	29.00	0.00	3.72
752	512	207.00	33.00	0.00	4.20
756	512	207.00	37.00	0.00	4.68
760	512	207.00	41.00	0.00	5.16
764	512	207.00	45.00	0.00	5.64
768	512	207.00	49.00	0.00	6.12
772	512	207.00	53.00	0.00	6.60
776	512	207.00	57.00	0.00	7.08
780	512	207.00	61.00	0.00	7.56
784	512	207.00	65.00	0.00	8.04
788	512	207.00	69.00	0.00	8.52
792	512	207.00	73.00	0.00	9.00
796	512	207.00	77.00	0.00	9.48
800	512	207.00	81.00	0.00	9.96
804	512	207.00	85.00	0.00	10.44
808	512	207.00	89.00	0.00	10.92
812	512	207.00	93.00	0.00	11.40
816	512	207.00	97.00	0.00	11.88
820	512	207.00	101.00	0.00	12.36
824	512	207.00	105.00	0.00	12.84
828	512	207.00	109.00	0.00	13.32
832	512	207.00	113.00	0.00	13.80
836	512	207.00	117.00	0.00	14.28
840	512	207.00	121.00	0.00	14.76
844	512	207.00	125.00	0.00	15.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
848	512	207.00	129.00	0.00	15.72
852	512	207.00	133.00	0.00	16.20
856	512	207.00	137.00	0.00	16.68
860	512	207.00	141.00	0.00	17.16
864	512	207.00	145.00	0.00	17.64
868	512	207.00	149.00	0.00	18.12
872	512	207.00	153.00	0.00	18.60
876	512	207.00	157.00	0.00	19.08
880	512	207.00	161.00	0.00	19.56
884	512	207.00	165.00	0.00	20.04
888	512	207.00	169.00	0.00	20.52
892	512	207.00	173.00	0.00	21.00
896	512	207.00	177.00	0.00	21.48
900	512	207.00	181.00	0.00	21.96
904	512	207.00	185.00	0.00	22.44
908	512	207.00	189.00	0.00	22.92
912	512	207.00	193.00	0.00	23.40
916	512	207.00	197.00	0.00	23.88
920	512	207.00	201.00	0.00	24.36
924	512	207.00	205.00	0.00	24.84
928	512	207.00	209.00	0.00	25.32
932	512	207.00	213.00	0.00	25.80
936	512	207.00	217.00	0.00	26.28
940	512	207.00	221.00	0.00	26.76
944	512	207.00	225.00	0.00	27.24
948	512	207.00	229.00	0.00	27.72
952	512	207.00	233.00	0.00	28.20
956	512	207.00	237.00	0.00	28.68
960	512	207.00	241.00	0.00	29.16
964	512	207.00	245.00	0.00	29.64
968	512	207.00	249.00	0.00	30.12
972	512	207.00	253.00	0.00	30.60
976	512	207.00	257.00	0.00	31.08
980	512	207.00	261.00	0.00	31.56
984	512	207.00	265.00	0.00	32.04
988	512	207.00	269.00	0.00	32.52
992	512	207.00	273.00	0.00	33.00
996	512	207.00	277.00	0.00	33.48
1000	512	207.00	281.00	0.00	33.96
1004	512	207.00	285.00	0.00	34.44
1008	512	207.00	289.00	0.00	34.92
1012	512	207.00	293.00	0.00	35.40
1016	512	207.00	297.00	0.00	35.88
1020	512	207.00	301.00	0.00	36.36
1024	512	207.00	305.00	0.00	36.84
1028	512	207.00	309.00	0.00	37.32
1032	512	207.00	313.00	0.00	37.80
1036	512	207.00	317.00	0.00	38.28
1040	512	207.00	321.00	0.00	38.76
1044	512	207.00	325.00	0.00	39.24
1048	512	207.00	329.00	0.00	39.72
1052	512	207.00	333.00	0.00	40.20
1056	512	207.00	337.00	0.00	40.68
1060	512	207.00	341.00	0.00	41.16
1064	512	207.00	345.00	0.00	41.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1068	512	207.00	349.00	0.00	42.12
1072	512	207.00	353.00	0.00	42.60
1076	512	207.00	357.00	0.00	43.08
1080	512	207.00	361.00	0.00	43.56
1084	512	207.00	365.00	0.00	44.04
1088	512	207.00	369.00	0.00	44.52
1092	512	207.00	373.00	0.00	45.00
1096	512	207.00	377.00	0.00	45.48
1100	512	207.00	381.00	0.00	45.96
1104	512	207.00	385.00	0.00	46.44
1108	512	207.00	389.00	0.00	46.92
1112	512	207.00	393.00	0.00	47.40
1116	512	207.00	397.00	0.00	47.88
1120	512	207.00	401.00	0.00	48.36
1124	512	207.00	405.00	0.00	48.84
1128	512	207.00	409.00	0.00	49.32
1132	512	207.00	413.00	0.00	49.80
1136	512	207.00	417.00	0.00	50.28
1140	512	207.00	421.00	0.00	50.76
1144	512	207.00	425.00	0.00	51.24
1148	512	207.00	429.00	0.00	51.72
1152	512	207.00	433.00	0.00	52.20
1156	512	207.00	437.00	0.00	52.68
1160	512	207.00	441.00	0.00	53.16
1164	512	207.00	445.00	0.00	53.64
1168	512	207.00	449.00	0.00	54.12
1172	512	207.00	453.00	0.00	54.60
1176	512	207.00	457.00	0.00	55.08
1180	512	207.00	461.00	0.00	55.56
1184	512	207.00	465.00	0.00	56.04
1188	512	207.00	469.00	0.00	56.52
1192	512	207.00	473.00	0.00	57.00
1196	512	207.00	477.00	0.00	57.48
1200	512	207.00	481.00	0.00	57.96
1204	512	207.00	485.00	0.00	58.44
1208	512	207.00	489.00	0.00	58.92
1212	512	207.00	493.00	0.00	59.40
1216	512	207.00	497.00	0.00	59.88
1220	512	207.00	501.00	0.00	60.36
1224	512	207.00	505.00	0.00	60.84
1228	512	207.00	509.00	0.00	61.32
1232	512	207.00	513.00	0.00	61.80
1236	512	207.00	517.00	0.00	62.28
1240	512	207.00	521.00	0.00	62.76
1244	512	207.00	525.00	0.00	63.24
1248	512	207.00	529.00	0.00	63.72
1252	512	207.00	533.00	0.00	64.20
1256	512	207.00	537.00	0.00	64.68
1260	512	207.00	541.00	0.00	65.16
1264	512	207.00	545.00	0.00	65.64
1268	512	207.00	549.00	0.00	66.12
1272	512	207.00	553.00	0.00	66.60
1276	512	207.00	557.00	0.00	67.08
1280	512	207.00	561.00	0.00	67.56
1284	512	207.00	565.00	0.00	68.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1288	512	207.00	569.00	0.00	68.52
1292	512	207.00	573.00	0.00	69.00
1296	512	207.00	577.00	0.00	69.48
1300	512	207.00	581.00	0.00	69.96
1304	512	207.00	585.00	0.00	70.44
1308	512	207.00	589.00	0.00	70.92
1312	512	207.00	593.00	0.00	71.40
1316	512	207.00	597.00	0.00	71.88
1320	512	207.00	601.00	0.00	72.36
1324	512	207.00	605.00	0.00	72.84
1328	512	207.00	609.00	0.00	73.32
1332	512	207.00	613.00	0.00	73.80
1336	512	207.00	617.00	0.00	74.28
1340	512	207.00	621.00	0.00	74.76
1344	512	207.00	625.00	0.00	75.24
1348	512	207.00	629.00	0.00	75.72
1352	512	207.00	633.00	0.00	76.20
1356	512	207.00	637.00	0.00	76.68
1360	512	207.00	641.00	0.00	77.16
1364	512	207.00	645.00	0.00	77.64
1368	512	207.00	649.00	0.00	78.12
1372	512	207.00	653.00	0.00	78.60
1376	512	207.00	657.00	0.00	79.08
1380	512	207.00	661.00	0.00	79.56
1384	512	207.00	665.00	0.00	80.04
1388	512	207.00	669.00	0.00	80.52
1392	512	207.00	673.00	0.00	81.00
1396	512	207.00	677.00	0.00	81.48
1400	512	207.00	681.00	0.00	81.96
1404	512	207.00	685.00	0.00	82.44
1408	512	207.00	689.00	0.00	82.92
1412	512	207.00	693.00	0.00	83.40
1416	512	207.00	697.00	0.00	83.88
1420	512	207.00	701.00	0.00	84.36
1424	512	207.00	705.00	0.00	84.84
1428	512	207.00	709.00	0.00	85.32
1432	512	207.00	713.00	0.00	85.80
1436	512	207.00	717.00	0.00	86.28
1440	512	207.00	721.00	0.00	86.76
1444	512	207.00	725.00	0.00	87.24
1448	512	207.00	729.00	0.00	87.72
1452	512	207.00	733.00	0.00	88.20
1456	512	207.00	737.00	0.00	88.68
1460	512	207.00	741.00	0.00	89.16
1464	512	207.00	745.00	0.00	89.64
1468	512	207.00	749.00	0.00	90.12
1472	512	207.00	753.00	0.00	90.60
1476	512	207.00	757.00	0.00	91.08
1480	512	207.00	761.00	0.00	91.56
1484	512	207.00	765.00	0.00	92.04
1488	512	207.00	769.00	0.00	92.52
1492	512	207.00	773.00	0.00	93.00
1496	512	207.00	777.00	0.00	93.48
1500	512	207.00	781.00	0.00	93.96
1504	512	207.00	785.00	0.00	94.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1508	512	207.00	789.00	0.00	94.92
1512	512	207.00	793.00	0.00	95.40
1516	512	207.00	797.00	0.00	95.88
1520	512	207.00	801.00	0.00	96.36
1524	512	207.00	805.00	0.00	96.84
1528	512	207.00	809.00	0.00	97.32
1532	512	207.00	813.00	0.00	97.80
1536	512	207.00	817.00	0.00	98.28
1540	512	207.00	821.00	0.00	98.76
1544	512	207.00	825.00	0.00	99.24
1548	512	207.00	829.00	0.00	99.72
1552	512	207.00	833.00	0.00	100.20
1556	512	207.00	837.00	0.00	100.68
1560	512	207.00	841.00	0.00	101.16
1564	512	207.00	845.00	0.00	101.64
1568	512	207.00	849.00	0.00	102.12
1572	512	207.00	853.00	0.00	102.60
1576	512	207.00	857.00	0.00	103.08
1580	512	207.00	861.00	0.00	103.56
1584	512	207.00	865.00	0.00	104.04
1588	512	207.00	869.00	0.00	104.52
1592	512	207.00	873.00	0.00	105.00
1596	512	207.00	877.00	0.00	105.48
1600	512	207.00	881.00	0.00	105.96
1604	512	207.00	885.00	0.00	106.44
1608	512	207.00	889.00	0.00	106.92
1612	512	207.00	893.00	0.00	107.40
1616	512	207.00	897.00	0.00	107.88
1620	512	207.00	901.00	0.00	108.36
1624	512	207.00	905.00	0.00	108.84
1628	512	207.00	909.00	0.00	109.32
1632	512	207.00	913.00	0.00	109.80
1636	512	207.00	917.00	0.00	110.28
1640	512	207.00	921.00	0.00	110.76
1644	512	207.00	925.00	0.00	111.24
1648	512	207.00	929.00	0.00	111.72
1652	512	207.00	933.00	0.00	112.20
1656	512	207.00	937.00	0.00	112.68
1660	512	207.00	941.00	0.00	113.16
1664	512	207.00	945.00	0.00	113.64
1668	512	207.00	949.00	0.00	114.12
1672	512	207.00	953.00	0.00	114.60
1676	512	207.00	957.00	0.00	115.08
1680	512	207.00	961.00	0.00	115.56
1684	512	207.00	965.00	0.00	116.04
1688	512	207.00	969.00	0.00	116.52
1692	512	207.00	973.00	0.00	117.00
1696	512	207.00	977.00	0.00	117.48
1700	512	207.00	981.00	0.00	117.96
1704	512	207.00	985.00	0.00	118.44
1708	512	207.00	989.00	0.00	118.92
1712	512	207.00	993.00	0.00	119.40
1716	512	207.00	997.00	0.00	119.88
1720	512	207.00	1001.00	0.00	120.36
1724	512	207.00	1005.00	0.00	120.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1728	512	207.00	1009.00	0.00	121.32
1732	512	207.00	1013.00	0.00	121.80
1736	512	207.00	1017.00	0.00	122.28
1740	512	207.00	1021.00	0.00	122.76
1744	512	207.00	1025.00	0.00	123.24
1748	512	207.00	1029.00	0.00	123.72
1752	512	207.00	1033.00	0.00	124.20
1756	512	207.00	1037.00	0.00	124.68
1760	512	207.00	1041.00	0.00	125.16
1764	512	207.00	1045.00	0.00	125.64
1768	512	207.00	1049.00	0.00	126.12
1772	512	207.00	1053.00	0.00	126.60
1776	512	207.00	1057.00	0.00	127.08
1780	512	207.00	1061.00	0.00	127.56
1784	512	207.00	1065.00	0.00	128.04
1788	512	207.00	1069.00	0.00	128.52
1792	512	207.00	1073.00	0.00	129.00
1796	512	207.00	1077.00	0.00	129.48
1800	512	207.00	1081.00	0.00	129.96
1804	512	207.00	1085.00	0.00	130.44
1808	512	207.00	1089.00	0.00	130.92
1812	512	207.00	1093.00	0.00	131.40
1816	512	207.00	1097.00	0.00	131.88
1820	512	207.00	1101.00	0.00	132.36
1824	512	207.00	1105.00	0.00	132.84
1828	512	207.00	1109.00	0.00	133.32
1832	512	207.00	1113.00	0.00	133.80
1836	512	207.00	1117.00	0.00	134.28
1840	512	207.00	1121.00	0.00	134.76
1844	512	207.00	1125.00	0.00	135.24
1848	512	207.00	1129.00	0.00	135.72
1852	512	207.00	1133.00	0.00	136.20
1856	512	207.00	1137.00	0.00	136.68
1860	512	207.00	1141.00	0.00	137.16
1864	512	207.00	1145.00	0.00	137.64
1868	512	207.00	1149.00	0.00	138.12
1872	512	207.00	1153.00	0.00	138.60
1876	512	207.00	1157.00	0.00	139.08
1880	512	207.00	1161.00	0.00	139.56
1884	512	207.00	1165.00	0.00	140.04
1888	512	207.00	1169.00	0.00	140.52
1892	512	207.00	1173.00	0.00	141.00
1896	512	207.00	1177.00	0.00	141.48
1900	512	207.00	1181.00	0.00	141.96
1904	512	207.00	1185.00	0.00	142.44
1908	512	207.00	1189.00	0.00	142.92
1912	512	207.00	1193.00	0.00	143.40
1916	512	207.00	1197.00	0.00	143.88
1920	512	207.00	1201.00	0.00	144.36
1924	512	207.00	1205.00	0.00	144.84
1928	512	207.00	1209.00	0.00	145.32
1932	512	207.00	1213.00	0.00	145.80
1936	512	207.00	1217.00	0.00	146.28
1940	512	207.00	1221.00	0.00	146.76
1944	512	207.00	1225.00	0.00	147.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1948	512	207.00	1229.00	0.00	147.72
1952	512	207.00	1233.00	0.00	148.20
1956	512	207.00	1237.00	0.00	148.68
1960	512	207.00	1241.00	0.00	149.16
1964	512	207.00	1245.00	0.00	149.64
1968	512	207.00	1249.00	0.00	150.12
1972	512	207.00	1253.00	0.00	150.60
1976	512	207.00	1257.00	0.00	151.08
1980	512	207.00	1261.00	0.00	151.56
1984	512	207.00	1265.00	0.00	152.04
1988	512	207.00	1269.00	0.00	152.52
1992	512	207.00	1273.00	0.00	153.00
1996	512	207.00	1277.00	0.00	153.48
2000	512	207.00	1281.00	0.00	153.96
2004	512	207.00	1285.00	0.00	154.44
2008	512	207.00	1289.00	0.00	154.92
2012	512	207.00	1293.00	0.00	155.40
2016	512	207.00	1297.00	0.00	155.88
2020	512	207.00	1301.00	0.00	156.36
2024	512	207.00	1305.00	0.00	156.84
2028	512	207.00	1309.00	0.00	157.32
2032	512	207.00	1313.00	0.00	157.80
2036	512	207.00	1317.00	0.00	158.28
2040	512	207.00	1321.00	0.00	158.76
2044	512	207.00	1325.00	0.00	159.24
2048	512	207.00	1329.00	0.00	159.72
2052	512	207.00	1333.00	0.00	160.20
2056	512	207.00	1337.00	0.00	160.68
2060	512	207.00	1341.00	0.00	161.16
2064	512	207.00	1345.00	0.00	161.64
2068	512	207.00	1349.00	0.00	162.12
2072	512	207.00	1353.00	0.00	162.60
2076	512	207.00	1357.00	0.00	163.08
2080	512	207.00	1361.00	0.00	163.56
2084	512	207.00	1365.00	0.00	164.04
2088	512	207.00	1369.00	0.00	164.52
2092	512	207.00	1373.00	0.00	165.00
2096	512	207.00	1377.00	0.00	165.48
2100	512	207.00	1381.00	0.00	165.96
2104	512	207.00	1385.00	0.00	166.44
2108	512	207.00	1389.00	0.00	166.92
2112	512	207.00	1393.00	0.00	167.40
2116	512	207.00	1397.00	0.00	167.88
2120	512	207.00	1401.00	0.00	168.36
2124	512	207.00	1405.00	0.00	168.84
2128	512	207.00	1409.00	0.00	169.32
2132	512	207.00	1413.00	0.00	169.80
2136	512	207.00	1417.00	0.00	170.28
2140	512	207.00	1421.00	0.00	170.76
2144	512	207.00	1425.00	0.00	171.24
2148	512	207.00	1429.00	0.00	171.72
2152	512	207.00	1433.00	0.00	172.20
2156	512	207.00	1437.00	0.00	172.68
2160	512	207.00	1441.00	0.00	173.16
2164	512	207.00	1445.00	0.00	173.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2168	512	207.00	1449.00	0.00	174.12
2172	512	207.00	1453.00	0.00	174.60
2176	512	207.00	1457.00	0.00	175.08
2180	512	207.00	1461.00	0.00	175.56
2184	512	207.00	1465.00	0.00	176.04
2188	512	207.00	1469.00	0.00	176.52
2192	512	207.00	1473.00	0.00	177.00
2196	512	207.00	1477.00	0.00	177.48
2200	512	207.00	1481.00	0.00	177.96
2204	512	207.00	1485.00	0.00	178.44
2208	512	207.00	1489.00	0.00	178.92
2212	512	207.00	1493.00	0.00	179.40
2216	512	207.00	1497.00	0.00	179.88
2220	512	207.00	1501.00	0.00	180.36
2224	512	207.00	1505.00	0.00	180.84
2228	512	207.00	1509.00	0.00	181.32
2232	512	207.00	1513.00	0.00	181.80
2236	512	207.00	1517.00	0.00	182.28
2240	512	207.00	1521.00	0.00	182.76
2244	512	207.00	1525.00	0.00	183.24
2248	512	207.00	1529.00	0.00	183.72
2252	512	207.00	1533.00	0.00	184.20
2256	512	207.00	1537.00	0.00	184.68
2260	512	207.00	1541.00	0.00	185.16
2264	512	207.00	1545.00	0.00	185.64
2268	512	207.00	1549.00	0.00	186.12
2272	512	207.00	1553.00	0.00	186.60
2276	512	207.00	1557.00	0.00	187.08
2280	512	207.00	1561.00	0.00	187.56
2284	512	207.00	1565.00	0.00	188.04
2288	512	207.00	1569.00	0.00	188.52
2292	512	207.00	1573.00	0.00	189.00
2296	512	207.00	1577.00	0.00	189.48
2300	512	207.00	1581.00	0.00	189.96
2304	512	207.00	1585.00	0.00	190.44
2308	512	207.00	1589.00	0.00	190.92
2312	512	207.00	1593.00	0.00	191.40
2316	512	207.00	1597.00	0.00	191.88
2320	512	207.00	1601.00	0.00	192.36
2324	512	207.00	1605.00	0.00	192.84
2328	512	207.00	1609.00	0.00	193.32
2332	512	207.00	1613.00	0.00	193.80
2336	512	207.00	1617.00	0.00	194.28
2340	512	207.00	1621.00	0.00	194.76
2344	512	207.00	1625.00	0.00	195.24
2348	512	207.00	1629.00	0.00	195.72
2352	512	207.00	1633.00	0.00	196.20
2356	512	207.00	1637.00	0.00	196.68
2360	512	207.00	1641.00	0.00	197.16
2364	512	207.00	1645.00	0.00	197.64
2368	512	207.00	1649.00	0.00	198.12
2372	512	207.00	1653.00	0.00	198.60
2376	512	207.00	1657.00	0.00	199.08
2380	512	207.00	1661.00	0.00	199.56
2384	512	207.00	1665.00	0.00	200.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
2388	512	207.00	1669.00	0.00	200.52
2392	512	207.00	1673.00	0.00	201.00
2396	512	207.00	1677.00	0.00	201.48
2400	512	207.00	1681.00	0.00	201.96
2404	512	207.00	1685.00	0.00	202.44
2408	512	207.00	1689.00	0.00	202.92
2412	512	207.00	1693.00	0.00	203.40
2416	512	207.00	1697.00	0.00	203.88
2420	512	207.00	1701.00	0.00	204.36
2424	512	207.00	1705.00	0.00	204.84
2428	512	207.00	1709.00	0.00	205.32
2432	512	207.00	1713.00	0.00	205.80
2436	512	207.00	1717.00	0.00	206.28
2440	512	207.00	1721.00	0.00	206.76
2444	512	207.00	1725.00	0.00	207.24
2448	512	207.00	1729.00	0.00	207.72
2452	512	207.00	1733.00	0.00	208.20
2456	512	207.00	1737.00	0.00	208.68
2460	512	207.00	1741.00	0.00	209.16
2464	512	207.00	1745.00	0.00	209.64
2468	512	207.00	1749.00	0.00	210.12
2472	512	207.00	1753.00	0.00	210.60
2476	512	207.00	1757.00	0.00	211.08
2480	512	207.00	1761.00	0.00	211.56
2484	512	207.00	1765.00	0.00	212.04
2488	512	207.00	1769.00	0.00	212.52
2492	512	207.00	1773.00	0.00	213.00
2496	512	207.00	1777.00	0.00	213.48
2500	512	207.00	1781.00	0.00	213.96
2504	512	207.00	1785.00	0.00	214.44
2508	512	207.00	1789.00	0.00	214.92
2512	512	207.00	1793.00	0.00	215.40
2516	512	207.00	1797.00	0.00	215.88
2520	512	207.00	1801.00	0.00	216.36
2524	512	207.00	1805.00	0.00	216.84
2528	512	207.00	1809.00	0.00	217.32
2532	512	207.00	1813.00	0.00	217.80
2536	512	207.00	1817.00	0.00	218.28
2540	512	207.00	1821.00	0.00	218.76
2544	512	207.00	1825.00	0.00	219.24
2548	512	207.00	1829.00	0.00	219.72
2552	512	207.00	1833.00	0.00	220.20
2556	512	207.00	1837.00	0.00	220.68
2560	512	207.00	1841.00	0.00	221.16
2564	512	207.00	1845.00	0.00	221.64
2568	512	207.00	1849.00	0.00	222.12
2572	512	207.00	1853.00	0.00	222.60
2576	512	207.00	1857.00	0.00	223.08
2580	512	207.00	1861.00	0.00	223.56
2584	512	207.00	1865.00	0.00	224.04
2588	512	207.00	1869.00	0.00	224.52
2592	512	207.00	1873.00	0.00	225.00
2596	512	207.00	1877.00	0.00	225.48
2600	512	207.00	1881.00	0.00	225.96
2604	512	207.00	1885.00	0.00	226.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2608	512	207.00	1889.00	0.00	226.92
2612	512	207.00	1893.00	0.00	227.40
2616	512	207.00	1897.00	0.00	227.88
2620	512	207.00	1901.00	0.00	228.36
2624	512	207.00	1905.00	0.00	228.84
2628	512	207.00	1909.00	0.00	229.32
2632	512	207.00	1913.00	0.00	229.80
2636	512	207.00	1917.00	0.00	230.28
2640	512	207.00	1921.00	0.00	230.76
2644	512	207.00	1925.00	0.00	231.24
2648	512	207.00	1929.00	0.00	231.72
2652	512	207.00	1933.00	0.00	232.20
2656	512	207.00	1937.00	0.00	232.68
2660	512	207.00	1941.00	0.00	233.16
2664	512	207.00	1945.00	0.00	233.64
2668	512	207.00	1949.00	0.00	234.12
2672	512	207.00	1953.00	0.00	234.60
2676	512	207.00	1957.00	0.00	235.08
2680	512	207.00	1961.00	0.00	235.56
2684	512	207.00	1965.00	0.00	236.04
2688	512	207.00	1969.00	0.00	236.52
2692	512	207.00	1973.00	0.00	237.00
2696	512	207.00	1977.00	0.00	237.48
2700	512	207.00	1981.00	0.00	237.96
2704	512	207.00	1985.00	0.00	238.44
2708	512	207.00	1989.00	0.00	238.92
2712	512	207.00	1993.00	0.00	239.40
2716	512	207.00	1997.00	0.00	239.88
2720	512	207.00	2001.00	0.00	240.36
2724	512	207.00	2005.00	0.00	240.84
2728	512	207.00	2009.00	0.00	241.32
2732	512	207.00	2013.00	0.00	241.80
2736	512	207.00	2017.00	0.00	242.28
2740	512	207.00	2021.00	0.00	242.76
2744	512	207.00	2025.00	0.00	243.24
2748	512	207.00	2029.00	0.00	243.72
2752	512	207.00	2033.00	0.00	244.20
2756	512	207.00	2037.00	0.00	244.68
2760	512	207.00	2041.00	0.00	245.16
2764	512	207.00	2045.00	0.00	245.64
2768	512	207.00	2049.00	0.00	246.12
2772	512	207.00	2053.00	0.00	246.60
2776	512	207.00	2057.00	0.00	247.08
2780	512	207.00	2061.00	0.00	247.56
2784	512	207.00	2065.00	0.00	248.04
2788	512	207.00	2069.00	0.00	248.52
2792	512	207.00	2073.00	0.00	249.00
2796	512	207.00	2077.00	0.00	249.48
2800	512	207.00	2081.00	0.00	249.96
2804	512	207.00	2085.00	0.00	250.44
2808	512	207.00	2089.00	0.00	250.92
2812	512	207.00	2093.00	0.00	251.40
2816	512	207.00	2097.00	0.00	251.88
2820	512	207.00	2101.00	0.00	252.36
2824	512	207.00	2105.00	0.00	252.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2828	512	207.00	2109.00	0.00	253.32
2832	512	207.00	2113.00	0.00	253.80
2836	512	207.00	2117.00	0.00	254.28
2840	512	207.00	2121.00	0.00	254.76
2844	512	207.00	2125.00	0.00	255.24
2848	512	207.00	2129.00	0.00	255.72
2852	512	207.00	2133.00	0.00	256.20
2856	512	207.00	2137.00	0.00	256.68
2860	512	207.00	2141.00	0.00	257.16
2864	512	207.00	2145.00	0.00	257.64
2868	512	207.00	2149.00	0.00	258.12
2872	512	207.00	2153.00	0.00	258.60
2876	512	207.00	2157.00	0.00	259.08
2880	512	207.00	2161.00	0.00	259.56
2884	512	207.00	2165.00	0.00	260.04
2888	512	207.00	2169.00	0.00	260.52
2892	512	207.00	2173.00	0.00	261.00
2896	512	207.00	2177.00	0.00	261.48
2900	512	207.00	2181.00	0.00	261.96
2904	512	207.00	2185.00	0.00	262.44
2908	512	207.00	2189.00	0.00	262.92
2912	512	207.00	2193.00	0.00	263.40
2916	512	207.00	2197.00	0.00	263.88
2920	512	207.00	2201.00	0.00	264.36
2924	512	207.00	2205.00	0.00	264.84
2928	512	207.00	2209.00	0.00	265.32
2932	512	207.00	2213.00	0.00	265.80
2936	512	207.00	2217.00	0.00	266.28
2940	512	207.00	2221.00	0.00	266.76
2944	512	207.00	2225.00	0.00	267.24
2948	512	207.00	2229.00	0.00	267.72
2952	512	207.00	2233.00	0.00	268.20
2956	512	207.00	2237.00	0.00	268.68
2960	512	207.00	2241.00	0.00	269.16
2964	512	207.00	2245.00	0.00	269.64
2968	512	207.00	2249.00	0.00	270.12
2972	512	207.00	2253.00	0.00	270.60
2976	512	207.00	2257.00	0.00	271.08
2980	512	207.00	2261.00	0.00	271.56
2984	512	207.00	2265.00	0.00	272.04
2988	512	207.00	2269.00	0.00	272.52
2992	512	207.00	2273.00	0.00	273.00
2996	512	207.00	2277.00	0.00	273.48
3000	512	207.00	2281.00	0.00	273.96
3004	512	207.00	2285.00	0.00	274.44
3008	512	207.00	2289.00	0.00	274.92
3012	512	207.00	2293.00	0.00	275.40
3016	512	207.00	2297.00	0.00	275.88
3020	512	207.00	2301.00	0.00	276.36
3024	512	207.00	2305.00	0.00	276.84
3028	512	207.00	2309.00	0.00	277.32
3032	512	207.00	2313.00	0.00	277.80
3036	512	207.00	2317.00	0.00	278.28
3040	512	207.00	2321.00	0.00	278.76
3044	512	207.00	2325.00	0.00	279.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3048	512	207.00	2329.00	0.00	279.72
3052	512	207.00	2333.00	0.00	280.20
3056	512	207.00	2337.00	0.00	280.68
3060	512	207.00	2341.00	0.00	281.16
3064	512	207.00	2345.00	0.00	281.64
3068	512	207.00	2349.00	0.00	282.12
3072	512	207.00	2353.00	0.00	282.60
3076	512	207.00	2357.00	0.00	283.08
3080	512	207.00	2361.00	0.00	283.56
3084	512	207.00	2365.00	0.00	284.04
3088	512	207.00	2369.00	0.00	284.52
3092	512	207.00	2373.00	0.00	285.00
3096	512	207.00	2377.00	0.00	285.48
3100	512	207.00	2381.00	0.00	285.96
3104	512	207.00	2385.00	0.00	286.44
3108	512	207.00	2389.00	0.00	286.92
3112	512	207.00	2393.00	0.00	287.40
3116	512	207.00	2397.00	0.00	287.88
3120	512	207.00	2401.00	0.00	288.36
3124	512	207.00	2405.00	0.00	288.84
3128	512	207.00	2409.00	0.00	289.32
3132	512	207.00	2413.00	0.00	289.80
3136	512	207.00	2417.00	0.00	290.28
3140	512	207.00	2421.00	0.00	290.76
3144	512	207.00	2425.00	0.00	291.24
3148	512	207.00	2429.00	0.00	291.72
3152	512	207.00	2433.00	0.00	292.20
3156	512	207.00	2437.00	0.00	292.68
3160	512	207.00	2441.00	0.00	293.16
3164	512	207.00	2445.00	0.00	293.64
3168	512	207.00	2449.00	0.00	294.12
3172	512	207.00	2453.00	0.00	294.60
3176	512	207.00	2457.00	0.00	295.08
3180	512	207.00	2461.00	0.00	295.56
3184	512	207.00	2465.00	0.00	296.04
3188	512	207.00	2469.00	0.00	296.52
3192	512	207.00	2473.00	0.00	297.00
3196	512	207.00	2477.00	0.00	297.48
3200	512	207.00	2481.00	0.00	297.96
3204	512	207.00	2485.00	0.00	298.44
3208	512	207.00	2489.00	0.00	298.92
3212	512	207.00	2493.00	0.00	299.40
3216	512	207.00	2497.00	0.00	299.88
3220	512	207.00	2501.00	0.00	300.36
3224	512	207.00	2505.00	0.00	300.84
3228	512	207.00	2509.00	0.00	301.32
3232	512	207.00	2513.00	0.00	301.80
3236	512	207.00	2517.00	0.00	302.28
3240	512	207.00	2521.00	0.00	302.76
3244	512	207.00	2525.00	0.00	303.24
3248	512	207.00	2529.00	0.00	303.72
3252	512	207.00	2533.00	0.00	304.20
3256	512	207.00	2537.00	0.00	304.68
3260	512	207.00	2541.00	0.00	305.16
3264	512	207.00	2545.00	0.00	305.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3268	512	207.00	2549.00	0.00	306.12
3272	512	207.00	2553.00	0.00	306.60
3276	512	207.00	2557.00	0.00	307.08
3280	512	207.00	2561.00	0.00	307.56
3284	512	207.00	2565.00	0.00	308.04
3288	512	207.00	2569.00	0.00	308.52
3292	512	207.00	2573.00	0.00	309.00
3296	512	207.00	2577.00	0.00	309.48
3300	512	207.00	2581.00	0.00	309.96
3304	512	207.00	2585.00	0.00	310.44
3308	512	207.00	2589.00	0.00	310.92
3312	512	207.00	2593.00	0.00	311.40
3316	512	207.00	2597.00	0.00	311.88
3320	512	207.00	2601.00	0.00	312.36
3324	512	207.00	2605.00	0.00	312.84
3328	512	207.00	2609.00	0.00	313.32
3332	512	207.00	2613.00	0.00	313.80
3336	512	207.00	2617.00	0.00	314.28
3340	512	207.00	2621.00	0.00	314.76
3344	512	207.00	2625.00	0.00	315.24
3348	512	207.00	2629.00	0.00	315.72
3352	512	207.00	2633.00	0.00	316.20
3356	512	207.00	2637.00	0.00	316.68
3360	512	207.00	2641.00	0.00	317.16
3364	512	207.00	2645.00	0.00	317.64
3368	512	207.00	2649.00	0.00	318.12
3372	512	207.00	2653.00	0.00	318.60
3376	512	207.00	2657.00	0.00	319.08
3380	512	207.00	2661.00	0.00	319.56
3384	512	207.00	2665.00	0.00	320.04
3388	512	207.00	2669.00	0.00	320.52
3392	512	207.00	2673.00	0.00	321.00
3396	512	207.00	2677.00	0.00	321.48
3400	512	207.00	2681.00	0.00	321.96
3404	512	207.00	2685.00	0.00	322.44
3408	512	207.00	2689.00	0.00	322.92
3412	512	207.00	2693.00	0.00	323.40
3416	512	207.00	2697.00	0.00	323.88
3420	512	207.00	2701.00	0.00	324.36
3424	512	207.00	2705.00	0.00	324.84
3428	512	207.00	2709.00	0.00	325.32
3432	512	207.00	2713.00	0.00	325.80
3436	512	207.00	2717.00	0.00	326.28
3440	512	207.00	2721.00	0.00	326.76
3444	512	207.00	2725.00	0.00	327.24
3448	512	207.00	2729.00	0.00	327.72
3452	512	207.00	2733.00	0.00	328.20
3456	512	207.00	2737.00	0.00	328.68
3460	512	207.00	2741.00	0.00	329.16
3464	512	207.00	2745.00	0.00	329.64
3468	512	207.00	2749.00	0.00	330.12
3472	512	207.00	2753.00	0.00	330.60
3476	512	207.00	2757.00	0.00	331.08
3480	512	207.00	2761.00	0.00	331.56
3484	512	207.00	2765.00	0.00	332.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
3488	512	207.00	2769.00	0.00	332.52
3492	512	207.00	2773.00	0.00	333.00
3496	512	207.00	2777.00	0.00	333.48
3500	512	207.00	2781.00	0.00	333.96
3504	512	207.00	2785.00	0.00	334.44
3508	512	207.00	2789.00	0.00	334.92
3512	512	207.00	2793.00	0.00	335.40
3516	512	207.00	2797.00	0.00	335.88
3520	512	207.00	2801.00	0.00	336.36
3524	512	207.00	2805.00	0.00	336.84
3528	512	207.00	2809.00	0.00	337.32
3532	512	207.00	2813.00	0.00	337.80
3536	512	207.00	2817.00	0.00	338.28
3540	512	207.00	2821.00	0.00	338.76
3544	512	207.00	2825.00	0.00	339.24
3548	512	207.00	2829.00	0.00	339.72
3552	512	207.00	2833.00	0.00	340.20
3556	512	207.00	2837.00	0.00	340.68
3560	512	207.00	2841.00	0.00	341.16
3564	512	207.00	2845.00	0.00	341.64
3568	512	207.00	2849.00	0.00	342.12
3572	512	207.00	2853.00	0.00	342.60
3576	512	207.00	2857.00	0.00	343.08
3580	512	207.00	2861.00	0.00	343.56
3584	512	207.00	2865.00	0.00	344.04
3588	512	207.00	2869.00	0.00	344.52
3592	512	207.00	2873.00	0.00	345.00
3596	512	207.00	2877.00	0.00	345.48
3600	512	207.00	2881.00	0.00	345.96
3604	512	207.00	2885.00	0.00	346.44
3608	512	207.00	2889.00	0.00	346.92
3612	512	207.00	2893.00	0.00	347.40
3616	512	207.00	2897.00	0.00	347.88
3620	512	207.00	2901.00	0.00	348.36
3624	512	207.00	2905.00	0.00	348.84
3628	512	207.00	2909.00	0.00	349.32
3632	512	207.00	2913.00	0.00	349.80
3636	512	207.00	2917.00	0.00	350.28
3640	512	207.00	2921.00	0.00	350.76
3644	512	207.00	2925.00	0.00	351.24
3648	512	207.00	2929.00	0.00	351.72
3652	512	207.00	2933.00	0.00	352.20
3656	512	207.00	2937.00	0.00	352.68
3660	512	207.00	2941.00	0.00	353.16
3664	512	207.00	2945.00	0.00	353.64
3668	512	207.00	2949.00	0.00	354.12
3672	512	207.00	2953.00	0.00	354.60
3676	512	207.00	2957.00	0.00	355.08
3680	512	207.00	2961.00	0.00	355.56
3684	512	207.00	2965.00	0.00	356.04
3688	512	207.00	2969.00	0.00	356.52
3692	512	207.00	2973.00	0.00	357.00
3696	512	207.00	2977.00	0.00	357.48
3700	512	207.00	2981.00	0.00	357.96
3704	512	207.00	2985.00	0.00	358.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3708	512	207.00	2989.00	0.00	358.92
3712	512	207.00	2993.00	0.00	359.40
3716	512	207.00	2997.00	0.00	359.88
3720	512	207.00	3001.00	0.00	360.36
3724	512	207.00	3005.00	0.00	360.84
3728	512	207.00	3009.00	0.00	361.32
3732	512	207.00	3013.00	0.00	361.80
3736	512	207.00	3017.00	0.00	362.28
3740	512	207.00	3021.00	0.00	362.76
3744	512	207.00	3025.00	0.00	363.24
3748	512	207.00	3029.00	0.00	363.72
3752	512	207.00	3033.00	0.00	364.20
3756	512	207.00	3037.00	0.00	364.68
3760	512	207.00	3041.00	0.00	365.16
3764	512	207.00	3045.00	0.00	365.64
3768	512	207.00	3049.00	0.00	366.12
3772	512	207.00	3053.00	0.00	366.60
3776	512	207.00	3057.00	0.00	367.08
3780	512	207.00	3061.00	0.00	367.56
3784	512	207.00	3065.00	0.00	368.04
3788	512	207.00	3069.00	0.00	368.52
3792	512	207.00	3073.00	0.00	369.00
3796	512	207.00	3077.00	0.00	369.48
3800	512	207.00	3081.00	0.00	369.96
3804	512	207.00	3085.00	0.00	370.44
3808	512	207.00	3089.00	0.00	370.92
3812	512	207.00	3093.00	0.00	371.40
3816	512	207.00	3097.00	0.00	371.88
3820	512	207.00	3101.00	0.00	372.36
3824	512	207.00	3105.00	0.00	372.84
3828	512	207.00	3109.00	0.00	373.32
3832	512	207.00	3113.00	0.00	373.80
3836	512	207.00	3117.00	0.00	374.28
3840	512	207.00	3121.00	0.00	374.76
3844	512	207.00	3125.00	0.00	375.24
3848	512	207.00	3129.00	0.00	375.72
3852	512	207.00	3133.00	0.00	376.20
3856	512	207.00	3137.00	0.00	376.68
3860	512	207.00	3141.00	0.00	377.16
3864	512	207.00	3145.00	0.00	377.64
3868	512	207.00	3149.00	0.00	378.12
3872	512	207.00	3153.00	0.00	378.60
3876	512	207.00	3157.00	0.00	379.08
3880	512	207.00	3161.00	0.00	379.56
3884	512	207.00	3165.00	0.00	380.04
3888	512	207.00	3169.00	0.00	380.52
3892	512	207.00	3173.00	0.00	381.00
3896	512	207.00	3177.00	0.00	381.48
3900	512	207.00	3181.00	0.00	381.96
3904	512	207.00	3185.00	0.00	382.44
3908	512	207.00	3189.00	0.00	382.92
3912	512	207.00	3193.00	0.00	383.40
3916	512	207.00	3197.00	0.00	383.88
3920	512	207.00	3201.00	0.00	384.36
3924	512	207.00	3205.00	0.00	384.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3928	512	207.00	3209.00	0.00	385.32
3932	512	207.00	3213.00	0.00	385.80
3936	512	207.00	3217.00	0.00	386.28
3940	512	207.00	3221.00	0.00	386.76
3944	512	207.00	3225.00	0.00	387.24
3948	512	207.00	3229.00	0.00	387.72
3952	512	207.00	3233.00	0.00	388.20
3956	512	207.00	3237.00	0.00	388.68
3960	512	207.00	3241.00	0.00	389.16
3964	512	207.00	3245.00	0.00	389.64
3968	512	207.00	3249.00	0.00	390.12
3972	512	207.00	3253.00	0.00	390.60
3976	512	207.00	3257.00	0.00	391.08
3980	512	207.00	3261.00	0.00	391.56
3984	512	207.00	3265.00	0.00	392.04
3988	512	207.00	3269.00	0.00	392.52
3992	512	207.00	3273.00	0.00	393.00
3996	512	207.00	3277.00	0.00	393.48
4000	512	207.00	3281.00	0.00	393.96
4004	512	207.00	3285.00	0.00	394.44
4008	512	207.00	3289.00	0.00	394.92
4012	512	207.00	3293.00	0.00	395.40
4016	512	207.00	3297.00	0.00	395.88
4020	512	207.00	3301.00	0.00	396.36
4024	512	207.00	3305.00	0.00	396.84
4028	512	207.00	3309.00	0.00	397.32
4032	512	207.00	3313.00	0.00	397.80
4036	512	207.00	3317.00	0.00	398.28
4040	512	207.00	3321.00	0.00	398.76
4044	512	207.00	3325.00	0.00	399.24
4048	512	207.00	3329.00	0.00	399.72
4052	512	207.00	3333.00	0.00	400.20
4056	512	207.00	3337.00	0.00	400.68
4060	512	207.00	3341.00	0.00	401.16
4064	512	207.00	3345.00	0.00	401.64
4068	512	207.00	3349.00	0.00	402.12
4072	512	207.00	3353.00	0.00	402.60
4076	512	207.00	3357.00	0.00	403.08
4080	512	207.00	3361.00	0.00	403.56
4084	512	207.00	3365.00	0.00	404.04
4088	512	207.00	3369.00	0.00	404.52
4092	512	207.00	3373.00	0.00	405.00
4096	512	207.00	3377.00	0.00	405.48
4100	512	207.00	3381.00	0.00	405.96
4104	512	207.00	3385.00	0.00	406.44
4108	512	207.00	3389.00	0.00	406.92
4112	512	207.00	3393.00	0.00	407.40
4116	512	207.00	3397.00	0.00	407.88
4120	512	207.00	3401.00	0.00	408.36
4124	512	207.00	3405.00	0.00	408.84
4128	512	207.00	3409.00	0.00	409.32
4132	512	207.00	3413.00	0.00	409.80
4136	512	207.00	3417.00	0.00	410.28
4140	512	207.00	3421.00	0.00	410.76
4144	512	207.00	3425.00	0.00	411.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4148	512	207.00	3429.00	0.00	411.72
4152	512	207.00	3433.00	0.00	412.20
4156	512	207.00	3437.00	0.00	412.68
4160	512	207.00	3441.00	0.00	413.16
4164	512	207.00	3445.00	0.00	413.58
4167	512	207.00	3448.00	0.00	413.76

If your employee's gross pay is over £4,167, go to page 141.

**Weekly table for reduced rate NICs for use
from 6 April 2019 to 5 April 2020**

Table letter B

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

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are State Pension age or over (see Table letter C in booklet CA41)
- employees for whom you hold form CA2700 (see Table letter J in booklet CA38)

Completing form RT11, 'Deductions working sheet' or substitute

- 1 Enter 'B' 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £117.99	No NICs liability, make no entries on form RT11				
118	118	0.00	0.00	0.00	0.00
119	118	1.00	0.00	0.00	0.00
120	118	2.00	0.00	0.00	0.00
121	118	3.00	0.00	0.00	0.00
122	118	4.00	0.00	0.00	0.00
123	118	5.00	0.00	0.00	0.00
124	118	6.00	0.00	0.00	0.00
125	118	7.00	0.00	0.00	0.00
126	118	8.00	0.00	0.00	0.00
127	118	9.00	0.00	0.00	0.00
128	118	10.00	0.00	0.00	0.00
129	118	11.00	0.00	0.00	0.00
130	118	12.00	0.00	0.00	0.00
131	118	13.00	0.00	0.00	0.00
132	118	14.00	0.00	0.00	0.00
133	118	15.00	0.00	0.00	0.00
134	118	16.00	0.00	0.00	0.00
135	118	17.00	0.00	0.00	0.00
136	118	18.00	0.00	0.00	0.00
137	118	19.00	0.00	0.00	0.00
138	118	20.00	0.00	0.00	0.00
139	118	21.00	0.00	0.00	0.00
140	118	22.00	0.00	0.00	0.00
141	118	23.00	0.00	0.00	0.00
142	118	24.00	0.00	0.00	0.00
143	118	25.00	0.00	0.00	0.00
144	118	26.00	0.00	0.00	0.00
145	118	27.00	0.00	0.00	0.00
146	118	28.00	0.00	0.00	0.00
147	118	29.00	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
148	118	30.00	0.00	0.00	0.00
149	118	31.00	0.00	0.00	0.00
150	118	32.00	0.00	0.00	0.00
151	118	33.00	0.00	0.00	0.00
152	118	34.00	0.00	0.00	0.00
153	118	35.00	0.00	0.00	0.00
154	118	36.00	0.00	0.00	0.00
155	118	37.00	0.00	0.00	0.00
156	118	38.00	0.00	0.00	0.00
157	118	39.00	0.00	0.00	0.00
158	118	40.00	0.00	0.00	0.00
159	118	41.00	0.00	0.00	0.00
160	118	42.00	0.00	0.00	0.00
161	118	43.00	0.00	0.00	0.00
162	118	44.00	0.00	0.00	0.00
163	118	45.00	0.00	0.00	0.00
164	118	46.00	0.00	0.00	0.00
165	118	47.00	0.00	0.00	0.00
166	118	48.00	0.00	0.00	0.00
167	118	48.00	1.00	0.00	0.09
168	118	48.00	2.00	0.00	0.15
169	118	48.00	3.00	0.00	0.20
170	118	48.00	4.00	0.00	0.26
171	118	48.00	5.00	0.00	0.32
172	118	48.00	6.00	0.00	0.38
173	118	48.00	7.00	0.00	0.44
174	118	48.00	8.00	0.00	0.50
175	118	48.00	9.00	0.00	0.55
176	118	48.00	10.00	0.00	0.61
177	118	48.00	11.00	0.00	0.67
178	118	48.00	12.00	0.00	0.73
179	118	48.00	13.00	0.00	0.79
180	118	48.00	14.00	0.00	0.85
181	118	48.00	15.00	0.00	0.91
182	118	48.00	16.00	0.00	0.96
183	118	48.00	17.00	0.00	1.02
184	118	48.00	18.00	0.00	1.08
185	118	48.00	19.00	0.00	1.14
186	118	48.00	20.00	0.00	1.20
187	118	48.00	21.00	0.00	1.26
188	118	48.00	22.00	0.00	1.32
189	118	48.00	23.00	0.00	1.37
190	118	48.00	24.00	0.00	1.43
191	118	48.00	25.00	0.00	1.49
192	118	48.00	26.00	0.00	1.55
193	118	48.00	27.00	0.00	1.61
194	118	48.00	28.00	0.00	1.67
195	118	48.00	29.00	0.00	1.72
196	118	48.00	30.00	0.00	1.78
197	118	48.00	31.00	0.00	1.84
198	118	48.00	32.00	0.00	1.90
199	118	48.00	33.00	0.00	1.96
200	118	48.00	34.00	0.00	2.02
201	118	48.00	35.00	0.00	2.08
202	118	48.00	36.00	0.00	2.13

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
203	118	48.00	37.00	0.00	2.19
204	118	48.00	38.00	0.00	2.25
205	118	48.00	39.00	0.00	2.31
206	118	48.00	40.00	0.00	2.37
207	118	48.00	41.00	0.00	2.43
208	118	48.00	42.00	0.00	2.49
209	118	48.00	43.00	0.00	2.54
210	118	48.00	44.00	0.00	2.60
211	118	48.00	45.00	0.00	2.66
212	118	48.00	46.00	0.00	2.72
213	118	48.00	47.00	0.00	2.78
214	118	48.00	48.00	0.00	2.84
215	118	48.00	49.00	0.00	2.89
216	118	48.00	50.00	0.00	2.95
217	118	48.00	51.00	0.00	3.01
218	118	48.00	52.00	0.00	3.07
219	118	48.00	53.00	0.00	3.13
220	118	48.00	54.00	0.00	3.19
221	118	48.00	55.00	0.00	3.25
222	118	48.00	56.00	0.00	3.30
223	118	48.00	57.00	0.00	3.36
224	118	48.00	58.00	0.00	3.42
225	118	48.00	59.00	0.00	3.48
226	118	48.00	60.00	0.00	3.54
227	118	48.00	61.00	0.00	3.60
228	118	48.00	62.00	0.00	3.66
229	118	48.00	63.00	0.00	3.71
230	118	48.00	64.00	0.00	3.77
231	118	48.00	65.00	0.00	3.83
232	118	48.00	66.00	0.00	3.89
233	118	48.00	67.00	0.00	3.95
234	118	48.00	68.00	0.00	4.01
235	118	48.00	69.00	0.00	4.06
236	118	48.00	70.00	0.00	4.12
237	118	48.00	71.00	0.00	4.18
238	118	48.00	72.00	0.00	4.24
239	118	48.00	73.00	0.00	4.30
240	118	48.00	74.00	0.00	4.36
241	118	48.00	75.00	0.00	4.42
242	118	48.00	76.00	0.00	4.47
243	118	48.00	77.00	0.00	4.53
244	118	48.00	78.00	0.00	4.59
245	118	48.00	79.00	0.00	4.65
246	118	48.00	80.00	0.00	4.71
247	118	48.00	81.00	0.00	4.77
248	118	48.00	82.00	0.00	4.83
249	118	48.00	83.00	0.00	4.88
250	118	48.00	84.00	0.00	4.94
251	118	48.00	85.00	0.00	5.00
252	118	48.00	86.00	0.00	5.06
253	118	48.00	87.00	0.00	5.12
254	118	48.00	88.00	0.00	5.18
255	118	48.00	89.00	0.00	5.23
256	118	48.00	90.00	0.00	5.29
257	118	48.00	91.00	0.00	5.35

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
258	118	48.00	92.00	0.00	5.41
259	118	48.00	93.00	0.00	5.47
260	118	48.00	94.00	0.00	5.53
261	118	48.00	95.00	0.00	5.59
262	118	48.00	96.00	0.00	5.64
263	118	48.00	97.00	0.00	5.70
264	118	48.00	98.00	0.00	5.76
265	118	48.00	99.00	0.00	5.82
266	118	48.00	100.00	0.00	5.88
267	118	48.00	101.00	0.00	5.94
268	118	48.00	102.00	0.00	6.00
269	118	48.00	103.00	0.00	6.05
270	118	48.00	104.00	0.00	6.11
271	118	48.00	105.00	0.00	6.17
272	118	48.00	106.00	0.00	6.23
273	118	48.00	107.00	0.00	6.29
274	118	48.00	108.00	0.00	6.35
275	118	48.00	109.00	0.00	6.40
276	118	48.00	110.00	0.00	6.46
277	118	48.00	111.00	0.00	6.52
278	118	48.00	112.00	0.00	6.58
279	118	48.00	113.00	0.00	6.64
280	118	48.00	114.00	0.00	6.70
281	118	48.00	115.00	0.00	6.76
282	118	48.00	116.00	0.00	6.81
283	118	48.00	117.00	0.00	6.87
284	118	48.00	118.00	0.00	6.93
285	118	48.00	119.00	0.00	6.99
286	118	48.00	120.00	0.00	7.05
287	118	48.00	121.00	0.00	7.11
288	118	48.00	122.00	0.00	7.17
289	118	48.00	123.00	0.00	7.22
290	118	48.00	124.00	0.00	7.28
291	118	48.00	125.00	0.00	7.34
292	118	48.00	126.00	0.00	7.40
293	118	48.00	127.00	0.00	7.46
294	118	48.00	128.00	0.00	7.52
295	118	48.00	129.00	0.00	7.57
296	118	48.00	130.00	0.00	7.63
297	118	48.00	131.00	0.00	7.69
298	118	48.00	132.00	0.00	7.75
299	118	48.00	133.00	0.00	7.81
300	118	48.00	134.00	0.00	7.87
301	118	48.00	135.00	0.00	7.93
302	118	48.00	136.00	0.00	7.98
303	118	48.00	137.00	0.00	8.04
304	118	48.00	138.00	0.00	8.10
305	118	48.00	139.00	0.00	8.16
306	118	48.00	140.00	0.00	8.22
307	118	48.00	141.00	0.00	8.28
308	118	48.00	142.00	0.00	8.34
309	118	48.00	143.00	0.00	8.39
310	118	48.00	144.00	0.00	8.45
311	118	48.00	145.00	0.00	8.51
312	118	48.00	146.00	0.00	8.57

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
313	118	48.00	147.00	0.00	8.63
314	118	48.00	148.00	0.00	8.69
315	118	48.00	149.00	0.00	8.74
316	118	48.00	150.00	0.00	8.80
317	118	48.00	151.00	0.00	8.86
318	118	48.00	152.00	0.00	8.92
319	118	48.00	153.00	0.00	8.98
320	118	48.00	154.00	0.00	9.04
321	118	48.00	155.00	0.00	9.10
322	118	48.00	156.00	0.00	9.15
323	118	48.00	157.00	0.00	9.21
324	118	48.00	158.00	0.00	9.27
325	118	48.00	159.00	0.00	9.33
326	118	48.00	160.00	0.00	9.39
327	118	48.00	161.00	0.00	9.45
328	118	48.00	162.00	0.00	9.51
329	118	48.00	163.00	0.00	9.56
330	118	48.00	164.00	0.00	9.62
331	118	48.00	165.00	0.00	9.68
332	118	48.00	166.00	0.00	9.74
333	118	48.00	167.00	0.00	9.80
334	118	48.00	168.00	0.00	9.86
335	118	48.00	169.00	0.00	9.91
336	118	48.00	170.00	0.00	9.97
337	118	48.00	171.00	0.00	10.03
338	118	48.00	172.00	0.00	10.09
339	118	48.00	173.00	0.00	10.15
340	118	48.00	174.00	0.00	10.21
341	118	48.00	175.00	0.00	10.27
342	118	48.00	176.00	0.00	10.32
343	118	48.00	177.00	0.00	10.38
344	118	48.00	178.00	0.00	10.44
345	118	48.00	179.00	0.00	10.50
346	118	48.00	180.00	0.00	10.56
347	118	48.00	181.00	0.00	10.62
348	118	48.00	182.00	0.00	10.68
349	118	48.00	183.00	0.00	10.73
350	118	48.00	184.00	0.00	10.79
351	118	48.00	185.00	0.00	10.85
352	118	48.00	186.00	0.00	10.91
353	118	48.00	187.00	0.00	10.97
354	118	48.00	188.00	0.00	11.03
355	118	48.00	189.00	0.00	11.08
356	118	48.00	190.00	0.00	11.14
357	118	48.00	191.00	0.00	11.20
358	118	48.00	192.00	0.00	11.26
359	118	48.00	193.00	0.00	11.32
360	118	48.00	194.00	0.00	11.38
361	118	48.00	195.00	0.00	11.44
362	118	48.00	196.00	0.00	11.49
363	118	48.00	197.00	0.00	11.55
364	118	48.00	198.00	0.00	11.61
365	118	48.00	199.00	0.00	11.67
366	118	48.00	200.00	0.00	11.73
367	118	48.00	201.00	0.00	11.79

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
368	118	48.00	202.00	0.00	11.85
369	118	48.00	203.00	0.00	11.90
370	118	48.00	204.00	0.00	11.96
371	118	48.00	205.00	0.00	12.02
372	118	48.00	206.00	0.00	12.08
373	118	48.00	207.00	0.00	12.14
374	118	48.00	208.00	0.00	12.20
375	118	48.00	209.00	0.00	12.25
376	118	48.00	210.00	0.00	12.31
377	118	48.00	211.00	0.00	12.37
378	118	48.00	212.00	0.00	12.43
379	118	48.00	213.00	0.00	12.49
380	118	48.00	214.00	0.00	12.55
381	118	48.00	215.00	0.00	12.61
382	118	48.00	216.00	0.00	12.66
383	118	48.00	217.00	0.00	12.72
384	118	48.00	218.00	0.00	12.78
385	118	48.00	219.00	0.00	12.84
386	118	48.00	220.00	0.00	12.90
387	118	48.00	221.00	0.00	12.96
388	118	48.00	222.00	0.00	13.02
389	118	48.00	223.00	0.00	13.07
390	118	48.00	224.00	0.00	13.13
391	118	48.00	225.00	0.00	13.19
392	118	48.00	226.00	0.00	13.25
393	118	48.00	227.00	0.00	13.31
394	118	48.00	228.00	0.00	13.37
395	118	48.00	229.00	0.00	13.42
396	118	48.00	230.00	0.00	13.48
397	118	48.00	231.00	0.00	13.54
398	118	48.00	232.00	0.00	13.60
399	118	48.00	233.00	0.00	13.66
400	118	48.00	234.00	0.00	13.72
401	118	48.00	235.00	0.00	13.78
402	118	48.00	236.00	0.00	13.83
403	118	48.00	237.00	0.00	13.89
404	118	48.00	238.00	0.00	13.95
405	118	48.00	239.00	0.00	14.01
406	118	48.00	240.00	0.00	14.07
407	118	48.00	241.00	0.00	14.13
408	118	48.00	242.00	0.00	14.19
409	118	48.00	243.00	0.00	14.24
410	118	48.00	244.00	0.00	14.30
411	118	48.00	245.00	0.00	14.36
412	118	48.00	246.00	0.00	14.42
413	118	48.00	247.00	0.00	14.48
414	118	48.00	248.00	0.00	14.54
415	118	48.00	249.00	0.00	14.59
416	118	48.00	250.00	0.00	14.65
417	118	48.00	251.00	0.00	14.71
418	118	48.00	252.00	0.00	14.77
419	118	48.00	253.00	0.00	14.83
420	118	48.00	254.00	0.00	14.89
421	118	48.00	255.00	0.00	14.95
422	118	48.00	256.00	0.00	15.00

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
423	118	48.00	257.00	0.00	15.06
424	118	48.00	258.00	0.00	15.12
425	118	48.00	259.00	0.00	15.18
426	118	48.00	260.00	0.00	15.24
427	118	48.00	261.00	0.00	15.30
428	118	48.00	262.00	0.00	15.36
429	118	48.00	263.00	0.00	15.41
430	118	48.00	264.00	0.00	15.47
431	118	48.00	265.00	0.00	15.53
432	118	48.00	266.00	0.00	15.59
433	118	48.00	267.00	0.00	15.65
434	118	48.00	268.00	0.00	15.71
435	118	48.00	269.00	0.00	15.76
436	118	48.00	270.00	0.00	15.82
437	118	48.00	271.00	0.00	15.88
438	118	48.00	272.00	0.00	15.94
439	118	48.00	273.00	0.00	16.00
440	118	48.00	274.00	0.00	16.06
441	118	48.00	275.00	0.00	16.12
442	118	48.00	276.00	0.00	16.17
443	118	48.00	277.00	0.00	16.23
444	118	48.00	278.00	0.00	16.29
445	118	48.00	279.00	0.00	16.35
446	118	48.00	280.00	0.00	16.41
447	118	48.00	281.00	0.00	16.47
448	118	48.00	282.00	0.00	16.53
449	118	48.00	283.00	0.00	16.58
450	118	48.00	284.00	0.00	16.64
451	118	48.00	285.00	0.00	16.70
452	118	48.00	286.00	0.00	16.76
453	118	48.00	287.00	0.00	16.82
454	118	48.00	288.00	0.00	16.88
455	118	48.00	289.00	0.00	16.93
456	118	48.00	290.00	0.00	16.99
457	118	48.00	291.00	0.00	17.05
458	118	48.00	292.00	0.00	17.11
459	118	48.00	293.00	0.00	17.17
460	118	48.00	294.00	0.00	17.23
461	118	48.00	295.00	0.00	17.29
462	118	48.00	296.00	0.00	17.34
463	118	48.00	297.00	0.00	17.40
464	118	48.00	298.00	0.00	17.46
465	118	48.00	299.00	0.00	17.52
466	118	48.00	300.00	0.00	17.58
467	118	48.00	301.00	0.00	17.64
468	118	48.00	302.00	0.00	17.70
469	118	48.00	303.00	0.00	17.75
470	118	48.00	304.00	0.00	17.81
471	118	48.00	305.00	0.00	17.87
472	118	48.00	306.00	0.00	17.93
473	118	48.00	307.00	0.00	17.99
474	118	48.00	308.00	0.00	18.05
475	118	48.00	309.00	0.00	18.10
476	118	48.00	310.00	0.00	18.16
477	118	48.00	311.00	0.00	18.22

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
478	118	48.00	312.00	0.00	18.28
479	118	48.00	313.00	0.00	18.34
480	118	48.00	314.00	0.00	18.40
481	118	48.00	315.00	0.00	18.46
482	118	48.00	316.00	0.00	18.51
483	118	48.00	317.00	0.00	18.57
484	118	48.00	318.00	0.00	18.63
485	118	48.00	319.00	0.00	18.69
486	118	48.00	320.00	0.00	18.75
487	118	48.00	321.00	0.00	18.81
488	118	48.00	322.00	0.00	18.87
489	118	48.00	323.00	0.00	18.92
490	118	48.00	324.00	0.00	18.98
491	118	48.00	325.00	0.00	19.04
492	118	48.00	326.00	0.00	19.10
493	118	48.00	327.00	0.00	19.16
494	118	48.00	328.00	0.00	19.22
495	118	48.00	329.00	0.00	19.27
496	118	48.00	330.00	0.00	19.33
497	118	48.00	331.00	0.00	19.39
498	118	48.00	332.00	0.00	19.45
499	118	48.00	333.00	0.00	19.51
500	118	48.00	334.00	0.00	19.57
501	118	48.00	335.00	0.00	19.63
502	118	48.00	336.00	0.00	19.68
503	118	48.00	337.00	0.00	19.74
504	118	48.00	338.00	0.00	19.80
505	118	48.00	339.00	0.00	19.86
506	118	48.00	340.00	0.00	19.92
507	118	48.00	341.00	0.00	19.98
508	118	48.00	342.00	0.00	20.04
509	118	48.00	343.00	0.00	20.09
510	118	48.00	344.00	0.00	20.15
511	118	48.00	345.00	0.00	20.21
512	118	48.00	346.00	0.00	20.27
513	118	48.00	347.00	0.00	20.33
514	118	48.00	348.00	0.00	20.39
515	118	48.00	349.00	0.00	20.44
516	118	48.00	350.00	0.00	20.50
517	118	48.00	351.00	0.00	20.56
518	118	48.00	352.00	0.00	20.62
519	118	48.00	353.00	0.00	20.68
520	118	48.00	354.00	0.00	20.74
521	118	48.00	355.00	0.00	20.80
522	118	48.00	356.00	0.00	20.85
523	118	48.00	357.00	0.00	20.91
524	118	48.00	358.00	0.00	20.97
525	118	48.00	359.00	0.00	21.03
526	118	48.00	360.00	0.00	21.09
527	118	48.00	361.00	0.00	21.15
528	118	48.00	362.00	0.00	21.21
529	118	48.00	363.00	0.00	21.26
530	118	48.00	364.00	0.00	21.32
531	118	48.00	365.00	0.00	21.38
532	118	48.00	366.00	0.00	21.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
533	118	48.00	367.00	0.00	21.50
534	118	48.00	368.00	0.00	21.56
535	118	48.00	369.00	0.00	21.61
536	118	48.00	370.00	0.00	21.67
537	118	48.00	371.00	0.00	21.73
538	118	48.00	372.00	0.00	21.79
539	118	48.00	373.00	0.00	21.85
540	118	48.00	374.00	0.00	21.91
541	118	48.00	375.00	0.00	21.97
542	118	48.00	376.00	0.00	22.02
543	118	48.00	377.00	0.00	22.08
544	118	48.00	378.00	0.00	22.14
545	118	48.00	379.00	0.00	22.20
546	118	48.00	380.00	0.00	22.26
547	118	48.00	381.00	0.00	22.32
548	118	48.00	382.00	0.00	22.38
549	118	48.00	383.00	0.00	22.43
550	118	48.00	384.00	0.00	22.49
551	118	48.00	385.00	0.00	22.55
552	118	48.00	386.00	0.00	22.61
553	118	48.00	387.00	0.00	22.67
554	118	48.00	388.00	0.00	22.73
555	118	48.00	389.00	0.00	22.78
556	118	48.00	390.00	0.00	22.84
557	118	48.00	391.00	0.00	22.90
558	118	48.00	392.00	0.00	22.96
559	118	48.00	393.00	0.00	23.02
560	118	48.00	394.00	0.00	23.08
561	118	48.00	395.00	0.00	23.14
562	118	48.00	396.00	0.00	23.19
563	118	48.00	397.00	0.00	23.25
564	118	48.00	398.00	0.00	23.31
565	118	48.00	399.00	0.00	23.37
566	118	48.00	400.00	0.00	23.43
567	118	48.00	401.00	0.00	23.49
568	118	48.00	402.00	0.00	23.55
569	118	48.00	403.00	0.00	23.60
570	118	48.00	404.00	0.00	23.66
571	118	48.00	405.00	0.00	23.72
572	118	48.00	406.00	0.00	23.78
573	118	48.00	407.00	0.00	23.84
574	118	48.00	408.00	0.00	23.90
575	118	48.00	409.00	0.00	23.95
576	118	48.00	410.00	0.00	24.01
577	118	48.00	411.00	0.00	24.07
578	118	48.00	412.00	0.00	24.13
579	118	48.00	413.00	0.00	24.19
580	118	48.00	414.00	0.00	24.25
581	118	48.00	415.00	0.00	24.31
582	118	48.00	416.00	0.00	24.36
583	118	48.00	417.00	0.00	24.42
584	118	48.00	418.00	0.00	24.48
585	118	48.00	419.00	0.00	24.54
586	118	48.00	420.00	0.00	24.60
587	118	48.00	421.00	0.00	24.66

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
588	118	48.00	422.00	0.00	24.72
589	118	48.00	423.00	0.00	24.77
590	118	48.00	424.00	0.00	24.83
591	118	48.00	425.00	0.00	24.89
592	118	48.00	426.00	0.00	24.95
593	118	48.00	427.00	0.00	25.01
594	118	48.00	428.00	0.00	25.07
595	118	48.00	429.00	0.00	25.12
596	118	48.00	430.00	0.00	25.18
597	118	48.00	431.00	0.00	25.24
598	118	48.00	432.00	0.00	25.30
599	118	48.00	433.00	0.00	25.36
600	118	48.00	434.00	0.00	25.42
601	118	48.00	435.00	0.00	25.48
602	118	48.00	436.00	0.00	25.53
603	118	48.00	437.00	0.00	25.59
604	118	48.00	438.00	0.00	25.65
605	118	48.00	439.00	0.00	25.71
606	118	48.00	440.00	0.00	25.77
607	118	48.00	441.00	0.00	25.83
608	118	48.00	442.00	0.00	25.89
609	118	48.00	443.00	0.00	25.94
610	118	48.00	444.00	0.00	26.00
611	118	48.00	445.00	0.00	26.06
612	118	48.00	446.00	0.00	26.12
613	118	48.00	447.00	0.00	26.18
614	118	48.00	448.00	0.00	26.24
615	118	48.00	449.00	0.00	26.29
616	118	48.00	450.00	0.00	26.35
617	118	48.00	451.00	0.00	26.41
618	118	48.00	452.00	0.00	26.47
619	118	48.00	453.00	0.00	26.53
620	118	48.00	454.00	0.00	26.59
621	118	48.00	455.00	0.00	26.65
622	118	48.00	456.00	0.00	26.70
623	118	48.00	457.00	0.00	26.76
624	118	48.00	458.00	0.00	26.82
625	118	48.00	459.00	0.00	26.88
626	118	48.00	460.00	0.00	26.94
627	118	48.00	461.00	0.00	27.00
628	118	48.00	462.00	0.00	27.06
629	118	48.00	463.00	0.00	27.11
630	118	48.00	464.00	0.00	27.17
631	118	48.00	465.00	0.00	27.23
632	118	48.00	466.00	0.00	27.29
633	118	48.00	467.00	0.00	27.35
634	118	48.00	468.00	0.00	27.41
635	118	48.00	469.00	0.00	27.46
636	118	48.00	470.00	0.00	27.52
637	118	48.00	471.00	0.00	27.58
638	118	48.00	472.00	0.00	27.64
639	118	48.00	473.00	0.00	27.70
640	118	48.00	474.00	0.00	27.76
641	118	48.00	475.00	0.00	27.82
642	118	48.00	476.00	0.00	27.87

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
643	118	48.00	477.00	0.00	27.93
644	118	48.00	478.00	0.00	27.99
645	118	48.00	479.00	0.00	28.05
646	118	48.00	480.00	0.00	28.11
647	118	48.00	481.00	0.00	28.17
648	118	48.00	482.00	0.00	28.23
649	118	48.00	483.00	0.00	28.28
650	118	48.00	484.00	0.00	28.34
651	118	48.00	485.00	0.00	28.40
652	118	48.00	486.00	0.00	28.46
653	118	48.00	487.00	0.00	28.52
654	118	48.00	488.00	0.00	28.58
655	118	48.00	489.00	0.00	28.63
656	118	48.00	490.00	0.00	28.69
657	118	48.00	491.00	0.00	28.75
658	118	48.00	492.00	0.00	28.81
659	118	48.00	493.00	0.00	28.87
660	118	48.00	494.00	0.00	28.93
661	118	48.00	495.00	0.00	28.99
662	118	48.00	496.00	0.00	29.04
663	118	48.00	497.00	0.00	29.10
664	118	48.00	498.00	0.00	29.16
665	118	48.00	499.00	0.00	29.22
666	118	48.00	500.00	0.00	29.28
667	118	48.00	501.00	0.00	29.34
668	118	48.00	502.00	0.00	29.40
669	118	48.00	503.00	0.00	29.45
670	118	48.00	504.00	0.00	29.51
671	118	48.00	505.00	0.00	29.57
672	118	48.00	506.00	0.00	29.63
673	118	48.00	507.00	0.00	29.69
674	118	48.00	508.00	0.00	29.75
675	118	48.00	509.00	0.00	29.80
676	118	48.00	510.00	0.00	29.86
677	118	48.00	511.00	0.00	29.92
678	118	48.00	512.00	0.00	29.98
679	118	48.00	513.00	0.00	30.04
680	118	48.00	514.00	0.00	30.10
681	118	48.00	515.00	0.00	30.16
682	118	48.00	516.00	0.00	30.21
683	118	48.00	517.00	0.00	30.27
684	118	48.00	518.00	0.00	30.33
685	118	48.00	519.00	0.00	30.39
686	118	48.00	520.00	0.00	30.45
687	118	48.00	521.00	0.00	30.51
688	118	48.00	522.00	0.00	30.57
689	118	48.00	523.00	0.00	30.62
690	118	48.00	524.00	0.00	30.68
691	118	48.00	525.00	0.00	30.74
692	118	48.00	526.00	0.00	30.80
693	118	48.00	527.00	0.00	30.86
694	118	48.00	528.00	0.00	30.92
695	118	48.00	529.00	0.00	30.97
696	118	48.00	530.00	0.00	31.03
697	118	48.00	531.00	0.00	31.09

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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	118	48.00	532.00	0.00	31.15
699	118	48.00	533.00	0.00	31.21
700	118	48.00	534.00	0.00	31.27
701	118	48.00	535.00	0.00	31.33
702	118	48.00	536.00	0.00	31.38
703	118	48.00	537.00	0.00	31.44
704	118	48.00	538.00	0.00	31.50
705	118	48.00	539.00	0.00	31.56
706	118	48.00	540.00	0.00	31.62
707	118	48.00	541.00	0.00	31.68
708	118	48.00	542.00	0.00	31.74
709	118	48.00	543.00	0.00	31.79
710	118	48.00	544.00	0.00	31.85
711	118	48.00	545.00	0.00	31.91
712	118	48.00	546.00	0.00	31.97
713	118	48.00	547.00	0.00	32.03
714	118	48.00	548.00	0.00	32.09
715	118	48.00	549.00	0.00	32.14
716	118	48.00	550.00	0.00	32.20
717	118	48.00	551.00	0.00	32.26
718	118	48.00	552.00	0.00	32.32
719	118	48.00	553.00	0.00	32.38
720	118	48.00	554.00	0.00	32.44
721	118	48.00	555.00	0.00	32.50
722	118	48.00	556.00	0.00	32.55
723	118	48.00	557.00	0.00	32.61
724	118	48.00	558.00	0.00	32.67
725	118	48.00	559.00	0.00	32.73
726	118	48.00	560.00	0.00	32.79
727	118	48.00	561.00	0.00	32.85
728	118	48.00	562.00	0.00	32.91
729	118	48.00	563.00	0.00	32.96
730	118	48.00	564.00	0.00	33.02
731	118	48.00	565.00	0.00	33.08
732	118	48.00	566.00	0.00	33.14
733	118	48.00	567.00	0.00	33.20
734	118	48.00	568.00	0.00	33.26
735	118	48.00	569.00	0.00	33.31
736	118	48.00	570.00	0.00	33.37
737	118	48.00	571.00	0.00	33.43
738	118	48.00	572.00	0.00	33.49
739	118	48.00	573.00	0.00	33.55
740	118	48.00	574.00	0.00	33.61
741	118	48.00	575.00	0.00	33.67
742	118	48.00	576.00	0.00	33.72
743	118	48.00	577.00	0.00	33.78
744	118	48.00	578.00	0.00	33.84
745	118	48.00	579.00	0.00	33.90
746	118	48.00	580.00	0.00	33.96
747	118	48.00	581.00	0.00	34.02
748	118	48.00	582.00	0.00	34.08
749	118	48.00	583.00	0.00	34.13
750	118	48.00	584.00	0.00	34.19
751	118	48.00	585.00	0.00	34.25
752	118	48.00	586.00	0.00	34.31

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	118	48.00	587.00	0.00	34.37
754	118	48.00	588.00	0.00	34.43
755	118	48.00	589.00	0.00	34.48
756	118	48.00	590.00	0.00	34.54
757	118	48.00	591.00	0.00	34.60
758	118	48.00	592.00	0.00	34.66
759	118	48.00	593.00	0.00	34.72
760	118	48.00	594.00	0.00	34.78
761	118	48.00	595.00	0.00	34.84
762	118	48.00	596.00	0.00	34.89
763	118	48.00	597.00	0.00	34.95
764	118	48.00	598.00	0.00	35.01
765	118	48.00	599.00	0.00	35.07
766	118	48.00	600.00	0.00	35.13
767	118	48.00	601.00	0.00	35.19
768	118	48.00	602.00	0.00	35.25
769	118	48.00	603.00	0.00	35.30
770	118	48.00	604.00	0.00	35.36
771	118	48.00	605.00	0.00	35.42
772	118	48.00	606.00	0.00	35.48
773	118	48.00	607.00	0.00	35.54
774	118	48.00	608.00	0.00	35.60
775	118	48.00	609.00	0.00	35.65
776	118	48.00	610.00	0.00	35.71
777	118	48.00	611.00	0.00	35.77
778	118	48.00	612.00	0.00	35.83
779	118	48.00	613.00	0.00	35.89
780	118	48.00	614.00	0.00	35.95
781	118	48.00	615.00	0.00	36.01
782	118	48.00	616.00	0.00	36.06
783	118	48.00	617.00	0.00	36.12
784	118	48.00	618.00	0.00	36.18
785	118	48.00	619.00	0.00	36.24
786	118	48.00	620.00	0.00	36.30
787	118	48.00	621.00	0.00	36.36
788	118	48.00	622.00	0.00	36.42
789	118	48.00	623.00	0.00	36.47
790	118	48.00	624.00	0.00	36.53
791	118	48.00	625.00	0.00	36.59
792	118	48.00	626.00	0.00	36.65
793	118	48.00	627.00	0.00	36.71
794	118	48.00	628.00	0.00	36.77
795	118	48.00	629.00	0.00	36.82
796	118	48.00	630.00	0.00	36.88
797	118	48.00	631.00	0.00	36.94
798	118	48.00	632.00	0.00	37.00
799	118	48.00	633.00	0.00	37.06
800	118	48.00	634.00	0.00	37.12
801	118	48.00	635.00	0.00	37.18
802	118	48.00	636.00	0.00	37.23
803	118	48.00	637.00	0.00	37.29
804	118	48.00	638.00	0.00	37.35
805	118	48.00	639.00	0.00	37.41
806	118	48.00	640.00	0.00	37.47
807	118	48.00	641.00	0.00	37.53

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
808	118	48.00	642.00	0.00	37.59
809	118	48.00	643.00	0.00	37.64
810	118	48.00	644.00	0.00	37.70
811	118	48.00	645.00	0.00	37.76
812	118	48.00	646.00	0.00	37.82
813	118	48.00	647.00	0.00	37.88
814	118	48.00	648.00	0.00	37.94
815	118	48.00	649.00	0.00	37.99
816	118	48.00	650.00	0.00	38.05
817	118	48.00	651.00	0.00	38.11
818	118	48.00	652.00	0.00	38.17
819	118	48.00	653.00	0.00	38.23
820	118	48.00	654.00	0.00	38.29
821	118	48.00	655.00	0.00	38.35
822	118	48.00	656.00	0.00	38.40
823	118	48.00	657.00	0.00	38.46
824	118	48.00	658.00	0.00	38.52
825	118	48.00	659.00	0.00	38.58
826	118	48.00	660.00	0.00	38.64
827	118	48.00	661.00	0.00	38.70
828	118	48.00	662.00	0.00	38.76
829	118	48.00	663.00	0.00	38.81
830	118	48.00	664.00	0.00	38.87
831	118	48.00	665.00	0.00	38.93
832	118	48.00	666.00	0.00	38.99
833	118	48.00	667.00	0.00	39.05
834	118	48.00	668.00	0.00	39.11
835	118	48.00	669.00	0.00	39.16
836	118	48.00	670.00	0.00	39.22
837	118	48.00	671.00	0.00	39.28
838	118	48.00	672.00	0.00	39.34
839	118	48.00	673.00	0.00	39.40
840	118	48.00	674.00	0.00	39.46
841	118	48.00	675.00	0.00	39.52
842	118	48.00	676.00	0.00	39.57
843	118	48.00	677.00	0.00	39.63
844	118	48.00	678.00	0.00	39.69
845	118	48.00	679.00	0.00	39.75
846	118	48.00	680.00	0.00	39.81
847	118	48.00	681.00	0.00	39.87
848	118	48.00	682.00	0.00	39.93
849	118	48.00	683.00	0.00	39.98
850	118	48.00	684.00	0.00	40.04
851	118	48.00	685.00	0.00	40.10
852	118	48.00	686.00	0.00	40.16
853	118	48.00	687.00	0.00	40.22
854	118	48.00	688.00	0.00	40.28
855	118	48.00	689.00	0.00	40.33
856	118	48.00	690.00	0.00	40.39
857	118	48.00	691.00	0.00	40.45
858	118	48.00	692.00	0.00	40.51
859	118	48.00	693.00	0.00	40.57
860	118	48.00	694.00	0.00	40.63
861	118	48.00	695.00	0.00	40.69
862	118	48.00	696.00	0.00	40.74

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
863	118	48.00	697.00	0.00	40.80
864	118	48.00	698.00	0.00	40.86
865	118	48.00	699.00	0.00	40.92
866	118	48.00	700.00	0.00	40.98
867	118	48.00	701.00	0.00	41.04
868	118	48.00	702.00	0.00	41.10
869	118	48.00	703.00	0.00	41.15
870	118	48.00	704.00	0.00	41.21
871	118	48.00	705.00	0.00	41.27
872	118	48.00	706.00	0.00	41.33
873	118	48.00	707.00	0.00	41.39
874	118	48.00	708.00	0.00	41.45
875	118	48.00	709.00	0.00	41.50
876	118	48.00	710.00	0.00	41.56
877	118	48.00	711.00	0.00	41.62
878	118	48.00	712.00	0.00	41.68
879	118	48.00	713.00	0.00	41.74
880	118	48.00	714.00	0.00	41.80
881	118	48.00	715.00	0.00	41.86
882	118	48.00	716.00	0.00	41.91
883	118	48.00	717.00	0.00	41.97
884	118	48.00	718.00	0.00	42.03
885	118	48.00	719.00	0.00	42.09
886	118	48.00	720.00	0.00	42.15
887	118	48.00	721.00	0.00	42.21
888	118	48.00	722.00	0.00	42.27
889	118	48.00	723.00	0.00	42.32
890	118	48.00	724.00	0.00	42.38
891	118	48.00	725.00	0.00	42.44
892	118	48.00	726.00	0.00	42.50
893	118	48.00	727.00	0.00	42.56
894	118	48.00	728.00	0.00	42.62
895	118	48.00	729.00	0.00	42.67
896	118	48.00	730.00	0.00	42.73
897	118	48.00	731.00	0.00	42.79
898	118	48.00	732.00	0.00	42.85
899	118	48.00	733.00	0.00	42.91
900	118	48.00	734.00	0.00	42.97
901	118	48.00	735.00	0.00	43.03
902	118	48.00	736.00	0.00	43.08
903	118	48.00	737.00	0.00	43.14
904	118	48.00	738.00	0.00	43.20
905	118	48.00	739.00	0.00	43.26
906	118	48.00	740.00	0.00	43.32
907	118	48.00	741.00	0.00	43.38
908	118	48.00	742.00	0.00	43.44
909	118	48.00	743.00	0.00	43.49
910	118	48.00	744.00	0.00	43.55
911	118	48.00	745.00	0.00	43.61
912	118	48.00	746.00	0.00	43.67
913	118	48.00	747.00	0.00	43.73
914	118	48.00	748.00	0.00	43.79
915	118	48.00	749.00	0.00	43.84
916	118	48.00	750.00	0.00	43.90
917	118	48.00	751.00	0.00	43.96

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
918	118	48.00	752.00	0.00	44.02
919	118	48.00	753.00	0.00	44.08
920	118	48.00	754.00	0.00	44.14
921	118	48.00	755.00	0.00	44.20
922	118	48.00	756.00	0.00	44.25
923	118	48.00	757.00	0.00	44.31
924	118	48.00	758.00	0.00	44.37
925	118	48.00	759.00	0.00	44.43
926	118	48.00	760.00	0.00	44.49
927	118	48.00	761.00	0.00	44.55
928	118	48.00	762.00	0.00	44.61
929	118	48.00	763.00	0.00	44.66
930	118	48.00	764.00	0.00	44.72
931	118	48.00	765.00	0.00	44.78
932	118	48.00	766.00	0.00	44.84
933	118	48.00	767.00	0.00	44.90
934	118	48.00	768.00	0.00	44.96
935	118	48.00	769.00	0.00	45.01
936	118	48.00	770.00	0.00	45.07
937	118	48.00	771.00	0.00	45.13
938	118	48.00	772.00	0.00	45.19
939	118	48.00	773.00	0.00	45.25
940	118	48.00	774.00	0.00	45.31
941	118	48.00	775.00	0.00	45.37
942	118	48.00	776.00	0.00	45.42
943	118	48.00	777.00	0.00	45.48
944	118	48.00	778.00	0.00	45.54
945	118	48.00	779.00	0.00	45.60
946	118	48.00	780.00	0.00	45.66
947	118	48.00	781.00	0.00	45.72
948	118	48.00	782.00	0.00	45.78
949	118	48.00	783.00	0.00	45.83
950	118	48.00	784.00	0.00	45.89
951	118	48.00	785.00	0.00	45.95
952	118	48.00	786.00	0.00	46.01
953	118	48.00	787.00	0.00	46.07
954	118	48.00	788.00	0.00	46.13
955	118	48.00	789.00	0.00	46.18
956	118	48.00	790.00	0.00	46.24
957	118	48.00	791.00	0.00	46.30
958	118	48.00	792.00	0.00	46.36
959	118	48.00	793.00	0.00	46.42
960	118	48.00	794.00	0.00	46.48
961	118	48.00	795.00	0.00	46.54
962	118	48.00	796.00	0.00	46.57

If your employee's gross pay is over £962, go to page 141.

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

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

Completing form RT11, 'Deductions working sheet' or substitute

- 1 Enter 'B' 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £511.99	No NICs liability, make no entries on form RT11				
512	512	0.00	0.00	0.00	0.00
516	512	4.00	0.00	0.00	0.00
520	512	8.00	0.00	0.00	0.00
524	512	12.00	0.00	0.00	0.00
528	512	16.00	0.00	0.00	0.00
532	512	20.00	0.00	0.00	0.00
536	512	24.00	0.00	0.00	0.00
540	512	28.00	0.00	0.00	0.00
544	512	32.00	0.00	0.00	0.00
548	512	36.00	0.00	0.00	0.00
552	512	40.00	0.00	0.00	0.00
556	512	44.00	0.00	0.00	0.00
560	512	48.00	0.00	0.00	0.00
564	512	52.00	0.00	0.00	0.00
568	512	56.00	0.00	0.00	0.00
572	512	60.00	0.00	0.00	0.00
576	512	64.00	0.00	0.00	0.00
580	512	68.00	0.00	0.00	0.00
584	512	72.00	0.00	0.00	0.00
588	512	76.00	0.00	0.00	0.00
592	512	80.00	0.00	0.00	0.00
596	512	84.00	0.00	0.00	0.00
600	512	88.00	0.00	0.00	0.00
604	512	92.00	0.00	0.00	0.00
608	512	96.00	0.00	0.00	0.00
612	512	100.00	0.00	0.00	0.00
616	512	104.00	0.00	0.00	0.00
620	512	108.00	0.00	0.00	0.00
624	512	112.00	0.00	0.00	0.00
628	512	116.00	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
632	512	120.00	0.00	0.00	0.00
636	512	124.00	0.00	0.00	0.00
640	512	128.00	0.00	0.00	0.00
644	512	132.00	0.00	0.00	0.00
648	512	136.00	0.00	0.00	0.00
652	512	140.00	0.00	0.00	0.00
656	512	144.00	0.00	0.00	0.00
660	512	148.00	0.00	0.00	0.00
664	512	152.00	0.00	0.00	0.00
668	512	156.00	0.00	0.00	0.00
672	512	160.00	0.00	0.00	0.00
676	512	164.00	0.00	0.00	0.00
680	512	168.00	0.00	0.00	0.00
684	512	172.00	0.00	0.00	0.00
688	512	176.00	0.00	0.00	0.00
692	512	180.00	0.00	0.00	0.00
696	512	184.00	0.00	0.00	0.00
700	512	188.00	0.00	0.00	0.00
704	512	192.00	0.00	0.00	0.00
708	512	196.00	0.00	0.00	0.00
712	512	200.00	0.00	0.00	0.00
716	512	204.00	0.00	0.00	0.00
719	512	207.00	0.00	0.00	0.00
720	512	207.00	1.00	0.00	0.17
724	512	207.00	5.00	0.00	0.41
728	512	207.00	9.00	0.00	0.64
732	512	207.00	13.00	0.00	0.88
736	512	207.00	17.00	0.00	1.11
740	512	207.00	21.00	0.00	1.34
744	512	207.00	25.00	0.00	1.58
748	512	207.00	29.00	0.00	1.81
752	512	207.00	33.00	0.00	2.05
756	512	207.00	37.00	0.00	2.28
760	512	207.00	41.00	0.00	2.51
764	512	207.00	45.00	0.00	2.75
768	512	207.00	49.00	0.00	2.98
772	512	207.00	53.00	0.00	3.22
776	512	207.00	57.00	0.00	3.45
780	512	207.00	61.00	0.00	3.68
784	512	207.00	65.00	0.00	3.92
788	512	207.00	69.00	0.00	4.15
792	512	207.00	73.00	0.00	4.39
796	512	207.00	77.00	0.00	4.62
800	512	207.00	81.00	0.00	4.85
804	512	207.00	85.00	0.00	5.09
808	512	207.00	89.00	0.00	5.32
812	512	207.00	93.00	0.00	5.56
816	512	207.00	97.00	0.00	5.79
820	512	207.00	101.00	0.00	6.02
824	512	207.00	105.00	0.00	6.26
828	512	207.00	109.00	0.00	6.49
832	512	207.00	113.00	0.00	6.73
836	512	207.00	117.00	0.00	6.96
840	512	207.00	121.00	0.00	7.19
844	512	207.00	125.00	0.00	7.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
848	512	207.00	129.00	0.00	7.66
852	512	207.00	133.00	0.00	7.90
856	512	207.00	137.00	0.00	8.13
860	512	207.00	141.00	0.00	8.36
864	512	207.00	145.00	0.00	8.60
868	512	207.00	149.00	0.00	8.83
872	512	207.00	153.00	0.00	9.07
876	512	207.00	157.00	0.00	9.30
880	512	207.00	161.00	0.00	9.53
884	512	207.00	165.00	0.00	9.77
888	512	207.00	169.00	0.00	10.00
892	512	207.00	173.00	0.00	10.24
896	512	207.00	177.00	0.00	10.47
900	512	207.00	181.00	0.00	10.70
904	512	207.00	185.00	0.00	10.94
908	512	207.00	189.00	0.00	11.17
912	512	207.00	193.00	0.00	11.41
916	512	207.00	197.00	0.00	11.64
920	512	207.00	201.00	0.00	11.87
924	512	207.00	205.00	0.00	12.11
928	512	207.00	209.00	0.00	12.34
932	512	207.00	213.00	0.00	12.58
936	512	207.00	217.00	0.00	12.81
940	512	207.00	221.00	0.00	13.04
944	512	207.00	225.00	0.00	13.28
948	512	207.00	229.00	0.00	13.51
952	512	207.00	233.00	0.00	13.75
956	512	207.00	237.00	0.00	13.98
960	512	207.00	241.00	0.00	14.21
964	512	207.00	245.00	0.00	14.45
968	512	207.00	249.00	0.00	14.68
972	512	207.00	253.00	0.00	14.92
976	512	207.00	257.00	0.00	15.15
980	512	207.00	261.00	0.00	15.38
984	512	207.00	265.00	0.00	15.62
988	512	207.00	269.00	0.00	15.85
992	512	207.00	273.00	0.00	16.09
996	512	207.00	277.00	0.00	16.32
1000	512	207.00	281.00	0.00	16.55
1004	512	207.00	285.00	0.00	16.79
1008	512	207.00	289.00	0.00	17.02
1012	512	207.00	293.00	0.00	17.26
1016	512	207.00	297.00	0.00	17.49
1020	512	207.00	301.00	0.00	17.72
1024	512	207.00	305.00	0.00	17.96
1028	512	207.00	309.00	0.00	18.19
1032	512	207.00	313.00	0.00	18.43
1036	512	207.00	317.00	0.00	18.66
1040	512	207.00	321.00	0.00	18.89
1044	512	207.00	325.00	0.00	19.13
1048	512	207.00	329.00	0.00	19.36
1052	512	207.00	333.00	0.00	19.60
1056	512	207.00	337.00	0.00	19.83
1060	512	207.00	341.00	0.00	20.06
1064	512	207.00	345.00	0.00	20.30

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1068	512	207.00	349.00	0.00	20.53
1072	512	207.00	353.00	0.00	20.77
1076	512	207.00	357.00	0.00	21.00
1080	512	207.00	361.00	0.00	21.23
1084	512	207.00	365.00	0.00	21.47
1088	512	207.00	369.00	0.00	21.70
1092	512	207.00	373.00	0.00	21.94
1096	512	207.00	377.00	0.00	22.17
1100	512	207.00	381.00	0.00	22.40
1104	512	207.00	385.00	0.00	22.64
1108	512	207.00	389.00	0.00	22.87
1112	512	207.00	393.00	0.00	23.11
1116	512	207.00	397.00	0.00	23.34
1120	512	207.00	401.00	0.00	23.57
1124	512	207.00	405.00	0.00	23.81
1128	512	207.00	409.00	0.00	24.04
1132	512	207.00	413.00	0.00	24.28
1136	512	207.00	417.00	0.00	24.51
1140	512	207.00	421.00	0.00	24.74
1144	512	207.00	425.00	0.00	24.98
1148	512	207.00	429.00	0.00	25.21
1152	512	207.00	433.00	0.00	25.45
1156	512	207.00	437.00	0.00	25.68
1160	512	207.00	441.00	0.00	25.91
1164	512	207.00	445.00	0.00	26.15
1168	512	207.00	449.00	0.00	26.38
1172	512	207.00	453.00	0.00	26.62
1176	512	207.00	457.00	0.00	26.85
1180	512	207.00	461.00	0.00	27.08
1184	512	207.00	465.00	0.00	27.32
1188	512	207.00	469.00	0.00	27.55
1192	512	207.00	473.00	0.00	27.79
1196	512	207.00	477.00	0.00	28.02
1200	512	207.00	481.00	0.00	28.25
1204	512	207.00	485.00	0.00	28.49
1208	512	207.00	489.00	0.00	28.72
1212	512	207.00	493.00	0.00	28.96
1216	512	207.00	497.00	0.00	29.19
1220	512	207.00	501.00	0.00	29.42
1224	512	207.00	505.00	0.00	29.66
1228	512	207.00	509.00	0.00	29.89
1232	512	207.00	513.00	0.00	30.13
1236	512	207.00	517.00	0.00	30.36
1240	512	207.00	521.00	0.00	30.59
1244	512	207.00	525.00	0.00	30.83
1248	512	207.00	529.00	0.00	31.06
1252	512	207.00	533.00	0.00	31.30
1256	512	207.00	537.00	0.00	31.53
1260	512	207.00	541.00	0.00	31.76
1264	512	207.00	545.00	0.00	32.00
1268	512	207.00	549.00	0.00	32.23
1272	512	207.00	553.00	0.00	32.47
1276	512	207.00	557.00	0.00	32.70
1280	512	207.00	561.00	0.00	32.93
1284	512	207.00	565.00	0.00	33.17

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1288	512	207.00	569.00	0.00	33.40
1292	512	207.00	573.00	0.00	33.64
1296	512	207.00	577.00	0.00	33.87
1300	512	207.00	581.00	0.00	34.10
1304	512	207.00	585.00	0.00	34.34
1308	512	207.00	589.00	0.00	34.57
1312	512	207.00	593.00	0.00	34.81
1316	512	207.00	597.00	0.00	35.04
1320	512	207.00	601.00	0.00	35.27
1324	512	207.00	605.00	0.00	35.51
1328	512	207.00	609.00	0.00	35.74
1332	512	207.00	613.00	0.00	35.98
1336	512	207.00	617.00	0.00	36.21
1340	512	207.00	621.00	0.00	36.44
1344	512	207.00	625.00	0.00	36.68
1348	512	207.00	629.00	0.00	36.91
1352	512	207.00	633.00	0.00	37.15
1356	512	207.00	637.00	0.00	37.38
1360	512	207.00	641.00	0.00	37.61
1364	512	207.00	645.00	0.00	37.85
1368	512	207.00	649.00	0.00	38.08
1372	512	207.00	653.00	0.00	38.32
1376	512	207.00	657.00	0.00	38.55
1380	512	207.00	661.00	0.00	38.78
1384	512	207.00	665.00	0.00	39.02
1388	512	207.00	669.00	0.00	39.25
1392	512	207.00	673.00	0.00	39.49
1396	512	207.00	677.00	0.00	39.72
1400	512	207.00	681.00	0.00	39.95
1404	512	207.00	685.00	0.00	40.19
1408	512	207.00	689.00	0.00	40.42
1412	512	207.00	693.00	0.00	40.66
1416	512	207.00	697.00	0.00	40.89
1420	512	207.00	701.00	0.00	41.12
1424	512	207.00	705.00	0.00	41.36
1428	512	207.00	709.00	0.00	41.59
1432	512	207.00	713.00	0.00	41.83
1436	512	207.00	717.00	0.00	42.06
1440	512	207.00	721.00	0.00	42.29
1444	512	207.00	725.00	0.00	42.53
1448	512	207.00	729.00	0.00	42.76
1452	512	207.00	733.00	0.00	43.00
1456	512	207.00	737.00	0.00	43.23
1460	512	207.00	741.00	0.00	43.46
1464	512	207.00	745.00	0.00	43.70
1468	512	207.00	749.00	0.00	43.93
1472	512	207.00	753.00	0.00	44.17
1476	512	207.00	757.00	0.00	44.40
1480	512	207.00	761.00	0.00	44.63
1484	512	207.00	765.00	0.00	44.87
1488	512	207.00	769.00	0.00	45.10
1492	512	207.00	773.00	0.00	45.34
1496	512	207.00	777.00	0.00	45.57
1500	512	207.00	781.00	0.00	45.80
1504	512	207.00	785.00	0.00	46.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1508	512	207.00	789.00	0.00	46.27
1512	512	207.00	793.00	0.00	46.51
1516	512	207.00	797.00	0.00	46.74
1520	512	207.00	801.00	0.00	46.97
1524	512	207.00	805.00	0.00	47.21
1528	512	207.00	809.00	0.00	47.44
1532	512	207.00	813.00	0.00	47.68
1536	512	207.00	817.00	0.00	47.91
1540	512	207.00	821.00	0.00	48.14
1544	512	207.00	825.00	0.00	48.38
1548	512	207.00	829.00	0.00	48.61
1552	512	207.00	833.00	0.00	48.85
1556	512	207.00	837.00	0.00	49.08
1560	512	207.00	841.00	0.00	49.31
1564	512	207.00	845.00	0.00	49.55
1568	512	207.00	849.00	0.00	49.78
1572	512	207.00	853.00	0.00	50.02
1576	512	207.00	857.00	0.00	50.25
1580	512	207.00	861.00	0.00	50.48
1584	512	207.00	865.00	0.00	50.72
1588	512	207.00	869.00	0.00	50.95
1592	512	207.00	873.00	0.00	51.19
1596	512	207.00	877.00	0.00	51.42
1600	512	207.00	881.00	0.00	51.65
1604	512	207.00	885.00	0.00	51.89
1608	512	207.00	889.00	0.00	52.12
1612	512	207.00	893.00	0.00	52.36
1616	512	207.00	897.00	0.00	52.59
1620	512	207.00	901.00	0.00	52.82
1624	512	207.00	905.00	0.00	53.06
1628	512	207.00	909.00	0.00	53.29
1632	512	207.00	913.00	0.00	53.53
1636	512	207.00	917.00	0.00	53.76
1640	512	207.00	921.00	0.00	53.99
1644	512	207.00	925.00	0.00	54.23
1648	512	207.00	929.00	0.00	54.46
1652	512	207.00	933.00	0.00	54.70
1656	512	207.00	937.00	0.00	54.93
1660	512	207.00	941.00	0.00	55.16
1664	512	207.00	945.00	0.00	55.40
1668	512	207.00	949.00	0.00	55.63
1672	512	207.00	953.00	0.00	55.87
1676	512	207.00	957.00	0.00	56.10
1680	512	207.00	961.00	0.00	56.33
1684	512	207.00	965.00	0.00	56.57
1688	512	207.00	969.00	0.00	56.80
1692	512	207.00	973.00	0.00	57.04
1696	512	207.00	977.00	0.00	57.27
1700	512	207.00	981.00	0.00	57.50
1704	512	207.00	985.00	0.00	57.74
1708	512	207.00	989.00	0.00	57.97
1712	512	207.00	993.00	0.00	58.21
1716	512	207.00	997.00	0.00	58.44
1720	512	207.00	1001.00	0.00	58.67
1724	512	207.00	1005.00	0.00	58.91

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1728	512	207.00	1009.00	0.00	59.14
1732	512	207.00	1013.00	0.00	59.38
1736	512	207.00	1017.00	0.00	59.61
1740	512	207.00	1021.00	0.00	59.84
1744	512	207.00	1025.00	0.00	60.08
1748	512	207.00	1029.00	0.00	60.31
1752	512	207.00	1033.00	0.00	60.55
1756	512	207.00	1037.00	0.00	60.78
1760	512	207.00	1041.00	0.00	61.01
1764	512	207.00	1045.00	0.00	61.25
1768	512	207.00	1049.00	0.00	61.48
1772	512	207.00	1053.00	0.00	61.72
1776	512	207.00	1057.00	0.00	61.95
1780	512	207.00	1061.00	0.00	62.18
1784	512	207.00	1065.00	0.00	62.42
1788	512	207.00	1069.00	0.00	62.65
1792	512	207.00	1073.00	0.00	62.89
1796	512	207.00	1077.00	0.00	63.12
1800	512	207.00	1081.00	0.00	63.35
1804	512	207.00	1085.00	0.00	63.59
1808	512	207.00	1089.00	0.00	63.82
1812	512	207.00	1093.00	0.00	64.06
1816	512	207.00	1097.00	0.00	64.29
1820	512	207.00	1101.00	0.00	64.52
1824	512	207.00	1105.00	0.00	64.76
1828	512	207.00	1109.00	0.00	64.99
1832	512	207.00	1113.00	0.00	65.23
1836	512	207.00	1117.00	0.00	65.46
1840	512	207.00	1121.00	0.00	65.69
1844	512	207.00	1125.00	0.00	65.93
1848	512	207.00	1129.00	0.00	66.16
1852	512	207.00	1133.00	0.00	66.40
1856	512	207.00	1137.00	0.00	66.63
1860	512	207.00	1141.00	0.00	66.86
1864	512	207.00	1145.00	0.00	67.10
1868	512	207.00	1149.00	0.00	67.33
1872	512	207.00	1153.00	0.00	67.57
1876	512	207.00	1157.00	0.00	67.80
1880	512	207.00	1161.00	0.00	68.03
1884	512	207.00	1165.00	0.00	68.27
1888	512	207.00	1169.00	0.00	68.50
1892	512	207.00	1173.00	0.00	68.74
1896	512	207.00	1177.00	0.00	68.97
1900	512	207.00	1181.00	0.00	69.20
1904	512	207.00	1185.00	0.00	69.44
1908	512	207.00	1189.00	0.00	69.67
1912	512	207.00	1193.00	0.00	69.91
1916	512	207.00	1197.00	0.00	70.14
1920	512	207.00	1201.00	0.00	70.37
1924	512	207.00	1205.00	0.00	70.61
1928	512	207.00	1209.00	0.00	70.84
1932	512	207.00	1213.00	0.00	71.08
1936	512	207.00	1217.00	0.00	71.31
1940	512	207.00	1221.00	0.00	71.54
1944	512	207.00	1225.00	0.00	71.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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
1948	512	207.00	1229.00	0.00	72.01
1952	512	207.00	1233.00	0.00	72.25
1956	512	207.00	1237.00	0.00	72.48
1960	512	207.00	1241.00	0.00	72.71
1964	512	207.00	1245.00	0.00	72.95
1968	512	207.00	1249.00	0.00	73.18
1972	512	207.00	1253.00	0.00	73.42
1976	512	207.00	1257.00	0.00	73.65
1980	512	207.00	1261.00	0.00	73.88
1984	512	207.00	1265.00	0.00	74.12
1988	512	207.00	1269.00	0.00	74.35
1992	512	207.00	1273.00	0.00	74.59
1996	512	207.00	1277.00	0.00	74.82
2000	512	207.00	1281.00	0.00	75.05
2004	512	207.00	1285.00	0.00	75.29
2008	512	207.00	1289.00	0.00	75.52
2012	512	207.00	1293.00	0.00	75.76
2016	512	207.00	1297.00	0.00	75.99
2020	512	207.00	1301.00	0.00	76.22
2024	512	207.00	1305.00	0.00	76.46
2028	512	207.00	1309.00	0.00	76.69
2032	512	207.00	1313.00	0.00	76.93
2036	512	207.00	1317.00	0.00	77.16
2040	512	207.00	1321.00	0.00	77.39
2044	512	207.00	1325.00	0.00	77.63
2048	512	207.00	1329.00	0.00	77.86
2052	512	207.00	1333.00	0.00	78.10
2056	512	207.00	1337.00	0.00	78.33
2060	512	207.00	1341.00	0.00	78.56
2064	512	207.00	1345.00	0.00	78.80
2068	512	207.00	1349.00	0.00	79.03
2072	512	207.00	1353.00	0.00	79.27
2076	512	207.00	1357.00	0.00	79.50
2080	512	207.00	1361.00	0.00	79.73
2084	512	207.00	1365.00	0.00	79.97
2088	512	207.00	1369.00	0.00	80.20
2092	512	207.00	1373.00	0.00	80.44
2096	512	207.00	1377.00	0.00	80.67
2100	512	207.00	1381.00	0.00	80.90
2104	512	207.00	1385.00	0.00	81.14
2108	512	207.00	1389.00	0.00	81.37
2112	512	207.00	1393.00	0.00	81.61
2116	512	207.00	1397.00	0.00	81.84
2120	512	207.00	1401.00	0.00	82.07
2124	512	207.00	1405.00	0.00	82.31
2128	512	207.00	1409.00	0.00	82.54
2132	512	207.00	1413.00	0.00	82.78
2136	512	207.00	1417.00	0.00	83.01
2140	512	207.00	1421.00	0.00	83.24
2144	512	207.00	1425.00	0.00	83.48
2148	512	207.00	1429.00	0.00	83.71
2152	512	207.00	1433.00	0.00	83.95
2156	512	207.00	1437.00	0.00	84.18
2160	512	207.00	1441.00	0.00	84.41
2164	512	207.00	1445.00	0.00	84.65

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2168	512	207.00	1449.00	0.00	84.88
2172	512	207.00	1453.00	0.00	85.12
2176	512	207.00	1457.00	0.00	85.35
2180	512	207.00	1461.00	0.00	85.58
2184	512	207.00	1465.00	0.00	85.82
2188	512	207.00	1469.00	0.00	86.05
2192	512	207.00	1473.00	0.00	86.29
2196	512	207.00	1477.00	0.00	86.52
2200	512	207.00	1481.00	0.00	86.75
2204	512	207.00	1485.00	0.00	86.99
2208	512	207.00	1489.00	0.00	87.22
2212	512	207.00	1493.00	0.00	87.46
2216	512	207.00	1497.00	0.00	87.69
2220	512	207.00	1501.00	0.00	87.92
2224	512	207.00	1505.00	0.00	88.16
2228	512	207.00	1509.00	0.00	88.39
2232	512	207.00	1513.00	0.00	88.63
2236	512	207.00	1517.00	0.00	88.86
2240	512	207.00	1521.00	0.00	89.09
2244	512	207.00	1525.00	0.00	89.33
2248	512	207.00	1529.00	0.00	89.56
2252	512	207.00	1533.00	0.00	89.80
2256	512	207.00	1537.00	0.00	90.03
2260	512	207.00	1541.00	0.00	90.26
2264	512	207.00	1545.00	0.00	90.50
2268	512	207.00	1549.00	0.00	90.73
2272	512	207.00	1553.00	0.00	90.97
2276	512	207.00	1557.00	0.00	91.20
2280	512	207.00	1561.00	0.00	91.43
2284	512	207.00	1565.00	0.00	91.67
2288	512	207.00	1569.00	0.00	91.90
2292	512	207.00	1573.00	0.00	92.14
2296	512	207.00	1577.00	0.00	92.37
2300	512	207.00	1581.00	0.00	92.60
2304	512	207.00	1585.00	0.00	92.84
2308	512	207.00	1589.00	0.00	93.07
2312	512	207.00	1593.00	0.00	93.31
2316	512	207.00	1597.00	0.00	93.54
2320	512	207.00	1601.00	0.00	93.77
2324	512	207.00	1605.00	0.00	94.01
2328	512	207.00	1609.00	0.00	94.24
2332	512	207.00	1613.00	0.00	94.48
2336	512	207.00	1617.00	0.00	94.71
2340	512	207.00	1621.00	0.00	94.94
2344	512	207.00	1625.00	0.00	95.18
2348	512	207.00	1629.00	0.00	95.41
2352	512	207.00	1633.00	0.00	95.65
2356	512	207.00	1637.00	0.00	95.88
2360	512	207.00	1641.00	0.00	96.11
2364	512	207.00	1645.00	0.00	96.35
2368	512	207.00	1649.00	0.00	96.58
2372	512	207.00	1653.00	0.00	96.82
2376	512	207.00	1657.00	0.00	97.05
2380	512	207.00	1661.00	0.00	97.28
2384	512	207.00	1665.00	0.00	97.52

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2388	512	207.00	1669.00	0.00	97.75
2392	512	207.00	1673.00	0.00	97.99
2396	512	207.00	1677.00	0.00	98.22
2400	512	207.00	1681.00	0.00	98.45
2404	512	207.00	1685.00	0.00	98.69
2408	512	207.00	1689.00	0.00	98.92
2412	512	207.00	1693.00	0.00	99.16
2416	512	207.00	1697.00	0.00	99.39
2420	512	207.00	1701.00	0.00	99.62
2424	512	207.00	1705.00	0.00	99.86
2428	512	207.00	1709.00	0.00	100.09
2432	512	207.00	1713.00	0.00	100.33
2436	512	207.00	1717.00	0.00	100.56
2440	512	207.00	1721.00	0.00	100.79
2444	512	207.00	1725.00	0.00	101.03
2448	512	207.00	1729.00	0.00	101.26
2452	512	207.00	1733.00	0.00	101.50
2456	512	207.00	1737.00	0.00	101.73
2460	512	207.00	1741.00	0.00	101.96
2464	512	207.00	1745.00	0.00	102.20
2468	512	207.00	1749.00	0.00	102.43
2472	512	207.00	1753.00	0.00	102.67
2476	512	207.00	1757.00	0.00	102.90
2480	512	207.00	1761.00	0.00	103.13
2484	512	207.00	1765.00	0.00	103.37
2488	512	207.00	1769.00	0.00	103.60
2492	512	207.00	1773.00	0.00	103.84
2496	512	207.00	1777.00	0.00	104.07
2500	512	207.00	1781.00	0.00	104.30
2504	512	207.00	1785.00	0.00	104.54
2508	512	207.00	1789.00	0.00	104.77
2512	512	207.00	1793.00	0.00	105.01
2516	512	207.00	1797.00	0.00	105.24
2520	512	207.00	1801.00	0.00	105.47
2524	512	207.00	1805.00	0.00	105.71
2528	512	207.00	1809.00	0.00	105.94
2532	512	207.00	1813.00	0.00	106.18
2536	512	207.00	1817.00	0.00	106.41
2540	512	207.00	1821.00	0.00	106.64
2544	512	207.00	1825.00	0.00	106.88
2548	512	207.00	1829.00	0.00	107.11
2552	512	207.00	1833.00	0.00	107.35
2556	512	207.00	1837.00	0.00	107.58
2560	512	207.00	1841.00	0.00	107.81
2564	512	207.00	1845.00	0.00	108.05
2568	512	207.00	1849.00	0.00	108.28
2572	512	207.00	1853.00	0.00	108.52
2576	512	207.00	1857.00	0.00	108.75
2580	512	207.00	1861.00	0.00	108.98
2584	512	207.00	1865.00	0.00	109.22
2588	512	207.00	1869.00	0.00	109.45
2592	512	207.00	1873.00	0.00	109.69
2596	512	207.00	1877.00	0.00	109.92
2600	512	207.00	1881.00	0.00	110.15
2604	512	207.00	1885.00	0.00	110.39

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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
2608	512	207.00	1889.00	0.00	110.62
2612	512	207.00	1893.00	0.00	110.86
2616	512	207.00	1897.00	0.00	111.09
2620	512	207.00	1901.00	0.00	111.32
2624	512	207.00	1905.00	0.00	111.56
2628	512	207.00	1909.00	0.00	111.79
2632	512	207.00	1913.00	0.00	112.03
2636	512	207.00	1917.00	0.00	112.26
2640	512	207.00	1921.00	0.00	112.49
2644	512	207.00	1925.00	0.00	112.73
2648	512	207.00	1929.00	0.00	112.96
2652	512	207.00	1933.00	0.00	113.20
2656	512	207.00	1937.00	0.00	113.43
2660	512	207.00	1941.00	0.00	113.66
2664	512	207.00	1945.00	0.00	113.90
2668	512	207.00	1949.00	0.00	114.13
2672	512	207.00	1953.00	0.00	114.37
2676	512	207.00	1957.00	0.00	114.60
2680	512	207.00	1961.00	0.00	114.83
2684	512	207.00	1965.00	0.00	115.07
2688	512	207.00	1969.00	0.00	115.30
2692	512	207.00	1973.00	0.00	115.54
2696	512	207.00	1977.00	0.00	115.77
2700	512	207.00	1981.00	0.00	116.00
2704	512	207.00	1985.00	0.00	116.24
2708	512	207.00	1989.00	0.00	116.47
2712	512	207.00	1993.00	0.00	116.71
2716	512	207.00	1997.00	0.00	116.94
2720	512	207.00	2001.00	0.00	117.17
2724	512	207.00	2005.00	0.00	117.41
2728	512	207.00	2009.00	0.00	117.64
2732	512	207.00	2013.00	0.00	117.88
2736	512	207.00	2017.00	0.00	118.11
2740	512	207.00	2021.00	0.00	118.34
2744	512	207.00	2025.00	0.00	118.58
2748	512	207.00	2029.00	0.00	118.81
2752	512	207.00	2033.00	0.00	119.05
2756	512	207.00	2037.00	0.00	119.28
2760	512	207.00	2041.00	0.00	119.51
2764	512	207.00	2045.00	0.00	119.75
2768	512	207.00	2049.00	0.00	119.98
2772	512	207.00	2053.00	0.00	120.22
2776	512	207.00	2057.00	0.00	120.45
2780	512	207.00	2061.00	0.00	120.68
2784	512	207.00	2065.00	0.00	120.92
2788	512	207.00	2069.00	0.00	121.15
2792	512	207.00	2073.00	0.00	121.39
2796	512	207.00	2077.00	0.00	121.62
2800	512	207.00	2081.00	0.00	121.85
2804	512	207.00	2085.00	0.00	122.09
2808	512	207.00	2089.00	0.00	122.32
2812	512	207.00	2093.00	0.00	122.56
2816	512	207.00	2097.00	0.00	122.79
2820	512	207.00	2101.00	0.00	123.02
2824	512	207.00	2105.00	0.00	123.26

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
2828	512	207.00	2109.00	0.00	123.49
2832	512	207.00	2113.00	0.00	123.73
2836	512	207.00	2117.00	0.00	123.96
2840	512	207.00	2121.00	0.00	124.19
2844	512	207.00	2125.00	0.00	124.43
2848	512	207.00	2129.00	0.00	124.66
2852	512	207.00	2133.00	0.00	124.90
2856	512	207.00	2137.00	0.00	125.13
2860	512	207.00	2141.00	0.00	125.36
2864	512	207.00	2145.00	0.00	125.60
2868	512	207.00	2149.00	0.00	125.83
2872	512	207.00	2153.00	0.00	126.07
2876	512	207.00	2157.00	0.00	126.30
2880	512	207.00	2161.00	0.00	126.53
2884	512	207.00	2165.00	0.00	126.77
2888	512	207.00	2169.00	0.00	127.00
2892	512	207.00	2173.00	0.00	127.24
2896	512	207.00	2177.00	0.00	127.47
2900	512	207.00	2181.00	0.00	127.70
2904	512	207.00	2185.00	0.00	127.94
2908	512	207.00	2189.00	0.00	128.17
2912	512	207.00	2193.00	0.00	128.41
2916	512	207.00	2197.00	0.00	128.64
2920	512	207.00	2201.00	0.00	128.87
2924	512	207.00	2205.00	0.00	129.11
2928	512	207.00	2209.00	0.00	129.34
2932	512	207.00	2213.00	0.00	129.58
2936	512	207.00	2217.00	0.00	129.81
2940	512	207.00	2221.00	0.00	130.04
2944	512	207.00	2225.00	0.00	130.28
2948	512	207.00	2229.00	0.00	130.51
2952	512	207.00	2233.00	0.00	130.75
2956	512	207.00	2237.00	0.00	130.98
2960	512	207.00	2241.00	0.00	131.21
2964	512	207.00	2245.00	0.00	131.45
2968	512	207.00	2249.00	0.00	131.68
2972	512	207.00	2253.00	0.00	131.92
2976	512	207.00	2257.00	0.00	132.15
2980	512	207.00	2261.00	0.00	132.38
2984	512	207.00	2265.00	0.00	132.62
2988	512	207.00	2269.00	0.00	132.85
2992	512	207.00	2273.00	0.00	133.09
2996	512	207.00	2277.00	0.00	133.32
3000	512	207.00	2281.00	0.00	133.55
3004	512	207.00	2285.00	0.00	133.79
3008	512	207.00	2289.00	0.00	134.02
3012	512	207.00	2293.00	0.00	134.26
3016	512	207.00	2297.00	0.00	134.49
3020	512	207.00	2301.00	0.00	134.72
3024	512	207.00	2305.00	0.00	134.96
3028	512	207.00	2309.00	0.00	135.19
3032	512	207.00	2313.00	0.00	135.43
3036	512	207.00	2317.00	0.00	135.66
3040	512	207.00	2321.00	0.00	135.89
3044	512	207.00	2325.00	0.00	136.13

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
3048	512	207.00	2329.00	0.00	136.36
3052	512	207.00	2333.00	0.00	136.60
3056	512	207.00	2337.00	0.00	136.83
3060	512	207.00	2341.00	0.00	137.06
3064	512	207.00	2345.00	0.00	137.30
3068	512	207.00	2349.00	0.00	137.53
3072	512	207.00	2353.00	0.00	137.77
3076	512	207.00	2357.00	0.00	138.00
3080	512	207.00	2361.00	0.00	138.23
3084	512	207.00	2365.00	0.00	138.47
3088	512	207.00	2369.00	0.00	138.70
3092	512	207.00	2373.00	0.00	138.94
3096	512	207.00	2377.00	0.00	139.17
3100	512	207.00	2381.00	0.00	139.40
3104	512	207.00	2385.00	0.00	139.64
3108	512	207.00	2389.00	0.00	139.87
3112	512	207.00	2393.00	0.00	140.11
3116	512	207.00	2397.00	0.00	140.34
3120	512	207.00	2401.00	0.00	140.57
3124	512	207.00	2405.00	0.00	140.81
3128	512	207.00	2409.00	0.00	141.04
3132	512	207.00	2413.00	0.00	141.28
3136	512	207.00	2417.00	0.00	141.51
3140	512	207.00	2421.00	0.00	141.74
3144	512	207.00	2425.00	0.00	141.98
3148	512	207.00	2429.00	0.00	142.21
3152	512	207.00	2433.00	0.00	142.45
3156	512	207.00	2437.00	0.00	142.68
3160	512	207.00	2441.00	0.00	142.91
3164	512	207.00	2445.00	0.00	143.15
3168	512	207.00	2449.00	0.00	143.38
3172	512	207.00	2453.00	0.00	143.62
3176	512	207.00	2457.00	0.00	143.85
3180	512	207.00	2461.00	0.00	144.08
3184	512	207.00	2465.00	0.00	144.32
3188	512	207.00	2469.00	0.00	144.55
3192	512	207.00	2473.00	0.00	144.79
3196	512	207.00	2477.00	0.00	145.02
3200	512	207.00	2481.00	0.00	145.25
3204	512	207.00	2485.00	0.00	145.49
3208	512	207.00	2489.00	0.00	145.72
3212	512	207.00	2493.00	0.00	145.96
3216	512	207.00	2497.00	0.00	146.19
3220	512	207.00	2501.00	0.00	146.42
3224	512	207.00	2505.00	0.00	146.66
3228	512	207.00	2509.00	0.00	146.89
3232	512	207.00	2513.00	0.00	147.13
3236	512	207.00	2517.00	0.00	147.36
3240	512	207.00	2521.00	0.00	147.59
3244	512	207.00	2525.00	0.00	147.83
3248	512	207.00	2529.00	0.00	148.06
3252	512	207.00	2533.00	0.00	148.30
3256	512	207.00	2537.00	0.00	148.53
3260	512	207.00	2541.00	0.00	148.76
3264	512	207.00	2545.00	0.00	149.00

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
3268	512	207.00	2549.00	0.00	149.23
3272	512	207.00	2553.00	0.00	149.47
3276	512	207.00	2557.00	0.00	149.70
3280	512	207.00	2561.00	0.00	149.93
3284	512	207.00	2565.00	0.00	150.17
3288	512	207.00	2569.00	0.00	150.40
3292	512	207.00	2573.00	0.00	150.64
3296	512	207.00	2577.00	0.00	150.87
3300	512	207.00	2581.00	0.00	151.10
3304	512	207.00	2585.00	0.00	151.34
3308	512	207.00	2589.00	0.00	151.57
3312	512	207.00	2593.00	0.00	151.81
3316	512	207.00	2597.00	0.00	152.04
3320	512	207.00	2601.00	0.00	152.27
3324	512	207.00	2605.00	0.00	152.51
3328	512	207.00	2609.00	0.00	152.74
3332	512	207.00	2613.00	0.00	152.98
3336	512	207.00	2617.00	0.00	153.21
3340	512	207.00	2621.00	0.00	153.44
3344	512	207.00	2625.00	0.00	153.68
3348	512	207.00	2629.00	0.00	153.91
3352	512	207.00	2633.00	0.00	154.15
3356	512	207.00	2637.00	0.00	154.38
3360	512	207.00	2641.00	0.00	154.61
3364	512	207.00	2645.00	0.00	154.85
3368	512	207.00	2649.00	0.00	155.08
3372	512	207.00	2653.00	0.00	155.32
3376	512	207.00	2657.00	0.00	155.55
3380	512	207.00	2661.00	0.00	155.78
3384	512	207.00	2665.00	0.00	156.02
3388	512	207.00	2669.00	0.00	156.25
3392	512	207.00	2673.00	0.00	156.49
3396	512	207.00	2677.00	0.00	156.72
3400	512	207.00	2681.00	0.00	156.95
3404	512	207.00	2685.00	0.00	157.19
3408	512	207.00	2689.00	0.00	157.42
3412	512	207.00	2693.00	0.00	157.66
3416	512	207.00	2697.00	0.00	157.89
3420	512	207.00	2701.00	0.00	158.12
3424	512	207.00	2705.00	0.00	158.36
3428	512	207.00	2709.00	0.00	158.59
3432	512	207.00	2713.00	0.00	158.83
3436	512	207.00	2717.00	0.00	159.06
3440	512	207.00	2721.00	0.00	159.29
3444	512	207.00	2725.00	0.00	159.53
3448	512	207.00	2729.00	0.00	159.76
3452	512	207.00	2733.00	0.00	160.00
3456	512	207.00	2737.00	0.00	160.23
3460	512	207.00	2741.00	0.00	160.46
3464	512	207.00	2745.00	0.00	160.70
3468	512	207.00	2749.00	0.00	160.93
3472	512	207.00	2753.00	0.00	161.17
3476	512	207.00	2757.00	0.00	161.40
3480	512	207.00	2761.00	0.00	161.63
3484	512	207.00	2765.00	0.00	161.87

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3488	512	207.00	2769.00	0.00	162.10
3492	512	207.00	2773.00	0.00	162.34
3496	512	207.00	2777.00	0.00	162.57
3500	512	207.00	2781.00	0.00	162.80
3504	512	207.00	2785.00	0.00	163.04
3508	512	207.00	2789.00	0.00	163.27
3512	512	207.00	2793.00	0.00	163.51
3516	512	207.00	2797.00	0.00	163.74
3520	512	207.00	2801.00	0.00	163.97
3524	512	207.00	2805.00	0.00	164.21
3528	512	207.00	2809.00	0.00	164.44
3532	512	207.00	2813.00	0.00	164.68
3536	512	207.00	2817.00	0.00	164.91
3540	512	207.00	2821.00	0.00	165.14
3544	512	207.00	2825.00	0.00	165.38
3548	512	207.00	2829.00	0.00	165.61
3552	512	207.00	2833.00	0.00	165.85
3556	512	207.00	2837.00	0.00	166.08
3560	512	207.00	2841.00	0.00	166.31
3564	512	207.00	2845.00	0.00	166.55
3568	512	207.00	2849.00	0.00	166.78
3572	512	207.00	2853.00	0.00	167.02
3576	512	207.00	2857.00	0.00	167.25
3580	512	207.00	2861.00	0.00	167.48
3584	512	207.00	2865.00	0.00	167.72
3588	512	207.00	2869.00	0.00	167.95
3592	512	207.00	2873.00	0.00	168.19
3596	512	207.00	2877.00	0.00	168.42
3600	512	207.00	2881.00	0.00	168.65
3604	512	207.00	2885.00	0.00	168.89
3608	512	207.00	2889.00	0.00	169.12
3612	512	207.00	2893.00	0.00	169.36
3616	512	207.00	2897.00	0.00	169.59
3620	512	207.00	2901.00	0.00	169.82
3624	512	207.00	2905.00	0.00	170.06
3628	512	207.00	2909.00	0.00	170.29
3632	512	207.00	2913.00	0.00	170.53
3636	512	207.00	2917.00	0.00	170.76
3640	512	207.00	2921.00	0.00	170.99
3644	512	207.00	2925.00	0.00	171.23
3648	512	207.00	2929.00	0.00	171.46
3652	512	207.00	2933.00	0.00	171.70
3656	512	207.00	2937.00	0.00	171.93
3660	512	207.00	2941.00	0.00	172.16
3664	512	207.00	2945.00	0.00	172.40
3668	512	207.00	2949.00	0.00	172.63
3672	512	207.00	2953.00	0.00	172.87
3676	512	207.00	2957.00	0.00	173.10
3680	512	207.00	2961.00	0.00	173.33
3684	512	207.00	2965.00	0.00	173.57
3688	512	207.00	2969.00	0.00	173.80
3692	512	207.00	2973.00	0.00	174.04
3696	512	207.00	2977.00	0.00	174.27
3700	512	207.00	2981.00	0.00	174.50
3704	512	207.00	2985.00	0.00	174.74

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3708	512	207.00	2989.00	0.00	174.97
3712	512	207.00	2993.00	0.00	175.21
3716	512	207.00	2997.00	0.00	175.44
3720	512	207.00	3001.00	0.00	175.67
3724	512	207.00	3005.00	0.00	175.91
3728	512	207.00	3009.00	0.00	176.14
3732	512	207.00	3013.00	0.00	176.38
3736	512	207.00	3017.00	0.00	176.61
3740	512	207.00	3021.00	0.00	176.84
3744	512	207.00	3025.00	0.00	177.08
3748	512	207.00	3029.00	0.00	177.31
3752	512	207.00	3033.00	0.00	177.55
3756	512	207.00	3037.00	0.00	177.78
3760	512	207.00	3041.00	0.00	178.01
3764	512	207.00	3045.00	0.00	178.25
3768	512	207.00	3049.00	0.00	178.48
3772	512	207.00	3053.00	0.00	178.72
3776	512	207.00	3057.00	0.00	178.95
3780	512	207.00	3061.00	0.00	179.18
3784	512	207.00	3065.00	0.00	179.42
3788	512	207.00	3069.00	0.00	179.65
3792	512	207.00	3073.00	0.00	179.89
3796	512	207.00	3077.00	0.00	180.12
3800	512	207.00	3081.00	0.00	180.35
3804	512	207.00	3085.00	0.00	180.59
3808	512	207.00	3089.00	0.00	180.82
3812	512	207.00	3093.00	0.00	181.06
3816	512	207.00	3097.00	0.00	181.29
3820	512	207.00	3101.00	0.00	181.52
3824	512	207.00	3105.00	0.00	181.76
3828	512	207.00	3109.00	0.00	181.99
3832	512	207.00	3113.00	0.00	182.23
3836	512	207.00	3117.00	0.00	182.46
3840	512	207.00	3121.00	0.00	182.69
3844	512	207.00	3125.00	0.00	182.93
3848	512	207.00	3129.00	0.00	183.16
3852	512	207.00	3133.00	0.00	183.40
3856	512	207.00	3137.00	0.00	183.63
3860	512	207.00	3141.00	0.00	183.86
3864	512	207.00	3145.00	0.00	184.10
3868	512	207.00	3149.00	0.00	184.33
3872	512	207.00	3153.00	0.00	184.57
3876	512	207.00	3157.00	0.00	184.80
3880	512	207.00	3161.00	0.00	185.03
3884	512	207.00	3165.00	0.00	185.27
3888	512	207.00	3169.00	0.00	185.50
3892	512	207.00	3173.00	0.00	185.74
3896	512	207.00	3177.00	0.00	185.97
3900	512	207.00	3181.00	0.00	186.20
3904	512	207.00	3185.00	0.00	186.44
3908	512	207.00	3189.00	0.00	186.67
3912	512	207.00	3193.00	0.00	186.91
3916	512	207.00	3197.00	0.00	187.14
3920	512	207.00	3201.00	0.00	187.37
3924	512	207.00	3205.00	0.00	187.61

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
3928	512	207.00	3209.00	0.00	187.84
3932	512	207.00	3213.00	0.00	188.08
3936	512	207.00	3217.00	0.00	188.31
3940	512	207.00	3221.00	0.00	188.54
3944	512	207.00	3225.00	0.00	188.78
3948	512	207.00	3229.00	0.00	189.01
3952	512	207.00	3233.00	0.00	189.25
3956	512	207.00	3237.00	0.00	189.48
3960	512	207.00	3241.00	0.00	189.71
3964	512	207.00	3245.00	0.00	189.95
3968	512	207.00	3249.00	0.00	190.18
3972	512	207.00	3253.00	0.00	190.42
3976	512	207.00	3257.00	0.00	190.65
3980	512	207.00	3261.00	0.00	190.88
3984	512	207.00	3265.00	0.00	191.12
3988	512	207.00	3269.00	0.00	191.35
3992	512	207.00	3273.00	0.00	191.59
3996	512	207.00	3277.00	0.00	191.82
4000	512	207.00	3281.00	0.00	192.05
4004	512	207.00	3285.00	0.00	192.29
4008	512	207.00	3289.00	0.00	192.52
4012	512	207.00	3293.00	0.00	192.76
4016	512	207.00	3297.00	0.00	192.99
4020	512	207.00	3301.00	0.00	193.22
4024	512	207.00	3305.00	0.00	193.46
4028	512	207.00	3309.00	0.00	193.69
4032	512	207.00	3313.00	0.00	193.93
4036	512	207.00	3317.00	0.00	194.16
4040	512	207.00	3321.00	0.00	194.39
4044	512	207.00	3325.00	0.00	194.63
4048	512	207.00	3329.00	0.00	194.86
4052	512	207.00	3333.00	0.00	195.10
4056	512	207.00	3337.00	0.00	195.33
4060	512	207.00	3341.00	0.00	195.56
4064	512	207.00	3345.00	0.00	195.80
4068	512	207.00	3349.00	0.00	196.03
4072	512	207.00	3353.00	0.00	196.27
4076	512	207.00	3357.00	0.00	196.50
4080	512	207.00	3361.00	0.00	196.73
4084	512	207.00	3365.00	0.00	196.97
4088	512	207.00	3369.00	0.00	197.20
4092	512	207.00	3373.00	0.00	197.44
4096	512	207.00	3377.00	0.00	197.67
4100	512	207.00	3381.00	0.00	197.90
4104	512	207.00	3385.00	0.00	198.14
4108	512	207.00	3389.00	0.00	198.37
4112	512	207.00	3393.00	0.00	198.61
4116	512	207.00	3397.00	0.00	198.84
4120	512	207.00	3401.00	0.00	199.07
4124	512	207.00	3405.00	0.00	199.31
4128	512	207.00	3409.00	0.00	199.54
4132	512	207.00	3413.00	0.00	199.78
4136	512	207.00	3417.00	0.00	200.01
4140	512	207.00	3421.00	0.00	200.24
4144	512	207.00	3425.00	0.00	200.48

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4148	512	207.00	3429.00	0.00	200.71
4152	512	207.00	3433.00	0.00	200.95
4156	512	207.00	3437.00	0.00	201.18
4160	512	207.00	3441.00	0.00	201.41
4164	512	207.00	3445.00	0.00	201.62
4167	512	207.00	3448.00	0.00	201.71

If your employee's gross pay is over £4,167, go to page 141.

**Use this table for employees who are on an Approved Apprenticeship scheme
and under the age of 25, for whom you do not hold form CA2700**

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'H' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £117.99	No NICs liability, make no entries on form RT11				
118	118	0.00	0.00	0.00	0.00
119	118	1.00	0.00	0.00	0.00
120	118	2.00	0.00	0.00	0.00
121	118	3.00	0.00	0.00	0.00
122	118	4.00	0.00	0.00	0.00
123	118	5.00	0.00	0.00	0.00
124	118	6.00	0.00	0.00	0.00
125	118	7.00	0.00	0.00	0.00
126	118	8.00	0.00	0.00	0.00
127	118	9.00	0.00	0.00	0.00
128	118	10.00	0.00	0.00	0.00
129	118	11.00	0.00	0.00	0.00
130	118	12.00	0.00	0.00	0.00
131	118	13.00	0.00	0.00	0.00
132	118	14.00	0.00	0.00	0.00
133	118	15.00	0.00	0.00	0.00
134	118	16.00	0.00	0.00	0.00
135	118	17.00	0.00	0.00	0.00
136	118	18.00	0.00	0.00	0.00
137	118	19.00	0.00	0.00	0.00
138	118	20.00	0.00	0.00	0.00
139	118	21.00	0.00	0.00	0.00
140	118	22.00	0.00	0.00	0.00
141	118	23.00	0.00	0.00	0.00
142	118	24.00	0.00	0.00	0.00
143	118	25.00	0.00	0.00	0.00
144	118	26.00	0.00	0.00	0.00
145	118	27.00	0.00	0.00	0.00
146	118	28.00	0.00	0.00	0.00
147	118	29.00	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
148	118	30.00	0.00	0.00	0.00
149	118	31.00	0.00	0.00	0.00
150	118	32.00	0.00	0.00	0.00
151	118	33.00	0.00	0.00	0.00
152	118	34.00	0.00	0.00	0.00
153	118	35.00	0.00	0.00	0.00
154	118	36.00	0.00	0.00	0.00
155	118	37.00	0.00	0.00	0.00
156	118	38.00	0.00	0.00	0.00
157	118	39.00	0.00	0.00	0.00
158	118	40.00	0.00	0.00	0.00
159	118	41.00	0.00	0.00	0.00
160	118	42.00	0.00	0.00	0.00
161	118	43.00	0.00	0.00	0.00
162	118	44.00	0.00	0.00	0.00
163	118	45.00	0.00	0.00	0.00
164	118	46.00	0.00	0.00	0.00
165	118	47.00	0.00	0.00	0.00
166	118	48.00	0.00	0.00	0.00
167	118	48.00	1.00	0.00	0.18
168	118	48.00	2.00	0.00	0.30
169	118	48.00	3.00	0.00	0.42
170	118	48.00	4.00	0.00	0.54
171	118	48.00	5.00	0.00	0.66
172	118	48.00	6.00	0.00	0.78
173	118	48.00	7.00	0.00	0.90
174	118	48.00	8.00	0.00	1.02
175	118	48.00	9.00	0.00	1.14
176	118	48.00	10.00	0.00	1.26
177	118	48.00	11.00	0.00	1.38
178	118	48.00	12.00	0.00	1.50
179	118	48.00	13.00	0.00	1.62
180	118	48.00	14.00	0.00	1.74
181	118	48.00	15.00	0.00	1.86
182	118	48.00	16.00	0.00	1.98
183	118	48.00	17.00	0.00	2.10
184	118	48.00	18.00	0.00	2.22
185	118	48.00	19.00	0.00	2.34
186	118	48.00	20.00	0.00	2.46
187	118	48.00	21.00	0.00	2.58
188	118	48.00	22.00	0.00	2.70
189	118	48.00	23.00	0.00	2.82
190	118	48.00	24.00	0.00	2.94
191	118	48.00	25.00	0.00	3.06
192	118	48.00	26.00	0.00	3.18
193	118	48.00	27.00	0.00	3.30
194	118	48.00	28.00	0.00	3.42
195	118	48.00	29.00	0.00	3.54
196	118	48.00	30.00	0.00	3.66
197	118	48.00	31.00	0.00	3.78
198	118	48.00	32.00	0.00	3.90
199	118	48.00	33.00	0.00	4.02
200	118	48.00	34.00	0.00	4.14
201	118	48.00	35.00	0.00	4.26
202	118	48.00	36.00	0.00	4.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
203	118	48.00	37.00	0.00	4.50
204	118	48.00	38.00	0.00	4.62
205	118	48.00	39.00	0.00	4.74
206	118	48.00	40.00	0.00	4.86
207	118	48.00	41.00	0.00	4.98
208	118	48.00	42.00	0.00	5.10
209	118	48.00	43.00	0.00	5.22
210	118	48.00	44.00	0.00	5.34
211	118	48.00	45.00	0.00	5.46
212	118	48.00	46.00	0.00	5.58
213	118	48.00	47.00	0.00	5.70
214	118	48.00	48.00	0.00	5.82
215	118	48.00	49.00	0.00	5.94
216	118	48.00	50.00	0.00	6.06
217	118	48.00	51.00	0.00	6.18
218	118	48.00	52.00	0.00	6.30
219	118	48.00	53.00	0.00	6.42
220	118	48.00	54.00	0.00	6.54
221	118	48.00	55.00	0.00	6.66
222	118	48.00	56.00	0.00	6.78
223	118	48.00	57.00	0.00	6.90
224	118	48.00	58.00	0.00	7.02
225	118	48.00	59.00	0.00	7.14
226	118	48.00	60.00	0.00	7.26
227	118	48.00	61.00	0.00	7.38
228	118	48.00	62.00	0.00	7.50
229	118	48.00	63.00	0.00	7.62
230	118	48.00	64.00	0.00	7.74
231	118	48.00	65.00	0.00	7.86
232	118	48.00	66.00	0.00	7.98
233	118	48.00	67.00	0.00	8.10
234	118	48.00	68.00	0.00	8.22
235	118	48.00	69.00	0.00	8.34
236	118	48.00	70.00	0.00	8.46
237	118	48.00	71.00	0.00	8.58
238	118	48.00	72.00	0.00	8.70
239	118	48.00	73.00	0.00	8.82
240	118	48.00	74.00	0.00	8.94
241	118	48.00	75.00	0.00	9.06
242	118	48.00	76.00	0.00	9.18
243	118	48.00	77.00	0.00	9.30
244	118	48.00	78.00	0.00	9.42
245	118	48.00	79.00	0.00	9.54
246	118	48.00	80.00	0.00	9.66
247	118	48.00	81.00	0.00	9.78
248	118	48.00	82.00	0.00	9.90
249	118	48.00	83.00	0.00	10.02
250	118	48.00	84.00	0.00	10.14
251	118	48.00	85.00	0.00	10.26
252	118	48.00	86.00	0.00	10.38
253	118	48.00	87.00	0.00	10.50
254	118	48.00	88.00	0.00	10.62
255	118	48.00	89.00	0.00	10.74
256	118	48.00	90.00	0.00	10.86
257	118	48.00	91.00	0.00	10.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
258	118	48.00	92.00	0.00	11.10
259	118	48.00	93.00	0.00	11.22
260	118	48.00	94.00	0.00	11.34
261	118	48.00	95.00	0.00	11.46
262	118	48.00	96.00	0.00	11.58
263	118	48.00	97.00	0.00	11.70
264	118	48.00	98.00	0.00	11.82
265	118	48.00	99.00	0.00	11.94
266	118	48.00	100.00	0.00	12.06
267	118	48.00	101.00	0.00	12.18
268	118	48.00	102.00	0.00	12.30
269	118	48.00	103.00	0.00	12.42
270	118	48.00	104.00	0.00	12.54
271	118	48.00	105.00	0.00	12.66
272	118	48.00	106.00	0.00	12.78
273	118	48.00	107.00	0.00	12.90
274	118	48.00	108.00	0.00	13.02
275	118	48.00	109.00	0.00	13.14
276	118	48.00	110.00	0.00	13.26
277	118	48.00	111.00	0.00	13.38
278	118	48.00	112.00	0.00	13.50
279	118	48.00	113.00	0.00	13.62
280	118	48.00	114.00	0.00	13.74
281	118	48.00	115.00	0.00	13.86
282	118	48.00	116.00	0.00	13.98
283	118	48.00	117.00	0.00	14.10
284	118	48.00	118.00	0.00	14.22
285	118	48.00	119.00	0.00	14.34
286	118	48.00	120.00	0.00	14.46
287	118	48.00	121.00	0.00	14.58
288	118	48.00	122.00	0.00	14.70
289	118	48.00	123.00	0.00	14.82
290	118	48.00	124.00	0.00	14.94
291	118	48.00	125.00	0.00	15.06
292	118	48.00	126.00	0.00	15.18
293	118	48.00	127.00	0.00	15.30
294	118	48.00	128.00	0.00	15.42
295	118	48.00	129.00	0.00	15.54
296	118	48.00	130.00	0.00	15.66
297	118	48.00	131.00	0.00	15.78
298	118	48.00	132.00	0.00	15.90
299	118	48.00	133.00	0.00	16.02
300	118	48.00	134.00	0.00	16.14
301	118	48.00	135.00	0.00	16.26
302	118	48.00	136.00	0.00	16.38
303	118	48.00	137.00	0.00	16.50
304	118	48.00	138.00	0.00	16.62
305	118	48.00	139.00	0.00	16.74
306	118	48.00	140.00	0.00	16.86
307	118	48.00	141.00	0.00	16.98
308	118	48.00	142.00	0.00	17.10
309	118	48.00	143.00	0.00	17.22
310	118	48.00	144.00	0.00	17.34
311	118	48.00	145.00	0.00	17.46
312	118	48.00	146.00	0.00	17.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
313	118	48.00	147.00	0.00	17.70
314	118	48.00	148.00	0.00	17.82
315	118	48.00	149.00	0.00	17.94
316	118	48.00	150.00	0.00	18.06
317	118	48.00	151.00	0.00	18.18
318	118	48.00	152.00	0.00	18.30
319	118	48.00	153.00	0.00	18.42
320	118	48.00	154.00	0.00	18.54
321	118	48.00	155.00	0.00	18.66
322	118	48.00	156.00	0.00	18.78
323	118	48.00	157.00	0.00	18.90
324	118	48.00	158.00	0.00	19.02
325	118	48.00	159.00	0.00	19.14
326	118	48.00	160.00	0.00	19.26
327	118	48.00	161.00	0.00	19.38
328	118	48.00	162.00	0.00	19.50
329	118	48.00	163.00	0.00	19.62
330	118	48.00	164.00	0.00	19.74
331	118	48.00	165.00	0.00	19.86
332	118	48.00	166.00	0.00	19.98
333	118	48.00	167.00	0.00	20.10
334	118	48.00	168.00	0.00	20.22
335	118	48.00	169.00	0.00	20.34
336	118	48.00	170.00	0.00	20.46
337	118	48.00	171.00	0.00	20.58
338	118	48.00	172.00	0.00	20.70
339	118	48.00	173.00	0.00	20.82
340	118	48.00	174.00	0.00	20.94
341	118	48.00	175.00	0.00	21.06
342	118	48.00	176.00	0.00	21.18
343	118	48.00	177.00	0.00	21.30
344	118	48.00	178.00	0.00	21.42
345	118	48.00	179.00	0.00	21.54
346	118	48.00	180.00	0.00	21.66
347	118	48.00	181.00	0.00	21.78
348	118	48.00	182.00	0.00	21.90
349	118	48.00	183.00	0.00	22.02
350	118	48.00	184.00	0.00	22.14
351	118	48.00	185.00	0.00	22.26
352	118	48.00	186.00	0.00	22.38
353	118	48.00	187.00	0.00	22.50
354	118	48.00	188.00	0.00	22.62
355	118	48.00	189.00	0.00	22.74
356	118	48.00	190.00	0.00	22.86
357	118	48.00	191.00	0.00	22.98
358	118	48.00	192.00	0.00	23.10
359	118	48.00	193.00	0.00	23.22
360	118	48.00	194.00	0.00	23.34
361	118	48.00	195.00	0.00	23.46
362	118	48.00	196.00	0.00	23.58
363	118	48.00	197.00	0.00	23.70
364	118	48.00	198.00	0.00	23.82
365	118	48.00	199.00	0.00	23.94
366	118	48.00	200.00	0.00	24.06
367	118	48.00	201.00	0.00	24.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
368	118	48.00	202.00	0.00	24.30
369	118	48.00	203.00	0.00	24.42
370	118	48.00	204.00	0.00	24.54
371	118	48.00	205.00	0.00	24.66
372	118	48.00	206.00	0.00	24.78
373	118	48.00	207.00	0.00	24.90
374	118	48.00	208.00	0.00	25.02
375	118	48.00	209.00	0.00	25.14
376	118	48.00	210.00	0.00	25.26
377	118	48.00	211.00	0.00	25.38
378	118	48.00	212.00	0.00	25.50
379	118	48.00	213.00	0.00	25.62
380	118	48.00	214.00	0.00	25.74
381	118	48.00	215.00	0.00	25.86
382	118	48.00	216.00	0.00	25.98
383	118	48.00	217.00	0.00	26.10
384	118	48.00	218.00	0.00	26.22
385	118	48.00	219.00	0.00	26.34
386	118	48.00	220.00	0.00	26.46
387	118	48.00	221.00	0.00	26.58
388	118	48.00	222.00	0.00	26.70
389	118	48.00	223.00	0.00	26.82
390	118	48.00	224.00	0.00	26.94
391	118	48.00	225.00	0.00	27.06
392	118	48.00	226.00	0.00	27.18
393	118	48.00	227.00	0.00	27.30
394	118	48.00	228.00	0.00	27.42
395	118	48.00	229.00	0.00	27.54
396	118	48.00	230.00	0.00	27.66
397	118	48.00	231.00	0.00	27.78
398	118	48.00	232.00	0.00	27.90
399	118	48.00	233.00	0.00	28.02
400	118	48.00	234.00	0.00	28.14
401	118	48.00	235.00	0.00	28.26
402	118	48.00	236.00	0.00	28.38
403	118	48.00	237.00	0.00	28.50
404	118	48.00	238.00	0.00	28.62
405	118	48.00	239.00	0.00	28.74
406	118	48.00	240.00	0.00	28.86
407	118	48.00	241.00	0.00	28.98
408	118	48.00	242.00	0.00	29.10
409	118	48.00	243.00	0.00	29.22
410	118	48.00	244.00	0.00	29.34
411	118	48.00	245.00	0.00	29.46
412	118	48.00	246.00	0.00	29.58
413	118	48.00	247.00	0.00	29.70
414	118	48.00	248.00	0.00	29.82
415	118	48.00	249.00	0.00	29.94
416	118	48.00	250.00	0.00	30.06
417	118	48.00	251.00	0.00	30.18
418	118	48.00	252.00	0.00	30.30
419	118	48.00	253.00	0.00	30.42
420	118	48.00	254.00	0.00	30.54
421	118	48.00	255.00	0.00	30.66
422	118	48.00	256.00	0.00	30.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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
423	118	48.00	257.00	0.00	30.90
424	118	48.00	258.00	0.00	31.02
425	118	48.00	259.00	0.00	31.14
426	118	48.00	260.00	0.00	31.26
427	118	48.00	261.00	0.00	31.38
428	118	48.00	262.00	0.00	31.50
429	118	48.00	263.00	0.00	31.62
430	118	48.00	264.00	0.00	31.74
431	118	48.00	265.00	0.00	31.86
432	118	48.00	266.00	0.00	31.98
433	118	48.00	267.00	0.00	32.10
434	118	48.00	268.00	0.00	32.22
435	118	48.00	269.00	0.00	32.34
436	118	48.00	270.00	0.00	32.46
437	118	48.00	271.00	0.00	32.58
438	118	48.00	272.00	0.00	32.70
439	118	48.00	273.00	0.00	32.82
440	118	48.00	274.00	0.00	32.94
441	118	48.00	275.00	0.00	33.06
442	118	48.00	276.00	0.00	33.18
443	118	48.00	277.00	0.00	33.30
444	118	48.00	278.00	0.00	33.42
445	118	48.00	279.00	0.00	33.54
446	118	48.00	280.00	0.00	33.66
447	118	48.00	281.00	0.00	33.78
448	118	48.00	282.00	0.00	33.90
449	118	48.00	283.00	0.00	34.02
450	118	48.00	284.00	0.00	34.14
451	118	48.00	285.00	0.00	34.26
452	118	48.00	286.00	0.00	34.38
453	118	48.00	287.00	0.00	34.50
454	118	48.00	288.00	0.00	34.62
455	118	48.00	289.00	0.00	34.74
456	118	48.00	290.00	0.00	34.86
457	118	48.00	291.00	0.00	34.98
458	118	48.00	292.00	0.00	35.10
459	118	48.00	293.00	0.00	35.22
460	118	48.00	294.00	0.00	35.34
461	118	48.00	295.00	0.00	35.46
462	118	48.00	296.00	0.00	35.58
463	118	48.00	297.00	0.00	35.70
464	118	48.00	298.00	0.00	35.82
465	118	48.00	299.00	0.00	35.94
466	118	48.00	300.00	0.00	36.06
467	118	48.00	301.00	0.00	36.18
468	118	48.00	302.00	0.00	36.30
469	118	48.00	303.00	0.00	36.42
470	118	48.00	304.00	0.00	36.54
471	118	48.00	305.00	0.00	36.66
472	118	48.00	306.00	0.00	36.78
473	118	48.00	307.00	0.00	36.90
474	118	48.00	308.00	0.00	37.02
475	118	48.00	309.00	0.00	37.14
476	118	48.00	310.00	0.00	37.26
477	118	48.00	311.00	0.00	37.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
478	118	48.00	312.00	0.00	37.50
479	118	48.00	313.00	0.00	37.62
480	118	48.00	314.00	0.00	37.74
481	118	48.00	315.00	0.00	37.86
482	118	48.00	316.00	0.00	37.98
483	118	48.00	317.00	0.00	38.10
484	118	48.00	318.00	0.00	38.22
485	118	48.00	319.00	0.00	38.34
486	118	48.00	320.00	0.00	38.46
487	118	48.00	321.00	0.00	38.58
488	118	48.00	322.00	0.00	38.70
489	118	48.00	323.00	0.00	38.82
490	118	48.00	324.00	0.00	38.94
491	118	48.00	325.00	0.00	39.06
492	118	48.00	326.00	0.00	39.18
493	118	48.00	327.00	0.00	39.30
494	118	48.00	328.00	0.00	39.42
495	118	48.00	329.00	0.00	39.54
496	118	48.00	330.00	0.00	39.66
497	118	48.00	331.00	0.00	39.78
498	118	48.00	332.00	0.00	39.90
499	118	48.00	333.00	0.00	40.02
500	118	48.00	334.00	0.00	40.14
501	118	48.00	335.00	0.00	40.26
502	118	48.00	336.00	0.00	40.38
503	118	48.00	337.00	0.00	40.50
504	118	48.00	338.00	0.00	40.62
505	118	48.00	339.00	0.00	40.74
506	118	48.00	340.00	0.00	40.86
507	118	48.00	341.00	0.00	40.98
508	118	48.00	342.00	0.00	41.10
509	118	48.00	343.00	0.00	41.22
510	118	48.00	344.00	0.00	41.34
511	118	48.00	345.00	0.00	41.46
512	118	48.00	346.00	0.00	41.58
513	118	48.00	347.00	0.00	41.70
514	118	48.00	348.00	0.00	41.82
515	118	48.00	349.00	0.00	41.94
516	118	48.00	350.00	0.00	42.06
517	118	48.00	351.00	0.00	42.18
518	118	48.00	352.00	0.00	42.30
519	118	48.00	353.00	0.00	42.42
520	118	48.00	354.00	0.00	42.54
521	118	48.00	355.00	0.00	42.66
522	118	48.00	356.00	0.00	42.78
523	118	48.00	357.00	0.00	42.90
524	118	48.00	358.00	0.00	43.02
525	118	48.00	359.00	0.00	43.14
526	118	48.00	360.00	0.00	43.26
527	118	48.00	361.00	0.00	43.38
528	118	48.00	362.00	0.00	43.50
529	118	48.00	363.00	0.00	43.62
530	118	48.00	364.00	0.00	43.74
531	118	48.00	365.00	0.00	43.86
532	118	48.00	366.00	0.00	43.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
533	118	48.00	367.00	0.00	44.10
534	118	48.00	368.00	0.00	44.22
535	118	48.00	369.00	0.00	44.34
536	118	48.00	370.00	0.00	44.46
537	118	48.00	371.00	0.00	44.58
538	118	48.00	372.00	0.00	44.70
539	118	48.00	373.00	0.00	44.82
540	118	48.00	374.00	0.00	44.94
541	118	48.00	375.00	0.00	45.06
542	118	48.00	376.00	0.00	45.18
543	118	48.00	377.00	0.00	45.30
544	118	48.00	378.00	0.00	45.42
545	118	48.00	379.00	0.00	45.54
546	118	48.00	380.00	0.00	45.66
547	118	48.00	381.00	0.00	45.78
548	118	48.00	382.00	0.00	45.90
549	118	48.00	383.00	0.00	46.02
550	118	48.00	384.00	0.00	46.14
551	118	48.00	385.00	0.00	46.26
552	118	48.00	386.00	0.00	46.38
553	118	48.00	387.00	0.00	46.50
554	118	48.00	388.00	0.00	46.62
555	118	48.00	389.00	0.00	46.74
556	118	48.00	390.00	0.00	46.86
557	118	48.00	391.00	0.00	46.98
558	118	48.00	392.00	0.00	47.10
559	118	48.00	393.00	0.00	47.22
560	118	48.00	394.00	0.00	47.34
561	118	48.00	395.00	0.00	47.46
562	118	48.00	396.00	0.00	47.58
563	118	48.00	397.00	0.00	47.70
564	118	48.00	398.00	0.00	47.82
565	118	48.00	399.00	0.00	47.94
566	118	48.00	400.00	0.00	48.06
567	118	48.00	401.00	0.00	48.18
568	118	48.00	402.00	0.00	48.30
569	118	48.00	403.00	0.00	48.42
570	118	48.00	404.00	0.00	48.54
571	118	48.00	405.00	0.00	48.66
572	118	48.00	406.00	0.00	48.78
573	118	48.00	407.00	0.00	48.90
574	118	48.00	408.00	0.00	49.02
575	118	48.00	409.00	0.00	49.14
576	118	48.00	410.00	0.00	49.26
577	118	48.00	411.00	0.00	49.38
578	118	48.00	412.00	0.00	49.50
579	118	48.00	413.00	0.00	49.62
580	118	48.00	414.00	0.00	49.74
581	118	48.00	415.00	0.00	49.86
582	118	48.00	416.00	0.00	49.98
583	118	48.00	417.00	0.00	50.10
584	118	48.00	418.00	0.00	50.22
585	118	48.00	419.00	0.00	50.34
586	118	48.00	420.00	0.00	50.46
587	118	48.00	421.00	0.00	50.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
588	118	48.00	422.00	0.00	50.70
589	118	48.00	423.00	0.00	50.82
590	118	48.00	424.00	0.00	50.94
591	118	48.00	425.00	0.00	51.06
592	118	48.00	426.00	0.00	51.18
593	118	48.00	427.00	0.00	51.30
594	118	48.00	428.00	0.00	51.42
595	118	48.00	429.00	0.00	51.54
596	118	48.00	430.00	0.00	51.66
597	118	48.00	431.00	0.00	51.78
598	118	48.00	432.00	0.00	51.90
599	118	48.00	433.00	0.00	52.02
600	118	48.00	434.00	0.00	52.14
601	118	48.00	435.00	0.00	52.26
602	118	48.00	436.00	0.00	52.38
603	118	48.00	437.00	0.00	52.50
604	118	48.00	438.00	0.00	52.62
605	118	48.00	439.00	0.00	52.74
606	118	48.00	440.00	0.00	52.86
607	118	48.00	441.00	0.00	52.98
608	118	48.00	442.00	0.00	53.10
609	118	48.00	443.00	0.00	53.22
610	118	48.00	444.00	0.00	53.34
611	118	48.00	445.00	0.00	53.46
612	118	48.00	446.00	0.00	53.58
613	118	48.00	447.00	0.00	53.70
614	118	48.00	448.00	0.00	53.82
615	118	48.00	449.00	0.00	53.94
616	118	48.00	450.00	0.00	54.06
617	118	48.00	451.00	0.00	54.18
618	118	48.00	452.00	0.00	54.30
619	118	48.00	453.00	0.00	54.42
620	118	48.00	454.00	0.00	54.54
621	118	48.00	455.00	0.00	54.66
622	118	48.00	456.00	0.00	54.78
623	118	48.00	457.00	0.00	54.90
624	118	48.00	458.00	0.00	55.02
625	118	48.00	459.00	0.00	55.14
626	118	48.00	460.00	0.00	55.26
627	118	48.00	461.00	0.00	55.38
628	118	48.00	462.00	0.00	55.50
629	118	48.00	463.00	0.00	55.62
630	118	48.00	464.00	0.00	55.74
631	118	48.00	465.00	0.00	55.86
632	118	48.00	466.00	0.00	55.98
633	118	48.00	467.00	0.00	56.10
634	118	48.00	468.00	0.00	56.22
635	118	48.00	469.00	0.00	56.34
636	118	48.00	470.00	0.00	56.46
637	118	48.00	471.00	0.00	56.58
638	118	48.00	472.00	0.00	56.70
639	118	48.00	473.00	0.00	56.82
640	118	48.00	474.00	0.00	56.94
641	118	48.00	475.00	0.00	57.06
642	118	48.00	476.00	0.00	57.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
643	118	48.00	477.00	0.00	57.30
644	118	48.00	478.00	0.00	57.42
645	118	48.00	479.00	0.00	57.54
646	118	48.00	480.00	0.00	57.66
647	118	48.00	481.00	0.00	57.78
648	118	48.00	482.00	0.00	57.90
649	118	48.00	483.00	0.00	58.02
650	118	48.00	484.00	0.00	58.14
651	118	48.00	485.00	0.00	58.26
652	118	48.00	486.00	0.00	58.38
653	118	48.00	487.00	0.00	58.50
654	118	48.00	488.00	0.00	58.62
655	118	48.00	489.00	0.00	58.74
656	118	48.00	490.00	0.00	58.86
657	118	48.00	491.00	0.00	58.98
658	118	48.00	492.00	0.00	59.10
659	118	48.00	493.00	0.00	59.22
660	118	48.00	494.00	0.00	59.34
661	118	48.00	495.00	0.00	59.46
662	118	48.00	496.00	0.00	59.58
663	118	48.00	497.00	0.00	59.70
664	118	48.00	498.00	0.00	59.82
665	118	48.00	499.00	0.00	59.94
666	118	48.00	500.00	0.00	60.06
667	118	48.00	501.00	0.00	60.18
668	118	48.00	502.00	0.00	60.30
669	118	48.00	503.00	0.00	60.42
670	118	48.00	504.00	0.00	60.54
671	118	48.00	505.00	0.00	60.66
672	118	48.00	506.00	0.00	60.78
673	118	48.00	507.00	0.00	60.90
674	118	48.00	508.00	0.00	61.02
675	118	48.00	509.00	0.00	61.14
676	118	48.00	510.00	0.00	61.26
677	118	48.00	511.00	0.00	61.38
678	118	48.00	512.00	0.00	61.50
679	118	48.00	513.00	0.00	61.62
680	118	48.00	514.00	0.00	61.74
681	118	48.00	515.00	0.00	61.86
682	118	48.00	516.00	0.00	61.98
683	118	48.00	517.00	0.00	62.10
684	118	48.00	518.00	0.00	62.22
685	118	48.00	519.00	0.00	62.34
686	118	48.00	520.00	0.00	62.46
687	118	48.00	521.00	0.00	62.58
688	118	48.00	522.00	0.00	62.70
689	118	48.00	523.00	0.00	62.82
690	118	48.00	524.00	0.00	62.94
691	118	48.00	525.00	0.00	63.06
692	118	48.00	526.00	0.00	63.18
693	118	48.00	527.00	0.00	63.30
694	118	48.00	528.00	0.00	63.42
695	118	48.00	529.00	0.00	63.54
696	118	48.00	530.00	0.00	63.66
697	118	48.00	531.00	0.00	63.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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	118	48.00	532.00	0.00	63.90
699	118	48.00	533.00	0.00	64.02
700	118	48.00	534.00	0.00	64.14
701	118	48.00	535.00	0.00	64.26
702	118	48.00	536.00	0.00	64.38
703	118	48.00	537.00	0.00	64.50
704	118	48.00	538.00	0.00	64.62
705	118	48.00	539.00	0.00	64.74
706	118	48.00	540.00	0.00	64.86
707	118	48.00	541.00	0.00	64.98
708	118	48.00	542.00	0.00	65.10
709	118	48.00	543.00	0.00	65.22
710	118	48.00	544.00	0.00	65.34
711	118	48.00	545.00	0.00	65.46
712	118	48.00	546.00	0.00	65.58
713	118	48.00	547.00	0.00	65.70
714	118	48.00	548.00	0.00	65.82
715	118	48.00	549.00	0.00	65.94
716	118	48.00	550.00	0.00	66.06
717	118	48.00	551.00	0.00	66.18
718	118	48.00	552.00	0.00	66.30
719	118	48.00	553.00	0.00	66.42
720	118	48.00	554.00	0.00	66.54
721	118	48.00	555.00	0.00	66.66
722	118	48.00	556.00	0.00	66.78
723	118	48.00	557.00	0.00	66.90
724	118	48.00	558.00	0.00	67.02
725	118	48.00	559.00	0.00	67.14
726	118	48.00	560.00	0.00	67.26
727	118	48.00	561.00	0.00	67.38
728	118	48.00	562.00	0.00	67.50
729	118	48.00	563.00	0.00	67.62
730	118	48.00	564.00	0.00	67.74
731	118	48.00	565.00	0.00	67.86
732	118	48.00	566.00	0.00	67.98
733	118	48.00	567.00	0.00	68.10
734	118	48.00	568.00	0.00	68.22
735	118	48.00	569.00	0.00	68.34
736	118	48.00	570.00	0.00	68.46
737	118	48.00	571.00	0.00	68.58
738	118	48.00	572.00	0.00	68.70
739	118	48.00	573.00	0.00	68.82
740	118	48.00	574.00	0.00	68.94
741	118	48.00	575.00	0.00	69.06
742	118	48.00	576.00	0.00	69.18
743	118	48.00	577.00	0.00	69.30
744	118	48.00	578.00	0.00	69.42
745	118	48.00	579.00	0.00	69.54
746	118	48.00	580.00	0.00	69.66
747	118	48.00	581.00	0.00	69.78
748	118	48.00	582.00	0.00	69.90
749	118	48.00	583.00	0.00	70.02
750	118	48.00	584.00	0.00	70.14
751	118	48.00	585.00	0.00	70.26
752	118	48.00	586.00	0.00	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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	118	48.00	587.00	0.00	70.50
754	118	48.00	588.00	0.00	70.62
755	118	48.00	589.00	0.00	70.74
756	118	48.00	590.00	0.00	70.86
757	118	48.00	591.00	0.00	70.98
758	118	48.00	592.00	0.00	71.10
759	118	48.00	593.00	0.00	71.22
760	118	48.00	594.00	0.00	71.34
761	118	48.00	595.00	0.00	71.46
762	118	48.00	596.00	0.00	71.58
763	118	48.00	597.00	0.00	71.70
764	118	48.00	598.00	0.00	71.82
765	118	48.00	599.00	0.00	71.94
766	118	48.00	600.00	0.00	72.06
767	118	48.00	601.00	0.00	72.18
768	118	48.00	602.00	0.00	72.30
769	118	48.00	603.00	0.00	72.42
770	118	48.00	604.00	0.00	72.54
771	118	48.00	605.00	0.00	72.66
772	118	48.00	606.00	0.00	72.78
773	118	48.00	607.00	0.00	72.90
774	118	48.00	608.00	0.00	73.02
775	118	48.00	609.00	0.00	73.14
776	118	48.00	610.00	0.00	73.26
777	118	48.00	611.00	0.00	73.38
778	118	48.00	612.00	0.00	73.50
779	118	48.00	613.00	0.00	73.62
780	118	48.00	614.00	0.00	73.74
781	118	48.00	615.00	0.00	73.86
782	118	48.00	616.00	0.00	73.98
783	118	48.00	617.00	0.00	74.10
784	118	48.00	618.00	0.00	74.22
785	118	48.00	619.00	0.00	74.34
786	118	48.00	620.00	0.00	74.46
787	118	48.00	621.00	0.00	74.58
788	118	48.00	622.00	0.00	74.70
789	118	48.00	623.00	0.00	74.82
790	118	48.00	624.00	0.00	74.94
791	118	48.00	625.00	0.00	75.06
792	118	48.00	626.00	0.00	75.18
793	118	48.00	627.00	0.00	75.30
794	118	48.00	628.00	0.00	75.42
795	118	48.00	629.00	0.00	75.54
796	118	48.00	630.00	0.00	75.66
797	118	48.00	631.00	0.00	75.78
798	118	48.00	632.00	0.00	75.90
799	118	48.00	633.00	0.00	76.02
800	118	48.00	634.00	0.00	76.14
801	118	48.00	635.00	0.00	76.26
802	118	48.00	636.00	0.00	76.38
803	118	48.00	637.00	0.00	76.50
804	118	48.00	638.00	0.00	76.62
805	118	48.00	639.00	0.00	76.74
806	118	48.00	640.00	0.00	76.86
807	118	48.00	641.00	0.00	76.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
808	118	48.00	642.00	0.00	77.10
809	118	48.00	643.00	0.00	77.22
810	118	48.00	644.00	0.00	77.34
811	118	48.00	645.00	0.00	77.46
812	118	48.00	646.00	0.00	77.58
813	118	48.00	647.00	0.00	77.70
814	118	48.00	648.00	0.00	77.82
815	118	48.00	649.00	0.00	77.94
816	118	48.00	650.00	0.00	78.06
817	118	48.00	651.00	0.00	78.18
818	118	48.00	652.00	0.00	78.30
819	118	48.00	653.00	0.00	78.42
820	118	48.00	654.00	0.00	78.54
821	118	48.00	655.00	0.00	78.66
822	118	48.00	656.00	0.00	78.78
823	118	48.00	657.00	0.00	78.90
824	118	48.00	658.00	0.00	79.02
825	118	48.00	659.00	0.00	79.14
826	118	48.00	660.00	0.00	79.26
827	118	48.00	661.00	0.00	79.38
828	118	48.00	662.00	0.00	79.50
829	118	48.00	663.00	0.00	79.62
830	118	48.00	664.00	0.00	79.74
831	118	48.00	665.00	0.00	79.86
832	118	48.00	666.00	0.00	79.98
833	118	48.00	667.00	0.00	80.10
834	118	48.00	668.00	0.00	80.22
835	118	48.00	669.00	0.00	80.34
836	118	48.00	670.00	0.00	80.46
837	118	48.00	671.00	0.00	80.58
838	118	48.00	672.00	0.00	80.70
839	118	48.00	673.00	0.00	80.82
840	118	48.00	674.00	0.00	80.94
841	118	48.00	675.00	0.00	81.06
842	118	48.00	676.00	0.00	81.18
843	118	48.00	677.00	0.00	81.30
844	118	48.00	678.00	0.00	81.42
845	118	48.00	679.00	0.00	81.54
846	118	48.00	680.00	0.00	81.66
847	118	48.00	681.00	0.00	81.78
848	118	48.00	682.00	0.00	81.90
849	118	48.00	683.00	0.00	82.02
850	118	48.00	684.00	0.00	82.14
851	118	48.00	685.00	0.00	82.26
852	118	48.00	686.00	0.00	82.38
853	118	48.00	687.00	0.00	82.50
854	118	48.00	688.00	0.00	82.62
855	118	48.00	689.00	0.00	82.74
856	118	48.00	690.00	0.00	82.86
857	118	48.00	691.00	0.00	82.98
858	118	48.00	692.00	0.00	83.10
859	118	48.00	693.00	0.00	83.22
860	118	48.00	694.00	0.00	83.34
861	118	48.00	695.00	0.00	83.46
862	118	48.00	696.00	0.00	83.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
863	118	48.00	697.00	0.00	83.70
864	118	48.00	698.00	0.00	83.82
865	118	48.00	699.00	0.00	83.94
866	118	48.00	700.00	0.00	84.06
867	118	48.00	701.00	0.00	84.18
868	118	48.00	702.00	0.00	84.30
869	118	48.00	703.00	0.00	84.42
870	118	48.00	704.00	0.00	84.54
871	118	48.00	705.00	0.00	84.66
872	118	48.00	706.00	0.00	84.78
873	118	48.00	707.00	0.00	84.90
874	118	48.00	708.00	0.00	85.02
875	118	48.00	709.00	0.00	85.14
876	118	48.00	710.00	0.00	85.26
877	118	48.00	711.00	0.00	85.38
878	118	48.00	712.00	0.00	85.50
879	118	48.00	713.00	0.00	85.62
880	118	48.00	714.00	0.00	85.74
881	118	48.00	715.00	0.00	85.86
882	118	48.00	716.00	0.00	85.98
883	118	48.00	717.00	0.00	86.10
884	118	48.00	718.00	0.00	86.22
885	118	48.00	719.00	0.00	86.34
886	118	48.00	720.00	0.00	86.46
887	118	48.00	721.00	0.00	86.58
888	118	48.00	722.00	0.00	86.70
889	118	48.00	723.00	0.00	86.82
890	118	48.00	724.00	0.00	86.94
891	118	48.00	725.00	0.00	87.06
892	118	48.00	726.00	0.00	87.18
893	118	48.00	727.00	0.00	87.30
894	118	48.00	728.00	0.00	87.42
895	118	48.00	729.00	0.00	87.54
896	118	48.00	730.00	0.00	87.66
897	118	48.00	731.00	0.00	87.78
898	118	48.00	732.00	0.00	87.90
899	118	48.00	733.00	0.00	88.02
900	118	48.00	734.00	0.00	88.14
901	118	48.00	735.00	0.00	88.26
902	118	48.00	736.00	0.00	88.38
903	118	48.00	737.00	0.00	88.50
904	118	48.00	738.00	0.00	88.62
905	118	48.00	739.00	0.00	88.74
906	118	48.00	740.00	0.00	88.86
907	118	48.00	741.00	0.00	88.98
908	118	48.00	742.00	0.00	89.10
909	118	48.00	743.00	0.00	89.22
910	118	48.00	744.00	0.00	89.34
911	118	48.00	745.00	0.00	89.46
912	118	48.00	746.00	0.00	89.58
913	118	48.00	747.00	0.00	89.70
914	118	48.00	748.00	0.00	89.82
915	118	48.00	749.00	0.00	89.94
916	118	48.00	750.00	0.00	90.06
917	118	48.00	751.00	0.00	90.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
918	118	48.00	752.00	0.00	90.30
919	118	48.00	753.00	0.00	90.42
920	118	48.00	754.00	0.00	90.54
921	118	48.00	755.00	0.00	90.66
922	118	48.00	756.00	0.00	90.78
923	118	48.00	757.00	0.00	90.90
924	118	48.00	758.00	0.00	91.02
925	118	48.00	759.00	0.00	91.14
926	118	48.00	760.00	0.00	91.26
927	118	48.00	761.00	0.00	91.38
928	118	48.00	762.00	0.00	91.50
929	118	48.00	763.00	0.00	91.62
930	118	48.00	764.00	0.00	91.74
931	118	48.00	765.00	0.00	91.86
932	118	48.00	766.00	0.00	91.98
933	118	48.00	767.00	0.00	92.10
934	118	48.00	768.00	0.00	92.22
935	118	48.00	769.00	0.00	92.34
936	118	48.00	770.00	0.00	92.46
937	118	48.00	771.00	0.00	92.58
938	118	48.00	772.00	0.00	92.70
939	118	48.00	773.00	0.00	92.82
940	118	48.00	774.00	0.00	92.94
941	118	48.00	775.00	0.00	93.06
942	118	48.00	776.00	0.00	93.18
943	118	48.00	777.00	0.00	93.30
944	118	48.00	778.00	0.00	93.42
945	118	48.00	779.00	0.00	93.54
946	118	48.00	780.00	0.00	93.66
947	118	48.00	781.00	0.00	93.78
948	118	48.00	782.00	0.00	93.90
949	118	48.00	783.00	0.00	94.02
950	118	48.00	784.00	0.00	94.14
951	118	48.00	785.00	0.00	94.26
952	118	48.00	786.00	0.00	94.38
953	118	48.00	787.00	0.00	94.50
954	118	48.00	788.00	0.00	94.62
955	118	48.00	789.00	0.00	94.74
956	118	48.00	790.00	0.00	94.86
957	118	48.00	791.00	0.00	94.98
958	118	48.00	792.00	0.00	95.10
959	118	48.00	793.00	0.00	95.22
960	118	48.00	794.00	0.00	95.34
961	118	48.00	795.00	0.00	95.46
962	118	48.00	796.00	0.00	95.52

If your employee's gross pay is over £962, go to page 141.

Use this table for employees who are on an Approved Apprenticeship scheme and under the age of 25, for whom you do not hold form CA2700

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11, 'Deductions working sheet' or substitute

- 1 Enter 'H' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £511.99					
No NICs liability, make no entries on form RT11					
512	512	0.00	0.00	0.00	0.00
516	512	4.00	0.00	0.00	0.00
520	512	8.00	0.00	0.00	0.00
524	512	12.00	0.00	0.00	0.00
528	512	16.00	0.00	0.00	0.00
532	512	20.00	0.00	0.00	0.00
536	512	24.00	0.00	0.00	0.00
540	512	28.00	0.00	0.00	0.00
544	512	32.00	0.00	0.00	0.00
548	512	36.00	0.00	0.00	0.00
552	512	40.00	0.00	0.00	0.00
556	512	44.00	0.00	0.00	0.00
560	512	48.00	0.00	0.00	0.00
564	512	52.00	0.00	0.00	0.00
568	512	56.00	0.00	0.00	0.00
572	512	60.00	0.00	0.00	0.00
576	512	64.00	0.00	0.00	0.00
580	512	68.00	0.00	0.00	0.00
584	512	72.00	0.00	0.00	0.00
588	512	76.00	0.00	0.00	0.00
592	512	80.00	0.00	0.00	0.00
596	512	84.00	0.00	0.00	0.00
600	512	88.00	0.00	0.00	0.00
604	512	92.00	0.00	0.00	0.00
608	512	96.00	0.00	0.00	0.00
612	512	100.00	0.00	0.00	0.00
616	512	104.00	0.00	0.00	0.00
620	512	108.00	0.00	0.00	0.00
624	512	112.00	0.00	0.00	0.00
628	512	116.00	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
632	512	120.00	0.00	0.00	0.00
636	512	124.00	0.00	0.00	0.00
640	512	128.00	0.00	0.00	0.00
644	512	132.00	0.00	0.00	0.00
648	512	136.00	0.00	0.00	0.00
652	512	140.00	0.00	0.00	0.00
656	512	144.00	0.00	0.00	0.00
660	512	148.00	0.00	0.00	0.00
664	512	152.00	0.00	0.00	0.00
668	512	156.00	0.00	0.00	0.00
672	512	160.00	0.00	0.00	0.00
676	512	164.00	0.00	0.00	0.00
680	512	168.00	0.00	0.00	0.00
684	512	172.00	0.00	0.00	0.00
688	512	176.00	0.00	0.00	0.00
692	512	180.00	0.00	0.00	0.00
696	512	184.00	0.00	0.00	0.00
700	512	188.00	0.00	0.00	0.00
704	512	192.00	0.00	0.00	0.00
708	512	196.00	0.00	0.00	0.00
712	512	200.00	0.00	0.00	0.00
716	512	204.00	0.00	0.00	0.00
719	512	207.00	0.00	0.00	0.00
720	512	207.00	1.00	0.00	0.36
724	512	207.00	5.00	0.00	0.84
728	512	207.00	9.00	0.00	1.32
732	512	207.00	13.00	0.00	1.80
736	512	207.00	17.00	0.00	2.28
740	512	207.00	21.00	0.00	2.76
744	512	207.00	25.00	0.00	3.24
748	512	207.00	29.00	0.00	3.72
752	512	207.00	33.00	0.00	4.20
756	512	207.00	37.00	0.00	4.68
760	512	207.00	41.00	0.00	5.16
764	512	207.00	45.00	0.00	5.64
768	512	207.00	49.00	0.00	6.12
772	512	207.00	53.00	0.00	6.60
776	512	207.00	57.00	0.00	7.08
780	512	207.00	61.00	0.00	7.56
784	512	207.00	65.00	0.00	8.04
788	512	207.00	69.00	0.00	8.52
792	512	207.00	73.00	0.00	9.00
796	512	207.00	77.00	0.00	9.48
800	512	207.00	81.00	0.00	9.96
804	512	207.00	85.00	0.00	10.44
808	512	207.00	89.00	0.00	10.92
812	512	207.00	93.00	0.00	11.40
816	512	207.00	97.00	0.00	11.88
820	512	207.00	101.00	0.00	12.36
824	512	207.00	105.00	0.00	12.84
828	512	207.00	109.00	0.00	13.32
832	512	207.00	113.00	0.00	13.80
836	512	207.00	117.00	0.00	14.28
840	512	207.00	121.00	0.00	14.76
844	512	207.00	125.00	0.00	15.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
848	512	207.00	129.00	0.00	15.72
852	512	207.00	133.00	0.00	16.20
856	512	207.00	137.00	0.00	16.68
860	512	207.00	141.00	0.00	17.16
864	512	207.00	145.00	0.00	17.64
868	512	207.00	149.00	0.00	18.12
872	512	207.00	153.00	0.00	18.60
876	512	207.00	157.00	0.00	19.08
880	512	207.00	161.00	0.00	19.56
884	512	207.00	165.00	0.00	20.04
888	512	207.00	169.00	0.00	20.52
892	512	207.00	173.00	0.00	21.00
896	512	207.00	177.00	0.00	21.48
900	512	207.00	181.00	0.00	21.96
904	512	207.00	185.00	0.00	22.44
908	512	207.00	189.00	0.00	22.92
912	512	207.00	193.00	0.00	23.40
916	512	207.00	197.00	0.00	23.88
920	512	207.00	201.00	0.00	24.36
924	512	207.00	205.00	0.00	24.84
928	512	207.00	209.00	0.00	25.32
932	512	207.00	213.00	0.00	25.80
936	512	207.00	217.00	0.00	26.28
940	512	207.00	221.00	0.00	26.76
944	512	207.00	225.00	0.00	27.24
948	512	207.00	229.00	0.00	27.72
952	512	207.00	233.00	0.00	28.20
956	512	207.00	237.00	0.00	28.68
960	512	207.00	241.00	0.00	29.16
964	512	207.00	245.00	0.00	29.64
968	512	207.00	249.00	0.00	30.12
972	512	207.00	253.00	0.00	30.60
976	512	207.00	257.00	0.00	31.08
980	512	207.00	261.00	0.00	31.56
984	512	207.00	265.00	0.00	32.04
988	512	207.00	269.00	0.00	32.52
992	512	207.00	273.00	0.00	33.00
996	512	207.00	277.00	0.00	33.48
1000	512	207.00	281.00	0.00	33.96
1004	512	207.00	285.00	0.00	34.44
1008	512	207.00	289.00	0.00	34.92
1012	512	207.00	293.00	0.00	35.40
1016	512	207.00	297.00	0.00	35.88
1020	512	207.00	301.00	0.00	36.36
1024	512	207.00	305.00	0.00	36.84
1028	512	207.00	309.00	0.00	37.32
1032	512	207.00	313.00	0.00	37.80
1036	512	207.00	317.00	0.00	38.28
1040	512	207.00	321.00	0.00	38.76
1044	512	207.00	325.00	0.00	39.24
1048	512	207.00	329.00	0.00	39.72
1052	512	207.00	333.00	0.00	40.20
1056	512	207.00	337.00	0.00	40.68
1060	512	207.00	341.00	0.00	41.16
1064	512	207.00	345.00	0.00	41.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1068	512	207.00	349.00	0.00	42.12
1072	512	207.00	353.00	0.00	42.60
1076	512	207.00	357.00	0.00	43.08
1080	512	207.00	361.00	0.00	43.56
1084	512	207.00	365.00	0.00	44.04
1088	512	207.00	369.00	0.00	44.52
1092	512	207.00	373.00	0.00	45.00
1096	512	207.00	377.00	0.00	45.48
1100	512	207.00	381.00	0.00	45.96
1104	512	207.00	385.00	0.00	46.44
1108	512	207.00	389.00	0.00	46.92
1112	512	207.00	393.00	0.00	47.40
1116	512	207.00	397.00	0.00	47.88
1120	512	207.00	401.00	0.00	48.36
1124	512	207.00	405.00	0.00	48.84
1128	512	207.00	409.00	0.00	49.32
1132	512	207.00	413.00	0.00	49.80
1136	512	207.00	417.00	0.00	50.28
1140	512	207.00	421.00	0.00	50.76
1144	512	207.00	425.00	0.00	51.24
1148	512	207.00	429.00	0.00	51.72
1152	512	207.00	433.00	0.00	52.20
1156	512	207.00	437.00	0.00	52.68
1160	512	207.00	441.00	0.00	53.16
1164	512	207.00	445.00	0.00	53.64
1168	512	207.00	449.00	0.00	54.12
1172	512	207.00	453.00	0.00	54.60
1176	512	207.00	457.00	0.00	55.08
1180	512	207.00	461.00	0.00	55.56
1184	512	207.00	465.00	0.00	56.04
1188	512	207.00	469.00	0.00	56.52
1192	512	207.00	473.00	0.00	57.00
1196	512	207.00	477.00	0.00	57.48
1200	512	207.00	481.00	0.00	57.96
1204	512	207.00	485.00	0.00	58.44
1208	512	207.00	489.00	0.00	58.92
1212	512	207.00	493.00	0.00	59.40
1216	512	207.00	497.00	0.00	59.88
1220	512	207.00	501.00	0.00	60.36
1224	512	207.00	505.00	0.00	60.84
1228	512	207.00	509.00	0.00	61.32
1232	512	207.00	513.00	0.00	61.80
1236	512	207.00	517.00	0.00	62.28
1240	512	207.00	521.00	0.00	62.76
1244	512	207.00	525.00	0.00	63.24
1248	512	207.00	529.00	0.00	63.72
1252	512	207.00	533.00	0.00	64.20
1256	512	207.00	537.00	0.00	64.68
1260	512	207.00	541.00	0.00	65.16
1264	512	207.00	545.00	0.00	65.64
1268	512	207.00	549.00	0.00	66.12
1272	512	207.00	553.00	0.00	66.60
1276	512	207.00	557.00	0.00	67.08
1280	512	207.00	561.00	0.00	67.56
1284	512	207.00	565.00	0.00	68.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1288	512	207.00	569.00	0.00	68.52
1292	512	207.00	573.00	0.00	69.00
1296	512	207.00	577.00	0.00	69.48
1300	512	207.00	581.00	0.00	69.96
1304	512	207.00	585.00	0.00	70.44
1308	512	207.00	589.00	0.00	70.92
1312	512	207.00	593.00	0.00	71.40
1316	512	207.00	597.00	0.00	71.88
1320	512	207.00	601.00	0.00	72.36
1324	512	207.00	605.00	0.00	72.84
1328	512	207.00	609.00	0.00	73.32
1332	512	207.00	613.00	0.00	73.80
1336	512	207.00	617.00	0.00	74.28
1340	512	207.00	621.00	0.00	74.76
1344	512	207.00	625.00	0.00	75.24
1348	512	207.00	629.00	0.00	75.72
1352	512	207.00	633.00	0.00	76.20
1356	512	207.00	637.00	0.00	76.68
1360	512	207.00	641.00	0.00	77.16
1364	512	207.00	645.00	0.00	77.64
1368	512	207.00	649.00	0.00	78.12
1372	512	207.00	653.00	0.00	78.60
1376	512	207.00	657.00	0.00	79.08
1380	512	207.00	661.00	0.00	79.56
1384	512	207.00	665.00	0.00	80.04
1388	512	207.00	669.00	0.00	80.52
1392	512	207.00	673.00	0.00	81.00
1396	512	207.00	677.00	0.00	81.48
1400	512	207.00	681.00	0.00	81.96
1404	512	207.00	685.00	0.00	82.44
1408	512	207.00	689.00	0.00	82.92
1412	512	207.00	693.00	0.00	83.40
1416	512	207.00	697.00	0.00	83.88
1420	512	207.00	701.00	0.00	84.36
1424	512	207.00	705.00	0.00	84.84
1428	512	207.00	709.00	0.00	85.32
1432	512	207.00	713.00	0.00	85.80
1436	512	207.00	717.00	0.00	86.28
1440	512	207.00	721.00	0.00	86.76
1444	512	207.00	725.00	0.00	87.24
1448	512	207.00	729.00	0.00	87.72
1452	512	207.00	733.00	0.00	88.20
1456	512	207.00	737.00	0.00	88.68
1460	512	207.00	741.00	0.00	89.16
1464	512	207.00	745.00	0.00	89.64
1468	512	207.00	749.00	0.00	90.12
1472	512	207.00	753.00	0.00	90.60
1476	512	207.00	757.00	0.00	91.08
1480	512	207.00	761.00	0.00	91.56
1484	512	207.00	765.00	0.00	92.04
1488	512	207.00	769.00	0.00	92.52
1492	512	207.00	773.00	0.00	93.00
1496	512	207.00	777.00	0.00	93.48
1500	512	207.00	781.00	0.00	93.96
1504	512	207.00	785.00	0.00	94.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1508	512	207.00	789.00	0.00	94.92
1512	512	207.00	793.00	0.00	95.40
1516	512	207.00	797.00	0.00	95.88
1520	512	207.00	801.00	0.00	96.36
1524	512	207.00	805.00	0.00	96.84
1528	512	207.00	809.00	0.00	97.32
1532	512	207.00	813.00	0.00	97.80
1536	512	207.00	817.00	0.00	98.28
1540	512	207.00	821.00	0.00	98.76
1544	512	207.00	825.00	0.00	99.24
1548	512	207.00	829.00	0.00	99.72
1552	512	207.00	833.00	0.00	100.20
1556	512	207.00	837.00	0.00	100.68
1560	512	207.00	841.00	0.00	101.16
1564	512	207.00	845.00	0.00	101.64
1568	512	207.00	849.00	0.00	102.12
1572	512	207.00	853.00	0.00	102.60
1576	512	207.00	857.00	0.00	103.08
1580	512	207.00	861.00	0.00	103.56
1584	512	207.00	865.00	0.00	104.04
1588	512	207.00	869.00	0.00	104.52
1592	512	207.00	873.00	0.00	105.00
1596	512	207.00	877.00	0.00	105.48
1600	512	207.00	881.00	0.00	105.96
1604	512	207.00	885.00	0.00	106.44
1608	512	207.00	889.00	0.00	106.92
1612	512	207.00	893.00	0.00	107.40
1616	512	207.00	897.00	0.00	107.88
1620	512	207.00	901.00	0.00	108.36
1624	512	207.00	905.00	0.00	108.84
1628	512	207.00	909.00	0.00	109.32
1632	512	207.00	913.00	0.00	109.80
1636	512	207.00	917.00	0.00	110.28
1640	512	207.00	921.00	0.00	110.76
1644	512	207.00	925.00	0.00	111.24
1648	512	207.00	929.00	0.00	111.72
1652	512	207.00	933.00	0.00	112.20
1656	512	207.00	937.00	0.00	112.68
1660	512	207.00	941.00	0.00	113.16
1664	512	207.00	945.00	0.00	113.64
1668	512	207.00	949.00	0.00	114.12
1672	512	207.00	953.00	0.00	114.60
1676	512	207.00	957.00	0.00	115.08
1680	512	207.00	961.00	0.00	115.56
1684	512	207.00	965.00	0.00	116.04
1688	512	207.00	969.00	0.00	116.52
1692	512	207.00	973.00	0.00	117.00
1696	512	207.00	977.00	0.00	117.48
1700	512	207.00	981.00	0.00	117.96
1704	512	207.00	985.00	0.00	118.44
1708	512	207.00	989.00	0.00	118.92
1712	512	207.00	993.00	0.00	119.40
1716	512	207.00	997.00	0.00	119.88
1720	512	207.00	1001.00	0.00	120.36
1724	512	207.00	1005.00	0.00	120.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1728	512	207.00	1009.00	0.00	121.32
1732	512	207.00	1013.00	0.00	121.80
1736	512	207.00	1017.00	0.00	122.28
1740	512	207.00	1021.00	0.00	122.76
1744	512	207.00	1025.00	0.00	123.24
1748	512	207.00	1029.00	0.00	123.72
1752	512	207.00	1033.00	0.00	124.20
1756	512	207.00	1037.00	0.00	124.68
1760	512	207.00	1041.00	0.00	125.16
1764	512	207.00	1045.00	0.00	125.64
1768	512	207.00	1049.00	0.00	126.12
1772	512	207.00	1053.00	0.00	126.60
1776	512	207.00	1057.00	0.00	127.08
1780	512	207.00	1061.00	0.00	127.56
1784	512	207.00	1065.00	0.00	128.04
1788	512	207.00	1069.00	0.00	128.52
1792	512	207.00	1073.00	0.00	129.00
1796	512	207.00	1077.00	0.00	129.48
1800	512	207.00	1081.00	0.00	129.96
1804	512	207.00	1085.00	0.00	130.44
1808	512	207.00	1089.00	0.00	130.92
1812	512	207.00	1093.00	0.00	131.40
1816	512	207.00	1097.00	0.00	131.88
1820	512	207.00	1101.00	0.00	132.36
1824	512	207.00	1105.00	0.00	132.84
1828	512	207.00	1109.00	0.00	133.32
1832	512	207.00	1113.00	0.00	133.80
1836	512	207.00	1117.00	0.00	134.28
1840	512	207.00	1121.00	0.00	134.76
1844	512	207.00	1125.00	0.00	135.24
1848	512	207.00	1129.00	0.00	135.72
1852	512	207.00	1133.00	0.00	136.20
1856	512	207.00	1137.00	0.00	136.68
1860	512	207.00	1141.00	0.00	137.16
1864	512	207.00	1145.00	0.00	137.64
1868	512	207.00	1149.00	0.00	138.12
1872	512	207.00	1153.00	0.00	138.60
1876	512	207.00	1157.00	0.00	139.08
1880	512	207.00	1161.00	0.00	139.56
1884	512	207.00	1165.00	0.00	140.04
1888	512	207.00	1169.00	0.00	140.52
1892	512	207.00	1173.00	0.00	141.00
1896	512	207.00	1177.00	0.00	141.48
1900	512	207.00	1181.00	0.00	141.96
1904	512	207.00	1185.00	0.00	142.44
1908	512	207.00	1189.00	0.00	142.92
1912	512	207.00	1193.00	0.00	143.40
1916	512	207.00	1197.00	0.00	143.88
1920	512	207.00	1201.00	0.00	144.36
1924	512	207.00	1205.00	0.00	144.84
1928	512	207.00	1209.00	0.00	145.32
1932	512	207.00	1213.00	0.00	145.80
1936	512	207.00	1217.00	0.00	146.28
1940	512	207.00	1221.00	0.00	146.76
1944	512	207.00	1225.00	0.00	147.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1948	512	207.00	1229.00	0.00	147.72
1952	512	207.00	1233.00	0.00	148.20
1956	512	207.00	1237.00	0.00	148.68
1960	512	207.00	1241.00	0.00	149.16
1964	512	207.00	1245.00	0.00	149.64
1968	512	207.00	1249.00	0.00	150.12
1972	512	207.00	1253.00	0.00	150.60
1976	512	207.00	1257.00	0.00	151.08
1980	512	207.00	1261.00	0.00	151.56
1984	512	207.00	1265.00	0.00	152.04
1988	512	207.00	1269.00	0.00	152.52
1992	512	207.00	1273.00	0.00	153.00
1996	512	207.00	1277.00	0.00	153.48
2000	512	207.00	1281.00	0.00	153.96
2004	512	207.00	1285.00	0.00	154.44
2008	512	207.00	1289.00	0.00	154.92
2012	512	207.00	1293.00	0.00	155.40
2016	512	207.00	1297.00	0.00	155.88
2020	512	207.00	1301.00	0.00	156.36
2024	512	207.00	1305.00	0.00	156.84
2028	512	207.00	1309.00	0.00	157.32
2032	512	207.00	1313.00	0.00	157.80
2036	512	207.00	1317.00	0.00	158.28
2040	512	207.00	1321.00	0.00	158.76
2044	512	207.00	1325.00	0.00	159.24
2048	512	207.00	1329.00	0.00	159.72
2052	512	207.00	1333.00	0.00	160.20
2056	512	207.00	1337.00	0.00	160.68
2060	512	207.00	1341.00	0.00	161.16
2064	512	207.00	1345.00	0.00	161.64
2068	512	207.00	1349.00	0.00	162.12
2072	512	207.00	1353.00	0.00	162.60
2076	512	207.00	1357.00	0.00	163.08
2080	512	207.00	1361.00	0.00	163.56
2084	512	207.00	1365.00	0.00	164.04
2088	512	207.00	1369.00	0.00	164.52
2092	512	207.00	1373.00	0.00	165.00
2096	512	207.00	1377.00	0.00	165.48
2100	512	207.00	1381.00	0.00	165.96
2104	512	207.00	1385.00	0.00	166.44
2108	512	207.00	1389.00	0.00	166.92
2112	512	207.00	1393.00	0.00	167.40
2116	512	207.00	1397.00	0.00	167.88
2120	512	207.00	1401.00	0.00	168.36
2124	512	207.00	1405.00	0.00	168.84
2128	512	207.00	1409.00	0.00	169.32
2132	512	207.00	1413.00	0.00	169.80
2136	512	207.00	1417.00	0.00	170.28
2140	512	207.00	1421.00	0.00	170.76
2144	512	207.00	1425.00	0.00	171.24
2148	512	207.00	1429.00	0.00	171.72
2152	512	207.00	1433.00	0.00	172.20
2156	512	207.00	1437.00	0.00	172.68
2160	512	207.00	1441.00	0.00	173.16
2164	512	207.00	1445.00	0.00	173.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2168	512	207.00	1449.00	0.00	174.12
2172	512	207.00	1453.00	0.00	174.60
2176	512	207.00	1457.00	0.00	175.08
2180	512	207.00	1461.00	0.00	175.56
2184	512	207.00	1465.00	0.00	176.04
2188	512	207.00	1469.00	0.00	176.52
2192	512	207.00	1473.00	0.00	177.00
2196	512	207.00	1477.00	0.00	177.48
2200	512	207.00	1481.00	0.00	177.96
2204	512	207.00	1485.00	0.00	178.44
2208	512	207.00	1489.00	0.00	178.92
2212	512	207.00	1493.00	0.00	179.40
2216	512	207.00	1497.00	0.00	179.88
2220	512	207.00	1501.00	0.00	180.36
2224	512	207.00	1505.00	0.00	180.84
2228	512	207.00	1509.00	0.00	181.32
2232	512	207.00	1513.00	0.00	181.80
2236	512	207.00	1517.00	0.00	182.28
2240	512	207.00	1521.00	0.00	182.76
2244	512	207.00	1525.00	0.00	183.24
2248	512	207.00	1529.00	0.00	183.72
2252	512	207.00	1533.00	0.00	184.20
2256	512	207.00	1537.00	0.00	184.68
2260	512	207.00	1541.00	0.00	185.16
2264	512	207.00	1545.00	0.00	185.64
2268	512	207.00	1549.00	0.00	186.12
2272	512	207.00	1553.00	0.00	186.60
2276	512	207.00	1557.00	0.00	187.08
2280	512	207.00	1561.00	0.00	187.56
2284	512	207.00	1565.00	0.00	188.04
2288	512	207.00	1569.00	0.00	188.52
2292	512	207.00	1573.00	0.00	189.00
2296	512	207.00	1577.00	0.00	189.48
2300	512	207.00	1581.00	0.00	189.96
2304	512	207.00	1585.00	0.00	190.44
2308	512	207.00	1589.00	0.00	190.92
2312	512	207.00	1593.00	0.00	191.40
2316	512	207.00	1597.00	0.00	191.88
2320	512	207.00	1601.00	0.00	192.36
2324	512	207.00	1605.00	0.00	192.84
2328	512	207.00	1609.00	0.00	193.32
2332	512	207.00	1613.00	0.00	193.80
2336	512	207.00	1617.00	0.00	194.28
2340	512	207.00	1621.00	0.00	194.76
2344	512	207.00	1625.00	0.00	195.24
2348	512	207.00	1629.00	0.00	195.72
2352	512	207.00	1633.00	0.00	196.20
2356	512	207.00	1637.00	0.00	196.68
2360	512	207.00	1641.00	0.00	197.16
2364	512	207.00	1645.00	0.00	197.64
2368	512	207.00	1649.00	0.00	198.12
2372	512	207.00	1653.00	0.00	198.60
2376	512	207.00	1657.00	0.00	199.08
2380	512	207.00	1661.00	0.00	199.56
2384	512	207.00	1665.00	0.00	200.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
2388	512	207.00	1669.00	0.00	200.52
2392	512	207.00	1673.00	0.00	201.00
2396	512	207.00	1677.00	0.00	201.48
2400	512	207.00	1681.00	0.00	201.96
2404	512	207.00	1685.00	0.00	202.44
2408	512	207.00	1689.00	0.00	202.92
2412	512	207.00	1693.00	0.00	203.40
2416	512	207.00	1697.00	0.00	203.88
2420	512	207.00	1701.00	0.00	204.36
2424	512	207.00	1705.00	0.00	204.84
2428	512	207.00	1709.00	0.00	205.32
2432	512	207.00	1713.00	0.00	205.80
2436	512	207.00	1717.00	0.00	206.28
2440	512	207.00	1721.00	0.00	206.76
2444	512	207.00	1725.00	0.00	207.24
2448	512	207.00	1729.00	0.00	207.72
2452	512	207.00	1733.00	0.00	208.20
2456	512	207.00	1737.00	0.00	208.68
2460	512	207.00	1741.00	0.00	209.16
2464	512	207.00	1745.00	0.00	209.64
2468	512	207.00	1749.00	0.00	210.12
2472	512	207.00	1753.00	0.00	210.60
2476	512	207.00	1757.00	0.00	211.08
2480	512	207.00	1761.00	0.00	211.56
2484	512	207.00	1765.00	0.00	212.04
2488	512	207.00	1769.00	0.00	212.52
2492	512	207.00	1773.00	0.00	213.00
2496	512	207.00	1777.00	0.00	213.48
2500	512	207.00	1781.00	0.00	213.96
2504	512	207.00	1785.00	0.00	214.44
2508	512	207.00	1789.00	0.00	214.92
2512	512	207.00	1793.00	0.00	215.40
2516	512	207.00	1797.00	0.00	215.88
2520	512	207.00	1801.00	0.00	216.36
2524	512	207.00	1805.00	0.00	216.84
2528	512	207.00	1809.00	0.00	217.32
2532	512	207.00	1813.00	0.00	217.80
2536	512	207.00	1817.00	0.00	218.28
2540	512	207.00	1821.00	0.00	218.76
2544	512	207.00	1825.00	0.00	219.24
2548	512	207.00	1829.00	0.00	219.72
2552	512	207.00	1833.00	0.00	220.20
2556	512	207.00	1837.00	0.00	220.68
2560	512	207.00	1841.00	0.00	221.16
2564	512	207.00	1845.00	0.00	221.64
2568	512	207.00	1849.00	0.00	222.12
2572	512	207.00	1853.00	0.00	222.60
2576	512	207.00	1857.00	0.00	223.08
2580	512	207.00	1861.00	0.00	223.56
2584	512	207.00	1865.00	0.00	224.04
2588	512	207.00	1869.00	0.00	224.52
2592	512	207.00	1873.00	0.00	225.00
2596	512	207.00	1877.00	0.00	225.48
2600	512	207.00	1881.00	0.00	225.96
2604	512	207.00	1885.00	0.00	226.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2608	512	207.00	1889.00	0.00	226.92
2612	512	207.00	1893.00	0.00	227.40
2616	512	207.00	1897.00	0.00	227.88
2620	512	207.00	1901.00	0.00	228.36
2624	512	207.00	1905.00	0.00	228.84
2628	512	207.00	1909.00	0.00	229.32
2632	512	207.00	1913.00	0.00	229.80
2636	512	207.00	1917.00	0.00	230.28
2640	512	207.00	1921.00	0.00	230.76
2644	512	207.00	1925.00	0.00	231.24
2648	512	207.00	1929.00	0.00	231.72
2652	512	207.00	1933.00	0.00	232.20
2656	512	207.00	1937.00	0.00	232.68
2660	512	207.00	1941.00	0.00	233.16
2664	512	207.00	1945.00	0.00	233.64
2668	512	207.00	1949.00	0.00	234.12
2672	512	207.00	1953.00	0.00	234.60
2676	512	207.00	1957.00	0.00	235.08
2680	512	207.00	1961.00	0.00	235.56
2684	512	207.00	1965.00	0.00	236.04
2688	512	207.00	1969.00	0.00	236.52
2692	512	207.00	1973.00	0.00	237.00
2696	512	207.00	1977.00	0.00	237.48
2700	512	207.00	1981.00	0.00	237.96
2704	512	207.00	1985.00	0.00	238.44
2708	512	207.00	1989.00	0.00	238.92
2712	512	207.00	1993.00	0.00	239.40
2716	512	207.00	1997.00	0.00	239.88
2720	512	207.00	2001.00	0.00	240.36
2724	512	207.00	2005.00	0.00	240.84
2728	512	207.00	2009.00	0.00	241.32
2732	512	207.00	2013.00	0.00	241.80
2736	512	207.00	2017.00	0.00	242.28
2740	512	207.00	2021.00	0.00	242.76
2744	512	207.00	2025.00	0.00	243.24
2748	512	207.00	2029.00	0.00	243.72
2752	512	207.00	2033.00	0.00	244.20
2756	512	207.00	2037.00	0.00	244.68
2760	512	207.00	2041.00	0.00	245.16
2764	512	207.00	2045.00	0.00	245.64
2768	512	207.00	2049.00	0.00	246.12
2772	512	207.00	2053.00	0.00	246.60
2776	512	207.00	2057.00	0.00	247.08
2780	512	207.00	2061.00	0.00	247.56
2784	512	207.00	2065.00	0.00	248.04
2788	512	207.00	2069.00	0.00	248.52
2792	512	207.00	2073.00	0.00	249.00
2796	512	207.00	2077.00	0.00	249.48
2800	512	207.00	2081.00	0.00	249.96
2804	512	207.00	2085.00	0.00	250.44
2808	512	207.00	2089.00	0.00	250.92
2812	512	207.00	2093.00	0.00	251.40
2816	512	207.00	2097.00	0.00	251.88
2820	512	207.00	2101.00	0.00	252.36
2824	512	207.00	2105.00	0.00	252.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2828	512	207.00	2109.00	0.00	253.32
2832	512	207.00	2113.00	0.00	253.80
2836	512	207.00	2117.00	0.00	254.28
2840	512	207.00	2121.00	0.00	254.76
2844	512	207.00	2125.00	0.00	255.24
2848	512	207.00	2129.00	0.00	255.72
2852	512	207.00	2133.00	0.00	256.20
2856	512	207.00	2137.00	0.00	256.68
2860	512	207.00	2141.00	0.00	257.16
2864	512	207.00	2145.00	0.00	257.64
2868	512	207.00	2149.00	0.00	258.12
2872	512	207.00	2153.00	0.00	258.60
2876	512	207.00	2157.00	0.00	259.08
2880	512	207.00	2161.00	0.00	259.56
2884	512	207.00	2165.00	0.00	260.04
2888	512	207.00	2169.00	0.00	260.52
2892	512	207.00	2173.00	0.00	261.00
2896	512	207.00	2177.00	0.00	261.48
2900	512	207.00	2181.00	0.00	261.96
2904	512	207.00	2185.00	0.00	262.44
2908	512	207.00	2189.00	0.00	262.92
2912	512	207.00	2193.00	0.00	263.40
2916	512	207.00	2197.00	0.00	263.88
2920	512	207.00	2201.00	0.00	264.36
2924	512	207.00	2205.00	0.00	264.84
2928	512	207.00	2209.00	0.00	265.32
2932	512	207.00	2213.00	0.00	265.80
2936	512	207.00	2217.00	0.00	266.28
2940	512	207.00	2221.00	0.00	266.76
2944	512	207.00	2225.00	0.00	267.24
2948	512	207.00	2229.00	0.00	267.72
2952	512	207.00	2233.00	0.00	268.20
2956	512	207.00	2237.00	0.00	268.68
2960	512	207.00	2241.00	0.00	269.16
2964	512	207.00	2245.00	0.00	269.64
2968	512	207.00	2249.00	0.00	270.12
2972	512	207.00	2253.00	0.00	270.60
2976	512	207.00	2257.00	0.00	271.08
2980	512	207.00	2261.00	0.00	271.56
2984	512	207.00	2265.00	0.00	272.04
2988	512	207.00	2269.00	0.00	272.52
2992	512	207.00	2273.00	0.00	273.00
2996	512	207.00	2277.00	0.00	273.48
3000	512	207.00	2281.00	0.00	273.96
3004	512	207.00	2285.00	0.00	274.44
3008	512	207.00	2289.00	0.00	274.92
3012	512	207.00	2293.00	0.00	275.40
3016	512	207.00	2297.00	0.00	275.88
3020	512	207.00	2301.00	0.00	276.36
3024	512	207.00	2305.00	0.00	276.84
3028	512	207.00	2309.00	0.00	277.32
3032	512	207.00	2313.00	0.00	277.80
3036	512	207.00	2317.00	0.00	278.28
3040	512	207.00	2321.00	0.00	278.76
3044	512	207.00	2325.00	0.00	279.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3048	512	207.00	2329.00	0.00	279.72
3052	512	207.00	2333.00	0.00	280.20
3056	512	207.00	2337.00	0.00	280.68
3060	512	207.00	2341.00	0.00	281.16
3064	512	207.00	2345.00	0.00	281.64
3068	512	207.00	2349.00	0.00	282.12
3072	512	207.00	2353.00	0.00	282.60
3076	512	207.00	2357.00	0.00	283.08
3080	512	207.00	2361.00	0.00	283.56
3084	512	207.00	2365.00	0.00	284.04
3088	512	207.00	2369.00	0.00	284.52
3092	512	207.00	2373.00	0.00	285.00
3096	512	207.00	2377.00	0.00	285.48
3100	512	207.00	2381.00	0.00	285.96
3104	512	207.00	2385.00	0.00	286.44
3108	512	207.00	2389.00	0.00	286.92
3112	512	207.00	2393.00	0.00	287.40
3116	512	207.00	2397.00	0.00	287.88
3120	512	207.00	2401.00	0.00	288.36
3124	512	207.00	2405.00	0.00	288.84
3128	512	207.00	2409.00	0.00	289.32
3132	512	207.00	2413.00	0.00	289.80
3136	512	207.00	2417.00	0.00	290.28
3140	512	207.00	2421.00	0.00	290.76
3144	512	207.00	2425.00	0.00	291.24
3148	512	207.00	2429.00	0.00	291.72
3152	512	207.00	2433.00	0.00	292.20
3156	512	207.00	2437.00	0.00	292.68
3160	512	207.00	2441.00	0.00	293.16
3164	512	207.00	2445.00	0.00	293.64
3168	512	207.00	2449.00	0.00	294.12
3172	512	207.00	2453.00	0.00	294.60
3176	512	207.00	2457.00	0.00	295.08
3180	512	207.00	2461.00	0.00	295.56
3184	512	207.00	2465.00	0.00	296.04
3188	512	207.00	2469.00	0.00	296.52
3192	512	207.00	2473.00	0.00	297.00
3196	512	207.00	2477.00	0.00	297.48
3200	512	207.00	2481.00	0.00	297.96
3204	512	207.00	2485.00	0.00	298.44
3208	512	207.00	2489.00	0.00	298.92
3212	512	207.00	2493.00	0.00	299.40
3216	512	207.00	2497.00	0.00	299.88
3220	512	207.00	2501.00	0.00	300.36
3224	512	207.00	2505.00	0.00	300.84
3228	512	207.00	2509.00	0.00	301.32
3232	512	207.00	2513.00	0.00	301.80
3236	512	207.00	2517.00	0.00	302.28
3240	512	207.00	2521.00	0.00	302.76
3244	512	207.00	2525.00	0.00	303.24
3248	512	207.00	2529.00	0.00	303.72
3252	512	207.00	2533.00	0.00	304.20
3256	512	207.00	2537.00	0.00	304.68
3260	512	207.00	2541.00	0.00	305.16
3264	512	207.00	2545.00	0.00	305.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3268	512	207.00	2549.00	0.00	306.12
3272	512	207.00	2553.00	0.00	306.60
3276	512	207.00	2557.00	0.00	307.08
3280	512	207.00	2561.00	0.00	307.56
3284	512	207.00	2565.00	0.00	308.04
3288	512	207.00	2569.00	0.00	308.52
3292	512	207.00	2573.00	0.00	309.00
3296	512	207.00	2577.00	0.00	309.48
3300	512	207.00	2581.00	0.00	309.96
3304	512	207.00	2585.00	0.00	310.44
3308	512	207.00	2589.00	0.00	310.92
3312	512	207.00	2593.00	0.00	311.40
3316	512	207.00	2597.00	0.00	311.88
3320	512	207.00	2601.00	0.00	312.36
3324	512	207.00	2605.00	0.00	312.84
3328	512	207.00	2609.00	0.00	313.32
3332	512	207.00	2613.00	0.00	313.80
3336	512	207.00	2617.00	0.00	314.28
3340	512	207.00	2621.00	0.00	314.76
3344	512	207.00	2625.00	0.00	315.24
3348	512	207.00	2629.00	0.00	315.72
3352	512	207.00	2633.00	0.00	316.20
3356	512	207.00	2637.00	0.00	316.68
3360	512	207.00	2641.00	0.00	317.16
3364	512	207.00	2645.00	0.00	317.64
3368	512	207.00	2649.00	0.00	318.12
3372	512	207.00	2653.00	0.00	318.60
3376	512	207.00	2657.00	0.00	319.08
3380	512	207.00	2661.00	0.00	319.56
3384	512	207.00	2665.00	0.00	320.04
3388	512	207.00	2669.00	0.00	320.52
3392	512	207.00	2673.00	0.00	321.00
3396	512	207.00	2677.00	0.00	321.48
3400	512	207.00	2681.00	0.00	321.96
3404	512	207.00	2685.00	0.00	322.44
3408	512	207.00	2689.00	0.00	322.92
3412	512	207.00	2693.00	0.00	323.40
3416	512	207.00	2697.00	0.00	323.88
3420	512	207.00	2701.00	0.00	324.36
3424	512	207.00	2705.00	0.00	324.84
3428	512	207.00	2709.00	0.00	325.32
3432	512	207.00	2713.00	0.00	325.80
3436	512	207.00	2717.00	0.00	326.28
3440	512	207.00	2721.00	0.00	326.76
3444	512	207.00	2725.00	0.00	327.24
3448	512	207.00	2729.00	0.00	327.72
3452	512	207.00	2733.00	0.00	328.20
3456	512	207.00	2737.00	0.00	328.68
3460	512	207.00	2741.00	0.00	329.16
3464	512	207.00	2745.00	0.00	329.64
3468	512	207.00	2749.00	0.00	330.12
3472	512	207.00	2753.00	0.00	330.60
3476	512	207.00	2757.00	0.00	331.08
3480	512	207.00	2761.00	0.00	331.56
3484	512	207.00	2765.00	0.00	332.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
3488	512	207.00	2769.00	0.00	332.52
3492	512	207.00	2773.00	0.00	333.00
3496	512	207.00	2777.00	0.00	333.48
3500	512	207.00	2781.00	0.00	333.96
3504	512	207.00	2785.00	0.00	334.44
3508	512	207.00	2789.00	0.00	334.92
3512	512	207.00	2793.00	0.00	335.40
3516	512	207.00	2797.00	0.00	335.88
3520	512	207.00	2801.00	0.00	336.36
3524	512	207.00	2805.00	0.00	336.84
3528	512	207.00	2809.00	0.00	337.32
3532	512	207.00	2813.00	0.00	337.80
3536	512	207.00	2817.00	0.00	338.28
3540	512	207.00	2821.00	0.00	338.76
3544	512	207.00	2825.00	0.00	339.24
3548	512	207.00	2829.00	0.00	339.72
3552	512	207.00	2833.00	0.00	340.20
3556	512	207.00	2837.00	0.00	340.68
3560	512	207.00	2841.00	0.00	341.16
3564	512	207.00	2845.00	0.00	341.64
3568	512	207.00	2849.00	0.00	342.12
3572	512	207.00	2853.00	0.00	342.60
3576	512	207.00	2857.00	0.00	343.08
3580	512	207.00	2861.00	0.00	343.56
3584	512	207.00	2865.00	0.00	344.04
3588	512	207.00	2869.00	0.00	344.52
3592	512	207.00	2873.00	0.00	345.00
3596	512	207.00	2877.00	0.00	345.48
3600	512	207.00	2881.00	0.00	345.96
3604	512	207.00	2885.00	0.00	346.44
3608	512	207.00	2889.00	0.00	346.92
3612	512	207.00	2893.00	0.00	347.40
3616	512	207.00	2897.00	0.00	347.88
3620	512	207.00	2901.00	0.00	348.36
3624	512	207.00	2905.00	0.00	348.84
3628	512	207.00	2909.00	0.00	349.32
3632	512	207.00	2913.00	0.00	349.80
3636	512	207.00	2917.00	0.00	350.28
3640	512	207.00	2921.00	0.00	350.76
3644	512	207.00	2925.00	0.00	351.24
3648	512	207.00	2929.00	0.00	351.72
3652	512	207.00	2933.00	0.00	352.20
3656	512	207.00	2937.00	0.00	352.68
3660	512	207.00	2941.00	0.00	353.16
3664	512	207.00	2945.00	0.00	353.64
3668	512	207.00	2949.00	0.00	354.12
3672	512	207.00	2953.00	0.00	354.60
3676	512	207.00	2957.00	0.00	355.08
3680	512	207.00	2961.00	0.00	355.56
3684	512	207.00	2965.00	0.00	356.04
3688	512	207.00	2969.00	0.00	356.52
3692	512	207.00	2973.00	0.00	357.00
3696	512	207.00	2977.00	0.00	357.48
3700	512	207.00	2981.00	0.00	357.96
3704	512	207.00	2985.00	0.00	358.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3708	512	207.00	2989.00	0.00	358.92
3712	512	207.00	2993.00	0.00	359.40
3716	512	207.00	2997.00	0.00	359.88
3720	512	207.00	3001.00	0.00	360.36
3724	512	207.00	3005.00	0.00	360.84
3728	512	207.00	3009.00	0.00	361.32
3732	512	207.00	3013.00	0.00	361.80
3736	512	207.00	3017.00	0.00	362.28
3740	512	207.00	3021.00	0.00	362.76
3744	512	207.00	3025.00	0.00	363.24
3748	512	207.00	3029.00	0.00	363.72
3752	512	207.00	3033.00	0.00	364.20
3756	512	207.00	3037.00	0.00	364.68
3760	512	207.00	3041.00	0.00	365.16
3764	512	207.00	3045.00	0.00	365.64
3768	512	207.00	3049.00	0.00	366.12
3772	512	207.00	3053.00	0.00	366.60
3776	512	207.00	3057.00	0.00	367.08
3780	512	207.00	3061.00	0.00	367.56
3784	512	207.00	3065.00	0.00	368.04
3788	512	207.00	3069.00	0.00	368.52
3792	512	207.00	3073.00	0.00	369.00
3796	512	207.00	3077.00	0.00	369.48
3800	512	207.00	3081.00	0.00	369.96
3804	512	207.00	3085.00	0.00	370.44
3808	512	207.00	3089.00	0.00	370.92
3812	512	207.00	3093.00	0.00	371.40
3816	512	207.00	3097.00	0.00	371.88
3820	512	207.00	3101.00	0.00	372.36
3824	512	207.00	3105.00	0.00	372.84
3828	512	207.00	3109.00	0.00	373.32
3832	512	207.00	3113.00	0.00	373.80
3836	512	207.00	3117.00	0.00	374.28
3840	512	207.00	3121.00	0.00	374.76
3844	512	207.00	3125.00	0.00	375.24
3848	512	207.00	3129.00	0.00	375.72
3852	512	207.00	3133.00	0.00	376.20
3856	512	207.00	3137.00	0.00	376.68
3860	512	207.00	3141.00	0.00	377.16
3864	512	207.00	3145.00	0.00	377.64
3868	512	207.00	3149.00	0.00	378.12
3872	512	207.00	3153.00	0.00	378.60
3876	512	207.00	3157.00	0.00	379.08
3880	512	207.00	3161.00	0.00	379.56
3884	512	207.00	3165.00	0.00	380.04
3888	512	207.00	3169.00	0.00	380.52
3892	512	207.00	3173.00	0.00	381.00
3896	512	207.00	3177.00	0.00	381.48
3900	512	207.00	3181.00	0.00	381.96
3904	512	207.00	3185.00	0.00	382.44
3908	512	207.00	3189.00	0.00	382.92
3912	512	207.00	3193.00	0.00	383.40
3916	512	207.00	3197.00	0.00	383.88
3920	512	207.00	3201.00	0.00	384.36
3924	512	207.00	3205.00	0.00	384.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3928	512	207.00	3209.00	0.00	385.32
3932	512	207.00	3213.00	0.00	385.80
3936	512	207.00	3217.00	0.00	386.28
3940	512	207.00	3221.00	0.00	386.76
3944	512	207.00	3225.00	0.00	387.24
3948	512	207.00	3229.00	0.00	387.72
3952	512	207.00	3233.00	0.00	388.20
3956	512	207.00	3237.00	0.00	388.68
3960	512	207.00	3241.00	0.00	389.16
3964	512	207.00	3245.00	0.00	389.64
3968	512	207.00	3249.00	0.00	390.12
3972	512	207.00	3253.00	0.00	390.60
3976	512	207.00	3257.00	0.00	391.08
3980	512	207.00	3261.00	0.00	391.56
3984	512	207.00	3265.00	0.00	392.04
3988	512	207.00	3269.00	0.00	392.52
3992	512	207.00	3273.00	0.00	393.00
3996	512	207.00	3277.00	0.00	393.48
4000	512	207.00	3281.00	0.00	393.96
4004	512	207.00	3285.00	0.00	394.44
4008	512	207.00	3289.00	0.00	394.92
4012	512	207.00	3293.00	0.00	395.40
4016	512	207.00	3297.00	0.00	395.88
4020	512	207.00	3301.00	0.00	396.36
4024	512	207.00	3305.00	0.00	396.84
4028	512	207.00	3309.00	0.00	397.32
4032	512	207.00	3313.00	0.00	397.80
4036	512	207.00	3317.00	0.00	398.28
4040	512	207.00	3321.00	0.00	398.76
4044	512	207.00	3325.00	0.00	399.24
4048	512	207.00	3329.00	0.00	399.72
4052	512	207.00	3333.00	0.00	400.20
4056	512	207.00	3337.00	0.00	400.68
4060	512	207.00	3341.00	0.00	401.16
4064	512	207.00	3345.00	0.00	401.64
4068	512	207.00	3349.00	0.00	402.12
4072	512	207.00	3353.00	0.00	402.60
4076	512	207.00	3357.00	0.00	403.08
4080	512	207.00	3361.00	0.00	403.56
4084	512	207.00	3365.00	0.00	404.04
4088	512	207.00	3369.00	0.00	404.52
4092	512	207.00	3373.00	0.00	405.00
4096	512	207.00	3377.00	0.00	405.48
4100	512	207.00	3381.00	0.00	405.96
4104	512	207.00	3385.00	0.00	406.44
4108	512	207.00	3389.00	0.00	406.92
4112	512	207.00	3393.00	0.00	407.40
4116	512	207.00	3397.00	0.00	407.88
4120	512	207.00	3401.00	0.00	408.36
4124	512	207.00	3405.00	0.00	408.84
4128	512	207.00	3409.00	0.00	409.32
4132	512	207.00	3413.00	0.00	409.80
4136	512	207.00	3417.00	0.00	410.28
4140	512	207.00	3421.00	0.00	410.76
4144	512	207.00	3425.00	0.00	411.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4148	512	207.00	3429.00	0.00	411.72
4152	512	207.00	3433.00	0.00	412.20
4156	512	207.00	3437.00	0.00	412.68
4160	512	207.00	3441.00	0.00	413.16
4164	512	207.00	3445.00	0.00	413.58
4167	512	207.00	3448.00	0.00	413.76

If your employee's gross pay is over £4,167, go to page 141.

Use this table for employees who are under the age of 21, for whom you do not hold form CA2700

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an Approved Apprenticeship scheme and aged under 25 (see Table letter H)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11 'Deductions working sheet' or substitute

- 1 Enter 'M' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £117.99					
No NICs liability, make no entries on form RT11					
118	118	0.00	0.00	0.00	0.00
119	118	1.00	0.00	0.00	0.00
120	118	2.00	0.00	0.00	0.00
121	118	3.00	0.00	0.00	0.00
122	118	4.00	0.00	0.00	0.00
123	118	5.00	0.00	0.00	0.00
124	118	6.00	0.00	0.00	0.00
125	118	7.00	0.00	0.00	0.00
126	118	8.00	0.00	0.00	0.00
127	118	9.00	0.00	0.00	0.00
128	118	10.00	0.00	0.00	0.00
129	118	11.00	0.00	0.00	0.00
130	118	12.00	0.00	0.00	0.00
131	118	13.00	0.00	0.00	0.00
132	118	14.00	0.00	0.00	0.00
133	118	15.00	0.00	0.00	0.00
134	118	16.00	0.00	0.00	0.00
135	118	17.00	0.00	0.00	0.00
136	118	18.00	0.00	0.00	0.00
137	118	19.00	0.00	0.00	0.00
138	118	20.00	0.00	0.00	0.00
139	118	21.00	0.00	0.00	0.00
140	118	22.00	0.00	0.00	0.00
141	118	23.00	0.00	0.00	0.00
142	118	24.00	0.00	0.00	0.00
143	118	25.00	0.00	0.00	0.00
144	118	26.00	0.00	0.00	0.00
145	118	27.00	0.00	0.00	0.00
146	118	28.00	0.00	0.00	0.00
147	118	29.00	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
148	118	30.00	0.00	0.00	0.00
149	118	31.00	0.00	0.00	0.00
150	118	32.00	0.00	0.00	0.00
151	118	33.00	0.00	0.00	0.00
152	118	34.00	0.00	0.00	0.00
153	118	35.00	0.00	0.00	0.00
154	118	36.00	0.00	0.00	0.00
155	118	37.00	0.00	0.00	0.00
156	118	38.00	0.00	0.00	0.00
157	118	39.00	0.00	0.00	0.00
158	118	40.00	0.00	0.00	0.00
159	118	41.00	0.00	0.00	0.00
160	118	42.00	0.00	0.00	0.00
161	118	43.00	0.00	0.00	0.00
162	118	44.00	0.00	0.00	0.00
163	118	45.00	0.00	0.00	0.00
164	118	46.00	0.00	0.00	0.00
165	118	47.00	0.00	0.00	0.00
166	118	48.00	0.00	0.00	0.00
167	118	48.00	1.00	0.00	0.18
168	118	48.00	2.00	0.00	0.30
169	118	48.00	3.00	0.00	0.42
170	118	48.00	4.00	0.00	0.54
171	118	48.00	5.00	0.00	0.66
172	118	48.00	6.00	0.00	0.78
173	118	48.00	7.00	0.00	0.90
174	118	48.00	8.00	0.00	1.02
175	118	48.00	9.00	0.00	1.14
176	118	48.00	10.00	0.00	1.26
177	118	48.00	11.00	0.00	1.38
178	118	48.00	12.00	0.00	1.50
179	118	48.00	13.00	0.00	1.62
180	118	48.00	14.00	0.00	1.74
181	118	48.00	15.00	0.00	1.86
182	118	48.00	16.00	0.00	1.98
183	118	48.00	17.00	0.00	2.10
184	118	48.00	18.00	0.00	2.22
185	118	48.00	19.00	0.00	2.34
186	118	48.00	20.00	0.00	2.46
187	118	48.00	21.00	0.00	2.58
188	118	48.00	22.00	0.00	2.70
189	118	48.00	23.00	0.00	2.82
190	118	48.00	24.00	0.00	2.94
191	118	48.00	25.00	0.00	3.06
192	118	48.00	26.00	0.00	3.18
193	118	48.00	27.00	0.00	3.30
194	118	48.00	28.00	0.00	3.42
195	118	48.00	29.00	0.00	3.54
196	118	48.00	30.00	0.00	3.66
197	118	48.00	31.00	0.00	3.78
198	118	48.00	32.00	0.00	3.90
199	118	48.00	33.00	0.00	4.02
200	118	48.00	34.00	0.00	4.14
201	118	48.00	35.00	0.00	4.26
202	118	48.00	36.00	0.00	4.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
203	118	48.00	37.00	0.00	4.50
204	118	48.00	38.00	0.00	4.62
205	118	48.00	39.00	0.00	4.74
206	118	48.00	40.00	0.00	4.86
207	118	48.00	41.00	0.00	4.98
208	118	48.00	42.00	0.00	5.10
209	118	48.00	43.00	0.00	5.22
210	118	48.00	44.00	0.00	5.34
211	118	48.00	45.00	0.00	5.46
212	118	48.00	46.00	0.00	5.58
213	118	48.00	47.00	0.00	5.70
214	118	48.00	48.00	0.00	5.82
215	118	48.00	49.00	0.00	5.94
216	118	48.00	50.00	0.00	6.06
217	118	48.00	51.00	0.00	6.18
218	118	48.00	52.00	0.00	6.30
219	118	48.00	53.00	0.00	6.42
220	118	48.00	54.00	0.00	6.54
221	118	48.00	55.00	0.00	6.66
222	118	48.00	56.00	0.00	6.78
223	118	48.00	57.00	0.00	6.90
224	118	48.00	58.00	0.00	7.02
225	118	48.00	59.00	0.00	7.14
226	118	48.00	60.00	0.00	7.26
227	118	48.00	61.00	0.00	7.38
228	118	48.00	62.00	0.00	7.50
229	118	48.00	63.00	0.00	7.62
230	118	48.00	64.00	0.00	7.74
231	118	48.00	65.00	0.00	7.86
232	118	48.00	66.00	0.00	7.98
233	118	48.00	67.00	0.00	8.10
234	118	48.00	68.00	0.00	8.22
235	118	48.00	69.00	0.00	8.34
236	118	48.00	70.00	0.00	8.46
237	118	48.00	71.00	0.00	8.58
238	118	48.00	72.00	0.00	8.70
239	118	48.00	73.00	0.00	8.82
240	118	48.00	74.00	0.00	8.94
241	118	48.00	75.00	0.00	9.06
242	118	48.00	76.00	0.00	9.18
243	118	48.00	77.00	0.00	9.30
244	118	48.00	78.00	0.00	9.42
245	118	48.00	79.00	0.00	9.54
246	118	48.00	80.00	0.00	9.66
247	118	48.00	81.00	0.00	9.78
248	118	48.00	82.00	0.00	9.90
249	118	48.00	83.00	0.00	10.02
250	118	48.00	84.00	0.00	10.14
251	118	48.00	85.00	0.00	10.26
252	118	48.00	86.00	0.00	10.38
253	118	48.00	87.00	0.00	10.50
254	118	48.00	88.00	0.00	10.62
255	118	48.00	89.00	0.00	10.74
256	118	48.00	90.00	0.00	10.86
257	118	48.00	91.00	0.00	10.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
258	118	48.00	92.00	0.00	11.10
259	118	48.00	93.00	0.00	11.22
260	118	48.00	94.00	0.00	11.34
261	118	48.00	95.00	0.00	11.46
262	118	48.00	96.00	0.00	11.58
263	118	48.00	97.00	0.00	11.70
264	118	48.00	98.00	0.00	11.82
265	118	48.00	99.00	0.00	11.94
266	118	48.00	100.00	0.00	12.06
267	118	48.00	101.00	0.00	12.18
268	118	48.00	102.00	0.00	12.30
269	118	48.00	103.00	0.00	12.42
270	118	48.00	104.00	0.00	12.54
271	118	48.00	105.00	0.00	12.66
272	118	48.00	106.00	0.00	12.78
273	118	48.00	107.00	0.00	12.90
274	118	48.00	108.00	0.00	13.02
275	118	48.00	109.00	0.00	13.14
276	118	48.00	110.00	0.00	13.26
277	118	48.00	111.00	0.00	13.38
278	118	48.00	112.00	0.00	13.50
279	118	48.00	113.00	0.00	13.62
280	118	48.00	114.00	0.00	13.74
281	118	48.00	115.00	0.00	13.86
282	118	48.00	116.00	0.00	13.98
283	118	48.00	117.00	0.00	14.10
284	118	48.00	118.00	0.00	14.22
285	118	48.00	119.00	0.00	14.34
286	118	48.00	120.00	0.00	14.46
287	118	48.00	121.00	0.00	14.58
288	118	48.00	122.00	0.00	14.70
289	118	48.00	123.00	0.00	14.82
290	118	48.00	124.00	0.00	14.94
291	118	48.00	125.00	0.00	15.06
292	118	48.00	126.00	0.00	15.18
293	118	48.00	127.00	0.00	15.30
294	118	48.00	128.00	0.00	15.42
295	118	48.00	129.00	0.00	15.54
296	118	48.00	130.00	0.00	15.66
297	118	48.00	131.00	0.00	15.78
298	118	48.00	132.00	0.00	15.90
299	118	48.00	133.00	0.00	16.02
300	118	48.00	134.00	0.00	16.14
301	118	48.00	135.00	0.00	16.26
302	118	48.00	136.00	0.00	16.38
303	118	48.00	137.00	0.00	16.50
304	118	48.00	138.00	0.00	16.62
305	118	48.00	139.00	0.00	16.74
306	118	48.00	140.00	0.00	16.86
307	118	48.00	141.00	0.00	16.98
308	118	48.00	142.00	0.00	17.10
309	118	48.00	143.00	0.00	17.22
310	118	48.00	144.00	0.00	17.34
311	118	48.00	145.00	0.00	17.46
312	118	48.00	146.00	0.00	17.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
313	118	48.00	147.00	0.00	17.70
314	118	48.00	148.00	0.00	17.82
315	118	48.00	149.00	0.00	17.94
316	118	48.00	150.00	0.00	18.06
317	118	48.00	151.00	0.00	18.18
318	118	48.00	152.00	0.00	18.30
319	118	48.00	153.00	0.00	18.42
320	118	48.00	154.00	0.00	18.54
321	118	48.00	155.00	0.00	18.66
322	118	48.00	156.00	0.00	18.78
323	118	48.00	157.00	0.00	18.90
324	118	48.00	158.00	0.00	19.02
325	118	48.00	159.00	0.00	19.14
326	118	48.00	160.00	0.00	19.26
327	118	48.00	161.00	0.00	19.38
328	118	48.00	162.00	0.00	19.50
329	118	48.00	163.00	0.00	19.62
330	118	48.00	164.00	0.00	19.74
331	118	48.00	165.00	0.00	19.86
332	118	48.00	166.00	0.00	19.98
333	118	48.00	167.00	0.00	20.10
334	118	48.00	168.00	0.00	20.22
335	118	48.00	169.00	0.00	20.34
336	118	48.00	170.00	0.00	20.46
337	118	48.00	171.00	0.00	20.58
338	118	48.00	172.00	0.00	20.70
339	118	48.00	173.00	0.00	20.82
340	118	48.00	174.00	0.00	20.94
341	118	48.00	175.00	0.00	21.06
342	118	48.00	176.00	0.00	21.18
343	118	48.00	177.00	0.00	21.30
344	118	48.00	178.00	0.00	21.42
345	118	48.00	179.00	0.00	21.54
346	118	48.00	180.00	0.00	21.66
347	118	48.00	181.00	0.00	21.78
348	118	48.00	182.00	0.00	21.90
349	118	48.00	183.00	0.00	22.02
350	118	48.00	184.00	0.00	22.14
351	118	48.00	185.00	0.00	22.26
352	118	48.00	186.00	0.00	22.38
353	118	48.00	187.00	0.00	22.50
354	118	48.00	188.00	0.00	22.62
355	118	48.00	189.00	0.00	22.74
356	118	48.00	190.00	0.00	22.86
357	118	48.00	191.00	0.00	22.98
358	118	48.00	192.00	0.00	23.10
359	118	48.00	193.00	0.00	23.22
360	118	48.00	194.00	0.00	23.34
361	118	48.00	195.00	0.00	23.46
362	118	48.00	196.00	0.00	23.58
363	118	48.00	197.00	0.00	23.70
364	118	48.00	198.00	0.00	23.82
365	118	48.00	199.00	0.00	23.94
366	118	48.00	200.00	0.00	24.06
367	118	48.00	201.00	0.00	24.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
368	118	48.00	202.00	0.00	24.30
369	118	48.00	203.00	0.00	24.42
370	118	48.00	204.00	0.00	24.54
371	118	48.00	205.00	0.00	24.66
372	118	48.00	206.00	0.00	24.78
373	118	48.00	207.00	0.00	24.90
374	118	48.00	208.00	0.00	25.02
375	118	48.00	209.00	0.00	25.14
376	118	48.00	210.00	0.00	25.26
377	118	48.00	211.00	0.00	25.38
378	118	48.00	212.00	0.00	25.50
379	118	48.00	213.00	0.00	25.62
380	118	48.00	214.00	0.00	25.74
381	118	48.00	215.00	0.00	25.86
382	118	48.00	216.00	0.00	25.98
383	118	48.00	217.00	0.00	26.10
384	118	48.00	218.00	0.00	26.22
385	118	48.00	219.00	0.00	26.34
386	118	48.00	220.00	0.00	26.46
387	118	48.00	221.00	0.00	26.58
388	118	48.00	222.00	0.00	26.70
389	118	48.00	223.00	0.00	26.82
390	118	48.00	224.00	0.00	26.94
391	118	48.00	225.00	0.00	27.06
392	118	48.00	226.00	0.00	27.18
393	118	48.00	227.00	0.00	27.30
394	118	48.00	228.00	0.00	27.42
395	118	48.00	229.00	0.00	27.54
396	118	48.00	230.00	0.00	27.66
397	118	48.00	231.00	0.00	27.78
398	118	48.00	232.00	0.00	27.90
399	118	48.00	233.00	0.00	28.02
400	118	48.00	234.00	0.00	28.14
401	118	48.00	235.00	0.00	28.26
402	118	48.00	236.00	0.00	28.38
403	118	48.00	237.00	0.00	28.50
404	118	48.00	238.00	0.00	28.62
405	118	48.00	239.00	0.00	28.74
406	118	48.00	240.00	0.00	28.86
407	118	48.00	241.00	0.00	28.98
408	118	48.00	242.00	0.00	29.10
409	118	48.00	243.00	0.00	29.22
410	118	48.00	244.00	0.00	29.34
411	118	48.00	245.00	0.00	29.46
412	118	48.00	246.00	0.00	29.58
413	118	48.00	247.00	0.00	29.70
414	118	48.00	248.00	0.00	29.82
415	118	48.00	249.00	0.00	29.94
416	118	48.00	250.00	0.00	30.06
417	118	48.00	251.00	0.00	30.18
418	118	48.00	252.00	0.00	30.30
419	118	48.00	253.00	0.00	30.42
420	118	48.00	254.00	0.00	30.54
421	118	48.00	255.00	0.00	30.66
422	118	48.00	256.00	0.00	30.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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
423	118	48.00	257.00	0.00	30.90
424	118	48.00	258.00	0.00	31.02
425	118	48.00	259.00	0.00	31.14
426	118	48.00	260.00	0.00	31.26
427	118	48.00	261.00	0.00	31.38
428	118	48.00	262.00	0.00	31.50
429	118	48.00	263.00	0.00	31.62
430	118	48.00	264.00	0.00	31.74
431	118	48.00	265.00	0.00	31.86
432	118	48.00	266.00	0.00	31.98
433	118	48.00	267.00	0.00	32.10
434	118	48.00	268.00	0.00	32.22
435	118	48.00	269.00	0.00	32.34
436	118	48.00	270.00	0.00	32.46
437	118	48.00	271.00	0.00	32.58
438	118	48.00	272.00	0.00	32.70
439	118	48.00	273.00	0.00	32.82
440	118	48.00	274.00	0.00	32.94
441	118	48.00	275.00	0.00	33.06
442	118	48.00	276.00	0.00	33.18
443	118	48.00	277.00	0.00	33.30
444	118	48.00	278.00	0.00	33.42
445	118	48.00	279.00	0.00	33.54
446	118	48.00	280.00	0.00	33.66
447	118	48.00	281.00	0.00	33.78
448	118	48.00	282.00	0.00	33.90
449	118	48.00	283.00	0.00	34.02
450	118	48.00	284.00	0.00	34.14
451	118	48.00	285.00	0.00	34.26
452	118	48.00	286.00	0.00	34.38
453	118	48.00	287.00	0.00	34.50
454	118	48.00	288.00	0.00	34.62
455	118	48.00	289.00	0.00	34.74
456	118	48.00	290.00	0.00	34.86
457	118	48.00	291.00	0.00	34.98
458	118	48.00	292.00	0.00	35.10
459	118	48.00	293.00	0.00	35.22
460	118	48.00	294.00	0.00	35.34
461	118	48.00	295.00	0.00	35.46
462	118	48.00	296.00	0.00	35.58
463	118	48.00	297.00	0.00	35.70
464	118	48.00	298.00	0.00	35.82
465	118	48.00	299.00	0.00	35.94
466	118	48.00	300.00	0.00	36.06
467	118	48.00	301.00	0.00	36.18
468	118	48.00	302.00	0.00	36.30
469	118	48.00	303.00	0.00	36.42
470	118	48.00	304.00	0.00	36.54
471	118	48.00	305.00	0.00	36.66
472	118	48.00	306.00	0.00	36.78
473	118	48.00	307.00	0.00	36.90
474	118	48.00	308.00	0.00	37.02
475	118	48.00	309.00	0.00	37.14
476	118	48.00	310.00	0.00	37.26
477	118	48.00	311.00	0.00	37.38

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
478	118	48.00	312.00	0.00	37.50
479	118	48.00	313.00	0.00	37.62
480	118	48.00	314.00	0.00	37.74
481	118	48.00	315.00	0.00	37.86
482	118	48.00	316.00	0.00	37.98
483	118	48.00	317.00	0.00	38.10
484	118	48.00	318.00	0.00	38.22
485	118	48.00	319.00	0.00	38.34
486	118	48.00	320.00	0.00	38.46
487	118	48.00	321.00	0.00	38.58
488	118	48.00	322.00	0.00	38.70
489	118	48.00	323.00	0.00	38.82
490	118	48.00	324.00	0.00	38.94
491	118	48.00	325.00	0.00	39.06
492	118	48.00	326.00	0.00	39.18
493	118	48.00	327.00	0.00	39.30
494	118	48.00	328.00	0.00	39.42
495	118	48.00	329.00	0.00	39.54
496	118	48.00	330.00	0.00	39.66
497	118	48.00	331.00	0.00	39.78
498	118	48.00	332.00	0.00	39.90
499	118	48.00	333.00	0.00	40.02
500	118	48.00	334.00	0.00	40.14
501	118	48.00	335.00	0.00	40.26
502	118	48.00	336.00	0.00	40.38
503	118	48.00	337.00	0.00	40.50
504	118	48.00	338.00	0.00	40.62
505	118	48.00	339.00	0.00	40.74
506	118	48.00	340.00	0.00	40.86
507	118	48.00	341.00	0.00	40.98
508	118	48.00	342.00	0.00	41.10
509	118	48.00	343.00	0.00	41.22
510	118	48.00	344.00	0.00	41.34
511	118	48.00	345.00	0.00	41.46
512	118	48.00	346.00	0.00	41.58
513	118	48.00	347.00	0.00	41.70
514	118	48.00	348.00	0.00	41.82
515	118	48.00	349.00	0.00	41.94
516	118	48.00	350.00	0.00	42.06
517	118	48.00	351.00	0.00	42.18
518	118	48.00	352.00	0.00	42.30
519	118	48.00	353.00	0.00	42.42
520	118	48.00	354.00	0.00	42.54
521	118	48.00	355.00	0.00	42.66
522	118	48.00	356.00	0.00	42.78
523	118	48.00	357.00	0.00	42.90
524	118	48.00	358.00	0.00	43.02
525	118	48.00	359.00	0.00	43.14
526	118	48.00	360.00	0.00	43.26
527	118	48.00	361.00	0.00	43.38
528	118	48.00	362.00	0.00	43.50
529	118	48.00	363.00	0.00	43.62
530	118	48.00	364.00	0.00	43.74
531	118	48.00	365.00	0.00	43.86
532	118	48.00	366.00	0.00	43.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
533	118	48.00	367.00	0.00	44.10
534	118	48.00	368.00	0.00	44.22
535	118	48.00	369.00	0.00	44.34
536	118	48.00	370.00	0.00	44.46
537	118	48.00	371.00	0.00	44.58
538	118	48.00	372.00	0.00	44.70
539	118	48.00	373.00	0.00	44.82
540	118	48.00	374.00	0.00	44.94
541	118	48.00	375.00	0.00	45.06
542	118	48.00	376.00	0.00	45.18
543	118	48.00	377.00	0.00	45.30
544	118	48.00	378.00	0.00	45.42
545	118	48.00	379.00	0.00	45.54
546	118	48.00	380.00	0.00	45.66
547	118	48.00	381.00	0.00	45.78
548	118	48.00	382.00	0.00	45.90
549	118	48.00	383.00	0.00	46.02
550	118	48.00	384.00	0.00	46.14
551	118	48.00	385.00	0.00	46.26
552	118	48.00	386.00	0.00	46.38
553	118	48.00	387.00	0.00	46.50
554	118	48.00	388.00	0.00	46.62
555	118	48.00	389.00	0.00	46.74
556	118	48.00	390.00	0.00	46.86
557	118	48.00	391.00	0.00	46.98
558	118	48.00	392.00	0.00	47.10
559	118	48.00	393.00	0.00	47.22
560	118	48.00	394.00	0.00	47.34
561	118	48.00	395.00	0.00	47.46
562	118	48.00	396.00	0.00	47.58
563	118	48.00	397.00	0.00	47.70
564	118	48.00	398.00	0.00	47.82
565	118	48.00	399.00	0.00	47.94
566	118	48.00	400.00	0.00	48.06
567	118	48.00	401.00	0.00	48.18
568	118	48.00	402.00	0.00	48.30
569	118	48.00	403.00	0.00	48.42
570	118	48.00	404.00	0.00	48.54
571	118	48.00	405.00	0.00	48.66
572	118	48.00	406.00	0.00	48.78
573	118	48.00	407.00	0.00	48.90
574	118	48.00	408.00	0.00	49.02
575	118	48.00	409.00	0.00	49.14
576	118	48.00	410.00	0.00	49.26
577	118	48.00	411.00	0.00	49.38
578	118	48.00	412.00	0.00	49.50
579	118	48.00	413.00	0.00	49.62
580	118	48.00	414.00	0.00	49.74
581	118	48.00	415.00	0.00	49.86
582	118	48.00	416.00	0.00	49.98
583	118	48.00	417.00	0.00	50.10
584	118	48.00	418.00	0.00	50.22
585	118	48.00	419.00	0.00	50.34
586	118	48.00	420.00	0.00	50.46
587	118	48.00	421.00	0.00	50.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
588	118	48.00	422.00	0.00	50.70
589	118	48.00	423.00	0.00	50.82
590	118	48.00	424.00	0.00	50.94
591	118	48.00	425.00	0.00	51.06
592	118	48.00	426.00	0.00	51.18
593	118	48.00	427.00	0.00	51.30
594	118	48.00	428.00	0.00	51.42
595	118	48.00	429.00	0.00	51.54
596	118	48.00	430.00	0.00	51.66
597	118	48.00	431.00	0.00	51.78
598	118	48.00	432.00	0.00	51.90
599	118	48.00	433.00	0.00	52.02
600	118	48.00	434.00	0.00	52.14
601	118	48.00	435.00	0.00	52.26
602	118	48.00	436.00	0.00	52.38
603	118	48.00	437.00	0.00	52.50
604	118	48.00	438.00	0.00	52.62
605	118	48.00	439.00	0.00	52.74
606	118	48.00	440.00	0.00	52.86
607	118	48.00	441.00	0.00	52.98
608	118	48.00	442.00	0.00	53.10
609	118	48.00	443.00	0.00	53.22
610	118	48.00	444.00	0.00	53.34
611	118	48.00	445.00	0.00	53.46
612	118	48.00	446.00	0.00	53.58
613	118	48.00	447.00	0.00	53.70
614	118	48.00	448.00	0.00	53.82
615	118	48.00	449.00	0.00	53.94
616	118	48.00	450.00	0.00	54.06
617	118	48.00	451.00	0.00	54.18
618	118	48.00	452.00	0.00	54.30
619	118	48.00	453.00	0.00	54.42
620	118	48.00	454.00	0.00	54.54
621	118	48.00	455.00	0.00	54.66
622	118	48.00	456.00	0.00	54.78
623	118	48.00	457.00	0.00	54.90
624	118	48.00	458.00	0.00	55.02
625	118	48.00	459.00	0.00	55.14
626	118	48.00	460.00	0.00	55.26
627	118	48.00	461.00	0.00	55.38
628	118	48.00	462.00	0.00	55.50
629	118	48.00	463.00	0.00	55.62
630	118	48.00	464.00	0.00	55.74
631	118	48.00	465.00	0.00	55.86
632	118	48.00	466.00	0.00	55.98
633	118	48.00	467.00	0.00	56.10
634	118	48.00	468.00	0.00	56.22
635	118	48.00	469.00	0.00	56.34
636	118	48.00	470.00	0.00	56.46
637	118	48.00	471.00	0.00	56.58
638	118	48.00	472.00	0.00	56.70
639	118	48.00	473.00	0.00	56.82
640	118	48.00	474.00	0.00	56.94
641	118	48.00	475.00	0.00	57.06
642	118	48.00	476.00	0.00	57.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
643	118	48.00	477.00	0.00	57.30
644	118	48.00	478.00	0.00	57.42
645	118	48.00	479.00	0.00	57.54
646	118	48.00	480.00	0.00	57.66
647	118	48.00	481.00	0.00	57.78
648	118	48.00	482.00	0.00	57.90
649	118	48.00	483.00	0.00	58.02
650	118	48.00	484.00	0.00	58.14
651	118	48.00	485.00	0.00	58.26
652	118	48.00	486.00	0.00	58.38
653	118	48.00	487.00	0.00	58.50
654	118	48.00	488.00	0.00	58.62
655	118	48.00	489.00	0.00	58.74
656	118	48.00	490.00	0.00	58.86
657	118	48.00	491.00	0.00	58.98
658	118	48.00	492.00	0.00	59.10
659	118	48.00	493.00	0.00	59.22
660	118	48.00	494.00	0.00	59.34
661	118	48.00	495.00	0.00	59.46
662	118	48.00	496.00	0.00	59.58
663	118	48.00	497.00	0.00	59.70
664	118	48.00	498.00	0.00	59.82
665	118	48.00	499.00	0.00	59.94
666	118	48.00	500.00	0.00	60.06
667	118	48.00	501.00	0.00	60.18
668	118	48.00	502.00	0.00	60.30
669	118	48.00	503.00	0.00	60.42
670	118	48.00	504.00	0.00	60.54
671	118	48.00	505.00	0.00	60.66
672	118	48.00	506.00	0.00	60.78
673	118	48.00	507.00	0.00	60.90
674	118	48.00	508.00	0.00	61.02
675	118	48.00	509.00	0.00	61.14
676	118	48.00	510.00	0.00	61.26
677	118	48.00	511.00	0.00	61.38
678	118	48.00	512.00	0.00	61.50
679	118	48.00	513.00	0.00	61.62
680	118	48.00	514.00	0.00	61.74
681	118	48.00	515.00	0.00	61.86
682	118	48.00	516.00	0.00	61.98
683	118	48.00	517.00	0.00	62.10
684	118	48.00	518.00	0.00	62.22
685	118	48.00	519.00	0.00	62.34
686	118	48.00	520.00	0.00	62.46
687	118	48.00	521.00	0.00	62.58
688	118	48.00	522.00	0.00	62.70
689	118	48.00	523.00	0.00	62.82
690	118	48.00	524.00	0.00	62.94
691	118	48.00	525.00	0.00	63.06
692	118	48.00	526.00	0.00	63.18
693	118	48.00	527.00	0.00	63.30
694	118	48.00	528.00	0.00	63.42
695	118	48.00	529.00	0.00	63.54
696	118	48.00	530.00	0.00	63.66
697	118	48.00	531.00	0.00	63.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the 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	118	48.00	532.00	0.00	63.90
699	118	48.00	533.00	0.00	64.02
700	118	48.00	534.00	0.00	64.14
701	118	48.00	535.00	0.00	64.26
702	118	48.00	536.00	0.00	64.38
703	118	48.00	537.00	0.00	64.50
704	118	48.00	538.00	0.00	64.62
705	118	48.00	539.00	0.00	64.74
706	118	48.00	540.00	0.00	64.86
707	118	48.00	541.00	0.00	64.98
708	118	48.00	542.00	0.00	65.10
709	118	48.00	543.00	0.00	65.22
710	118	48.00	544.00	0.00	65.34
711	118	48.00	545.00	0.00	65.46
712	118	48.00	546.00	0.00	65.58
713	118	48.00	547.00	0.00	65.70
714	118	48.00	548.00	0.00	65.82
715	118	48.00	549.00	0.00	65.94
716	118	48.00	550.00	0.00	66.06
717	118	48.00	551.00	0.00	66.18
718	118	48.00	552.00	0.00	66.30
719	118	48.00	553.00	0.00	66.42
720	118	48.00	554.00	0.00	66.54
721	118	48.00	555.00	0.00	66.66
722	118	48.00	556.00	0.00	66.78
723	118	48.00	557.00	0.00	66.90
724	118	48.00	558.00	0.00	67.02
725	118	48.00	559.00	0.00	67.14
726	118	48.00	560.00	0.00	67.26
727	118	48.00	561.00	0.00	67.38
728	118	48.00	562.00	0.00	67.50
729	118	48.00	563.00	0.00	67.62
730	118	48.00	564.00	0.00	67.74
731	118	48.00	565.00	0.00	67.86
732	118	48.00	566.00	0.00	67.98
733	118	48.00	567.00	0.00	68.10
734	118	48.00	568.00	0.00	68.22
735	118	48.00	569.00	0.00	68.34
736	118	48.00	570.00	0.00	68.46
737	118	48.00	571.00	0.00	68.58
738	118	48.00	572.00	0.00	68.70
739	118	48.00	573.00	0.00	68.82
740	118	48.00	574.00	0.00	68.94
741	118	48.00	575.00	0.00	69.06
742	118	48.00	576.00	0.00	69.18
743	118	48.00	577.00	0.00	69.30
744	118	48.00	578.00	0.00	69.42
745	118	48.00	579.00	0.00	69.54
746	118	48.00	580.00	0.00	69.66
747	118	48.00	581.00	0.00	69.78
748	118	48.00	582.00	0.00	69.90
749	118	48.00	583.00	0.00	70.02
750	118	48.00	584.00	0.00	70.14
751	118	48.00	585.00	0.00	70.26
752	118	48.00	586.00	0.00	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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	118	48.00	587.00	0.00	70.50
754	118	48.00	588.00	0.00	70.62
755	118	48.00	589.00	0.00	70.74
756	118	48.00	590.00	0.00	70.86
757	118	48.00	591.00	0.00	70.98
758	118	48.00	592.00	0.00	71.10
759	118	48.00	593.00	0.00	71.22
760	118	48.00	594.00	0.00	71.34
761	118	48.00	595.00	0.00	71.46
762	118	48.00	596.00	0.00	71.58
763	118	48.00	597.00	0.00	71.70
764	118	48.00	598.00	0.00	71.82
765	118	48.00	599.00	0.00	71.94
766	118	48.00	600.00	0.00	72.06
767	118	48.00	601.00	0.00	72.18
768	118	48.00	602.00	0.00	72.30
769	118	48.00	603.00	0.00	72.42
770	118	48.00	604.00	0.00	72.54
771	118	48.00	605.00	0.00	72.66
772	118	48.00	606.00	0.00	72.78
773	118	48.00	607.00	0.00	72.90
774	118	48.00	608.00	0.00	73.02
775	118	48.00	609.00	0.00	73.14
776	118	48.00	610.00	0.00	73.26
777	118	48.00	611.00	0.00	73.38
778	118	48.00	612.00	0.00	73.50
779	118	48.00	613.00	0.00	73.62
780	118	48.00	614.00	0.00	73.74
781	118	48.00	615.00	0.00	73.86
782	118	48.00	616.00	0.00	73.98
783	118	48.00	617.00	0.00	74.10
784	118	48.00	618.00	0.00	74.22
785	118	48.00	619.00	0.00	74.34
786	118	48.00	620.00	0.00	74.46
787	118	48.00	621.00	0.00	74.58
788	118	48.00	622.00	0.00	74.70
789	118	48.00	623.00	0.00	74.82
790	118	48.00	624.00	0.00	74.94
791	118	48.00	625.00	0.00	75.06
792	118	48.00	626.00	0.00	75.18
793	118	48.00	627.00	0.00	75.30
794	118	48.00	628.00	0.00	75.42
795	118	48.00	629.00	0.00	75.54
796	118	48.00	630.00	0.00	75.66
797	118	48.00	631.00	0.00	75.78
798	118	48.00	632.00	0.00	75.90
799	118	48.00	633.00	0.00	76.02
800	118	48.00	634.00	0.00	76.14
801	118	48.00	635.00	0.00	76.26
802	118	48.00	636.00	0.00	76.38
803	118	48.00	637.00	0.00	76.50
804	118	48.00	638.00	0.00	76.62
805	118	48.00	639.00	0.00	76.74
806	118	48.00	640.00	0.00	76.86
807	118	48.00	641.00	0.00	76.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
808	118	48.00	642.00	0.00	77.10
809	118	48.00	643.00	0.00	77.22
810	118	48.00	644.00	0.00	77.34
811	118	48.00	645.00	0.00	77.46
812	118	48.00	646.00	0.00	77.58
813	118	48.00	647.00	0.00	77.70
814	118	48.00	648.00	0.00	77.82
815	118	48.00	649.00	0.00	77.94
816	118	48.00	650.00	0.00	78.06
817	118	48.00	651.00	0.00	78.18
818	118	48.00	652.00	0.00	78.30
819	118	48.00	653.00	0.00	78.42
820	118	48.00	654.00	0.00	78.54
821	118	48.00	655.00	0.00	78.66
822	118	48.00	656.00	0.00	78.78
823	118	48.00	657.00	0.00	78.90
824	118	48.00	658.00	0.00	79.02
825	118	48.00	659.00	0.00	79.14
826	118	48.00	660.00	0.00	79.26
827	118	48.00	661.00	0.00	79.38
828	118	48.00	662.00	0.00	79.50
829	118	48.00	663.00	0.00	79.62
830	118	48.00	664.00	0.00	79.74
831	118	48.00	665.00	0.00	79.86
832	118	48.00	666.00	0.00	79.98
833	118	48.00	667.00	0.00	80.10
834	118	48.00	668.00	0.00	80.22
835	118	48.00	669.00	0.00	80.34
836	118	48.00	670.00	0.00	80.46
837	118	48.00	671.00	0.00	80.58
838	118	48.00	672.00	0.00	80.70
839	118	48.00	673.00	0.00	80.82
840	118	48.00	674.00	0.00	80.94
841	118	48.00	675.00	0.00	81.06
842	118	48.00	676.00	0.00	81.18
843	118	48.00	677.00	0.00	81.30
844	118	48.00	678.00	0.00	81.42
845	118	48.00	679.00	0.00	81.54
846	118	48.00	680.00	0.00	81.66
847	118	48.00	681.00	0.00	81.78
848	118	48.00	682.00	0.00	81.90
849	118	48.00	683.00	0.00	82.02
850	118	48.00	684.00	0.00	82.14
851	118	48.00	685.00	0.00	82.26
852	118	48.00	686.00	0.00	82.38
853	118	48.00	687.00	0.00	82.50
854	118	48.00	688.00	0.00	82.62
855	118	48.00	689.00	0.00	82.74
856	118	48.00	690.00	0.00	82.86
857	118	48.00	691.00	0.00	82.98
858	118	48.00	692.00	0.00	83.10
859	118	48.00	693.00	0.00	83.22
860	118	48.00	694.00	0.00	83.34
861	118	48.00	695.00	0.00	83.46
862	118	48.00	696.00	0.00	83.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
863	118	48.00	697.00	0.00	83.70
864	118	48.00	698.00	0.00	83.82
865	118	48.00	699.00	0.00	83.94
866	118	48.00	700.00	0.00	84.06
867	118	48.00	701.00	0.00	84.18
868	118	48.00	702.00	0.00	84.30
869	118	48.00	703.00	0.00	84.42
870	118	48.00	704.00	0.00	84.54
871	118	48.00	705.00	0.00	84.66
872	118	48.00	706.00	0.00	84.78
873	118	48.00	707.00	0.00	84.90
874	118	48.00	708.00	0.00	85.02
875	118	48.00	709.00	0.00	85.14
876	118	48.00	710.00	0.00	85.26
877	118	48.00	711.00	0.00	85.38
878	118	48.00	712.00	0.00	85.50
879	118	48.00	713.00	0.00	85.62
880	118	48.00	714.00	0.00	85.74
881	118	48.00	715.00	0.00	85.86
882	118	48.00	716.00	0.00	85.98
883	118	48.00	717.00	0.00	86.10
884	118	48.00	718.00	0.00	86.22
885	118	48.00	719.00	0.00	86.34
886	118	48.00	720.00	0.00	86.46
887	118	48.00	721.00	0.00	86.58
888	118	48.00	722.00	0.00	86.70
889	118	48.00	723.00	0.00	86.82
890	118	48.00	724.00	0.00	86.94
891	118	48.00	725.00	0.00	87.06
892	118	48.00	726.00	0.00	87.18
893	118	48.00	727.00	0.00	87.30
894	118	48.00	728.00	0.00	87.42
895	118	48.00	729.00	0.00	87.54
896	118	48.00	730.00	0.00	87.66
897	118	48.00	731.00	0.00	87.78
898	118	48.00	732.00	0.00	87.90
899	118	48.00	733.00	0.00	88.02
900	118	48.00	734.00	0.00	88.14
901	118	48.00	735.00	0.00	88.26
902	118	48.00	736.00	0.00	88.38
903	118	48.00	737.00	0.00	88.50
904	118	48.00	738.00	0.00	88.62
905	118	48.00	739.00	0.00	88.74
906	118	48.00	740.00	0.00	88.86
907	118	48.00	741.00	0.00	88.98
908	118	48.00	742.00	0.00	89.10
909	118	48.00	743.00	0.00	89.22
910	118	48.00	744.00	0.00	89.34
911	118	48.00	745.00	0.00	89.46
912	118	48.00	746.00	0.00	89.58
913	118	48.00	747.00	0.00	89.70
914	118	48.00	748.00	0.00	89.82
915	118	48.00	749.00	0.00	89.94
916	118	48.00	750.00	0.00	90.06
917	118	48.00	751.00	0.00	90.18

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
918	118	48.00	752.00	0.00	90.30
919	118	48.00	753.00	0.00	90.42
920	118	48.00	754.00	0.00	90.54
921	118	48.00	755.00	0.00	90.66
922	118	48.00	756.00	0.00	90.78
923	118	48.00	757.00	0.00	90.90
924	118	48.00	758.00	0.00	91.02
925	118	48.00	759.00	0.00	91.14
926	118	48.00	760.00	0.00	91.26
927	118	48.00	761.00	0.00	91.38
928	118	48.00	762.00	0.00	91.50
929	118	48.00	763.00	0.00	91.62
930	118	48.00	764.00	0.00	91.74
931	118	48.00	765.00	0.00	91.86
932	118	48.00	766.00	0.00	91.98
933	118	48.00	767.00	0.00	92.10
934	118	48.00	768.00	0.00	92.22
935	118	48.00	769.00	0.00	92.34
936	118	48.00	770.00	0.00	92.46
937	118	48.00	771.00	0.00	92.58
938	118	48.00	772.00	0.00	92.70
939	118	48.00	773.00	0.00	92.82
940	118	48.00	774.00	0.00	92.94
941	118	48.00	775.00	0.00	93.06
942	118	48.00	776.00	0.00	93.18
943	118	48.00	777.00	0.00	93.30
944	118	48.00	778.00	0.00	93.42
945	118	48.00	779.00	0.00	93.54
946	118	48.00	780.00	0.00	93.66
947	118	48.00	781.00	0.00	93.78
948	118	48.00	782.00	0.00	93.90
949	118	48.00	783.00	0.00	94.02
950	118	48.00	784.00	0.00	94.14
951	118	48.00	785.00	0.00	94.26
952	118	48.00	786.00	0.00	94.38
953	118	48.00	787.00	0.00	94.50
954	118	48.00	788.00	0.00	94.62
955	118	48.00	789.00	0.00	94.74
956	118	48.00	790.00	0.00	94.86
957	118	48.00	791.00	0.00	94.98
958	118	48.00	792.00	0.00	95.10
959	118	48.00	793.00	0.00	95.22
960	118	48.00	794.00	0.00	95.34
961	118	48.00	795.00	0.00	95.46
962	118	48.00	796.00	0.00	95.52

If your employee's gross pay is over £962, go to page 141.

Use this table for employees who are under the age of 21, for whom you do not hold form CA2700

Do not use this table for:

- any tax year other than 2019 to 2020
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an Approved Apprenticeship scheme and are aged under 25 (see Table letter H)
- employees who are State Pension age or over (see Table letter C in booklet CA41)

Completing form RT11, 'Deductions working sheet' or substitute

- 1 Enter 'M' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a 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 your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 141.

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, PT, ST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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 £511.99	No NICs liability, make no entries on form RT11				
512	512	0.00	0.00	0.00	0.00
516	512	4.00	0.00	0.00	0.00
520	512	8.00	0.00	0.00	0.00
524	512	12.00	0.00	0.00	0.00
528	512	16.00	0.00	0.00	0.00
532	512	20.00	0.00	0.00	0.00
536	512	24.00	0.00	0.00	0.00
540	512	28.00	0.00	0.00	0.00
544	512	32.00	0.00	0.00	0.00
548	512	36.00	0.00	0.00	0.00
552	512	40.00	0.00	0.00	0.00
556	512	44.00	0.00	0.00	0.00
560	512	48.00	0.00	0.00	0.00
564	512	52.00	0.00	0.00	0.00
568	512	56.00	0.00	0.00	0.00
572	512	60.00	0.00	0.00	0.00
576	512	64.00	0.00	0.00	0.00
580	512	68.00	0.00	0.00	0.00
584	512	72.00	0.00	0.00	0.00
588	512	76.00	0.00	0.00	0.00
592	512	80.00	0.00	0.00	0.00
596	512	84.00	0.00	0.00	0.00
600	512	88.00	0.00	0.00	0.00
604	512	92.00	0.00	0.00	0.00
608	512	96.00	0.00	0.00	0.00
612	512	100.00	0.00	0.00	0.00
616	512	104.00	0.00	0.00	0.00
620	512	108.00	0.00	0.00	0.00
624	512	112.00	0.00	0.00	0.00
628	512	116.00	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
632	512	120.00	0.00	0.00	0.00
636	512	124.00	0.00	0.00	0.00
640	512	128.00	0.00	0.00	0.00
644	512	132.00	0.00	0.00	0.00
648	512	136.00	0.00	0.00	0.00
652	512	140.00	0.00	0.00	0.00
656	512	144.00	0.00	0.00	0.00
660	512	148.00	0.00	0.00	0.00
664	512	152.00	0.00	0.00	0.00
668	512	156.00	0.00	0.00	0.00
672	512	160.00	0.00	0.00	0.00
676	512	164.00	0.00	0.00	0.00
680	512	168.00	0.00	0.00	0.00
684	512	172.00	0.00	0.00	0.00
688	512	176.00	0.00	0.00	0.00
692	512	180.00	0.00	0.00	0.00
696	512	184.00	0.00	0.00	0.00
700	512	188.00	0.00	0.00	0.00
704	512	192.00	0.00	0.00	0.00
708	512	196.00	0.00	0.00	0.00
712	512	200.00	0.00	0.00	0.00
716	512	204.00	0.00	0.00	0.00
719	512	207.00	0.00	0.00	0.00
720	512	207.00	1.00	0.00	0.36
724	512	207.00	5.00	0.00	0.84
728	512	207.00	9.00	0.00	1.32
732	512	207.00	13.00	0.00	1.80
736	512	207.00	17.00	0.00	2.28
740	512	207.00	21.00	0.00	2.76
744	512	207.00	25.00	0.00	3.24
748	512	207.00	29.00	0.00	3.72
752	512	207.00	33.00	0.00	4.20
756	512	207.00	37.00	0.00	4.68
760	512	207.00	41.00	0.00	5.16
764	512	207.00	45.00	0.00	5.64
768	512	207.00	49.00	0.00	6.12
772	512	207.00	53.00	0.00	6.60
776	512	207.00	57.00	0.00	7.08
780	512	207.00	61.00	0.00	7.56
784	512	207.00	65.00	0.00	8.04
788	512	207.00	69.00	0.00	8.52
792	512	207.00	73.00	0.00	9.00
796	512	207.00	77.00	0.00	9.48
800	512	207.00	81.00	0.00	9.96
804	512	207.00	85.00	0.00	10.44
808	512	207.00	89.00	0.00	10.92
812	512	207.00	93.00	0.00	11.40
816	512	207.00	97.00	0.00	11.88
820	512	207.00	101.00	0.00	12.36
824	512	207.00	105.00	0.00	12.84
828	512	207.00	109.00	0.00	13.32
832	512	207.00	113.00	0.00	13.80
836	512	207.00	117.00	0.00	14.28
840	512	207.00	121.00	0.00	14.76
844	512	207.00	125.00	0.00	15.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
848	512	207.00	129.00	0.00	15.72
852	512	207.00	133.00	0.00	16.20
856	512	207.00	137.00	0.00	16.68
860	512	207.00	141.00	0.00	17.16
864	512	207.00	145.00	0.00	17.64
868	512	207.00	149.00	0.00	18.12
872	512	207.00	153.00	0.00	18.60
876	512	207.00	157.00	0.00	19.08
880	512	207.00	161.00	0.00	19.56
884	512	207.00	165.00	0.00	20.04
888	512	207.00	169.00	0.00	20.52
892	512	207.00	173.00	0.00	21.00
896	512	207.00	177.00	0.00	21.48
900	512	207.00	181.00	0.00	21.96
904	512	207.00	185.00	0.00	22.44
908	512	207.00	189.00	0.00	22.92
912	512	207.00	193.00	0.00	23.40
916	512	207.00	197.00	0.00	23.88
920	512	207.00	201.00	0.00	24.36
924	512	207.00	205.00	0.00	24.84
928	512	207.00	209.00	0.00	25.32
932	512	207.00	213.00	0.00	25.80
936	512	207.00	217.00	0.00	26.28
940	512	207.00	221.00	0.00	26.76
944	512	207.00	225.00	0.00	27.24
948	512	207.00	229.00	0.00	27.72
952	512	207.00	233.00	0.00	28.20
956	512	207.00	237.00	0.00	28.68
960	512	207.00	241.00	0.00	29.16
964	512	207.00	245.00	0.00	29.64
968	512	207.00	249.00	0.00	30.12
972	512	207.00	253.00	0.00	30.60
976	512	207.00	257.00	0.00	31.08
980	512	207.00	261.00	0.00	31.56
984	512	207.00	265.00	0.00	32.04
988	512	207.00	269.00	0.00	32.52
992	512	207.00	273.00	0.00	33.00
996	512	207.00	277.00	0.00	33.48
1000	512	207.00	281.00	0.00	33.96
1004	512	207.00	285.00	0.00	34.44
1008	512	207.00	289.00	0.00	34.92
1012	512	207.00	293.00	0.00	35.40
1016	512	207.00	297.00	0.00	35.88
1020	512	207.00	301.00	0.00	36.36
1024	512	207.00	305.00	0.00	36.84
1028	512	207.00	309.00	0.00	37.32
1032	512	207.00	313.00	0.00	37.80
1036	512	207.00	317.00	0.00	38.28
1040	512	207.00	321.00	0.00	38.76
1044	512	207.00	325.00	0.00	39.24
1048	512	207.00	329.00	0.00	39.72
1052	512	207.00	333.00	0.00	40.20
1056	512	207.00	337.00	0.00	40.68
1060	512	207.00	341.00	0.00	41.16
1064	512	207.00	345.00	0.00	41.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1068	512	207.00	349.00	0.00	42.12
1072	512	207.00	353.00	0.00	42.60
1076	512	207.00	357.00	0.00	43.08
1080	512	207.00	361.00	0.00	43.56
1084	512	207.00	365.00	0.00	44.04
1088	512	207.00	369.00	0.00	44.52
1092	512	207.00	373.00	0.00	45.00
1096	512	207.00	377.00	0.00	45.48
1100	512	207.00	381.00	0.00	45.96
1104	512	207.00	385.00	0.00	46.44
1108	512	207.00	389.00	0.00	46.92
1112	512	207.00	393.00	0.00	47.40
1116	512	207.00	397.00	0.00	47.88
1120	512	207.00	401.00	0.00	48.36
1124	512	207.00	405.00	0.00	48.84
1128	512	207.00	409.00	0.00	49.32
1132	512	207.00	413.00	0.00	49.80
1136	512	207.00	417.00	0.00	50.28
1140	512	207.00	421.00	0.00	50.76
1144	512	207.00	425.00	0.00	51.24
1148	512	207.00	429.00	0.00	51.72
1152	512	207.00	433.00	0.00	52.20
1156	512	207.00	437.00	0.00	52.68
1160	512	207.00	441.00	0.00	53.16
1164	512	207.00	445.00	0.00	53.64
1168	512	207.00	449.00	0.00	54.12
1172	512	207.00	453.00	0.00	54.60
1176	512	207.00	457.00	0.00	55.08
1180	512	207.00	461.00	0.00	55.56
1184	512	207.00	465.00	0.00	56.04
1188	512	207.00	469.00	0.00	56.52
1192	512	207.00	473.00	0.00	57.00
1196	512	207.00	477.00	0.00	57.48
1200	512	207.00	481.00	0.00	57.96
1204	512	207.00	485.00	0.00	58.44
1208	512	207.00	489.00	0.00	58.92
1212	512	207.00	493.00	0.00	59.40
1216	512	207.00	497.00	0.00	59.88
1220	512	207.00	501.00	0.00	60.36
1224	512	207.00	505.00	0.00	60.84
1228	512	207.00	509.00	0.00	61.32
1232	512	207.00	513.00	0.00	61.80
1236	512	207.00	517.00	0.00	62.28
1240	512	207.00	521.00	0.00	62.76
1244	512	207.00	525.00	0.00	63.24
1248	512	207.00	529.00	0.00	63.72
1252	512	207.00	533.00	0.00	64.20
1256	512	207.00	537.00	0.00	64.68
1260	512	207.00	541.00	0.00	65.16
1264	512	207.00	545.00	0.00	65.64
1268	512	207.00	549.00	0.00	66.12
1272	512	207.00	553.00	0.00	66.60
1276	512	207.00	557.00	0.00	67.08
1280	512	207.00	561.00	0.00	67.56
1284	512	207.00	565.00	0.00	68.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
1288	512	207.00	569.00	0.00	68.52
1292	512	207.00	573.00	0.00	69.00
1296	512	207.00	577.00	0.00	69.48
1300	512	207.00	581.00	0.00	69.96
1304	512	207.00	585.00	0.00	70.44
1308	512	207.00	589.00	0.00	70.92
1312	512	207.00	593.00	0.00	71.40
1316	512	207.00	597.00	0.00	71.88
1320	512	207.00	601.00	0.00	72.36
1324	512	207.00	605.00	0.00	72.84
1328	512	207.00	609.00	0.00	73.32
1332	512	207.00	613.00	0.00	73.80
1336	512	207.00	617.00	0.00	74.28
1340	512	207.00	621.00	0.00	74.76
1344	512	207.00	625.00	0.00	75.24
1348	512	207.00	629.00	0.00	75.72
1352	512	207.00	633.00	0.00	76.20
1356	512	207.00	637.00	0.00	76.68
1360	512	207.00	641.00	0.00	77.16
1364	512	207.00	645.00	0.00	77.64
1368	512	207.00	649.00	0.00	78.12
1372	512	207.00	653.00	0.00	78.60
1376	512	207.00	657.00	0.00	79.08
1380	512	207.00	661.00	0.00	79.56
1384	512	207.00	665.00	0.00	80.04
1388	512	207.00	669.00	0.00	80.52
1392	512	207.00	673.00	0.00	81.00
1396	512	207.00	677.00	0.00	81.48
1400	512	207.00	681.00	0.00	81.96
1404	512	207.00	685.00	0.00	82.44
1408	512	207.00	689.00	0.00	82.92
1412	512	207.00	693.00	0.00	83.40
1416	512	207.00	697.00	0.00	83.88
1420	512	207.00	701.00	0.00	84.36
1424	512	207.00	705.00	0.00	84.84
1428	512	207.00	709.00	0.00	85.32
1432	512	207.00	713.00	0.00	85.80
1436	512	207.00	717.00	0.00	86.28
1440	512	207.00	721.00	0.00	86.76
1444	512	207.00	725.00	0.00	87.24
1448	512	207.00	729.00	0.00	87.72
1452	512	207.00	733.00	0.00	88.20
1456	512	207.00	737.00	0.00	88.68
1460	512	207.00	741.00	0.00	89.16
1464	512	207.00	745.00	0.00	89.64
1468	512	207.00	749.00	0.00	90.12
1472	512	207.00	753.00	0.00	90.60
1476	512	207.00	757.00	0.00	91.08
1480	512	207.00	761.00	0.00	91.56
1484	512	207.00	765.00	0.00	92.04
1488	512	207.00	769.00	0.00	92.52
1492	512	207.00	773.00	0.00	93.00
1496	512	207.00	777.00	0.00	93.48
1500	512	207.00	781.00	0.00	93.96
1504	512	207.00	785.00	0.00	94.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1508	512	207.00	789.00	0.00	94.92
1512	512	207.00	793.00	0.00	95.40
1516	512	207.00	797.00	0.00	95.88
1520	512	207.00	801.00	0.00	96.36
1524	512	207.00	805.00	0.00	96.84
1528	512	207.00	809.00	0.00	97.32
1532	512	207.00	813.00	0.00	97.80
1536	512	207.00	817.00	0.00	98.28
1540	512	207.00	821.00	0.00	98.76
1544	512	207.00	825.00	0.00	99.24
1548	512	207.00	829.00	0.00	99.72
1552	512	207.00	833.00	0.00	100.20
1556	512	207.00	837.00	0.00	100.68
1560	512	207.00	841.00	0.00	101.16
1564	512	207.00	845.00	0.00	101.64
1568	512	207.00	849.00	0.00	102.12
1572	512	207.00	853.00	0.00	102.60
1576	512	207.00	857.00	0.00	103.08
1580	512	207.00	861.00	0.00	103.56
1584	512	207.00	865.00	0.00	104.04
1588	512	207.00	869.00	0.00	104.52
1592	512	207.00	873.00	0.00	105.00
1596	512	207.00	877.00	0.00	105.48
1600	512	207.00	881.00	0.00	105.96
1604	512	207.00	885.00	0.00	106.44
1608	512	207.00	889.00	0.00	106.92
1612	512	207.00	893.00	0.00	107.40
1616	512	207.00	897.00	0.00	107.88
1620	512	207.00	901.00	0.00	108.36
1624	512	207.00	905.00	0.00	108.84
1628	512	207.00	909.00	0.00	109.32
1632	512	207.00	913.00	0.00	109.80
1636	512	207.00	917.00	0.00	110.28
1640	512	207.00	921.00	0.00	110.76
1644	512	207.00	925.00	0.00	111.24
1648	512	207.00	929.00	0.00	111.72
1652	512	207.00	933.00	0.00	112.20
1656	512	207.00	937.00	0.00	112.68
1660	512	207.00	941.00	0.00	113.16
1664	512	207.00	945.00	0.00	113.64
1668	512	207.00	949.00	0.00	114.12
1672	512	207.00	953.00	0.00	114.60
1676	512	207.00	957.00	0.00	115.08
1680	512	207.00	961.00	0.00	115.56
1684	512	207.00	965.00	0.00	116.04
1688	512	207.00	969.00	0.00	116.52
1692	512	207.00	973.00	0.00	117.00
1696	512	207.00	977.00	0.00	117.48
1700	512	207.00	981.00	0.00	117.96
1704	512	207.00	985.00	0.00	118.44
1708	512	207.00	989.00	0.00	118.92
1712	512	207.00	993.00	0.00	119.40
1716	512	207.00	997.00	0.00	119.88
1720	512	207.00	1001.00	0.00	120.36
1724	512	207.00	1005.00	0.00	120.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1728	512	207.00	1009.00	0.00	121.32
1732	512	207.00	1013.00	0.00	121.80
1736	512	207.00	1017.00	0.00	122.28
1740	512	207.00	1021.00	0.00	122.76
1744	512	207.00	1025.00	0.00	123.24
1748	512	207.00	1029.00	0.00	123.72
1752	512	207.00	1033.00	0.00	124.20
1756	512	207.00	1037.00	0.00	124.68
1760	512	207.00	1041.00	0.00	125.16
1764	512	207.00	1045.00	0.00	125.64
1768	512	207.00	1049.00	0.00	126.12
1772	512	207.00	1053.00	0.00	126.60
1776	512	207.00	1057.00	0.00	127.08
1780	512	207.00	1061.00	0.00	127.56
1784	512	207.00	1065.00	0.00	128.04
1788	512	207.00	1069.00	0.00	128.52
1792	512	207.00	1073.00	0.00	129.00
1796	512	207.00	1077.00	0.00	129.48
1800	512	207.00	1081.00	0.00	129.96
1804	512	207.00	1085.00	0.00	130.44
1808	512	207.00	1089.00	0.00	130.92
1812	512	207.00	1093.00	0.00	131.40
1816	512	207.00	1097.00	0.00	131.88
1820	512	207.00	1101.00	0.00	132.36
1824	512	207.00	1105.00	0.00	132.84
1828	512	207.00	1109.00	0.00	133.32
1832	512	207.00	1113.00	0.00	133.80
1836	512	207.00	1117.00	0.00	134.28
1840	512	207.00	1121.00	0.00	134.76
1844	512	207.00	1125.00	0.00	135.24
1848	512	207.00	1129.00	0.00	135.72
1852	512	207.00	1133.00	0.00	136.20
1856	512	207.00	1137.00	0.00	136.68
1860	512	207.00	1141.00	0.00	137.16
1864	512	207.00	1145.00	0.00	137.64
1868	512	207.00	1149.00	0.00	138.12
1872	512	207.00	1153.00	0.00	138.60
1876	512	207.00	1157.00	0.00	139.08
1880	512	207.00	1161.00	0.00	139.56
1884	512	207.00	1165.00	0.00	140.04
1888	512	207.00	1169.00	0.00	140.52
1892	512	207.00	1173.00	0.00	141.00
1896	512	207.00	1177.00	0.00	141.48
1900	512	207.00	1181.00	0.00	141.96
1904	512	207.00	1185.00	0.00	142.44
1908	512	207.00	1189.00	0.00	142.92
1912	512	207.00	1193.00	0.00	143.40
1916	512	207.00	1197.00	0.00	143.88
1920	512	207.00	1201.00	0.00	144.36
1924	512	207.00	1205.00	0.00	144.84
1928	512	207.00	1209.00	0.00	145.32
1932	512	207.00	1213.00	0.00	145.80
1936	512	207.00	1217.00	0.00	146.28
1940	512	207.00	1221.00	0.00	146.76
1944	512	207.00	1225.00	0.00	147.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1948	512	207.00	1229.00	0.00	147.72
1952	512	207.00	1233.00	0.00	148.20
1956	512	207.00	1237.00	0.00	148.68
1960	512	207.00	1241.00	0.00	149.16
1964	512	207.00	1245.00	0.00	149.64
1968	512	207.00	1249.00	0.00	150.12
1972	512	207.00	1253.00	0.00	150.60
1976	512	207.00	1257.00	0.00	151.08
1980	512	207.00	1261.00	0.00	151.56
1984	512	207.00	1265.00	0.00	152.04
1988	512	207.00	1269.00	0.00	152.52
1992	512	207.00	1273.00	0.00	153.00
1996	512	207.00	1277.00	0.00	153.48
2000	512	207.00	1281.00	0.00	153.96
2004	512	207.00	1285.00	0.00	154.44
2008	512	207.00	1289.00	0.00	154.92
2012	512	207.00	1293.00	0.00	155.40
2016	512	207.00	1297.00	0.00	155.88
2020	512	207.00	1301.00	0.00	156.36
2024	512	207.00	1305.00	0.00	156.84
2028	512	207.00	1309.00	0.00	157.32
2032	512	207.00	1313.00	0.00	157.80
2036	512	207.00	1317.00	0.00	158.28
2040	512	207.00	1321.00	0.00	158.76
2044	512	207.00	1325.00	0.00	159.24
2048	512	207.00	1329.00	0.00	159.72
2052	512	207.00	1333.00	0.00	160.20
2056	512	207.00	1337.00	0.00	160.68
2060	512	207.00	1341.00	0.00	161.16
2064	512	207.00	1345.00	0.00	161.64
2068	512	207.00	1349.00	0.00	162.12
2072	512	207.00	1353.00	0.00	162.60
2076	512	207.00	1357.00	0.00	163.08
2080	512	207.00	1361.00	0.00	163.56
2084	512	207.00	1365.00	0.00	164.04
2088	512	207.00	1369.00	0.00	164.52
2092	512	207.00	1373.00	0.00	165.00
2096	512	207.00	1377.00	0.00	165.48
2100	512	207.00	1381.00	0.00	165.96
2104	512	207.00	1385.00	0.00	166.44
2108	512	207.00	1389.00	0.00	166.92
2112	512	207.00	1393.00	0.00	167.40
2116	512	207.00	1397.00	0.00	167.88
2120	512	207.00	1401.00	0.00	168.36
2124	512	207.00	1405.00	0.00	168.84
2128	512	207.00	1409.00	0.00	169.32
2132	512	207.00	1413.00	0.00	169.80
2136	512	207.00	1417.00	0.00	170.28
2140	512	207.00	1421.00	0.00	170.76
2144	512	207.00	1425.00	0.00	171.24
2148	512	207.00	1429.00	0.00	171.72
2152	512	207.00	1433.00	0.00	172.20
2156	512	207.00	1437.00	0.00	172.68
2160	512	207.00	1441.00	0.00	173.16
2164	512	207.00	1445.00	0.00	173.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2168	512	207.00	1449.00	0.00	174.12
2172	512	207.00	1453.00	0.00	174.60
2176	512	207.00	1457.00	0.00	175.08
2180	512	207.00	1461.00	0.00	175.56
2184	512	207.00	1465.00	0.00	176.04
2188	512	207.00	1469.00	0.00	176.52
2192	512	207.00	1473.00	0.00	177.00
2196	512	207.00	1477.00	0.00	177.48
2200	512	207.00	1481.00	0.00	177.96
2204	512	207.00	1485.00	0.00	178.44
2208	512	207.00	1489.00	0.00	178.92
2212	512	207.00	1493.00	0.00	179.40
2216	512	207.00	1497.00	0.00	179.88
2220	512	207.00	1501.00	0.00	180.36
2224	512	207.00	1505.00	0.00	180.84
2228	512	207.00	1509.00	0.00	181.32
2232	512	207.00	1513.00	0.00	181.80
2236	512	207.00	1517.00	0.00	182.28
2240	512	207.00	1521.00	0.00	182.76
2244	512	207.00	1525.00	0.00	183.24
2248	512	207.00	1529.00	0.00	183.72
2252	512	207.00	1533.00	0.00	184.20
2256	512	207.00	1537.00	0.00	184.68
2260	512	207.00	1541.00	0.00	185.16
2264	512	207.00	1545.00	0.00	185.64
2268	512	207.00	1549.00	0.00	186.12
2272	512	207.00	1553.00	0.00	186.60
2276	512	207.00	1557.00	0.00	187.08
2280	512	207.00	1561.00	0.00	187.56
2284	512	207.00	1565.00	0.00	188.04
2288	512	207.00	1569.00	0.00	188.52
2292	512	207.00	1573.00	0.00	189.00
2296	512	207.00	1577.00	0.00	189.48
2300	512	207.00	1581.00	0.00	189.96
2304	512	207.00	1585.00	0.00	190.44
2308	512	207.00	1589.00	0.00	190.92
2312	512	207.00	1593.00	0.00	191.40
2316	512	207.00	1597.00	0.00	191.88
2320	512	207.00	1601.00	0.00	192.36
2324	512	207.00	1605.00	0.00	192.84
2328	512	207.00	1609.00	0.00	193.32
2332	512	207.00	1613.00	0.00	193.80
2336	512	207.00	1617.00	0.00	194.28
2340	512	207.00	1621.00	0.00	194.76
2344	512	207.00	1625.00	0.00	195.24
2348	512	207.00	1629.00	0.00	195.72
2352	512	207.00	1633.00	0.00	196.20
2356	512	207.00	1637.00	0.00	196.68
2360	512	207.00	1641.00	0.00	197.16
2364	512	207.00	1645.00	0.00	197.64
2368	512	207.00	1649.00	0.00	198.12
2372	512	207.00	1653.00	0.00	198.60
2376	512	207.00	1657.00	0.00	199.08
2380	512	207.00	1661.00	0.00	199.56
2384	512	207.00	1665.00	0.00	200.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
2388	512	207.00	1669.00	0.00	200.52
2392	512	207.00	1673.00	0.00	201.00
2396	512	207.00	1677.00	0.00	201.48
2400	512	207.00	1681.00	0.00	201.96
2404	512	207.00	1685.00	0.00	202.44
2408	512	207.00	1689.00	0.00	202.92
2412	512	207.00	1693.00	0.00	203.40
2416	512	207.00	1697.00	0.00	203.88
2420	512	207.00	1701.00	0.00	204.36
2424	512	207.00	1705.00	0.00	204.84
2428	512	207.00	1709.00	0.00	205.32
2432	512	207.00	1713.00	0.00	205.80
2436	512	207.00	1717.00	0.00	206.28
2440	512	207.00	1721.00	0.00	206.76
2444	512	207.00	1725.00	0.00	207.24
2448	512	207.00	1729.00	0.00	207.72
2452	512	207.00	1733.00	0.00	208.20
2456	512	207.00	1737.00	0.00	208.68
2460	512	207.00	1741.00	0.00	209.16
2464	512	207.00	1745.00	0.00	209.64
2468	512	207.00	1749.00	0.00	210.12
2472	512	207.00	1753.00	0.00	210.60
2476	512	207.00	1757.00	0.00	211.08
2480	512	207.00	1761.00	0.00	211.56
2484	512	207.00	1765.00	0.00	212.04
2488	512	207.00	1769.00	0.00	212.52
2492	512	207.00	1773.00	0.00	213.00
2496	512	207.00	1777.00	0.00	213.48
2500	512	207.00	1781.00	0.00	213.96
2504	512	207.00	1785.00	0.00	214.44
2508	512	207.00	1789.00	0.00	214.92
2512	512	207.00	1793.00	0.00	215.40
2516	512	207.00	1797.00	0.00	215.88
2520	512	207.00	1801.00	0.00	216.36
2524	512	207.00	1805.00	0.00	216.84
2528	512	207.00	1809.00	0.00	217.32
2532	512	207.00	1813.00	0.00	217.80
2536	512	207.00	1817.00	0.00	218.28
2540	512	207.00	1821.00	0.00	218.76
2544	512	207.00	1825.00	0.00	219.24
2548	512	207.00	1829.00	0.00	219.72
2552	512	207.00	1833.00	0.00	220.20
2556	512	207.00	1837.00	0.00	220.68
2560	512	207.00	1841.00	0.00	221.16
2564	512	207.00	1845.00	0.00	221.64
2568	512	207.00	1849.00	0.00	222.12
2572	512	207.00	1853.00	0.00	222.60
2576	512	207.00	1857.00	0.00	223.08
2580	512	207.00	1861.00	0.00	223.56
2584	512	207.00	1865.00	0.00	224.04
2588	512	207.00	1869.00	0.00	224.52
2592	512	207.00	1873.00	0.00	225.00
2596	512	207.00	1877.00	0.00	225.48
2600	512	207.00	1881.00	0.00	225.96
2604	512	207.00	1885.00	0.00	226.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2608	512	207.00	1889.00	0.00	226.92
2612	512	207.00	1893.00	0.00	227.40
2616	512	207.00	1897.00	0.00	227.88
2620	512	207.00	1901.00	0.00	228.36
2624	512	207.00	1905.00	0.00	228.84
2628	512	207.00	1909.00	0.00	229.32
2632	512	207.00	1913.00	0.00	229.80
2636	512	207.00	1917.00	0.00	230.28
2640	512	207.00	1921.00	0.00	230.76
2644	512	207.00	1925.00	0.00	231.24
2648	512	207.00	1929.00	0.00	231.72
2652	512	207.00	1933.00	0.00	232.20
2656	512	207.00	1937.00	0.00	232.68
2660	512	207.00	1941.00	0.00	233.16
2664	512	207.00	1945.00	0.00	233.64
2668	512	207.00	1949.00	0.00	234.12
2672	512	207.00	1953.00	0.00	234.60
2676	512	207.00	1957.00	0.00	235.08
2680	512	207.00	1961.00	0.00	235.56
2684	512	207.00	1965.00	0.00	236.04
2688	512	207.00	1969.00	0.00	236.52
2692	512	207.00	1973.00	0.00	237.00
2696	512	207.00	1977.00	0.00	237.48
2700	512	207.00	1981.00	0.00	237.96
2704	512	207.00	1985.00	0.00	238.44
2708	512	207.00	1989.00	0.00	238.92
2712	512	207.00	1993.00	0.00	239.40
2716	512	207.00	1997.00	0.00	239.88
2720	512	207.00	2001.00	0.00	240.36
2724	512	207.00	2005.00	0.00	240.84
2728	512	207.00	2009.00	0.00	241.32
2732	512	207.00	2013.00	0.00	241.80
2736	512	207.00	2017.00	0.00	242.28
2740	512	207.00	2021.00	0.00	242.76
2744	512	207.00	2025.00	0.00	243.24
2748	512	207.00	2029.00	0.00	243.72
2752	512	207.00	2033.00	0.00	244.20
2756	512	207.00	2037.00	0.00	244.68
2760	512	207.00	2041.00	0.00	245.16
2764	512	207.00	2045.00	0.00	245.64
2768	512	207.00	2049.00	0.00	246.12
2772	512	207.00	2053.00	0.00	246.60
2776	512	207.00	2057.00	0.00	247.08
2780	512	207.00	2061.00	0.00	247.56
2784	512	207.00	2065.00	0.00	248.04
2788	512	207.00	2069.00	0.00	248.52
2792	512	207.00	2073.00	0.00	249.00
2796	512	207.00	2077.00	0.00	249.48
2800	512	207.00	2081.00	0.00	249.96
2804	512	207.00	2085.00	0.00	250.44
2808	512	207.00	2089.00	0.00	250.92
2812	512	207.00	2093.00	0.00	251.40
2816	512	207.00	2097.00	0.00	251.88
2820	512	207.00	2101.00	0.00	252.36
2824	512	207.00	2105.00	0.00	252.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2828	512	207.00	2109.00	0.00	253.32
2832	512	207.00	2113.00	0.00	253.80
2836	512	207.00	2117.00	0.00	254.28
2840	512	207.00	2121.00	0.00	254.76
2844	512	207.00	2125.00	0.00	255.24
2848	512	207.00	2129.00	0.00	255.72
2852	512	207.00	2133.00	0.00	256.20
2856	512	207.00	2137.00	0.00	256.68
2860	512	207.00	2141.00	0.00	257.16
2864	512	207.00	2145.00	0.00	257.64
2868	512	207.00	2149.00	0.00	258.12
2872	512	207.00	2153.00	0.00	258.60
2876	512	207.00	2157.00	0.00	259.08
2880	512	207.00	2161.00	0.00	259.56
2884	512	207.00	2165.00	0.00	260.04
2888	512	207.00	2169.00	0.00	260.52
2892	512	207.00	2173.00	0.00	261.00
2896	512	207.00	2177.00	0.00	261.48
2900	512	207.00	2181.00	0.00	261.96
2904	512	207.00	2185.00	0.00	262.44
2908	512	207.00	2189.00	0.00	262.92
2912	512	207.00	2193.00	0.00	263.40
2916	512	207.00	2197.00	0.00	263.88
2920	512	207.00	2201.00	0.00	264.36
2924	512	207.00	2205.00	0.00	264.84
2928	512	207.00	2209.00	0.00	265.32
2932	512	207.00	2213.00	0.00	265.80
2936	512	207.00	2217.00	0.00	266.28
2940	512	207.00	2221.00	0.00	266.76
2944	512	207.00	2225.00	0.00	267.24
2948	512	207.00	2229.00	0.00	267.72
2952	512	207.00	2233.00	0.00	268.20
2956	512	207.00	2237.00	0.00	268.68
2960	512	207.00	2241.00	0.00	269.16
2964	512	207.00	2245.00	0.00	269.64
2968	512	207.00	2249.00	0.00	270.12
2972	512	207.00	2253.00	0.00	270.60
2976	512	207.00	2257.00	0.00	271.08
2980	512	207.00	2261.00	0.00	271.56
2984	512	207.00	2265.00	0.00	272.04
2988	512	207.00	2269.00	0.00	272.52
2992	512	207.00	2273.00	0.00	273.00
2996	512	207.00	2277.00	0.00	273.48
3000	512	207.00	2281.00	0.00	273.96
3004	512	207.00	2285.00	0.00	274.44
3008	512	207.00	2289.00	0.00	274.92
3012	512	207.00	2293.00	0.00	275.40
3016	512	207.00	2297.00	0.00	275.88
3020	512	207.00	2301.00	0.00	276.36
3024	512	207.00	2305.00	0.00	276.84
3028	512	207.00	2309.00	0.00	277.32
3032	512	207.00	2313.00	0.00	277.80
3036	512	207.00	2317.00	0.00	278.28
3040	512	207.00	2321.00	0.00	278.76
3044	512	207.00	2325.00	0.00	279.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3048	512	207.00	2329.00	0.00	279.72
3052	512	207.00	2333.00	0.00	280.20
3056	512	207.00	2337.00	0.00	280.68
3060	512	207.00	2341.00	0.00	281.16
3064	512	207.00	2345.00	0.00	281.64
3068	512	207.00	2349.00	0.00	282.12
3072	512	207.00	2353.00	0.00	282.60
3076	512	207.00	2357.00	0.00	283.08
3080	512	207.00	2361.00	0.00	283.56
3084	512	207.00	2365.00	0.00	284.04
3088	512	207.00	2369.00	0.00	284.52
3092	512	207.00	2373.00	0.00	285.00
3096	512	207.00	2377.00	0.00	285.48
3100	512	207.00	2381.00	0.00	285.96
3104	512	207.00	2385.00	0.00	286.44
3108	512	207.00	2389.00	0.00	286.92
3112	512	207.00	2393.00	0.00	287.40
3116	512	207.00	2397.00	0.00	287.88
3120	512	207.00	2401.00	0.00	288.36
3124	512	207.00	2405.00	0.00	288.84
3128	512	207.00	2409.00	0.00	289.32
3132	512	207.00	2413.00	0.00	289.80
3136	512	207.00	2417.00	0.00	290.28
3140	512	207.00	2421.00	0.00	290.76
3144	512	207.00	2425.00	0.00	291.24
3148	512	207.00	2429.00	0.00	291.72
3152	512	207.00	2433.00	0.00	292.20
3156	512	207.00	2437.00	0.00	292.68
3160	512	207.00	2441.00	0.00	293.16
3164	512	207.00	2445.00	0.00	293.64
3168	512	207.00	2449.00	0.00	294.12
3172	512	207.00	2453.00	0.00	294.60
3176	512	207.00	2457.00	0.00	295.08
3180	512	207.00	2461.00	0.00	295.56
3184	512	207.00	2465.00	0.00	296.04
3188	512	207.00	2469.00	0.00	296.52
3192	512	207.00	2473.00	0.00	297.00
3196	512	207.00	2477.00	0.00	297.48
3200	512	207.00	2481.00	0.00	297.96
3204	512	207.00	2485.00	0.00	298.44
3208	512	207.00	2489.00	0.00	298.92
3212	512	207.00	2493.00	0.00	299.40
3216	512	207.00	2497.00	0.00	299.88
3220	512	207.00	2501.00	0.00	300.36
3224	512	207.00	2505.00	0.00	300.84
3228	512	207.00	2509.00	0.00	301.32
3232	512	207.00	2513.00	0.00	301.80
3236	512	207.00	2517.00	0.00	302.28
3240	512	207.00	2521.00	0.00	302.76
3244	512	207.00	2525.00	0.00	303.24
3248	512	207.00	2529.00	0.00	303.72
3252	512	207.00	2533.00	0.00	304.20
3256	512	207.00	2537.00	0.00	304.68
3260	512	207.00	2541.00	0.00	305.16
3264	512	207.00	2545.00	0.00	305.64

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3268	512	207.00	2549.00	0.00	306.12
3272	512	207.00	2553.00	0.00	306.60
3276	512	207.00	2557.00	0.00	307.08
3280	512	207.00	2561.00	0.00	307.56
3284	512	207.00	2565.00	0.00	308.04
3288	512	207.00	2569.00	0.00	308.52
3292	512	207.00	2573.00	0.00	309.00
3296	512	207.00	2577.00	0.00	309.48
3300	512	207.00	2581.00	0.00	309.96
3304	512	207.00	2585.00	0.00	310.44
3308	512	207.00	2589.00	0.00	310.92
3312	512	207.00	2593.00	0.00	311.40
3316	512	207.00	2597.00	0.00	311.88
3320	512	207.00	2601.00	0.00	312.36
3324	512	207.00	2605.00	0.00	312.84
3328	512	207.00	2609.00	0.00	313.32
3332	512	207.00	2613.00	0.00	313.80
3336	512	207.00	2617.00	0.00	314.28
3340	512	207.00	2621.00	0.00	314.76
3344	512	207.00	2625.00	0.00	315.24
3348	512	207.00	2629.00	0.00	315.72
3352	512	207.00	2633.00	0.00	316.20
3356	512	207.00	2637.00	0.00	316.68
3360	512	207.00	2641.00	0.00	317.16
3364	512	207.00	2645.00	0.00	317.64
3368	512	207.00	2649.00	0.00	318.12
3372	512	207.00	2653.00	0.00	318.60
3376	512	207.00	2657.00	0.00	319.08
3380	512	207.00	2661.00	0.00	319.56
3384	512	207.00	2665.00	0.00	320.04
3388	512	207.00	2669.00	0.00	320.52
3392	512	207.00	2673.00	0.00	321.00
3396	512	207.00	2677.00	0.00	321.48
3400	512	207.00	2681.00	0.00	321.96
3404	512	207.00	2685.00	0.00	322.44
3408	512	207.00	2689.00	0.00	322.92
3412	512	207.00	2693.00	0.00	323.40
3416	512	207.00	2697.00	0.00	323.88
3420	512	207.00	2701.00	0.00	324.36
3424	512	207.00	2705.00	0.00	324.84
3428	512	207.00	2709.00	0.00	325.32
3432	512	207.00	2713.00	0.00	325.80
3436	512	207.00	2717.00	0.00	326.28
3440	512	207.00	2721.00	0.00	326.76
3444	512	207.00	2725.00	0.00	327.24
3448	512	207.00	2729.00	0.00	327.72
3452	512	207.00	2733.00	0.00	328.20
3456	512	207.00	2737.00	0.00	328.68
3460	512	207.00	2741.00	0.00	329.16
3464	512	207.00	2745.00	0.00	329.64
3468	512	207.00	2749.00	0.00	330.12
3472	512	207.00	2753.00	0.00	330.60
3476	512	207.00	2757.00	0.00	331.08
3480	512	207.00	2761.00	0.00	331.56
3484	512	207.00	2765.00	0.00	332.04

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal 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
3488	512	207.00	2769.00	0.00	332.52
3492	512	207.00	2773.00	0.00	333.00
3496	512	207.00	2777.00	0.00	333.48
3500	512	207.00	2781.00	0.00	333.96
3504	512	207.00	2785.00	0.00	334.44
3508	512	207.00	2789.00	0.00	334.92
3512	512	207.00	2793.00	0.00	335.40
3516	512	207.00	2797.00	0.00	335.88
3520	512	207.00	2801.00	0.00	336.36
3524	512	207.00	2805.00	0.00	336.84
3528	512	207.00	2809.00	0.00	337.32
3532	512	207.00	2813.00	0.00	337.80
3536	512	207.00	2817.00	0.00	338.28
3540	512	207.00	2821.00	0.00	338.76
3544	512	207.00	2825.00	0.00	339.24
3548	512	207.00	2829.00	0.00	339.72
3552	512	207.00	2833.00	0.00	340.20
3556	512	207.00	2837.00	0.00	340.68
3560	512	207.00	2841.00	0.00	341.16
3564	512	207.00	2845.00	0.00	341.64
3568	512	207.00	2849.00	0.00	342.12
3572	512	207.00	2853.00	0.00	342.60
3576	512	207.00	2857.00	0.00	343.08
3580	512	207.00	2861.00	0.00	343.56
3584	512	207.00	2865.00	0.00	344.04
3588	512	207.00	2869.00	0.00	344.52
3592	512	207.00	2873.00	0.00	345.00
3596	512	207.00	2877.00	0.00	345.48
3600	512	207.00	2881.00	0.00	345.96
3604	512	207.00	2885.00	0.00	346.44
3608	512	207.00	2889.00	0.00	346.92
3612	512	207.00	2893.00	0.00	347.40
3616	512	207.00	2897.00	0.00	347.88
3620	512	207.00	2901.00	0.00	348.36
3624	512	207.00	2905.00	0.00	348.84
3628	512	207.00	2909.00	0.00	349.32
3632	512	207.00	2913.00	0.00	349.80
3636	512	207.00	2917.00	0.00	350.28
3640	512	207.00	2921.00	0.00	350.76
3644	512	207.00	2925.00	0.00	351.24
3648	512	207.00	2929.00	0.00	351.72
3652	512	207.00	2933.00	0.00	352.20
3656	512	207.00	2937.00	0.00	352.68
3660	512	207.00	2941.00	0.00	353.16
3664	512	207.00	2945.00	0.00	353.64
3668	512	207.00	2949.00	0.00	354.12
3672	512	207.00	2953.00	0.00	354.60
3676	512	207.00	2957.00	0.00	355.08
3680	512	207.00	2961.00	0.00	355.56
3684	512	207.00	2965.00	0.00	356.04
3688	512	207.00	2969.00	0.00	356.52
3692	512	207.00	2973.00	0.00	357.00
3696	512	207.00	2977.00	0.00	357.48
3700	512	207.00	2981.00	0.00	357.96
3704	512	207.00	2985.00	0.00	358.44

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3708	512	207.00	2989.00	0.00	358.92
3712	512	207.00	2993.00	0.00	359.40
3716	512	207.00	2997.00	0.00	359.88
3720	512	207.00	3001.00	0.00	360.36
3724	512	207.00	3005.00	0.00	360.84
3728	512	207.00	3009.00	0.00	361.32
3732	512	207.00	3013.00	0.00	361.80
3736	512	207.00	3017.00	0.00	362.28
3740	512	207.00	3021.00	0.00	362.76
3744	512	207.00	3025.00	0.00	363.24
3748	512	207.00	3029.00	0.00	363.72
3752	512	207.00	3033.00	0.00	364.20
3756	512	207.00	3037.00	0.00	364.68
3760	512	207.00	3041.00	0.00	365.16
3764	512	207.00	3045.00	0.00	365.64
3768	512	207.00	3049.00	0.00	366.12
3772	512	207.00	3053.00	0.00	366.60
3776	512	207.00	3057.00	0.00	367.08
3780	512	207.00	3061.00	0.00	367.56
3784	512	207.00	3065.00	0.00	368.04
3788	512	207.00	3069.00	0.00	368.52
3792	512	207.00	3073.00	0.00	369.00
3796	512	207.00	3077.00	0.00	369.48
3800	512	207.00	3081.00	0.00	369.96
3804	512	207.00	3085.00	0.00	370.44
3808	512	207.00	3089.00	0.00	370.92
3812	512	207.00	3093.00	0.00	371.40
3816	512	207.00	3097.00	0.00	371.88
3820	512	207.00	3101.00	0.00	372.36
3824	512	207.00	3105.00	0.00	372.84
3828	512	207.00	3109.00	0.00	373.32
3832	512	207.00	3113.00	0.00	373.80
3836	512	207.00	3117.00	0.00	374.28
3840	512	207.00	3121.00	0.00	374.76
3844	512	207.00	3125.00	0.00	375.24
3848	512	207.00	3129.00	0.00	375.72
3852	512	207.00	3133.00	0.00	376.20
3856	512	207.00	3137.00	0.00	376.68
3860	512	207.00	3141.00	0.00	377.16
3864	512	207.00	3145.00	0.00	377.64
3868	512	207.00	3149.00	0.00	378.12
3872	512	207.00	3153.00	0.00	378.60
3876	512	207.00	3157.00	0.00	379.08
3880	512	207.00	3161.00	0.00	379.56
3884	512	207.00	3165.00	0.00	380.04
3888	512	207.00	3169.00	0.00	380.52
3892	512	207.00	3173.00	0.00	381.00
3896	512	207.00	3177.00	0.00	381.48
3900	512	207.00	3181.00	0.00	381.96
3904	512	207.00	3185.00	0.00	382.44
3908	512	207.00	3189.00	0.00	382.92
3912	512	207.00	3193.00	0.00	383.40
3916	512	207.00	3197.00	0.00	383.88
3920	512	207.00	3201.00	0.00	384.36
3924	512	207.00	3205.00	0.00	384.84

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3928	512	207.00	3209.00	0.00	385.32
3932	512	207.00	3213.00	0.00	385.80
3936	512	207.00	3217.00	0.00	386.28
3940	512	207.00	3221.00	0.00	386.76
3944	512	207.00	3225.00	0.00	387.24
3948	512	207.00	3229.00	0.00	387.72
3952	512	207.00	3233.00	0.00	388.20
3956	512	207.00	3237.00	0.00	388.68
3960	512	207.00	3241.00	0.00	389.16
3964	512	207.00	3245.00	0.00	389.64
3968	512	207.00	3249.00	0.00	390.12
3972	512	207.00	3253.00	0.00	390.60
3976	512	207.00	3257.00	0.00	391.08
3980	512	207.00	3261.00	0.00	391.56
3984	512	207.00	3265.00	0.00	392.04
3988	512	207.00	3269.00	0.00	392.52
3992	512	207.00	3273.00	0.00	393.00
3996	512	207.00	3277.00	0.00	393.48
4000	512	207.00	3281.00	0.00	393.96
4004	512	207.00	3285.00	0.00	394.44
4008	512	207.00	3289.00	0.00	394.92
4012	512	207.00	3293.00	0.00	395.40
4016	512	207.00	3297.00	0.00	395.88
4020	512	207.00	3301.00	0.00	396.36
4024	512	207.00	3305.00	0.00	396.84
4028	512	207.00	3309.00	0.00	397.32
4032	512	207.00	3313.00	0.00	397.80
4036	512	207.00	3317.00	0.00	398.28
4040	512	207.00	3321.00	0.00	398.76
4044	512	207.00	3325.00	0.00	399.24
4048	512	207.00	3329.00	0.00	399.72
4052	512	207.00	3333.00	0.00	400.20
4056	512	207.00	3337.00	0.00	400.68
4060	512	207.00	3341.00	0.00	401.16
4064	512	207.00	3345.00	0.00	401.64
4068	512	207.00	3349.00	0.00	402.12
4072	512	207.00	3353.00	0.00	402.60
4076	512	207.00	3357.00	0.00	403.08
4080	512	207.00	3361.00	0.00	403.56
4084	512	207.00	3365.00	0.00	404.04
4088	512	207.00	3369.00	0.00	404.52
4092	512	207.00	3373.00	0.00	405.00
4096	512	207.00	3377.00	0.00	405.48
4100	512	207.00	3381.00	0.00	405.96
4104	512	207.00	3385.00	0.00	406.44
4108	512	207.00	3389.00	0.00	406.92
4112	512	207.00	3393.00	0.00	407.40
4116	512	207.00	3397.00	0.00	407.88
4120	512	207.00	3401.00	0.00	408.36
4124	512	207.00	3405.00	0.00	408.84
4128	512	207.00	3409.00	0.00	409.32
4132	512	207.00	3413.00	0.00	409.80
4136	512	207.00	3417.00	0.00	410.28
4140	512	207.00	3421.00	0.00	410.76
4144	512	207.00	3425.00	0.00	411.24

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4148	512	207.00	3429.00	0.00	411.72
4152	512	207.00	3433.00	0.00	412.20
4156	512	207.00	3437.00	0.00	412.68
4160	512	207.00	3441.00	0.00	413.16
4164	512	207.00	3445.00	0.00	413.58
4167	512	207.00	3448.00	0.00	413.76

If your employee's gross pay is over £4,167, go to page 141.

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

Where your 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 your NICs due on the earnings up to the UEL.

To work out your NICs due on the earnings above the UEL, take the following action:

Step Action Example (based on Table letter A with total monthly earnings of £5483.29)

1 Subtract the UEL figure from the total gross pay. £5483.29 - £4167 = £1316.29

2 Round the answer down to the nearest whole £. Rounded down to £1316

3 Look this figure up in the Additional gross pay table on page 142. Look up £1316

4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount	Employee's NICs payable
		£1000	£20.00
		£300	+ £6.00
		£16	£0.32
		Total	= £26.32

5	Add the employee's NICs worked out on the earnings above the UEL (column 1e of the Additional gross pay table) to the employee's NICs due for earnings at the UEL (column 1e of the main table).	Total payable by employee
		£26.32 (further employee NICs)
		+ £413.76 (due for employee on earnings at UEL)
		Total = £440.08

6 Record the figures resulting from Step 5 in column 1e of form RT11.

On form RT11 record or equivalent

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
512.00	207.00	3448.00	0.00	440.08

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	1d	1e
	£ p	£ p
1	0.00	0.02
2	0.00	0.04
3	0.00	0.06
4	0.00	0.08
5	0.00	0.10
6	0.00	0.12
7	0.00	0.14
8	0.00	0.16
9	0.00	0.18
10	0.00	0.20
11	0.00	0.22
12	0.00	0.24
13	0.00	0.26
14	0.00	0.28
15	0.00	0.30
16	0.00	0.32
17	0.00	0.34
18	0.00	0.36
19	0.00	0.38
20	0.00	0.40
21	0.00	0.42
22	0.00	0.44
23	0.00	0.46
24	0.00	0.48
25	0.00	0.50
26	0.00	0.52
27	0.00	0.54
28	0.00	0.56
29	0.00	0.58
30	0.00	0.60
31	0.00	0.62
32	0.00	0.64
33	0.00	0.66
34	0.00	0.68
35	0.00	0.70
36	0.00	0.72
37	0.00	0.74
38	0.00	0.76
39	0.00	0.78
40	0.00	0.80
41	0.00	0.82
42	0.00	0.84
43	0.00	0.86
44	0.00	0.88
45	0.00	0.90
46	0.00	0.92
47	0.00	0.94
48	0.00	0.96
49	0.00	0.98
50	0.00	1.00
51	0.00	1.02
52	0.00	1.04
53	0.00	1.06
54	0.00	1.08
55	0.00	1.10

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	1d	1e
	£ p	£ p
56	0.00	1.12
57	0.00	1.14
58	0.00	1.16
59	0.00	1.18
60	0.00	1.20
61	0.00	1.22
62	0.00	1.24
63	0.00	1.26
64	0.00	1.28
65	0.00	1.30
66	0.00	1.32
67	0.00	1.34
68	0.00	1.36
69	0.00	1.38
70	0.00	1.40
71	0.00	1.42
72	0.00	1.44
73	0.00	1.46
74	0.00	1.48
75	0.00	1.50
76	0.00	1.52
77	0.00	1.54
78	0.00	1.56
79	0.00	1.58
80	0.00	1.60
81	0.00	1.62
82	0.00	1.64
83	0.00	1.66
84	0.00	1.68
85	0.00	1.70
86	0.00	1.72
87	0.00	1.74
88	0.00	1.76
89	0.00	1.78
90	0.00	1.80
91	0.00	1.82
92	0.00	1.84
93	0.00	1.86
94	0.00	1.88
95	0.00	1.90
96	0.00	1.92
97	0.00	1.94
98	0.00	1.96
99	0.00	1.98
100	0.00	2.00
200	0.00	4.00
300	0.00	6.00
400	0.00	8.00
500	0.00	10.00
600	0.00	12.00
700	0.00	14.00
800	0.00	16.00
900	0.00	18.00
1000	0.00	20.00
2000	0.00	40.00

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	1d	1e
£	£ p	£ p
3000	0.00	60.00
4000	0.00	80.00
5000	0.00	100.00
6000	0.00	120.00
7000	0.00	140.00
8000	0.00	160.00
9000	0.00	180.00
10000	0.00	200.00
20000	0.00	400.00
30000	0.00	600.00
40000	0.00	800.00
50000	0.00	1000.00
60000	0.00	1200.00
70000	0.00	1400.00
80000	0.00	1600.00
90000	0.00	1800.00
100000	0.00	2000.00