



HM Revenue
& Customs

National Insurance contributions Tables B and C

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

Use from 6 April 2021 to 5 April 2022

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

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

Online services

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

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

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

Basic PAYE Tools

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

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

Employer helplines

If you have:

- 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 sgriliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEM)' ac 'Arweiniad a thafllenni 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 Webinar Delivery Team

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

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

HMRC Community Forums

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

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

Employer Bulletin online

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

Employer email alerts

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

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

To register, go to <https://public.govdelivery.com/accounts/UKHMRCED/subscriber/new>

If you use PAYE Online

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

HM Revenue and Customs

If you have a query about your PAYE scheme:

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

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

Your rights and obligations

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

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
Earnings limits and NICs rates	Page 5
An example of working out NICs using these tables and recording figures on form RT11	Page 6
B – Weekly table for reduced rate NICs	Page 7
B – Monthly table for reduced rate NICs	Page 23
C – Weekly table for employees who are State Pension age or over – employer only NICs	Page 41
C – Monthly table for employees who are State Pension age or over – employer only NICs	Page 57
Working out and recording NICs where employee’s total earnings exceed the UEL – Table letter B	Page 75
Working out and recording NICs where employee’s total earnings exceed the UEL – Table letter C	Page 76
Additional gross pay table – Table letter B	Page 77
Additional gross pay table – Table letter C	Page 80

Changes for the tax year 2021 to 2022

At the time this booklet was published, changes in the rates of NICs for the tax year 2021 to 2022 were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we'll inform you of any further changes before 6 April 2021.

Save money - avoid errors

Do it online

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

- go to www.gov.uk/find-out-which-employers-are-exempt-from-online-payroll-reporting
- read 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, 'Deductions working sheet' which has replaced form P11 for employers who are not required to file online, must show 'Tax year starting 6 April 2021'.
2. Have you used the correct National Insurance tables (NICs) 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 NICs? If not, only use these tables if they're over State Pension age.
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 filling in your payment submission, check:

- you have your employee's full name, National Insurance number and, where known, address and date of birth
- you've entered the correct category of NICs (for employees who are aged 21 or over, this is usually either A, B, C, or J)
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

See the helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'.

What to do if your employee's circumstances change

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

NICs Employment Allowance

From 6 April 2014, you may be eligible to claim an Employment Allowance of up to £4,000.

The Employment Allowance is available for businesses, charities (including community amateur sports clubs), and certain employers of care and support workers to offset against employer's secondary Class 1 NICs liability.

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

You can claim the Employment Allowance as part of the normal payroll process through RTI or the Basic PAYE Tools.

For more information, details of eligibility and how to claim the Employment Allowance, read CWG2, 'Further guide to PAYE and NICs' paragraph 3.8.4 and go to www.gov.uk/claim-employment-allowance

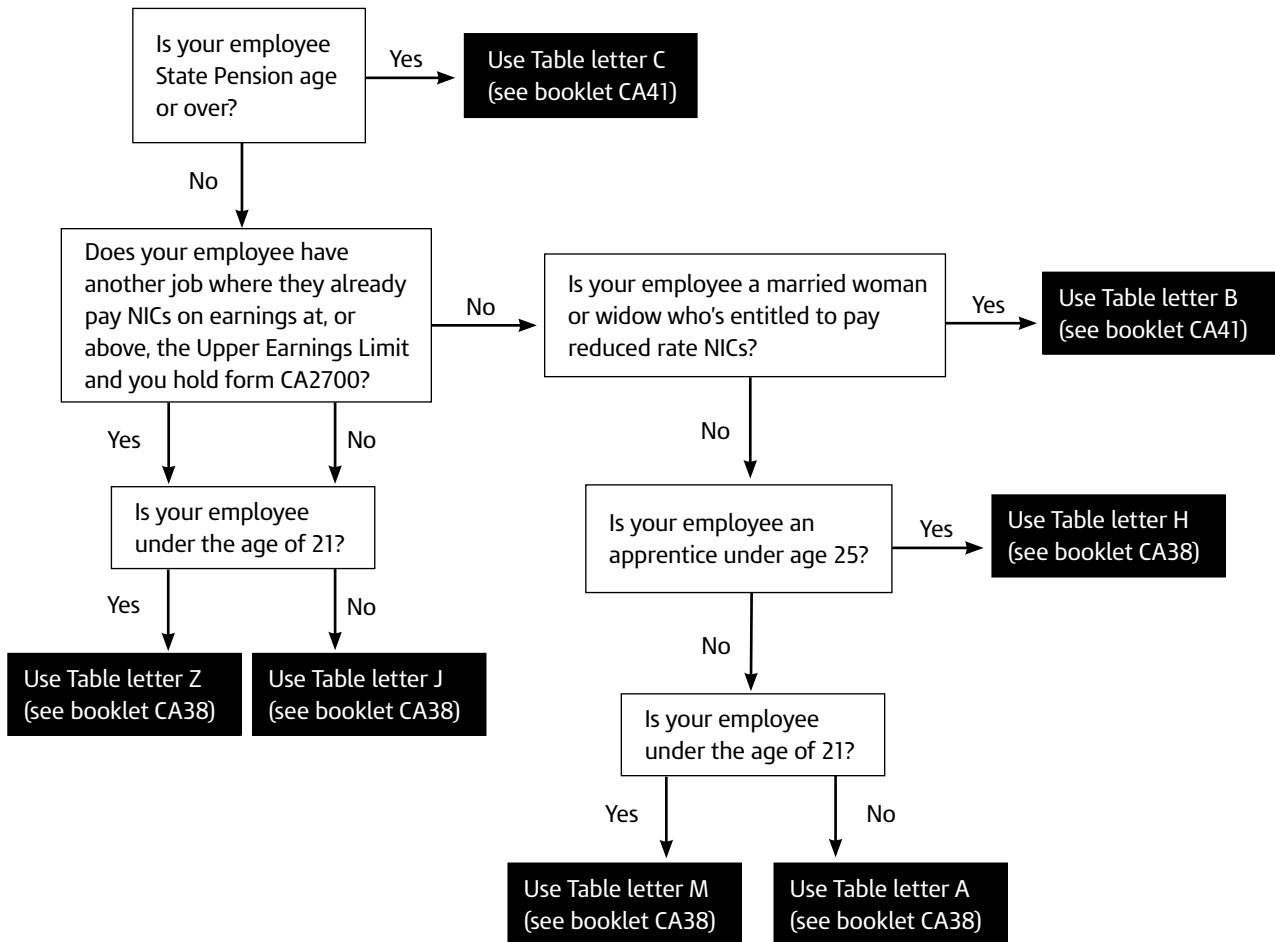
Which National Insurance contributions (NICs) tables to use

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 2021 to 2022.

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) (£120 weekly or £520 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) (£170 weekly or £737 monthly).

The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£184 weekly or £797 monthly). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

Employees and their employers continue to pay NICs at the appropriate main percentage rate on earnings between ST and PT respectively up to the Upper Earnings Limit (UEL). The last earnings figure in each table is the UEL (£967 weekly or £4,189 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 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 is based on the earnings limits and percentage rates shown on page 5 and with the exception of the LEL, ST, PT and UEL is worked out at the mid-point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

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

Where the employee's total earnings exceed the UEL, see pages 75 or 76.

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

An example form RT11 is also shown on page 6.

Using these tables to work out NICs

Introduction

These tables are aimed at the small number of employers exempt from filing payroll information online and the guidance on how to record the figures displayed within the tables is for employers who are operating a manual payroll. Form RT11, 'Deductions working sheet' replaces form P11 for the purposes of operating a manual payroll. You can work out NICs by using either:

- these tables
- the exact percentage method

For general information about NICs, see the employer helpbooks.

Are you using the correct tables?

Only use these tables between 6 April 2021 and 5 April 2022 (the tax year 2021 to 2022).

Only use the tables in this booklet for employees who are employed in the tax year 2021 to 2022, and for whom NICs are payable under NICs Table letter B or C.

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

About these tables

The tables under letters B and C contain 2 tables for:

- weekly pay intervals
- monthly pay intervals

The letters B and C correspond with the NICs table letters under which NICs are payable.

Identifying the correct table to use

Table B

Use this table for married women and widows:

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

For these women, you must have either a valid:

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

Table C

Use this table for all men and women 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.

How to use these tables

1. Decide which table, B or C, and then apply the earnings period (weekly or monthly) to work out the NICs liability.
2. Look up the employee's gross pay in the left-hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see pages 75 or 76.
3. Record the figures in each column of the table onto the employee's form RT11, 'Deductions working sheet'. See the example on page 6.

Adapting these tables for pay intervals other than weekly or monthly

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

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

Earnings limits and NICs rates

Earnings limits	Employee's NICs		Employer's NICs
	NICs table letter B	NICs table letter C	NICs table letters B and C
below £120 weekly, or below £520 monthly, or below £6,240 yearly	Nil	Nil	Nil
£120 to £170 weekly, or £520 to £737 monthly, or £6,240 to £8,840 yearly	0%	Nil	0%
£170.01 to £184 weekly, or £737.01 to £797 monthly, or £8,840.01 to £9,568 yearly	0%	Nil	13.8%
£184.01 to £967 weekly, or £797.01 to £4,189 monthly, or £9,568.01 to £50,270 yearly	5.85%	Nil	13.8%
Over £967 weekly, or over £4,189 monthly, or over £50,270 yearly	2%	Nil	13.8%

An example of working out NICs using these tables and recording figures on form RT11, 'Deductions working sheet'

Example

A monthly paid female employee earns £888.15, payable on 29 April 2021 (tax month 1).
 NICs are due under monthly Table letter B. The nearest lower figure to £888.15 is £888.
 Record the figures shown in the table onto the employee's form RT11 .

Extract from monthly Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
888	520	277.00	91.00	21.11	5.44	25.55

Extract from form RT11

National Insurance contributions (NICs)																						
Week number for weekly pay or Month number for monthly pay	Date of payment DD MM YYYY	NICs Category Letter (RT2 question 20)	Earnings details						Contributions details													
			Gross earnings for NICs (RT2 question 20)		Gross earnings for NICs year to date (RT2 question 21)		Earnings at the Lower Earnings Limit (LEL), where earnings are equal to or exceed the LEL in this pay period (RT2 question 21)	Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 21)	Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 21)	Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 20)		Total of employer's contributions year to date (RT2 question 21)		Total employee's contributions this period. (RT2 question 20)		Total employee's contributions year to date (RT2 question 21)						
			£	p	£	p	1a	£	p	1b	£	p	1c	£	p	1d	£	p	1e	£	p	
Week 1																						
Week 2																						
Week 3																						
Week 4																						
Month 1 total	29 04 2021	B	888	15	888	15	520		277	00		91	00		21	11		21	11		5	44

For tips on filling in form RT11 and examples of filled in RT11s, read the helpbook RT7, 'Guidance for employers exempt from Real Time Information online'.

Weekly table for reduced rate NICs for use from 6 April 2021 to 5 April 2022

Table letter B

Use this table for married women or widows who have a 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 2021 to 2022
- women who are State Pension age or over (see Table letter C)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 75.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employers NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £119.99	No NICs liability, make no entries on form RT11					
120	120	0.00	0.00	0.00	0.00	0.00
121	120	1.00	0.00	0.00	0.00	0.00
122	120	2.00	0.00	0.00	0.00	0.00
123	120	3.00	0.00	0.00	0.00	0.00
124	120	4.00	0.00	0.00	0.00	0.00
125	120	5.00	0.00	0.00	0.00	0.00
126	120	6.00	0.00	0.00	0.00	0.00
127	120	7.00	0.00	0.00	0.00	0.00
128	120	8.00	0.00	0.00	0.00	0.00
129	120	9.00	0.00	0.00	0.00	0.00
130	120	10.00	0.00	0.00	0.00	0.00
131	120	11.00	0.00	0.00	0.00	0.00
132	120	12.00	0.00	0.00	0.00	0.00
133	120	13.00	0.00	0.00	0.00	0.00
134	120	14.00	0.00	0.00	0.00	0.00
135	120	15.00	0.00	0.00	0.00	0.00
136	120	16.00	0.00	0.00	0.00	0.00
137	120	17.00	0.00	0.00	0.00	0.00
138	120	18.00	0.00	0.00	0.00	0.00
139	120	19.00	0.00	0.00	0.00	0.00
140	120	20.00	0.00	0.00	0.00	0.00
141	120	21.00	0.00	0.00	0.00	0.00
142	120	22.00	0.00	0.00	0.00	0.00
143	120	23.00	0.00	0.00	0.00	0.00
144	120	24.00	0.00	0.00	0.00	0.00
145	120	25.00	0.00	0.00	0.00	0.00
146	120	26.00	0.00	0.00	0.00	0.00
147	120	27.00	0.00	0.00	0.00	0.00
148	120	28.00	0.00	0.00	0.00	0.00
149	120	29.00	0.00	0.00	0.00	0.00

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
150	120	30.00	0.00	0.00	0.00	0.00
151	120	31.00	0.00	0.00	0.00	0.00
152	120	32.00	0.00	0.00	0.00	0.00
153	120	33.00	0.00	0.00	0.00	0.00
154	120	34.00	0.00	0.00	0.00	0.00
155	120	35.00	0.00	0.00	0.00	0.00
156	120	36.00	0.00	0.00	0.00	0.00
157	120	37.00	0.00	0.00	0.00	0.00
158	120	38.00	0.00	0.00	0.00	0.00
159	120	39.00	0.00	0.00	0.00	0.00
160	120	40.00	0.00	0.00	0.00	0.00
161	120	41.00	0.00	0.00	0.00	0.00
162	120	42.00	0.00	0.00	0.00	0.00
163	120	43.00	0.00	0.00	0.00	0.00
164	120	44.00	0.00	0.00	0.00	0.00
165	120	45.00	0.00	0.00	0.00	0.00
166	120	46.00	0.00	0.00	0.00	0.00
167	120	47.00	0.00	0.00	0.00	0.00
168	120	48.00	0.00	0.00	0.00	0.00
169	120	49.00	0.00	0.00	0.00	0.00
170	120	50.00	0.00	0.00	0.00	0.00
171	120	51.00	0.00	0.21	0.00	0.21
172	120	52.00	0.00	0.34	0.00	0.34
173	120	53.00	0.00	0.48	0.00	0.48
174	120	54.00	0.00	0.62	0.00	0.62
175	120	55.00	0.00	0.76	0.00	0.76
176	120	56.00	0.00	0.90	0.00	0.90
177	120	57.00	0.00	1.03	0.00	1.03
178	120	58.00	0.00	1.17	0.00	1.17
179	120	59.00	0.00	1.31	0.00	1.31
180	120	60.00	0.00	1.45	0.00	1.45
181	120	61.00	0.00	1.59	0.00	1.59
182	120	62.00	0.00	1.72	0.00	1.72
183	120	63.00	0.00	1.86	0.00	1.86
184	120	64.00	0.00	1.93	0.00	1.93
185	120	64.00	1.00	2.14	0.09	2.23
186	120	64.00	2.00	2.27	0.15	2.42
187	120	64.00	3.00	2.41	0.20	2.61
188	120	64.00	4.00	2.55	0.26	2.81
189	120	64.00	5.00	2.69	0.32	3.01
190	120	64.00	6.00	2.83	0.38	3.21
191	120	64.00	7.00	2.96	0.44	3.40
192	120	64.00	8.00	3.10	0.50	3.60
193	120	64.00	9.00	3.24	0.55	3.79
194	120	64.00	10.00	3.38	0.61	3.99
195	120	64.00	11.00	3.52	0.67	4.19
196	120	64.00	12.00	3.65	0.73	4.38
197	120	64.00	13.00	3.79	0.79	4.58
198	120	64.00	14.00	3.93	0.85	4.78
199	120	64.00	15.00	4.07	0.91	4.98
200	120	64.00	16.00	4.21	0.96	5.17
201	120	64.00	17.00	4.34	1.02	5.36
202	120	64.00	18.00	4.48	1.08	5.56
203	120	64.00	19.00	4.62	1.14	5.76
204	120	64.00	20.00	4.76	1.20	5.96

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
205	120	64.00	21.00	4.90	1.26	6.16
206	120	64.00	22.00	5.03	1.32	6.35
207	120	64.00	23.00	5.17	1.37	6.54
208	120	64.00	24.00	5.31	1.43	6.74
209	120	64.00	25.00	5.45	1.49	6.94
210	120	64.00	26.00	5.59	1.55	7.14
211	120	64.00	27.00	5.72	1.61	7.33
212	120	64.00	28.00	5.86	1.67	7.53
213	120	64.00	29.00	6.00	1.72	7.72
214	120	64.00	30.00	6.14	1.78	7.92
215	120	64.00	31.00	6.28	1.84	8.12
216	120	64.00	32.00	6.41	1.90	8.31
217	120	64.00	33.00	6.55	1.96	8.51
218	120	64.00	34.00	6.69	2.02	8.71
219	120	64.00	35.00	6.83	2.08	8.91
220	120	64.00	36.00	6.97	2.13	9.10
221	120	64.00	37.00	7.10	2.19	9.29
222	120	64.00	38.00	7.24	2.25	9.49
223	120	64.00	39.00	7.38	2.31	9.69
224	120	64.00	40.00	7.52	2.37	9.89
225	120	64.00	41.00	7.66	2.43	10.09
226	120	64.00	42.00	7.79	2.49	10.28
227	120	64.00	43.00	7.93	2.54	10.47
228	120	64.00	44.00	8.07	2.60	10.67
229	120	64.00	45.00	8.21	2.66	10.87
230	120	64.00	46.00	8.35	2.72	11.07
231	120	64.00	47.00	8.48	2.78	11.26
232	120	64.00	48.00	8.62	2.84	11.46
233	120	64.00	49.00	8.76	2.89	11.65
234	120	64.00	50.00	8.90	2.95	11.85
235	120	64.00	51.00	9.04	3.01	12.05
236	120	64.00	52.00	9.17	3.07	12.24
237	120	64.00	53.00	9.31	3.13	12.44
238	120	64.00	54.00	9.45	3.19	12.64
239	120	64.00	55.00	9.59	3.25	12.84
240	120	64.00	56.00	9.73	3.30	13.03
241	120	64.00	57.00	9.86	3.36	13.22
242	120	64.00	58.00	10.00	3.42	13.42
243	120	64.00	59.00	10.14	3.48	13.62
244	120	64.00	60.00	10.28	3.54	13.82
245	120	64.00	61.00	10.42	3.60	14.02
246	120	64.00	62.00	10.55	3.66	14.21
247	120	64.00	63.00	10.69	3.71	14.40
248	120	64.00	64.00	10.83	3.77	14.60
249	120	64.00	65.00	10.97	3.83	14.80
250	120	64.00	66.00	11.11	3.89	15.00
251	120	64.00	67.00	11.24	3.95	15.19
252	120	64.00	68.00	11.38	4.01	15.39
253	120	64.00	69.00	11.52	4.06	15.58
254	120	64.00	70.00	11.66	4.12	15.78
255	120	64.00	71.00	11.80	4.18	15.98
256	120	64.00	72.00	11.93	4.24	16.17
257	120	64.00	73.00	12.07	4.30	16.37
258	120	64.00	74.00	12.21	4.36	16.57
259	120	64.00	75.00	12.35	4.42	16.77

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
260	120	64.00	76.00	12.49	4.47	16.96
261	120	64.00	77.00	12.62	4.53	17.15
262	120	64.00	78.00	12.76	4.59	17.35
263	120	64.00	79.00	12.90	4.65	17.55
264	120	64.00	80.00	13.04	4.71	17.75
265	120	64.00	81.00	13.18	4.77	17.95
266	120	64.00	82.00	13.31	4.83	18.14
267	120	64.00	83.00	13.45	4.88	18.33
268	120	64.00	84.00	13.59	4.94	18.53
269	120	64.00	85.00	13.73	5.00	18.73
270	120	64.00	86.00	13.87	5.06	18.93
271	120	64.00	87.00	14.00	5.12	19.12
272	120	64.00	88.00	14.14	5.18	19.32
273	120	64.00	89.00	14.28	5.23	19.51
274	120	64.00	90.00	14.42	5.29	19.71
275	120	64.00	91.00	14.56	5.35	19.91
276	120	64.00	92.00	14.69	5.41	20.10
277	120	64.00	93.00	14.83	5.47	20.30
278	120	64.00	94.00	14.97	5.53	20.50
279	120	64.00	95.00	15.11	5.59	20.70
280	120	64.00	96.00	15.25	5.64	20.89
281	120	64.00	97.00	15.38	5.70	21.08
282	120	64.00	98.00	15.52	5.76	21.28
283	120	64.00	99.00	15.66	5.82	21.48
284	120	64.00	100.00	15.80	5.88	21.68
285	120	64.00	101.00	15.94	5.94	21.88
286	120	64.00	102.00	16.07	6.00	22.07
287	120	64.00	103.00	16.21	6.05	22.26
288	120	64.00	104.00	16.35	6.11	22.46
289	120	64.00	105.00	16.49	6.17	22.66
290	120	64.00	106.00	16.63	6.23	22.86
291	120	64.00	107.00	16.76	6.29	23.05
292	120	64.00	108.00	16.90	6.35	23.25
293	120	64.00	109.00	17.04	6.40	23.44
294	120	64.00	110.00	17.18	6.46	23.64
295	120	64.00	111.00	17.32	6.52	23.84
296	120	64.00	112.00	17.45	6.58	24.03
297	120	64.00	113.00	17.59	6.64	24.23
298	120	64.00	114.00	17.73	6.70	24.43
299	120	64.00	115.00	17.87	6.76	24.63
300	120	64.00	116.00	18.01	6.81	24.82
301	120	64.00	117.00	18.14	6.87	25.01
302	120	64.00	118.00	18.28	6.93	25.21
303	120	64.00	119.00	18.42	6.99	25.41
304	120	64.00	120.00	18.56	7.05	25.61
305	120	64.00	121.00	18.70	7.11	25.81
306	120	64.00	122.00	18.83	7.17	26.00
307	120	64.00	123.00	18.97	7.22	26.19
308	120	64.00	124.00	19.11	7.28	26.39
309	120	64.00	125.00	19.25	7.34	26.59
310	120	64.00	126.00	19.39	7.40	26.79
311	120	64.00	127.00	19.52	7.46	26.98
312	120	64.00	128.00	19.66	7.52	27.18
313	120	64.00	129.00	19.80	7.57	27.37
314	120	64.00	130.00	19.94	7.63	27.57

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
315	120	64.00	131.00	20.08	7.69	27.77
316	120	64.00	132.00	20.21	7.75	27.96
317	120	64.00	133.00	20.35	7.81	28.16
318	120	64.00	134.00	20.49	7.87	28.36
319	120	64.00	135.00	20.63	7.93	28.56
320	120	64.00	136.00	20.77	7.98	28.75
321	120	64.00	137.00	20.90	8.04	28.94
322	120	64.00	138.00	21.04	8.10	29.14
323	120	64.00	139.00	21.18	8.16	29.34
324	120	64.00	140.00	21.32	8.22	29.54
325	120	64.00	141.00	21.46	8.28	29.74
326	120	64.00	142.00	21.59	8.34	29.93
327	120	64.00	143.00	21.73	8.39	30.12
328	120	64.00	144.00	21.87	8.45	30.32
329	120	64.00	145.00	22.01	8.51	30.52
330	120	64.00	146.00	22.15	8.57	30.72
331	120	64.00	147.00	22.28	8.63	30.91
332	120	64.00	148.00	22.42	8.69	31.11
333	120	64.00	149.00	22.56	8.74	31.30
334	120	64.00	150.00	22.70	8.80	31.50
335	120	64.00	151.00	22.84	8.86	31.70
336	120	64.00	152.00	22.97	8.92	31.89
337	120	64.00	153.00	23.11	8.98	32.09
338	120	64.00	154.00	23.25	9.04	32.29
339	120	64.00	155.00	23.39	9.10	32.49
340	120	64.00	156.00	23.53	9.15	32.68
341	120	64.00	157.00	23.66	9.21	32.87
342	120	64.00	158.00	23.80	9.27	33.07
343	120	64.00	159.00	23.94	9.33	33.27
344	120	64.00	160.00	24.08	9.39	33.47
345	120	64.00	161.00	24.22	9.45	33.67
346	120	64.00	162.00	24.35	9.51	33.86
347	120	64.00	163.00	24.49	9.56	34.05
348	120	64.00	164.00	24.63	9.62	34.25
349	120	64.00	165.00	24.77	9.68	34.45
350	120	64.00	166.00	24.91	9.74	34.65
351	120	64.00	167.00	25.04	9.80	34.84
352	120	64.00	168.00	25.18	9.86	35.04
353	120	64.00	169.00	25.32	9.91	35.23
354	120	64.00	170.00	25.46	9.97	35.43
355	120	64.00	171.00	25.60	10.03	35.63
356	120	64.00	172.00	25.73	10.09	35.82
357	120	64.00	173.00	25.87	10.15	36.02
358	120	64.00	174.00	26.01	10.21	36.22
359	120	64.00	175.00	26.15	10.27	36.42
360	120	64.00	176.00	26.29	10.32	36.61
361	120	64.00	177.00	26.42	10.38	36.80
362	120	64.00	178.00	26.56	10.44	37.00
363	120	64.00	179.00	26.70	10.50	37.20
364	120	64.00	180.00	26.84	10.56	37.40
365	120	64.00	181.00	26.98	10.62	37.60
366	120	64.00	182.00	27.11	10.68	37.79
367	120	64.00	183.00	27.25	10.73	37.98
368	120	64.00	184.00	27.39	10.79	38.18
369	120	64.00	185.00	27.53	10.85	38.38

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
370	120	64.00	186.00	27.67	10.91	38.58
371	120	64.00	187.00	27.80	10.97	38.77
372	120	64.00	188.00	27.94	11.03	38.97
373	120	64.00	189.00	28.08	11.08	39.16
374	120	64.00	190.00	28.22	11.14	39.36
375	120	64.00	191.00	28.36	11.20	39.56
376	120	64.00	192.00	28.49	11.26	39.75
377	120	64.00	193.00	28.63	11.32	39.95
378	120	64.00	194.00	28.77	11.38	40.15
379	120	64.00	195.00	28.91	11.44	40.35
380	120	64.00	196.00	29.05	11.49	40.54
381	120	64.00	197.00	29.18	11.55	40.73
382	120	64.00	198.00	29.32	11.61	40.93
383	120	64.00	199.00	29.46	11.67	41.13
384	120	64.00	200.00	29.60	11.73	41.33
385	120	64.00	201.00	29.74	11.79	41.53
386	120	64.00	202.00	29.87	11.85	41.72
387	120	64.00	203.00	30.01	11.90	41.91
388	120	64.00	204.00	30.15	11.96	42.11
389	120	64.00	205.00	30.29	12.02	42.31
390	120	64.00	206.00	30.43	12.08	42.51
391	120	64.00	207.00	30.56	12.14	42.70
392	120	64.00	208.00	30.70	12.20	42.90
393	120	64.00	209.00	30.84	12.25	43.09
394	120	64.00	210.00	30.98	12.31	43.29
395	120	64.00	211.00	31.12	12.37	43.49
396	120	64.00	212.00	31.25	12.43	43.68
397	120	64.00	213.00	31.39	12.49	43.88
398	120	64.00	214.00	31.53	12.55	44.08
399	120	64.00	215.00	31.67	12.61	44.28
400	120	64.00	216.00	31.81	12.66	44.47
401	120	64.00	217.00	31.94	12.72	44.66
402	120	64.00	218.00	32.08	12.78	44.86
403	120	64.00	219.00	32.22	12.84	45.06
404	120	64.00	220.00	32.36	12.90	45.26
405	120	64.00	221.00	32.50	12.96	45.46
406	120	64.00	222.00	32.63	13.02	45.65
407	120	64.00	223.00	32.77	13.07	45.84
408	120	64.00	224.00	32.91	13.13	46.04
409	120	64.00	225.00	33.05	13.19	46.24
410	120	64.00	226.00	33.19	13.25	46.44
411	120	64.00	227.00	33.32	13.31	46.63
412	120	64.00	228.00	33.46	13.37	46.83
413	120	64.00	229.00	33.60	13.42	47.02
414	120	64.00	230.00	33.74	13.48	47.22
415	120	64.00	231.00	33.88	13.54	47.42
416	120	64.00	232.00	34.01	13.60	47.61
417	120	64.00	233.00	34.15	13.66	47.81
418	120	64.00	234.00	34.29	13.72	48.01
419	120	64.00	235.00	34.43	13.78	48.21
420	120	64.00	236.00	34.57	13.83	48.40
421	120	64.00	237.00	34.70	13.89	48.59
422	120	64.00	238.00	34.84	13.95	48.79
423	120	64.00	239.00	34.98	14.01	48.99
424	120	64.00	240.00	35.12	14.07	49.19

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
425	120	64.00	241.00	35.26	14.13	49.39
426	120	64.00	242.00	35.39	14.19	49.58
427	120	64.00	243.00	35.53	14.24	49.77
428	120	64.00	244.00	35.67	14.30	49.97
429	120	64.00	245.00	35.81	14.36	50.17
430	120	64.00	246.00	35.95	14.42	50.37
431	120	64.00	247.00	36.08	14.48	50.56
432	120	64.00	248.00	36.22	14.54	50.76
433	120	64.00	249.00	36.36	14.59	50.95
434	120	64.00	250.00	36.50	14.65	51.15
435	120	64.00	251.00	36.64	14.71	51.35
436	120	64.00	252.00	36.77	14.77	51.54
437	120	64.00	253.00	36.91	14.83	51.74
438	120	64.00	254.00	37.05	14.89	51.94
439	120	64.00	255.00	37.19	14.95	52.14
440	120	64.00	256.00	37.33	15.00	52.33
441	120	64.00	257.00	37.46	15.06	52.52
442	120	64.00	258.00	37.60	15.12	52.72
443	120	64.00	259.00	37.74	15.18	52.92
444	120	64.00	260.00	37.88	15.24	53.12
445	120	64.00	261.00	38.02	15.30	53.32
446	120	64.00	262.00	38.15	15.36	53.51
447	120	64.00	263.00	38.29	15.41	53.70
448	120	64.00	264.00	38.43	15.47	53.90
449	120	64.00	265.00	38.57	15.53	54.10
450	120	64.00	266.00	38.71	15.59	54.30
451	120	64.00	267.00	38.84	15.65	54.49
452	120	64.00	268.00	38.98	15.71	54.69
453	120	64.00	269.00	39.12	15.76	54.88
454	120	64.00	270.00	39.26	15.82	55.08
455	120	64.00	271.00	39.40	15.88	55.28
456	120	64.00	272.00	39.53	15.94	55.47
457	120	64.00	273.00	39.67	16.00	55.67
458	120	64.00	274.00	39.81	16.06	55.87
459	120	64.00	275.00	39.95	16.12	56.07
460	120	64.00	276.00	40.09	16.17	56.26
461	120	64.00	277.00	40.22	16.23	56.45
462	120	64.00	278.00	40.36	16.29	56.65
463	120	64.00	279.00	40.50	16.35	56.85
464	120	64.00	280.00	40.64	16.41	57.05
465	120	64.00	281.00	40.78	16.47	57.25
466	120	64.00	282.00	40.91	16.53	57.44
467	120	64.00	283.00	41.05	16.58	57.63
468	120	64.00	284.00	41.19	16.64	57.83
469	120	64.00	285.00	41.33	16.70	58.03
470	120	64.00	286.00	41.47	16.76	58.23
471	120	64.00	287.00	41.60	16.82	58.42
472	120	64.00	288.00	41.74	16.88	58.62
473	120	64.00	289.00	41.88	16.93	58.81
474	120	64.00	290.00	42.02	16.99	59.01
475	120	64.00	291.00	42.16	17.05	59.21
476	120	64.00	292.00	42.29	17.11	59.40
477	120	64.00	293.00	42.43	17.17	59.60
478	120	64.00	294.00	42.57	17.23	59.80
479	120	64.00	295.00	42.71	17.29	60.00

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
480	120	64.00	296.00	42.85	17.34	60.19
481	120	64.00	297.00	42.98	17.40	60.38
482	120	64.00	298.00	43.12	17.46	60.58
483	120	64.00	299.00	43.26	17.52	60.78
484	120	64.00	300.00	43.40	17.58	60.98
485	120	64.00	301.00	43.54	17.64	61.18
486	120	64.00	302.00	43.67	17.70	61.37
487	120	64.00	303.00	43.81	17.75	61.56
488	120	64.00	304.00	43.95	17.81	61.76
489	120	64.00	305.00	44.09	17.87	61.96
490	120	64.00	306.00	44.23	17.93	62.16
491	120	64.00	307.00	44.36	17.99	62.35
492	120	64.00	308.00	44.50	18.05	62.55
493	120	64.00	309.00	44.64	18.10	62.74
494	120	64.00	310.00	44.78	18.16	62.94
495	120	64.00	311.00	44.92	18.22	63.14
496	120	64.00	312.00	45.05	18.28	63.33
497	120	64.00	313.00	45.19	18.34	63.53
498	120	64.00	314.00	45.33	18.40	63.73
499	120	64.00	315.00	45.47	18.46	63.93
500	120	64.00	316.00	45.61	18.51	64.12
501	120	64.00	317.00	45.74	18.57	64.31
502	120	64.00	318.00	45.88	18.63	64.51
503	120	64.00	319.00	46.02	18.69	64.71
504	120	64.00	320.00	46.16	18.75	64.91
505	120	64.00	321.00	46.30	18.81	65.11
506	120	64.00	322.00	46.43	18.87	65.30
507	120	64.00	323.00	46.57	18.92	65.49
508	120	64.00	324.00	46.71	18.98	65.69
509	120	64.00	325.00	46.85	19.04	65.89
510	120	64.00	326.00	46.99	19.10	66.09
511	120	64.00	327.00	47.12	19.16	66.28
512	120	64.00	328.00	47.26	19.22	66.48
513	120	64.00	329.00	47.40	19.27	66.67
514	120	64.00	330.00	47.54	19.33	66.87
515	120	64.00	331.00	47.68	19.39	67.07
516	120	64.00	332.00	47.81	19.45	67.26
517	120	64.00	333.00	47.95	19.51	67.46
518	120	64.00	334.00	48.09	19.57	67.66
519	120	64.00	335.00	48.23	19.63	67.86
520	120	64.00	336.00	48.37	19.68	68.05
521	120	64.00	337.00	48.50	19.74	68.24
522	120	64.00	338.00	48.64	19.80	68.44
523	120	64.00	339.00	48.78	19.86	68.64
524	120	64.00	340.00	48.92	19.92	68.84
525	120	64.00	341.00	49.06	19.98	69.04
526	120	64.00	342.00	49.19	20.04	69.23
527	120	64.00	343.00	49.33	20.09	69.42
528	120	64.00	344.00	49.47	20.15	69.62
529	120	64.00	345.00	49.61	20.21	69.82
530	120	64.00	346.00	49.75	20.27	70.02
531	120	64.00	347.00	49.88	20.33	70.21
532	120	64.00	348.00	50.02	20.39	70.41
533	120	64.00	349.00	50.16	20.44	70.60
534	120	64.00	350.00	50.30	20.50	70.80

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
535	120	64.00	351.00	50.44	20.56	71.00
536	120	64.00	352.00	50.57	20.62	71.19
537	120	64.00	353.00	50.71	20.68	71.39
538	120	64.00	354.00	50.85	20.74	71.59
539	120	64.00	355.00	50.99	20.80	71.79
540	120	64.00	356.00	51.13	20.85	71.98
541	120	64.00	357.00	51.26	20.91	72.17
542	120	64.00	358.00	51.40	20.97	72.37
543	120	64.00	359.00	51.54	21.03	72.57
544	120	64.00	360.00	51.68	21.09	72.77
545	120	64.00	361.00	51.82	21.15	72.97
546	120	64.00	362.00	51.95	21.21	73.16
547	120	64.00	363.00	52.09	21.26	73.35
548	120	64.00	364.00	52.23	21.32	73.55
549	120	64.00	365.00	52.37	21.38	73.75
550	120	64.00	366.00	52.51	21.44	73.95
551	120	64.00	367.00	52.64	21.50	74.14
552	120	64.00	368.00	52.78	21.56	74.34
553	120	64.00	369.00	52.92	21.61	74.53
554	120	64.00	370.00	53.06	21.67	74.73
555	120	64.00	371.00	53.20	21.73	74.93
556	120	64.00	372.00	53.33	21.79	75.12
557	120	64.00	373.00	53.47	21.85	75.32
558	120	64.00	374.00	53.61	21.91	75.52
559	120	64.00	375.00	53.75	21.97	75.72
560	120	64.00	376.00	53.89	22.02	75.91
561	120	64.00	377.00	54.02	22.08	76.10
562	120	64.00	378.00	54.16	22.14	76.30
563	120	64.00	379.00	54.30	22.20	76.50
564	120	64.00	380.00	54.44	22.26	76.70
565	120	64.00	381.00	54.58	22.32	76.90
566	120	64.00	382.00	54.71	22.38	77.09
567	120	64.00	383.00	54.85	22.43	77.28
568	120	64.00	384.00	54.99	22.49	77.48
569	120	64.00	385.00	55.13	22.55	77.68
570	120	64.00	386.00	55.27	22.61	77.88
571	120	64.00	387.00	55.40	22.67	78.07
572	120	64.00	388.00	55.54	22.73	78.27
573	120	64.00	389.00	55.68	22.78	78.46
574	120	64.00	390.00	55.82	22.84	78.66
575	120	64.00	391.00	55.96	22.90	78.86
576	120	64.00	392.00	56.09	22.96	79.05
577	120	64.00	393.00	56.23	23.02	79.25
578	120	64.00	394.00	56.37	23.08	79.45
579	120	64.00	395.00	56.51	23.14	79.65
580	120	64.00	396.00	56.65	23.19	79.84
581	120	64.00	397.00	56.78	23.25	80.03
582	120	64.00	398.00	56.92	23.31	80.23
583	120	64.00	399.00	57.06	23.37	80.43
584	120	64.00	400.00	57.20	23.43	80.63
585	120	64.00	401.00	57.34	23.49	80.83
586	120	64.00	402.00	57.47	23.55	81.02
587	120	64.00	403.00	57.61	23.60	81.21
588	120	64.00	404.00	57.75	23.66	81.41
589	120	64.00	405.00	57.89	23.72	81.61

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
590	120	64.00	406.00	58.03	23.78	81.81
591	120	64.00	407.00	58.16	23.84	82.00
592	120	64.00	408.00	58.30	23.90	82.20
593	120	64.00	409.00	58.44	23.95	82.39
594	120	64.00	410.00	58.58	24.01	82.59
595	120	64.00	411.00	58.72	24.07	82.79
596	120	64.00	412.00	58.85	24.13	82.98
597	120	64.00	413.00	58.99	24.19	83.18
598	120	64.00	414.00	59.13	24.25	83.38
599	120	64.00	415.00	59.27	24.31	83.58
600	120	64.00	416.00	59.41	24.36	83.77
601	120	64.00	417.00	59.54	24.42	83.96
602	120	64.00	418.00	59.68	24.48	84.16
603	120	64.00	419.00	59.82	24.54	84.36
604	120	64.00	420.00	59.96	24.60	84.56
605	120	64.00	421.00	60.10	24.66	84.76
606	120	64.00	422.00	60.23	24.72	84.95
607	120	64.00	423.00	60.37	24.77	85.14
608	120	64.00	424.00	60.51	24.83	85.34
609	120	64.00	425.00	60.65	24.89	85.54
610	120	64.00	426.00	60.79	24.95	85.74
611	120	64.00	427.00	60.92	25.01	85.93
612	120	64.00	428.00	61.06	25.07	86.13
613	120	64.00	429.00	61.20	25.12	86.32
614	120	64.00	430.00	61.34	25.18	86.52
615	120	64.00	431.00	61.48	25.24	86.72
616	120	64.00	432.00	61.61	25.30	86.91
617	120	64.00	433.00	61.75	25.36	87.11
618	120	64.00	434.00	61.89	25.42	87.31
619	120	64.00	435.00	62.03	25.48	87.51
620	120	64.00	436.00	62.17	25.53	87.70
621	120	64.00	437.00	62.30	25.59	87.89
622	120	64.00	438.00	62.44	25.65	88.09
623	120	64.00	439.00	62.58	25.71	88.29
624	120	64.00	440.00	62.72	25.77	88.49
625	120	64.00	441.00	62.86	25.83	88.69
626	120	64.00	442.00	62.99	25.89	88.88
627	120	64.00	443.00	63.13	25.94	89.07
628	120	64.00	444.00	63.27	26.00	89.27
629	120	64.00	445.00	63.41	26.06	89.47
630	120	64.00	446.00	63.55	26.12	89.67
631	120	64.00	447.00	63.68	26.18	89.86
632	120	64.00	448.00	63.82	26.24	90.06
633	120	64.00	449.00	63.96	26.29	90.25
634	120	64.00	450.00	64.10	26.35	90.45
635	120	64.00	451.00	64.24	26.41	90.65
636	120	64.00	452.00	64.37	26.47	90.84
637	120	64.00	453.00	64.51	26.53	91.04
638	120	64.00	454.00	64.65	26.59	91.24
639	120	64.00	455.00	64.79	26.65	91.44
640	120	64.00	456.00	64.93	26.70	91.63
641	120	64.00	457.00	65.06	26.76	91.82
642	120	64.00	458.00	65.20	26.82	92.02
643	120	64.00	459.00	65.34	26.88	92.22
644	120	64.00	460.00	65.48	26.94	92.42

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
645	120	64.00	461.00	65.62	27.00	92.62
646	120	64.00	462.00	65.75	27.06	92.81
647	120	64.00	463.00	65.89	27.11	93.00
648	120	64.00	464.00	66.03	27.17	93.20
649	120	64.00	465.00	66.17	27.23	93.40
650	120	64.00	466.00	66.31	27.29	93.60
651	120	64.00	467.00	66.44	27.35	93.79
652	120	64.00	468.00	66.58	27.41	93.99
653	120	64.00	469.00	66.72	27.46	94.18
654	120	64.00	470.00	66.86	27.52	94.38
655	120	64.00	471.00	67.00	27.58	94.58
656	120	64.00	472.00	67.13	27.64	94.77
657	120	64.00	473.00	67.27	27.70	94.97
658	120	64.00	474.00	67.41	27.76	95.17
659	120	64.00	475.00	67.55	27.82	95.37
660	120	64.00	476.00	67.69	27.87	95.56
661	120	64.00	477.00	67.82	27.93	95.75
662	120	64.00	478.00	67.96	27.99	95.95
663	120	64.00	479.00	68.10	28.05	96.15
664	120	64.00	480.00	68.24	28.11	96.35
665	120	64.00	481.00	68.38	28.17	96.55
666	120	64.00	482.00	68.51	28.23	96.74
667	120	64.00	483.00	68.65	28.28	96.93
668	120	64.00	484.00	68.79	28.34	97.13
669	120	64.00	485.00	68.93	28.40	97.33
670	120	64.00	486.00	69.07	28.46	97.53
671	120	64.00	487.00	69.20	28.52	97.72
672	120	64.00	488.00	69.34	28.58	97.92
673	120	64.00	489.00	69.48	28.63	98.11
674	120	64.00	490.00	69.62	28.69	98.31
675	120	64.00	491.00	69.76	28.75	98.51
676	120	64.00	492.00	69.89	28.81	98.70
677	120	64.00	493.00	70.03	28.87	98.90
678	120	64.00	494.00	70.17	28.93	99.10
679	120	64.00	495.00	70.31	28.99	99.30
680	120	64.00	496.00	70.45	29.04	99.49
681	120	64.00	497.00	70.58	29.10	99.68
682	120	64.00	498.00	70.72	29.16	99.88
683	120	64.00	499.00	70.86	29.22	100.08
684	120	64.00	500.00	71.00	29.28	100.28
685	120	64.00	501.00	71.14	29.34	100.48
686	120	64.00	502.00	71.27	29.40	100.67
687	120	64.00	503.00	71.41	29.45	100.86
688	120	64.00	504.00	71.55	29.51	101.06
689	120	64.00	505.00	71.69	29.57	101.26
690	120	64.00	506.00	71.83	29.63	101.46
691	120	64.00	507.00	71.96	29.69	101.65
692	120	64.00	508.00	72.10	29.75	101.85
693	120	64.00	509.00	72.24	29.80	102.04
694	120	64.00	510.00	72.38	29.86	102.24
695	120	64.00	511.00	72.52	29.92	102.44
696	120	64.00	512.00	72.65	29.98	102.63
697	120	64.00	513.00	72.79	30.04	102.83
698	120	64.00	514.00	72.93	30.10	103.03
699	120	64.00	515.00	73.07	30.16	103.23

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
700	120	64.00	516.00	73.21	30.21	103.42
701	120	64.00	517.00	73.34	30.27	103.61
702	120	64.00	518.00	73.48	30.33	103.81
703	120	64.00	519.00	73.62	30.39	104.01
704	120	64.00	520.00	73.76	30.45	104.21
705	120	64.00	521.00	73.90	30.51	104.41
706	120	64.00	522.00	74.03	30.57	104.60
707	120	64.00	523.00	74.17	30.62	104.79
708	120	64.00	524.00	74.31	30.68	104.99
709	120	64.00	525.00	74.45	30.74	105.19
710	120	64.00	526.00	74.59	30.80	105.39
711	120	64.00	527.00	74.72	30.86	105.58
712	120	64.00	528.00	74.86	30.92	105.78
713	120	64.00	529.00	75.00	30.97	105.97
714	120	64.00	530.00	75.14	31.03	106.17
715	120	64.00	531.00	75.28	31.09	106.37
716	120	64.00	532.00	75.41	31.15	106.56
717	120	64.00	533.00	75.55	31.21	106.76
718	120	64.00	534.00	75.69	31.27	106.96
719	120	64.00	535.00	75.83	31.33	107.16
720	120	64.00	536.00	75.97	31.38	107.35
721	120	64.00	537.00	76.10	31.44	107.54
722	120	64.00	538.00	76.24	31.50	107.74
723	120	64.00	539.00	76.38	31.56	107.94
724	120	64.00	540.00	76.52	31.62	108.14
725	120	64.00	541.00	76.66	31.68	108.34
726	120	64.00	542.00	76.79	31.74	108.53
727	120	64.00	543.00	76.93	31.79	108.72
728	120	64.00	544.00	77.07	31.85	108.92
729	120	64.00	545.00	77.21	31.91	109.12
730	120	64.00	546.00	77.35	31.97	109.32
731	120	64.00	547.00	77.48	32.03	109.51
732	120	64.00	548.00	77.62	32.09	109.71
733	120	64.00	549.00	77.76	32.14	109.90
734	120	64.00	550.00	77.90	32.20	110.10
735	120	64.00	551.00	78.04	32.26	110.30
736	120	64.00	552.00	78.17	32.32	110.49
737	120	64.00	553.00	78.31	32.38	110.69
738	120	64.00	554.00	78.45	32.44	110.89
739	120	64.00	555.00	78.59	32.50	111.09
740	120	64.00	556.00	78.73	32.55	111.28
741	120	64.00	557.00	78.86	32.61	111.47
742	120	64.00	558.00	79.00	32.67	111.67
743	120	64.00	559.00	79.14	32.73	111.87
744	120	64.00	560.00	79.28	32.79	112.07
745	120	64.00	561.00	79.42	32.85	112.27
746	120	64.00	562.00	79.55	32.91	112.46
747	120	64.00	563.00	79.69	32.96	112.65
748	120	64.00	564.00	79.83	33.02	112.85
749	120	64.00	565.00	79.97	33.08	113.05
750	120	64.00	566.00	80.11	33.14	113.25
751	120	64.00	567.00	80.24	33.20	113.44
752	120	64.00	568.00	80.38	33.26	113.64
753	120	64.00	569.00	80.52	33.31	113.83
754	120	64.00	570.00	80.66	33.37	114.03

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
755	120	64.00	571.00	80.80	33.43	114.23
756	120	64.00	572.00	80.93	33.49	114.42
757	120	64.00	573.00	81.07	33.55	114.62
758	120	64.00	574.00	81.21	33.61	114.82
759	120	64.00	575.00	81.35	33.67	115.02
760	120	64.00	576.00	81.49	33.72	115.21
761	120	64.00	577.00	81.62	33.78	115.40
762	120	64.00	578.00	81.76	33.84	115.60
763	120	64.00	579.00	81.90	33.90	115.80
764	120	64.00	580.00	82.04	33.96	116.00
765	120	64.00	581.00	82.18	34.02	116.20
766	120	64.00	582.00	82.31	34.08	116.39
767	120	64.00	583.00	82.45	34.13	116.58
768	120	64.00	584.00	82.59	34.19	116.78
769	120	64.00	585.00	82.73	34.25	116.98
770	120	64.00	586.00	82.87	34.31	117.18
771	120	64.00	587.00	83.00	34.37	117.37
772	120	64.00	588.00	83.14	34.43	117.57
773	120	64.00	589.00	83.28	34.48	117.76
774	120	64.00	590.00	83.42	34.54	117.96
775	120	64.00	591.00	83.56	34.60	118.16
776	120	64.00	592.00	83.69	34.66	118.35
777	120	64.00	593.00	83.83	34.72	118.55
778	120	64.00	594.00	83.97	34.78	118.75
779	120	64.00	595.00	84.11	34.84	118.95
780	120	64.00	596.00	84.25	34.89	119.14
781	120	64.00	597.00	84.38	34.95	119.33
782	120	64.00	598.00	84.52	35.01	119.53
783	120	64.00	599.00	84.66	35.07	119.73
784	120	64.00	600.00	84.80	35.13	119.93
785	120	64.00	601.00	84.94	35.19	120.13
786	120	64.00	602.00	85.07	35.25	120.32
787	120	64.00	603.00	85.21	35.30	120.51
788	120	64.00	604.00	85.35	35.36	120.71
789	120	64.00	605.00	85.49	35.42	120.91
790	120	64.00	606.00	85.63	35.48	121.11
791	120	64.00	607.00	85.76	35.54	121.30
792	120	64.00	608.00	85.90	35.60	121.50
793	120	64.00	609.00	86.04	35.65	121.69
794	120	64.00	610.00	86.18	35.71	121.89
795	120	64.00	611.00	86.32	35.77	122.09
796	120	64.00	612.00	86.45	35.83	122.28
797	120	64.00	613.00	86.59	35.89	122.48
798	120	64.00	614.00	86.73	35.95	122.68
799	120	64.00	615.00	86.87	36.01	122.88
800	120	64.00	616.00	87.01	36.06	123.07
801	120	64.00	617.00	87.14	36.12	123.26
802	120	64.00	618.00	87.28	36.18	123.46
803	120	64.00	619.00	87.42	36.24	123.66
804	120	64.00	620.00	87.56	36.30	123.86
805	120	64.00	621.00	87.70	36.36	124.06
806	120	64.00	622.00	87.83	36.42	124.25
807	120	64.00	623.00	87.97	36.47	124.44
808	120	64.00	624.00	88.11	36.53	124.64
809	120	64.00	625.00	88.25	36.59	124.84

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
810	120	64.00	626.00	88.39	36.65	125.04
811	120	64.00	627.00	88.52	36.71	125.23
812	120	64.00	628.00	88.66	36.77	125.43
813	120	64.00	629.00	88.80	36.82	125.62
814	120	64.00	630.00	88.94	36.88	125.82
815	120	64.00	631.00	89.08	36.94	126.02
816	120	64.00	632.00	89.21	37.00	126.21
817	120	64.00	633.00	89.35	37.06	126.41
818	120	64.00	634.00	89.49	37.12	126.61
819	120	64.00	635.00	89.63	37.18	126.81
820	120	64.00	636.00	89.77	37.23	127.00
821	120	64.00	637.00	89.90	37.29	127.19
822	120	64.00	638.00	90.04	37.35	127.39
823	120	64.00	639.00	90.18	37.41	127.59
824	120	64.00	640.00	90.32	37.47	127.79
825	120	64.00	641.00	90.46	37.53	127.99
826	120	64.00	642.00	90.59	37.59	128.18
827	120	64.00	643.00	90.73	37.64	128.37
828	120	64.00	644.00	90.87	37.70	128.57
829	120	64.00	645.00	91.01	37.76	128.77
830	120	64.00	646.00	91.15	37.82	128.97
831	120	64.00	647.00	91.28	37.88	129.16
832	120	64.00	648.00	91.42	37.94	129.36
833	120	64.00	649.00	91.56	37.99	129.55
834	120	64.00	650.00	91.70	38.05	129.75
835	120	64.00	651.00	91.84	38.11	129.95
836	120	64.00	652.00	91.97	38.17	130.14
837	120	64.00	653.00	92.11	38.23	130.34
838	120	64.00	654.00	92.25	38.29	130.54
839	120	64.00	655.00	92.39	38.35	130.74
840	120	64.00	656.00	92.53	38.40	130.93
841	120	64.00	657.00	92.66	38.46	131.12
842	120	64.00	658.00	92.80	38.52	131.32
843	120	64.00	659.00	92.94	38.58	131.52
844	120	64.00	660.00	93.08	38.64	131.72
845	120	64.00	661.00	93.22	38.70	131.92
846	120	64.00	662.00	93.35	38.76	132.11
847	120	64.00	663.00	93.49	38.81	132.30
848	120	64.00	664.00	93.63	38.87	132.50
849	120	64.00	665.00	93.77	38.93	132.70
850	120	64.00	666.00	93.91	38.99	132.90
851	120	64.00	667.00	94.04	39.05	133.09
852	120	64.00	668.00	94.18	39.11	133.29
853	120	64.00	669.00	94.32	39.16	133.48
854	120	64.00	670.00	94.46	39.22	133.68
855	120	64.00	671.00	94.60	39.28	133.88
856	120	64.00	672.00	94.73	39.34	134.07
857	120	64.00	673.00	94.87	39.40	134.27
858	120	64.00	674.00	95.01	39.46	134.47
859	120	64.00	675.00	95.15	39.52	134.67
860	120	64.00	676.00	95.29	39.57	134.86
861	120	64.00	677.00	95.42	39.63	135.05
862	120	64.00	678.00	95.56	39.69	135.25
863	120	64.00	679.00	95.70	39.75	135.45
864	120	64.00	680.00	95.84	39.81	135.65

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
865	120	64.00	681.00	95.98	39.87	135.85
866	120	64.00	682.00	96.11	39.93	136.04
867	120	64.00	683.00	96.25	39.98	136.23
868	120	64.00	684.00	96.39	40.04	136.43
869	120	64.00	685.00	96.53	40.10	136.63
870	120	64.00	686.00	96.67	40.16	136.83
871	120	64.00	687.00	96.80	40.22	137.02
872	120	64.00	688.00	96.94	40.28	137.22
873	120	64.00	689.00	97.08	40.33	137.41
874	120	64.00	690.00	97.22	40.39	137.61
875	120	64.00	691.00	97.36	40.45	137.81
876	120	64.00	692.00	97.49	40.51	138.00
877	120	64.00	693.00	97.63	40.57	138.20
878	120	64.00	694.00	97.77	40.63	138.40
879	120	64.00	695.00	97.91	40.69	138.60
880	120	64.00	696.00	98.05	40.74	138.79
881	120	64.00	697.00	98.18	40.80	138.98
882	120	64.00	698.00	98.32	40.86	139.18
883	120	64.00	699.00	98.46	40.92	139.38
884	120	64.00	700.00	98.60	40.98	139.58
885	120	64.00	701.00	98.74	41.04	139.78
886	120	64.00	702.00	98.87	41.10	139.97
887	120	64.00	703.00	99.01	41.15	140.16
888	120	64.00	704.00	99.15	41.21	140.36
889	120	64.00	705.00	99.29	41.27	140.56
890	120	64.00	706.00	99.43	41.33	140.76
891	120	64.00	707.00	99.56	41.39	140.95
892	120	64.00	708.00	99.70	41.45	141.15
893	120	64.00	709.00	99.84	41.50	141.34
894	120	64.00	710.00	99.98	41.56	141.54
895	120	64.00	711.00	100.12	41.62	141.74
896	120	64.00	712.00	100.25	41.68	141.93
897	120	64.00	713.00	100.39	41.74	142.13
898	120	64.00	714.00	100.53	41.80	142.33
899	120	64.00	715.00	100.67	41.86	142.53
900	120	64.00	716.00	100.81	41.91	142.72
901	120	64.00	717.00	100.94	41.97	142.91
902	120	64.00	718.00	101.08	42.03	143.11
903	120	64.00	719.00	101.22	42.09	143.31
904	120	64.00	720.00	101.36	42.15	143.51
905	120	64.00	721.00	101.50	42.21	143.71
906	120	64.00	722.00	101.63	42.27	143.90
907	120	64.00	723.00	101.77	42.32	144.09
908	120	64.00	724.00	101.91	42.38	144.29
909	120	64.00	725.00	102.05	42.44	144.49
910	120	64.00	726.00	102.19	42.50	144.69
911	120	64.00	727.00	102.32	42.56	144.88
912	120	64.00	728.00	102.46	42.62	145.08
913	120	64.00	729.00	102.60	42.67	145.27
914	120	64.00	730.00	102.74	42.73	145.47
915	120	64.00	731.00	102.88	42.79	145.67
916	120	64.00	732.00	103.01	42.85	145.86
917	120	64.00	733.00	103.15	42.91	146.06
918	120	64.00	734.00	103.29	42.97	146.26
919	120	64.00	735.00	103.43	43.03	146.46

Weekly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employers NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
920	120	64.00	736.00	103.57	43.08	146.65
921	120	64.00	737.00	103.70	43.14	146.84
922	120	64.00	738.00	103.84	43.20	147.04
923	120	64.00	739.00	103.98	43.26	147.24
924	120	64.00	740.00	104.12	43.32	147.44
925	120	64.00	741.00	104.26	43.38	147.64
926	120	64.00	742.00	104.39	43.44	147.83
927	120	64.00	743.00	104.53	43.49	148.02
928	120	64.00	744.00	104.67	43.55	148.22
929	120	64.00	745.00	104.81	43.61	148.42
930	120	64.00	746.00	104.95	43.67	148.62
931	120	64.00	747.00	105.08	43.73	148.81
932	120	64.00	748.00	105.22	43.79	149.01
933	120	64.00	749.00	105.36	43.84	149.20
934	120	64.00	750.00	105.50	43.90	149.40
935	120	64.00	751.00	105.64	43.96	149.60
936	120	64.00	752.00	105.77	44.02	149.79
937	120	64.00	753.00	105.91	44.08	149.99
938	120	64.00	754.00	106.05	44.14	150.19
939	120	64.00	755.00	106.19	44.20	150.39
940	120	64.00	756.00	106.33	44.25	150.58
941	120	64.00	757.00	106.46	44.31	150.77
942	120	64.00	758.00	106.60	44.37	150.97
943	120	64.00	759.00	106.74	44.43	151.17
944	120	64.00	760.00	106.88	44.49	151.37
945	120	64.00	761.00	107.02	44.55	151.57
946	120	64.00	762.00	107.15	44.61	151.76
947	120	64.00	763.00	107.29	44.66	151.95
948	120	64.00	764.00	107.43	44.72	152.15
949	120	64.00	765.00	107.57	44.78	152.35
950	120	64.00	766.00	107.71	44.84	152.55
951	120	64.00	767.00	107.84	44.90	152.74
952	120	64.00	768.00	107.98	44.96	152.94
953	120	64.00	769.00	108.12	45.01	153.13
954	120	64.00	770.00	108.26	45.07	153.33
955	120	64.00	771.00	108.40	45.13	153.53
956	120	64.00	772.00	108.53	45.19	153.72
957	120	64.00	773.00	108.67	45.25	153.92
958	120	64.00	774.00	108.81	45.31	154.12
959	120	64.00	775.00	108.95	45.37	154.32
960	120	64.00	776.00	109.09	45.42	154.51
961	120	64.00	777.00	109.22	45.48	154.70
962	120	64.00	778.00	109.36	45.54	154.90
963	120	64.00	779.00	109.50	45.60	155.10
964	120	64.00	780.00	109.64	45.66	155.30
965	120	64.00	781.00	109.78	45.72	155.50
966	120	64.00	782.00	109.91	45.78	155.69
967	120	64.00	783.00	109.98	45.80	155.78

If the employee's gross pay is over £967, go to page 75.

Monthly table for reduced rate NICs for use from 6 April 2021 to 5 April 2022

Table letter B

Use this table for married women or widows who have a 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 2021 to 2022
- women who are State Pension age or over (see Table letter C)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

Filling in 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 – 1e of the table to columns 1a – 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 75.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £519.99	No NICs liability, make no entries on form RT11					
520	520	0.00	0.00	0.00	0.00	0.00
524	520	4.00	0.00	0.00	0.00	0.00
528	520	8.00	0.00	0.00	0.00	0.00
532	520	12.00	0.00	0.00	0.00	0.00
536	520	16.00	0.00	0.00	0.00	0.00
540	520	20.00	0.00	0.00	0.00	0.00
544	520	24.00	0.00	0.00	0.00	0.00
548	520	28.00	0.00	0.00	0.00	0.00
552	520	32.00	0.00	0.00	0.00	0.00
556	520	36.00	0.00	0.00	0.00	0.00
560	520	40.00	0.00	0.00	0.00	0.00
564	520	44.00	0.00	0.00	0.00	0.00
568	520	48.00	0.00	0.00	0.00	0.00
572	520	52.00	0.00	0.00	0.00	0.00
576	520	56.00	0.00	0.00	0.00	0.00
580	520	60.00	0.00	0.00	0.00	0.00
584	520	64.00	0.00	0.00	0.00	0.00
588	520	68.00	0.00	0.00	0.00	0.00
592	520	72.00	0.00	0.00	0.00	0.00
596	520	76.00	0.00	0.00	0.00	0.00
600	520	80.00	0.00	0.00	0.00	0.00
604	520	84.00	0.00	0.00	0.00	0.00
608	520	88.00	0.00	0.00	0.00	0.00
612	520	92.00	0.00	0.00	0.00	0.00
616	520	96.00	0.00	0.00	0.00	0.00
620	520	100.00	0.00	0.00	0.00	0.00
624	520	104.00	0.00	0.00	0.00	0.00
628	520	108.00	0.00	0.00	0.00	0.00
632	520	112.00	0.00	0.00	0.00	0.00
636	520	116.00	0.00	0.00	0.00	0.00

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
640	520	120.00	0.00	0.00	0.00	0.00
644	520	124.00	0.00	0.00	0.00	0.00
648	520	128.00	0.00	0.00	0.00	0.00
652	520	132.00	0.00	0.00	0.00	0.00
656	520	136.00	0.00	0.00	0.00	0.00
660	520	140.00	0.00	0.00	0.00	0.00
664	520	144.00	0.00	0.00	0.00	0.00
668	520	148.00	0.00	0.00	0.00	0.00
672	520	152.00	0.00	0.00	0.00	0.00
676	520	156.00	0.00	0.00	0.00	0.00
680	520	160.00	0.00	0.00	0.00	0.00
684	520	164.00	0.00	0.00	0.00	0.00
688	520	168.00	0.00	0.00	0.00	0.00
692	520	172.00	0.00	0.00	0.00	0.00
696	520	176.00	0.00	0.00	0.00	0.00
700	520	180.00	0.00	0.00	0.00	0.00
704	520	184.00	0.00	0.00	0.00	0.00
708	520	188.00	0.00	0.00	0.00	0.00
712	520	192.00	0.00	0.00	0.00	0.00
716	520	196.00	0.00	0.00	0.00	0.00
720	520	200.00	0.00	0.00	0.00	0.00
724	520	204.00	0.00	0.00	0.00	0.00
728	520	208.00	0.00	0.00	0.00	0.00
732	520	212.00	0.00	0.00	0.00	0.00
736	520	216.00	0.00	0.00	0.00	0.00
737	520	217.00	0.00	0.00	0.00	0.00
740	520	220.00	0.00	0.69	0.00	0.69
744	520	224.00	0.00	1.24	0.00	1.24
748	520	228.00	0.00	1.79	0.00	1.79
752	520	232.00	0.00	2.35	0.00	2.35
756	520	236.00	0.00	2.90	0.00	2.90
760	520	240.00	0.00	3.45	0.00	3.45
764	520	244.00	0.00	4.00	0.00	4.00
768	520	248.00	0.00	4.55	0.00	4.55
772	520	252.00	0.00	5.11	0.00	5.11
776	520	256.00	0.00	5.66	0.00	5.66
780	520	260.00	0.00	6.21	0.00	6.21
784	520	264.00	0.00	6.76	0.00	6.76
788	520	268.00	0.00	7.31	0.00	7.31
792	520	272.00	0.00	7.87	0.00	7.87
796	520	276.00	0.00	8.21	0.00	8.21
797	520	277.00	0.00	8.28	0.00	8.28
800	520	277.00	3.00	8.97	0.29	9.26
804	520	277.00	7.00	9.52	0.53	10.05
808	520	277.00	11.00	10.07	0.76	10.83
812	520	277.00	15.00	10.63	0.99	11.62
816	520	277.00	19.00	11.18	1.23	12.41
820	520	277.00	23.00	11.73	1.46	13.19
824	520	277.00	27.00	12.28	1.70	13.98
828	520	277.00	31.00	12.83	1.93	14.76
832	520	277.00	35.00	13.39	2.16	15.55
836	520	277.00	39.00	13.94	2.40	16.34
840	520	277.00	43.00	14.49	2.63	17.12
844	520	277.00	47.00	15.04	2.87	17.91
848	520	277.00	51.00	15.59	3.10	18.69

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
852	520	277.00	55.00	16.15	3.33	19.48
856	520	277.00	59.00	16.70	3.57	20.27
860	520	277.00	63.00	17.25	3.80	21.05
864	520	277.00	67.00	17.80	4.04	21.84
868	520	277.00	71.00	18.35	4.27	22.62
872	520	277.00	75.00	18.91	4.50	23.41
876	520	277.00	79.00	19.46	4.74	24.20
880	520	277.00	83.00	20.01	4.97	24.98
884	520	277.00	87.00	20.56	5.21	25.77
888	520	277.00	91.00	21.11	5.44	26.55
892	520	277.00	95.00	21.67	5.67	27.34
896	520	277.00	99.00	22.22	5.91	28.13
900	520	277.00	103.00	22.77	6.14	28.91
904	520	277.00	107.00	23.32	6.38	29.70
908	520	277.00	111.00	23.87	6.61	30.48
912	520	277.00	115.00	24.43	6.84	31.27
916	520	277.00	119.00	24.98	7.08	32.06
920	520	277.00	123.00	25.53	7.31	32.84
924	520	277.00	127.00	26.08	7.55	33.63
928	520	277.00	131.00	26.63	7.78	34.41
932	520	277.00	135.00	27.19	8.01	35.20
936	520	277.00	139.00	27.74	8.25	35.99
940	520	277.00	143.00	28.29	8.48	36.77
944	520	277.00	147.00	28.84	8.72	37.56
948	520	277.00	151.00	29.39	8.95	38.34
952	520	277.00	155.00	29.95	9.18	39.13
956	520	277.00	159.00	30.50	9.42	39.92
960	520	277.00	163.00	31.05	9.65	40.70
964	520	277.00	167.00	31.60	9.89	41.49
968	520	277.00	171.00	32.15	10.12	42.27
972	520	277.00	175.00	32.71	10.35	43.06
976	520	277.00	179.00	33.26	10.59	43.85
980	520	277.00	183.00	33.81	10.82	44.63
984	520	277.00	187.00	34.36	11.06	45.42
988	520	277.00	191.00	34.91	11.29	46.20
992	520	277.00	195.00	35.47	11.52	46.99
996	520	277.00	199.00	36.02	11.76	47.78
1000	520	277.00	203.00	36.57	11.99	48.56
1004	520	277.00	207.00	37.12	12.23	49.35
1008	520	277.00	211.00	37.67	12.46	50.13
1012	520	277.00	215.00	38.23	12.69	50.92
1016	520	277.00	219.00	38.78	12.93	51.71
1020	520	277.00	223.00	39.33	13.16	52.49
1024	520	277.00	227.00	39.88	13.40	53.28
1028	520	277.00	231.00	40.43	13.63	54.06
1032	520	277.00	235.00	40.99	13.86	54.85
1036	520	277.00	239.00	41.54	14.10	55.64
1040	520	277.00	243.00	42.09	14.33	56.42
1044	520	277.00	247.00	42.64	14.57	57.21
1048	520	277.00	251.00	43.19	14.80	57.99
1052	520	277.00	255.00	43.75	15.03	58.78
1056	520	277.00	259.00	44.30	15.27	59.57
1060	520	277.00	263.00	44.85	15.50	60.35
1064	520	277.00	267.00	45.40	15.74	61.14
1068	520	277.00	271.00	45.95	15.97	61.92

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1072	520	277.00	275.00	46.51	16.20	62.71
1076	520	277.00	279.00	47.06	16.44	63.50
1080	520	277.00	283.00	47.61	16.67	64.28
1084	520	277.00	287.00	48.16	16.91	65.07
1088	520	277.00	291.00	48.71	17.14	65.85
1092	520	277.00	295.00	49.27	17.37	66.64
1096	520	277.00	299.00	49.82	17.61	67.43
1100	520	277.00	303.00	50.37	17.84	68.21
1104	520	277.00	307.00	50.92	18.08	69.00
1108	520	277.00	311.00	51.47	18.31	69.78
1112	520	277.00	315.00	52.03	18.54	70.57
1116	520	277.00	319.00	52.58	18.78	71.36
1120	520	277.00	323.00	53.13	19.01	72.14
1124	520	277.00	327.00	53.68	19.25	72.93
1128	520	277.00	331.00	54.23	19.48	73.71
1132	520	277.00	335.00	54.79	19.71	74.50
1136	520	277.00	339.00	55.34	19.95	75.29
1140	520	277.00	343.00	55.89	20.18	76.07
1144	520	277.00	347.00	56.44	20.42	76.86
1148	520	277.00	351.00	56.99	20.65	77.64
1152	520	277.00	355.00	57.55	20.88	78.43
1156	520	277.00	359.00	58.10	21.12	79.22
1160	520	277.00	363.00	58.65	21.35	80.00
1164	520	277.00	367.00	59.20	21.59	80.79
1168	520	277.00	371.00	59.75	21.82	81.57
1172	520	277.00	375.00	60.31	22.05	82.36
1176	520	277.00	379.00	60.86	22.29	83.15
1180	520	277.00	383.00	61.41	22.52	83.93
1184	520	277.00	387.00	61.96	22.76	84.72
1188	520	277.00	391.00	62.51	22.99	85.50
1192	520	277.00	395.00	63.07	23.22	86.29
1196	520	277.00	399.00	63.62	23.46	87.08
1200	520	277.00	403.00	64.17	23.69	87.86
1204	520	277.00	407.00	64.72	23.93	88.65
1208	520	277.00	411.00	65.27	24.16	89.43
1212	520	277.00	415.00	65.83	24.39	90.22
1216	520	277.00	419.00	66.38	24.63	91.01
1220	520	277.00	423.00	66.93	24.86	91.79
1224	520	277.00	427.00	67.48	25.10	92.58
1228	520	277.00	431.00	68.03	25.33	93.36
1232	520	277.00	435.00	68.59	25.56	94.15
1236	520	277.00	439.00	69.14	25.80	94.94
1240	520	277.00	443.00	69.69	26.03	95.72
1244	520	277.00	447.00	70.24	26.27	96.51
1248	520	277.00	451.00	70.79	26.50	97.29
1252	520	277.00	455.00	71.35	26.73	98.08
1256	520	277.00	459.00	71.90	26.97	98.87
1260	520	277.00	463.00	72.45	27.20	99.65
1264	520	277.00	467.00	73.00	27.44	100.44
1268	520	277.00	471.00	73.55	27.67	101.22
1272	520	277.00	475.00	74.11	27.90	102.01
1276	520	277.00	479.00	74.66	28.14	102.80
1280	520	277.00	483.00	75.21	28.37	103.58
1284	520	277.00	487.00	75.76	28.61	104.37
1288	520	277.00	491.00	76.31	28.84	105.15

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1292	520	277.00	495.00	76.87	29.07	105.94
1296	520	277.00	499.00	77.42	29.31	106.73
1300	520	277.00	503.00	77.97	29.54	107.51
1304	520	277.00	507.00	78.52	29.78	108.30
1308	520	277.00	511.00	79.07	30.01	109.08
1312	520	277.00	515.00	79.63	30.24	109.87
1316	520	277.00	519.00	80.18	30.48	110.66
1320	520	277.00	523.00	80.73	30.71	111.44
1324	520	277.00	527.00	81.28	30.95	112.23
1328	520	277.00	531.00	81.83	31.18	113.01
1332	520	277.00	535.00	82.39	31.41	113.80
1336	520	277.00	539.00	82.94	31.65	114.59
1340	520	277.00	543.00	83.49	31.88	115.37
1344	520	277.00	547.00	84.04	32.12	116.16
1348	520	277.00	551.00	84.59	32.35	116.94
1352	520	277.00	555.00	85.15	32.58	117.73
1356	520	277.00	559.00	85.70	32.82	118.52
1360	520	277.00	563.00	86.25	33.05	119.30
1364	520	277.00	567.00	86.80	33.29	120.09
1368	520	277.00	571.00	87.35	33.52	120.87
1372	520	277.00	575.00	87.91	33.75	121.66
1376	520	277.00	579.00	88.46	33.99	122.45
1380	520	277.00	583.00	89.01	34.22	123.23
1384	520	277.00	587.00	89.56	34.46	124.02
1388	520	277.00	591.00	90.11	34.69	124.80
1392	520	277.00	595.00	90.67	34.92	125.59
1396	520	277.00	599.00	91.22	35.16	126.38
1400	520	277.00	603.00	91.77	35.39	127.16
1404	520	277.00	607.00	92.32	35.63	127.95
1408	520	277.00	611.00	92.87	35.86	128.73
1412	520	277.00	615.00	93.43	36.09	129.52
1416	520	277.00	619.00	93.98	36.33	130.31
1420	520	277.00	623.00	94.53	36.56	131.09
1424	520	277.00	627.00	95.08	36.80	131.88
1428	520	277.00	631.00	95.63	37.03	132.66
1432	520	277.00	635.00	96.19	37.26	133.45
1436	520	277.00	639.00	96.74	37.50	134.24
1440	520	277.00	643.00	97.29	37.73	135.02
1444	520	277.00	647.00	97.84	37.97	135.81
1448	520	277.00	651.00	98.39	38.20	136.59
1452	520	277.00	655.00	98.95	38.43	137.38
1456	520	277.00	659.00	99.50	38.67	138.17
1460	520	277.00	663.00	100.05	38.90	138.95
1464	520	277.00	667.00	100.60	39.14	139.74
1468	520	277.00	671.00	101.15	39.37	140.52
1472	520	277.00	675.00	101.71	39.60	141.31
1476	520	277.00	679.00	102.26	39.84	142.10
1480	520	277.00	683.00	102.81	40.07	142.88
1484	520	277.00	687.00	103.36	40.31	143.67
1488	520	277.00	691.00	103.91	40.54	144.45
1492	520	277.00	695.00	104.47	40.77	145.24
1496	520	277.00	699.00	105.02	41.01	146.03
1500	520	277.00	703.00	105.57	41.24	146.81
1504	520	277.00	707.00	106.12	41.48	147.60
1508	520	277.00	711.00	106.67	41.71	148.38

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1512	520	277.00	715.00	107.23	41.94	149.17
1516	520	277.00	719.00	107.78	42.18	149.96
1520	520	277.00	723.00	108.33	42.41	150.74
1524	520	277.00	727.00	108.88	42.65	151.53
1528	520	277.00	731.00	109.43	42.88	152.31
1532	520	277.00	735.00	109.99	43.11	153.10
1536	520	277.00	739.00	110.54	43.35	153.89
1540	520	277.00	743.00	111.09	43.58	154.67
1544	520	277.00	747.00	111.64	43.82	155.46
1548	520	277.00	751.00	112.19	44.05	156.24
1552	520	277.00	755.00	112.75	44.28	157.03
1556	520	277.00	759.00	113.30	44.52	157.82
1560	520	277.00	763.00	113.85	44.75	158.60
1564	520	277.00	767.00	114.40	44.99	159.39
1568	520	277.00	771.00	114.95	45.22	160.17
1572	520	277.00	775.00	115.51	45.45	160.96
1576	520	277.00	779.00	116.06	45.69	161.75
1580	520	277.00	783.00	116.61	45.92	162.53
1584	520	277.00	787.00	117.16	46.16	163.32
1588	520	277.00	791.00	117.71	46.39	164.10
1592	520	277.00	795.00	118.27	46.62	164.89
1596	520	277.00	799.00	118.82	46.86	165.68
1600	520	277.00	803.00	119.37	47.09	166.46
1604	520	277.00	807.00	119.92	47.33	167.25
1608	520	277.00	811.00	120.47	47.56	168.03
1612	520	277.00	815.00	121.03	47.79	168.82
1616	520	277.00	819.00	121.58	48.03	169.61
1620	520	277.00	823.00	122.13	48.26	170.39
1624	520	277.00	827.00	122.68	48.50	171.18
1628	520	277.00	831.00	123.23	48.73	171.96
1632	520	277.00	835.00	123.79	48.96	172.75
1636	520	277.00	839.00	124.34	49.20	173.54
1640	520	277.00	843.00	124.89	49.43	174.32
1644	520	277.00	847.00	125.44	49.67	175.11
1648	520	277.00	851.00	125.99	49.90	175.89
1652	520	277.00	855.00	126.55	50.13	176.68
1656	520	277.00	859.00	127.10	50.37	177.47
1660	520	277.00	863.00	127.65	50.60	178.25
1664	520	277.00	867.00	128.20	50.84	179.04
1668	520	277.00	871.00	128.75	51.07	179.82
1672	520	277.00	875.00	129.31	51.30	180.61
1676	520	277.00	879.00	129.86	51.54	181.40
1680	520	277.00	883.00	130.41	51.77	182.18
1684	520	277.00	887.00	130.96	52.01	182.97
1688	520	277.00	891.00	131.51	52.24	183.75
1692	520	277.00	895.00	132.07	52.47	184.54
1696	520	277.00	899.00	132.62	52.71	185.33
1700	520	277.00	903.00	133.17	52.94	186.11
1704	520	277.00	907.00	133.72	53.18	186.90
1708	520	277.00	911.00	134.27	53.41	187.68
1712	520	277.00	915.00	134.83	53.64	188.47
1716	520	277.00	919.00	135.38	53.88	189.26
1720	520	277.00	923.00	135.93	54.11	190.04
1724	520	277.00	927.00	136.48	54.35	190.83
1728	520	277.00	931.00	137.03	54.58	191.61

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1732	520	277.00	935.00	137.59	54.81	192.40
1736	520	277.00	939.00	138.14	55.05	193.19
1740	520	277.00	943.00	138.69	55.28	193.97
1744	520	277.00	947.00	139.24	55.52	194.76
1748	520	277.00	951.00	139.79	55.75	195.54
1752	520	277.00	955.00	140.35	55.98	196.33
1756	520	277.00	959.00	140.90	56.22	197.12
1760	520	277.00	963.00	141.45	56.45	197.90
1764	520	277.00	967.00	142.00	56.69	198.69
1768	520	277.00	971.00	142.55	56.92	199.47
1772	520	277.00	975.00	143.11	57.15	200.26
1776	520	277.00	979.00	143.66	57.39	201.05
1780	520	277.00	983.00	144.21	57.62	201.83
1784	520	277.00	987.00	144.76	57.86	202.62
1788	520	277.00	991.00	145.31	58.09	203.40
1792	520	277.00	995.00	145.87	58.32	204.19
1796	520	277.00	999.00	146.42	58.56	204.98
1800	520	277.00	1003.00	146.97	58.79	205.76
1804	520	277.00	1007.00	147.52	59.03	206.55
1808	520	277.00	1011.00	148.07	59.26	207.33
1812	520	277.00	1015.00	148.63	59.49	208.12
1816	520	277.00	1019.00	149.18	59.73	208.91
1820	520	277.00	1023.00	149.73	59.96	209.69
1824	520	277.00	1027.00	150.28	60.20	210.48
1828	520	277.00	1031.00	150.83	60.43	211.26
1832	520	277.00	1035.00	151.39	60.66	212.05
1836	520	277.00	1039.00	151.94	60.90	212.84
1840	520	277.00	1043.00	152.49	61.13	213.62
1844	520	277.00	1047.00	153.04	61.37	214.41
1848	520	277.00	1051.00	153.59	61.60	215.19
1852	520	277.00	1055.00	154.15	61.83	215.98
1856	520	277.00	1059.00	154.70	62.07	216.77
1860	520	277.00	1063.00	155.25	62.30	217.55
1864	520	277.00	1067.00	155.80	62.54	218.34
1868	520	277.00	1071.00	156.35	62.77	219.12
1872	520	277.00	1075.00	156.91	63.00	219.91
1876	520	277.00	1079.00	157.46	63.24	220.70
1880	520	277.00	1083.00	158.01	63.47	221.48
1884	520	277.00	1087.00	158.56	63.71	222.27
1888	520	277.00	1091.00	159.11	63.94	223.05
1892	520	277.00	1095.00	159.67	64.17	223.84
1896	520	277.00	1099.00	160.22	64.41	224.63
1900	520	277.00	1103.00	160.77	64.64	225.41
1904	520	277.00	1107.00	161.32	64.88	226.20
1908	520	277.00	1111.00	161.87	65.11	226.98
1912	520	277.00	1115.00	162.43	65.34	227.77
1916	520	277.00	1119.00	162.98	65.58	228.56
1920	520	277.00	1123.00	163.53	65.81	229.34
1924	520	277.00	1127.00	164.08	66.05	230.13
1928	520	277.00	1131.00	164.63	66.28	230.91
1932	520	277.00	1135.00	165.19	66.51	231.70
1936	520	277.00	1139.00	165.74	66.75	232.49
1940	520	277.00	1143.00	166.29	66.98	233.27
1944	520	277.00	1147.00	166.84	67.22	234.06
1948	520	277.00	1151.00	167.39	67.45	234.84

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1952	520	277.00	1155.00	167.95	67.68	235.63
1956	520	277.00	1159.00	168.50	67.92	236.42
1960	520	277.00	1163.00	169.05	68.15	237.20
1964	520	277.00	1167.00	169.60	68.39	237.99
1968	520	277.00	1171.00	170.15	68.62	238.77
1972	520	277.00	1175.00	170.71	68.85	239.56
1976	520	277.00	1179.00	171.26	69.09	240.35
1980	520	277.00	1183.00	171.81	69.32	241.13
1984	520	277.00	1187.00	172.36	69.56	241.92
1988	520	277.00	1191.00	172.91	69.79	242.70
1992	520	277.00	1195.00	173.47	70.02	243.49
1996	520	277.00	1199.00	174.02	70.26	244.28
2000	520	277.00	1203.00	174.57	70.49	245.06
2004	520	277.00	1207.00	175.12	70.73	245.85
2008	520	277.00	1211.00	175.67	70.96	246.63
2012	520	277.00	1215.00	176.23	71.19	247.42
2016	520	277.00	1219.00	176.78	71.43	248.21
2020	520	277.00	1223.00	177.33	71.66	248.99
2024	520	277.00	1227.00	177.88	71.90	249.78
2028	520	277.00	1231.00	178.43	72.13	250.56
2032	520	277.00	1235.00	178.99	72.36	251.35
2036	520	277.00	1239.00	179.54	72.60	252.14
2040	520	277.00	1243.00	180.09	72.83	252.92
2044	520	277.00	1247.00	180.64	73.07	253.71
2048	520	277.00	1251.00	181.19	73.30	254.49
2052	520	277.00	1255.00	181.75	73.53	255.28
2056	520	277.00	1259.00	182.30	73.77	256.07
2060	520	277.00	1263.00	182.85	74.00	256.85
2064	520	277.00	1267.00	183.40	74.24	257.64
2068	520	277.00	1271.00	183.95	74.47	258.42
2072	520	277.00	1275.00	184.51	74.70	259.21
2076	520	277.00	1279.00	185.06	74.94	260.00
2080	520	277.00	1283.00	185.61	75.17	260.78
2084	520	277.00	1287.00	186.16	75.41	261.57
2088	520	277.00	1291.00	186.71	75.64	262.35
2092	520	277.00	1295.00	187.27	75.87	263.14
2096	520	277.00	1299.00	187.82	76.11	263.93
2100	520	277.00	1303.00	188.37	76.34	264.71
2104	520	277.00	1307.00	188.92	76.58	265.50
2108	520	277.00	1311.00	189.47	76.81	266.28
2112	520	277.00	1315.00	190.03	77.04	267.07
2116	520	277.00	1319.00	190.58	77.28	267.86
2120	520	277.00	1323.00	191.13	77.51	268.64
2124	520	277.00	1327.00	191.68	77.75	269.43
2128	520	277.00	1331.00	192.23	77.98	270.21
2132	520	277.00	1335.00	192.79	78.21	271.00
2136	520	277.00	1339.00	193.34	78.45	271.79
2140	520	277.00	1343.00	193.89	78.68	272.57
2144	520	277.00	1347.00	194.44	78.92	273.36
2148	520	277.00	1351.00	194.99	79.15	274.14
2152	520	277.00	1355.00	195.55	79.38	274.93
2156	520	277.00	1359.00	196.10	79.62	275.72
2160	520	277.00	1363.00	196.65	79.85	276.50
2164	520	277.00	1367.00	197.20	80.09	277.29
2168	520	277.00	1371.00	197.75	80.32	278.07

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
2172	520	277.00	1375.00	198.31	80.55	278.86
2176	520	277.00	1379.00	198.86	80.79	279.65
2180	520	277.00	1383.00	199.41	81.02	280.43
2184	520	277.00	1387.00	199.96	81.26	281.22
2188	520	277.00	1391.00	200.51	81.49	282.00
2192	520	277.00	1395.00	201.07	81.72	282.79
2196	520	277.00	1399.00	201.62	81.96	283.58
2200	520	277.00	1403.00	202.17	82.19	284.36
2204	520	277.00	1407.00	202.72	82.43	285.15
2208	520	277.00	1411.00	203.27	82.66	285.93
2212	520	277.00	1415.00	203.83	82.89	286.72
2216	520	277.00	1419.00	204.38	83.13	287.51
2220	520	277.00	1423.00	204.93	83.36	288.29
2224	520	277.00	1427.00	205.48	83.60	289.08
2228	520	277.00	1431.00	206.03	83.83	289.86
2232	520	277.00	1435.00	206.59	84.06	290.65
2236	520	277.00	1439.00	207.14	84.30	291.44
2240	520	277.00	1443.00	207.69	84.53	292.22
2244	520	277.00	1447.00	208.24	84.77	293.01
2248	520	277.00	1451.00	208.79	85.00	293.79
2252	520	277.00	1455.00	209.35	85.23	294.58
2256	520	277.00	1459.00	209.90	85.47	295.37
2260	520	277.00	1463.00	210.45	85.70	296.15
2264	520	277.00	1467.00	211.00	85.94	296.94
2268	520	277.00	1471.00	211.55	86.17	297.72
2272	520	277.00	1475.00	212.11	86.40	298.51
2276	520	277.00	1479.00	212.66	86.64	299.30
2280	520	277.00	1483.00	213.21	86.87	300.08
2284	520	277.00	1487.00	213.76	87.11	300.87
2288	520	277.00	1491.00	214.31	87.34	301.65
2292	520	277.00	1495.00	214.87	87.57	302.44
2296	520	277.00	1499.00	215.42	87.81	303.23
2300	520	277.00	1503.00	215.97	88.04	304.01
2304	520	277.00	1507.00	216.52	88.28	304.80
2308	520	277.00	1511.00	217.07	88.51	305.58
2312	520	277.00	1515.00	217.63	88.74	306.37
2316	520	277.00	1519.00	218.18	88.98	307.16
2320	520	277.00	1523.00	218.73	89.21	307.94
2324	520	277.00	1527.00	219.28	89.45	308.73
2328	520	277.00	1531.00	219.83	89.68	309.51
2332	520	277.00	1535.00	220.39	89.91	310.30
2336	520	277.00	1539.00	220.94	90.15	311.09
2340	520	277.00	1543.00	221.49	90.38	311.87
2344	520	277.00	1547.00	222.04	90.62	312.66
2348	520	277.00	1551.00	222.59	90.85	313.44
2352	520	277.00	1555.00	223.15	91.08	314.23
2356	520	277.00	1559.00	223.70	91.32	315.02
2360	520	277.00	1563.00	224.25	91.55	315.80
2364	520	277.00	1567.00	224.80	91.79	316.59
2368	520	277.00	1571.00	225.35	92.02	317.37
2372	520	277.00	1575.00	225.91	92.25	318.16
2376	520	277.00	1579.00	226.46	92.49	318.95
2380	520	277.00	1583.00	227.01	92.72	319.73
2384	520	277.00	1587.00	227.56	92.96	320.52
2388	520	277.00	1591.00	228.11	93.19	321.30

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
2392	520	277.00	1595.00	228.67	93.42	322.09
2396	520	277.00	1599.00	229.22	93.66	322.88
2400	520	277.00	1603.00	229.77	93.89	323.66
2404	520	277.00	1607.00	230.32	94.13	324.45
2408	520	277.00	1611.00	230.87	94.36	325.23
2412	520	277.00	1615.00	231.43	94.59	326.02
2416	520	277.00	1619.00	231.98	94.83	326.81
2420	520	277.00	1623.00	232.53	95.06	327.59
2424	520	277.00	1627.00	233.08	95.30	328.38
2428	520	277.00	1631.00	233.63	95.53	329.16
2432	520	277.00	1635.00	234.19	95.76	329.95
2436	520	277.00	1639.00	234.74	96.00	330.74
2440	520	277.00	1643.00	235.29	96.23	331.52
2444	520	277.00	1647.00	235.84	96.47	332.31
2448	520	277.00	1651.00	236.39	96.70	333.09
2452	520	277.00	1655.00	236.95	96.93	333.88
2456	520	277.00	1659.00	237.50	97.17	334.67
2460	520	277.00	1663.00	238.05	97.40	335.45
2464	520	277.00	1667.00	238.60	97.64	336.24
2468	520	277.00	1671.00	239.15	97.87	337.02
2472	520	277.00	1675.00	239.71	98.10	337.81
2476	520	277.00	1679.00	240.26	98.34	338.60
2480	520	277.00	1683.00	240.81	98.57	339.38
2484	520	277.00	1687.00	241.36	98.81	340.17
2488	520	277.00	1691.00	241.91	99.04	340.95
2492	520	277.00	1695.00	242.47	99.27	341.74
2496	520	277.00	1699.00	243.02	99.51	342.53
2500	520	277.00	1703.00	243.57	99.74	343.31
2504	520	277.00	1707.00	244.12	99.98	344.10
2508	520	277.00	1711.00	244.67	100.21	344.88
2512	520	277.00	1715.00	245.23	100.44	345.67
2516	520	277.00	1719.00	245.78	100.68	346.46
2520	520	277.00	1723.00	246.33	100.91	347.24
2524	520	277.00	1727.00	246.88	101.15	348.03
2528	520	277.00	1731.00	247.43	101.38	348.81
2532	520	277.00	1735.00	247.99	101.61	349.60
2536	520	277.00	1739.00	248.54	101.85	350.39
2540	520	277.00	1743.00	249.09	102.08	351.17
2544	520	277.00	1747.00	249.64	102.32	351.96
2548	520	277.00	1751.00	250.19	102.55	352.74
2552	520	277.00	1755.00	250.75	102.78	353.53
2556	520	277.00	1759.00	251.30	103.02	354.32
2560	520	277.00	1763.00	251.85	103.25	355.10
2564	520	277.00	1767.00	252.40	103.49	355.89
2568	520	277.00	1771.00	252.95	103.72	356.67
2572	520	277.00	1775.00	253.51	103.95	357.46
2576	520	277.00	1779.00	254.06	104.19	358.25
2580	520	277.00	1783.00	254.61	104.42	359.03
2584	520	277.00	1787.00	255.16	104.66	359.82
2588	520	277.00	1791.00	255.71	104.89	360.60
2592	520	277.00	1795.00	256.27	105.12	361.39
2596	520	277.00	1799.00	256.82	105.36	362.18
2600	520	277.00	1803.00	257.37	105.59	362.96
2604	520	277.00	1807.00	257.92	105.83	363.75
2608	520	277.00	1811.00	258.47	106.06	364.53

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
2612	520	277.00	1815.00	259.03	106.29	365.32
2616	520	277.00	1819.00	259.58	106.53	366.11
2620	520	277.00	1823.00	260.13	106.76	366.89
2624	520	277.00	1827.00	260.68	107.00	367.68
2628	520	277.00	1831.00	261.23	107.23	368.46
2632	520	277.00	1835.00	261.79	107.46	369.25
2636	520	277.00	1839.00	262.34	107.70	370.04
2640	520	277.00	1843.00	262.89	107.93	370.82
2644	520	277.00	1847.00	263.44	108.17	371.61
2648	520	277.00	1851.00	263.99	108.40	372.39
2652	520	277.00	1855.00	264.55	108.63	373.18
2656	520	277.00	1859.00	265.10	108.87	373.97
2660	520	277.00	1863.00	265.65	109.10	374.75
2664	520	277.00	1867.00	266.20	109.34	375.54
2668	520	277.00	1871.00	266.75	109.57	376.32
2672	520	277.00	1875.00	267.31	109.80	377.11
2676	520	277.00	1879.00	267.86	110.04	377.90
2680	520	277.00	1883.00	268.41	110.27	378.68
2684	520	277.00	1887.00	268.96	110.51	379.47
2688	520	277.00	1891.00	269.51	110.74	380.25
2692	520	277.00	1895.00	270.07	110.97	381.04
2696	520	277.00	1899.00	270.62	111.21	381.83
2700	520	277.00	1903.00	271.17	111.44	382.61
2704	520	277.00	1907.00	271.72	111.68	383.40
2708	520	277.00	1911.00	272.27	111.91	384.18
2712	520	277.00	1915.00	272.83	112.14	384.97
2716	520	277.00	1919.00	273.38	112.38	385.76
2720	520	277.00	1923.00	273.93	112.61	386.54
2724	520	277.00	1927.00	274.48	112.85	387.33
2728	520	277.00	1931.00	275.03	113.08	388.11
2732	520	277.00	1935.00	275.59	113.31	388.90
2736	520	277.00	1939.00	276.14	113.55	389.69
2740	520	277.00	1943.00	276.69	113.78	390.47
2744	520	277.00	1947.00	277.24	114.02	391.26
2748	520	277.00	1951.00	277.79	114.25	392.04
2752	520	277.00	1955.00	278.35	114.48	392.83
2756	520	277.00	1959.00	278.90	114.72	393.62
2760	520	277.00	1963.00	279.45	114.95	394.40
2764	520	277.00	1967.00	280.00	115.19	395.19
2768	520	277.00	1971.00	280.55	115.42	395.97
2772	520	277.00	1975.00	281.11	115.65	396.76
2776	520	277.00	1979.00	281.66	115.89	397.55
2780	520	277.00	1983.00	282.21	116.12	398.33
2784	520	277.00	1987.00	282.76	116.36	399.12
2788	520	277.00	1991.00	283.31	116.59	399.90
2792	520	277.00	1995.00	283.87	116.82	400.69
2796	520	277.00	1999.00	284.42	117.06	401.48
2800	520	277.00	2003.00	284.97	117.29	402.26
2804	520	277.00	2007.00	285.52	117.53	403.05
2808	520	277.00	2011.00	286.07	117.76	403.83
2812	520	277.00	2015.00	286.63	117.99	404.62
2816	520	277.00	2019.00	287.18	118.23	405.41
2820	520	277.00	2023.00	287.73	118.46	406.19
2824	520	277.00	2027.00	288.28	118.70	406.98
2828	520	277.00	2031.00	288.83	118.93	407.76

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
2832	520	277.00	2035.00	289.39	119.16	408.55
2836	520	277.00	2039.00	289.94	119.40	409.34
2840	520	277.00	2043.00	290.49	119.63	410.12
2844	520	277.00	2047.00	291.04	119.87	410.91
2848	520	277.00	2051.00	291.59	120.10	411.69
2852	520	277.00	2055.00	292.15	120.33	412.48
2856	520	277.00	2059.00	292.70	120.57	413.27
2860	520	277.00	2063.00	293.25	120.80	414.05
2864	520	277.00	2067.00	293.80	121.04	414.84
2868	520	277.00	2071.00	294.35	121.27	415.62
2872	520	277.00	2075.00	294.91	121.50	416.41
2876	520	277.00	2079.00	295.46	121.74	417.20
2880	520	277.00	2083.00	296.01	121.97	417.98
2884	520	277.00	2087.00	296.56	122.21	418.77
2888	520	277.00	2091.00	297.11	122.44	419.55
2892	520	277.00	2095.00	297.67	122.67	420.34
2896	520	277.00	2099.00	298.22	122.91	421.13
2900	520	277.00	2103.00	298.77	123.14	421.91
2904	520	277.00	2107.00	299.32	123.38	422.70
2908	520	277.00	2111.00	299.87	123.61	423.48
2912	520	277.00	2115.00	300.43	123.84	424.27
2916	520	277.00	2119.00	300.98	124.08	425.06
2920	520	277.00	2123.00	301.53	124.31	425.84
2924	520	277.00	2127.00	302.08	124.55	426.63
2928	520	277.00	2131.00	302.63	124.78	427.41
2932	520	277.00	2135.00	303.19	125.01	428.20
2936	520	277.00	2139.00	303.74	125.25	428.99
2940	520	277.00	2143.00	304.29	125.48	429.77
2944	520	277.00	2147.00	304.84	125.72	430.56
2948	520	277.00	2151.00	305.39	125.95	431.34
2952	520	277.00	2155.00	305.95	126.18	432.13
2956	520	277.00	2159.00	306.50	126.42	432.92
2960	520	277.00	2163.00	307.05	126.65	433.70
2964	520	277.00	2167.00	307.60	126.89	434.49
2968	520	277.00	2171.00	308.15	127.12	435.27
2972	520	277.00	2175.00	308.71	127.35	436.06
2976	520	277.00	2179.00	309.26	127.59	436.85
2980	520	277.00	2183.00	309.81	127.82	437.63
2984	520	277.00	2187.00	310.36	128.06	438.42
2988	520	277.00	2191.00	310.91	128.29	439.20
2992	520	277.00	2195.00	311.47	128.52	439.99
2996	520	277.00	2199.00	312.02	128.76	440.78
3000	520	277.00	2203.00	312.57	128.99	441.56
3004	520	277.00	2207.00	313.12	129.23	442.35
3008	520	277.00	2211.00	313.67	129.46	443.13
3012	520	277.00	2215.00	314.23	129.69	443.92
3016	520	277.00	2219.00	314.78	129.93	444.71
3020	520	277.00	2223.00	315.33	130.16	445.49
3024	520	277.00	2227.00	315.88	130.40	446.28
3028	520	277.00	2231.00	316.43	130.63	447.06
3032	520	277.00	2235.00	316.99	130.86	447.85
3036	520	277.00	2239.00	317.54	131.10	448.64
3040	520	277.00	2243.00	318.09	131.33	449.42
3044	520	277.00	2247.00	318.64	131.57	450.21
3048	520	277.00	2251.00	319.19	131.80	450.99

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3052	520	277.00	2255.00	319.75	132.03	451.78
3056	520	277.00	2259.00	320.30	132.27	452.57
3060	520	277.00	2263.00	320.85	132.50	453.35
3064	520	277.00	2267.00	321.40	132.74	454.14
3068	520	277.00	2271.00	321.95	132.97	454.92
3072	520	277.00	2275.00	322.51	133.20	455.71
3076	520	277.00	2279.00	323.06	133.44	456.50
3080	520	277.00	2283.00	323.61	133.67	457.28
3084	520	277.00	2287.00	324.16	133.91	458.07
3088	520	277.00	2291.00	324.71	134.14	458.85
3092	520	277.00	2295.00	325.27	134.37	459.64
3096	520	277.00	2299.00	325.82	134.61	460.43
3100	520	277.00	2303.00	326.37	134.84	461.21
3104	520	277.00	2307.00	326.92	135.08	462.00
3108	520	277.00	2311.00	327.47	135.31	462.78
3112	520	277.00	2315.00	328.03	135.54	463.57
3116	520	277.00	2319.00	328.58	135.78	464.36
3120	520	277.00	2323.00	329.13	136.01	465.14
3124	520	277.00	2327.00	329.68	136.25	465.93
3128	520	277.00	2331.00	330.23	136.48	466.71
3132	520	277.00	2335.00	330.79	136.71	467.50
3136	520	277.00	2339.00	331.34	136.95	468.29
3140	520	277.00	2343.00	331.89	137.18	469.07
3144	520	277.00	2347.00	332.44	137.42	469.86
3148	520	277.00	2351.00	332.99	137.65	470.64
3152	520	277.00	2355.00	333.55	137.88	471.43
3156	520	277.00	2359.00	334.10	138.12	472.22
3160	520	277.00	2363.00	334.65	138.35	473.00
3164	520	277.00	2367.00	335.20	138.59	473.79
3168	520	277.00	2371.00	335.75	138.82	474.57
3172	520	277.00	2375.00	336.31	139.05	475.36
3176	520	277.00	2379.00	336.86	139.29	476.15
3180	520	277.00	2383.00	337.41	139.52	476.93
3184	520	277.00	2387.00	337.96	139.76	477.72
3188	520	277.00	2391.00	338.51	139.99	478.50
3192	520	277.00	2395.00	339.07	140.22	479.29
3196	520	277.00	2399.00	339.62	140.46	480.08
3200	520	277.00	2403.00	340.17	140.69	480.86
3204	520	277.00	2407.00	340.72	140.93	481.65
3208	520	277.00	2411.00	341.27	141.16	482.43
3212	520	277.00	2415.00	341.83	141.39	483.22
3216	520	277.00	2419.00	342.38	141.63	484.01
3220	520	277.00	2423.00	342.93	141.86	484.79
3224	520	277.00	2427.00	343.48	142.10	485.58
3228	520	277.00	2431.00	344.03	142.33	486.36
3232	520	277.00	2435.00	344.59	142.56	487.15
3236	520	277.00	2439.00	345.14	142.80	487.94
3240	520	277.00	2443.00	345.69	143.03	488.72
3244	520	277.00	2447.00	346.24	143.27	489.51
3248	520	277.00	2451.00	346.79	143.50	490.29
3252	520	277.00	2455.00	347.35	143.73	491.08
3256	520	277.00	2459.00	347.90	143.97	491.87
3260	520	277.00	2463.00	348.45	144.20	492.65
3264	520	277.00	2467.00	349.00	144.44	493.44
3268	520	277.00	2471.00	349.55	144.67	494.22

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3272	520	277.00	2475.00	350.11	144.90	495.01
3276	520	277.00	2479.00	350.66	145.14	495.80
3280	520	277.00	2483.00	351.21	145.37	496.58
3284	520	277.00	2487.00	351.76	145.61	497.37
3288	520	277.00	2491.00	352.31	145.84	498.15
3292	520	277.00	2495.00	352.87	146.07	498.94
3296	520	277.00	2499.00	353.42	146.31	499.73
3300	520	277.00	2503.00	353.97	146.54	500.51
3304	520	277.00	2507.00	354.52	146.78	501.30
3308	520	277.00	2511.00	355.07	147.01	502.08
3312	520	277.00	2515.00	355.63	147.24	502.87
3316	520	277.00	2519.00	356.18	147.48	503.66
3320	520	277.00	2523.00	356.73	147.71	504.44
3324	520	277.00	2527.00	357.28	147.95	505.23
3328	520	277.00	2531.00	357.83	148.18	506.01
3332	520	277.00	2535.00	358.39	148.41	506.80
3336	520	277.00	2539.00	358.94	148.65	507.59
3340	520	277.00	2543.00	359.49	148.88	508.37
3344	520	277.00	2547.00	360.04	149.12	509.16
3348	520	277.00	2551.00	360.59	149.35	509.94
3352	520	277.00	2555.00	361.15	149.58	510.73
3356	520	277.00	2559.00	361.70	149.82	511.52
3360	520	277.00	2563.00	362.25	150.05	512.30
3364	520	277.00	2567.00	362.80	150.29	513.09
3368	520	277.00	2571.00	363.35	150.52	513.87
3372	520	277.00	2575.00	363.91	150.75	514.66
3376	520	277.00	2579.00	364.46	150.99	515.45
3380	520	277.00	2583.00	365.01	151.22	516.23
3384	520	277.00	2587.00	365.56	151.46	517.02
3388	520	277.00	2591.00	366.11	151.69	517.80
3392	520	277.00	2595.00	366.67	151.92	518.59
3396	520	277.00	2599.00	367.22	152.16	519.38
3400	520	277.00	2603.00	367.77	152.39	520.16
3404	520	277.00	2607.00	368.32	152.63	520.95
3408	520	277.00	2611.00	368.87	152.86	521.73
3412	520	277.00	2615.00	369.43	153.09	522.52
3416	520	277.00	2619.00	369.98	153.33	523.31
3420	520	277.00	2623.00	370.53	153.56	524.09
3424	520	277.00	2627.00	371.08	153.80	524.88
3428	520	277.00	2631.00	371.63	154.03	525.66
3432	520	277.00	2635.00	372.19	154.26	526.45
3436	520	277.00	2639.00	372.74	154.50	527.24
3440	520	277.00	2643.00	373.29	154.73	528.02
3444	520	277.00	2647.00	373.84	154.97	528.81
3448	520	277.00	2651.00	374.39	155.20	529.59
3452	520	277.00	2655.00	374.95	155.43	530.38
3456	520	277.00	2659.00	375.50	155.67	531.17
3460	520	277.00	2663.00	376.05	155.90	531.95
3464	520	277.00	2667.00	376.60	156.14	532.74
3468	520	277.00	2671.00	377.15	156.37	533.52
3472	520	277.00	2675.00	377.71	156.60	534.31
3476	520	277.00	2679.00	378.26	156.84	535.10
3480	520	277.00	2683.00	378.81	157.07	535.88
3484	520	277.00	2687.00	379.36	157.31	536.67
3488	520	277.00	2691.00	379.91	157.54	537.45

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3492	520	277.00	2695.00	380.47	157.77	538.24
3496	520	277.00	2699.00	381.02	158.01	539.03
3500	520	277.00	2703.00	381.57	158.24	539.81
3504	520	277.00	2707.00	382.12	158.48	540.60
3508	520	277.00	2711.00	382.67	158.71	541.38
3512	520	277.00	2715.00	383.23	158.94	542.17
3516	520	277.00	2719.00	383.78	159.18	542.96
3520	520	277.00	2723.00	384.33	159.41	543.74
3524	520	277.00	2727.00	384.88	159.65	544.53
3528	520	277.00	2731.00	385.43	159.88	545.31
3532	520	277.00	2735.00	385.99	160.11	546.10
3536	520	277.00	2739.00	386.54	160.35	546.89
3540	520	277.00	2743.00	387.09	160.58	547.67
3544	520	277.00	2747.00	387.64	160.82	548.46
3548	520	277.00	2751.00	388.19	161.05	549.24
3552	520	277.00	2755.00	388.75	161.28	550.03
3556	520	277.00	2759.00	389.30	161.52	550.82
3560	520	277.00	2763.00	389.85	161.75	551.60
3564	520	277.00	2767.00	390.40	161.99	552.39
3568	520	277.00	2771.00	390.95	162.22	553.17
3572	520	277.00	2775.00	391.51	162.45	553.96
3576	520	277.00	2779.00	392.06	162.69	554.75
3580	520	277.00	2783.00	392.61	162.92	555.53
3584	520	277.00	2787.00	393.16	163.16	556.32
3588	520	277.00	2791.00	393.71	163.39	557.10
3592	520	277.00	2795.00	394.27	163.62	557.89
3596	520	277.00	2799.00	394.82	163.86	558.68
3600	520	277.00	2803.00	395.37	164.09	559.46
3604	520	277.00	2807.00	395.92	164.33	560.25
3608	520	277.00	2811.00	396.47	164.56	561.03
3612	520	277.00	2815.00	397.03	164.79	561.82
3616	520	277.00	2819.00	397.58	165.03	562.61
3620	520	277.00	2823.00	398.13	165.26	563.39
3624	520	277.00	2827.00	398.68	165.50	564.18
3628	520	277.00	2831.00	399.23	165.73	564.96
3632	520	277.00	2835.00	399.79	165.96	565.75
3636	520	277.00	2839.00	400.34	166.20	566.54
3640	520	277.00	2843.00	400.89	166.43	567.32
3644	520	277.00	2847.00	401.44	166.67	568.11
3648	520	277.00	2851.00	401.99	166.90	568.89
3652	520	277.00	2855.00	402.55	167.13	569.68
3656	520	277.00	2859.00	403.10	167.37	570.47
3660	520	277.00	2863.00	403.65	167.60	571.25
3664	520	277.00	2867.00	404.20	167.84	572.04
3668	520	277.00	2871.00	404.75	168.07	572.82
3672	520	277.00	2875.00	405.31	168.30	573.61
3676	520	277.00	2879.00	405.86	168.54	574.40
3680	520	277.00	2883.00	406.41	168.77	575.18
3684	520	277.00	2887.00	406.96	169.01	575.97
3688	520	277.00	2891.00	407.51	169.24	576.75
3692	520	277.00	2895.00	408.07	169.47	577.54
3696	520	277.00	2899.00	408.62	169.71	578.33
3700	520	277.00	2903.00	409.17	169.94	579.11
3704	520	277.00	2907.00	409.72	170.18	579.90
3708	520	277.00	2911.00	410.27	170.41	580.68

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3712	520	277.00	2915.00	410.83	170.64	581.47
3716	520	277.00	2919.00	411.38	170.88	582.26
3720	520	277.00	2923.00	411.93	171.11	583.04
3724	520	277.00	2927.00	412.48	171.35	583.83
3728	520	277.00	2931.00	413.03	171.58	584.61
3732	520	277.00	2935.00	413.59	171.81	585.40
3736	520	277.00	2939.00	414.14	172.05	586.19
3740	520	277.00	2943.00	414.69	172.28	586.97
3744	520	277.00	2947.00	415.24	172.52	587.76
3748	520	277.00	2951.00	415.79	172.75	588.54
3752	520	277.00	2955.00	416.35	172.98	589.33
3756	520	277.00	2959.00	416.90	173.22	590.12
3760	520	277.00	2963.00	417.45	173.45	590.90
3764	520	277.00	2967.00	418.00	173.69	591.69
3768	520	277.00	2971.00	418.55	173.92	592.47
3772	520	277.00	2975.00	419.11	174.15	593.26
3776	520	277.00	2979.00	419.66	174.39	594.05
3780	520	277.00	2983.00	420.21	174.62	594.83
3784	520	277.00	2987.00	420.76	174.86	595.62
3788	520	277.00	2991.00	421.31	175.09	596.40
3792	520	277.00	2995.00	421.87	175.32	597.19
3796	520	277.00	2999.00	422.42	175.56	597.98
3800	520	277.00	3003.00	422.97	175.79	598.76
3804	520	277.00	3007.00	423.52	176.03	599.55
3808	520	277.00	3011.00	424.07	176.26	600.33
3812	520	277.00	3015.00	424.63	176.49	601.12
3816	520	277.00	3019.00	425.18	176.73	601.91
3820	520	277.00	3023.00	425.73	176.96	602.69
3824	520	277.00	3027.00	426.28	177.20	603.48
3828	520	277.00	3031.00	426.83	177.43	604.26
3832	520	277.00	3035.00	427.39	177.66	605.05
3836	520	277.00	3039.00	427.94	177.90	605.84
3840	520	277.00	3043.00	428.49	178.13	606.62
3844	520	277.00	3047.00	429.04	178.37	607.41
3848	520	277.00	3051.00	429.59	178.60	608.19
3852	520	277.00	3055.00	430.15	178.83	608.98
3856	520	277.00	3059.00	430.70	179.07	609.77
3860	520	277.00	3063.00	431.25	179.30	610.55
3864	520	277.00	3067.00	431.80	179.54	611.34
3868	520	277.00	3071.00	432.35	179.77	612.12
3872	520	277.00	3075.00	432.91	180.00	612.91
3876	520	277.00	3079.00	433.46	180.24	613.70
3880	520	277.00	3083.00	434.01	180.47	614.48
3884	520	277.00	3087.00	434.56	180.71	615.27
3888	520	277.00	3091.00	435.11	180.94	616.05
3892	520	277.00	3095.00	435.67	181.17	616.84
3896	520	277.00	3099.00	436.22	181.41	617.63
3900	520	277.00	3103.00	436.77	181.64	618.41
3904	520	277.00	3107.00	437.32	181.88	619.20
3908	520	277.00	3111.00	437.87	182.11	619.98
3912	520	277.00	3115.00	438.43	182.34	620.77
3916	520	277.00	3119.00	438.98	182.58	621.56
3920	520	277.00	3123.00	439.53	182.81	622.34
3924	520	277.00	3127.00	440.08	183.05	623.13
3928	520	277.00	3131.00	440.63	183.28	623.91

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3932	520	277.00	3135.00	441.19	183.51	624.70
3936	520	277.00	3139.00	441.74	183.75	625.49
3940	520	277.00	3143.00	442.29	183.98	626.27
3944	520	277.00	3147.00	442.84	184.22	627.06
3948	520	277.00	3151.00	443.39	184.45	627.84
3952	520	277.00	3155.00	443.95	184.68	628.63
3956	520	277.00	3159.00	444.50	184.92	629.42
3960	520	277.00	3163.00	445.05	185.15	630.20
3964	520	277.00	3167.00	445.60	185.39	630.99
3968	520	277.00	3171.00	446.15	185.62	631.77
3972	520	277.00	3175.00	446.71	185.85	632.56
3976	520	277.00	3179.00	447.26	186.09	633.35
3980	520	277.00	3183.00	447.81	186.32	634.13
3984	520	277.00	3187.00	448.36	186.56	634.92
3988	520	277.00	3191.00	448.91	186.79	635.70
3992	520	277.00	3195.00	449.47	187.02	636.49
3996	520	277.00	3199.00	450.02	187.26	637.28
4000	520	277.00	3203.00	450.57	187.49	638.06
4004	520	277.00	3207.00	451.12	187.73	638.85
4008	520	277.00	3211.00	451.67	187.96	639.63
4012	520	277.00	3215.00	452.23	188.19	640.42
4016	520	277.00	3219.00	452.78	188.43	641.21
4020	520	277.00	3223.00	453.33	188.66	641.99
4024	520	277.00	3227.00	453.88	188.90	642.78
4028	520	277.00	3231.00	454.43	189.13	643.56
4032	520	277.00	3235.00	454.99	189.36	644.35
4036	520	277.00	3239.00	455.54	189.60	645.14
4040	520	277.00	3243.00	456.09	189.83	645.92
4044	520	277.00	3247.00	456.64	190.07	646.71
4048	520	277.00	3251.00	457.19	190.30	647.49
4052	520	277.00	3255.00	457.75	190.53	648.28
4056	520	277.00	3259.00	458.30	190.77	649.07
4060	520	277.00	3263.00	458.85	191.00	649.85
4064	520	277.00	3267.00	459.40	191.24	650.64
4068	520	277.00	3271.00	459.95	191.47	651.42
4072	520	277.00	3275.00	460.51	191.70	652.21
4076	520	277.00	3279.00	461.06	191.94	653.00
4080	520	277.00	3283.00	461.61	192.17	653.78
4084	520	277.00	3287.00	462.16	192.41	654.57
4088	520	277.00	3291.00	462.71	192.64	655.35
4092	520	277.00	3295.00	463.27	192.87	656.14
4096	520	277.00	3299.00	463.82	193.11	656.93
4100	520	277.00	3303.00	464.37	193.34	657.71
4104	520	277.00	3307.00	464.92	193.58	658.50
4108	520	277.00	3311.00	465.47	193.81	659.28
4112	520	277.00	3315.00	466.03	194.04	660.07
4116	520	277.00	3319.00	466.58	194.28	660.86
4120	520	277.00	3323.00	467.13	194.51	661.64
4124	520	277.00	3327.00	467.68	194.75	662.43
4128	520	277.00	3331.00	468.23	194.98	663.21
4132	520	277.00	3335.00	468.79	195.21	664.00
4136	520	277.00	3339.00	469.34	195.45	664.79
4140	520	277.00	3343.00	469.89	195.68	665.57
4144	520	277.00	3347.00	470.44	195.92	666.36
4148	520	277.00	3351.00	470.99	196.15	667.14

Monthly table

Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employers NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
4152	520	277.00	3355.00	471.55	196.38	667.93
4156	520	277.00	3359.00	472.10	196.62	668.72
4160	520	277.00	3363.00	472.65	196.85	669.50
4164	520	277.00	3367.00	473.20	197.09	670.29
4168	520	277.00	3371.00	473.75	197.32	671.07
4172	520	277.00	3375.00	474.31	197.55	671.86
4176	520	277.00	3379.00	474.86	197.79	672.65
4180	520	277.00	3383.00	475.41	198.02	673.43
4184	520	277.00	3387.00	475.96	198.26	674.22
4188	520	277.00	3391.00	476.31	198.40	674.71
4189	520	277.00	3392.00	476.38	198.43	674.81

If the employee's gross pay is over £4,189, go to page 75.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2021 to 5 April 2022

Table letter C

Use this table 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.

Filling in form RT11, 'Deductions working sheet' or substitute

1. Enter 'C' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax week in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 76.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £119.99					
No NICs liability, make no entries on form RT11					
120	120	0.00	0.00	0.00	0.00
121	120	1.00	0.00	0.00	0.00
122	120	2.00	0.00	0.00	0.00
123	120	3.00	0.00	0.00	0.00
124	120	4.00	0.00	0.00	0.00
125	120	5.00	0.00	0.00	0.00
126	120	6.00	0.00	0.00	0.00
127	120	7.00	0.00	0.00	0.00
128	120	8.00	0.00	0.00	0.00
129	120	9.00	0.00	0.00	0.00
130	120	10.00	0.00	0.00	0.00
131	120	11.00	0.00	0.00	0.00
132	120	12.00	0.00	0.00	0.00
133	120	13.00	0.00	0.00	0.00
134	120	14.00	0.00	0.00	0.00
135	120	15.00	0.00	0.00	0.00
136	120	16.00	0.00	0.00	0.00
137	120	17.00	0.00	0.00	0.00
138	120	18.00	0.00	0.00	0.00
139	120	19.00	0.00	0.00	0.00
140	120	20.00	0.00	0.00	0.00
141	120	21.00	0.00	0.00	0.00
142	120	22.00	0.00	0.00	0.00
143	120	23.00	0.00	0.00	0.00
144	120	24.00	0.00	0.00	0.00
145	120	25.00	0.00	0.00	0.00
146	120	26.00	0.00	0.00	0.00
147	120	27.00	0.00	0.00	0.00
148	120	28.00	0.00	0.00	0.00
149	120	29.00	0.00	0.00	0.00
150	120	30.00	0.00	0.00	0.00
151	120	31.00	0.00	0.00	0.00
152	120	32.00	0.00	0.00	0.00
153	120	33.00	0.00	0.00	0.00
154	120	34.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
155	120	35.00	0.00	0.00	0.00
156	120	36.00	0.00	0.00	0.00
157	120	37.00	0.00	0.00	0.00
158	120	38.00	0.00	0.00	0.00
159	120	39.00	0.00	0.00	0.00
160	120	40.00	0.00	0.00	0.00
161	120	41.00	0.00	0.00	0.00
162	120	42.00	0.00	0.00	0.00
163	120	43.00	0.00	0.00	0.00
164	120	44.00	0.00	0.00	0.00
165	120	45.00	0.00	0.00	0.00
166	120	46.00	0.00	0.00	0.00
167	120	47.00	0.00	0.00	0.00
168	120	48.00	0.00	0.00	0.00
169	120	49.00	0.00	0.00	0.00
170	120	50.00	0.00	0.00	0.00
171	120	51.00	0.00	0.21	0.00
172	120	52.00	0.00	0.34	0.00
173	120	53.00	0.00	0.48	0.00
174	120	54.00	0.00	0.62	0.00
175	120	55.00	0.00	0.76	0.00
176	120	56.00	0.00	0.90	0.00
177	120	57.00	0.00	1.03	0.00
178	120	58.00	0.00	1.17	0.00
179	120	59.00	0.00	1.31	0.00
180	120	60.00	0.00	1.45	0.00
181	120	61.00	0.00	1.59	0.00
182	120	62.00	0.00	1.72	0.00
183	120	63.00	0.00	1.86	0.00
184	120	64.00	0.00	1.93	0.00
185	120	64.00	1.00	2.14	0.00
186	120	64.00	2.00	2.27	0.00
187	120	64.00	3.00	2.41	0.00
188	120	64.00	4.00	2.55	0.00
189	120	64.00	5.00	2.69	0.00
190	120	64.00	6.00	2.83	0.00
191	120	64.00	7.00	2.96	0.00
192	120	64.00	8.00	3.10	0.00
193	120	64.00	9.00	3.24	0.00
194	120	64.00	10.00	3.38	0.00
195	120	64.00	11.00	3.52	0.00
196	120	64.00	12.00	3.65	0.00
197	120	64.00	13.00	3.79	0.00
198	120	64.00	14.00	3.93	0.00
199	120	64.00	15.00	4.07	0.00
200	120	64.00	16.00	4.21	0.00
201	120	64.00	17.00	4.34	0.00
202	120	64.00	18.00	4.48	0.00
203	120	64.00	19.00	4.62	0.00
204	120	64.00	20.00	4.76	0.00
205	120	64.00	21.00	4.90	0.00
206	120	64.00	22.00	5.03	0.00
207	120	64.00	23.00	5.17	0.00
208	120	64.00	24.00	5.31	0.00
209	120	64.00	25.00	5.45	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
210	120	64.00	26.00	5.59	0.00
211	120	64.00	27.00	5.72	0.00
212	120	64.00	28.00	5.86	0.00
213	120	64.00	29.00	6.00	0.00
214	120	64.00	30.00	6.14	0.00
215	120	64.00	31.00	6.28	0.00
216	120	64.00	32.00	6.41	0.00
217	120	64.00	33.00	6.55	0.00
218	120	64.00	34.00	6.69	0.00
219	120	64.00	35.00	6.83	0.00
220	120	64.00	36.00	6.97	0.00
221	120	64.00	37.00	7.10	0.00
222	120	64.00	38.00	7.24	0.00
223	120	64.00	39.00	7.38	0.00
224	120	64.00	40.00	7.52	0.00
225	120	64.00	41.00	7.66	0.00
226	120	64.00	42.00	7.79	0.00
227	120	64.00	43.00	7.93	0.00
228	120	64.00	44.00	8.07	0.00
229	120	64.00	45.00	8.21	0.00
230	120	64.00	46.00	8.35	0.00
231	120	64.00	47.00	8.48	0.00
232	120	64.00	48.00	8.62	0.00
233	120	64.00	49.00	8.76	0.00
234	120	64.00	50.00	8.90	0.00
235	120	64.00	51.00	9.04	0.00
236	120	64.00	52.00	9.17	0.00
237	120	64.00	53.00	9.31	0.00
238	120	64.00	54.00	9.45	0.00
239	120	64.00	55.00	9.59	0.00
240	120	64.00	56.00	9.73	0.00
241	120	64.00	57.00	9.86	0.00
242	120	64.00	58.00	10.00	0.00
243	120	64.00	59.00	10.14	0.00
244	120	64.00	60.00	10.28	0.00
245	120	64.00	61.00	10.42	0.00
246	120	64.00	62.00	10.55	0.00
247	120	64.00	63.00	10.69	0.00
248	120	64.00	64.00	10.83	0.00
249	120	64.00	65.00	10.97	0.00
250	120	64.00	66.00	11.11	0.00
251	120	64.00	67.00	11.24	0.00
252	120	64.00	68.00	11.38	0.00
253	120	64.00	69.00	11.52	0.00
254	120	64.00	70.00	11.66	0.00
255	120	64.00	71.00	11.80	0.00
256	120	64.00	72.00	11.93	0.00
257	120	64.00	73.00	12.07	0.00
258	120	64.00	74.00	12.21	0.00
259	120	64.00	75.00	12.35	0.00
260	120	64.00	76.00	12.49	0.00
261	120	64.00	77.00	12.62	0.00
262	120	64.00	78.00	12.76	0.00
263	120	64.00	79.00	12.90	0.00
264	120	64.00	80.00	13.04	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
265	120	64.00	81.00	13.18	0.00
266	120	64.00	82.00	13.31	0.00
267	120	64.00	83.00	13.45	0.00
268	120	64.00	84.00	13.59	0.00
269	120	64.00	85.00	13.73	0.00
270	120	64.00	86.00	13.87	0.00
271	120	64.00	87.00	14.00	0.00
272	120	64.00	88.00	14.14	0.00
273	120	64.00	89.00	14.28	0.00
274	120	64.00	90.00	14.42	0.00
275	120	64.00	91.00	14.56	0.00
276	120	64.00	92.00	14.69	0.00
277	120	64.00	93.00	14.83	0.00
278	120	64.00	94.00	14.97	0.00
279	120	64.00	95.00	15.11	0.00
280	120	64.00	96.00	15.25	0.00
281	120	64.00	97.00	15.38	0.00
282	120	64.00	98.00	15.52	0.00
283	120	64.00	99.00	15.66	0.00
284	120	64.00	100.00	15.80	0.00
285	120	64.00	101.00	15.94	0.00
286	120	64.00	102.00	16.07	0.00
287	120	64.00	103.00	16.21	0.00
288	120	64.00	104.00	16.35	0.00
289	120	64.00	105.00	16.49	0.00
290	120	64.00	106.00	16.63	0.00
291	120	64.00	107.00	16.76	0.00
292	120	64.00	108.00	16.90	0.00
293	120	64.00	109.00	17.04	0.00
294	120	64.00	110.00	17.18	0.00
295	120	64.00	111.00	17.32	0.00
296	120	64.00	112.00	17.45	0.00
297	120	64.00	113.00	17.59	0.00
298	120	64.00	114.00	17.73	0.00
299	120	64.00	115.00	17.87	0.00
300	120	64.00	116.00	18.01	0.00
301	120	64.00	117.00	18.14	0.00
302	120	64.00	118.00	18.28	0.00
303	120	64.00	119.00	18.42	0.00
304	120	64.00	120.00	18.56	0.00
305	120	64.00	121.00	18.70	0.00
306	120	64.00	122.00	18.83	0.00
307	120	64.00	123.00	18.97	0.00
308	120	64.00	124.00	19.11	0.00
309	120	64.00	125.00	19.25	0.00
310	120	64.00	126.00	19.39	0.00
311	120	64.00	127.00	19.52	0.00
312	120	64.00	128.00	19.66	0.00
313	120	64.00	129.00	19.80	0.00
314	120	64.00	130.00	19.94	0.00
315	120	64.00	131.00	20.08	0.00
316	120	64.00	132.00	20.21	0.00
317	120	64.00	133.00	20.35	0.00
318	120	64.00	134.00	20.49	0.00
319	120	64.00	135.00	20.63	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
320	120	64.00	136.00	20.77	0.00
321	120	64.00	137.00	20.90	0.00
322	120	64.00	138.00	21.04	0.00
323	120	64.00	139.00	21.18	0.00
324	120	64.00	140.00	21.32	0.00
325	120	64.00	141.00	21.46	0.00
326	120	64.00	142.00	21.59	0.00
327	120	64.00	143.00	21.73	0.00
328	120	64.00	144.00	21.87	0.00
329	120	64.00	145.00	22.01	0.00
330	120	64.00	146.00	22.15	0.00
331	120	64.00	147.00	22.28	0.00
332	120	64.00	148.00	22.42	0.00
333	120	64.00	149.00	22.56	0.00
334	120	64.00	150.00	22.70	0.00
335	120	64.00	151.00	22.84	0.00
336	120	64.00	152.00	22.97	0.00
337	120	64.00	153.00	23.11	0.00
338	120	64.00	154.00	23.25	0.00
339	120	64.00	155.00	23.39	0.00
340	120	64.00	156.00	23.53	0.00
341	120	64.00	157.00	23.66	0.00
342	120	64.00	158.00	23.80	0.00
343	120	64.00	159.00	23.94	0.00
344	120	64.00	160.00	24.08	0.00
345	120	64.00	161.00	24.22	0.00
346	120	64.00	162.00	24.35	0.00
347	120	64.00	163.00	24.49	0.00
348	120	64.00	164.00	24.63	0.00
349	120	64.00	165.00	24.77	0.00
350	120	64.00	166.00	24.91	0.00
351	120	64.00	167.00	25.04	0.00
352	120	64.00	168.00	25.18	0.00
353	120	64.00	169.00	25.32	0.00
354	120	64.00	170.00	25.46	0.00
355	120	64.00	171.00	25.60	0.00
356	120	64.00	172.00	25.73	0.00
357	120	64.00	173.00	25.87	0.00
358	120	64.00	174.00	26.01	0.00
359	120	64.00	175.00	26.15	0.00
360	120	64.00	176.00	26.29	0.00
361	120	64.00	177.00	26.42	0.00
362	120	64.00	178.00	26.56	0.00
363	120	64.00	179.00	26.70	0.00
364	120	64.00	180.00	26.84	0.00
365	120	64.00	181.00	26.98	0.00
366	120	64.00	182.00	27.11	0.00
367	120	64.00	183.00	27.25	0.00
368	120	64.00	184.00	27.39	0.00
369	120	64.00	185.00	27.53	0.00
370	120	64.00	186.00	27.67	0.00
371	120	64.00	187.00	27.80	0.00
372	120	64.00	188.00	27.94	0.00
373	120	64.00	189.00	28.08	0.00
374	120	64.00	190.00	28.22	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
375	120	64.00	191.00	28.36	0.00
376	120	64.00	192.00	28.49	0.00
377	120	64.00	193.00	28.63	0.00
378	120	64.00	194.00	28.77	0.00
379	120	64.00	195.00	28.91	0.00
380	120	64.00	196.00	29.05	0.00
381	120	64.00	197.00	29.18	0.00
382	120	64.00	198.00	29.32	0.00
383	120	64.00	199.00	29.46	0.00
384	120	64.00	200.00	29.60	0.00
385	120	64.00	201.00	29.74	0.00
386	120	64.00	202.00	29.87	0.00
387	120	64.00	203.00	30.01	0.00
388	120	64.00	204.00	30.15	0.00
389	120	64.00	205.00	30.29	0.00
390	120	64.00	206.00	30.43	0.00
391	120	64.00	207.00	30.56	0.00
392	120	64.00	208.00	30.70	0.00
393	120	64.00	209.00	30.84	0.00
394	120	64.00	210.00	30.98	0.00
395	120	64.00	211.00	31.12	0.00
396	120	64.00	212.00	31.25	0.00
397	120	64.00	213.00	31.39	0.00
398	120	64.00	214.00	31.53	0.00
399	120	64.00	215.00	31.67	0.00
400	120	64.00	216.00	31.81	0.00
401	120	64.00	217.00	31.94	0.00
402	120	64.00	218.00	32.08	0.00
403	120	64.00	219.00	32.22	0.00
404	120	64.00	220.00	32.36	0.00
405	120	64.00	221.00	32.50	0.00
406	120	64.00	222.00	32.63	0.00
407	120	64.00	223.00	32.77	0.00
408	120	64.00	224.00	32.91	0.00
409	120	64.00	225.00	33.05	0.00
410	120	64.00	226.00	33.19	0.00
411	120	64.00	227.00	33.32	0.00
412	120	64.00	228.00	33.46	0.00
413	120	64.00	229.00	33.60	0.00
414	120	64.00	230.00	33.74	0.00
415	120	64.00	231.00	33.88	0.00
416	120	64.00	232.00	34.01	0.00
417	120	64.00	233.00	34.15	0.00
418	120	64.00	234.00	34.29	0.00
419	120	64.00	235.00	34.43	0.00
420	120	64.00	236.00	34.57	0.00
421	120	64.00	237.00	34.70	0.00
422	120	64.00	238.00	34.84	0.00
423	120	64.00	239.00	34.98	0.00
424	120	64.00	240.00	35.12	0.00
425	120	64.00	241.00	35.26	0.00
426	120	64.00	242.00	35.39	0.00
427	120	64.00	243.00	35.53	0.00
428	120	64.00	244.00	35.67	0.00
429	120	64.00	245.00	35.81	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
430	120	64.00	246.00	35.95	0.00
431	120	64.00	247.00	36.08	0.00
432	120	64.00	248.00	36.22	0.00
433	120	64.00	249.00	36.36	0.00
434	120	64.00	250.00	36.50	0.00
435	120	64.00	251.00	36.64	0.00
436	120	64.00	252.00	36.77	0.00
437	120	64.00	253.00	36.91	0.00
438	120	64.00	254.00	37.05	0.00
439	120	64.00	255.00	37.19	0.00
440	120	64.00	256.00	37.33	0.00
441	120	64.00	257.00	37.46	0.00
442	120	64.00	258.00	37.60	0.00
443	120	64.00	259.00	37.74	0.00
444	120	64.00	260.00	37.88	0.00
445	120	64.00	261.00	38.02	0.00
446	120	64.00	262.00	38.15	0.00
447	120	64.00	263.00	38.29	0.00
448	120	64.00	264.00	38.43	0.00
449	120	64.00	265.00	38.57	0.00
450	120	64.00	266.00	38.71	0.00
451	120	64.00	267.00	38.84	0.00
452	120	64.00	268.00	38.98	0.00
453	120	64.00	269.00	39.12	0.00
454	120	64.00	270.00	39.26	0.00
455	120	64.00	271.00	39.40	0.00
456	120	64.00	272.00	39.53	0.00
457	120	64.00	273.00	39.67	0.00
458	120	64.00	274.00	39.81	0.00
459	120	64.00	275.00	39.95	0.00
460	120	64.00	276.00	40.09	0.00
461	120	64.00	277.00	40.22	0.00
462	120	64.00	278.00	40.36	0.00
463	120	64.00	279.00	40.50	0.00
464	120	64.00	280.00	40.64	0.00
465	120	64.00	281.00	40.78	0.00
466	120	64.00	282.00	40.91	0.00
467	120	64.00	283.00	41.05	0.00
468	120	64.00	284.00	41.19	0.00
469	120	64.00	285.00	41.33	0.00
470	120	64.00	286.00	41.47	0.00
471	120	64.00	287.00	41.60	0.00
472	120	64.00	288.00	41.74	0.00
473	120	64.00	289.00	41.88	0.00
474	120	64.00	290.00	42.02	0.00
475	120	64.00	291.00	42.16	0.00
476	120	64.00	292.00	42.29	0.00
477	120	64.00	293.00	42.43	0.00
478	120	64.00	294.00	42.57	0.00
479	120	64.00	295.00	42.71	0.00
480	120	64.00	296.00	42.85	0.00
481	120	64.00	297.00	42.98	0.00
482	120	64.00	298.00	43.12	0.00
483	120	64.00	299.00	43.26	0.00
484	120	64.00	300.00	43.40	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
485	120	64.00	301.00	43.54	0.00
486	120	64.00	302.00	43.67	0.00
487	120	64.00	303.00	43.81	0.00
488	120	64.00	304.00	43.95	0.00
489	120	64.00	305.00	44.09	0.00
490	120	64.00	306.00	44.23	0.00
491	120	64.00	307.00	44.36	0.00
492	120	64.00	308.00	44.50	0.00
493	120	64.00	309.00	44.64	0.00
494	120	64.00	310.00	44.78	0.00
495	120	64.00	311.00	44.92	0.00
496	120	64.00	312.00	45.05	0.00
497	120	64.00	313.00	45.19	0.00
498	120	64.00	314.00	45.33	0.00
499	120	64.00	315.00	45.47	0.00
500	120	64.00	316.00	45.61	0.00
501	120	64.00	317.00	45.74	0.00
502	120	64.00	318.00	45.88	0.00
503	120	64.00	319.00	46.02	0.00
504	120	64.00	320.00	46.16	0.00
505	120	64.00	321.00	46.30	0.00
506	120	64.00	322.00	46.43	0.00
507	120	64.00	323.00	46.57	0.00
508	120	64.00	324.00	46.71	0.00
509	120	64.00	325.00	46.85	0.00
510	120	64.00	326.00	46.99	0.00
511	120	64.00	327.00	47.12	0.00
512	120	64.00	328.00	47.26	0.00
513	120	64.00	329.00	47.40	0.00
514	120	64.00	330.00	47.54	0.00
515	120	64.00	331.00	47.68	0.00
516	120	64.00	332.00	47.81	0.00
517	120	64.00	333.00	47.95	0.00
518	120	64.00	334.00	48.09	0.00
519	120	64.00	335.00	48.23	0.00
520	120	64.00	336.00	48.37	0.00
521	120	64.00	337.00	48.50	0.00
522	120	64.00	338.00	48.64	0.00
523	120	64.00	339.00	48.78	0.00
524	120	64.00	340.00	48.92	0.00
525	120	64.00	341.00	49.06	0.00
526	120	64.00	342.00	49.19	0.00
527	120	64.00	343.00	49.33	0.00
528	120	64.00	344.00	49.47	0.00
529	120	64.00	345.00	49.61	0.00
530	120	64.00	346.00	49.75	0.00
531	120	64.00	347.00	49.88	0.00
532	120	64.00	348.00	50.02	0.00
533	120	64.00	349.00	50.16	0.00
534	120	64.00	350.00	50.30	0.00
535	120	64.00	351.00	50.44	0.00
536	120	64.00	352.00	50.57	0.00
537	120	64.00	353.00	50.71	0.00
538	120	64.00	354.00	50.85	0.00
539	120	64.00	355.00	50.99	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
540	120	64.00	356.00	51.13	0.00
541	120	64.00	357.00	51.26	0.00
542	120	64.00	358.00	51.40	0.00
543	120	64.00	359.00	51.54	0.00
544	120	64.00	360.00	51.68	0.00
545	120	64.00	361.00	51.82	0.00
546	120	64.00	362.00	51.95	0.00
547	120	64.00	363.00	52.09	0.00
548	120	64.00	364.00	52.23	0.00
549	120	64.00	365.00	52.37	0.00
550	120	64.00	366.00	52.51	0.00
551	120	64.00	367.00	52.64	0.00
552	120	64.00	368.00	52.78	0.00
553	120	64.00	369.00	52.92	0.00
554	120	64.00	370.00	53.06	0.00
555	120	64.00	371.00	53.20	0.00
556	120	64.00	372.00	53.33	0.00
557	120	64.00	373.00	53.47	0.00
558	120	64.00	374.00	53.61	0.00
559	120	64.00	375.00	53.75	0.00
560	120	64.00	376.00	53.89	0.00
561	120	64.00	377.00	54.02	0.00
562	120	64.00	378.00	54.16	0.00
563	120	64.00	379.00	54.30	0.00
564	120	64.00	380.00	54.44	0.00
565	120	64.00	381.00	54.58	0.00
566	120	64.00	382.00	54.71	0.00
567	120	64.00	383.00	54.85	0.00
568	120	64.00	384.00	54.99	0.00
569	120	64.00	385.00	55.13	0.00
570	120	64.00	386.00	55.27	0.00
571	120	64.00	387.00	55.40	0.00
572	120	64.00	388.00	55.54	0.00
573	120	64.00	389.00	55.68	0.00
574	120	64.00	390.00	55.82	0.00
575	120	64.00	391.00	55.96	0.00
576	120	64.00	392.00	56.09	0.00
577	120	64.00	393.00	56.23	0.00
578	120	64.00	394.00	56.37	0.00
579	120	64.00	395.00	56.51	0.00
580	120	64.00	396.00	56.65	0.00
581	120	64.00	397.00	56.78	0.00
582	120	64.00	398.00	56.92	0.00
583	120	64.00	399.00	57.06	0.00
584	120	64.00	400.00	57.20	0.00
585	120	64.00	401.00	57.34	0.00
586	120	64.00	402.00	57.47	0.00
587	120	64.00	403.00	57.61	0.00
588	120	64.00	404.00	57.75	0.00
589	120	64.00	405.00	57.89	0.00
590	120	64.00	406.00	58.03	0.00
591	120	64.00	407.00	58.16	0.00
592	120	64.00	408.00	58.30	0.00
593	120	64.00	409.00	58.44	0.00
594	120	64.00	410.00	58.58	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
595	120	64.00	411.00	58.72	0.00
596	120	64.00	412.00	58.85	0.00
597	120	64.00	413.00	58.99	0.00
598	120	64.00	414.00	59.13	0.00
599	120	64.00	415.00	59.27	0.00
600	120	64.00	416.00	59.41	0.00
601	120	64.00	417.00	59.54	0.00
602	120	64.00	418.00	59.68	0.00
603	120	64.00	419.00	59.82	0.00
604	120	64.00	420.00	59.96	0.00
605	120	64.00	421.00	60.10	0.00
606	120	64.00	422.00	60.23	0.00
607	120	64.00	423.00	60.37	0.00
608	120	64.00	424.00	60.51	0.00
609	120	64.00	425.00	60.65	0.00
610	120	64.00	426.00	60.79	0.00
611	120	64.00	427.00	60.92	0.00
612	120	64.00	428.00	61.06	0.00
613	120	64.00	429.00	61.20	0.00
614	120	64.00	430.00	61.34	0.00
615	120	64.00	431.00	61.48	0.00
616	120	64.00	432.00	61.61	0.00
617	120	64.00	433.00	61.75	0.00
618	120	64.00	434.00	61.89	0.00
619	120	64.00	435.00	62.03	0.00
620	120	64.00	436.00	62.17	0.00
621	120	64.00	437.00	62.30	0.00
622	120	64.00	438.00	62.44	0.00
623	120	64.00	439.00	62.58	0.00
624	120	64.00	440.00	62.72	0.00
625	120	64.00	441.00	62.86	0.00
626	120	64.00	442.00	62.99	0.00
627	120	64.00	443.00	63.13	0.00
628	120	64.00	444.00	63.27	0.00
629	120	64.00	445.00	63.41	0.00
630	120	64.00	446.00	63.55	0.00
631	120	64.00	447.00	63.68	0.00
632	120	64.00	448.00	63.82	0.00
633	120	64.00	449.00	63.96	0.00
634	120	64.00	450.00	64.10	0.00
635	120	64.00	451.00	64.24	0.00
636	120	64.00	452.00	64.37	0.00
637	120	64.00	453.00	64.51	0.00
638	120	64.00	454.00	64.65	0.00
639	120	64.00	455.00	64.79	0.00
640	120	64.00	456.00	64.93	0.00
641	120	64.00	457.00	65.06	0.00
642	120	64.00	458.00	65.20	0.00
643	120	64.00	459.00	65.34	0.00
644	120	64.00	460.00	65.48	0.00
645	120	64.00	461.00	65.62	0.00
646	120	64.00	462.00	65.75	0.00
647	120	64.00	463.00	65.89	0.00
648	120	64.00	464.00	66.03	0.00
649	120	64.00	465.00	66.17	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
650	120	64.00	466.00	66.31	0.00
651	120	64.00	467.00	66.44	0.00
652	120	64.00	468.00	66.58	0.00
653	120	64.00	469.00	66.72	0.00
654	120	64.00	470.00	66.86	0.00
655	120	64.00	471.00	67.00	0.00
656	120	64.00	472.00	67.13	0.00
657	120	64.00	473.00	67.27	0.00
658	120	64.00	474.00	67.41	0.00
659	120	64.00	475.00	67.55	0.00
660	120	64.00	476.00	67.69	0.00
661	120	64.00	477.00	67.82	0.00
662	120	64.00	478.00	67.96	0.00
663	120	64.00	479.00	68.10	0.00
664	120	64.00	480.00	68.24	0.00
665	120	64.00	481.00	68.38	0.00
666	120	64.00	482.00	68.51	0.00
667	120	64.00	483.00	68.65	0.00
668	120	64.00	484.00	68.79	0.00
669	120	64.00	485.00	68.93	0.00
670	120	64.00	486.00	69.07	0.00
671	120	64.00	487.00	69.20	0.00
672	120	64.00	488.00	69.34	0.00
673	120	64.00	489.00	69.48	0.00
674	120	64.00	490.00	69.62	0.00
675	120	64.00	491.00	69.76	0.00
676	120	64.00	492.00	69.89	0.00
677	120	64.00	493.00	70.03	0.00
678	120	64.00	494.00	70.17	0.00
679	120	64.00	495.00	70.31	0.00
680	120	64.00	496.00	70.45	0.00
681	120	64.00	497.00	70.58	0.00
682	120	64.00	498.00	70.72	0.00
683	120	64.00	499.00	70.86	0.00
684	120	64.00	500.00	71.00	0.00
685	120	64.00	501.00	71.14	0.00
686	120	64.00	502.00	71.27	0.00
687	120	64.00	503.00	71.41	0.00
688	120	64.00	504.00	71.55	0.00
689	120	64.00	505.00	71.69	0.00
690	120	64.00	506.00	71.83	0.00
691	120	64.00	507.00	71.96	0.00
692	120	64.00	508.00	72.10	0.00
693	120	64.00	509.00	72.24	0.00
694	120	64.00	510.00	72.38	0.00
695	120	64.00	511.00	72.52	0.00
696	120	64.00	512.00	72.65	0.00
697	120	64.00	513.00	72.79	0.00
698	120	64.00	514.00	72.93	0.00
699	120	64.00	515.00	73.07	0.00
700	120	64.00	516.00	73.21	0.00
701	120	64.00	517.00	73.34	0.00
702	120	64.00	518.00	73.48	0.00
703	120	64.00	519.00	73.62	0.00
704	120	64.00	520.00	73.76	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
705	120	64.00	521.00	73.90	0.00
706	120	64.00	522.00	74.03	0.00
707	120	64.00	523.00	74.17	0.00
708	120	64.00	524.00	74.31	0.00
709	120	64.00	525.00	74.45	0.00
710	120	64.00	526.00	74.59	0.00
711	120	64.00	527.00	74.72	0.00
712	120	64.00	528.00	74.86	0.00
713	120	64.00	529.00	75.00	0.00
714	120	64.00	530.00	75.14	0.00
715	120	64.00	531.00	75.28	0.00
716	120	64.00	532.00	75.41	0.00
717	120	64.00	533.00	75.55	0.00
718	120	64.00	534.00	75.69	0.00
719	120	64.00	535.00	75.83	0.00
720	120	64.00	536.00	75.97	0.00
721	120	64.00	537.00	76.10	0.00
722	120	64.00	538.00	76.24	0.00
723	120	64.00	539.00	76.38	0.00
724	120	64.00	540.00	76.52	0.00
725	120	64.00	541.00	76.66	0.00
726	120	64.00	542.00	76.79	0.00
727	120	64.00	543.00	76.93	0.00
728	120	64.00	544.00	77.07	0.00
729	120	64.00	545.00	77.21	0.00
730	120	64.00	546.00	77.35	0.00
731	120	64.00	547.00	77.48	0.00
732	120	64.00	548.00	77.62	0.00
733	120	64.00	549.00	77.76	0.00
734	120	64.00	550.00	77.90	0.00
735	120	64.00	551.00	78.04	0.00
736	120	64.00	552.00	78.17	0.00
737	120	64.00	553.00	78.31	0.00
738	120	64.00	554.00	78.45	0.00
739	120	64.00	555.00	78.59	0.00
740	120	64.00	556.00	78.73	0.00
741	120	64.00	557.00	78.86	0.00
742	120	64.00	558.00	79.00	0.00
743	120	64.00	559.00	79.14	0.00
744	120	64.00	560.00	79.28	0.00
745	120	64.00	561.00	79.42	0.00
746	120	64.00	562.00	79.55	0.00
747	120	64.00	563.00	79.69	0.00
748	120	64.00	564.00	79.83	0.00
749	120	64.00	565.00	79.97	0.00
750	120	64.00	566.00	80.11	0.00
751	120	64.00	567.00	80.24	0.00
752	120	64.00	568.00	80.38	0.00
753	120	64.00	569.00	80.52	0.00
754	120	64.00	570.00	80.66	0.00
755	120	64.00	571.00	80.80	0.00
756	120	64.00	572.00	80.93	0.00
757	120	64.00	573.00	81.07	0.00
758	120	64.00	574.00	81.21	0.00
759	120	64.00	575.00	81.35	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
760	120	64.00	576.00	81.49	0.00
761	120	64.00	577.00	81.62	0.00
762	120	64.00	578.00	81.76	0.00
763	120	64.00	579.00	81.90	0.00
764	120	64.00	580.00	82.04	0.00
765	120	64.00	581.00	82.18	0.00
766	120	64.00	582.00	82.31	0.00
767	120	64.00	583.00	82.45	0.00
768	120	64.00	584.00	82.59	0.00
769	120	64.00	585.00	82.73	0.00
770	120	64.00	586.00	82.87	0.00
771	120	64.00	587.00	83.00	0.00
772	120	64.00	588.00	83.14	0.00
773	120	64.00	589.00	83.28	0.00
774	120	64.00	590.00	83.42	0.00
775	120	64.00	591.00	83.56	0.00
776	120	64.00	592.00	83.69	0.00
777	120	64.00	593.00	83.83	0.00
778	120	64.00	594.00	83.97	0.00
779	120	64.00	595.00	84.11	0.00
780	120	64.00	596.00	84.25	0.00
781	120	64.00	597.00	84.38	0.00
782	120	64.00	598.00	84.52	0.00
783	120	64.00	599.00	84.66	0.00
784	120	64.00	600.00	84.80	0.00
785	120	64.00	601.00	84.94	0.00
786	120	64.00	602.00	85.07	0.00
787	120	64.00	603.00	85.21	0.00
788	120	64.00	604.00	85.35	0.00
789	120	64.00	605.00	85.49	0.00
790	120	64.00	606.00	85.63	0.00
791	120	64.00	607.00	85.76	0.00
792	120	64.00	608.00	85.90	0.00
793	120	64.00	609.00	86.04	0.00
794	120	64.00	610.00	86.18	0.00
795	120	64.00	611.00	86.32	0.00
796	120	64.00	612.00	86.45	0.00
797	120	64.00	613.00	86.59	0.00
798	120	64.00	614.00	86.73	0.00
799	120	64.00	615.00	86.87	0.00
800	120	64.00	616.00	87.01	0.00
801	120	64.00	617.00	87.14	0.00
802	120	64.00	618.00	87.28	0.00
803	120	64.00	619.00	87.42	0.00
804	120	64.00	620.00	87.56	0.00
805	120	64.00	621.00	87.70	0.00
806	120	64.00	622.00	87.83	0.00
807	120	64.00	623.00	87.97	0.00
808	120	64.00	624.00	88.11	0.00
809	120	64.00	625.00	88.25	0.00
810	120	64.00	626.00	88.39	0.00
811	120	64.00	627.00	88.52	0.00
812	120	64.00	628.00	88.66	0.00
813	120	64.00	629.00	88.80	0.00
814	120	64.00	630.00	88.94	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
815	120	64.00	631.00	89.08	0.00
816	120	64.00	632.00	89.21	0.00
817	120	64.00	633.00	89.35	0.00
818	120	64.00	634.00	89.49	0.00
819	120	64.00	635.00	89.63	0.00
820	120	64.00	636.00	89.77	0.00
821	120	64.00	637.00	89.90	0.00
822	120	64.00	638.00	90.04	0.00
823	120	64.00	639.00	90.18	0.00
824	120	64.00	640.00	90.32	0.00
825	120	64.00	641.00	90.46	0.00
826	120	64.00	642.00	90.59	0.00
827	120	64.00	643.00	90.73	0.00
828	120	64.00	644.00	90.87	0.00
829	120	64.00	645.00	91.01	0.00
830	120	64.00	646.00	91.15	0.00
831	120	64.00	647.00	91.28	0.00
832	120	64.00	648.00	91.42	0.00
833	120	64.00	649.00	91.56	0.00
834	120	64.00	650.00	91.70	0.00
835	120	64.00	651.00	91.84	0.00
836	120	64.00	652.00	91.97	0.00
837	120	64.00	653.00	92.11	0.00
838	120	64.00	654.00	92.25	0.00
839	120	64.00	655.00	92.39	0.00
840	120	64.00	656.00	92.53	0.00
841	120	64.00	657.00	92.66	0.00
842	120	64.00	658.00	92.80	0.00
843	120	64.00	659.00	92.94	0.00
844	120	64.00	660.00	93.08	0.00
845	120	64.00	661.00	93.22	0.00
846	120	64.00	662.00	93.35	0.00
847	120	64.00	663.00	93.49	0.00
848	120	64.00	664.00	93.63	0.00
849	120	64.00	665.00	93.77	0.00
850	120	64.00	666.00	93.91	0.00
851	120	64.00	667.00	94.04	0.00
852	120	64.00	668.00	94.18	0.00
853	120	64.00	669.00	94.32	0.00
854	120	64.00	670.00	94.46	0.00
855	120	64.00	671.00	94.60	0.00
856	120	64.00	672.00	94.73	0.00
857	120	64.00	673.00	94.87	0.00
858	120	64.00	674.00	95.01	0.00
859	120	64.00	675.00	95.15	0.00
860	120	64.00	676.00	95.29	0.00
861	120	64.00	677.00	95.42	0.00
862	120	64.00	678.00	95.56	0.00
863	120	64.00	679.00	95.70	0.00
864	120	64.00	680.00	95.84	0.00
865	120	64.00	681.00	95.98	0.00
866	120	64.00	682.00	96.11	0.00
867	120	64.00	683.00	96.25	0.00
868	120	64.00	684.00	96.39	0.00
869	120	64.00	685.00	96.53	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
870	120	64.00	686.00	96.67	0.00
871	120	64.00	687.00	96.80	0.00
872	120	64.00	688.00	96.94	0.00
873	120	64.00	689.00	97.08	0.00
874	120	64.00	690.00	97.22	0.00
875	120	64.00	691.00	97.36	0.00
876	120	64.00	692.00	97.49	0.00
877	120	64.00	693.00	97.63	0.00
878	120	64.00	694.00	97.77	0.00
879	120	64.00	695.00	97.91	0.00
880	120	64.00	696.00	98.05	0.00
881	120	64.00	697.00	98.18	0.00
882	120	64.00	698.00	98.32	0.00
883	120	64.00	699.00	98.46	0.00
884	120	64.00	700.00	98.60	0.00
885	120	64.00	701.00	98.74	0.00
886	120	64.00	702.00	98.87	0.00
887	120	64.00	703.00	99.01	0.00
888	120	64.00	704.00	99.15	0.00
889	120	64.00	705.00	99.29	0.00
890	120	64.00	706.00	99.43	0.00
891	120	64.00	707.00	99.56	0.00
892	120	64.00	708.00	99.70	0.00
893	120	64.00	709.00	99.84	0.00
894	120	64.00	710.00	99.98	0.00
895	120	64.00	711.00	100.12	0.00
896	120	64.00	712.00	100.25	0.00
897	120	64.00	713.00	100.39	0.00
898	120	64.00	714.00	100.53	0.00
899	120	64.00	715.00	100.67	0.00
900	120	64.00	716.00	100.81	0.00
901	120	64.00	717.00	100.94	0.00
902	120	64.00	718.00	101.08	0.00
903	120	64.00	719.00	101.22	0.00
904	120	64.00	720.00	101.36	0.00
905	120	64.00	721.00	101.50	0.00
906	120	64.00	722.00	101.63	0.00
907	120	64.00	723.00	101.77	0.00
908	120	64.00	724.00	101.91	0.00
909	120	64.00	725.00	102.05	0.00
910	120	64.00	726.00	102.19	0.00
911	120	64.00	727.00	102.32	0.00
912	120	64.00	728.00	102.46	0.00
913	120	64.00	729.00	102.60	0.00
914	120	64.00	730.00	102.74	0.00
915	120	64.00	731.00	102.88	0.00
916	120	64.00	732.00	103.01	0.00
917	120	64.00	733.00	103.15	0.00
918	120	64.00	734.00	103.29	0.00
919	120	64.00	735.00	103.43	0.00
920	120	64.00	736.00	103.57	0.00
921	120	64.00	737.00	103.70	0.00
922	120	64.00	738.00	103.84	0.00
923	120	64.00	739.00	103.98	0.00
924	120	64.00	740.00	104.12	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
925	120	64.00	741.00	104.26	0.00
926	120	64.00	742.00	104.39	0.00
927	120	64.00	743.00	104.53	0.00
928	120	64.00	744.00	104.67	0.00
929	120	64.00	745.00	104.81	0.00
930	120	64.00	746.00	104.95	0.00
931	120	64.00	747.00	105.08	0.00
932	120	64.00	748.00	105.22	0.00
933	120	64.00	749.00	105.36	0.00
934	120	64.00	750.00	105.50	0.00
935	120	64.00	751.00	105.64	0.00
936	120	64.00	752.00	105.77	0.00
937	120	64.00	753.00	105.91	0.00
938	120	64.00	754.00	106.05	0.00
939	120	64.00	755.00	106.19	0.00
940	120	64.00	756.00	106.33	0.00
941	120	64.00	757.00	106.46	0.00
942	120	64.00	758.00	106.60	0.00
943	120	64.00	759.00	106.74	0.00
944	120	64.00	760.00	106.88	0.00
945	120	64.00	761.00	107.02	0.00
946	120	64.00	762.00	107.15	0.00
947	120	64.00	763.00	107.29	0.00
948	120	64.00	764.00	107.43	0.00
949	120	64.00	765.00	107.57	0.00
950	120	64.00	766.00	107.71	0.00
951	120	64.00	767.00	107.84	0.00
952	120	64.00	768.00	107.98	0.00
953	120	64.00	769.00	108.12	0.00
954	120	64.00	770.00	108.26	0.00
955	120	64.00	771.00	108.40	0.00
956	120	64.00	772.00	108.53	0.00
957	120	64.00	773.00	108.67	0.00
958	120	64.00	774.00	108.81	0.00
959	120	64.00	775.00	108.95	0.00
960	120	64.00	776.00	109.09	0.00
961	120	64.00	777.00	109.22	0.00
962	120	64.00	778.00	109.36	0.00
963	120	64.00	779.00	109.50	0.00
964	120	64.00	780.00	109.64	0.00
965	120	64.00	781.00	109.78	0.00
966	120	64.00	782.00	109.91	0.00
967	120	64.00	783.00	109.98	0.00

If the employee's gross pay is over £967, go to page 76.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2021 to 5 April 2022

Table letter C

Use this table 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.

Filling in form RT11, 'Deductions working sheet' or substitute

1. Enter 'C' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a – 1e of the table to columns 1a – 1e on the line next to the tax month in which the employee is paid, on form RT11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 76.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £519.99					
No NICs liability, make no entries on form RT11					
520	520	0.00	0.00	0.00	0.00
524	520	4.00	0.00	0.00	0.00
528	520	8.00	0.00	0.00	0.00
532	520	12.00	0.00	0.00	0.00
536	520	16.00	0.00	0.00	0.00
540	520	20.00	0.00	0.00	0.00
544	520	24.00	0.00	0.00	0.00
548	520	28.00	0.00	0.00	0.00
552	520	32.00	0.00	0.00	0.00
556	520	36.00	0.00	0.00	0.00
560	520	40.00	0.00	0.00	0.00
564	520	44.00	0.00	0.00	0.00
568	520	48.00	0.00	0.00	0.00
572	520	52.00	0.00	0.00	0.00
576	520	56.00	0.00	0.00	0.00
580	520	60.00	0.00	0.00	0.00
584	520	64.00	0.00	0.00	0.00
588	520	68.00	0.00	0.00	0.00
592	520	72.00	0.00	0.00	0.00
596	520	76.00	0.00	0.00	0.00
600	520	80.00	0.00	0.00	0.00
604	520	84.00	0.00	0.00	0.00
608	520	88.00	0.00	0.00	0.00
612	520	92.00	0.00	0.00	0.00
616	520	96.00	0.00	0.00	0.00
620	520	100.00	0.00	0.00	0.00
624	520	104.00	0.00	0.00	0.00
628	520	108.00	0.00	0.00	0.00
632	520	112.00	0.00	0.00	0.00
636	520	116.00	0.00	0.00	0.00
640	520	120.00	0.00	0.00	0.00
644	520	124.00	0.00	0.00	0.00
648	520	128.00	0.00	0.00	0.00
652	520	132.00	0.00	0.00	0.00
656	520	136.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
660	520	140.00	0.00	0.00	0.00
664	520	144.00	0.00	0.00	0.00
668	520	148.00	0.00	0.00	0.00
672	520	152.00	0.00	0.00	0.00
676	520	156.00	0.00	0.00	0.00
680	520	160.00	0.00	0.00	0.00
684	520	164.00	0.00	0.00	0.00
688	520	168.00	0.00	0.00	0.00
692	520	172.00	0.00	0.00	0.00
696	520	176.00	0.00	0.00	0.00
700	520	180.00	0.00	0.00	0.00
704	520	184.00	0.00	0.00	0.00
708	520	188.00	0.00	0.00	0.00
712	520	192.00	0.00	0.00	0.00
716	520	196.00	0.00	0.00	0.00
720	520	200.00	0.00	0.00	0.00
724	520	204.00	0.00	0.00	0.00
728	520	208.00	0.00	0.00	0.00
732	520	212.00	0.00	0.00	0.00
736	520	216.00	0.00	0.00	0.00
737	520	217.00	0.00	0.00	0.00
740	520	220.00	0.00	0.69	0.00
744	520	224.00	0.00	1.24	0.00
748	520	228.00	0.00	1.79	0.00
752	520	232.00	0.00	2.35	0.00
756	520	236.00	0.00	2.90	0.00
760	520	240.00	0.00	3.45	0.00
764	520	244.00	0.00	4.00	0.00
768	520	248.00	0.00	4.55	0.00
772	520	252.00	0.00	5.11	0.00
776	520	256.00	0.00	5.66	0.00
780	520	260.00	0.00	6.21	0.00
784	520	264.00	0.00	6.76	0.00
788	520	268.00	0.00	7.31	0.00
792	520	272.00	0.00	7.87	0.00
796	520	276.00	0.00	8.21	0.00
797	520	277.00	0.00	8.28	0.00
800	520	277.00	3.00	8.97	0.00
804	520	277.00	7.00	9.52	0.00
808	520	277.00	11.00	10.07	0.00
812	520	277.00	15.00	10.63	0.00
816	520	277.00	19.00	11.18	0.00
820	520	277.00	23.00	11.73	0.00
824	520	277.00	27.00	12.28	0.00
828	520	277.00	31.00	12.83	0.00
832	520	277.00	35.00	13.39	0.00
836	520	277.00	39.00	13.94	0.00
840	520	277.00	43.00	14.49	0.00
844	520	277.00	47.00	15.04	0.00
848	520	277.00	51.00	15.59	0.00
852	520	277.00	55.00	16.15	0.00
856	520	277.00	59.00	16.70	0.00
860	520	277.00	63.00	17.25	0.00
864	520	277.00	67.00	17.80	0.00
868	520	277.00	71.00	18.35	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
872	520	277.00	75.00	18.91	0.00
876	520	277.00	79.00	19.46	0.00
880	520	277.00	83.00	20.01	0.00
884	520	277.00	87.00	20.56	0.00
888	520	277.00	91.00	21.11	0.00
892	520	277.00	95.00	21.67	0.00
896	520	277.00	99.00	22.22	0.00
900	520	277.00	103.00	22.77	0.00
904	520	277.00	107.00	23.32	0.00
908	520	277.00	111.00	23.87	0.00
912	520	277.00	115.00	24.43	0.00
916	520	277.00	119.00	24.98	0.00
920	520	277.00	123.00	25.53	0.00
924	520	277.00	127.00	26.08	0.00
928	520	277.00	131.00	26.63	0.00
932	520	277.00	135.00	27.19	0.00
936	520	277.00	139.00	27.74	0.00
940	520	277.00	143.00	28.29	0.00
944	520	277.00	147.00	28.84	0.00
948	520	277.00	151.00	29.39	0.00
952	520	277.00	155.00	29.95	0.00
956	520	277.00	159.00	30.50	0.00
960	520	277.00	163.00	31.05	0.00
964	520	277.00	167.00	31.60	0.00
968	520	277.00	171.00	32.15	0.00
972	520	277.00	175.00	32.71	0.00
976	520	277.00	179.00	33.26	0.00
980	520	277.00	183.00	33.81	0.00
984	520	277.00	187.00	34.36	0.00
988	520	277.00	191.00	34.91	0.00
992	520	277.00	195.00	35.47	0.00
996	520	277.00	199.00	36.02	0.00
1000	520	277.00	203.00	36.57	0.00
1004	520	277.00	207.00	37.12	0.00
1008	520	277.00	211.00	37.67	0.00
1012	520	277.00	215.00	38.23	0.00
1016	520	277.00	219.00	38.78	0.00
1020	520	277.00	223.00	39.33	0.00
1024	520	277.00	227.00	39.88	0.00
1028	520	277.00	231.00	40.43	0.00
1032	520	277.00	235.00	40.99	0.00
1036	520	277.00	239.00	41.54	0.00
1040	520	277.00	243.00	42.09	0.00
1044	520	277.00	247.00	42.64	0.00
1048	520	277.00	251.00	43.19	0.00
1052	520	277.00	255.00	43.75	0.00
1056	520	277.00	259.00	44.30	0.00
1060	520	277.00	263.00	44.85	0.00
1064	520	277.00	267.00	45.40	0.00
1068	520	277.00	271.00	45.95	0.00
1072	520	277.00	275.00	46.51	0.00
1076	520	277.00	279.00	47.06	0.00
1080	520	277.00	283.00	47.61	0.00
1084	520	277.00	287.00	48.16	0.00
1088	520	277.00	291.00	48.71	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
1092	520	277.00	295.00	49.27	0.00
1096	520	277.00	299.00	49.82	0.00
1100	520	277.00	303.00	50.37	0.00
1104	520	277.00	307.00	50.92	0.00
1108	520	277.00	311.00	51.47	0.00
1112	520	277.00	315.00	52.03	0.00
1116	520	277.00	319.00	52.58	0.00
1120	520	277.00	323.00	53.13	0.00
1124	520	277.00	327.00	53.68	0.00
1128	520	277.00	331.00	54.23	0.00
1132	520	277.00	335.00	54.79	0.00
1136	520	277.00	339.00	55.34	0.00
1140	520	277.00	343.00	55.89	0.00
1144	520	277.00	347.00	56.44	0.00
1148	520	277.00	351.00	56.99	0.00
1152	520	277.00	355.00	57.55	0.00
1156	520	277.00	359.00	58.10	0.00
1160	520	277.00	363.00	58.65	0.00
1164	520	277.00	367.00	59.20	0.00
1168	520	277.00	371.00	59.75	0.00
1172	520	277.00	375.00	60.31	0.00
1176	520	277.00	379.00	60.86	0.00
1180	520	277.00	383.00	61.41	0.00
1184	520	277.00	387.00	61.96	0.00
1188	520	277.00	391.00	62.51	0.00
1192	520	277.00	395.00	63.07	0.00
1196	520	277.00	399.00	63.62	0.00
1200	520	277.00	403.00	64.17	0.00
1204	520	277.00	407.00	64.72	0.00
1208	520	277.00	411.00	65.27	0.00
1212	520	277.00	415.00	65.83	0.00
1216	520	277.00	419.00	66.38	0.00
1220	520	277.00	423.00	66.93	0.00
1224	520	277.00	427.00	67.48	0.00
1228	520	277.00	431.00	68.03	0.00
1232	520	277.00	435.00	68.59	0.00
1236	520	277.00	439.00	69.14	0.00
1240	520	277.00	443.00	69.69	0.00
1244	520	277.00	447.00	70.24	0.00
1248	520	277.00	451.00	70.79	0.00
1252	520	277.00	455.00	71.35	0.00
1256	520	277.00	459.00	71.90	0.00
1260	520	277.00	463.00	72.45	0.00
1264	520	277.00	467.00	73.00	0.00
1268	520	277.00	471.00	73.55	0.00
1272	520	277.00	475.00	74.11	0.00
1276	520	277.00	479.00	74.66	0.00
1280	520	277.00	483.00	75.21	0.00
1284	520	277.00	487.00	75.76	0.00
1288	520	277.00	491.00	76.31	0.00
1292	520	277.00	495.00	76.87	0.00
1296	520	277.00	499.00	77.42	0.00
1300	520	277.00	503.00	77.97	0.00
1304	520	277.00	507.00	78.52	0.00
1308	520	277.00	511.00	79.07	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
1312	520	277.00	515.00	79.63	0.00
1316	520	277.00	519.00	80.18	0.00
1320	520	277.00	523.00	80.73	0.00
1324	520	277.00	527.00	81.28	0.00
1328	520	277.00	531.00	81.83	0.00
1332	520	277.00	535.00	82.39	0.00
1336	520	277.00	539.00	82.94	0.00
1340	520	277.00	543.00	83.49	0.00
1344	520	277.00	547.00	84.04	0.00
1348	520	277.00	551.00	84.59	0.00
1352	520	277.00	555.00	85.15	0.00
1356	520	277.00	559.00	85.70	0.00
1360	520	277.00	563.00	86.25	0.00
1364	520	277.00	567.00	86.80	0.00
1368	520	277.00	571.00	87.35	0.00
1372	520	277.00	575.00	87.91	0.00
1376	520	277.00	579.00	88.46	0.00
1380	520	277.00	583.00	89.01	0.00
1384	520	277.00	587.00	89.56	0.00
1388	520	277.00	591.00	90.11	0.00
1392	520	277.00	595.00	90.67	0.00
1396	520	277.00	599.00	91.22	0.00
1400	520	277.00	603.00	91.77	0.00
1404	520	277.00	607.00	92.32	0.00
1408	520	277.00	611.00	92.87	0.00
1412	520	277.00	615.00	93.43	0.00
1416	520	277.00	619.00	93.98	0.00
1420	520	277.00	623.00	94.53	0.00
1424	520	277.00	627.00	95.08	0.00
1428	520	277.00	631.00	95.63	0.00
1432	520	277.00	635.00	96.19	0.00
1436	520	277.00	639.00	96.74	0.00
1440	520	277.00	643.00	97.29	0.00
1444	520	277.00	647.00	97.84	0.00
1448	520	277.00	651.00	98.39	0.00
1452	520	277.00	655.00	98.95	0.00
1456	520	277.00	659.00	99.50	0.00
1460	520	277.00	663.00	100.05	0.00
1464	520	277.00	667.00	100.60	0.00
1468	520	277.00	671.00	101.15	0.00
1472	520	277.00	675.00	101.71	0.00
1476	520	277.00	679.00	102.26	0.00
1480	520	277.00	683.00	102.81	0.00
1484	520	277.00	687.00	103.36	0.00
1488	520	277.00	691.00	103.91	0.00
1492	520	277.00	695.00	104.47	0.00
1496	520	277.00	699.00	105.02	0.00
1500	520	277.00	703.00	105.57	0.00
1504	520	277.00	707.00	106.12	0.00
1508	520	277.00	711.00	106.67	0.00
1512	520	277.00	715.00	107.23	0.00
1516	520	277.00	719.00	107.78	0.00
1520	520	277.00	723.00	108.33	0.00
1524	520	277.00	727.00	108.88	0.00
1528	520	277.00	731.00	109.43	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
1532	520	277.00	735.00	109.99	0.00
1536	520	277.00	739.00	110.54	0.00
1540	520	277.00	743.00	111.09	0.00
1544	520	277.00	747.00	111.64	0.00
1548	520	277.00	751.00	112.19	0.00
1552	520	277.00	755.00	112.75	0.00
1556	520	277.00	759.00	113.30	0.00
1560	520	277.00	763.00	113.85	0.00
1564	520	277.00	767.00	114.40	0.00
1568	520	277.00	771.00	114.95	0.00
1572	520	277.00	775.00	115.51	0.00
1576	520	277.00	779.00	116.06	0.00
1580	520	277.00	783.00	116.61	0.00
1584	520	277.00	787.00	117.16	0.00
1588	520	277.00	791.00	117.71	0.00
1592	520	277.00	795.00	118.27	0.00
1596	520	277.00	799.00	118.82	0.00
1600	520	277.00	803.00	119.37	0.00
1604	520	277.00	807.00	119.92	0.00
1608	520	277.00	811.00	120.47	0.00
1612	520	277.00	815.00	121.03	0.00
1616	520	277.00	819.00	121.58	0.00
1620	520	277.00	823.00	122.13	0.00
1624	520	277.00	827.00	122.68	0.00
1628	520	277.00	831.00	123.23	0.00
1632	520	277.00	835.00	123.79	0.00
1636	520	277.00	839.00	124.34	0.00
1640	520	277.00	843.00	124.89	0.00
1644	520	277.00	847.00	125.44	0.00
1648	520	277.00	851.00	125.99	0.00
1652	520	277.00	855.00	126.55	0.00
1656	520	277.00	859.00	127.10	0.00
1660	520	277.00	863.00	127.65	0.00
1664	520	277.00	867.00	128.20	0.00
1668	520	277.00	871.00	128.75	0.00
1672	520	277.00	875.00	129.31	0.00
1676	520	277.00	879.00	129.86	0.00
1680	520	277.00	883.00	130.41	0.00
1684	520	277.00	887.00	130.96	0.00
1688	520	277.00	891.00	131.51	0.00
1692	520	277.00	895.00	132.07	0.00
1696	520	277.00	899.00	132.62	0.00
1700	520	277.00	903.00	133.17	0.00
1704	520	277.00	907.00	133.72	0.00
1708	520	277.00	911.00	134.27	0.00
1712	520	277.00	915.00	134.83	0.00
1716	520	277.00	919.00	135.38	0.00
1720	520	277.00	923.00	135.93	0.00
1724	520	277.00	927.00	136.48	0.00
1728	520	277.00	931.00	137.03	0.00
1732	520	277.00	935.00	137.59	0.00
1736	520	277.00	939.00	138.14	0.00
1740	520	277.00	943.00	138.69	0.00
1744	520	277.00	947.00	139.24	0.00
1748	520	277.00	951.00	139.79	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
1752	520	277.00	955.00	140.35	0.00
1756	520	277.00	959.00	140.90	0.00
1760	520	277.00	963.00	141.45	0.00
1764	520	277.00	967.00	142.00	0.00
1768	520	277.00	971.00	142.55	0.00
1772	520	277.00	975.00	143.11	0.00
1776	520	277.00	979.00	143.66	0.00
1780	520	277.00	983.00	144.21	0.00
1784	520	277.00	987.00	144.76	0.00
1788	520	277.00	991.00	145.31	0.00
1792	520	277.00	995.00	145.87	0.00
1796	520	277.00	999.00	146.42	0.00
1800	520	277.00	1003.00	146.97	0.00
1804	520	277.00	1007.00	147.52	0.00
1808	520	277.00	1011.00	148.07	0.00
1812	520	277.00	1015.00	148.63	0.00
1816	520	277.00	1019.00	149.18	0.00
1820	520	277.00	1023.00	149.73	0.00
1824	520	277.00	1027.00	150.28	0.00
1828	520	277.00	1031.00	150.83	0.00
1832	520	277.00	1035.00	151.39	0.00
1836	520	277.00	1039.00	151.94	0.00
1840	520	277.00	1043.00	152.49	0.00
1844	520	277.00	1047.00	153.04	0.00
1848	520	277.00	1051.00	153.59	0.00
1852	520	277.00	1055.00	154.15	0.00
1856	520	277.00	1059.00	154.70	0.00
1860	520	277.00	1063.00	155.25	0.00
1864	520	277.00	1067.00	155.80	0.00
1868	520	277.00	1071.00	156.35	0.00
1872	520	277.00	1075.00	156.91	0.00
1876	520	277.00	1079.00	157.46	0.00
1880	520	277.00	1083.00	158.01	0.00
1884	520	277.00	1087.00	158.56	0.00
1888	520	277.00	1091.00	159.11	0.00
1892	520	277.00	1095.00	159.67	0.00
1896	520	277.00	1099.00	160.22	0.00
1900	520	277.00	1103.00	160.77	0.00
1904	520	277.00	1107.00	161.32	0.00
1908	520	277.00	1111.00	161.87	0.00
1912	520	277.00	1115.00	162.43	0.00
1916	520	277.00	1119.00	162.98	0.00
1920	520	277.00	1123.00	163.53	0.00
1924	520	277.00	1127.00	164.08	0.00
1928	520	277.00	1131.00	164.63	0.00
1932	520	277.00	1135.00	165.19	0.00
1936	520	277.00	1139.00	165.74	0.00
1940	520	277.00	1143.00	166.29	0.00
1944	520	277.00	1147.00	166.84	0.00
1948	520	277.00	1151.00	167.39	0.00
1952	520	277.00	1155.00	167.95	0.00
1956	520	277.00	1159.00	168.50	0.00
1960	520	277.00	1163.00	169.05	0.00
1964	520	277.00	1167.00	169.60	0.00
1968	520	277.00	1171.00	170.15	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
1972	520	277.00	1175.00	170.71	0.00
1976	520	277.00	1179.00	171.26	0.00
1980	520	277.00	1183.00	171.81	0.00
1984	520	277.00	1187.00	172.36	0.00
1988	520	277.00	1191.00	172.91	0.00
1992	520	277.00	1195.00	173.47	0.00
1996	520	277.00	1199.00	174.02	0.00
2000	520	277.00	1203.00	174.57	0.00
2004	520	277.00	1207.00	175.12	0.00
2008	520	277.00	1211.00	175.67	0.00
2012	520	277.00	1215.00	176.23	0.00
2016	520	277.00	1219.00	176.78	0.00
2020	520	277.00	1223.00	177.33	0.00
2024	520	277.00	1227.00	177.88	0.00
2028	520	277.00	1231.00	178.43	0.00
2032	520	277.00	1235.00	178.99	0.00
2036	520	277.00	1239.00	179.54	0.00
2040	520	277.00	1243.00	180.09	0.00
2044	520	277.00	1247.00	180.64	0.00
2048	520	277.00	1251.00	181.19	0.00
2052	520	277.00	1255.00	181.75	0.00
2056	520	277.00	1259.00	182.30	0.00
2060	520	277.00	1263.00	182.85	0.00
2064	520	277.00	1267.00	183.40	0.00
2068	520	277.00	1271.00	183.95	0.00
2072	520	277.00	1275.00	184.51	0.00
2076	520	277.00	1279.00	185.06	0.00
2080	520	277.00	1283.00	185.61	0.00
2084	520	277.00	1287.00	186.16	0.00
2088	520	277.00	1291.00	186.71	0.00
2092	520	277.00	1295.00	187.27	0.00
2096	520	277.00	1299.00	187.82	0.00
2100	520	277.00	1303.00	188.37	0.00
2104	520	277.00	1307.00	188.92	0.00
2108	520	277.00	1311.00	189.47	0.00
2112	520	277.00	1315.00	190.03	0.00
2116	520	277.00	1319.00	190.58	0.00
2120	520	277.00	1323.00	191.13	0.00
2124	520	277.00	1327.00	191.68	0.00
2128	520	277.00	1331.00	192.23	0.00
2132	520	277.00	1335.00	192.79	0.00
2136	520	277.00	1339.00	193.34	0.00
2140	520	277.00	1343.00	193.89	0.00
2144	520	277.00	1347.00	194.44	0.00
2148	520	277.00	1351.00	194.99	0.00
2152	520	277.00	1355.00	195.55	0.00
2156	520	277.00	1359.00	196.10	0.00
2160	520	277.00	1363.00	196.65	0.00
2164	520	277.00	1367.00	197.20	0.00
2168	520	277.00	1371.00	197.75	0.00
2172	520	277.00	1375.00	198.31	0.00
2176	520	277.00	1379.00	198.86	0.00
2180	520	277.00	1383.00	199.41	0.00
2184	520	277.00	1387.00	199.96	0.00
2188	520	277.00	1391.00	200.51	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
2192	520	277.00	1395.00	201.07	0.00
2196	520	277.00	1399.00	201.62	0.00
2200	520	277.00	1403.00	202.17	0.00
2204	520	277.00	1407.00	202.72	0.00
2208	520	277.00	1411.00	203.27	0.00
2212	520	277.00	1415.00	203.83	0.00
2216	520	277.00	1419.00	204.38	0.00
2220	520	277.00	1423.00	204.93	0.00
2224	520	277.00	1427.00	205.48	0.00
2228	520	277.00	1431.00	206.03	0.00
2232	520	277.00	1435.00	206.59	0.00
2236	520	277.00	1439.00	207.14	0.00
2240	520	277.00	1443.00	207.69	0.00
2244	520	277.00	1447.00	208.24	0.00
2248	520	277.00	1451.00	208.79	0.00
2252	520	277.00	1455.00	209.35	0.00
2256	520	277.00	1459.00	209.90	0.00
2260	520	277.00	1463.00	210.45	0.00
2264	520	277.00	1467.00	211.00	0.00
2268	520	277.00	1471.00	211.55	0.00
2272	520	277.00	1475.00	212.11	0.00
2276	520	277.00	1479.00	212.66	0.00
2280	520	277.00	1483.00	213.21	0.00
2284	520	277.00	1487.00	213.76	0.00
2288	520	277.00	1491.00	214.31	0.00
2292	520	277.00	1495.00	214.87	0.00
2296	520	277.00	1499.00	215.42	0.00
2300	520	277.00	1503.00	215.97	0.00
2304	520	277.00	1507.00	216.52	0.00
2308	520	277.00	1511.00	217.07	0.00
2312	520	277.00	1515.00	217.63	0.00
2316	520	277.00	1519.00	218.18	0.00
2320	520	277.00	1523.00	218.73	0.00
2324	520	277.00	1527.00	219.28	0.00
2328	520	277.00	1531.00	219.83	0.00
2332	520	277.00	1535.00	220.39	0.00
2336	520	277.00	1539.00	220.94	0.00
2340	520	277.00	1543.00	221.49	0.00
2344	520	277.00	1547.00	222.04	0.00
2348	520	277.00	1551.00	222.59	0.00
2352	520	277.00	1555.00	223.15	0.00
2356	520	277.00	1559.00	223.70	0.00
2360	520	277.00	1563.00	224.25	0.00
2364	520	277.00	1567.00	224.80	0.00
2368	520	277.00	1571.00	225.35	0.00
2372	520	277.00	1575.00	225.91	0.00
2376	520	277.00	1579.00	226.46	0.00
2380	520	277.00	1583.00	227.01	0.00
2384	520	277.00	1587.00	227.56	0.00
2388	520	277.00	1591.00	228.11	0.00
2392	520	277.00	1595.00	228.67	0.00
2396	520	277.00	1599.00	229.22	0.00
2400	520	277.00	1603.00	229.77	0.00
2404	520	277.00	1607.00	230.32	0.00
2408	520	277.00	1611.00	230.87	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
2412	520	277.00	1615.00	231.43	0.00
2416	520	277.00	1619.00	231.98	0.00
2420	520	277.00	1623.00	232.53	0.00
2424	520	277.00	1627.00	233.08	0.00
2428	520	277.00	1631.00	233.63	0.00
2432	520	277.00	1635.00	234.19	0.00
2436	520	277.00	1639.00	234.74	0.00
2440	520	277.00	1643.00	235.29	0.00
2444	520	277.00	1647.00	235.84	0.00
2448	520	277.00	1651.00	236.39	0.00
2452	520	277.00	1655.00	236.95	0.00
2456	520	277.00	1659.00	237.50	0.00
2460	520	277.00	1663.00	238.05	0.00
2464	520	277.00	1667.00	238.60	0.00
2468	520	277.00	1671.00	239.15	0.00
2472	520	277.00	1675.00	239.71	0.00
2476	520	277.00	1679.00	240.26	0.00
2480	520	277.00	1683.00	240.81	0.00
2484	520	277.00	1687.00	241.36	0.00
2488	520	277.00	1691.00	241.91	0.00
2492	520	277.00	1695.00	242.47	0.00
2496	520	277.00	1699.00	243.02	0.00
2500	520	277.00	1703.00	243.57	0.00
2504	520	277.00	1707.00	244.12	0.00
2508	520	277.00	1711.00	244.67	0.00
2512	520	277.00	1715.00	245.23	0.00
2516	520	277.00	1719.00	245.78	0.00
2520	520	277.00	1723.00	246.33	0.00
2524	520	277.00	1727.00	246.88	0.00
2528	520	277.00	1731.00	247.43	0.00
2532	520	277.00	1735.00	247.99	0.00
2536	520	277.00	1739.00	248.54	0.00
2540	520	277.00	1743.00	249.09	0.00
2544	520	277.00	1747.00	249.64	0.00
2548	520	277.00	1751.00	250.19	0.00
2552	520	277.00	1755.00	250.75	0.00
2556	520	277.00	1759.00	251.30	0.00
2560	520	277.00	1763.00	251.85	0.00
2564	520	277.00	1767.00	252.40	0.00
2568	520	277.00	1771.00	252.95	0.00
2572	520	277.00	1775.00	253.51	0.00
2576	520	277.00	1779.00	254.06	0.00
2580	520	277.00	1783.00	254.61	0.00
2584	520	277.00	1787.00	255.16	0.00
2588	520	277.00	1791.00	255.71	0.00
2592	520	277.00	1795.00	256.27	0.00
2596	520	277.00	1799.00	256.82	0.00
2600	520	277.00	1803.00	257.37	0.00
2604	520	277.00	1807.00	257.92	0.00
2608	520	277.00	1811.00	258.47	0.00
2612	520	277.00	1815.00	259.03	0.00
2616	520	277.00	1819.00	259.58	0.00
2620	520	277.00	1823.00	260.13	0.00
2624	520	277.00	1827.00	260.68	0.00
2628	520	277.00	1831.00	261.23	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
2632	520	277.00	1835.00	261.79	0.00
2636	520	277.00	1839.00	262.34	0.00
2640	520	277.00	1843.00	262.89	0.00
2644	520	277.00	1847.00	263.44	0.00
2648	520	277.00	1851.00	263.99	0.00
2652	520	277.00	1855.00	264.55	0.00
2656	520	277.00	1859.00	265.10	0.00
2660	520	277.00	1863.00	265.65	0.00
2664	520	277.00	1867.00	266.20	0.00
2668	520	277.00	1871.00	266.75	0.00
2672	520	277.00	1875.00	267.31	0.00
2676	520	277.00	1879.00	267.86	0.00
2680	520	277.00	1883.00	268.41	0.00
2684	520	277.00	1887.00	268.96	0.00
2688	520	277.00	1891.00	269.51	0.00
2692	520	277.00	1895.00	270.07	0.00
2696	520	277.00	1899.00	270.62	0.00
2700	520	277.00	1903.00	271.17	0.00
2704	520	277.00	1907.00	271.72	0.00
2708	520	277.00	1911.00	272.27	0.00
2712	520	277.00	1915.00	272.83	0.00
2716	520	277.00	1919.00	273.38	0.00
2720	520	277.00	1923.00	273.93	0.00
2724	520	277.00	1927.00	274.48	0.00
2728	520	277.00	1931.00	275.03	0.00
2732	520	277.00	1935.00	275.59	0.00
2736	520	277.00	1939.00	276.14	0.00
2740	520	277.00	1943.00	276.69	0.00
2744	520	277.00	1947.00	277.24	0.00
2748	520	277.00	1951.00	277.79	0.00
2752	520	277.00	1955.00	278.35	0.00
2756	520	277.00	1959.00	278.90	0.00
2760	520	277.00	1963.00	279.45	0.00
2764	520	277.00	1967.00	280.00	0.00
2768	520	277.00	1971.00	280.55	0.00
2772	520	277.00	1975.00	281.11	0.00
2776	520	277.00	1979.00	281.66	0.00
2780	520	277.00	1983.00	282.21	0.00
2784	520	277.00	1987.00	282.76	0.00
2788	520	277.00	1991.00	283.31	0.00
2792	520	277.00	1995.00	283.87	0.00
2796	520	277.00	1999.00	284.42	0.00
2800	520	277.00	2003.00	284.97	0.00
2804	520	277.00	2007.00	285.52	0.00
2808	520	277.00	2011.00	286.07	0.00
2812	520	277.00	2015.00	286.63	0.00
2816	520	277.00	2019.00	287.18	0.00
2820	520	277.00	2023.00	287.73	0.00
2824	520	277.00	2027.00	288.28	0.00
2828	520	277.00	2031.00	288.83	0.00
2832	520	277.00	2035.00	289.39	0.00
2836	520	277.00	2039.00	289.94	0.00
2840	520	277.00	2043.00	290.49	0.00
2844	520	277.00	2047.00	291.04	0.00
2848	520	277.00	2051.00	291.59	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
2852	520	277.00	2055.00	292.15	0.00
2856	520	277.00	2059.00	292.70	0.00
2860	520	277.00	2063.00	293.25	0.00
2864	520	277.00	2067.00	293.80	0.00
2868	520	277.00	2071.00	294.35	0.00
2872	520	277.00	2075.00	294.91	0.00
2876	520	277.00	2079.00	295.46	0.00
2880	520	277.00	2083.00	296.01	0.00
2884	520	277.00	2087.00	296.56	0.00
2888	520	277.00	2091.00	297.11	0.00
2892	520	277.00	2095.00	297.67	0.00
2896	520	277.00	2099.00	298.22	0.00
2900	520	277.00	2103.00	298.77	0.00
2904	520	277.00	2107.00	299.32	0.00
2908	520	277.00	2111.00	299.87	0.00
2912	520	277.00	2115.00	300.43	0.00
2916	520	277.00	2119.00	300.98	0.00
2920	520	277.00	2123.00	301.53	0.00
2924	520	277.00	2127.00	302.08	0.00
2928	520	277.00	2131.00	302.63	0.00
2932	520	277.00	2135.00	303.19	0.00
2936	520	277.00	2139.00	303.74	0.00
2940	520	277.00	2143.00	304.29	0.00
2944	520	277.00	2147.00	304.84	0.00
2948	520	277.00	2151.00	305.39	0.00
2952	520	277.00	2155.00	305.95	0.00
2956	520	277.00	2159.00	306.50	0.00
2960	520	277.00	2163.00	307.05	0.00
2964	520	277.00	2167.00	307.60	0.00
2968	520	277.00	2171.00	308.15	0.00
2972	520	277.00	2175.00	308.71	0.00
2976	520	277.00	2179.00	309.26	0.00
2980	520	277.00	2183.00	309.81	0.00
2984	520	277.00	2187.00	310.36	0.00
2988	520	277.00	2191.00	310.91	0.00
2992	520	277.00	2195.00	311.47	0.00
2996	520	277.00	2199.00	312.02	0.00
3000	520	277.00	2203.00	312.57	0.00
3004	520	277.00	2207.00	313.12	0.00
3008	520	277.00	2211.00	313.67	0.00
3012	520	277.00	2215.00	314.23	0.00
3016	520	277.00	2219.00	314.78	0.00
3020	520	277.00	2223.00	315.33	0.00
3024	520	277.00	2227.00	315.88	0.00
3028	520	277.00	2231.00	316.43	0.00
3032	520	277.00	2235.00	316.99	0.00
3036	520	277.00	2239.00	317.54	0.00
3040	520	277.00	2243.00	318.09	0.00
3044	520	277.00	2247.00	318.64	0.00
3048	520	277.00	2251.00	319.19	0.00
3052	520	277.00	2255.00	319.75	0.00
3056	520	277.00	2259.00	320.30	0.00
3060	520	277.00	2263.00	320.85	0.00
3064	520	277.00	2267.00	321.40	0.00
3068	520	277.00	2271.00	321.95	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
3072	520	277.00	2275.00	322.51	0.00
3076	520	277.00	2279.00	323.06	0.00
3080	520	277.00	2283.00	323.61	0.00
3084	520	277.00	2287.00	324.16	0.00
3088	520	277.00	2291.00	324.71	0.00
3092	520	277.00	2295.00	325.27	0.00
3096	520	277.00	2299.00	325.82	0.00
3100	520	277.00	2303.00	326.37	0.00
3104	520	277.00	2307.00	326.92	0.00
3108	520	277.00	2311.00	327.47	0.00
3112	520	277.00	2315.00	328.03	0.00
3116	520	277.00	2319.00	328.58	0.00
3120	520	277.00	2323.00	329.13	0.00
3124	520	277.00	2327.00	329.68	0.00
3128	520	277.00	2331.00	330.23	0.00
3132	520	277.00	2335.00	330.79	0.00
3136	520	277.00	2339.00	331.34	0.00
3140	520	277.00	2343.00	331.89	0.00
3144	520	277.00	2347.00	332.44	0.00
3148	520	277.00	2351.00	332.99	0.00
3152	520	277.00	2355.00	333.55	0.00
3156	520	277.00	2359.00	334.10	0.00
3160	520	277.00	2363.00	334.65	0.00
3164	520	277.00	2367.00	335.20	0.00
3168	520	277.00	2371.00	335.75	0.00
3172	520	277.00	2375.00	336.31	0.00
3176	520	277.00	2379.00	336.86	0.00
3180	520	277.00	2383.00	337.41	0.00
3184	520	277.00	2387.00	337.96	0.00
3188	520	277.00	2391.00	338.51	0.00
3192	520	277.00	2395.00	339.07	0.00
3196	520	277.00	2399.00	339.62	0.00
3200	520	277.00	2403.00	340.17	0.00
3204	520	277.00	2407.00	340.72	0.00
3208	520	277.00	2411.00	341.27	0.00
3212	520	277.00	2415.00	341.83	0.00
3216	520	277.00	2419.00	342.38	0.00
3220	520	277.00	2423.00	342.93	0.00
3224	520	277.00	2427.00	343.48	0.00
3228	520	277.00	2431.00	344.03	0.00
3232	520	277.00	2435.00	344.59	0.00
3236	520	277.00	2439.00	345.14	0.00
3240	520	277.00	2443.00	345.69	0.00
3244	520	277.00	2447.00	346.24	0.00
3248	520	277.00	2451.00	346.79	0.00
3252	520	277.00	2455.00	347.35	0.00
3256	520	277.00	2459.00	347.90	0.00
3260	520	277.00	2463.00	348.45	0.00
3264	520	277.00	2467.00	349.00	0.00
3268	520	277.00	2471.00	349.55	0.00
3272	520	277.00	2475.00	350.11	0.00
3276	520	277.00	2479.00	350.66	0.00
3280	520	277.00	2483.00	351.21	0.00
3284	520	277.00	2487.00	351.76	0.00
3288	520	277.00	2491.00	352.31	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
3292	520	277.00	2495.00	352.87	0.00
3296	520	277.00	2499.00	353.42	0.00
3300	520	277.00	2503.00	353.97	0.00
3304	520	277.00	2507.00	354.52	0.00
3308	520	277.00	2511.00	355.07	0.00
3312	520	277.00	2515.00	355.63	0.00
3316	520	277.00	2519.00	356.18	0.00
3320	520	277.00	2523.00	356.73	0.00
3324	520	277.00	2527.00	357.28	0.00
3328	520	277.00	2531.00	357.83	0.00
3332	520	277.00	2535.00	358.39	0.00
3336	520	277.00	2539.00	358.94	0.00
3340	520	277.00	2543.00	359.49	0.00
3344	520	277.00	2547.00	360.04	0.00
3348	520	277.00	2551.00	360.59	0.00
3352	520	277.00	2555.00	361.15	0.00
3356	520	277.00	2559.00	361.70	0.00
3360	520	277.00	2563.00	362.25	0.00
3364	520	277.00	2567.00	362.80	0.00
3368	520	277.00	2571.00	363.35	0.00
3372	520	277.00	2575.00	363.91	0.00
3376	520	277.00	2579.00	364.46	0.00
3380	520	277.00	2583.00	365.01	0.00
3384	520	277.00	2587.00	365.56	0.00
3388	520	277.00	2591.00	366.11	0.00
3392	520	277.00	2595.00	366.67	0.00
3396	520	277.00	2599.00	367.22	0.00
3400	520	277.00	2603.00	367.77	0.00
3404	520	277.00	2607.00	368.32	0.00
3408	520	277.00	2611.00	368.87	0.00
3412	520	277.00	2615.00	369.43	0.00
3416	520	277.00	2619.00	369.98	0.00
3420	520	277.00	2623.00	370.53	0.00
3424	520	277.00	2627.00	371.08	0.00
3428	520	277.00	2631.00	371.63	0.00
3432	520	277.00	2635.00	372.19	0.00
3436	520	277.00	2639.00	372.74	0.00
3440	520	277.00	2643.00	373.29	0.00
3444	520	277.00	2647.00	373.84	0.00
3448	520	277.00	2651.00	374.39	0.00
3452	520	277.00	2655.00	374.95	0.00
3456	520	277.00	2659.00	375.50	0.00
3460	520	277.00	2663.00	376.05	0.00
3464	520	277.00	2667.00	376.60	0.00
3468	520	277.00	2671.00	377.15	0.00
3472	520	277.00	2675.00	377.71	0.00
3476	520	277.00	2679.00	378.26	0.00
3480	520	277.00	2683.00	378.81	0.00
3484	520	277.00	2687.00	379.36	0.00
3488	520	277.00	2691.00	379.91	0.00
3492	520	277.00	2695.00	380.47	0.00
3496	520	277.00	2699.00	381.02	0.00
3500	520	277.00	2703.00	381.57	0.00
3504	520	277.00	2707.00	382.12	0.00
3508	520	277.00	2711.00	382.67	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
3512	520	277.00	2715.00	383.23	0.00
3516	520	277.00	2719.00	383.78	0.00
3520	520	277.00	2723.00	384.33	0.00
3524	520	277.00	2727.00	384.88	0.00
3528	520	277.00	2731.00	385.43	0.00
3532	520	277.00	2735.00	385.99	0.00
3536	520	277.00	2739.00	386.54	0.00
3540	520	277.00	2743.00	387.09	0.00
3544	520	277.00	2747.00	387.64	0.00
3548	520	277.00	2751.00	388.19	0.00
3552	520	277.00	2755.00	388.75	0.00
3556	520	277.00	2759.00	389.30	0.00
3560	520	277.00	2763.00	389.85	0.00
3564	520	277.00	2767.00	390.40	0.00
3568	520	277.00	2771.00	390.95	0.00
3572	520	277.00	2775.00	391.51	0.00
3576	520	277.00	2779.00	392.06	0.00
3580	520	277.00	2783.00	392.61	0.00
3584	520	277.00	2787.00	393.16	0.00
3588	520	277.00	2791.00	393.71	0.00
3592	520	277.00	2795.00	394.27	0.00
3596	520	277.00	2799.00	394.82	0.00
3600	520	277.00	2803.00	395.37	0.00
3604	520	277.00	2807.00	395.92	0.00
3608	520	277.00	2811.00	396.47	0.00
3612	520	277.00	2815.00	397.03	0.00
3616	520	277.00	2819.00	397.58	0.00
3620	520	277.00	2823.00	398.13	0.00
3624	520	277.00	2827.00	398.68	0.00
3628	520	277.00	2831.00	399.23	0.00
3632	520	277.00	2835.00	399.79	0.00
3636	520	277.00	2839.00	400.34	0.00
3640	520	277.00	2843.00	400.89	0.00
3644	520	277.00	2847.00	401.44	0.00
3648	520	277.00	2851.00	401.99	0.00
3652	520	277.00	2855.00	402.55	0.00
3656	520	277.00	2859.00	403.10	0.00
3660	520	277.00	2863.00	403.65	0.00
3664	520	277.00	2867.00	404.20	0.00
3668	520	277.00	2871.00	404.75	0.00
3672	520	277.00	2875.00	405.31	0.00
3676	520	277.00	2879.00	405.86	0.00
3680	520	277.00	2883.00	406.41	0.00
3684	520	277.00	2887.00	406.96	0.00
3688	520	277.00	2891.00	407.51	0.00
3692	520	277.00	2895.00	408.07	0.00
3696	520	277.00	2899.00	408.62	0.00
3700	520	277.00	2903.00	409.17	0.00
3704	520	277.00	2907.00	409.72	0.00
3708	520	277.00	2911.00	410.27	0.00
3712	520	277.00	2915.00	410.83	0.00
3716	520	277.00	2919.00	411.38	0.00
3720	520	277.00	2923.00	411.93	0.00
3724	520	277.00	2927.00	412.48	0.00
3728	520	277.00	2931.00	413.03	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
3732	520	277.00	2935.00	413.59	0.00
3736	520	277.00	2939.00	414.14	0.00
3740	520	277.00	2943.00	414.69	0.00
3744	520	277.00	2947.00	415.24	0.00
3748	520	277.00	2951.00	415.79	0.00
3752	520	277.00	2955.00	416.35	0.00
3756	520	277.00	2959.00	416.90	0.00
3760	520	277.00	2963.00	417.45	0.00
3764	520	277.00	2967.00	418.00	0.00
3768	520	277.00	2971.00	418.55	0.00
3772	520	277.00	2975.00	419.11	0.00
3776	520	277.00	2979.00	419.66	0.00
3780	520	277.00	2983.00	420.21	0.00
3784	520	277.00	2987.00	420.76	0.00
3788	520	277.00	2991.00	421.31	0.00
3792	520	277.00	2995.00	421.87	0.00
3796	520	277.00	2999.00	422.42	0.00
3800	520	277.00	3003.00	422.97	0.00
3804	520	277.00	3007.00	423.52	0.00
3808	520	277.00	3011.00	424.07	0.00
3812	520	277.00	3015.00	424.63	0.00
3816	520	277.00	3019.00	425.18	0.00
3820	520	277.00	3023.00	425.73	0.00
3824	520	277.00	3027.00	426.28	0.00
3828	520	277.00	3031.00	426.83	0.00
3832	520	277.00	3035.00	427.39	0.00
3836	520	277.00	3039.00	427.94	0.00
3840	520	277.00	3043.00	428.49	0.00
3844	520	277.00	3047.00	429.04	0.00
3848	520	277.00	3051.00	429.59	0.00
3852	520	277.00	3055.00	430.15	0.00
3856	520	277.00	3059.00	430.70	0.00
3860	520	277.00	3063.00	431.25	0.00
3864	520	277.00	3067.00	431.80	0.00
3868	520	277.00	3071.00	432.35	0.00
3872	520	277.00	3075.00	432.91	0.00
3876	520	277.00	3079.00	433.46	0.00
3880	520	277.00	3083.00	434.01	0.00
3884	520	277.00	3087.00	434.56	0.00
3888	520	277.00	3091.00	435.11	0.00
3892	520	277.00	3095.00	435.67	0.00
3896	520	277.00	3099.00	436.22	0.00
3900	520	277.00	3103.00	436.77	0.00
3904	520	277.00	3107.00	437.32	0.00
3908	520	277.00	3111.00	437.87	0.00
3912	520	277.00	3115.00	438.43	0.00
3916	520	277.00	3119.00	438.98	0.00
3920	520	277.00	3123.00	439.53	0.00
3924	520	277.00	3127.00	440.08	0.00
3928	520	277.00	3131.00	440.63	0.00
3932	520	277.00	3135.00	441.19	0.00
3936	520	277.00	3139.00	441.74	0.00
3940	520	277.00	3143.00	442.29	0.00
3944	520	277.00	3147.00	442.84	0.00
3948	520	277.00	3151.00	443.39	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
3952	520	277.00	3155.00	443.95	0.00
3956	520	277.00	3159.00	444.50	0.00
3960	520	277.00	3163.00	445.05	0.00
3964	520	277.00	3167.00	445.60	0.00
3968	520	277.00	3171.00	446.15	0.00
3972	520	277.00	3175.00	446.71	0.00
3976	520	277.00	3179.00	447.26	0.00
3980	520	277.00	3183.00	447.81	0.00
3984	520	277.00	3187.00	448.36	0.00
3988	520	277.00	3191.00	448.91	0.00
3992	520	277.00	3195.00	449.47	0.00
3996	520	277.00	3199.00	450.02	0.00
4000	520	277.00	3203.00	450.57	0.00
4004	520	277.00	3207.00	451.12	0.00
4008	520	277.00	3211.00	451.67	0.00
4012	520	277.00	3215.00	452.23	0.00
4016	520	277.00	3219.00	452.78	0.00
4020	520	277.00	3223.00	453.33	0.00
4024	520	277.00	3227.00	453.88	0.00
4028	520	277.00	3231.00	454.43	0.00
4032	520	277.00	3235.00	454.99	0.00
4036	520	277.00	3239.00	455.54	0.00
4040	520	277.00	3243.00	456.09	0.00
4044	520	277.00	3247.00	456.64	0.00
4048	520	277.00	3251.00	457.19	0.00
4052	520	277.00	3255.00	457.75	0.00
4056	520	277.00	3259.00	458.30	0.00
4060	520	277.00	3263.00	458.85	0.00
4064	520	277.00	3267.00	459.40	0.00
4068	520	277.00	3271.00	459.95	0.00
4072	520	277.00	3275.00	460.51	0.00
4076	520	277.00	3279.00	461.06	0.00
4080	520	277.00	3283.00	461.61	0.00
4084	520	277.00	3287.00	462.16	0.00
4088	520	277.00	3291.00	462.71	0.00
4092	520	277.00	3295.00	463.27	0.00
4096	520	277.00	3299.00	463.82	0.00
4100	520	277.00	3303.00	464.37	0.00
4104	520	277.00	3307.00	464.92	0.00
4108	520	277.00	3311.00	465.47	0.00
4112	520	277.00	3315.00	466.03	0.00
4116	520	277.00	3319.00	466.58	0.00
4120	520	277.00	3323.00	467.13	0.00
4124	520	277.00	3327.00	467.68	0.00
4128	520	277.00	3331.00	468.23	0.00
4132	520	277.00	3335.00	468.79	0.00
4136	520	277.00	3339.00	469.34	0.00
4140	520	277.00	3343.00	469.89	0.00
4144	520	277.00	3347.00	470.44	0.00
4148	520	277.00	3351.00	470.99	0.00
4152	520	277.00	3355.00	471.55	0.00
4156	520	277.00	3359.00	472.10	0.00
4160	520	277.00	3363.00	472.65	0.00
4172	520	277.00	3375.00	474.31	0.00
4176	520	277.00	3379.00	474.86	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4180	520	277.00	3383.00	475.41	0.00
4184	520	277.00	3387.00	475.96	0.00
4188	520	277.00	3391.00	476.31	0.00
4189	520	277.00	3392.00	476.38	0.00

If the employee's gross pay is over £4,189, go to page 76.

Working out and recording NICs where employee's total earnings exceed the UEL - Table letter B

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

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

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

Step	Action	Example (based on Table letter B with total monthly earnings of £5,483.29)		
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,189 = £1,294.29		
2.	Round the answer down to the nearest whole £.	Rounded down to £1,294		
3.	Look this figure up in the Additional gross pay table on page 77.	Look up £1,294		
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount	Employer's NICs payable	Employee's NICs payable
		£1000	£138.00	£20.00
		£200	+ £27.60	+ £4.00
		£94	+ £12.97	+ £1.88
		Totals	= £178.57	= £25.88
5.	Add the further employer's NICs and employee's NICs worked out on the earnings above the UEL (columns 1d and 1e of the Additional gross pay table) to the employer's NICs and employee's NICs due for earnings at the UEL (columns 1d and 1e of the main table).		Total payable by employer	Total payable by employee
			£178.57 (further employer NICs)	£25.88 (further employee NICs)
			+ £476.38 (due for employer on earnings at UEL)	+ £198.43 (due for employee on earnings at UEL)
		Totals	= £654.95	= £224.31
6.	Record the figures resulting from Step 5 in columns 1d and 1e of form RT11.			

On form RT11 or equivalent record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
520	277	3392	654.95	224.31

Working out and recording NICs where employee's total earnings exceed the UEL - Table letter C

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

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

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

Step	Action	Example (based on Table letter C with total monthly earnings of £5,483.29)	
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,189 = £1,294.29	
2.	Round the answer down to the nearest whole £.	Rounded down to £1,294	
3.	Look this figure up in the Additional gross pay table on page 80.	Look up £1,294	
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount	Employer's NICs payable
		£1000	£138.00
		£200	+ £27.60
		£94	+ £12.97
		Total	= £178.57
5.	Add the employer's NICs worked out on the earnings above the UEL (column 1d of the Additional gross pay table) to the employer NICs due for earnings at the UEL (column 1d of the main table).		Total payable by employer
			£178.57 (further employer NICs)
			+ £476.38 (due for employer on earnings at UEL)
		Total	= £654.95
6.	Record the figure resulting from Step 5 in column 1d of form RT11.		

On form RT11 or equivalent record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
520	277	3392	654.95	0.00

Additional gross pay table - Table letter B

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable (for information only)
	1d	1e	
£	£ p	£ p	£ p
1	0.14	0.02	0.16
2	0.28	0.04	0.32
3	0.41	0.06	0.47
4	0.55	0.08	0.63
5	0.69	0.10	0.79
6	0.83	0.12	0.95
7	0.97	0.14	1.11
8	1.10	0.16	1.26
9	1.24	0.18	1.42
10	1.38	0.20	1.58
11	1.52	0.22	1.74
12	1.66	0.24	1.90
13	1.79	0.26	2.05
14	1.93	0.28	2.21
15	2.07	0.30	2.37
16	2.21	0.32	2.53
17	2.35	0.34	2.69
18	2.48	0.36	2.84
19	2.62	0.38	3.00
20	2.76	0.40	3.16
21	2.90	0.42	3.32
22	3.04	0.44	3.48
23	3.17	0.46	3.63
24	3.31	0.48	3.79
25	3.45	0.50	3.95
26	3.59	0.52	4.11
27	3.73	0.54	4.27
28	3.86	0.56	4.42
29	4.00	0.58	4.58
30	4.14	0.60	4.74
31	4.28	0.62	4.90
32	4.42	0.64	5.06
33	4.55	0.66	5.21
34	4.69	0.68	5.37
35	4.83	0.70	5.53
36	4.97	0.72	5.69
37	5.11	0.74	5.85
38	5.24	0.76	6.00
39	5.38	0.78	6.16
40	5.52	0.80	6.32
41	5.66	0.82	6.48
42	5.80	0.84	6.64
43	5.93	0.86	6.79
44	6.07	0.88	6.95
45	6.21	0.90	7.11
46	6.35	0.92	7.27
47	6.49	0.94	7.43
48	6.62	0.96	7.58
49	6.76	0.98	7.74
50	6.90	1.00	7.90
51	7.04	1.02	8.06
52	7.18	1.04	8.22
53	7.31	1.06	8.37
54	7.45	1.08	8.53
55	7.59	1.10	8.69

Additional gross pay table - Table letter B

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable (for information only)
	1d	1e	
£	£ p	£ p	£ p
56	7.73	1.12	8.85
57	7.87	1.14	9.01
58	8.00	1.16	9.16
59	8.14	1.18	9.32
60	8.28	1.20	9.48
61	8.42	1.22	9.64
62	8.56	1.24	9.80
63	8.69	1.26	9.95
64	8.83	1.28	10.11
65	8.97	1.30	10.27
66	9.11	1.32	10.43
67	9.25	1.34	10.59
68	9.38	1.36	10.74
69	9.52	1.38	10.90
70	9.66	1.40	11.06
71	9.80	1.42	11.22
72	9.94	1.44	11.38
73	10.07	1.46	11.53
74	10.21	1.48	11.69
75	10.35	1.50	11.85
76	10.49	1.52	12.01
77	10.63	1.54	12.17
78	10.76	1.56	12.32
79	10.90	1.58	12.48
80	11.04	1.60	12.64
81	11.18	1.62	12.80
82	11.32	1.64	12.96
83	11.45	1.66	13.11
84	11.59	1.68	13.27
85	11.73	1.70	13.43
86	11.87	1.72	13.59
87	12.01	1.74	13.75
88	12.14	1.76	13.90
89	12.28	1.78	14.06
90	12.42	1.80	14.22
91	12.56	1.82	14.38
92	12.70	1.84	14.54
93	12.83	1.86	14.69
94	12.97	1.88	14.85
95	13.11	1.90	15.01
96	13.25	1.92	15.17
97	13.39	1.94	15.33
98	13.52	1.96	15.48
99	13.66	1.98	15.64
100	13.80	2.00	15.80
200	27.60	4.00	31.60
300	41.40	6.00	47.40
400	55.20	8.00	63.20
500	69.00	10.00	79.00
600	82.80	12.00	94.80
700	96.60	14.00	110.60
800	110.40	16.00	126.40
900	124.20	18.00	142.20
1000	138.00	20.00	158.00
2000	276.00	40.00	316.00

Additional gross pay table - Table letter B

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable (for information only)
	1d	1e	
£	£ p	£ p	£ p
3000	414.00	60.00	474.00
4000	552.00	80.00	632.00
5000	690.00	100.00	790.00
6000	828.00	120.00	948.00
7000	966.00	140.00	1106.00
8000	1104.00	160.00	1264.00
9000	1242.00	180.00	1422.00
10000	1380.00	200.00	1580.00
20000	2760.00	400.00	3160.00
30000	4140.00	600.00	4740.00
40000	5520.00	800.00	6320.00
50000	6900.00	1000.00	7900.00
60000	8280.00	1200.00	9480.00
70000	9660.00	1400.00	11060.00
80000	11040.00	1600.00	12640.00
90000	12420.00	1800.00	14220.00
100000	13800.00	2000.00	15800.00

Additional gross pay table - Table letter C

Earnings on which NICs payable	Employer's NICs payable
	1d
£	£ p
1	0.14
2	0.28
3	0.41
4	0.55
5	0.69
6	0.83
7	0.97
8	1.10
9	1.24
10	1.38
11	1.52
12	1.66
13	1.79
14	1.93
15	2.07
16	2.21
17	2.35
18	2.48
19	2.62
20	2.76
21	2.90
22	3.04
23	3.17
24	3.31
25	3.45
26	3.59
27	3.73
28	3.86
29	4.00
30	4.14
31	4.28
32	4.42
33	4.55
34	4.69
35	4.83
36	4.97
37	5.11
38	5.24
39	5.38
40	5.52
41	5.66
42	5.80
43	5.93
44	6.07
45	6.21
46	6.35
47	6.49
48	6.62
49	6.76
50	6.90
51	7.04
52	7.18
53	7.31
54	7.45
55	7.59

Earnings on which NICs payable	Employer's NICs payable
	1d
£	£ p
56	7.73
57	7.87
58	8.00
59	8.14
60	8.28
61	8.42
62	8.56
63	8.69
64	8.83
65	8.97
66	9.11
67	9.25
68	9.38
69	9.52
70	9.66
71	9.80
72	9.94
73	10.07
74	10.21
75	10.35
76	10.49
77	10.63
78	10.76
79	10.90
80	11.04
81	11.18
82	11.32
83	11.45
84	11.59
85	11.73
86	11.87
87	12.01
88	12.14
89	12.28
90	12.42
91	12.56
92	12.70
93	12.83
94	12.97
95	13.11
96	13.25
97	13.39
98	13.52
99	13.66
100	13.80
200	27.60
300	41.40
400	55.20
500	69.00
600	82.80
700	96.60
800	110.40
900	124.20
1000	138.00
2000	276.00

Earnings on which NICs payable	Employer's NICs payable
	1d
£	£ p
3000	414.00
4000	552.00
5000	690.00
6000	828.00
7000	966.00
8000	1104.00
9000	1242.00
10000	1380.00
20000	2760.00
30000	4140.00
40000	5520.00
50000	6900.00
60000	8280.00
70000	9660.00
80000	11040.00
90000	12420.00
100000	13800.00