



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 2020 to 5 April 2021

# 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](http://www.gov.uk/business-tax/payee)

For wider interactive business help, go to [www.gov.uk/set-up-business](http://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 information on this and other webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://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 the online services, go to [www.gov.uk/log-in-register-hmrc-online-services](http://www.gov.uk/log-in-register-hmrc-online-services)

For 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 about the Basic PAYE Tools and other HMRC recognised software, go to [www.gov.uk/payroll-software](http://www.gov.uk/payroll-software)

## Employer helplines

If you've:

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

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

## Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to [www.gov.uk/government/collections/payroll-publications-for-employers](http://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](http://www.gov.uk/cymraeg) sgroliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEM)' ac 'Arweiniad a thafenni gwybodaeth CThEM'.

## Forms and guidance in Braille, large print and audio

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

## **Help and support from the Digital Delivery Team**

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

To view our video clips, go to [www.youtube.com/hmrcgovuk](http://www.youtube.com/hmrcgovuk)

Follow us on Twitter @HMRCbusiness: [twitter.com/HMRCbusiness](https://twitter.com/HMRCbusiness)

## **Join our HMRC Online Customer Forum**

Our customer forum is for you and provides the help, support and guidance you need. You can ask questions, see what others are asking and get the answers and top tips you need to support you in running your business.

## **Employer Bulletin online**

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

## **Employer email alerts**

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

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

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

## **Do you use PAYE Online?**

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

## **HM Revenue and Customs**

If you have a query about your PAYE scheme phone the Employer Helpline on 0300 200 3500 or write to:

PT Operations North East England  
HM Revenue and Customs  
BX9 1BX  
UNITED KINGDOM

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

## **Your rights and obligations**

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

# Contents

Save money – avoid errors	Page 1
Which National Insurance contributions (NICs) tables to use	Page 2
Layout of these tables	Page 3
Using these tables to work out NICs	Page 4
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 2020 to 2021

At the time this booklet was printed, changes in the rates of NICs for the tax year 2020 to 2021 were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we’ll inform you of any further changes before 6 April 2020.

# 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](http://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](http://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 2020'.
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 have 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.

Subject to Parliamentary approval, 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](http://www.gov.uk/claim-employment-allowance)

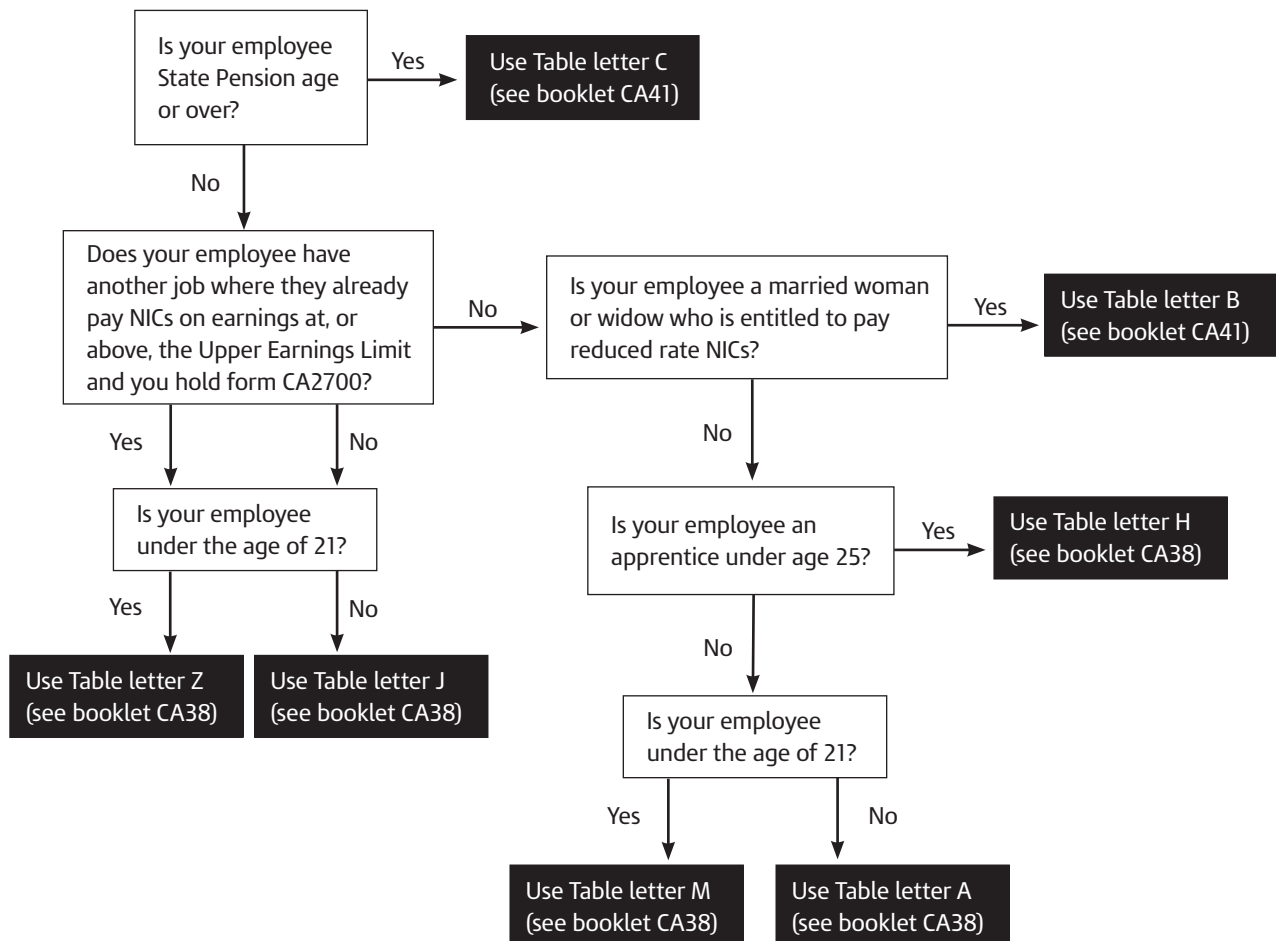
## Which National Insurance contributions (NICs) tables to use

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 2020 to 2021.

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) (£169 weekly or £732 monthly).

The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£183 weekly or £792 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 (£962 weekly or £4,167 monthly). This is because employee's NICs are due only at a rate of 2% on earnings above the UEL. The employer pays NICs at the rate of 13.8% on earnings above the 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 2020 and 5 April 2021 (the tax year 2020 to 2021).

Only use the tables in this booklet for employees who are employed in the tax year 2020 to 2021, 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 £169 weekly, or £520 to £732 monthly, or £6,240 to £8,788 yearly	0%	Nil	0%
£169.01 to £183 weekly, or £732.01 to £792 monthly, or £8,788 to £9,500 yearly	0%	Nil	13.8%
£183.01 to £962 weekly, or £792.01 to £4,167 monthly, or £9,500.01 to £50,000 yearly	5.85%	Nil	13.8%
Over £962 weekly, or over £4,167 monthly, or over £50,000 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 2020 (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	272.00	96.00	21.80	5.73	27.53

## 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 £	1b £ p	1c £ p	1d £ p	1d £ p	£ p	1e £ p	£ p		
Week 1														
Week 2														
Week 3														
Week 4														
Month 1 total	29 04 2020	B	888 15	888 15	520	272 00	96 00	21 80	21 80	5 73	5 73			

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 2020 to 5 April 2021

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 2020 to 2021
- 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	0.21	0.00	0.21
171	120	51.00	0.00	0.34	0.00	0.34
172	120	52.00	0.00	0.48	0.00	0.48
173	120	53.00	0.00	0.62	0.00	0.62
174	120	54.00	0.00	0.76	0.00	0.76
175	120	55.00	0.00	0.90	0.00	0.90
176	120	56.00	0.00	1.03	0.00	1.03
177	120	57.00	0.00	1.17	0.00	1.17
178	120	58.00	0.00	1.31	0.00	1.31
179	120	59.00	0.00	1.45	0.00	1.45
180	120	60.00	0.00	1.59	0.00	1.59
181	120	61.00	0.00	1.72	0.00	1.72
182	120	62.00	0.00	1.86	0.00	1.86
183	120	63.00	0.00	1.93	0.00	1.93
184	120	63.00	1.00	2.14	0.09	2.23
185	120	63.00	2.00	2.27	0.15	2.42
186	120	63.00	3.00	2.41	0.20	2.61
187	120	63.00	4.00	2.55	0.26	2.81
188	120	63.00	5.00	2.69	0.32	3.01
189	120	63.00	6.00	2.83	0.38	3.21
190	120	63.00	7.00	2.96	0.44	3.40
191	120	63.00	8.00	3.10	0.50	3.60
192	120	63.00	9.00	3.24	0.55	3.79
193	120	63.00	10.00	3.38	0.61	3.99
194	120	63.00	11.00	3.52	0.67	4.19
195	120	63.00	12.00	3.65	0.73	4.38
196	120	63.00	13.00	3.79	0.79	4.58
197	120	63.00	14.00	3.93	0.85	4.78
198	120	63.00	15.00	4.07	0.91	4.98
199	120	63.00	16.00	4.21	0.96	5.17
200	120	63.00	17.00	4.34	1.02	5.36
201	120	63.00	18.00	4.48	1.08	5.56
202	120	63.00	19.00	4.62	1.14	5.76
203	120	63.00	20.00	4.76	1.20	5.96
204	120	63.00	21.00	4.90	1.26	6.16

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	63.00	22.00	5.03	1.32	6.35
206	120	63.00	23.00	5.17	1.37	6.54
207	120	63.00	24.00	5.31	1.43	6.74
208	120	63.00	25.00	5.45	1.49	6.94
209	120	63.00	26.00	5.59	1.55	7.14
210	120	63.00	27.00	5.72	1.61	7.33
211	120	63.00	28.00	5.86	1.67	7.53
212	120	63.00	29.00	6.00	1.72	7.72
213	120	63.00	30.00	6.14	1.78	7.92
214	120	63.00	31.00	6.28	1.84	8.12
215	120	63.00	32.00	6.41	1.90	8.31
216	120	63.00	33.00	6.55	1.96	8.51
217	120	63.00	34.00	6.69	2.02	8.71
218	120	63.00	35.00	6.83	2.08	8.91
219	120	63.00	36.00	6.97	2.13	9.10
220	120	63.00	37.00	7.10	2.19	9.29
221	120	63.00	38.00	7.24	2.25	9.49
222	120	63.00	39.00	7.38	2.31	9.69
223	120	63.00	40.00	7.52	2.37	9.89
224	120	63.00	41.00	7.66	2.43	10.09
225	120	63.00	42.00	7.79	2.49	10.28
226	120	63.00	43.00	7.93	2.54	10.47
227	120	63.00	44.00	8.07	2.60	10.67
228	120	63.00	45.00	8.21	2.66	10.87
229	120	63.00	46.00	8.35	2.72	11.07
230	120	63.00	47.00	8.48	2.78	11.26
231	120	63.00	48.00	8.62	2.84	11.46
232	120	63.00	49.00	8.76	2.89	11.65
233	120	63.00	50.00	8.90	2.95	11.85
234	120	63.00	51.00	9.04	3.01	12.05
235	120	63.00	52.00	9.17	3.07	12.24
236	120	63.00	53.00	9.31	3.13	12.44
237	120	63.00	54.00	9.45	3.19	12.64
238	120	63.00	55.00	9.59	3.25	12.84
239	120	63.00	56.00	9.73	3.30	13.03
240	120	63.00	57.00	9.86	3.36	13.22
241	120	63.00	58.00	10.00	3.42	13.42
242	120	63.00	59.00	10.14	3.48	13.62
243	120	63.00	60.00	10.28	3.54	13.82
244	120	63.00	61.00	10.42	3.60	14.02
245	120	63.00	62.00	10.55	3.66	14.21
246	120	63.00	63.00	10.69	3.71	14.40
247	120	63.00	64.00	10.83	3.77	14.60
248	120	63.00	65.00	10.97	3.83	14.80
249	120	63.00	66.00	11.11	3.89	15.00
250	120	63.00	67.00	11.24	3.95	15.19
251	120	63.00	68.00	11.38	4.01	15.39
252	120	63.00	69.00	11.52	4.06	15.58
253	120	63.00	70.00	11.66	4.12	15.78
254	120	63.00	71.00	11.80	4.18	15.98
255	120	63.00	72.00	11.93	4.24	16.17
256	120	63.00	73.00	12.07	4.30	16.37
257	120	63.00	74.00	12.21	4.36	16.57
258	120	63.00	75.00	12.35	4.42	16.77
259	120	63.00	76.00	12.49	4.47	16.96

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
260	120	63.00	77.00	12.62	4.53	17.15
261	120	63.00	78.00	12.76	4.59	17.35
262	120	63.00	79.00	12.90	4.65	17.55
263	120	63.00	80.00	13.04	4.71	17.75
264	120	63.00	81.00	13.18	4.77	17.95
265	120	63.00	82.00	13.31	4.83	18.14
266	120	63.00	83.00	13.45	4.88	18.33
267	120	63.00	84.00	13.59	4.94	18.53
268	120	63.00	85.00	13.73	5.00	18.73
269	120	63.00	86.00	13.87	5.06	18.93
270	120	63.00	87.00	14.00	5.12	19.12
271	120	63.00	88.00	14.14	5.18	19.32
272	120	63.00	89.00	14.28	5.23	19.51
273	120	63.00	90.00	14.42	5.29	19.71
274	120	63.00	91.00	14.56	5.35	19.91
275	120	63.00	92.00	14.69	5.41	20.10
276	120	63.00	93.00	14.83	5.47	20.30
277	120	63.00	94.00	14.97	5.53	20.50
278	120	63.00	95.00	15.11	5.59	20.70
279	120	63.00	96.00	15.25	5.64	20.89
280	120	63.00	97.00	15.38	5.70	21.08
281	120	63.00	98.00	15.52	5.76	21.28
282	120	63.00	99.00	15.66	5.82	21.48
283	120	63.00	100.00	15.80	5.88	21.68
284	120	63.00	101.00	15.94	5.94	21.88
285	120	63.00	102.00	16.07	6.00	22.07
286	120	63.00	103.00	16.21	6.05	22.26
287	120	63.00	104.00	16.35	6.11	22.46
288	120	63.00	105.00	16.49	6.17	22.66
289	120	63.00	106.00	16.63	6.23	22.86
290	120	63.00	107.00	16.76	6.29	23.05
291	120	63.00	108.00	16.90	6.35	23.25
292	120	63.00	109.00	17.04	6.40	23.44
293	120	63.00	110.00	17.18	6.46	23.64
294	120	63.00	111.00	17.32	6.52	23.84
295	120	63.00	112.00	17.45	6.58	24.03
296	120	63.00	113.00	17.59	6.64	24.23
297	120	63.00	114.00	17.73	6.70	24.43
298	120	63.00	115.00	17.87	6.76	24.63
299	120	63.00	116.00	18.01	6.81	24.82
300	120	63.00	117.00	18.14	6.87	25.01
301	120	63.00	118.00	18.28	6.93	25.21
302	120	63.00	119.00	18.42	6.99	25.41
303	120	63.00	120.00	18.56	7.05	25.61
304	120	63.00	121.00	18.70	7.11	25.81
305	120	63.00	122.00	18.83	7.17	26.00
306	120	63.00	123.00	18.97	7.22	26.19
307	120	63.00	124.00	19.11	7.28	26.39
308	120	63.00	125.00	19.25	7.34	26.59
309	120	63.00	126.00	19.39	7.40	26.79
310	120	63.00	127.00	19.52	7.46	26.98
311	120	63.00	128.00	19.66	7.52	27.18
312	120	63.00	129.00	19.80	7.57	27.37
313	120	63.00	130.00	19.94	7.63	27.57
314	120	63.00	131.00	20.08	7.69	27.77

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
315	120	63.00	132.00	20.21	7.75	27.96
316	120	63.00	133.00	20.35	7.81	28.16
317	120	63.00	134.00	20.49	7.87	28.36
318	120	63.00	135.00	20.63	7.93	28.56
319	120	63.00	136.00	20.77	7.98	28.75
320	120	63.00	137.00	20.90	8.04	28.94
321	120	63.00	138.00	21.04	8.10	29.14
322	120	63.00	139.00	21.18	8.16	29.34
323	120	63.00	140.00	21.32	8.22	29.54
324	120	63.00	141.00	21.46	8.28	29.74
325	120	63.00	142.00	21.59	8.34	29.93
326	120	63.00	143.00	21.73	8.39	30.12
327	120	63.00	144.00	21.87	8.45	30.32
328	120	63.00	145.00	22.01	8.51	30.52
329	120	63.00	146.00	22.15	8.57	30.72
330	120	63.00	147.00	22.28	8.63	30.91
331	120	63.00	148.00	22.42	8.69	31.11
332	120	63.00	149.00	22.56	8.74	31.30
333	120	63.00	150.00	22.70	8.80	31.50
334	120	63.00	151.00	22.84	8.86	31.70
335	120	63.00	152.00	22.97	8.92	31.89
336	120	63.00	153.00	23.11	8.98	32.09
337	120	63.00	154.00	23.25	9.04	32.29
338	120	63.00	155.00	23.39	9.10	32.49
339	120	63.00	156.00	23.53	9.15	32.68
340	120	63.00	157.00	23.66	9.21	32.87
341	120	63.00	158.00	23.80	9.27	33.07
342	120	63.00	159.00	23.94	9.33	33.27
343	120	63.00	160.00	24.08	9.39	33.47
344	120	63.00	161.00	24.22	9.45	33.67
345	120	63.00	162.00	24.35	9.51	33.86
346	120	63.00	163.00	24.49	9.56	34.05
347	120	63.00	164.00	24.63	9.62	34.25
348	120	63.00	165.00	24.77	9.68	34.45
349	120	63.00	166.00	24.91	9.74	34.65
350	120	63.00	167.00	25.04	9.80	34.84
351	120	63.00	168.00	25.18	9.86	35.04
352	120	63.00	169.00	25.32	9.91	35.23
353	120	63.00	170.00	25.46	9.97	35.43
354	120	63.00	171.00	25.60	10.03	35.63
355	120	63.00	172.00	25.73	10.09	35.82
356	120	63.00	173.00	25.87	10.15	36.02
357	120	63.00	174.00	26.01	10.21	36.22
358	120	63.00	175.00	26.15	10.27	36.42
359	120	63.00	176.00	26.29	10.32	36.61
360	120	63.00	177.00	26.42	10.38	36.80
361	120	63.00	178.00	26.56	10.44	37.00
362	120	63.00	179.00	26.70	10.50	37.20
363	120	63.00	180.00	26.84	10.56	37.40
364	120	63.00	181.00	26.98	10.62	37.60
365	120	63.00	182.00	27.11	10.68	37.79
366	120	63.00	183.00	27.25	10.73	37.98
367	120	63.00	184.00	27.39	10.79	38.18
368	120	63.00	185.00	27.53	10.85	38.38
369	120	63.00	186.00	27.67	10.91	38.58

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	63.00	187.00	27.80	10.97	38.77
371	120	63.00	188.00	27.94	11.03	38.97
372	120	63.00	189.00	28.08	11.08	39.16
373	120	63.00	190.00	28.22	11.14	39.36
374	120	63.00	191.00	28.36	11.20	39.56
375	120	63.00	192.00	28.49	11.26	39.75
376	120	63.00	193.00	28.63	11.32	39.95
377	120	63.00	194.00	28.77	11.38	40.15
378	120	63.00	195.00	28.91	11.44	40.35
379	120	63.00	196.00	29.05	11.49	40.54
380	120	63.00	197.00	29.18	11.55	40.73
381	120	63.00	198.00	29.32	11.61	40.93
382	120	63.00	199.00	29.46	11.67	41.13
383	120	63.00	200.00	29.60	11.73	41.33
384	120	63.00	201.00	29.74	11.79	41.53
385	120	63.00	202.00	29.87	11.85	41.72
386	120	63.00	203.00	30.01	11.90	41.91
387	120	63.00	204.00	30.15	11.96	42.11
388	120	63.00	205.00	30.29	12.02	42.31
389	120	63.00	206.00	30.43	12.08	42.51
390	120	63.00	207.00	30.56	12.14	42.70
391	120	63.00	208.00	30.70	12.20	42.90
392	120	63.00	209.00	30.84	12.25	43.09
393	120	63.00	210.00	30.98	12.31	43.29
394	120	63.00	211.00	31.12	12.37	43.49
395	120	63.00	212.00	31.25	12.43	43.68
396	120	63.00	213.00	31.39	12.49	43.88
397	120	63.00	214.00	31.53	12.55	44.08
398	120	63.00	215.00	31.67	12.61	44.28
399	120	63.00	216.00	31.81	12.66	44.47
400	120	63.00	217.00	31.94	12.72	44.66
401	120	63.00	218.00	32.08	12.78	44.86
402	120	63.00	219.00	32.22	12.84	45.06
403	120	63.00	220.00	32.36	12.90	45.26
404	120	63.00	221.00	32.50	12.96	45.46
405	120	63.00	222.00	32.63	13.02	45.65
406	120	63.00	223.00	32.77	13.07	45.84
407	120	63.00	224.00	32.91	13.13	46.04
408	120	63.00	225.00	33.05	13.19	46.24
409	120	63.00	226.00	33.19	13.25	46.44
410	120	63.00	227.00	33.32	13.31	46.63
411	120	63.00	228.00	33.46	13.37	46.83
412	120	63.00	229.00	33.60	13.42	47.02
413	120	63.00	230.00	33.74	13.48	47.22
414	120	63.00	231.00	33.88	13.54	47.42
415	120	63.00	232.00	34.01	13.60	47.61
416	120	63.00	233.00	34.15	13.66	47.81
417	120	63.00	234.00	34.29	13.72	48.01
418	120	63.00	235.00	34.43	13.78	48.21
419	120	63.00	236.00	34.57	13.83	48.40
420	120	63.00	237.00	34.70	13.89	48.59
421	120	63.00	238.00	34.84	13.95	48.79
422	120	63.00	239.00	34.98	14.01	48.99
423	120	63.00	240.00	35.12	14.07	49.19
424	120	63.00	241.00	35.26	14.13	49.39



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	63.00	242.00	35.39	14.19	49.58
426	120	63.00	243.00	35.53	14.24	49.77
427	120	63.00	244.00	35.67	14.30	49.97
428	120	63.00	245.00	35.81	14.36	50.17
429	120	63.00	246.00	35.95	14.42	50.37
430	120	63.00	247.00	36.08	14.48	50.56
431	120	63.00	248.00	36.22	14.54	50.76
432	120	63.00	249.00	36.36	14.59	50.95
433	120	63.00	250.00	36.50	14.65	51.15
434	120	63.00	251.00	36.64	14.71	51.35
435	120	63.00	252.00	36.77	14.77	51.54
436	120	63.00	253.00	36.91	14.83	51.74
437	120	63.00	254.00	37.05	14.89	51.94
438	120	63.00	255.00	37.19	14.95	52.14
439	120	63.00	256.00	37.33	15.00	52.33
440	120	63.00	257.00	37.46	15.06	52.52
441	120	63.00	258.00	37.60	15.12	52.72
442	120	63.00	259.00	37.74	15.18	52.92
443	120	63.00	260.00	37.88	15.24	53.12
444	120	63.00	261.00	38.02	15.30	53.32
445	120	63.00	262.00	38.15	15.36	53.51
446	120	63.00	263.00	38.29	15.41	53.70
447	120	63.00	264.00	38.43	15.47	53.90
448	120	63.00	265.00	38.57	15.53	54.10
449	120	63.00	266.00	38.71	15.59	54.30
450	120	63.00	267.00	38.84	15.65	54.49
451	120	63.00	268.00	38.98	15.71	54.69
452	120	63.00	269.00	39.12	15.76	54.88
453	120	63.00	270.00	39.26	15.82	55.08
454	120	63.00	271.00	39.40	15.88	55.28
455	120	63.00	272.00	39.53	15.94	55.47
456	120	63.00	273.00	39.67	16.00	55.67
457	120	63.00	274.00	39.81	16.06	55.87
458	120	63.00	275.00	39.95	16.12	56.07
459	120	63.00	276.00	40.09	16.17	56.26
460	120	63.00	277.00	40.22	16.23	56.45
461	120	63.00	278.00	40.36	16.29	56.65
462	120	63.00	279.00	40.50	16.35	56.85
463	120	63.00	280.00	40.64	16.41	57.05
464	120	63.00	281.00	40.78	16.47	57.25
465	120	63.00	282.00	40.91	16.53	57.44
466	120	63.00	283.00	41.05	16.58	57.63
467	120	63.00	284.00	41.19	16.64	57.83
468	120	63.00	285.00	41.33	16.70	58.03
469	120	63.00	286.00	41.47	16.76	58.23
470	120	63.00	287.00	41.60	16.82	58.42
471	120	63.00	288.00	41.74	16.88	58.62
472	120	63.00	289.00	41.88	16.93	58.81
473	120	63.00	290.00	42.02	16.99	59.01
474	120	63.00	291.00	42.16	17.05	59.21
475	120	63.00	292.00	42.29	17.11	59.40
476	120	63.00	293.00	42.43	17.17	59.60
477	120	63.00	294.00	42.57	17.23	59.80
478	120	63.00	295.00	42.71	17.29	60.00
479	120	63.00	296.00	42.85	17.34	60.19

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
480	120	63.00	297.00	42.98	17.40	60.38
481	120	63.00	298.00	43.12	17.46	60.58
482	120	63.00	299.00	43.26	17.52	60.78
483	120	63.00	300.00	43.40	17.58	60.98
484	120	63.00	301.00	43.54	17.64	61.18
485	120	63.00	302.00	43.67	17.70	61.37
486	120	63.00	303.00	43.81	17.75	61.56
487	120	63.00	304.00	43.95	17.81	61.76
488	120	63.00	305.00	44.09	17.87	61.96
489	120	63.00	306.00	44.23	17.93	62.16
490	120	63.00	307.00	44.36	17.99	62.35
491	120	63.00	308.00	44.50	18.05	62.55
492	120	63.00	309.00	44.64	18.10	62.74
493	120	63.00	310.00	44.78	18.16	62.94
494	120	63.00	311.00	44.92	18.22	63.14
495	120	63.00	312.00	45.05	18.28	63.33
496	120	63.00	313.00	45.19	18.34	63.53
497	120	63.00	314.00	45.33	18.40	63.73
498	120	63.00	315.00	45.47	18.46	63.93
499	120	63.00	316.00	45.61	18.51	64.12
500	120	63.00	317.00	45.74	18.57	64.31
501	120	63.00	318.00	45.88	18.63	64.51
502	120	63.00	319.00	46.02	18.69	64.71
503	120	63.00	320.00	46.16	18.75	64.91
504	120	63.00	321.00	46.30	18.81	65.11
505	120	63.00	322.00	46.43	18.87	65.30
506	120	63.00	323.00	46.57	18.92	65.49
507	120	63.00	324.00	46.71	18.98	65.69
508	120	63.00	325.00	46.85	19.04	65.89
509	120	63.00	326.00	46.99	19.10	66.09
510	120	63.00	327.00	47.12	19.16	66.28
511	120	63.00	328.00	47.26	19.22	66.48
512	120	63.00	329.00	47.40	19.27	66.67
513	120	63.00	330.00	47.54	19.33	66.87
514	120	63.00	331.00	47.68	19.39	67.07
515	120	63.00	332.00	47.81	19.45	67.26
516	120	63.00	333.00	47.95	19.51	67.46
517	120	63.00	334.00	48.09	19.57	67.66
518	120	63.00	335.00	48.23	19.63	67.86
519	120	63.00	336.00	48.37	19.68	68.05
520	120	63.00	337.00	48.50	19.74	68.24
521	120	63.00	338.00	48.64	19.80	68.44
522	120	63.00	339.00	48.78	19.86	68.64
523	120	63.00	340.00	48.92	19.92	68.84
524	120	63.00	341.00	49.06	19.98	69.04
525	120	63.00	342.00	49.19	20.04	69.23
526	120	63.00	343.00	49.33	20.09	69.42
527	120	63.00	344.00	49.47	20.15	69.62
528	120	63.00	345.00	49.61	20.21	69.82
529	120	63.00	346.00	49.75	20.27	70.02
530	120	63.00	347.00	49.88	20.33	70.21
531	120	63.00	348.00	50.02	20.39	70.41
532	120	63.00	349.00	50.16	20.44	70.60
533	120	63.00	350.00	50.30	20.50	70.80
534	120	63.00	351.00	50.44	20.56	71.00

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
535	120	63.00	352.00	50.57	20.62	71.19
536	120	63.00	353.00	50.71	20.68	71.39
537	120	63.00	354.00	50.85	20.74	71.59
538	120	63.00	355.00	50.99	20.80	71.79
539	120	63.00	356.00	51.13	20.85	71.98
540	120	63.00	357.00	51.26	20.91	72.17
541	120	63.00	358.00	51.40	20.97	72.37
542	120	63.00	359.00	51.54	21.03	72.57
543	120	63.00	360.00	51.68	21.09	72.77
544	120	63.00	361.00	51.82	21.15	72.97
545	120	63.00	362.00	51.95	21.21	73.16
546	120	63.00	363.00	52.09	21.26	73.35
547	120	63.00	364.00	52.23	21.32	73.55
548	120	63.00	365.00	52.37	21.38	73.75
549	120	63.00	366.00	52.51	21.44	73.95
550	120	63.00	367.00	52.64	21.50	74.14
551	120	63.00	368.00	52.78	21.56	74.34
552	120	63.00	369.00	52.92	21.61	74.53
553	120	63.00	370.00	53.06	21.67	74.73
554	120	63.00	371.00	53.20	21.73	74.93
555	120	63.00	372.00	53.33	21.79	75.12
556	120	63.00	373.00	53.47	21.85	75.32
557	120	63.00	374.00	53.61	21.91	75.52
558	120	63.00	375.00	53.75	21.97	75.72
559	120	63.00	376.00	53.89	22.02	75.91
560	120	63.00	377.00	54.02	22.08	76.10
561	120	63.00	378.00	54.16	22.14	76.30
562	120	63.00	379.00	54.30	22.20	76.50
563	120	63.00	380.00	54.44	22.26	76.70
564	120	63.00	381.00	54.58	22.32	76.90
565	120	63.00	382.00	54.71	22.38	77.09
566	120	63.00	383.00	54.85	22.43	77.28
567	120	63.00	384.00	54.99	22.49	77.48
568	120	63.00	385.00	55.13	22.55	77.68
569	120	63.00	386.00	55.27	22.61	77.88
570	120	63.00	387.00	55.40	22.67	78.07
571	120	63.00	388.00	55.54	22.73	78.27
572	120	63.00	389.00	55.68	22.78	78.46
573	120	63.00	390.00	55.82	22.84	78.66
574	120	63.00	391.00	55.96	22.90	78.86
575	120	63.00	392.00	56.09	22.96	79.05
576	120	63.00	393.00	56.23	23.02	79.25
577	120	63.00	394.00	56.37	23.08	79.45
578	120	63.00	395.00	56.51	23.14	79.65
579	120	63.00	396.00	56.65	23.19	79.84
580	120	63.00	397.00	56.78	23.25	80.03
581	120	63.00	398.00	56.92	23.31	80.23
582	120	63.00	399.00	57.06	23.37	80.43
583	120	63.00	400.00	57.20	23.43	80.63
584	120	63.00	401.00	57.34	23.49	80.83
585	120	63.00	402.00	57.47	23.55	81.02
586	120	63.00	403.00	57.61	23.60	81.21
587	120	63.00	404.00	57.75	23.66	81.41
588	120	63.00	405.00	57.89	23.72	81.61
589	120	63.00	406.00	58.03	23.78	81.81

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	63.00	407.00	58.16	23.84	82.00
591	120	63.00	408.00	58.30	23.90	82.20
592	120	63.00	409.00	58.44	23.95	82.39
593	120	63.00	410.00	58.58	24.01	82.59
594	120	63.00	411.00	58.72	24.07	82.79
595	120	63.00	412.00	58.85	24.13	82.98
596	120	63.00	413.00	58.99	24.19	83.18
597	120	63.00	414.00	59.13	24.25	83.38
598	120	63.00	415.00	59.27	24.31	83.58
599	120	63.00	416.00	59.41	24.36	83.77
600	120	63.00	417.00	59.54	24.42	83.96
601	120	63.00	418.00	59.68	24.48	84.16
602	120	63.00	419.00	59.82	24.54	84.36
603	120	63.00	420.00	59.96	24.60	84.56
604	120	63.00	421.00	60.10	24.66	84.76
605	120	63.00	422.00	60.23	24.72	84.95
606	120	63.00	423.00	60.37	24.77	85.14
607	120	63.00	424.00	60.51	24.83	85.34
608	120	63.00	425.00	60.65	24.89	85.54
609	120	63.00	426.00	60.79	24.95	85.74
610	120	63.00	427.00	60.92	25.01	85.93
611	120	63.00	428.00	61.06	25.07	86.13
612	120	63.00	429.00	61.20	25.12	86.32
613	120	63.00	430.00	61.34	25.18	86.52
614	120	63.00	431.00	61.48	25.24	86.72
615	120	63.00	432.00	61.61	25.30	86.91
616	120	63.00	433.00	61.75	25.36	87.11
617	120	63.00	434.00	61.89	25.42	87.31
618	120	63.00	435.00	62.03	25.48	87.51
619	120	63.00	436.00	62.17	25.53	87.70
620	120	63.00	437.00	62.30	25.59	87.89
621	120	63.00	438.00	62.44	25.65	88.09
622	120	63.00	439.00	62.58	25.71	88.29
623	120	63.00	440.00	62.72	25.77	88.49
624	120	63.00	441.00	62.86	25.83	88.69
625	120	63.00	442.00	62.99	25.89	88.88
626	120	63.00	443.00	63.13	25.94	89.07
627	120	63.00	444.00	63.27	26.00	89.27
628	120	63.00	445.00	63.41	26.06	89.47
629	120	63.00	446.00	63.55	26.12	89.67
630	120	63.00	447.00	63.68	26.18	89.86
631	120	63.00	448.00	63.82	26.24	90.06
632	120	63.00	449.00	63.96	26.29	90.25
633	120	63.00	450.00	64.10	26.35	90.45
634	120	63.00	451.00	64.24	26.41	90.65
635	120	63.00	452.00	64.37	26.47	90.84
636	120	63.00	453.00	64.51	26.53	91.04
637	120	63.00	454.00	64.65	26.59	91.24
638	120	63.00	455.00	64.79	26.65	91.44
639	120	63.00	456.00	64.93	26.70	91.63
640	120	63.00	457.00	65.06	26.76	91.82
641	120	63.00	458.00	65.20	26.82	92.02
642	120	63.00	459.00	65.34	26.88	92.22
643	120	63.00	460.00	65.48	26.94	92.42
644	120	63.00	461.00	65.62	27.00	92.62

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	63.00	462.00	65.75	27.06	92.81
646	120	63.00	463.00	65.89	27.11	93.00
647	120	63.00	464.00	66.03	27.17	93.20
648	120	63.00	465.00	66.17	27.23	93.40
649	120	63.00	466.00	66.31	27.29	93.60
650	120	63.00	467.00	66.44	27.35	93.79
651	120	63.00	468.00	66.58	27.41	93.99
652	120	63.00	469.00	66.72	27.46	94.18
653	120	63.00	470.00	66.86	27.52	94.38
654	120	63.00	471.00	67.00	27.58	94.58
655	120	63.00	472.00	67.13	27.64	94.77
656	120	63.00	473.00	67.27	27.70	94.97
657	120	63.00	474.00	67.41	27.76	95.17
658	120	63.00	475.00	67.55	27.82	95.37
659	120	63.00	476.00	67.69	27.87	95.56
660	120	63.00	477.00	67.82	27.93	95.75
661	120	63.00	478.00	67.96	27.99	95.95
662	120	63.00	479.00	68.10	28.05	96.15
663	120	63.00	480.00	68.24	28.11	96.35
664	120	63.00	481.00	68.38	28.17	96.55
665	120	63.00	482.00	68.51	28.23	96.74
666	120	63.00	483.00	68.65	28.28	96.93
667	120	63.00	484.00	68.79	28.34	97.13
668	120	63.00	485.00	68.93	28.40	97.33
669	120	63.00	486.00	69.07	28.46	97.53
670	120	63.00	487.00	69.20	28.52	97.72
671	120	63.00	488.00	69.34	28.58	97.92
672	120	63.00	489.00	69.48	28.63	98.11
673	120	63.00	490.00	69.62	28.69	98.31
674	120	63.00	491.00	69.76	28.75	98.51
675	120	63.00	492.00	69.89	28.81	98.70
676	120	63.00	493.00	70.03	28.87	98.90
677	120	63.00	494.00	70.17	28.93	99.10
678	120	63.00	495.00	70.31	28.99	99.30
679	120	63.00	496.00	70.45	29.04	99.49
680	120	63.00	497.00	70.58	29.10	99.68
681	120	63.00	498.00	70.72	29.16	99.88
682	120	63.00	499.00	70.86	29.22	100.08
683	120	63.00	500.00	71.00	29.28	100.28
684	120	63.00	501.00	71.14	29.34	100.48
685	120	63.00	502.00	71.27	29.40	100.67
686	120	63.00	503.00	71.41	29.45	100.86
687	120	63.00	504.00	71.55	29.51	101.06
688	120	63.00	505.00	71.69	29.57	101.26
689	120	63.00	506.00	71.83	29.63	101.46
690	120	63.00	507.00	71.96	29.69	101.65
691	120	63.00	508.00	72.10	29.75	101.85
692	120	63.00	509.00	72.24	29.80	102.04
693	120	63.00	510.00	72.38	29.86	102.24
694	120	63.00	511.00	72.52	29.92	102.44
695	120	63.00	512.00	72.65	29.98	102.63
696	120	63.00	513.00	72.79	30.04	102.83
697	120	63.00	514.00	72.93	30.10	103.03
698	120	63.00	515.00	73.07	30.16	103.23
699	120	63.00	516.00	73.21	30.21	103.42

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
700	120	63.00	517.00	73.34	30.27	103.61
701	120	63.00	518.00	73.48	30.33	103.81
702	120	63.00	519.00	73.62	30.39	104.01
703	120	63.00	520.00	73.76	30.45	104.21
704	120	63.00	521.00	73.90	30.51	104.41
705	120	63.00	522.00	74.03	30.57	104.60
706	120	63.00	523.00	74.17	30.62	104.79
707	120	63.00	524.00	74.31	30.68	104.99
708	120	63.00	525.00	74.45	30.74	105.19
709	120	63.00	526.00	74.59	30.80	105.39
710	120	63.00	527.00	74.72	30.86	105.58
711	120	63.00	528.00	74.86	30.92	105.78
712	120	63.00	529.00	75.00	30.97	105.97
713	120	63.00	530.00	75.14	31.03	106.17
714	120	63.00	531.00	75.28	31.09	106.37
715	120	63.00	532.00	75.41	31.15	106.56
716	120	63.00	533.00	75.55	31.21	106.76
717	120	63.00	534.00	75.69	31.27	106.96
718	120	63.00	535.00	75.83	31.33	107.16
719	120	63.00	536.00	75.97	31.38	107.35
720	120	63.00	537.00	76.10	31.44	107.54
721	120	63.00	538.00	76.24	31.50	107.74
722	120	63.00	539.00	76.38	31.56	107.94
723	120	63.00	540.00	76.52	31.62	108.14
724	120	63.00	541.00	76.66	31.68	108.34
725	120	63.00	542.00	76.79	31.74	108.53
726	120	63.00	543.00	76.93	31.79	108.72
727	120	63.00	544.00	77.07	31.85	108.92
728	120	63.00	545.00	77.21	31.91	109.12
729	120	63.00	546.00	77.35	31.97	109.32
730	120	63.00	547.00	77.48	32.03	109.51
731	120	63.00	548.00	77.62	32.09	109.71
732	120	63.00	549.00	77.76	32.14	109.90
733	120	63.00	550.00	77.90	32.20	110.10
734	120	63.00	551.00	78.04	32.26	110.30
735	120	63.00	552.00	78.17	32.32	110.49
736	120	63.00	553.00	78.31	32.38	110.69
737	120	63.00	554.00	78.45	32.44	110.89
738	120	63.00	555.00	78.59	32.50	111.09
739	120	63.00	556.00	78.73	32.55	111.28
740	120	63.00	557.00	78.86	32.61	111.47
741	120	63.00	558.00	79.00	32.67	111.67
742	120	63.00	559.00	79.14	32.73	111.87
743	120	63.00	560.00	79.28	32.79	112.07
744	120	63.00	561.00	79.42	32.85	112.27
745	120	63.00	562.00	79.55	32.91	112.46
746	120	63.00	563.00	79.69	32.96	112.65
747	120	63.00	564.00	79.83	33.02	112.85
748	120	63.00	565.00	79.97	33.08	113.05
749	120	63.00	566.00	80.11	33.14	113.25
750	120	63.00	567.00	80.24	33.20	113.44
751	120	63.00	568.00	80.38	33.26	113.64
752	120	63.00	569.00	80.52	33.31	113.83
753	120	63.00	570.00	80.66	33.37	114.03
754	120	63.00	571.00	80.80	33.43	114.23

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 employers NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
755	120	63.00	572.00	80.93	33.49	114.42
756	120	63.00	573.00	81.07	33.55	114.62
757	120	63.00	574.00	81.21	33.61	114.82
758	120	63.00	575.00	81.35	33.67	115.02
759	120	63.00	576.00	81.49	33.72	115.21
760	120	63.00	577.00	81.62	33.78	115.40
761	120	63.00	578.00	81.76	33.84	115.60
762	120	63.00	579.00	81.90	33.90	115.80
763	120	63.00	580.00	82.04	33.96	116.00
764	120	63.00	581.00	82.18	34.02	116.20
765	120	63.00	582.00	82.31	34.08	116.39
766	120	63.00	583.00	82.45	34.13	116.58
767	120	63.00	584.00	82.59	34.19	116.78
768	120	63.00	585.00	82.73	34.25	116.98
769	120	63.00	586.00	82.87	34.31	117.18
770	120	63.00	587.00	83.00	34.37	117.37
771	120	63.00	588.00	83.14	34.43	117.57
772	120	63.00	589.00	83.28	34.48	117.76
773	120	63.00	590.00	83.42	34.54	117.96
774	120	63.00	591.00	83.56	34.60	118.16
775	120	63.00	592.00	83.69	34.66	118.35
776	120	63.00	593.00	83.83	34.72	118.55
777	120	63.00	594.00	83.97	34.78	118.75
778	120	63.00	595.00	84.11	34.84	118.95
779	120	63.00	596.00	84.25	34.89	119.14
780	120	63.00	597.00	84.38	34.95	119.33
781	120	63.00	598.00	84.52	35.01	119.53
782	120	63.00	599.00	84.66	35.07	119.73
783	120	63.00	600.00	84.80	35.13	119.93
784	120	63.00	601.00	84.94	35.19	120.13
785	120	63.00	602.00	85.07	35.25	120.32
786	120	63.00	603.00	85.21	35.30	120.51
787	120	63.00	604.00	85.35	35.36	120.71
788	120	63.00	605.00	85.49	35.42	120.91
789	120	63.00	606.00	85.63	35.48	121.11
790	120	63.00	607.00	85.76	35.54	121.30
791	120	63.00	608.00	85.90	35.60	121.50
792	120	63.00	609.00	86.04	35.65	121.69
793	120	63.00	610.00	86.18	35.71	121.89
794	120	63.00	611.00	86.32	35.77	122.09
795	120	63.00	612.00	86.45	35.83	122.28
796	120	63.00	613.00	86.59	35.89	122.48
797	120	63.00	614.00	86.73	35.95	122.68
798	120	63.00	615.00	86.87	36.01	122.88
799	120	63.00	616.00	87.01	36.06	123.07
800	120	63.00	617.00	87.14	36.12	123.26
801	120	63.00	618.00	87.28	36.18	123.46
802	120	63.00	619.00	87.42	36.24	123.66
803	120	63.00	620.00	87.56	36.30	123.86
804	120	63.00	621.00	87.70	36.36	124.06
805	120	63.00	622.00	87.83	36.42	124.25
806	120	63.00	623.00	87.97	36.47	124.44
807	120	63.00	624.00	88.11	36.53	124.64
808	120	63.00	625.00	88.25	36.59	124.84
809	120	63.00	626.00	88.39	36.65	125.04

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
810	120	63.00	627.00	88.52	36.71	125.23
811	120	63.00	628.00	88.66	36.77	125.43
812	120	63.00	629.00	88.80	36.82	125.62
813	120	63.00	630.00	88.94	36.88	125.82
814	120	63.00	631.00	89.08	36.94	126.02
815	120	63.00	632.00	89.21	37.00	126.21
816	120	63.00	633.00	89.35	37.06	126.41
817	120	63.00	634.00	89.49	37.12	126.61
818	120	63.00	635.00	89.63	37.18	126.81
819	120	63.00	636.00	89.77	37.23	127.00
820	120	63.00	637.00	89.90	37.29	127.19
821	120	63.00	638.00	90.04	37.35	127.39
822	120	63.00	639.00	90.18	37.41	127.59
823	120	63.00	640.00	90.32	37.47	127.79
824	120	63.00	641.00	90.46	37.53	127.99
825	120	63.00	642.00	90.59	37.59	128.18
826	120	63.00	643.00	90.73	37.64	128.37
827	120	63.00	644.00	90.87	37.70	128.57
828	120	63.00	645.00	91.01	37.76	128.77
829	120	63.00	646.00	91.15	37.82	128.97
830	120	63.00	647.00	91.28	37.88	129.16
831	120	63.00	648.00	91.42	37.94	129.36
832	120	63.00	649.00	91.56	37.99	129.55
833	120	63.00	650.00	91.70	38.05	129.75
834	120	63.00	651.00	91.84	38.11	129.95
835	120	63.00	652.00	91.97	38.17	130.14
836	120	63.00	653.00	92.11	38.23	130.34
837	120	63.00	654.00	92.25	38.29	130.54
838	120	63.00	655.00	92.39	38.35	130.74
839	120	63.00	656.00	92.53	38.40	130.93
840	120	63.00	657.00	92.66	38.46	131.12
841	120	63.00	658.00	92.80	38.52	131.32
842	120	63.00	659.00	92.94	38.58	131.52
843	120	63.00	660.00	93.08	38.64	131.72
844	120	63.00	661.00	93.22	38.70	131.92
845	120	63.00	662.00	93.35	38.76	132.11
846	120	63.00	663.00	93.49	38.81	132.30
847	120	63.00	664.00	93.63	38.87	132.50
848	120	63.00	665.00	93.77	38.93	132.70
849	120	63.00	666.00	93.91	38.99	132.90
850	120	63.00	667.00	94.04	39.05	133.09
851	120	63.00	668.00	94.18	39.11	133.29
852	120	63.00	669.00	94.32	39.16	133.48
853	120	63.00	670.00	94.46	39.22	133.68
854	120	63.00	671.00	94.60	39.28	133.88
855	120	63.00	672.00	94.73	39.34	134.07
856	120	63.00	673.00	94.87	39.40	134.27
857	120	63.00	674.00	95.01	39.46	134.47
858	120	63.00	675.00	95.15	39.52	134.67
859	120	63.00	676.00	95.29	39.57	134.86
860	120	63.00	677.00	95.42	39.63	135.05
861	120	63.00	678.00	95.56	39.69	135.25
862	120	63.00	679.00	95.70	39.75	135.45
863	120	63.00	680.00	95.84	39.81	135.65
864	120	63.00	681.00	95.98	39.87	135.85



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	63.00	682.00	96.11	39.93	136.04
866	120	63.00	683.00	96.25	39.98	136.23
867	120	63.00	684.00	96.39	40.04	136.43
868	120	63.00	685.00	96.53	40.10	136.63
869	120	63.00	686.00	96.67	40.16	136.83
870	120	63.00	687.00	96.80	40.22	137.02
871	120	63.00	688.00	96.94	40.28	137.22
872	120	63.00	689.00	97.08	40.33	137.41
873	120	63.00	690.00	97.22	40.39	137.61
874	120	63.00	691.00	97.36	40.45	137.81
875	120	63.00	692.00	97.49	40.51	138.00
876	120	63.00	693.00	97.63	40.57	138.20
877	120	63.00	694.00	97.77	40.63	138.40
878	120	63.00	695.00	97.91	40.69	138.60
879	120	63.00	696.00	98.05	40.74	138.79
880	120	63.00	697.00	98.18	40.80	138.98
881	120	63.00	698.00	98.32	40.86	139.18
882	120	63.00	699.00	98.46	40.92	139.38
883	120	63.00	700.00	98.60	40.98	139.58
884	120	63.00	701.00	98.74	41.04	139.78
885	120	63.00	702.00	98.87	41.10	139.97
886	120	63.00	703.00	99.01	41.15	140.16
887	120	63.00	704.00	99.15	41.21	140.36
888	120	63.00	705.00	99.29	41.27	140.56
889	120	63.00	706.00	99.43	41.33	140.76
890	120	63.00	707.00	99.56	41.39	140.95
891	120	63.00	708.00	99.70	41.45	141.15
892	120	63.00	709.00	99.84	41.50	141.34
893	120	63.00	710.00	99.98	41.56	141.54
894	120	63.00	711.00	100.12	41.62	141.74
895	120	63.00	712.00	100.25	41.68	141.93
896	120	63.00	713.00	100.39	41.74	142.13
897	120	63.00	714.00	100.53	41.80	142.33
898	120	63.00	715.00	100.67	41.86	142.53
899	120	63.00	716.00	100.81	41.91	142.72
900	120	63.00	717.00	100.94	41.97	142.91
901	120	63.00	718.00	101.08	42.03	143.11
902	120	63.00	719.00	101.22	42.09	143.31
903	120	63.00	720.00	101.36	42.15	143.51
904	120	63.00	721.00	101.50	42.21	143.71
905	120	63.00	722.00	101.63	42.27	143.90
906	120	63.00	723.00	101.77	42.32	144.09
907	120	63.00	724.00	101.91	42.38	144.29
908	120	63.00	725.00	102.05	42.44	144.49
909	120	63.00	726.00	102.19	42.50	144.69
910	120	63.00	727.00	102.32	42.56	144.88
911	120	63.00	728.00	102.46	42.62	145.08
912	120	63.00	729.00	102.60	42.67	145.27
913	120	63.00	730.00	102.74	42.73	145.47
914	120	63.00	731.00	102.88	42.79	145.67
915	120	63.00	732.00	103.01	42.85	145.86
916	120	63.00	733.00	103.15	42.91	146.06
917	120	63.00	734.00	103.29	42.97	146.26
918	120	63.00	735.00	103.43	43.03	146.46
919	120	63.00	736.00	103.57	43.08	146.65

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 employers NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
920	120	63.00	737.00	103.70	43.14	146.84
921	120	63.00	738.00	103.84	43.20	147.04
922	120	63.00	739.00	103.98	43.26	147.24
923	120	63.00	740.00	104.12	43.32	147.44
924	120	63.00	741.00	104.26	43.38	147.64
925	120	63.00	742.00	104.39	43.44	147.83
926	120	63.00	743.00	104.53	43.49	148.02
927	120	63.00	744.00	104.67	43.55	148.22
928	120	63.00	745.00	104.81	43.61	148.42
929	120	63.00	746.00	104.95	43.67	148.62
930	120	63.00	747.00	105.08	43.73	148.81
931	120	63.00	748.00	105.22	43.79	149.01
932	120	63.00	749.00	105.36	43.84	149.20
933	120	63.00	750.00	105.50	43.90	149.40
934	120	63.00	751.00	105.64	43.96	149.60
935	120	63.00	752.00	105.77	44.02	149.79
936	120	63.00	753.00	105.91	44.08	149.99
937	120	63.00	754.00	106.05	44.14	150.19
938	120	63.00	755.00	106.19	44.20	150.39
939	120	63.00	756.00	106.33	44.25	150.58
940	120	63.00	757.00	106.46	44.31	150.77
941	120	63.00	758.00	106.60	44.37	150.97
942	120	63.00	759.00	106.74	44.43	151.17
943	120	63.00	760.00	106.88	44.49	151.37
944	120	63.00	761.00	107.02	44.55	151.57
945	120	63.00	762.00	107.15	44.61	151.76
946	120	63.00	763.00	107.29	44.66	151.95
947	120	63.00	764.00	107.43	44.72	152.15
948	120	63.00	765.00	107.57	44.78	152.35
949	120	63.00	766.00	107.71	44.84	152.55
950	120	63.00	767.00	107.84	44.90	152.74
951	120	63.00	768.00	107.98	44.96	152.94
952	120	63.00	769.00	108.12	45.01	153.13
953	120	63.00	770.00	108.26	45.07	153.33
954	120	63.00	771.00	108.40	45.13	153.53
955	120	63.00	772.00	108.53	45.19	153.72
956	120	63.00	773.00	108.67	45.25	153.92
957	120	63.00	774.00	108.81	45.31	154.12
958	120	63.00	775.00	108.95	45.37	154.32
959	120	63.00	776.00	109.09	45.42	154.51
960	120	63.00	777.00	109.22	45.48	154.70
961	120	63.00	778.00	109.36	45.54	154.90
962	120	63.00	779.00	109.43	45.57	155.00

If the employee's gross pay is over £962, go to page 75.

# Monthly table for reduced rate NICs for use from 6 April 2020 to 5 April 2021

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 2020 to 2021
- 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	0.83	0.00	0.83
740	520	220.00	0.00	1.38	0.00	1.38
744	520	224.00	0.00	1.93	0.00	1.93
748	520	228.00	0.00	2.48	0.00	2.48
752	520	232.00	0.00	3.04	0.00	3.04
756	520	236.00	0.00	3.59	0.00	3.59
760	520	240.00	0.00	4.14	0.00	4.14
764	520	244.00	0.00	4.69	0.00	4.69
768	520	248.00	0.00	5.24	0.00	5.24
772	520	252.00	0.00	5.80	0.00	5.80
776	520	256.00	0.00	6.35	0.00	6.35
780	520	260.00	0.00	6.90	0.00	6.90
784	520	264.00	0.00	7.45	0.00	7.45
788	520	268.00	0.00	8.00	0.00	8.00
792	520	272.00	0.00	8.28	0.00	8.28
796	520	272.00	4.00	9.11	0.35	9.46
800	520	272.00	8.00	9.66	0.58	10.24
804	520	272.00	12.00	10.21	0.82	11.03
808	520	272.00	16.00	10.76	1.05	11.81
812	520	272.00	20.00	11.32	1.29	12.61
816	520	272.00	24.00	11.87	1.52	13.39
820	520	272.00	28.00	12.42	1.75	14.17
824	520	272.00	32.00	12.97	1.99	14.96
828	520	272.00	36.00	13.52	2.22	15.74
832	520	272.00	40.00	14.08	2.46	16.54
836	520	272.00	44.00	14.63	2.69	17.32
840	520	272.00	48.00	15.18	2.92	18.10
844	520	272.00	52.00	15.73	3.16	18.89
848	520	272.00	56.00	16.28	3.39	19.67
852	520	272.00	60.00	16.84	3.63	20.47
856	520	272.00	64.00	17.39	3.86	21.25

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
860	520	272.00	68.00	17.94	4.09	22.03
864	520	272.00	72.00	18.49	4.33	22.82
868	520	272.00	76.00	19.04	4.56	23.60
872	520	272.00	80.00	19.60	4.80	24.40
876	520	272.00	84.00	20.15	5.03	25.18
880	520	272.00	88.00	20.70	5.26	25.96
884	520	272.00	92.00	21.25	5.50	26.75
888	520	272.00	96.00	21.80	5.73	27.53
892	520	272.00	100.00	22.36	5.97	28.33
896	520	272.00	104.00	22.91	6.20	29.11
900	520	272.00	108.00	23.46	6.43	29.89
904	520	272.00	112.00	24.01	6.67	30.68
908	520	272.00	116.00	24.56	6.90	31.46
912	520	272.00	120.00	25.12	7.14	32.26
916	520	272.00	124.00	25.67	7.37	33.04
920	520	272.00	128.00	26.22	7.60	33.82
924	520	272.00	132.00	26.77	7.84	34.61
928	520	272.00	136.00	27.32	8.07	35.39
932	520	272.00	140.00	27.88	8.31	36.19
936	520	272.00	144.00	28.43	8.54	36.97
940	520	272.00	148.00	28.98	8.77	37.75
944	520	272.00	152.00	29.53	9.01	38.54
948	520	272.00	156.00	30.08	9.24	39.32
952	520	272.00	160.00	30.64	9.48	40.12
956	520	272.00	164.00	31.19	9.71	40.90
960	520	272.00	168.00	31.74	9.94	41.68
964	520	272.00	172.00	32.29	10.18	42.47
968	520	272.00	176.00	32.84	10.41	43.25
972	520	272.00	180.00	33.40	10.65	44.05
976	520	272.00	184.00	33.95	10.88	44.83
980	520	272.00	188.00	34.50	11.11	45.61
984	520	272.00	192.00	35.05	11.35	46.40
988	520	272.00	196.00	35.60	11.58	47.18
992	520	272.00	200.00	36.16	11.82	47.98
996	520	272.00	204.00	36.71	12.05	48.76
1000	520	272.00	208.00	37.26	12.28	49.54
1004	520	272.00	212.00	37.81	12.52	50.33
1008	520	272.00	216.00	38.36	12.75	51.11
1012	520	272.00	220.00	38.92	12.99	51.91
1016	520	272.00	224.00	39.47	13.22	52.69
1020	520	272.00	228.00	40.02	13.45	53.47
1024	520	272.00	232.00	40.57	13.69	54.26
1028	520	272.00	236.00	41.12	13.92	55.04
1032	520	272.00	240.00	41.68	14.16	55.84
1036	520	272.00	244.00	42.23	14.39	56.62
1040	520	272.00	248.00	42.78	14.62	57.40
1044	520	272.00	252.00	43.33	14.86	58.19
1048	520	272.00	256.00	43.88	15.09	58.97
1052	520	272.00	260.00	44.44	15.33	59.77
1056	520	272.00	264.00	44.99	15.56	60.55
1060	520	272.00	268.00	45.54	15.79	61.33
1064	520	272.00	272.00	46.09	16.03	62.12
1068	520	272.00	276.00	46.64	16.26	62.90
1072	520	272.00	280.00	47.20	16.50	63.70
1076	520	272.00	284.00	47.75	16.73	64.48

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
1080	520	272.00	288.00	48.30	16.96	65.26
1084	520	272.00	292.00	48.85	17.20	66.05
1088	520	272.00	296.00	49.40	17.43	66.83
1092	520	272.00	300.00	49.96	17.67	67.63
1096	520	272.00	304.00	50.51	17.90	68.41
1100	520	272.00	308.00	51.06	18.13	69.19
1104	520	272.00	312.00	51.61	18.37	69.98
1108	520	272.00	316.00	52.16	18.60	70.76
1112	520	272.00	320.00	52.72	18.84	71.56
1116	520	272.00	324.00	53.27	19.07	72.34
1120	520	272.00	328.00	53.82	19.30	73.12
1124	520	272.00	332.00	54.37	19.54	73.91
1128	520	272.00	336.00	54.92	19.77	74.69
1132	520	272.00	340.00	55.48	20.01	75.49
1136	520	272.00	344.00	56.03	20.24	76.27
1140	520	272.00	348.00	56.58	20.47	77.05
1144	520	272.00	352.00	57.13	20.71	77.84
1148	520	272.00	356.00	57.68	20.94	78.62
1152	520	272.00	360.00	58.24	21.18	79.42
1156	520	272.00	364.00	58.79	21.41	80.20
1160	520	272.00	368.00	59.34	21.64	80.98
1164	520	272.00	372.00	59.89	21.88	81.77
1168	520	272.00	376.00	60.44	22.11	82.55
1172	520	272.00	380.00	61.00	22.35	83.35
1176	520	272.00	384.00	61.55	22.58	84.13
1180	520	272.00	388.00	62.10	22.81	84.91
1184	520	272.00	392.00	62.65	23.05	85.70
1188	520	272.00	396.00	63.20	23.28	86.48
1192	520	272.00	400.00	63.76	23.52	87.28
1196	520	272.00	404.00	64.31	23.75	88.06
1200	520	272.00	408.00	64.86	23.98	88.84
1204	520	272.00	412.00	65.41	24.22	89.63
1208	520	272.00	416.00	65.96	24.45	90.41
1212	520	272.00	420.00	66.52	24.69	91.21
1216	520	272.00	424.00	67.07	24.92	91.99
1220	520	272.00	428.00	67.62	25.15	92.77
1224	520	272.00	432.00	68.17	25.39	93.56
1228	520	272.00	436.00	68.72	25.62	94.34
1232	520	272.00	440.00	69.28	25.86	95.14
1236	520	272.00	444.00	69.83	26.09	95.92
1240	520	272.00	448.00	70.38	26.32	96.70
1244	520	272.00	452.00	70.93	26.56	97.49
1248	520	272.00	456.00	71.48	26.79	98.27
1252	520	272.00	460.00	72.04	27.03	99.07
1256	520	272.00	464.00	72.59	27.26	99.85
1260	520	272.00	468.00	73.14	27.49	100.63
1264	520	272.00	472.00	73.69	27.73	101.42
1268	520	272.00	476.00	74.24	27.96	102.20
1272	520	272.00	480.00	74.80	28.20	103.00
1276	520	272.00	484.00	75.35	28.43	103.78
1280	520	272.00	488.00	75.90	28.66	104.56
1284	520	272.00	492.00	76.45	28.90	105.35
1288	520	272.00	496.00	77.00	29.13	106.13
1292	520	272.00	500.00	77.56	29.37	106.93
1296	520	272.00	504.00	78.11	29.60	107.71

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
1300	520	272.00	508.00	78.66	29.83	108.49
1304	520	272.00	512.00	79.21	30.07	109.28
1308	520	272.00	516.00	79.76	30.30	110.06
1312	520	272.00	520.00	80.32	30.54	110.86
1316	520	272.00	524.00	80.87	30.77	111.64
1320	520	272.00	528.00	81.42	31.00	112.42
1324	520	272.00	532.00	81.97	31.24	113.21
1328	520	272.00	536.00	82.52	31.47	113.99
1332	520	272.00	540.00	83.08	31.71	114.79
1336	520	272.00	544.00	83.63	31.94	115.57
1340	520	272.00	548.00	84.18	32.17	116.35
1344	520	272.00	552.00	84.73	32.41	117.14
1348	520	272.00	556.00	85.28	32.64	117.92
1352	520	272.00	560.00	85.84	32.88	118.72
1356	520	272.00	564.00	86.39	33.11	119.50
1360	520	272.00	568.00	86.94	33.34	120.28
1364	520	272.00	572.00	87.49	33.58	121.07
1368	520	272.00	576.00	88.04	33.81	121.85
1372	520	272.00	580.00	88.60	34.05	122.65
1376	520	272.00	584.00	89.15	34.28	123.43
1380	520	272.00	588.00	89.70	34.51	124.21
1384	520	272.00	592.00	90.25	34.75	125.00
1388	520	272.00	596.00	90.80	34.98	125.78
1392	520	272.00	600.00	91.36	35.22	126.58
1396	520	272.00	604.00	91.91	35.45	127.36
1400	520	272.00	608.00	92.46	35.68	128.14
1404	520	272.00	612.00	93.01	35.92	128.93
1408	520	272.00	616.00	93.56	36.15	129.71
1412	520	272.00	620.00	94.12	36.39	130.51
1416	520	272.00	624.00	94.67	36.62	131.29
1420	520	272.00	628.00	95.22	36.85	132.07
1424	520	272.00	632.00	95.77	37.09	132.86
1428	520	272.00	636.00	96.32	37.32	133.64
1432	520	272.00	640.00	96.88	37.56	134.44
1436	520	272.00	644.00	97.43	37.79	135.22
1440	520	272.00	648.00	97.98	38.02	136.00
1444	520	272.00	652.00	98.53	38.26	136.79
1448	520	272.00	656.00	99.08	38.49	137.57
1452	520	272.00	660.00	99.64	38.73	138.37
1456	520	272.00	664.00	100.19	38.96	139.15
1460	520	272.00	668.00	100.74	39.19	139.93
1464	520	272.00	672.00	101.29	39.43	140.72
1468	520	272.00	676.00	101.84	39.66	141.50
1472	520	272.00	680.00	102.40	39.90	142.30
1476	520	272.00	684.00	102.95	40.13	143.08
1480	520	272.00	688.00	103.50	40.36	143.86
1484	520	272.00	692.00	104.05	40.60	144.65
1488	520	272.00	696.00	104.60	40.83	145.43
1492	520	272.00	700.00	105.16	41.07	146.23
1496	520	272.00	704.00	105.71	41.30	147.01
1500	520	272.00	708.00	106.26	41.53	147.79
1504	520	272.00	712.00	106.81	41.77	148.58
1508	520	272.00	716.00	107.36	42.00	149.36
1512	520	272.00	720.00	107.92	42.24	150.16
1516	520	272.00	724.00	108.47	42.47	150.94

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
1520	520	272.00	728.00	109.02	42.70	151.72
1524	520	272.00	732.00	109.57	42.94	152.51
1528	520	272.00	736.00	110.12	43.17	153.29
1532	520	272.00	740.00	110.68	43.41	154.09
1536	520	272.00	744.00	111.23	43.64	154.87
1540	520	272.00	748.00	111.78	43.87	155.65
1544	520	272.00	752.00	112.33	44.11	156.44
1548	520	272.00	756.00	112.88	44.34	157.22
1552	520	272.00	760.00	113.44	44.58	158.02
1556	520	272.00	764.00	113.99	44.81	158.80
1560	520	272.00	768.00	114.54	45.04	159.58
1564	520	272.00	772.00	115.09	45.28	160.37
1568	520	272.00	776.00	115.64	45.51	161.15
1572	520	272.00	780.00	116.20	45.75	161.95
1576	520	272.00	784.00	116.75	45.98	162.73
1580	520	272.00	788.00	117.30	46.21	163.51
1584	520	272.00	792.00	117.85	46.45	164.30
1588	520	272.00	796.00	118.40	46.68	165.08
1592	520	272.00	800.00	118.96	46.92	165.88
1596	520	272.00	804.00	119.51	47.15	166.66
1600	520	272.00	808.00	120.06	47.38	167.44
1604	520	272.00	812.00	120.61	47.62	168.23
1608	520	272.00	816.00	121.16	47.85	169.01
1612	520	272.00	820.00	121.72	48.09	169.81
1616	520	272.00	824.00	122.27	48.32	170.59
1620	520	272.00	828.00	122.82	48.55	171.37
1624	520	272.00	832.00	123.37	48.79	172.16
1628	520	272.00	836.00	123.92	49.02	172.94
1632	520	272.00	840.00	124.48	49.26	173.74
1636	520	272.00	844.00	125.03	49.49	174.52
1640	520	272.00	848.00	125.58	49.72	175.30
1644	520	272.00	852.00	126.13	49.96	176.09
1648	520	272.00	856.00	126.68	50.19	176.87
1652	520	272.00	860.00	127.24	50.43	177.67
1656	520	272.00	864.00	127.79	50.66	178.45
1660	520	272.00	868.00	128.34	50.89	179.23
1664	520	272.00	872.00	128.89	51.13	180.02
1668	520	272.00	876.00	129.44	51.36	180.80
1672	520	272.00	880.00	130.00	51.60	181.60
1676	520	272.00	884.00	130.55	51.83	182.38
1680	520	272.00	888.00	131.10	52.06	183.16
1684	520	272.00	892.00	131.65	52.30	183.95
1688	520	272.00	896.00	132.20	52.53	184.73
1692	520	272.00	900.00	132.76	52.77	185.53
1696	520	272.00	904.00	133.31	53.00	186.31
1700	520	272.00	908.00	133.86	53.23	187.09
1704	520	272.00	912.00	134.41	53.47	187.88
1708	520	272.00	916.00	134.96	53.70	188.66
1712	520	272.00	920.00	135.52	53.94	189.46
1716	520	272.00	924.00	136.07	54.17	190.24
1720	520	272.00	928.00	136.62	54.40	191.02
1724	520	272.00	932.00	137.17	54.64	191.81
1728	520	272.00	936.00	137.72	54.87	192.59
1732	520	272.00	940.00	138.28	55.11	193.39
1736	520	272.00	944.00	138.83	55.34	194.17



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
1740	520	272.00	948.00	139.38	55.57	194.95
1744	520	272.00	952.00	139.93	55.81	195.74
1748	520	272.00	956.00	140.48	56.04	196.52
1752	520	272.00	960.00	141.04	56.28	197.32
1756	520	272.00	964.00	141.59	56.51	198.10
1760	520	272.00	968.00	142.14	56.74	198.88
1764	520	272.00	972.00	142.69	56.98	199.67
1768	520	272.00	976.00	143.24	57.21	200.45
1772	520	272.00	980.00	143.80	57.45	201.25
1776	520	272.00	984.00	144.35	57.68	202.03
1780	520	272.00	988.00	144.90	57.91	202.81
1784	520	272.00	992.00	145.45	58.15	203.60
1788	520	272.00	996.00	146.00	58.38	204.38
1792	520	272.00	1000.00	146.56	58.62	205.18
1796	520	272.00	1004.00	147.11	58.85	205.96
1800	520	272.00	1008.00	147.66	59.08	206.74
1804	520	272.00	1012.00	148.21	59.32	207.53
1808	520	272.00	1016.00	148.76	59.55	208.31
1812	520	272.00	1020.00	149.32	59.79	209.11
1816	520	272.00	1024.00	149.87	60.02	209.89
1820	520	272.00	1028.00	150.42	60.25	210.67
1824	520	272.00	1032.00	150.97	60.49	211.46
1828	520	272.00	1036.00	151.52	60.72	212.24
1832	520	272.00	1040.00	152.08	60.96	213.04
1836	520	272.00	1044.00	152.63	61.19	213.82
1840	520	272.00	1048.00	153.18	61.42	214.60
1844	520	272.00	1052.00	153.73	61.66	215.39
1848	520	272.00	1056.00	154.28	61.89	216.17
1852	520	272.00	1060.00	154.84	62.13	216.97
1856	520	272.00	1064.00	155.39	62.36	217.75
1860	520	272.00	1068.00	155.94	62.59	218.53
1864	520	272.00	1072.00	156.49	62.83	219.32
1868	520	272.00	1076.00	157.04	63.06	220.10
1872	520	272.00	1080.00	157.60	63.30	220.90
1876	520	272.00	1084.00	158.15	63.53	221.68
1880	520	272.00	1088.00	158.70	63.76	222.46
1884	520	272.00	1092.00	159.25	64.00	223.25
1888	520	272.00	1096.00	159.80	64.23	224.03
1892	520	272.00	1100.00	160.36	64.47	224.83
1896	520	272.00	1104.00	160.91	64.70	225.61
1900	520	272.00	1108.00	161.46	64.93	226.39
1904	520	272.00	1112.00	162.01	65.17	227.18
1908	520	272.00	1116.00	162.56	65.40	227.96
1912	520	272.00	1120.00	163.12	65.64	228.76
1916	520	272.00	1124.00	163.67	65.87	229.54
1920	520	272.00	1128.00	164.22	66.10	230.32
1924	520	272.00	1132.00	164.77	66.34	231.11
1928	520	272.00	1136.00	165.32	66.57	231.89
1932	520	272.00	1140.00	165.88	66.81	232.69
1936	520	272.00	1144.00	166.43	67.04	233.47
1940	520	272.00	1148.00	166.98	67.27	234.25
1944	520	272.00	1152.00	167.53	67.51	235.04
1948	520	272.00	1156.00	168.08	67.74	235.82
1952	520	272.00	1160.00	168.64	67.98	236.62
1956	520	272.00	1164.00	169.19	68.21	237.40

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
1960	520	272.00	1168.00	169.74	68.44	238.18
1964	520	272.00	1172.00	170.29	68.68	238.97
1968	520	272.00	1176.00	170.84	68.91	239.75
1972	520	272.00	1180.00	171.40	69.15	240.55
1976	520	272.00	1184.00	171.95	69.38	241.33
1980	520	272.00	1188.00	172.50	69.61	242.11
1984	520	272.00	1192.00	173.05	69.85	242.90
1988	520	272.00	1196.00	173.60	70.08	243.68
1992	520	272.00	1200.00	174.16	70.32	244.48
1996	520	272.00	1204.00	174.71	70.55	245.26
2000	520	272.00	1208.00	175.26	70.78	246.04
2004	520	272.00	1212.00	175.81	71.02	246.83
2008	520	272.00	1216.00	176.36	71.25	247.61
2012	520	272.00	1220.00	176.92	71.49	248.41
2016	520	272.00	1224.00	177.47	71.72	249.19
2020	520	272.00	1228.00	178.02	71.95	249.97
2024	520	272.00	1232.00	178.57	72.19	250.76
2028	520	272.00	1236.00	179.12	72.42	251.54
2032	520	272.00	1240.00	179.68	72.66	252.34
2036	520	272.00	1244.00	180.23	72.89	253.12
2040	520	272.00	1248.00	180.78	73.12	253.90
2044	520	272.00	1252.00	181.33	73.36	254.69
2048	520	272.00	1256.00	181.88	73.59	255.47
2052	520	272.00	1260.00	182.44	73.83	256.27
2056	520	272.00	1264.00	182.99	74.06	257.05
2060	520	272.00	1268.00	183.54	74.29	257.83
2064	520	272.00	1272.00	184.09	74.53	258.62
2068	520	272.00	1276.00	184.64	74.76	259.40
2072	520	272.00	1280.00	185.20	75.00	260.20
2076	520	272.00	1284.00	185.75	75.23	260.98
2080	520	272.00	1288.00	186.30	75.46	261.76
2084	520	272.00	1292.00	186.85	75.70	262.55
2088	520	272.00	1296.00	187.40	75.93	263.33
2092	520	272.00	1300.00	187.96	76.17	264.13
2096	520	272.00	1304.00	188.51	76.40	264.91
2100	520	272.00	1308.00	189.06	76.63	265.69
2104	520	272.00	1312.00	189.61	76.87	266.48
2108	520	272.00	1316.00	190.16	77.10	267.26
2112	520	272.00	1320.00	190.72	77.34	268.06
2116	520	272.00	1324.00	191.27	77.57	268.84
2120	520	272.00	1328.00	191.82	77.80	269.62
2124	520	272.00	1332.00	192.37	78.04	270.41
2128	520	272.00	1336.00	192.92	78.27	271.19
2132	520	272.00	1340.00	193.48	78.51	271.99
2136	520	272.00	1344.00	194.03	78.74	272.77
2140	520	272.00	1348.00	194.58	78.97	273.55
2144	520	272.00	1352.00	195.13	79.21	274.34
2148	520	272.00	1356.00	195.68	79.44	275.12
2152	520	272.00	1360.00	196.24	79.68	275.92
2156	520	272.00	1364.00	196.79	79.91	276.70
2160	520	272.00	1368.00	197.34	80.14	277.48
2164	520	272.00	1372.00	197.89	80.38	278.27
2168	520	272.00	1376.00	198.44	80.61	279.05
2172	520	272.00	1380.00	199.00	80.85	279.85
2176	520	272.00	1384.00	199.55	81.08	280.63

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
2180	520	272.00	1388.00	200.10	81.31	281.41
2184	520	272.00	1392.00	200.65	81.55	282.20
2188	520	272.00	1396.00	201.20	81.78	282.98
2192	520	272.00	1400.00	201.76	82.02	283.78
2196	520	272.00	1404.00	202.31	82.25	284.56
2200	520	272.00	1408.00	202.86	82.48	285.34
2204	520	272.00	1412.00	203.41	82.72	286.13
2208	520	272.00	1416.00	203.96	82.95	286.91
2212	520	272.00	1420.00	204.52	83.19	287.71
2216	520	272.00	1424.00	205.07	83.42	288.49
2220	520	272.00	1428.00	205.62	83.65	289.27
2224	520	272.00	1432.00	206.17	83.89	290.06
2228	520	272.00	1436.00	206.72	84.12	290.84
2232	520	272.00	1440.00	207.28	84.36	291.64
2236	520	272.00	1444.00	207.83	84.59	292.42
2240	520	272.00	1448.00	208.38	84.82	293.20
2244	520	272.00	1452.00	208.93	85.06	293.99
2248	520	272.00	1456.00	209.48	85.29	294.77
2252	520	272.00	1460.00	210.04	85.53	295.57
2256	520	272.00	1464.00	210.59	85.76	296.35
2260	520	272.00	1468.00	211.14	85.99	297.13
2264	520	272.00	1472.00	211.69	86.23	297.92
2268	520	272.00	1476.00	212.24	86.46	298.70
2272	520	272.00	1480.00	212.80	86.70	299.50
2276	520	272.00	1484.00	213.35	86.93	300.28
2280	520	272.00	1488.00	213.90	87.16	301.06
2284	520	272.00	1492.00	214.45	87.40	301.85
2288	520	272.00	1496.00	215.00	87.63	302.63
2292	520	272.00	1500.00	215.56	87.87	303.43
2296	520	272.00	1504.00	216.11	88.10	304.21
2300	520	272.00	1508.00	216.66	88.33	304.99
2304	520	272.00	1512.00	217.21	88.57	305.78
2308	520	272.00	1516.00	217.76	88.80	306.56
2312	520	272.00	1520.00	218.32	89.04	307.36
2316	520	272.00	1524.00	218.87	89.27	308.14
2320	520	272.00	1528.00	219.42	89.50	308.92
2324	520	272.00	1532.00	219.97	89.74	309.71
2328	520	272.00	1536.00	220.52	89.97	310.49
2332	520	272.00	1540.00	221.08	90.21	311.29
2336	520	272.00	1544.00	221.63	90.44	312.07
2340	520	272.00	1548.00	222.18	90.67	312.85
2344	520	272.00	1552.00	222.73	90.91	313.64
2348	520	272.00	1556.00	223.28	91.14	314.42
2352	520	272.00	1560.00	223.84	91.38	315.22
2356	520	272.00	1564.00	224.39	91.61	316.00
2360	520	272.00	1568.00	224.94	91.84	316.78
2364	520	272.00	1572.00	225.49	92.08	317.57
2368	520	272.00	1576.00	226.04	92.31	318.35
2372	520	272.00	1580.00	226.60	92.55	319.15
2376	520	272.00	1584.00	227.15	92.78	319.93
2380	520	272.00	1588.00	227.70	93.01	320.71
2384	520	272.00	1592.00	228.25	93.25	321.50
2388	520	272.00	1596.00	228.80	93.48	322.28
2392	520	272.00	1600.00	229.36	93.72	323.08
2396	520	272.00	1604.00	229.91	93.95	323.86

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
2400	520	272.00	1608.00	230.46	94.18	324.64
2404	520	272.00	1612.00	231.01	94.42	325.43
2408	520	272.00	1616.00	231.56	94.65	326.21
2412	520	272.00	1620.00	232.12	94.89	327.01
2416	520	272.00	1624.00	232.67	95.12	327.79
2420	520	272.00	1628.00	233.22	95.35	328.57
2424	520	272.00	1632.00	233.77	95.59	329.36
2428	520	272.00	1636.00	234.32	95.82	330.14
2432	520	272.00	1640.00	234.88	96.06	330.94
2436	520	272.00	1644.00	235.43	96.29	331.72
2440	520	272.00	1648.00	235.98	96.52	332.50
2444	520	272.00	1652.00	236.53	96.76	333.29
2448	520	272.00	1656.00	237.08	96.99	334.07
2452	520	272.00	1660.00	237.64	97.23	334.87
2456	520	272.00	1664.00	238.19	97.46	335.65
2460	520	272.00	1668.00	238.74	97.69	336.43
2464	520	272.00	1672.00	239.29	97.93	337.22
2468	520	272.00	1676.00	239.84	98.16	338.00
2472	520	272.00	1680.00	240.40	98.40	338.80
2476	520	272.00	1684.00	240.95	98.63	339.58
2480	520	272.00	1688.00	241.50	98.86	340.36
2484	520	272.00	1692.00	242.05	99.10	341.15
2488	520	272.00	1696.00	242.60	99.33	341.93
2492	520	272.00	1700.00	243.16	99.57	342.73
2496	520	272.00	1704.00	243.71	99.80	343.51
2500	520	272.00	1708.00	244.26	100.03	344.29
2504	520	272.00	1712.00	244.81	100.27	345.08
2508	520	272.00	1716.00	245.36	100.50	345.86
2512	520	272.00	1720.00	245.92	100.74	346.66
2516	520	272.00	1724.00	246.47	100.97	347.44
2520	520	272.00	1728.00	247.02	101.20	348.22
2524	520	272.00	1732.00	247.57	101.44	349.01
2528	520	272.00	1736.00	248.12	101.67	349.79
2532	520	272.00	1740.00	248.68	101.91	350.59
2536	520	272.00	1744.00	249.23	102.14	351.37
2540	520	272.00	1748.00	249.78	102.37	352.15
2544	520	272.00	1752.00	250.33	102.61	352.94
2548	520	272.00	1756.00	250.88	102.84	353.72
2552	520	272.00	1760.00	251.44	103.08	354.52
2556	520	272.00	1764.00	251.99	103.31	355.30
2560	520	272.00	1768.00	252.54	103.54	356.08
2564	520	272.00	1772.00	253.09	103.78	356.87
2568	520	272.00	1776.00	253.64	104.01	357.65
2572	520	272.00	1780.00	254.20	104.25	358.45
2576	520	272.00	1784.00	254.75	104.48	359.23
2580	520	272.00	1788.00	255.30	104.71	360.01
2584	520	272.00	1792.00	255.85	104.95	360.80
2588	520	272.00	1796.00	256.40	105.18	361.58
2592	520	272.00	1800.00	256.96	105.42	362.38
2596	520	272.00	1804.00	257.51	105.65	363.16
2600	520	272.00	1808.00	258.06	105.88	363.94
2604	520	272.00	1812.00	258.61	106.12	364.73
2608	520	272.00	1816.00	259.16	106.35	365.51
2612	520	272.00	1820.00	259.72	106.59	366.31
2616	520	272.00	1824.00	260.27	106.82	367.09

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
2620	520	272.00	1828.00	260.82	107.05	367.87
2624	520	272.00	1832.00	261.37	107.29	368.66
2628	520	272.00	1836.00	261.92	107.52	369.44
2632	520	272.00	1840.00	262.48	107.76	370.24
2636	520	272.00	1844.00	263.03	107.99	371.02
2640	520	272.00	1848.00	263.58	108.22	371.80
2644	520	272.00	1852.00	264.13	108.46	372.59
2648	520	272.00	1856.00	264.68	108.69	373.37
2652	520	272.00	1860.00	265.24	108.93	374.17
2656	520	272.00	1864.00	265.79	109.16	374.95
2660	520	272.00	1868.00	266.34	109.39	375.73
2664	520	272.00	1872.00	266.89	109.63	376.52
2668	520	272.00	1876.00	267.44	109.86	377.30
2672	520	272.00	1880.00	268.00	110.10	378.10
2676	520	272.00	1884.00	268.55	110.33	378.88
2680	520	272.00	1888.00	269.10	110.56	379.66
2684	520	272.00	1892.00	269.65	110.80	380.45
2688	520	272.00	1896.00	270.20	111.03	381.23
2692	520	272.00	1900.00	270.76	111.27	382.03
2696	520	272.00	1904.00	271.31	111.50	382.81
2700	520	272.00	1908.00	271.86	111.73	383.59
2704	520	272.00	1912.00	272.41	111.97	384.38
2708	520	272.00	1916.00	272.96	112.20	385.16
2712	520	272.00	1920.00	273.52	112.44	385.96
2716	520	272.00	1924.00	274.07	112.67	386.74
2720	520	272.00	1928.00	274.62	112.90	387.52
2724	520	272.00	1932.00	275.17	113.14	388.31
2728	520	272.00	1936.00	275.72	113.37	389.09
2732	520	272.00	1940.00	276.28	113.61	389.89
2736	520	272.00	1944.00	276.83	113.84	390.67
2740	520	272.00	1948.00	277.38	114.07	391.45
2744	520	272.00	1952.00	277.93	114.31	392.24
2748	520	272.00	1956.00	278.48	114.54	393.02
2752	520	272.00	1960.00	279.04	114.78	393.82
2756	520	272.00	1964.00	279.59	115.01	394.60
2760	520	272.00	1968.00	280.14	115.24	395.38
2764	520	272.00	1972.00	280.69	115.48	396.17
2768	520	272.00	1976.00	281.24	115.71	396.95
2772	520	272.00	1980.00	281.80	115.95	397.75
2776	520	272.00	1984.00	282.35	116.18	398.53
2780	520	272.00	1988.00	282.90	116.41	399.31
2784	520	272.00	1992.00	283.45	116.65	400.10
2788	520	272.00	1996.00	284.00	116.88	400.88
2792	520	272.00	2000.00	284.56	117.12	401.68
2796	520	272.00	2004.00	285.11	117.35	402.46
2800	520	272.00	2008.00	285.66	117.58	403.24
2804	520	272.00	2012.00	286.21	117.82	404.03
2808	520	272.00	2016.00	286.76	118.05	404.81
2812	520	272.00	2020.00	287.32	118.29	405.61
2816	520	272.00	2024.00	287.87	118.52	406.39
2820	520	272.00	2028.00	288.42	118.75	407.17
2824	520	272.00	2032.00	288.97	118.99	407.96
2828	520	272.00	2036.00	289.52	119.22	408.74
2832	520	272.00	2040.00	290.08	119.46	409.54
2836	520	272.00	2044.00	290.63	119.69	410.32

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
2840	520	272.00	2048.00	291.18	119.92	411.10
2844	520	272.00	2052.00	291.73	120.16	411.89
2848	520	272.00	2056.00	292.28	120.39	412.67
2852	520	272.00	2060.00	292.84	120.63	413.47
2856	520	272.00	2064.00	293.39	120.86	414.25
2860	520	272.00	2068.00	293.94	121.09	415.03
2864	520	272.00	2072.00	294.49	121.33	415.82
2868	520	272.00	2076.00	295.04	121.56	416.60
2872	520	272.00	2080.00	295.60	121.80	417.40
2876	520	272.00	2084.00	296.15	122.03	418.18
2880	520	272.00	2088.00	296.70	122.26	418.96
2884	520	272.00	2092.00	297.25	122.50	419.75
2888	520	272.00	2096.00	297.80	122.73	420.53
2892	520	272.00	2100.00	298.36	122.97	421.33
2896	520	272.00	2104.00	298.91	123.20	422.11
2900	520	272.00	2108.00	299.46	123.43	422.89
2904	520	272.00	2112.00	300.01	123.67	423.68
2908	520	272.00	2116.00	300.56	123.90	424.46
2912	520	272.00	2120.00	301.12	124.14	425.26
2916	520	272.00	2124.00	301.67	124.37	426.04
2920	520	272.00	2128.00	302.22	124.60	426.82
2924	520	272.00	2132.00	302.77	124.84	427.61
2928	520	272.00	2136.00	303.32	125.07	428.39
2932	520	272.00	2140.00	303.88	125.31	429.19
2936	520	272.00	2144.00	304.43	125.54	429.97
2940	520	272.00	2148.00	304.98	125.77	430.75
2944	520	272.00	2152.00	305.53	126.01	431.54
2948	520	272.00	2156.00	306.08	126.24	432.32
2952	520	272.00	2160.00	306.64	126.48	433.12
2956	520	272.00	2164.00	307.19	126.71	433.90
2960	520	272.00	2168.00	307.74	126.94	434.68
2964	520	272.00	2172.00	308.29	127.18	435.47
2968	520	272.00	2176.00	308.84	127.41	436.25
2972	520	272.00	2180.00	309.40	127.65	437.05
2976	520	272.00	2184.00	309.95	127.88	437.83
2980	520	272.00	2188.00	310.50	128.11	438.61
2984	520	272.00	2192.00	311.05	128.35	439.40
2988	520	272.00	2196.00	311.60	128.58	440.18
2992	520	272.00	2200.00	312.16	128.82	440.98
2996	520	272.00	2204.00	312.71	129.05	441.76
3000	520	272.00	2208.00	313.26	129.28	442.54
3004	520	272.00	2212.00	313.81	129.52	443.33
3008	520	272.00	2216.00	314.36	129.75	444.11
3012	520	272.00	2220.00	314.92	129.99	444.91
3016	520	272.00	2224.00	315.47	130.22	445.69
3020	520	272.00	2228.00	316.02	130.45	446.47
3024	520	272.00	2232.00	316.57	130.69	447.26
3028	520	272.00	2236.00	317.12	130.92	448.04
3032	520	272.00	2240.00	317.68	131.16	448.84
3036	520	272.00	2244.00	318.23	131.39	449.62
3040	520	272.00	2248.00	318.78	131.62	450.40
3044	520	272.00	2252.00	319.33	131.86	451.19
3048	520	272.00	2256.00	319.88	132.09	451.97
3052	520	272.00	2260.00	320.44	132.33	452.77
3056	520	272.00	2264.00	320.99	132.56	453.55

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
3060	520	272.00	2268.00	321.54	132.79	454.33
3064	520	272.00	2272.00	322.09	133.03	455.12
3068	520	272.00	2276.00	322.64	133.26	455.90
3072	520	272.00	2280.00	323.20	133.50	456.70
3076	520	272.00	2284.00	323.75	133.73	457.48
3080	520	272.00	2288.00	324.30	133.96	458.26
3084	520	272.00	2292.00	324.85	134.20	459.05
3088	520	272.00	2296.00	325.40	134.43	459.83
3092	520	272.00	2300.00	325.96	134.67	460.63
3096	520	272.00	2304.00	326.51	134.90	461.41
3100	520	272.00	2308.00	327.06	135.13	462.19
3104	520	272.00	2312.00	327.61	135.37	462.98
3108	520	272.00	2316.00	328.16	135.60	463.76
3112	520	272.00	2320.00	328.72	135.84	464.56
3116	520	272.00	2324.00	329.27	136.07	465.34
3120	520	272.00	2328.00	329.82	136.30	466.12
3124	520	272.00	2332.00	330.37	136.54	466.91
3128	520	272.00	2336.00	330.92	136.77	467.69
3132	520	272.00	2340.00	331.48	137.01	468.49
3136	520	272.00	2344.00	332.03	137.24	469.27
3140	520	272.00	2348.00	332.58	137.47	470.05
3144	520	272.00	2352.00	333.13	137.71	470.84
3148	520	272.00	2356.00	333.68	137.94	471.62
3152	520	272.00	2360.00	334.24	138.18	472.42
3156	520	272.00	2364.00	334.79	138.41	473.20
3160	520	272.00	2368.00	335.34	138.64	473.98
3164	520	272.00	2372.00	335.89	138.88	474.77
3168	520	272.00	2376.00	336.44	139.11	475.55
3172	520	272.00	2380.00	337.00	139.35	476.35
3176	520	272.00	2384.00	337.55	139.58	477.13
3180	520	272.00	2388.00	338.10	139.81	477.91
3184	520	272.00	2392.00	338.65	140.05	478.70
3188	520	272.00	2396.00	339.20	140.28	479.48
3192	520	272.00	2400.00	339.76	140.52	480.28
3196	520	272.00	2404.00	340.31	140.75	481.06
3200	520	272.00	2408.00	340.86	140.98	481.84
3204	520	272.00	2412.00	341.41	141.22	482.63
3208	520	272.00	2416.00	341.96	141.45	483.41
3212	520	272.00	2420.00	342.52	141.69	484.21
3216	520	272.00	2424.00	343.07	141.92	484.99
3220	520	272.00	2428.00	343.62	142.15	485.77
3224	520	272.00	2432.00	344.17	142.39	486.56
3228	520	272.00	2436.00	344.72	142.62	487.34
3232	520	272.00	2440.00	345.28	142.86	488.14
3236	520	272.00	2444.00	345.83	143.09	488.92
3240	520	272.00	2448.00	346.38	143.32	489.70
3244	520	272.00	2452.00	346.93	143.56	490.49
3248	520	272.00	2456.00	347.48	143.79	491.27
3252	520	272.00	2460.00	348.04	144.03	492.07
3256	520	272.00	2464.00	348.59	144.26	492.85
3260	520	272.00	2468.00	349.14	144.49	493.63
3264	520	272.00	2472.00	349.69	144.73	494.42
3268	520	272.00	2476.00	350.24	144.96	495.20
3272	520	272.00	2480.00	350.80	145.20	496.00
3276	520	272.00	2484.00	351.35	145.43	496.78

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
3280	520	272.00	2488.00	351.90	145.66	497.56
3284	520	272.00	2492.00	352.45	145.90	498.35
3288	520	272.00	2496.00	353.00	146.13	499.13
3292	520	272.00	2500.00	353.56	146.37	499.93
3296	520	272.00	2504.00	354.11	146.60	500.71
3300	520	272.00	2508.00	354.66	146.83	501.49
3304	520	272.00	2512.00	355.21	147.07	502.28
3308	520	272.00	2516.00	355.76	147.30	503.06
3312	520	272.00	2520.00	356.32	147.54	503.86
3316	520	272.00	2524.00	356.87	147.77	504.64
3320	520	272.00	2528.00	357.42	148.00	505.42
3324	520	272.00	2532.00	357.97	148.24	506.21
3328	520	272.00	2536.00	358.52	148.47	506.99
3332	520	272.00	2540.00	359.08	148.71	507.79
3336	520	272.00	2544.00	359.63	148.94	508.57
3340	520	272.00	2548.00	360.18	149.17	509.35
3344	520	272.00	2552.00	360.73	149.41	510.14
3348	520	272.00	2556.00	361.28	149.64	510.92
3352	520	272.00	2560.00	361.84	149.88	511.72
3356	520	272.00	2564.00	362.39	150.11	512.50
3360	520	272.00	2568.00	362.94	150.34	513.28
3364	520	272.00	2572.00	363.49	150.58	514.07
3368	520	272.00	2576.00	364.04	150.81	514.85
3372	520	272.00	2580.00	364.60	151.05	515.65
3376	520	272.00	2584.00	365.15	151.28	516.43
3380	520	272.00	2588.00	365.70	151.51	517.21
3384	520	272.00	2592.00	366.25	151.75	518.00
3388	520	272.00	2596.00	366.80	151.98	518.78
3392	520	272.00	2600.00	367.36	152.22	519.58
3396	520	272.00	2604.00	367.91	152.45	520.36
3400	520	272.00	2608.00	368.46	152.68	521.14
3404	520	272.00	2612.00	369.01	152.92	521.93
3408	520	272.00	2616.00	369.56	153.15	522.71
3412	520	272.00	2620.00	370.12	153.39	523.51
3416	520	272.00	2624.00	370.67	153.62	524.29
3420	520	272.00	2628.00	371.22	153.85	525.07
3424	520	272.00	2632.00	371.77	154.09	525.86
3428	520	272.00	2636.00	372.32	154.32	526.64
3432	520	272.00	2640.00	372.88	154.56	527.44
3436	520	272.00	2644.00	373.43	154.79	528.22
3440	520	272.00	2648.00	373.98	155.02	529.00
3444	520	272.00	2652.00	374.53	155.26	529.79
3448	520	272.00	2656.00	375.08	155.49	530.57
3452	520	272.00	2660.00	375.64	155.73	531.37
3456	520	272.00	2664.00	376.19	155.96	532.15
3460	520	272.00	2668.00	376.74	156.19	532.93
3464	520	272.00	2672.00	377.29	156.43	533.72
3468	520	272.00	2676.00	377.84	156.66	534.50
3472	520	272.00	2680.00	378.40	156.90	535.30
3476	520	272.00	2684.00	378.95	157.13	536.08
3480	520	272.00	2688.00	379.50	157.36	536.86
3484	520	272.00	2692.00	380.05	157.60	537.65
3488	520	272.00	2696.00	380.60	157.83	538.43
3492	520	272.00	2700.00	381.16	158.07	539.23
3496	520	272.00	2704.00	381.71	158.30	540.01



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
3500	520	272.00	2708.00	382.26	158.53	540.79
3504	520	272.00	2712.00	382.81	158.77	541.58
3508	520	272.00	2716.00	383.36	159.00	542.36
3512	520	272.00	2720.00	383.92	159.24	543.16
3516	520	272.00	2724.00	384.47	159.47	543.94
3520	520	272.00	2728.00	385.02	159.70	544.72
3524	520	272.00	2732.00	385.57	159.94	545.51
3528	520	272.00	2736.00	386.12	160.17	546.29
3532	520	272.00	2740.00	386.68	160.41	547.09
3536	520	272.00	2744.00	387.23	160.64	547.87
3540	520	272.00	2748.00	387.78	160.87	548.65
3544	520	272.00	2752.00	388.33	161.11	549.44
3548	520	272.00	2756.00	388.88	161.34	550.22
3552	520	272.00	2760.00	389.44	161.58	551.02
3556	520	272.00	2764.00	389.99	161.81	551.80
3560	520	272.00	2768.00	390.54	162.04	552.58
3564	520	272.00	2772.00	391.09	162.28	553.37
3568	520	272.00	2776.00	391.64	162.51	554.15
3572	520	272.00	2780.00	392.20	162.75	554.95
3576	520	272.00	2784.00	392.75	162.98	555.73
3580	520	272.00	2788.00	393.30	163.21	556.51
3584	520	272.00	2792.00	393.85	163.45	557.30
3588	520	272.00	2796.00	394.40	163.68	558.08
3592	520	272.00	2800.00	394.96	163.92	558.88
3596	520	272.00	2804.00	395.51	164.15	559.66
3600	520	272.00	2808.00	396.06	164.38	560.44
3604	520	272.00	2812.00	396.61	164.62	561.23
3608	520	272.00	2816.00	397.16	164.85	562.01
3612	520	272.00	2820.00	397.72	165.09	562.81
3616	520	272.00	2824.00	398.27	165.32	563.59
3620	520	272.00	2828.00	398.82	165.55	564.37
3624	520	272.00	2832.00	399.37	165.79	565.16
3628	520	272.00	2836.00	399.92	166.02	565.94
3632	520	272.00	2840.00	400.48	166.26	566.74
3636	520	272.00	2844.00	401.03	166.49	567.52
3640	520	272.00	2848.00	401.58	166.72	568.30
3644	520	272.00	2852.00	402.13	166.96	569.09
3648	520	272.00	2856.00	402.68	167.19	569.87
3652	520	272.00	2860.00	403.24	167.43	570.67
3656	520	272.00	2864.00	403.79	167.66	571.45
3660	520	272.00	2868.00	404.34	167.89	572.23
3664	520	272.00	2872.00	404.89	168.13	573.02
3668	520	272.00	2876.00	405.44	168.36	573.80
3672	520	272.00	2880.00	406.00	168.60	574.60
3676	520	272.00	2884.00	406.55	168.83	575.38
3680	520	272.00	2888.00	407.10	169.06	576.16
3684	520	272.00	2892.00	407.65	169.30	576.95
3688	520	272.00	2896.00	408.20	169.53	577.73
3692	520	272.00	2900.00	408.76	169.77	578.53
3696	520	272.00	2904.00	409.31	170.00	579.31
3700	520	272.00	2908.00	409.86	170.23	580.09
3704	520	272.00	2912.00	410.41	170.47	580.88
3708	520	272.00	2916.00	410.96	170.70	581.66
3712	520	272.00	2920.00	411.52	170.94	582.46
3716	520	272.00	2924.00	412.07	171.17	583.24

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
3720	520	272.00	2928.00	412.62	171.40	584.02
3724	520	272.00	2932.00	413.17	171.64	584.81
3728	520	272.00	2936.00	413.72	171.87	585.59
3732	520	272.00	2940.00	414.28	172.11	586.39
3736	520	272.00	2944.00	414.83	172.34	587.17
3740	520	272.00	2948.00	415.38	172.57	587.95
3744	520	272.00	2952.00	415.93	172.81	588.74
3748	520	272.00	2956.00	416.48	173.04	589.52
3752	520	272.00	2960.00	417.04	173.28	590.32
3756	520	272.00	2964.00	417.59	173.51	591.10
3760	520	272.00	2968.00	418.14	173.74	591.88
3764	520	272.00	2972.00	418.69	173.98	592.67
3768	520	272.00	2976.00	419.24	174.21	593.45
3772	520	272.00	2980.00	419.80	174.45	594.25
3776	520	272.00	2984.00	420.35	174.68	595.03
3780	520	272.00	2988.00	420.90	174.91	595.81
3784	520	272.00	2992.00	421.45	175.15	596.60
3788	520	272.00	2996.00	422.00	175.38	597.38
3792	520	272.00	3000.00	422.56	175.62	598.18
3796	520	272.00	3004.00	423.11	175.85	598.96
3800	520	272.00	3008.00	423.66	176.08	599.74
3804	520	272.00	3012.00	424.21	176.32	600.53
3808	520	272.00	3016.00	424.76	176.55	601.31
3812	520	272.00	3020.00	425.32	176.79	602.11
3816	520	272.00	3024.00	425.87	177.02	602.89
3820	520	272.00	3028.00	426.42	177.25	603.67
3824	520	272.00	3032.00	426.97	177.49	604.46
3828	520	272.00	3036.00	427.52	177.72	605.24
3832	520	272.00	3040.00	428.08	177.96	606.04
3836	520	272.00	3044.00	428.63	178.19	606.82
3840	520	272.00	3048.00	429.18	178.42	607.60
3844	520	272.00	3052.00	429.73	178.66	608.39
3848	520	272.00	3056.00	430.28	178.89	609.17
3852	520	272.00	3060.00	430.84	179.13	609.97
3856	520	272.00	3064.00	431.39	179.36	610.75
3860	520	272.00	3068.00	431.94	179.59	611.53
3864	520	272.00	3072.00	432.49	179.83	612.32
3868	520	272.00	3076.00	433.04	180.06	613.10
3872	520	272.00	3080.00	433.60	180.30	613.90
3876	520	272.00	3084.00	434.15	180.53	614.68
3880	520	272.00	3088.00	434.70	180.76	615.46
3884	520	272.00	3092.00	435.25	181.00	616.25
3888	520	272.00	3096.00	435.80	181.23	617.03
3892	520	272.00	3100.00	436.36	181.47	617.83
3896	520	272.00	3104.00	436.91	181.70	618.61
3900	520	272.00	3108.00	437.46	181.93	619.39
3904	520	272.00	3112.00	438.01	182.17	620.18
3908	520	272.00	3116.00	438.56	182.40	620.96
3912	520	272.00	3120.00	439.12	182.64	621.76
3916	520	272.00	3124.00	439.67	182.87	622.54
3920	520	272.00	3128.00	440.22	183.10	623.32
3924	520	272.00	3132.00	440.77	183.34	624.11
3928	520	272.00	3136.00	441.32	183.57	624.89
3932	520	272.00	3140.00	441.88	183.81	625.69
3936	520	272.00	3144.00	442.43	184.04	626.47

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
3940	520	272.00	3148.00	442.98	184.27	627.25
3944	520	272.00	3152.00	443.53	184.51	628.04
3948	520	272.00	3156.00	444.08	184.74	628.82
3952	520	272.00	3160.00	444.64	184.98	629.62
3956	520	272.00	3164.00	445.19	185.21	630.40
3960	520	272.00	3168.00	445.74	185.44	631.18
3964	520	272.00	3172.00	446.29	185.68	631.97
3968	520	272.00	3176.00	446.84	185.91	632.75
3972	520	272.00	3180.00	447.40	186.15	633.55
3976	520	272.00	3184.00	447.95	186.38	634.33
3980	520	272.00	3188.00	448.50	186.61	635.11
3984	520	272.00	3192.00	449.05	186.85	635.90
3988	520	272.00	3196.00	449.60	187.08	636.68
3992	520	272.00	3200.00	450.16	187.32	637.48
3996	520	272.00	3204.00	450.71	187.55	638.26
4000	520	272.00	3208.00	451.26	187.78	639.04
4004	520	272.00	3212.00	451.81	188.02	639.83
4008	520	272.00	3216.00	452.36	188.25	640.61
4012	520	272.00	3220.00	452.92	188.49	641.41
4016	520	272.00	3224.00	453.47	188.72	642.19
4020	520	272.00	3228.00	454.02	188.95	642.97
4024	520	272.00	3232.00	454.57	189.19	643.76
4028	520	272.00	3236.00	455.12	189.42	644.54
4032	520	272.00	3240.00	455.68	189.66	645.34
4036	520	272.00	3244.00	456.23	189.89	646.12
4040	520	272.00	3248.00	456.78	190.12	646.90
4044	520	272.00	3252.00	457.33	190.36	647.69
4048	520	272.00	3256.00	457.88	190.59	648.47
4052	520	272.00	3260.00	458.44	190.83	649.27
4056	520	272.00	3264.00	458.99	191.06	650.05
4060	520	272.00	3268.00	459.54	191.29	650.83
4064	520	272.00	3272.00	460.09	191.53	651.62
4068	520	272.00	3276.00	460.64	191.76	652.40
4072	520	272.00	3280.00	461.20	192.00	653.20
4076	520	272.00	3284.00	461.75	192.23	653.98
4080	520	272.00	3288.00	462.30	192.46	654.76
4084	520	272.00	3292.00	462.85	192.70	655.55
4088	520	272.00	3296.00	463.40	192.93	656.33
4092	520	272.00	3300.00	463.96	193.17	657.13
4096	520	272.00	3304.00	464.51	193.40	657.91
4100	520	272.00	3308.00	465.06	193.63	658.69
4104	520	272.00	3312.00	465.61	193.87	659.48
4108	520	272.00	3316.00	466.16	194.10	660.26
4112	520	272.00	3320.00	466.72	194.34	661.06
4116	520	272.00	3324.00	467.27	194.57	661.84
4120	520	272.00	3328.00	467.82	194.80	662.62
4124	520	272.00	3332.00	468.37	195.04	663.41
4128	520	272.00	3336.00	468.92	195.27	664.19
4132	520	272.00	3340.00	469.48	195.51	664.99
4136	520	272.00	3344.00	470.03	195.74	665.77
4140	520	272.00	3348.00	470.58	195.97	666.55
4144	520	272.00	3352.00	471.13	196.21	667.34
4148	520	272.00	3356.00	471.68	196.44	668.12
4152	520	272.00	3360.00	472.24	196.68	668.92
4156	520	272.00	3364.00	472.79	196.91	669.70

## 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
4160	520	272.00	3368.00	473.34	197.14	670.48
4164	520	272.00	3372.00	473.82	197.35	671.17
4167	520	272.00	3375.00	474.03	197.44	671.47

If the employee's gross pay is over £4,167, go to page 75.

# Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2020 to 5 April 2021

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	0.21	0.00
171	120	51.00	0.00	0.34	0.00
172	120	52.00	0.00	0.48	0.00
173	120	53.00	0.00	0.62	0.00
174	120	54.00	0.00	0.76	0.00
175	120	55.00	0.00	0.90	0.00
176	120	56.00	0.00	1.03	0.00
177	120	57.00	0.00	1.17	0.00
178	120	58.00	0.00	1.31	0.00
179	120	59.00	0.00	1.45	0.00
180	120	60.00	0.00	1.59	0.00
181	120	61.00	0.00	1.72	0.00
182	120	62.00	0.00	1.86	0.00
183	120	63.00	0.00	1.93	0.00
184	120	63.00	1.00	2.14	0.00
185	120	63.00	2.00	2.27	0.00
186	120	63.00	3.00	2.41	0.00
187	120	63.00	4.00	2.55	0.00
188	120	63.00	5.00	2.69	0.00
189	120	63.00	6.00	2.83	0.00
190	120	63.00	7.00	2.96	0.00
191	120	63.00	8.00	3.10	0.00
192	120	63.00	9.00	3.24	0.00
193	120	63.00	10.00	3.38	0.00
194	120	63.00	11.00	3.52	0.00
195	120	63.00	12.00	3.65	0.00
196	120	63.00	13.00	3.79	0.00
197	120	63.00	14.00	3.93	0.00
198	120	63.00	15.00	4.07	0.00
199	120	63.00	16.00	4.21	0.00
200	120	63.00	17.00	4.34	0.00
201	120	63.00	18.00	4.48	0.00
202	120	63.00	19.00	4.62	0.00
203	120	63.00	20.00	4.76	0.00
204	120	63.00	21.00	4.90	0.00
205	120	63.00	22.00	5.03	0.00
206	120	63.00	23.00	5.17	0.00
207	120	63.00	24.00	5.31	0.00
208	120	63.00	25.00	5.45	0.00
209	120	63.00	26.00	5.59	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
210	120	63.00	27.00	5.72	0.00
211	120	63.00	28.00	5.86	0.00
212	120	63.00	29.00	6.00	0.00
213	120	63.00	30.00	6.14	0.00
214	120	63.00	31.00	6.28	0.00
215	120	63.00	32.00	6.41	0.00
216	120	63.00	33.00	6.55	0.00
217	120	63.00	34.00	6.69	0.00
218	120	63.00	35.00	6.83	0.00
219	120	63.00	36.00	6.97	0.00
220	120	63.00	37.00	7.10	0.00
221	120	63.00	38.00	7.24	0.00
222	120	63.00	39.00	7.38	0.00
223	120	63.00	40.00	7.52	0.00
224	120	63.00	41.00	7.66	0.00
225	120	63.00	42.00	7.79	0.00
226	120	63.00	43.00	7.93	0.00
227	120	63.00	44.00	8.07	0.00
228	120	63.00	45.00	8.21	0.00
229	120	63.00	46.00	8.35	0.00
230	120	63.00	47.00	8.48	0.00
231	120	63.00	48.00	8.62	0.00
232	120	63.00	49.00	8.76	0.00
233	120	63.00	50.00	8.90	0.00
234	120	63.00	51.00	9.04	0.00
235	120	63.00	52.00	9.17	0.00
236	120	63.00	53.00	9.31	0.00
237	120	63.00	54.00	9.45	0.00
238	120	63.00	55.00	9.59	0.00
239	120	63.00	56.00	9.73	0.00
240	120	63.00	57.00	9.86	0.00
241	120	63.00	58.00	10.00	0.00
242	120	63.00	59.00	10.14	0.00
243	120	63.00	60.00	10.28	0.00
244	120	63.00	61.00	10.42	0.00
245	120	63.00	62.00	10.55	0.00
246	120	63.00	63.00	10.69	0.00
247	120	63.00	64.00	10.83	0.00
248	120	63.00	65.00	10.97	0.00
249	120	63.00	66.00	11.11	0.00
250	120	63.00	67.00	11.24	0.00
251	120	63.00	68.00	11.38	0.00
252	120	63.00	69.00	11.52	0.00
253	120	63.00	70.00	11.66	0.00
254	120	63.00	71.00	11.80	0.00
255	120	63.00	72.00	11.93	0.00
256	120	63.00	73.00	12.07	0.00
257	120	63.00	74.00	12.21	0.00
258	120	63.00	75.00	12.35	0.00
259	120	63.00	76.00	12.49	0.00
260	120	63.00	77.00	12.62	0.00
261	120	63.00	78.00	12.76	0.00
262	120	63.00	79.00	12.90	0.00
263	120	63.00	80.00	13.04	0.00
264	120	63.00	81.00	13.18	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
265	120	63.00	82.00	13.31	0.00
266	120	63.00	83.00	13.45	0.00
267	120	63.00	84.00	13.59	0.00
268	120	63.00	85.00	13.73	0.00
269	120	63.00	86.00	13.87	0.00
270	120	63.00	87.00	14.00	0.00
271	120	63.00	88.00	14.14	0.00
272	120	63.00	89.00	14.28	0.00
273	120	63.00	90.00	14.42	0.00
274	120	63.00	91.00	14.56	0.00
275	120	63.00	92.00	14.69	0.00
276	120	63.00	93.00	14.83	0.00
277	120	63.00	94.00	14.97	0.00
278	120	63.00	95.00	15.11	0.00
279	120	63.00	96.00	15.25	0.00
280	120	63.00	97.00	15.38	0.00
281	120	63.00	98.00	15.52	0.00
282	120	63.00	99.00	15.66	0.00
283	120	63.00	100.00	15.80	0.00
284	120	63.00	101.00	15.94	0.00
285	120	63.00	102.00	16.07	0.00
286	120	63.00	103.00	16.21	0.00
287	120	63.00	104.00	16.35	0.00
288	120	63.00	105.00	16.49	0.00
289	120	63.00	106.00	16.63	0.00
290	120	63.00	107.00	16.76	0.00
291	120	63.00	108.00	16.90	0.00
292	120	63.00	109.00	17.04	0.00
293	120	63.00	110.00	17.18	0.00
294	120	63.00	111.00	17.32	0.00
295	120	63.00	112.00	17.45	0.00
296	120	63.00	113.00	17.59	0.00
297	120	63.00	114.00	17.73	0.00
298	120	63.00	115.00	17.87	0.00
299	120	63.00	116.00	18.01	0.00
300	120	63.00	117.00	18.14	0.00
301	120	63.00	118.00	18.28	0.00
302	120	63.00	119.00	18.42	0.00
303	120	63.00	120.00	18.56	0.00
304	120	63.00	121.00	18.70	0.00
305	120	63.00	122.00	18.83	0.00
306	120	63.00	123.00	18.97	0.00
307	120	63.00	124.00	19.11	0.00
308	120	63.00	125.00	19.25	0.00
309	120	63.00	126.00	19.39	0.00
310	120	63.00	127.00	19.52	0.00
311	120	63.00	128.00	19.66	0.00
312	120	63.00	129.00	19.80	0.00
313	120	63.00	130.00	19.94	0.00
314	120	63.00	131.00	20.08	0.00
315	120	63.00	132.00	20.21	0.00
316	120	63.00	133.00	20.35	0.00
317	120	63.00	134.00	20.49	0.00
318	120	63.00	135.00	20.63	0.00
319	120	63.00	136.00	20.77	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	63.00	137.00	20.90	0.00
321	120	63.00	138.00	21.04	0.00
322	120	63.00	139.00	21.18	0.00
323	120	63.00	140.00	21.32	0.00
324	120	63.00	141.00	21.46	0.00
325	120	63.00	142.00	21.59	0.00
326	120	63.00	143.00	21.73	0.00
327	120	63.00	144.00	21.87	0.00
328	120	63.00	145.00	22.01	0.00
329	120	63.00	146.00	22.15	0.00
330	120	63.00	147.00	22.28	0.00
331	120	63.00	148.00	22.42	0.00
332	120	63.00	149.00	22.56	0.00
333	120	63.00	150.00	22.70	0.00
334	120	63.00	151.00	22.84	0.00
335	120	63.00	152.00	22.97	0.00
336	120	63.00	153.00	23.11	0.00
337	120	63.00	154.00	23.25	0.00
338	120	63.00	155.00	23.39	0.00
339	120	63.00	156.00	23.53	0.00
340	120	63.00	157.00	23.66	0.00
341	120	63.00	158.00	23.80	0.00
342	120	63.00	159.00	23.94	0.00
343	120	63.00	160.00	24.08	0.00
344	120	63.00	161.00	24.22	0.00
345	120	63.00	162.00	24.35	0.00
346	120	63.00	163.00	24.49	0.00
347	120	63.00	164.00	24.63	0.00
348	120	63.00	165.00	24.77	0.00
349	120	63.00	166.00	24.91	0.00
350	120	63.00	167.00	25.04	0.00
351	120	63.00	168.00	25.18	0.00
352	120	63.00	169.00	25.32	0.00
353	120	63.00	170.00	25.46	0.00
354	120	63.00	171.00	25.60	0.00
355	120	63.00	172.00	25.73	0.00
356	120	63.00	173.00	25.87	0.00
357	120	63.00	174.00	26.01	0.00
358	120	63.00	175.00	26.15	0.00
359	120	63.00	176.00	26.29	0.00
360	120	63.00	177.00	26.42	0.00
361	120	63.00	178.00	26.56	0.00
362	120	63.00	179.00	26.70	0.00
363	120	63.00	180.00	26.84	0.00
364	120	63.00	181.00	26.98	0.00
365	120	63.00	182.00	27.11	0.00
366	120	63.00	183.00	27.25	0.00
367	120	63.00	184.00	27.39	0.00
368	120	63.00	185.00	27.53	0.00
369	120	63.00	186.00	27.67	0.00
370	120	63.00	187.00	27.80	0.00
371	120	63.00	188.00	27.94	0.00
372	120	63.00	189.00	28.08	0.00
373	120	63.00	190.00	28.22	0.00
374	120	63.00	191.00	28.36	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	63.00	192.00	28.49	0.00
376	120	63.00	193.00	28.63	0.00
377	120	63.00	194.00	28.77	0.00
378	120	63.00	195.00	28.91	0.00
379	120	63.00	196.00	29.05	0.00
380	120	63.00	197.00	29.18	0.00
381	120	63.00	198.00	29.32	0.00
382	120	63.00	199.00	29.46	0.00
383	120	63.00	200.00	29.60	0.00
384	120	63.00	201.00	29.74	0.00
385	120	63.00	202.00	29.87	0.00
386	120	63.00	203.00	30.01	0.00
387	120	63.00	204.00	30.15	0.00
388	120	63.00	205.00	30.29	0.00
389	120	63.00	206.00	30.43	0.00
390	120	63.00	207.00	30.56	0.00
391	120	63.00	208.00	30.70	0.00
392	120	63.00	209.00	30.84	0.00
393	120	63.00	210.00	30.98	0.00
394	120	63.00	211.00	31.12	0.00
395	120	63.00	212.00	31.25	0.00
396	120	63.00	213.00	31.39	0.00
397	120	63.00	214.00	31.53	0.00
398	120	63.00	215.00	31.67	0.00
399	120	63.00	216.00	31.81	0.00
400	120	63.00	217.00	31.94	0.00
401	120	63.00	218.00	32.08	0.00
402	120	63.00	219.00	32.22	0.00
403	120	63.00	220.00	32.36	0.00
404	120	63.00	221.00	32.50	0.00
405	120	63.00	222.00	32.63	0.00
406	120	63.00	223.00	32.77	0.00
407	120	63.00	224.00	32.91	0.00
408	120	63.00	225.00	33.05	0.00
409	120	63.00	226.00	33.19	0.00
410	120	63.00	227.00	33.32	0.00
411	120	63.00	228.00	33.46	0.00
412	120	63.00	229.00	33.60	0.00
413	120	63.00	230.00	33.74	0.00
414	120	63.00	231.00	33.88	0.00
415	120	63.00	232.00	34.01	0.00
416	120	63.00	233.00	34.15	0.00
417	120	63.00	234.00	34.29	0.00
418	120	63.00	235.00	34.43	0.00
419	120	63.00	236.00	34.57	0.00
420	120	63.00	237.00	34.70	0.00
421	120	63.00	238.00	34.84	0.00
422	120	63.00	239.00	34.98	0.00
423	120	63.00	240.00	35.12	0.00
424	120	63.00	241.00	35.26	0.00
425	120	63.00	242.00	35.39	0.00
426	120	63.00	243.00	35.53	0.00
427	120	63.00	244.00	35.67	0.00
428	120	63.00	245.00	35.81	0.00
429	120	63.00	246.00	35.95	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
430	120	63.00	247.00	36.08	0.00
431	120	63.00	248.00	36.22	0.00
432	120	63.00	249.00	36.36	0.00
433	120	63.00	250.00	36.50	0.00
434	120	63.00	251.00	36.64	0.00
435	120	63.00	252.00	36.77	0.00
436	120	63.00	253.00	36.91	0.00
437	120	63.00	254.00	37.05	0.00
438	120	63.00	255.00	37.19	0.00
439	120	63.00	256.00	37.33	0.00
440	120	63.00	257.00	37.46	0.00
441	120	63.00	258.00	37.60	0.00
442	120	63.00	259.00	37.74	0.00
443	120	63.00	260.00	37.88	0.00
444	120	63.00	261.00	38.02	0.00
445	120	63.00	262.00	38.15	0.00
446	120	63.00	263.00	38.29	0.00
447	120	63.00	264.00	38.43	0.00
448	120	63.00	265.00	38.57	0.00
449	120	63.00	266.00	38.71	0.00
450	120	63.00	267.00	38.84	0.00
451	120	63.00	268.00	38.98	0.00
452	120	63.00	269.00	39.12	0.00
453	120	63.00	270.00	39.26	0.00
454	120	63.00	271.00	39.40	0.00
455	120	63.00	272.00	39.53	0.00
456	120	63.00	273.00	39.67	0.00
457	120	63.00	274.00	39.81	0.00
458	120	63.00	275.00	39.95	0.00
459	120	63.00	276.00	40.09	0.00
460	120	63.00	277.00	40.22	0.00
461	120	63.00	278.00	40.36	0.00
462	120	63.00	279.00	40.50	0.00
463	120	63.00	280.00	40.64	0.00
464	120	63.00	281.00	40.78	0.00
465	120	63.00	282.00	40.91	0.00
466	120	63.00	283.00	41.05	0.00
467	120	63.00	284.00	41.19	0.00
468	120	63.00	285.00	41.33	0.00
469	120	63.00	286.00	41.47	0.00
470	120	63.00	287.00	41.60	0.00
471	120	63.00	288.00	41.74	0.00
472	120	63.00	289.00	41.88	0.00
473	120	63.00	290.00	42.02	0.00
474	120	63.00	291.00	42.16	0.00
475	120	63.00	292.00	42.29	0.00
476	120	63.00	293.00	42.43	0.00
477	120	63.00	294.00	42.57	0.00
478	120	63.00	295.00	42.71	0.00
479	120	63.00	296.00	42.85	0.00
480	120	63.00	297.00	42.98	0.00
481	120	63.00	298.00	43.12	0.00
482	120	63.00	299.00	43.26	0.00
483	120	63.00	300.00	43.40	0.00
484	120	63.00	301.00	43.54	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
485	120	63.00	302.00	43.67	0.00
486	120	63.00	303.00	43.81	0.00
487	120	63.00	304.00	43.95	0.00
488	120	63.00	305.00	44.09	0.00
489	120	63.00	306.00	44.23	0.00
490	120	63.00	307.00	44.36	0.00
491	120	63.00	308.00	44.50	0.00
492	120	63.00	309.00	44.64	0.00
493	120	63.00	310.00	44.78	0.00
494	120	63.00	311.00	44.92	0.00
495	120	63.00	312.00	45.05	0.00
496	120	63.00	313.00	45.19	0.00
497	120	63.00	314.00	45.33	0.00
498	120	63.00	315.00	45.47	0.00
499	120	63.00	316.00	45.61	0.00
500	120	63.00	317.00	45.74	0.00
501	120	63.00	318.00	45.88	0.00
502	120	63.00	319.00	46.02	0.00
503	120	63.00	320.00	46.16	0.00
504	120	63.00	321.00	46.30	0.00
505	120	63.00	322.00	46.43	0.00
506	120	63.00	323.00	46.57	0.00
507	120	63.00	324.00	46.71	0.00
508	120	63.00	325.00	46.85	0.00
509	120	63.00	326.00	46.99	0.00
510	120	63.00	327.00	47.12	0.00
511	120	63.00	328.00	47.26	0.00
512	120	63.00	329.00	47.40	0.00
513	120	63.00	330.00	47.54	0.00
514	120	63.00	331.00	47.68	0.00
515	120	63.00	332.00	47.81	0.00
516	120	63.00	333.00	47.95	0.00
517	120	63.00	334.00	48.09	0.00
518	120	63.00	335.00	48.23	0.00
519	120	63.00	336.00	48.37	0.00
520	120	63.00	337.00	48.50	0.00
521	120	63.00	338.00	48.64	0.00
522	120	63.00	339.00	48.78	0.00
523	120	63.00	340.00	48.92	0.00
524	120	63.00	341.00	49.06	0.00
525	120	63.00	342.00	49.19	0.00
526	120	63.00	343.00	49.33	0.00
527	120	63.00	344.00	49.47	0.00
528	120	63.00	345.00	49.61	0.00
529	120	63.00	346.00	49.75	0.00
530	120	63.00	347.00	49.88	0.00
531	120	63.00	348.00	50.02	0.00
532	120	63.00	349.00	50.16	0.00
533	120	63.00	350.00	50.30	0.00
534	120	63.00	351.00	50.44	0.00
535	120	63.00	352.00	50.57	0.00
536	120	63.00	353.00	50.71	0.00
537	120	63.00	354.00	50.85	0.00
538	120	63.00	355.00	50.99	0.00
539	120	63.00	356.00	51.13	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	63.00	357.00	51.26	0.00
541	120	63.00	358.00	51.40	0.00
542	120	63.00	359.00	51.54	0.00
543	120	63.00	360.00	51.68	0.00
544	120	63.00	361.00	51.82	0.00
545	120	63.00	362.00	51.95	0.00
546	120	63.00	363.00	52.09	0.00
547	120	63.00	364.00	52.23	0.00
548	120	63.00	365.00	52.37	0.00
549	120	63.00	366.00	52.51	0.00
550	120	63.00	367.00	52.64	0.00
551	120	63.00	368.00	52.78	0.00
552	120	63.00	369.00	52.92	0.00
553	120	63.00	370.00	53.06	0.00
554	120	63.00	371.00	53.20	0.00
555	120	63.00	372.00	53.33	0.00
556	120	63.00	373.00	53.47	0.00
557	120	63.00	374.00	53.61	0.00
558	120	63.00	375.00	53.75	0.00
559	120	63.00	376.00	53.89	0.00
560	120	63.00	377.00	54.02	0.00
561	120	63.00	378.00	54.16	0.00
562	120	63.00	379.00	54.30	0.00
563	120	63.00	380.00	54.44	0.00
564	120	63.00	381.00	54.58	0.00
565	120	63.00	382.00	54.71	0.00
566	120	63.00	383.00	54.85	0.00
567	120	63.00	384.00	54.99	0.00
568	120	63.00	385.00	55.13	0.00
569	120	63.00	386.00	55.27	0.00
570	120	63.00	387.00	55.40	0.00
571	120	63.00	388.00	55.54	0.00
572	120	63.00	389.00	55.68	0.00
573	120	63.00	390.00	55.82	0.00
574	120	63.00	391.00	55.96	0.00
575	120	63.00	392.00	56.09	0.00
576	120	63.00	393.00	56.23	0.00
577	120	63.00	394.00	56.37	0.00
578	120	63.00	395.00	56.51	0.00
579	120	63.00	396.00	56.65	0.00
580	120	63.00	397.00	56.78	0.00
581	120	63.00	398.00	56.92	0.00
582	120	63.00	399.00	57.06	0.00
583	120	63.00	400.00	57.20	0.00
584	120	63.00	401.00	57.34	0.00
585	120	63.00	402.00	57.47	0.00
586	120	63.00	403.00	57.61	0.00
587	120	63.00	404.00	57.75	0.00
588	120	63.00	405.00	57.89	0.00
589	120	63.00	406.00	58.03	0.00
590	120	63.00	407.00	58.16	0.00
591	120	63.00	408.00	58.30	0.00
592	120	63.00	409.00	58.44	0.00
593	120	63.00	410.00	58.58	0.00
594	120	63.00	411.00	58.72	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	63.00	412.00	58.85	0.00
596	120	63.00	413.00	58.99	0.00
597	120	63.00	414.00	59.13	0.00
598	120	63.00	415.00	59.27	0.00
599	120	63.00	416.00	59.41	0.00
600	120	63.00	417.00	59.54	0.00
601	120	63.00	418.00	59.68	0.00
602	120	63.00	419.00	59.82	0.00
603	120	63.00	420.00	59.96	0.00
604	120	63.00	421.00	60.10	0.00
605	120	63.00	422.00	60.23	0.00
606	120	63.00	423.00	60.37	0.00
607	120	63.00	424.00	60.51	0.00
608	120	63.00	425.00	60.65	0.00
609	120	63.00	426.00	60.79	0.00
610	120	63.00	427.00	60.92	0.00
611	120	63.00	428.00	61.06	0.00
612	120	63.00	429.00	61.20	0.00
613	120	63.00	430.00	61.34	0.00
614	120	63.00	431.00	61.48	0.00
615	120	63.00	432.00	61.61	0.00
616	120	63.00	433.00	61.75	0.00
617	120	63.00	434.00	61.89	0.00
618	120	63.00	435.00	62.03	0.00
619	120	63.00	436.00	62.17	0.00
620	120	63.00	437.00	62.30	0.00
621	120	63.00	438.00	62.44	0.00
622	120	63.00	439.00	62.58	0.00
623	120	63.00	440.00	62.72	0.00
624	120	63.00	441.00	62.86	0.00
625	120	63.00	442.00	62.99	0.00
626	120	63.00	443.00	63.13	0.00
627	120	63.00	444.00	63.27	0.00
628	120	63.00	445.00	63.41	0.00
629	120	63.00	446.00	63.55	0.00
630	120	63.00	447.00	63.68	0.00
631	120	63.00	448.00	63.82	0.00
632	120	63.00	449.00	63.96	0.00
633	120	63.00	450.00	64.10	0.00
634	120	63.00	451.00	64.24	0.00
635	120	63.00	452.00	64.37	0.00
636	120	63.00	453.00	64.51	0.00
637	120	63.00	454.00	64.65	0.00
638	120	63.00	455.00	64.79	0.00
639	120	63.00	456.00	64.93	0.00
640	120	63.00	457.00	65.06	0.00
641	120	63.00	458.00	65.20	0.00
642	120	63.00	459.00	65.34	0.00
643	120	63.00	460.00	65.48	0.00
644	120	63.00	461.00	65.62	0.00
645	120	63.00	462.00	65.75	0.00
646	120	63.00	463.00	65.89	0.00
647	120	63.00	464.00	66.03	0.00
648	120	63.00	465.00	66.17	0.00
649	120	63.00	466.00	66.31	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
650	120	63.00	467.00	66.44	0.00
651	120	63.00	468.00	66.58	0.00
652	120	63.00	469.00	66.72	0.00
653	120	63.00	470.00	66.86	0.00
654	120	63.00	471.00	67.00	0.00
655	120	63.00	472.00	67.13	0.00
656	120	63.00	473.00	67.27	0.00
657	120	63.00	474.00	67.41	0.00
658	120	63.00	475.00	67.55	0.00
659	120	63.00	476.00	67.69	0.00
660	120	63.00	477.00	67.82	0.00
661	120	63.00	478.00	67.96	0.00
662	120	63.00	479.00	68.10	0.00
663	120	63.00	480.00	68.24	0.00
664	120	63.00	481.00	68.38	0.00
665	120	63.00	482.00	68.51	0.00
666	120	63.00	483.00	68.65	0.00
667	120	63.00	484.00	68.79	0.00
668	120	63.00	485.00	68.93	0.00
669	120	63.00	486.00	69.07	0.00
670	120	63.00	487.00	69.20	0.00
671	120	63.00	488.00	69.34	0.00
672	120	63.00	489.00	69.48	0.00
673	120	63.00	490.00	69.62	0.00
674	120	63.00	491.00	69.76	0.00
675	120	63.00	492.00	69.89	0.00
676	120	63.00	493.00	70.03	0.00
677	120	63.00	494.00	70.17	0.00
678	120	63.00	495.00	70.31	0.00
679	120	63.00	496.00	70.45	0.00
680	120	63.00	497.00	70.58	0.00
681	120	63.00	498.00	70.72	0.00
682	120	63.00	499.00	70.86	0.00
683	120	63.00	500.00	71.00	0.00
684	120	63.00	501.00	71.14	0.00
685	120	63.00	502.00	71.27	0.00
686	120	63.00	503.00	71.41	0.00
687	120	63.00	504.00	71.55	0.00
688	120	63.00	505.00	71.69	0.00
689	120	63.00	506.00	71.83	0.00
690	120	63.00	507.00	71.96	0.00
691	120	63.00	508.00	72.10	0.00
692	120	63.00	509.00	72.24	0.00
693	120	63.00	510.00	72.38	0.00
694	120	63.00	511.00	72.52	0.00
695	120	63.00	512.00	72.65	0.00
696	120	63.00	513.00	72.79	0.00
697	120	63.00	514.00	72.93	0.00
698	120	63.00	515.00	73.07	0.00
699	120	63.00	516.00	73.21	0.00
700	120	63.00	517.00	73.34	0.00
701	120	63.00	518.00	73.48	0.00
702	120	63.00	519.00	73.62	0.00
703	120	63.00	520.00	73.76	0.00
704	120	63.00	521.00	73.90	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	63.00	522.00	74.03	0.00
706	120	63.00	523.00	74.17	0.00
707	120	63.00	524.00	74.31	0.00
708	120	63.00	525.00	74.45	0.00
709	120	63.00	526.00	74.59	0.00
710	120	63.00	527.00	74.72	0.00
711	120	63.00	528.00	74.86	0.00
712	120	63.00	529.00	75.00	0.00
713	120	63.00	530.00	75.14	0.00
714	120	63.00	531.00	75.28	0.00
715	120	63.00	532.00	75.41	0.00
716	120	63.00	533.00	75.55	0.00
717	120	63.00	534.00	75.69	0.00
718	120	63.00	535.00	75.83	0.00
719	120	63.00	536.00	75.97	0.00
720	120	63.00	537.00	76.10	0.00
721	120	63.00	538.00	76.24	0.00
722	120	63.00	539.00	76.38	0.00
723	120	63.00	540.00	76.52	0.00
724	120	63.00	541.00	76.66	0.00
725	120	63.00	542.00	76.79	0.00
726	120	63.00	543.00	76.93	0.00
727	120	63.00	544.00	77.07	0.00
728	120	63.00	545.00	77.21	0.00
729	120	63.00	546.00	77.35	0.00
730	120	63.00	547.00	77.48	0.00
731	120	63.00	548.00	77.62	0.00
732	120	63.00	549.00	77.76	0.00
733	120	63.00	550.00	77.90	0.00
734	120	63.00	551.00	78.04	0.00
735	120	63.00	552.00	78.17	0.00
736	120	63.00	553.00	78.31	0.00
737	120	63.00	554.00	78.45	0.00
738	120	63.00	555.00	78.59	0.00
739	120	63.00	556.00	78.73	0.00
740	120	63.00	557.00	78.86	0.00
741	120	63.00	558.00	79.00	0.00
742	120	63.00	559.00	79.14	0.00
743	120	63.00	560.00	79.28	0.00
744	120	63.00	561.00	79.42	0.00
745	120	63.00	562.00	79.55	0.00
746	120	63.00	563.00	79.69	0.00
747	120	63.00	564.00	79.83	0.00
748	120	63.00	565.00	79.97	0.00
749	120	63.00	566.00	80.11	0.00
750	120	63.00	567.00	80.24	0.00
751	120	63.00	568.00	80.38	0.00
752	120	63.00	569.00	80.52	0.00
753	120	63.00	570.00	80.66	0.00
754	120	63.00	571.00	80.80	0.00
755	120	63.00	572.00	80.93	0.00
756	120	63.00	573.00	81.07	0.00
757	120	63.00	574.00	81.21	0.00
758	120	63.00	575.00	81.35	0.00
759	120	63.00	576.00	81.49	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	63.00	577.00	81.62	0.00
761	120	63.00	578.00	81.76	0.00
762	120	63.00	579.00	81.90	0.00
763	120	63.00	580.00	82.04	0.00
764	120	63.00	581.00	82.18	0.00
765	120	63.00	582.00	82.31	0.00
766	120	63.00	583.00	82.45	0.00
767	120	63.00	584.00	82.59	0.00
768	120	63.00	585.00	82.73	0.00
769	120	63.00	586.00	82.87	0.00
770	120	63.00	587.00	83.00	0.00
771	120	63.00	588.00	83.14	0.00
772	120	63.00	589.00	83.28	0.00
773	120	63.00	590.00	83.42	0.00
774	120	63.00	591.00	83.56	0.00
775	120	63.00	592.00	83.69	0.00
776	120	63.00	593.00	83.83	0.00
777	120	63.00	594.00	83.97	0.00
778	120	63.00	595.00	84.11	0.00
779	120	63.00	596.00	84.25	0.00
780	120	63.00	597.00	84.38	0.00
781	120	63.00	598.00	84.52	0.00
782	120	63.00	599.00	84.66	0.00
783	120	63.00	600.00	84.80	0.00
784	120	63.00	601.00	84.94	0.00
785	120	63.00	602.00	85.07	0.00
786	120	63.00	603.00	85.21	0.00
787	120	63.00	604.00	85.35	0.00
788	120	63.00	605.00	85.49	0.00
789	120	63.00	606.00	85.63	0.00
790	120	63.00	607.00	85.76	0.00
791	120	63.00	608.00	85.90	0.00
792	120	63.00	609.00	86.04	0.00
793	120	63.00	610.00	86.18	0.00
794	120	63.00	611.00	86.32	0.00
795	120	63.00	612.00	86.45	0.00
796	120	63.00	613.00	86.59	0.00
797	120	63.00	614.00	86.73	0.00
798	120	63.00	615.00	86.87	0.00
799	120	63.00	616.00	87.01	0.00
800	120	63.00	617.00	87.14	0.00
801	120	63.00	618.00	87.28	0.00
802	120	63.00	619.00	87.42	0.00
803	120	63.00	620.00	87.56	0.00
804	120	63.00	621.00	87.70	0.00
805	120	63.00	622.00	87.83	0.00
806	120	63.00	623.00	87.97	0.00
807	120	63.00	624.00	88.11	0.00
808	120	63.00	625.00	88.25	0.00
809	120	63.00	626.00	88.39	0.00
810	120	63.00	627.00	88.52	0.00
811	120	63.00	628.00	88.66	0.00
812	120	63.00	629.00	88.80	0.00
813	120	63.00	630.00	88.94	0.00
814	120	63.00	631.00	89.08	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	63.00	632.00	89.21	0.00
816	120	63.00	633.00	89.35	0.00
817	120	63.00	634.00	89.49	0.00
818	120	63.00	635.00	89.63	0.00
819	120	63.00	636.00	89.77	0.00
820	120	63.00	637.00	89.90	0.00
821	120	63.00	638.00	90.04	0.00
822	120	63.00	639.00	90.18	0.00
823	120	63.00	640.00	90.32	0.00
824	120	63.00	641.00	90.46	0.00
825	120	63.00	642.00	90.59	0.00
826	120	63.00	643.00	90.73	0.00
827	120	63.00	644.00	90.87	0.00
828	120	63.00	645.00	91.01	0.00
829	120	63.00	646.00	91.15	0.00
830	120	63.00	647.00	91.28	0.00
831	120	63.00	648.00	91.42	0.00
832	120	63.00	649.00	91.56	0.00
833	120	63.00	650.00	91.70	0.00
834	120	63.00	651.00	91.84	0.00
835	120	63.00	652.00	91.97	0.00
836	120	63.00	653.00	92.11	0.00
837	120	63.00	654.00	92.25	0.00
838	120	63.00	655.00	92.39	0.00
839	120	63.00	656.00	92.53	0.00
840	120	63.00	657.00	92.66	0.00
841	120	63.00	658.00	92.80	0.00
842	120	63.00	659.00	92.94	0.00
843	120	63.00	660.00	93.08	0.00
844	120	63.00	661.00	93.22	0.00
845	120	63.00	662.00	93.35	0.00
846	120	63.00	663.00	93.49	0.00
847	120	63.00	664.00	93.63	0.00
848	120	63.00	665.00	93.77	0.00
849	120	63.00	666.00	93.91	0.00
850	120	63.00	667.00	94.04	0.00
851	120	63.00	668.00	94.18	0.00
852	120	63.00	669.00	94.32	0.00
853	120	63.00	670.00	94.46	0.00
854	120	63.00	671.00	94.60	0.00
855	120	63.00	672.00	94.73	0.00
856	120	63.00	673.00	94.87	0.00
857	120	63.00	674.00	95.01	0.00
858	120	63.00	675.00	95.15	0.00
859	120	63.00	676.00	95.29	0.00
860	120	63.00	677.00	95.42	0.00
861	120	63.00	678.00	95.56	0.00
862	120	63.00	679.00	95.70	0.00
863	120	63.00	680.00	95.84	0.00
864	120	63.00	681.00	95.98	0.00
865	120	63.00	682.00	96.11	0.00
866	120	63.00	683.00	96.25	0.00
867	120	63.00	684.00	96.39	0.00
868	120	63.00	685.00	96.53	0.00
869	120	63.00	686.00	96.67	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
870	120	63.00	687.00	96.80	0.00
871	120	63.00	688.00	96.94	0.00
872	120	63.00	689.00	97.08	0.00
873	120	63.00	690.00	97.22	0.00
874	120	63.00	691.00	97.36	0.00
875	120	63.00	692.00	97.49	0.00
876	120	63.00	693.00	97.63	0.00
877	120	63.00	694.00	97.77	0.00
878	120	63.00	695.00	97.91	0.00
879	120	63.00	696.00	98.05	0.00
880	120	63.00	697.00	98.18	0.00
881	120	63.00	698.00	98.32	0.00
882	120	63.00	699.00	98.46	0.00
883	120	63.00	700.00	98.60	0.00
884	120	63.00	701.00	98.74	0.00
885	120	63.00	702.00	98.87	0.00
886	120	63.00	703.00	99.01	0.00
887	120	63.00	704.00	99.15	0.00
888	120	63.00	705.00	99.29	0.00
889	120	63.00	706.00	99.43	0.00
890	120	63.00	707.00	99.56	0.00
891	120	63.00	708.00	99.70	0.00
892	120	63.00	709.00	99.84	0.00
893	120	63.00	710.00	99.98	0.00
894	120	63.00	711.00	100.12	0.00
895	120	63.00	712.00	100.25	0.00
896	120	63.00	713.00	100.39	0.00
897	120	63.00	714.00	100.53	0.00
898	120	63.00	715.00	100.67	0.00
899	120	63.00	716.00	100.81	0.00
900	120	63.00	717.00	100.94	0.00
901	120	63.00	718.00	101.08	0.00
902	120	63.00	719.00	101.22	0.00
903	120	63.00	720.00	101.36	0.00
904	120	63.00	721.00	101.50	0.00
905	120	63.00	722.00	101.63	0.00
906	120	63.00	723.00	101.77	0.00
907	120	63.00	724.00	101.91	0.00
908	120	63.00	725.00	102.05	0.00
909	120	63.00	726.00	102.19	0.00
910	120	63.00	727.00	102.32	0.00
911	120	63.00	728.00	102.46	0.00
912	120	63.00	729.00	102.60	0.00
913	120	63.00	730.00	102.74	0.00
914	120	63.00	731.00	102.88	0.00
915	120	63.00	732.00	103.01	0.00
916	120	63.00	733.00	103.15	0.00
917	120	63.00	734.00	103.29	0.00
918	120	63.00	735.00	103.43	0.00
919	120	63.00	736.00	103.57	0.00
920	120	63.00	737.00	103.70	0.00
921	120	63.00	738.00	103.84	0.00
922	120	63.00	739.00	103.98	0.00
923	120	63.00	740.00	104.12	0.00
924	120	63.00	741.00	104.26	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	63.00	742.00	104.39	0.00
926	120	63.00	743.00	104.53	0.00
927	120	63.00	744.00	104.67	0.00
928	120	63.00	745.00	104.81	0.00
929	120	63.00	746.00	104.95	0.00
930	120	63.00	747.00	105.08	0.00
931	120	63.00	748.00	105.22	0.00
932	120	63.00	749.00	105.36	0.00
933	120	63.00	750.00	105.50	0.00
934	120	63.00	751.00	105.64	0.00
935	120	63.00	752.00	105.77	0.00
936	120	63.00	753.00	105.91	0.00
937	120	63.00	754.00	106.05	0.00
938	120	63.00	755.00	106.19	0.00
939	120	63.00	756.00	106.33	0.00
940	120	63.00	757.00	106.46	0.00
941	120	63.00	758.00	106.60	0.00
942	120	63.00	759.00	106.74	0.00
943	120	63.00	760.00	106.88	0.00
944	120	63.00	761.00	107.02	0.00
945	120	63.00	762.00	107.15	0.00
946	120	63.00	763.00	107.29	0.00
947	120	63.00	764.00	107.43	0.00
948	120	63.00	765.00	107.57	0.00
949	120	63.00	766.00	107.71	0.00
950	120	63.00	767.00	107.84	0.00
951	120	63.00	768.00	107.98	0.00
952	120	63.00	769.00	108.12	0.00
953	120	63.00	770.00	108.26	0.00
954	120	63.00	771.00	108.40	0.00
955	120	63.00	772.00	108.53	0.00
956	120	63.00	773.00	108.67	0.00
957	120	63.00	774.00	108.81	0.00
958	120	63.00	775.00	108.95	0.00
959	120	63.00	776.00	109.09	0.00
960	120	63.00	777.00	109.22	0.00
961	120	63.00	778.00	109.36	0.00
962	120	63.00	779.00	109.43	0.00

If the employee's gross pay is over £962, go to page 76.

# Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2020 to 5 April 2021

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	0.83	0.00
740	520	220.00	0.00	1.38	0.00
744	520	224.00	0.00	1.93	0.00
748	520	228.00	0.00	2.48	0.00
752	520	232.00	0.00	3.04	0.00
756	520	236.00	0.00	3.59	0.00
760	520	240.00	0.00	4.14	0.00
764	520	244.00	0.00	4.69	0.00
768	520	248.00	0.00	5.24	0.00
772	520	252.00	0.00	5.80	0.00
776	520	256.00	0.00	6.35	0.00
780	520	260.00	0.00	6.90	0.00
784	520	264.00	0.00	7.45	0.00
788	520	268.00	0.00	8.00	0.00
792	520	272.00	0.00	8.28	0.00
796	520	272.00	4.00	9.11	0.00
800	520	272.00	8.00	9.66	0.00
804	520	272.00	12.00	10.21	0.00
808	520	272.00	16.00	10.76	0.00
812	520	272.00	20.00	11.32	0.00
816	520	272.00	24.00	11.87	0.00
820	520	272.00	28.00	12.42	0.00
824	520	272.00	32.00	12.97	0.00
828	520	272.00	36.00	13.52	0.00
832	520	272.00	40.00	14.08	0.00
836	520	272.00	44.00	14.63	0.00
840	520	272.00	48.00	15.18	0.00
844	520	272.00	52.00	15.73	0.00
848	520	272.00	56.00	16.28	0.00
852	520	272.00	60.00	16.84	0.00
856	520	272.00	64.00	17.39	0.00
860	520	272.00	68.00	17.94	0.00
864	520	272.00	72.00	18.49	0.00
868	520	272.00	76.00	19.04	0.00
872	520	272.00	80.00	19.60	0.00
876	520	272.00	84.00	20.15	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
880	520	272.00	88.00	20.70	0.00
884	520	272.00	92.00	21.25	0.00
888	520	272.00	96.00	21.80	0.00
892	520	272.00	100.00	22.36	0.00
896	520	272.00	104.00	22.91	0.00
900	520	272.00	108.00	23.46	0.00
904	520	272.00	112.00	24.01	0.00
908	520	272.00	116.00	24.56	0.00
912	520	272.00	120.00	25.12	0.00
916	520	272.00	124.00	25.67	0.00
920	520	272.00	128.00	26.22	0.00
924	520	272.00	132.00	26.77	0.00
928	520	272.00	136.00	27.32	0.00
932	520	272.00	140.00	27.88	0.00
936	520	272.00	144.00	28.43	0.00
940	520	272.00	148.00	28.98	0.00
944	520	272.00	152.00	29.53	0.00
948	520	272.00	156.00	30.08	0.00
952	520	272.00	160.00	30.64	0.00
956	520	272.00	164.00	31.19	0.00
960	520	272.00	168.00	31.74	0.00
964	520	272.00	172.00	32.29	0.00
968	520	272.00	176.00	32.84	0.00
972	520	272.00	180.00	33.40	0.00
976	520	272.00	184.00	33.95	0.00
980	520	272.00	188.00	34.50	0.00
984	520	272.00	192.00	35.05	0.00
988	520	272.00	196.00	35.60	0.00
992	520	272.00	200.00	36.16	0.00
996	520	272.00	204.00	36.71	0.00
1000	520	272.00	208.00	37.26	0.00
1004	520	272.00	212.00	37.81	0.00
1008	520	272.00	216.00	38.36	0.00
1012	520	272.00	220.00	38.92	0.00
1016	520	272.00	224.00	39.47	0.00
1020	520	272.00	228.00	40.02	0.00
1024	520	272.00	232.00	40.57	0.00
1028	520	272.00	236.00	41.12	0.00
1032	520	272.00	240.00	41.68	0.00
1036	520	272.00	244.00	42.23	0.00
1040	520	272.00	248.00	42.78	0.00
1044	520	272.00	252.00	43.33	0.00
1048	520	272.00	256.00	43.88	0.00
1052	520	272.00	260.00	44.44	0.00
1056	520	272.00	264.00	44.99	0.00
1060	520	272.00	268.00	45.54	0.00
1064	520	272.00	272.00	46.09	0.00
1068	520	272.00	276.00	46.64	0.00
1072	520	272.00	280.00	47.20	0.00
1076	520	272.00	284.00	47.75	0.00
1080	520	272.00	288.00	48.30	0.00
1084	520	272.00	292.00	48.85	0.00
1088	520	272.00	296.00	49.40	0.00
1092	520	272.00	300.00	49.96	0.00
1096	520	272.00	304.00	50.51	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
1100	520	272.00	308.00	51.06	0.00
1104	520	272.00	312.00	51.61	0.00
1108	520	272.00	316.00	52.16	0.00
1112	520	272.00	320.00	52.72	0.00
1116	520	272.00	324.00	53.27	0.00
1120	520	272.00	328.00	53.82	0.00
1124	520	272.00	332.00	54.37	0.00
1128	520	272.00	336.00	54.92	0.00
1132	520	272.00	340.00	55.48	0.00
1136	520	272.00	344.00	56.03	0.00
1140	520	272.00	348.00	56.58	0.00
1144	520	272.00	352.00	57.13	0.00
1148	520	272.00	356.00	57.68	0.00
1152	520	272.00	360.00	58.24	0.00
1156	520	272.00	364.00	58.79	0.00
1160	520	272.00	368.00	59.34	0.00
1164	520	272.00	372.00	59.89	0.00
1168	520	272.00	376.00	60.44	0.00
1172	520	272.00	380.00	61.00	0.00
1176	520	272.00	384.00	61.55	0.00
1180	520	272.00	388.00	62.10	0.00
1184	520	272.00	392.00	62.65	0.00
1188	520	272.00	396.00	63.20	0.00
1192	520	272.00	400.00	63.76	0.00
1196	520	272.00	404.00	64.31	0.00
1200	520	272.00	408.00	64.86	0.00
1204	520	272.00	412.00	65.41	0.00
1208	520	272.00	416.00	65.96	0.00
1212	520	272.00	420.00	66.52	0.00
1216	520	272.00	424.00	67.07	0.00
1220	520	272.00	428.00	67.62	0.00
1224	520	272.00	432.00	68.17	0.00
1228	520	272.00	436.00	68.72	0.00
1232	520	272.00	440.00	69.28	0.00
1236	520	272.00	444.00	69.83	0.00
1240	520	272.00	448.00	70.38	0.00
1244	520	272.00	452.00	70.93	0.00
1248	520	272.00	456.00	71.48	0.00
1252	520	272.00	460.00	72.04	0.00
1256	520	272.00	464.00	72.59	0.00
1260	520	272.00	468.00	73.14	0.00
1264	520	272.00	472.00	73.69	0.00
1268	520	272.00	476.00	74.24	0.00
1272	520	272.00	480.00	74.80	0.00
1276	520	272.00	484.00	75.35	0.00
1280	520	272.00	488.00	75.90	0.00
1284	520	272.00	492.00	76.45	0.00
1288	520	272.00	496.00	77.00	0.00
1292	520	272.00	500.00	77.56	0.00
1296	520	272.00	504.00	78.11	0.00
1300	520	272.00	508.00	78.66	0.00
1304	520	272.00	512.00	79.21	0.00
1308	520	272.00	516.00	79.76	0.00
1312	520	272.00	520.00	80.32	0.00
1316	520	272.00	524.00	80.87	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
1320	520	272.00	528.00	81.42	0.00
1324	520	272.00	532.00	81.97	0.00
1328	520	272.00	536.00	82.52	0.00
1332	520	272.00	540.00	83.08	0.00
1336	520	272.00	544.00	83.63	0.00
1340	520	272.00	548.00	84.18	0.00
1344	520	272.00	552.00	84.73	0.00
1348	520	272.00	556.00	85.28	0.00
1352	520	272.00	560.00	85.84	0.00
1356	520	272.00	564.00	86.39	0.00
1360	520	272.00	568.00	86.94	0.00
1364	520	272.00	572.00	87.49	0.00
1368	520	272.00	576.00	88.04	0.00
1372	520	272.00	580.00	88.60	0.00
1376	520	272.00	584.00	89.15	0.00
1380	520	272.00	588.00	89.70	0.00
1384	520	272.00	592.00	90.25	0.00
1388	520	272.00	596.00	90.80	0.00
1392	520	272.00	600.00	91.36	0.00
1396	520	272.00	604.00	91.91	0.00
1400	520	272.00	608.00	92.46	0.00
1404	520	272.00	612.00	93.01	0.00
1408	520	272.00	616.00	93.56	0.00
1412	520	272.00	620.00	94.12	0.00
1416	520	272.00	624.00	94.67	0.00
1420	520	272.00	628.00	95.22	0.00
1424	520	272.00	632.00	95.77	0.00
1428	520	272.00	636.00	96.32	0.00
1432	520	272.00	640.00	96.88	0.00
1436	520	272.00	644.00	97.43	0.00
1440	520	272.00	648.00	97.98	0.00
1444	520	272.00	652.00	98.53	0.00
1448	520	272.00	656.00	99.08	0.00
1452	520	272.00	660.00	99.64	0.00
1456	520	272.00	664.00	100.19	0.00
1460	520	272.00	668.00	100.74	0.00
1464	520	272.00	672.00	101.29	0.00
1468	520	272.00	676.00	101.84	0.00
1472	520	272.00	680.00	102.40	0.00
1476	520	272.00	684.00	102.95	0.00
1480	520	272.00	688.00	103.50	0.00
1484	520	272.00	692.00	104.05	0.00
1488	520	272.00	696.00	104.60	0.00
1492	520	272.00	700.00	105.16	0.00
1496	520	272.00	704.00	105.71	0.00
1500	520	272.00	708.00	106.26	0.00
1504	520	272.00	712.00	106.81	0.00
1508	520	272.00	716.00	107.36	0.00
1512	520	272.00	720.00	107.92	0.00
1516	520	272.00	724.00	108.47	0.00
1520	520	272.00	728.00	109.02	0.00
1524	520	272.00	732.00	109.57	0.00
1528	520	272.00	736.00	110.12	0.00
1532	520	272.00	740.00	110.68	0.00
1536	520	272.00	744.00	111.23	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
1540	520	272.00	748.00	111.78	0.00
1544	520	272.00	752.00	112.33	0.00
1548	520	272.00	756.00	112.88	0.00
1552	520	272.00	760.00	113.44	0.00
1556	520	272.00	764.00	113.99	0.00
1560	520	272.00	768.00	114.54	0.00
1564	520	272.00	772.00	115.09	0.00
1568	520	272.00	776.00	115.64	0.00
1572	520	272.00	780.00	116.20	0.00
1576	520	272.00	784.00	116.75	0.00
1580	520	272.00	788.00	117.30	0.00
1584	520	272.00	792.00	117.85	0.00
1588	520	272.00	796.00	118.40	0.00
1592	520	272.00	800.00	118.96	0.00
1596	520	272.00	804.00	119.51	0.00
1600	520	272.00	808.00	120.06	0.00
1604	520	272.00	812.00	120.61	0.00
1608	520	272.00	816.00	121.16	0.00
1612	520	272.00	820.00	121.72	0.00
1616	520	272.00	824.00	122.27	0.00
1620	520	272.00	828.00	122.82	0.00
1624	520	272.00	832.00	123.37	0.00
1628	520	272.00	836.00	123.92	0.00
1632	520	272.00	840.00	124.48	0.00
1636	520	272.00	844.00	125.03	0.00
1640	520	272.00	848.00	125.58	0.00
1644	520	272.00	852.00	126.13	0.00
1648	520	272.00	856.00	126.68	0.00
1652	520	272.00	860.00	127.24	0.00
1656	520	272.00	864.00	127.79	0.00
1660	520	272.00	868.00	128.34	0.00
1664	520	272.00	872.00	128.89	0.00
1668	520	272.00	876.00	129.44	0.00
1672	520	272.00	880.00	130.00	0.00
1676	520	272.00	884.00	130.55	0.00
1680	520	272.00	888.00	131.10	0.00
1684	520	272.00	892.00	131.65	0.00
1688	520	272.00	896.00	132.20	0.00
1692	520	272.00	900.00	132.76	0.00
1696	520	272.00	904.00	133.31	0.00
1700	520	272.00	908.00	133.86	0.00
1704	520	272.00	912.00	134.41	0.00
1708	520	272.00	916.00	134.96	0.00
1712	520	272.00	920.00	135.52	0.00
1716	520	272.00	924.00	136.07	0.00
1720	520	272.00	928.00	136.62	0.00
1724	520	272.00	932.00	137.17	0.00
1728	520	272.00	936.00	137.72	0.00
1732	520	272.00	940.00	138.28	0.00
1736	520	272.00	944.00	138.83	0.00
1740	520	272.00	948.00	139.38	0.00
1744	520	272.00	952.00	139.93	0.00
1748	520	272.00	956.00	140.48	0.00
1752	520	272.00	960.00	141.04	0.00
1756	520	272.00	964.00	141.59	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
1760	520	272.00	968.00	142.14	0.00
1764	520	272.00	972.00	142.69	0.00
1768	520	272.00	976.00	143.24	0.00
1772	520	272.00	980.00	143.80	0.00
1776	520	272.00	984.00	144.35	0.00
1780	520	272.00	988.00	144.90	0.00
1784	520	272.00	992.00	145.45	0.00
1788	520	272.00	996.00	146.00	0.00
1792	520	272.00	1000.00	146.56	0.00
1796	520	272.00	1004.00	147.11	0.00
1800	520	272.00	1008.00	147.66	0.00
1804	520	272.00	1012.00	148.21	0.00
1808	520	272.00	1016.00	148.76	0.00
1812	520	272.00	1020.00	149.32	0.00
1816	520	272.00	1024.00	149.87	0.00
1820	520	272.00	1028.00	150.42	0.00
1824	520	272.00	1032.00	150.97	0.00
1828	520	272.00	1036.00	151.52	0.00
1832	520	272.00	1040.00	152.08	0.00
1836	520	272.00	1044.00	152.63	0.00
1840	520	272.00	1048.00	153.18	0.00
1844	520	272.00	1052.00	153.73	0.00
1848	520	272.00	1056.00	154.28	0.00
1852	520	272.00	1060.00	154.84	0.00
1856	520	272.00	1064.00	155.39	0.00
1860	520	272.00	1068.00	155.94	0.00
1864	520	272.00	1072.00	156.49	0.00
1868	520	272.00	1076.00	157.04	0.00
1872	520	272.00	1080.00	157.60	0.00
1876	520	272.00	1084.00	158.15	0.00
1880	520	272.00	1088.00	158.70	0.00
1884	520	272.00	1092.00	159.25	0.00
1888	520	272.00	1096.00	159.80	0.00
1892	520	272.00	1100.00	160.36	0.00
1896	520	272.00	1104.00	160.91	0.00
1900	520	272.00	1108.00	161.46	0.00
1904	520	272.00	1112.00	162.01	0.00
1908	520	272.00	1116.00	162.56	0.00
1912	520	272.00	1120.00	163.12	0.00
1916	520	272.00	1124.00	163.67	0.00
1920	520	272.00	1128.00	164.22	0.00
1924	520	272.00	1132.00	164.77	0.00
1928	520	272.00	1136.00	165.32	0.00
1932	520	272.00	1140.00	165.88	0.00
1936	520	272.00	1144.00	166.43	0.00
1940	520	272.00	1148.00	166.98	0.00
1944	520	272.00	1152.00	167.53	0.00
1948	520	272.00	1156.00	168.08	0.00
1952	520	272.00	1160.00	168.64	0.00
1956	520	272.00	1164.00	169.19	0.00
1960	520	272.00	1168.00	169.74	0.00
1964	520	272.00	1172.00	170.29	0.00
1968	520	272.00	1176.00	170.84	0.00
1972	520	272.00	1180.00	171.40	0.00
1976	520	272.00	1184.00	171.95	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
1980	520	272.00	1188.00	172.50	0.00
1984	520	272.00	1192.00	173.05	0.00
1988	520	272.00	1196.00	173.60	0.00
1992	520	272.00	1200.00	174.16	0.00
1996	520	272.00	1204.00	174.71	0.00
2000	520	272.00	1208.00	175.26	0.00
2004	520	272.00	1212.00	175.81	0.00
2008	520	272.00	1216.00	176.36	0.00
2012	520	272.00	1220.00	176.92	0.00
2016	520	272.00	1224.00	177.47	0.00
2020	520	272.00	1228.00	178.02	0.00
2024	520	272.00	1232.00	178.57	0.00
2028	520	272.00	1236.00	179.12	0.00
2032	520	272.00	1240.00	179.68	0.00
2036	520	272.00	1244.00	180.23	0.00
2040	520	272.00	1248.00	180.78	0.00
2044	520	272.00	1252.00	181.33	0.00
2048	520	272.00	1256.00	181.88	0.00
2052	520	272.00	1260.00	182.44	0.00
2056	520	272.00	1264.00	182.99	0.00
2060	520	272.00	1268.00	183.54	0.00
2064	520	272.00	1272.00	184.09	0.00
2068	520	272.00	1276.00	184.64	0.00
2072	520	272.00	1280.00	185.20	0.00
2076	520	272.00	1284.00	185.75	0.00
2080	520	272.00	1288.00	186.30	0.00
2084	520	272.00	1292.00	186.85	0.00
2088	520	272.00	1296.00	187.40	0.00
2092	520	272.00	1300.00	187.96	0.00
2096	520	272.00	1304.00	188.51	0.00
2100	520	272.00	1308.00	189.06	0.00
2104	520	272.00	1312.00	189.61	0.00
2108	520	272.00	1316.00	190.16	0.00
2112	520	272.00	1320.00	190.72	0.00
2116	520	272.00	1324.00	191.27	0.00
2120	520	272.00	1328.00	191.82	0.00
2124	520	272.00	1332.00	192.37	0.00
2128	520	272.00	1336.00	192.92	0.00
2132	520	272.00	1340.00	193.48	0.00
2136	520	272.00	1344.00	194.03	0.00
2140	520	272.00	1348.00	194.58	0.00
2144	520	272.00	1352.00	195.13	0.00
2148	520	272.00	1356.00	195.68	0.00
2152	520	272.00	1360.00	196.24	0.00
2156	520	272.00	1364.00	196.79	0.00
2160	520	272.00	1368.00	197.34	0.00
2164	520	272.00	1372.00	197.89	0.00
2168	520	272.00	1376.00	198.44	0.00
2172	520	272.00	1380.00	199.00	0.00
2176	520	272.00	1384.00	199.55	0.00
2180	520	272.00	1388.00	200.10	0.00
2184	520	272.00	1392.00	200.65	0.00
2188	520	272.00	1396.00	201.20	0.00
2192	520	272.00	1400.00	201.76	0.00
2196	520	272.00	1404.00	202.31	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
2200	520	272.00	1408.00	202.86	0.00
2204	520	272.00	1412.00	203.41	0.00
2208	520	272.00	1416.00	203.96	0.00
2212	520	272.00	1420.00	204.52	0.00
2216	520	272.00	1424.00	205.07	0.00
2220	520	272.00	1428.00	205.62	0.00
2224	520	272.00	1432.00	206.17	0.00
2228	520	272.00	1436.00	206.72	0.00
2232	520	272.00	1440.00	207.28	0.00
2236	520	272.00	1444.00	207.83	0.00
2240	520	272.00	1448.00	208.38	0.00
2244	520	272.00	1452.00	208.93	0.00
2248	520	272.00	1456.00	209.48	0.00
2252	520	272.00	1460.00	210.04	0.00
2256	520	272.00	1464.00	210.59	0.00
2260	520	272.00	1468.00	211.14	0.00
2264	520	272.00	1472.00	211.69	0.00
2268	520	272.00	1476.00	212.24	0.00
2272	520	272.00	1480.00	212.80	0.00
2276	520	272.00	1484.00	213.35	0.00
2280	520	272.00	1488.00	213.90	0.00
2284	520	272.00	1492.00	214.45	0.00
2288	520	272.00	1496.00	215.00	0.00
2292	520	272.00	1500.00	215.56	0.00
2296	520	272.00	1504.00	216.11	0.00
2300	520	272.00	1508.00	216.66	0.00
2304	520	272.00	1512.00	217.21	0.00
2308	520	272.00	1516.00	217.76	0.00
2312	520	272.00	1520.00	218.32	0.00
2316	520	272.00	1524.00	218.87	0.00
2320	520	272.00	1528.00	219.42	0.00
2324	520	272.00	1532.00	219.97	0.00
2328	520	272.00	1536.00	220.52	0.00
2332	520	272.00	1540.00	221.08	0.00
2336	520	272.00	1544.00	221.63	0.00
2340	520	272.00	1548.00	222.18	0.00
2344	520	272.00	1552.00	222.73	0.00
2348	520	272.00	1556.00	223.28	0.00
2352	520	272.00	1560.00	223.84	0.00
2356	520	272.00	1564.00	224.39	0.00
2360	520	272.00	1568.00	224.94	0.00
2364	520	272.00	1572.00	225.49	0.00
2368	520	272.00	1576.00	226.04	0.00
2372	520	272.00	1580.00	226.60	0.00
2376	520	272.00	1584.00	227.15	0.00
2380	520	272.00	1588.00	227.70	0.00
2384	520	272.00	1592.00	228.25	0.00
2388	520	272.00	1596.00	228.80	0.00
2392	520	272.00	1600.00	229.36	0.00
2396	520	272.00	1604.00	229.91	0.00
2400	520	272.00	1608.00	230.46	0.00
2404	520	272.00	1612.00	231.01	0.00
2408	520	272.00	1616.00	231.56	0.00
2412	520	272.00	1620.00	232.12	0.00
2416	520	272.00	1624.00	232.67	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
2420	520	272.00	1628.00	233.22	0.00
2424	520	272.00	1632.00	233.77	0.00
2428	520	272.00	1636.00	234.32	0.00
2432	520	272.00	1640.00	234.88	0.00
2436	520	272.00	1644.00	235.43	0.00
2440	520	272.00	1648.00	235.98	0.00
2444	520	272.00	1652.00	236.53	0.00
2448	520	272.00	1656.00	237.08	0.00
2452	520	272.00	1660.00	237.64	0.00
2456	520	272.00	1664.00	238.19	0.00
2460	520	272.00	1668.00	238.74	0.00
2464	520	272.00	1672.00	239.29	0.00
2468	520	272.00	1676.00	239.84	0.00
2472	520	272.00	1680.00	240.40	0.00
2476	520	272.00	1684.00	240.95	0.00
2480	520	272.00	1688.00	241.50	0.00
2484	520	272.00	1692.00	242.05	0.00
2488	520	272.00	1696.00	242.60	0.00
2492	520	272.00	1700.00	243.16	0.00
2496	520	272.00	1704.00	243.71	0.00
2500	520	272.00	1708.00	244.26	0.00
2504	520	272.00	1712.00	244.81	0.00
2508	520	272.00	1716.00	245.36	0.00
2512	520	272.00	1720.00	245.92	0.00
2516	520	272.00	1724.00	246.47	0.00
2520	520	272.00	1728.00	247.02	0.00
2524	520	272.00	1732.00	247.57	0.00
2528	520	272.00	1736.00	248.12	0.00
2532	520	272.00	1740.00	248.68	0.00
2536	520	272.00	1744.00	249.23	0.00
2540	520	272.00	1748.00	249.78	0.00
2544	520	272.00	1752.00	250.33	0.00
2548	520	272.00	1756.00	250.88	0.00
2552	520	272.00	1760.00	251.44	0.00
2556	520	272.00	1764.00	251.99	0.00
2560	520	272.00	1768.00	252.54	0.00
2564	520	272.00	1772.00	253.09	0.00
2568	520	272.00	1776.00	253.64	0.00
2572	520	272.00	1780.00	254.20	0.00
2576	520	272.00	1784.00	254.75	0.00
2580	520	272.00	1788.00	255.30	0.00
2584	520	272.00	1792.00	255.85	0.00
2588	520	272.00	1796.00	256.40	0.00
2592	520	272.00	1800.00	256.96	0.00
2596	520	272.00	1804.00	257.51	0.00
2600	520	272.00	1808.00	258.06	0.00
2604	520	272.00	1812.00	258.61	0.00
2608	520	272.00	1816.00	259.16	0.00
2612	520	272.00	1820.00	259.72	0.00
2616	520	272.00	1824.00	260.27	0.00
2620	520	272.00	1828.00	260.82	0.00
2624	520	272.00	1832.00	261.37	0.00
2628	520	272.00	1836.00	261.92	0.00
2632	520	272.00	1840.00	262.48	0.00
2636	520	272.00	1844.00	263.03	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
2640	520	272.00	1848.00	263.58	0.00
2644	520	272.00	1852.00	264.13	0.00
2648	520	272.00	1856.00	264.68	0.00
2652	520	272.00	1860.00	265.24	0.00
2656	520	272.00	1864.00	265.79	0.00
2660	520	272.00	1868.00	266.34	0.00
2664	520	272.00	1872.00	266.89	0.00
2668	520	272.00	1876.00	267.44	0.00
2672	520	272.00	1880.00	268.00	0.00
2676	520	272.00	1884.00	268.55	0.00
2680	520	272.00	1888.00	269.10	0.00
2684	520	272.00	1892.00	269.65	0.00
2688	520	272.00	1896.00	270.20	0.00
2692	520	272.00	1900.00	270.76	0.00
2696	520	272.00	1904.00	271.31	0.00
2700	520	272.00	1908.00	271.86	0.00
2704	520	272.00	1912.00	272.41	0.00
2708	520	272.00	1916.00	272.96	0.00
2712	520	272.00	1920.00	273.52	0.00
2716	520	272.00	1924.00	274.07	0.00
2720	520	272.00	1928.00	274.62	0.00
2724	520	272.00	1932.00	275.17	0.00
2728	520	272.00	1936.00	275.72	0.00
2732	520	272.00	1940.00	276.28	0.00
2736	520	272.00	1944.00	276.83	0.00
2740	520	272.00	1948.00	277.38	0.00
2744	520	272.00	1952.00	277.93	0.00
2748	520	272.00	1956.00	278.48	0.00
2752	520	272.00	1960.00	279.04	0.00
2756	520	272.00	1964.00	279.59	0.00
2760	520	272.00	1968.00	280.14	0.00
2764	520	272.00	1972.00	280.69	0.00
2768	520	272.00	1976.00	281.24	0.00
2772	520	272.00	1980.00	281.80	0.00
2776	520	272.00	1984.00	282.35	0.00
2780	520	272.00	1988.00	282.90	0.00
2784	520	272.00	1992.00	283.45	0.00
2788	520	272.00	1996.00	284.00	0.00
2792	520	272.00	2000.00	284.56	0.00
2796	520	272.00	2004.00	285.11	0.00
2800	520	272.00	2008.00	285.66	0.00
2804	520	272.00	2012.00	286.21	0.00
2808	520	272.00	2016.00	286.76	0.00
2812	520	272.00	2020.00	287.32	0.00
2816	520	272.00	2024.00	287.87	0.00
2820	520	272.00	2028.00	288.42	0.00
2824	520	272.00	2032.00	288.97	0.00
2828	520	272.00	2036.00	289.52	0.00
2832	520	272.00	2040.00	290.08	0.00
2836	520	272.00	2044.00	290.63	0.00
2840	520	272.00	2048.00	291.18	0.00
2844	520	272.00	2052.00	291.73	0.00
2848	520	272.00	2056.00	292.28	0.00
2852	520	272.00	2060.00	292.84	0.00
2856	520	272.00	2064.00	293.39	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
2860	520	272.00	2068.00	293.94	0.00
2864	520	272.00	2072.00	294.49	0.00
2868	520	272.00	2076.00	295.04	0.00
2872	520	272.00	2080.00	295.60	0.00
2876	520	272.00	2084.00	296.15	0.00
2880	520	272.00	2088.00	296.70	0.00
2884	520	272.00	2092.00	297.25	0.00
2888	520	272.00	2096.00	297.80	0.00
2892	520	272.00	2100.00	298.36	0.00
2896	520	272.00	2104.00	298.91	0.00
2900	520	272.00	2108.00	299.46	0.00
2904	520	272.00	2112.00	300.01	0.00
2908	520	272.00	2116.00	300.56	0.00
2912	520	272.00	2120.00	301.12	0.00
2916	520	272.00	2124.00	301.67	0.00
2920	520	272.00	2128.00	302.22	0.00
2924	520	272.00	2132.00	302.77	0.00
2928	520	272.00	2136.00	303.32	0.00
2932	520	272.00	2140.00	303.88	0.00
2936	520	272.00	2144.00	304.43	0.00
2940	520	272.00	2148.00	304.98	0.00
2944	520	272.00	2152.00	305.53	0.00
2948	520	272.00	2156.00	306.08	0.00
2952	520	272.00	2160.00	306.64	0.00
2956	520	272.00	2164.00	307.19	0.00
2960	520	272.00	2168.00	307.74	0.00
2964	520	272.00	2172.00	308.29	0.00
2968	520	272.00	2176.00	308.84	0.00
2972	520	272.00	2180.00	309.40	0.00
2976	520	272.00	2184.00	309.95	0.00
2980	520	272.00	2188.00	310.50	0.00
2984	520	272.00	2192.00	311.05	0.00
2988	520	272.00	2196.00	311.60	0.00
2992	520	272.00	2200.00	312.16	0.00
2996	520	272.00	2204.00	312.71	0.00
3000	520	272.00	2208.00	313.26	0.00
3004	520	272.00	2212.00	313.81	0.00
3008	520	272.00	2216.00	314.36	0.00
3012	520	272.00	2220.00	314.92	0.00
3016	520	272.00	2224.00	315.47	0.00
3020	520	272.00	2228.00	316.02	0.00
3024	520	272.00	2232.00	316.57	0.00
3028	520	272.00	2236.00	317.12	0.00
3032	520	272.00	2240.00	317.68	0.00
3036	520	272.00	2244.00	318.23	0.00
3040	520	272.00	2248.00	318.78	0.00
3044	520	272.00	2252.00	319.33	0.00
3048	520	272.00	2256.00	319.88	0.00
3052	520	272.00	2260.00	320.44	0.00
3056	520	272.00	2264.00	320.99	0.00
3060	520	272.00	2268.00	321.54	0.00
3064	520	272.00	2272.00	322.09	0.00
3068	520	272.00	2276.00	322.64	0.00
3072	520	272.00	2280.00	323.20	0.00
3076	520	272.00	2284.00	323.75	0.00



Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3080	520	272.00	2288.00	324.30	0.00
3084	520	272.00	2292.00	324.85	0.00
3088	520	272.00	2296.00	325.40	0.00
3092	520	272.00	2300.00	325.96	0.00
3096	520	272.00	2304.00	326.51	0.00
3100	520	272.00	2308.00	327.06	0.00
3104	520	272.00	2312.00	327.61	0.00
3108	520	272.00	2316.00	328.16	0.00
3112	520	272.00	2320.00	328.72	0.00
3116	520	272.00	2324.00	329.27	0.00
3120	520	272.00	2328.00	329.82	0.00
3124	520	272.00	2332.00	330.37	0.00
3128	520	272.00	2336.00	330.92	0.00
3132	520	272.00	2340.00	331.48	0.00
3136	520	272.00	2344.00	332.03	0.00
3140	520	272.00	2348.00	332.58	0.00
3144	520	272.00	2352.00	333.13	0.00
3148	520	272.00	2356.00	333.68	0.00
3152	520	272.00	2360.00	334.24	0.00
3156	520	272.00	2364.00	334.79	0.00
3160	520	272.00	2368.00	335.34	0.00
3164	520	272.00	2372.00	335.89	0.00
3168	520	272.00	2376.00	336.44	0.00
3172	520	272.00	2380.00	337.00	0.00
3176	520	272.00	2384.00	337.55	0.00
3180	520	272.00	2388.00	338.10	0.00
3184	520	272.00	2392.00	338.65	0.00
3188	520	272.00	2396.00	339.20	0.00
3192	520	272.00	2400.00	339.76	0.00
3196	520	272.00	2404.00	340.31	0.00
3200	520	272.00	2408.00	340.86	0.00
3204	520	272.00	2412.00	341.41	0.00
3208	520	272.00	2416.00	341.96	0.00
3212	520	272.00	2420.00	342.52	0.00
3216	520	272.00	2424.00	343.07	0.00
3220	520	272.00	2428.00	343.62	0.00
3224	520	272.00	2432.00	344.17	0.00
3228	520	272.00	2436.00	344.72	0.00
3232	520	272.00	2440.00	345.28	0.00
3236	520	272.00	2444.00	345.83	0.00
3240	520	272.00	2448.00	346.38	0.00
3244	520	272.00	2452.00	346.93	0.00
3248	520	272.00	2456.00	347.48	0.00
3252	520	272.00	2460.00	348.04	0.00
3256	520	272.00	2464.00	348.59	0.00
3260	520	272.00	2468.00	349.14	0.00
3264	520	272.00	2472.00	349.69	0.00
3268	520	272.00	2476.00	350.24	0.00
3272	520	272.00	2480.00	350.80	0.00
3276	520	272.00	2484.00	351.35	0.00
3280	520	272.00	2488.00	351.90	0.00
3284	520	272.00	2492.00	352.45	0.00
3288	520	272.00	2496.00	353.00	0.00
3292	520	272.00	2500.00	353.56	0.00
3296	520	272.00	2504.00	354.11	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
3300	520	272.00	2508.00	354.66	0.00
3304	520	272.00	2512.00	355.21	0.00
3308	520	272.00	2516.00	355.76	0.00
3312	520	272.00	2520.00	356.32	0.00
3316	520	272.00	2524.00	356.87	0.00
3320	520	272.00	2528.00	357.42	0.00
3324	520	272.00	2532.00	357.97	0.00
3328	520	272.00	2536.00	358.52	0.00
3332	520	272.00	2540.00	359.08	0.00
3336	520	272.00	2544.00	359.63	0.00
3340	520	272.00	2548.00	360.18	0.00
3344	520	272.00	2552.00	360.73	0.00
3348	520	272.00	2556.00	361.28	0.00
3352	520	272.00	2560.00	361.84	0.00
3356	520	272.00	2564.00	362.39	0.00
3360	520	272.00	2568.00	362.94	0.00
3364	520	272.00	2572.00	363.49	0.00
3368	520	272.00	2576.00	364.04	0.00
3372	520	272.00	2580.00	364.60	0.00
3376	520	272.00	2584.00	365.15	0.00
3380	520	272.00	2588.00	365.70	0.00
3384	520	272.00	2592.00	366.25	0.00
3388	520	272.00	2596.00	366.80	0.00
3392	520	272.00	2600.00	367.36	0.00
3396	520	272.00	2604.00	367.91	0.00
3400	520	272.00	2608.00	368.46	0.00
3404	520	272.00	2612.00	369.01	0.00
3408	520	272.00	2616.00	369.56	0.00
3412	520	272.00	2620.00	370.12	0.00
3416	520	272.00	2624.00	370.67	0.00
3420	520	272.00	2628.00	371.22	0.00
3424	520	272.00	2632.00	371.77	0.00
3428	520	272.00	2636.00	372.32	0.00
3432	520	272.00	2640.00	372.88	0.00
3436	520	272.00	2644.00	373.43	0.00
3440	520	272.00	2648.00	373.98	0.00
3444	520	272.00	2652.00	374.53	0.00
3448	520	272.00	2656.00	375.08	0.00
3452	520	272.00	2660.00	375.64	0.00
3456	520	272.00	2664.00	376.19	0.00
3460	520	272.00	2668.00	376.74	0.00
3464	520	272.00	2672.00	377.29	0.00
3468	520	272.00	2676.00	377.84	0.00
3472	520	272.00	2680.00	378.40	0.00
3476	520	272.00	2684.00	378.95	0.00
3480	520	272.00	2688.00	379.50	0.00
3484	520	272.00	2692.00	380.05	0.00
3488	520	272.00	2696.00	380.60	0.00
3492	520	272.00	2700.00	381.16	0.00
3496	520	272.00	2704.00	381.71	0.00
3500	520	272.00	2708.00	382.26	0.00
3504	520	272.00	2712.00	382.81	0.00
3508	520	272.00	2716.00	383.36	0.00
3512	520	272.00	2720.00	383.92	0.00
3516	520	272.00	2724.00	384.47	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
3520	520	272.00	2728.00	385.02	0.00
3524	520	272.00	2732.00	385.57	0.00
3528	520	272.00	2736.00	386.12	0.00
3532	520	272.00	2740.00	386.68	0.00
3536	520	272.00	2744.00	387.23	0.00
3540	520	272.00	2748.00	387.78	0.00
3544	520	272.00	2752.00	388.33	0.00
3548	520	272.00	2756.00	388.88	0.00
3552	520	272.00	2760.00	389.44	0.00
3556	520	272.00	2764.00	389.99	0.00
3560	520	272.00	2768.00	390.54	0.00
3564	520	272.00	2772.00	391.09	0.00
3568	520	272.00	2776.00	391.64	0.00
3572	520	272.00	2780.00	392.20	0.00
3576	520	272.00	2784.00	392.75	0.00
3580	520	272.00	2788.00	393.30	0.00
3584	520	272.00	2792.00	393.85	0.00
3588	520	272.00	2796.00	394.40	0.00
3592	520	272.00	2800.00	394.96	0.00
3596	520	272.00	2804.00	395.51	0.00
3600	520	272.00	2808.00	396.06	0.00
3604	520	272.00	2812.00	396.61	0.00
3608	520	272.00	2816.00	397.16	0.00
3612	520	272.00	2820.00	397.72	0.00
3616	520	272.00	2824.00	398.27	0.00
3620	520	272.00	2828.00	398.82	0.00
3624	520	272.00	2832.00	399.37	0.00
3628	520	272.00	2836.00	399.92	0.00
3632	520	272.00	2840.00	400.48	0.00
3636	520	272.00	2844.00	401.03	0.00
3640	520	272.00	2848.00	401.58	0.00
3644	520	272.00	2852.00	402.13	0.00
3648	520	272.00	2856.00	402.68	0.00
3652	520	272.00	2860.00	403.24	0.00
3656	520	272.00	2864.00	403.79	0.00
3660	520	272.00	2868.00	404.34	0.00
3664	520	272.00	2872.00	404.89	0.00
3668	520	272.00	2876.00	405.44	0.00
3672	520	272.00	2880.00	406.00	0.00
3676	520	272.00	2884.00	406.55	0.00
3680	520	272.00	2888.00	407.10	0.00
3684	520	272.00	2892.00	407.65	0.00
3688	520	272.00	2896.00	408.20	0.00
3692	520	272.00	2900.00	408.76	0.00
3696	520	272.00	2904.00	409.31	0.00
3700	520	272.00	2908.00	409.86	0.00
3704	520	272.00	2912.00	410.41	0.00
3708	520	272.00	2916.00	410.96	0.00
3712	520	272.00	2920.00	411.52	0.00
3716	520	272.00	2924.00	412.07	0.00
3720	520	272.00	2928.00	412.62	0.00
3724	520	272.00	2932.00	413.17	0.00
3728	520	272.00	2936.00	413.72	0.00
3732	520	272.00	2940.00	414.28	0.00
3736	520	272.00	2944.00	414.83	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3740	520	272.00	2948.00	415.38	0.00
3744	520	272.00	2952.00	415.93	0.00
3748	520	272.00	2956.00	416.48	0.00
3752	520	272.00	2960.00	417.04	0.00
3756	520	272.00	2964.00	417.59	0.00
3760	520	272.00	2968.00	418.14	0.00
3764	520	272.00	2972.00	418.69	0.00
3768	520	272.00	2976.00	419.24	0.00
3772	520	272.00	2980.00	419.80	0.00
3776	520	272.00	2984.00	420.35	0.00
3780	520	272.00	2988.00	420.90	0.00
3784	520	272.00	2992.00	421.45	0.00
3788	520	272.00	2996.00	422.00	0.00
3792	520	272.00	3000.00	422.56	0.00
3796	520	272.00	3004.00	423.11	0.00
3800	520	272.00	3008.00	423.66	0.00
3804	520	272.00	3012.00	424.21	0.00
3808	520	272.00	3016.00	424.76	0.00
3812	520	272.00	3020.00	425.32	0.00
3816	520	272.00	3024.00	425.87	0.00
3820	520	272.00	3028.00	426.42	0.00
3824	520	272.00	3032.00	426.97	0.00
3828	520	272.00	3036.00	427.52	0.00
3832	520	272.00	3040.00	428.08	0.00
3836	520	272.00	3044.00	428.63	0.00
3840	520	272.00	3048.00	429.18	0.00
3844	520	272.00	3052.00	429.73	0.00
3848	520	272.00	3056.00	430.28	0.00
3852	520	272.00	3060.00	430.84	0.00
3856	520	272.00	3064.00	431.39	0.00
3860	520	272.00	3068.00	431.94	0.00
3864	520	272.00	3072.00	432.49	0.00
3868	520	272.00	3076.00	433.04	0.00
3872	520	272.00	3080.00	433.60	0.00
3876	520	272.00	3084.00	434.15	0.00
3880	520	272.00	3088.00	434.70	0.00
3884	520	272.00	3092.00	435.25	0.00
3888	520	272.00	3096.00	435.80	0.00
3892	520	272.00	3100.00	436.36	0.00
3896	520	272.00	3104.00	436.91	0.00
3900	520	272.00	3108.00	437.46	0.00
3904	520	272.00	3112.00	438.01	0.00
3908	520	272.00	3116.00	438.56	0.00
3912	520	272.00	3120.00	439.12	0.00
3916	520	272.00	3124.00	439.67	0.00
3920	520	272.00	3128.00	440.22	0.00
3924	520	272.00	3132.00	440.77	0.00
3928	520	272.00	3136.00	441.32	0.00
3932	520	272.00	3140.00	441.88	0.00
3936	520	272.00	3144.00	442.43	0.00
3940	520	272.00	3148.00	442.98	0.00
3944	520	272.00	3152.00	443.53	0.00
3948	520	272.00	3156.00	444.08	0.00
3952	520	272.00	3160.00	444.64	0.00
3956	520	272.00	3164.00	445.19	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
3960	520	272.00	3168.00	445.74	0.00
3964	520	272.00	3172.00	446.29	0.00
3968	520	272.00	3176.00	446.84	0.00
3972	520	272.00	3180.00	447.40	0.00
3976	520	272.00	3184.00	447.95	0.00
3980	520	272.00	3188.00	448.50	0.00
3984	520	272.00	3192.00	449.05	0.00
3988	520	272.00	3196.00	449.60	0.00
3992	520	272.00	3200.00	450.16	0.00
3996	520	272.00	3204.00	450.71	0.00
4000	520	272.00	3208.00	451.26	0.00
4004	520	272.00	3212.00	451.81	0.00
4008	520	272.00	3216.00	452.36	0.00
4012	520	272.00	3220.00	452.92	0.00
4016	520	272.00	3224.00	453.47	0.00
4020	520	272.00	3228.00	454.02	0.00
4024	520	272.00	3232.00	454.57	0.00
4028	520	272.00	3236.00	455.12	0.00
4032	520	272.00	3240.00	455.68	0.00
4036	520	272.00	3244.00	456.23	0.00
4040	520	272.00	3248.00	456.78	0.00
4044	520	272.00	3252.00	457.33	0.00
4048	520	272.00	3256.00	457.88	0.00
4052	520	272.00	3260.00	458.44	0.00
4056	520	272.00	3264.00	458.99	0.00
4060	520	272.00	3268.00	459.54	0.00
4064	520	272.00	3272.00	460.09	0.00
4068	520	272.00	3276.00	460.64	0.00
4072	520	272.00	3280.00	461.20	0.00
4076	520	272.00	3284.00	461.75	0.00
4080	520	272.00	3288.00	462.30	0.00
4084	520	272.00	3292.00	462.85	0.00
4088	520	272.00	3296.00	463.40	0.00
4092	520	272.00	3300.00	463.96	0.00
4096	520	272.00	3304.00	464.51	0.00
4100	520	272.00	3308.00	465.06	0.00
4104	520	272.00	3312.00	465.61	0.00
4108	520	272.00	3316.00	466.16	0.00
4112	520	272.00	3320.00	466.72	0.00
4116	520	272.00	3324.00	467.27	0.00
4120	520	272.00	3328.00	467.82	0.00
4124	520	272.00	3332.00	468.37	0.00
4128	520	272.00	3336.00	468.92	0.00
4132	520	272.00	3340.00	469.48	0.00
4136	520	272.00	3344.00	470.03	0.00
4140	520	272.00	3348.00	470.58	0.00
4144	520	272.00	3352.00	471.13	0.00
4148	520	272.00	3356.00	471.68	0.00
4152	520	272.00	3360.00	472.24	0.00
4156	520	272.00	3364.00	472.79	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the PT <b>1b</b>	Earnings above the PT, up to and including the UEL <b>1c</b>	Employer's NICs due on all earnings above the ST <b>1d</b>	Employee's NICs due on all earnings above the PT <b>1e</b>
<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
4160	520	272.00	3368.00	473.34	0.00
4164	520	272.00	3372.00	473.82	0.00
4167	520	272.00	3375.00	474.03	0.00

If the employee's gross pay is over £4,167, 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:

<b>Step</b>	<b>Action</b>	<b>Example (based on Table letter B with total monthly earnings of £5,483.29)</b>		
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,167 = £1,316.29		
2.	Round the answer down to the nearest whole £.	Rounded down to £1,316		
3.	Look this figure up in the Additional gross pay table on page 77.	Look up £1,316		
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	<b>Amount</b>	<b>Employer's NICs payable</b>	<b>Employee's NICs payable</b>
		£1000	£138.00	£20.00
		£300	+ £41.40	+ £6.00
		£16	+ £2.21	+ £0.32
		<b>Totals</b>	<b>= £181.61</b>	<b>= £26.32</b>
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).		<b>Total payable by employer</b>	<b>Total payable by employee</b>
			£181.61 (further employer NICs)	£26.32 (further employee NICs)
			+ £474.03 (due for employer on earnings at UEL)	+ £197.44 (due for employee on earnings at UEL)
		<b>Totals</b>	<b>= £655.64</b>	<b>= £223.76</b>
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	272	3375	655.64	223.76

# 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:

<b>Step</b>	<b>Action</b>	<b>Example (based on Table letter C with total monthly earnings of £5,483.29)</b>	
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,167 = £1,316.29	
2.	Round the answer down to the nearest whole £.	Rounded down to £1,316	
3.	Look this figure up in the Additional gross pay table on page 80.	Look up £1,316	
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	<b>Amount</b>	<b>Employer's NICs payable</b>
		£1000	£138.00
		£300	+ £41.40
		£16	+ £2.21
		<b>Total</b>	<b>= £181.61</b>
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).		<b>Total payable by employer</b>
			£181.61 (further employer NICs)
			+ £474.03 (due for employer on earnings at UEL)
		<b>Total</b>	<b>= £655.64</b>
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	272	3375	655.64	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