



HM Revenue
& Customs

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

National Insurance contributions tables

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

Help and guidance

You can get help and guidance from the following sources.

The internet

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

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

Webinars

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

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

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

Any page printed from the online version of this helpbook is uncontrolled and may not be the latest version.

We recommend that you always check you're referring to the latest online version.

Online services

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

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

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

Basic PAYE Tools

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

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

Employer helplines

If you:

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

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

Employer helpbooks and forms

Helpbooks and forms are available to download.

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

Yr laith Gymraeg

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

Forms and guidance in Braille, large print and audio

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

Help and support from the Webinar Delivery Team

Find out more about our live and recorded webinars. Go to www.gov.uk/guidance/help-and-support-for-employing-people
To view our video clips, go to www.youtube.com/hmrcgovuk
Follow us on Twitter @HMRCgovuk

HMRC Community Forums

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

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

Employer Bulletin online

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

Employer email alerts

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

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

To register, go to <https://subscriptions.hmrc.gov.uk>

If you use PAYE Online

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

HM Revenue and Customs

If you have a query about your PAYE scheme:

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

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

Your rights and obligations

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

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Changes for the tax year 2023 to 2024

At the time this booklet was issued, changes in the rates of National Insurance contributions (NICs) for the tax year 2023 to 2024 were still subject to Parliamentary approval. A new main rate of primary Class 1 NICs should be applied to earnings paid on or after 6 January 2024 for the remainder of the 2023 to 2024 tax year.

Save money - avoid errors

Do it online

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

- go to www.gov.uk/browse/employing-people/payroll
- see the helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'

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

Checklist to help you submit PAYE information to HMRC

- 1 The form RT11, which has replaced form P11 for employers who are not required to file online, must show 'Tax year starting 6 April 2023'.
- 2 Have you used the correct National Insurance contributions (NICs) tables or percentage rates – are they for the current year?
- 3 Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B reduced rate NICs or I if employer is eligible for freeport NICs relief? If not, deduct full rate NICs at category A, H, M or if employer is eligible for freeport or veteran's NIC relief use category F or V as appropriate.
- 4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NICs category letter to use. Use category C or S if employer is eligible for freeport NIC relief for employees who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

If you're an employer who's exempt from filing online

When completing your payment submission, check:

- you have your employee's full name, National Insurance number and, where known, address and date of birth
- you have entered the correct category of NICs (for employees who are age 21 or over, or apprentices who are under 25 this is usually either A, B, F, H, I or V. For employees who are under the age of 21, this is usually M)
- if you're eligible for Freeport or Veteran's NIC relief use F or V as appropriate
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

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

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

From April 2021 the rate of employer Class 1 secondary NICs for employees who are armed forces veterans is 0% up to the 'Veterans Upper Secondary Threshold' (VUST). Class 1 secondary NICs continue to be payable on all earnings above this threshold.

There are no veteran equivalent category letters to B. In those circumstances, to make sure the employee pays the reduced rate they're entitled to, you should not use category V. You should claim the relief after the end of the year by making a manual claim to HMRC.

For more information go to CWG2 paragraph 3.9.6.

Save money - avoid errors continued

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

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

For the tax year 2023 to 2024 this threshold is £481 weekly, £2,083 monthly, £25,000 annually.

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

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

The Freeport equivalent category letters to A and B are F and I. It is the responsibility of the employer to make sure they use and report the correct category letter.

For more information, go to CWG2 paragraph 3.9.7.

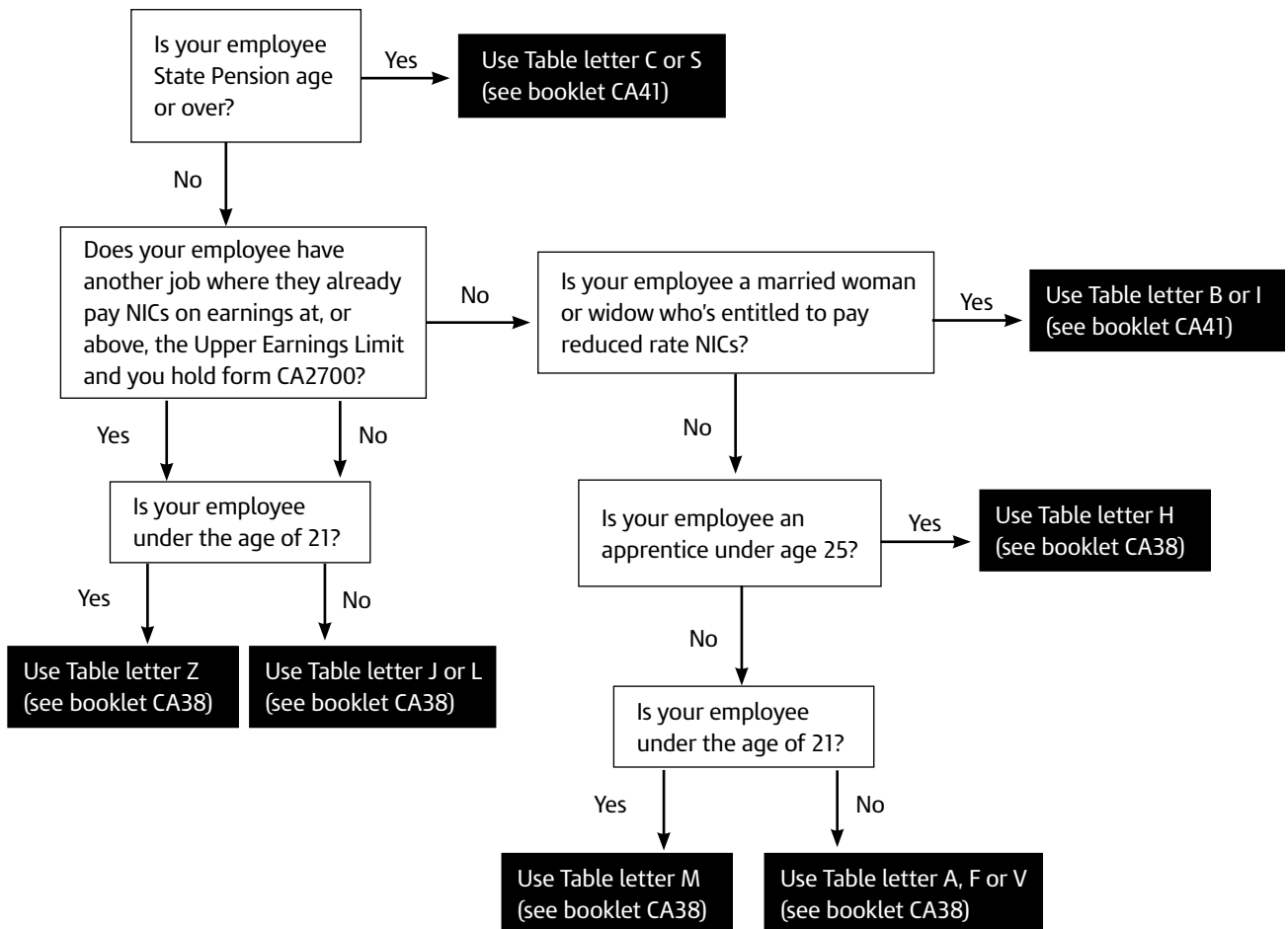
Which National Insurance contribution (NICs) tables to use

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

NICs tables are renewed every tax year.

Check you're using the tables for the tax year 2023 to 2024.

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) (£123 weekly or £533 monthly). This is because NICs liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. The employer pays NICs only when the employee's earnings exceed the Secondary Threshold (ST) (£175 weekly or £758 monthly). The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£242 weekly or £1,048 monthly). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

Where there's a liability, the employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ST and PT respectively up to the Upper Earnings Limit (UEL).

The last earnings figure in each table is the UEL (£967 weekly or £4,189 monthly). This is because employee's NICs are due only at a rate of 2% on earnings above the UEL. The employer pays NICs at the rate of 13.8% on earnings above the Upper Earnings Limit (UEL).

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

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

Where the employee's total earnings exceed the UEL, see page 244.

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

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

Introduction

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

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

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

Are you using the correct tables?

Only use these tables between 6 January 2024 and 5 April 2024.

About these tables

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

- weekly pay intervals
- monthly pay intervals

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

Identifying the correct table to use

Table letter A

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

Table letter B

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

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

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

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

Table letter F

Use this table if you're aged 21 or over, and under State Pension age and your employer is eligible to claim Freeports employer NICs relief.

Table letter H

Use this table if you're on an approved apprenticeship scheme and aged under 25.

Table letter I

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

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

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

- CA4139 or CF383 Certificate of Election
- CF380A Certificate of Reduced Liability
- and your employer is eligible to claim Freeports employer NICs relief

Table letter L

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

Table letter M

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

Table letter V

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

How to use these tables

- 1 Decide which table, A, B, F, H, I, M or V and then apply the earnings period (weekly or monthly) to work out the NICs liability.
- 2 Look up the gross pay in the left-hand column of the table. If your total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If your total earnings exceed the UEL, see page 244.
- 3 Record the figures in each column of the table onto form RT11, 'Deductions working sheet'.

Adapting these tables for pay intervals other than weekly or monthly

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

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

**Weekly table for standard rate NICs for use
from 6 January 2024 to 5 April 2024**

Table letter A

Use this table for employees who are aged 21 or over and under State Pension age, or employees who are on approved apprenticeship schemes and who are aged 25 or over

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are under the age of 21 for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see table letter H)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- employees where employer is eligible for Freeport relief (see Table letter F)
- employees where employer is eligible for veterans relief (see Table letter V)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.21 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.34 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.48 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.62 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.76 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.90 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 1.03 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 1.17 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 1.31 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 1.45 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 1.59 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 1.72 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 1.86 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 2.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 2.14 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 2.28 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 2.41 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 2.55 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 2.69 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 2.83 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 2.97 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 3.10 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 3.24 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 3.38 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 3.52 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 3.66 | 0.00 |
| 202 | 123 | 79.00 | 0.00 | 3.79 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 203 | 123 | 80.00 | 0.00 | 3.93 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 4.07 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 4.21 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 4.35 | 0.00 |
| 207 | 123 | 84.00 | 0.00 | 4.48 | 0.00 |
| 208 | 123 | 85.00 | 0.00 | 4.62 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 4.76 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 4.90 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 5.04 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 5.17 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 5.31 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 5.45 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 5.59 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 5.73 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 5.86 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 6.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 6.14 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 6.28 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 6.42 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 6.55 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 6.69 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 6.83 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 6.97 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 7.11 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 7.24 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 7.38 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 7.52 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 7.66 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 7.80 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 7.93 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 8.07 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 8.21 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 8.35 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 8.49 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 8.62 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 8.76 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 8.90 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 9.04 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 9.18 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 9.25 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 9.46 | 0.15 |
| 244 | 123 | 119.00 | 2.00 | 9.59 | 0.25 |
| 245 | 123 | 119.00 | 3.00 | 9.73 | 0.35 |
| 246 | 123 | 119.00 | 4.00 | 9.87 | 0.45 |
| 247 | 123 | 119.00 | 5.00 | 10.01 | 0.55 |
| 248 | 123 | 119.00 | 6.00 | 10.15 | 0.65 |
| 249 | 123 | 119.00 | 7.00 | 10.28 | 0.75 |
| 250 | 123 | 119.00 | 8.00 | 10.42 | 0.85 |
| 251 | 123 | 119.00 | 9.00 | 10.56 | 0.95 |
| 252 | 123 | 119.00 | 10.00 | 10.70 | 1.05 |
| 253 | 123 | 119.00 | 11.00 | 10.84 | 1.15 |
| 254 | 123 | 119.00 | 12.00 | 10.97 | 1.25 |
| 255 | 123 | 119.00 | 13.00 | 11.11 | 1.35 |
| 256 | 123 | 119.00 | 14.00 | 11.25 | 1.45 |
| 257 | 123 | 119.00 | 15.00 | 11.39 | 1.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 258 | 123 | 119.00 | 16.00 | 11.53 | 1.65 |
| 259 | 123 | 119.00 | 17.00 | 11.66 | 1.75 |
| 260 | 123 | 119.00 | 18.00 | 11.80 | 1.85 |
| 261 | 123 | 119.00 | 19.00 | 11.94 | 1.95 |
| 262 | 123 | 119.00 | 20.00 | 12.08 | 2.05 |
| 263 | 123 | 119.00 | 21.00 | 12.22 | 2.15 |
| 264 | 123 | 119.00 | 22.00 | 12.35 | 2.25 |
| 265 | 123 | 119.00 | 23.00 | 12.49 | 2.35 |
| 266 | 123 | 119.00 | 24.00 | 12.63 | 2.45 |
| 267 | 123 | 119.00 | 25.00 | 12.77 | 2.55 |
| 268 | 123 | 119.00 | 26.00 | 12.91 | 2.65 |
| 269 | 123 | 119.00 | 27.00 | 13.04 | 2.75 |
| 270 | 123 | 119.00 | 28.00 | 13.18 | 2.85 |
| 271 | 123 | 119.00 | 29.00 | 13.32 | 2.95 |
| 272 | 123 | 119.00 | 30.00 | 13.46 | 3.05 |
| 273 | 123 | 119.00 | 31.00 | 13.60 | 3.15 |
| 274 | 123 | 119.00 | 32.00 | 13.73 | 3.25 |
| 275 | 123 | 119.00 | 33.00 | 13.87 | 3.35 |
| 276 | 123 | 119.00 | 34.00 | 14.01 | 3.45 |
| 277 | 123 | 119.00 | 35.00 | 14.15 | 3.55 |
| 278 | 123 | 119.00 | 36.00 | 14.29 | 3.65 |
| 279 | 123 | 119.00 | 37.00 | 14.42 | 3.75 |
| 280 | 123 | 119.00 | 38.00 | 14.56 | 3.85 |
| 281 | 123 | 119.00 | 39.00 | 14.70 | 3.95 |
| 282 | 123 | 119.00 | 40.00 | 14.84 | 4.05 |
| 283 | 123 | 119.00 | 41.00 | 14.98 | 4.15 |
| 284 | 123 | 119.00 | 42.00 | 15.11 | 4.25 |
| 285 | 123 | 119.00 | 43.00 | 15.25 | 4.35 |
| 286 | 123 | 119.00 | 44.00 | 15.39 | 4.45 |
| 287 | 123 | 119.00 | 45.00 | 15.53 | 4.55 |
| 288 | 123 | 119.00 | 46.00 | 15.67 | 4.65 |
| 289 | 123 | 119.00 | 47.00 | 15.80 | 4.75 |
| 290 | 123 | 119.00 | 48.00 | 15.94 | 4.85 |
| 291 | 123 | 119.00 | 49.00 | 16.08 | 4.95 |
| 292 | 123 | 119.00 | 50.00 | 16.22 | 5.05 |
| 293 | 123 | 119.00 | 51.00 | 16.36 | 5.15 |
| 294 | 123 | 119.00 | 52.00 | 16.49 | 5.25 |
| 295 | 123 | 119.00 | 53.00 | 16.63 | 5.35 |
| 296 | 123 | 119.00 | 54.00 | 16.77 | 5.45 |
| 297 | 123 | 119.00 | 55.00 | 16.91 | 5.55 |
| 298 | 123 | 119.00 | 56.00 | 17.05 | 5.65 |
| 299 | 123 | 119.00 | 57.00 | 17.18 | 5.75 |
| 300 | 123 | 119.00 | 58.00 | 17.32 | 5.85 |
| 301 | 123 | 119.00 | 59.00 | 17.46 | 5.95 |
| 302 | 123 | 119.00 | 60.00 | 17.60 | 6.05 |
| 303 | 123 | 119.00 | 61.00 | 17.74 | 6.15 |
| 304 | 123 | 119.00 | 62.00 | 17.87 | 6.25 |
| 305 | 123 | 119.00 | 63.00 | 18.01 | 6.35 |
| 306 | 123 | 119.00 | 64.00 | 18.15 | 6.45 |
| 307 | 123 | 119.00 | 65.00 | 18.29 | 6.55 |
| 308 | 123 | 119.00 | 66.00 | 18.43 | 6.65 |
| 309 | 123 | 119.00 | 67.00 | 18.56 | 6.75 |
| 310 | 123 | 119.00 | 68.00 | 18.70 | 6.85 |
| 311 | 123 | 119.00 | 69.00 | 18.84 | 6.95 |
| 312 | 123 | 119.00 | 70.00 | 18.98 | 7.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 313 | 123 | 119.00 | 71.00 | 19.12 | 7.15 |
| 314 | 123 | 119.00 | 72.00 | 19.25 | 7.25 |
| 315 | 123 | 119.00 | 73.00 | 19.39 | 7.35 |
| 316 | 123 | 119.00 | 74.00 | 19.53 | 7.45 |
| 317 | 123 | 119.00 | 75.00 | 19.67 | 7.55 |
| 318 | 123 | 119.00 | 76.00 | 19.81 | 7.65 |
| 319 | 123 | 119.00 | 77.00 | 19.94 | 7.75 |
| 320 | 123 | 119.00 | 78.00 | 20.08 | 7.85 |
| 321 | 123 | 119.00 | 79.00 | 20.22 | 7.95 |
| 322 | 123 | 119.00 | 80.00 | 20.36 | 8.05 |
| 323 | 123 | 119.00 | 81.00 | 20.50 | 8.15 |
| 324 | 123 | 119.00 | 82.00 | 20.63 | 8.25 |
| 325 | 123 | 119.00 | 83.00 | 20.77 | 8.35 |
| 326 | 123 | 119.00 | 84.00 | 20.91 | 8.45 |
| 327 | 123 | 119.00 | 85.00 | 21.05 | 8.55 |
| 328 | 123 | 119.00 | 86.00 | 21.19 | 8.65 |
| 329 | 123 | 119.00 | 87.00 | 21.32 | 8.75 |
| 330 | 123 | 119.00 | 88.00 | 21.46 | 8.85 |
| 331 | 123 | 119.00 | 89.00 | 21.60 | 8.95 |
| 332 | 123 | 119.00 | 90.00 | 21.74 | 9.05 |
| 333 | 123 | 119.00 | 91.00 | 21.88 | 9.15 |
| 334 | 123 | 119.00 | 92.00 | 22.01 | 9.25 |
| 335 | 123 | 119.00 | 93.00 | 22.15 | 9.35 |
| 336 | 123 | 119.00 | 94.00 | 22.29 | 9.45 |
| 337 | 123 | 119.00 | 95.00 | 22.43 | 9.55 |
| 338 | 123 | 119.00 | 96.00 | 22.57 | 9.65 |
| 339 | 123 | 119.00 | 97.00 | 22.70 | 9.75 |
| 340 | 123 | 119.00 | 98.00 | 22.84 | 9.85 |
| 341 | 123 | 119.00 | 99.00 | 22.98 | 9.95 |
| 342 | 123 | 119.00 | 100.00 | 23.12 | 10.05 |
| 343 | 123 | 119.00 | 101.00 | 23.26 | 10.15 |
| 344 | 123 | 119.00 | 102.00 | 23.39 | 10.25 |
| 345 | 123 | 119.00 | 103.00 | 23.53 | 10.35 |
| 346 | 123 | 119.00 | 104.00 | 23.67 | 10.45 |
| 347 | 123 | 119.00 | 105.00 | 23.81 | 10.55 |
| 348 | 123 | 119.00 | 106.00 | 23.95 | 10.65 |
| 349 | 123 | 119.00 | 107.00 | 24.08 | 10.75 |
| 350 | 123 | 119.00 | 108.00 | 24.22 | 10.85 |
| 351 | 123 | 119.00 | 109.00 | 24.36 | 10.95 |
| 352 | 123 | 119.00 | 110.00 | 24.50 | 11.05 |
| 353 | 123 | 119.00 | 111.00 | 24.64 | 11.15 |
| 354 | 123 | 119.00 | 112.00 | 24.77 | 11.25 |
| 355 | 123 | 119.00 | 113.00 | 24.91 | 11.35 |
| 356 | 123 | 119.00 | 114.00 | 25.05 | 11.45 |
| 357 | 123 | 119.00 | 115.00 | 25.19 | 11.55 |
| 358 | 123 | 119.00 | 116.00 | 25.33 | 11.65 |
| 359 | 123 | 119.00 | 117.00 | 25.46 | 11.75 |
| 360 | 123 | 119.00 | 118.00 | 25.60 | 11.85 |
| 361 | 123 | 119.00 | 119.00 | 25.74 | 11.95 |
| 362 | 123 | 119.00 | 120.00 | 25.88 | 12.05 |
| 363 | 123 | 119.00 | 121.00 | 26.02 | 12.15 |
| 364 | 123 | 119.00 | 122.00 | 26.15 | 12.25 |
| 365 | 123 | 119.00 | 123.00 | 26.29 | 12.35 |
| 366 | 123 | 119.00 | 124.00 | 26.43 | 12.45 |
| 367 | 123 | 119.00 | 125.00 | 26.57 | 12.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 368 | 123 | 119.00 | 126.00 | 26.71 | 12.65 |
| 369 | 123 | 119.00 | 127.00 | 26.84 | 12.75 |
| 370 | 123 | 119.00 | 128.00 | 26.98 | 12.85 |
| 371 | 123 | 119.00 | 129.00 | 27.12 | 12.95 |
| 372 | 123 | 119.00 | 130.00 | 27.26 | 13.05 |
| 373 | 123 | 119.00 | 131.00 | 27.40 | 13.15 |
| 374 | 123 | 119.00 | 132.00 | 27.53 | 13.25 |
| 375 | 123 | 119.00 | 133.00 | 27.67 | 13.35 |
| 376 | 123 | 119.00 | 134.00 | 27.81 | 13.45 |
| 377 | 123 | 119.00 | 135.00 | 27.95 | 13.55 |
| 378 | 123 | 119.00 | 136.00 | 28.09 | 13.65 |
| 379 | 123 | 119.00 | 137.00 | 28.22 | 13.75 |
| 380 | 123 | 119.00 | 138.00 | 28.36 | 13.85 |
| 381 | 123 | 119.00 | 139.00 | 28.50 | 13.95 |
| 382 | 123 | 119.00 | 140.00 | 28.64 | 14.05 |
| 383 | 123 | 119.00 | 141.00 | 28.78 | 14.15 |
| 384 | 123 | 119.00 | 142.00 | 28.91 | 14.25 |
| 385 | 123 | 119.00 | 143.00 | 29.05 | 14.35 |
| 386 | 123 | 119.00 | 144.00 | 29.19 | 14.45 |
| 387 | 123 | 119.00 | 145.00 | 29.33 | 14.55 |
| 388 | 123 | 119.00 | 146.00 | 29.47 | 14.65 |
| 389 | 123 | 119.00 | 147.00 | 29.60 | 14.75 |
| 390 | 123 | 119.00 | 148.00 | 29.74 | 14.85 |
| 391 | 123 | 119.00 | 149.00 | 29.88 | 14.95 |
| 392 | 123 | 119.00 | 150.00 | 30.02 | 15.05 |
| 393 | 123 | 119.00 | 151.00 | 30.16 | 15.15 |
| 394 | 123 | 119.00 | 152.00 | 30.29 | 15.25 |
| 395 | 123 | 119.00 | 153.00 | 30.43 | 15.35 |
| 396 | 123 | 119.00 | 154.00 | 30.57 | 15.45 |
| 397 | 123 | 119.00 | 155.00 | 30.71 | 15.55 |
| 398 | 123 | 119.00 | 156.00 | 30.85 | 15.65 |
| 399 | 123 | 119.00 | 157.00 | 30.98 | 15.75 |
| 400 | 123 | 119.00 | 158.00 | 31.12 | 15.85 |
| 401 | 123 | 119.00 | 159.00 | 31.26 | 15.95 |
| 402 | 123 | 119.00 | 160.00 | 31.40 | 16.05 |
| 403 | 123 | 119.00 | 161.00 | 31.54 | 16.15 |
| 404 | 123 | 119.00 | 162.00 | 31.67 | 16.25 |
| 405 | 123 | 119.00 | 163.00 | 31.81 | 16.35 |
| 406 | 123 | 119.00 | 164.00 | 31.95 | 16.45 |
| 407 | 123 | 119.00 | 165.00 | 32.09 | 16.55 |
| 408 | 123 | 119.00 | 166.00 | 32.23 | 16.65 |
| 409 | 123 | 119.00 | 167.00 | 32.36 | 16.75 |
| 410 | 123 | 119.00 | 168.00 | 32.50 | 16.85 |
| 411 | 123 | 119.00 | 169.00 | 32.64 | 16.95 |
| 412 | 123 | 119.00 | 170.00 | 32.78 | 17.05 |
| 413 | 123 | 119.00 | 171.00 | 32.92 | 17.15 |
| 414 | 123 | 119.00 | 172.00 | 33.05 | 17.25 |
| 415 | 123 | 119.00 | 173.00 | 33.19 | 17.35 |
| 416 | 123 | 119.00 | 174.00 | 33.33 | 17.45 |
| 417 | 123 | 119.00 | 175.00 | 33.47 | 17.55 |
| 418 | 123 | 119.00 | 176.00 | 33.61 | 17.65 |
| 419 | 123 | 119.00 | 177.00 | 33.74 | 17.75 |
| 420 | 123 | 119.00 | 178.00 | 33.88 | 17.85 |
| 421 | 123 | 119.00 | 179.00 | 34.02 | 17.95 |
| 422 | 123 | 119.00 | 180.00 | 34.16 | 18.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 423 | 123 | 119.00 | 181.00 | 34.30 | 18.15 |
| 424 | 123 | 119.00 | 182.00 | 34.43 | 18.25 |
| 425 | 123 | 119.00 | 183.00 | 34.57 | 18.35 |
| 426 | 123 | 119.00 | 184.00 | 34.71 | 18.45 |
| 427 | 123 | 119.00 | 185.00 | 34.85 | 18.55 |
| 428 | 123 | 119.00 | 186.00 | 34.99 | 18.65 |
| 429 | 123 | 119.00 | 187.00 | 35.12 | 18.75 |
| 430 | 123 | 119.00 | 188.00 | 35.26 | 18.85 |
| 431 | 123 | 119.00 | 189.00 | 35.40 | 18.95 |
| 432 | 123 | 119.00 | 190.00 | 35.54 | 19.05 |
| 433 | 123 | 119.00 | 191.00 | 35.68 | 19.15 |
| 434 | 123 | 119.00 | 192.00 | 35.81 | 19.25 |
| 435 | 123 | 119.00 | 193.00 | 35.95 | 19.35 |
| 436 | 123 | 119.00 | 194.00 | 36.09 | 19.45 |
| 437 | 123 | 119.00 | 195.00 | 36.23 | 19.55 |
| 438 | 123 | 119.00 | 196.00 | 36.37 | 19.65 |
| 439 | 123 | 119.00 | 197.00 | 36.50 | 19.75 |
| 440 | 123 | 119.00 | 198.00 | 36.64 | 19.85 |
| 441 | 123 | 119.00 | 199.00 | 36.78 | 19.95 |
| 442 | 123 | 119.00 | 200.00 | 36.92 | 20.05 |
| 443 | 123 | 119.00 | 201.00 | 37.06 | 20.15 |
| 444 | 123 | 119.00 | 202.00 | 37.19 | 20.25 |
| 445 | 123 | 119.00 | 203.00 | 37.33 | 20.35 |
| 446 | 123 | 119.00 | 204.00 | 37.47 | 20.45 |
| 447 | 123 | 119.00 | 205.00 | 37.61 | 20.55 |
| 448 | 123 | 119.00 | 206.00 | 37.75 | 20.65 |
| 449 | 123 | 119.00 | 207.00 | 37.88 | 20.75 |
| 450 | 123 | 119.00 | 208.00 | 38.02 | 20.85 |
| 451 | 123 | 119.00 | 209.00 | 38.16 | 20.95 |
| 452 | 123 | 119.00 | 210.00 | 38.30 | 21.05 |
| 453 | 123 | 119.00 | 211.00 | 38.44 | 21.15 |
| 454 | 123 | 119.00 | 212.00 | 38.57 | 21.25 |
| 455 | 123 | 119.00 | 213.00 | 38.71 | 21.35 |
| 456 | 123 | 119.00 | 214.00 | 38.85 | 21.45 |
| 457 | 123 | 119.00 | 215.00 | 38.99 | 21.55 |
| 458 | 123 | 119.00 | 216.00 | 39.13 | 21.65 |
| 459 | 123 | 119.00 | 217.00 | 39.26 | 21.75 |
| 460 | 123 | 119.00 | 218.00 | 39.40 | 21.85 |
| 461 | 123 | 119.00 | 219.00 | 39.54 | 21.95 |
| 462 | 123 | 119.00 | 220.00 | 39.68 | 22.05 |
| 463 | 123 | 119.00 | 221.00 | 39.82 | 22.15 |
| 464 | 123 | 119.00 | 222.00 | 39.95 | 22.25 |
| 465 | 123 | 119.00 | 223.00 | 40.09 | 22.35 |
| 466 | 123 | 119.00 | 224.00 | 40.23 | 22.45 |
| 467 | 123 | 119.00 | 225.00 | 40.37 | 22.55 |
| 468 | 123 | 119.00 | 226.00 | 40.51 | 22.65 |
| 469 | 123 | 119.00 | 227.00 | 40.64 | 22.75 |
| 470 | 123 | 119.00 | 228.00 | 40.78 | 22.85 |
| 471 | 123 | 119.00 | 229.00 | 40.92 | 22.95 |
| 472 | 123 | 119.00 | 230.00 | 41.06 | 23.05 |
| 473 | 123 | 119.00 | 231.00 | 41.20 | 23.15 |
| 474 | 123 | 119.00 | 232.00 | 41.33 | 23.25 |
| 475 | 123 | 119.00 | 233.00 | 41.47 | 23.35 |
| 476 | 123 | 119.00 | 234.00 | 41.61 | 23.45 |
| 477 | 123 | 119.00 | 235.00 | 41.75 | 23.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 478 | 123 | 119.00 | 236.00 | 41.89 | 23.65 |
| 479 | 123 | 119.00 | 237.00 | 42.02 | 23.75 |
| 480 | 123 | 119.00 | 238.00 | 42.16 | 23.85 |
| 481 | 123 | 119.00 | 239.00 | 42.30 | 23.95 |
| 482 | 123 | 119.00 | 240.00 | 42.44 | 24.05 |
| 483 | 123 | 119.00 | 241.00 | 42.58 | 24.15 |
| 484 | 123 | 119.00 | 242.00 | 42.71 | 24.25 |
| 485 | 123 | 119.00 | 243.00 | 42.85 | 24.35 |
| 486 | 123 | 119.00 | 244.00 | 42.99 | 24.45 |
| 487 | 123 | 119.00 | 245.00 | 43.13 | 24.55 |
| 488 | 123 | 119.00 | 246.00 | 43.27 | 24.65 |
| 489 | 123 | 119.00 | 247.00 | 43.40 | 24.75 |
| 490 | 123 | 119.00 | 248.00 | 43.54 | 24.85 |
| 491 | 123 | 119.00 | 249.00 | 43.68 | 24.95 |
| 492 | 123 | 119.00 | 250.00 | 43.82 | 25.05 |
| 493 | 123 | 119.00 | 251.00 | 43.96 | 25.15 |
| 494 | 123 | 119.00 | 252.00 | 44.09 | 25.25 |
| 495 | 123 | 119.00 | 253.00 | 44.23 | 25.35 |
| 496 | 123 | 119.00 | 254.00 | 44.37 | 25.45 |
| 497 | 123 | 119.00 | 255.00 | 44.51 | 25.55 |
| 498 | 123 | 119.00 | 256.00 | 44.65 | 25.65 |
| 499 | 123 | 119.00 | 257.00 | 44.78 | 25.75 |
| 500 | 123 | 119.00 | 258.00 | 44.92 | 25.85 |
| 501 | 123 | 119.00 | 259.00 | 45.06 | 25.95 |
| 502 | 123 | 119.00 | 260.00 | 45.20 | 26.05 |
| 503 | 123 | 119.00 | 261.00 | 45.34 | 26.15 |
| 504 | 123 | 119.00 | 262.00 | 45.47 | 26.25 |
| 505 | 123 | 119.00 | 263.00 | 45.61 | 26.35 |
| 506 | 123 | 119.00 | 264.00 | 45.75 | 26.45 |
| 507 | 123 | 119.00 | 265.00 | 45.89 | 26.55 |
| 508 | 123 | 119.00 | 266.00 | 46.03 | 26.65 |
| 509 | 123 | 119.00 | 267.00 | 46.16 | 26.75 |
| 510 | 123 | 119.00 | 268.00 | 46.30 | 26.85 |
| 511 | 123 | 119.00 | 269.00 | 46.44 | 26.95 |
| 512 | 123 | 119.00 | 270.00 | 46.58 | 27.05 |
| 513 | 123 | 119.00 | 271.00 | 46.72 | 27.15 |
| 514 | 123 | 119.00 | 272.00 | 46.85 | 27.25 |
| 515 | 123 | 119.00 | 273.00 | 46.99 | 27.35 |
| 516 | 123 | 119.00 | 274.00 | 47.13 | 27.45 |
| 517 | 123 | 119.00 | 275.00 | 47.27 | 27.55 |
| 518 | 123 | 119.00 | 276.00 | 47.41 | 27.65 |
| 519 | 123 | 119.00 | 277.00 | 47.54 | 27.75 |
| 520 | 123 | 119.00 | 278.00 | 47.68 | 27.85 |
| 521 | 123 | 119.00 | 279.00 | 47.82 | 27.95 |
| 522 | 123 | 119.00 | 280.00 | 47.96 | 28.05 |
| 523 | 123 | 119.00 | 281.00 | 48.10 | 28.15 |
| 524 | 123 | 119.00 | 282.00 | 48.23 | 28.25 |
| 525 | 123 | 119.00 | 283.00 | 48.37 | 28.35 |
| 526 | 123 | 119.00 | 284.00 | 48.51 | 28.45 |
| 527 | 123 | 119.00 | 285.00 | 48.65 | 28.55 |
| 528 | 123 | 119.00 | 286.00 | 48.79 | 28.65 |
| 529 | 123 | 119.00 | 287.00 | 48.92 | 28.75 |
| 530 | 123 | 119.00 | 288.00 | 49.06 | 28.85 |
| 531 | 123 | 119.00 | 289.00 | 49.20 | 28.95 |
| 532 | 123 | 119.00 | 290.00 | 49.34 | 29.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 533 | 123 | 119.00 | 291.00 | 49.48 | 29.15 |
| 534 | 123 | 119.00 | 292.00 | 49.61 | 29.25 |
| 535 | 123 | 119.00 | 293.00 | 49.75 | 29.35 |
| 536 | 123 | 119.00 | 294.00 | 49.89 | 29.45 |
| 537 | 123 | 119.00 | 295.00 | 50.03 | 29.55 |
| 538 | 123 | 119.00 | 296.00 | 50.17 | 29.65 |
| 539 | 123 | 119.00 | 297.00 | 50.30 | 29.75 |
| 540 | 123 | 119.00 | 298.00 | 50.44 | 29.85 |
| 541 | 123 | 119.00 | 299.00 | 50.58 | 29.95 |
| 542 | 123 | 119.00 | 300.00 | 50.72 | 30.05 |
| 543 | 123 | 119.00 | 301.00 | 50.86 | 30.15 |
| 544 | 123 | 119.00 | 302.00 | 50.99 | 30.25 |
| 545 | 123 | 119.00 | 303.00 | 51.13 | 30.35 |
| 546 | 123 | 119.00 | 304.00 | 51.27 | 30.45 |
| 547 | 123 | 119.00 | 305.00 | 51.41 | 30.55 |
| 548 | 123 | 119.00 | 306.00 | 51.55 | 30.65 |
| 549 | 123 | 119.00 | 307.00 | 51.68 | 30.75 |
| 550 | 123 | 119.00 | 308.00 | 51.82 | 30.85 |
| 551 | 123 | 119.00 | 309.00 | 51.96 | 30.95 |
| 552 | 123 | 119.00 | 310.00 | 52.10 | 31.05 |
| 553 | 123 | 119.00 | 311.00 | 52.24 | 31.15 |
| 554 | 123 | 119.00 | 312.00 | 52.37 | 31.25 |
| 555 | 123 | 119.00 | 313.00 | 52.51 | 31.35 |
| 556 | 123 | 119.00 | 314.00 | 52.65 | 31.45 |
| 557 | 123 | 119.00 | 315.00 | 52.79 | 31.55 |
| 558 | 123 | 119.00 | 316.00 | 52.93 | 31.65 |
| 559 | 123 | 119.00 | 317.00 | 53.06 | 31.75 |
| 560 | 123 | 119.00 | 318.00 | 53.20 | 31.85 |
| 561 | 123 | 119.00 | 319.00 | 53.34 | 31.95 |
| 562 | 123 | 119.00 | 320.00 | 53.48 | 32.05 |
| 563 | 123 | 119.00 | 321.00 | 53.62 | 32.15 |
| 564 | 123 | 119.00 | 322.00 | 53.75 | 32.25 |
| 565 | 123 | 119.00 | 323.00 | 53.89 | 32.35 |
| 566 | 123 | 119.00 | 324.00 | 54.03 | 32.45 |
| 567 | 123 | 119.00 | 325.00 | 54.17 | 32.55 |
| 568 | 123 | 119.00 | 326.00 | 54.31 | 32.65 |
| 569 | 123 | 119.00 | 327.00 | 54.44 | 32.75 |
| 570 | 123 | 119.00 | 328.00 | 54.58 | 32.85 |
| 571 | 123 | 119.00 | 329.00 | 54.72 | 32.95 |
| 572 | 123 | 119.00 | 330.00 | 54.86 | 33.05 |
| 573 | 123 | 119.00 | 331.00 | 55.00 | 33.15 |
| 574 | 123 | 119.00 | 332.00 | 55.13 | 33.25 |
| 575 | 123 | 119.00 | 333.00 | 55.27 | 33.35 |
| 576 | 123 | 119.00 | 334.00 | 55.41 | 33.45 |
| 577 | 123 | 119.00 | 335.00 | 55.55 | 33.55 |
| 578 | 123 | 119.00 | 336.00 | 55.69 | 33.65 |
| 579 | 123 | 119.00 | 337.00 | 55.82 | 33.75 |
| 580 | 123 | 119.00 | 338.00 | 55.96 | 33.85 |
| 581 | 123 | 119.00 | 339.00 | 56.10 | 33.95 |
| 582 | 123 | 119.00 | 340.00 | 56.24 | 34.05 |
| 583 | 123 | 119.00 | 341.00 | 56.38 | 34.15 |
| 584 | 123 | 119.00 | 342.00 | 56.51 | 34.25 |
| 585 | 123 | 119.00 | 343.00 | 56.65 | 34.35 |
| 586 | 123 | 119.00 | 344.00 | 56.79 | 34.45 |
| 587 | 123 | 119.00 | 345.00 | 56.93 | 34.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 588 | 123 | 119.00 | 346.00 | 57.07 | 34.65 |
| 589 | 123 | 119.00 | 347.00 | 57.20 | 34.75 |
| 590 | 123 | 119.00 | 348.00 | 57.34 | 34.85 |
| 591 | 123 | 119.00 | 349.00 | 57.48 | 34.95 |
| 592 | 123 | 119.00 | 350.00 | 57.62 | 35.05 |
| 593 | 123 | 119.00 | 351.00 | 57.76 | 35.15 |
| 594 | 123 | 119.00 | 352.00 | 57.89 | 35.25 |
| 595 | 123 | 119.00 | 353.00 | 58.03 | 35.35 |
| 596 | 123 | 119.00 | 354.00 | 58.17 | 35.45 |
| 597 | 123 | 119.00 | 355.00 | 58.31 | 35.55 |
| 598 | 123 | 119.00 | 356.00 | 58.45 | 35.65 |
| 599 | 123 | 119.00 | 357.00 | 58.58 | 35.75 |
| 600 | 123 | 119.00 | 358.00 | 58.72 | 35.85 |
| 601 | 123 | 119.00 | 359.00 | 58.86 | 35.95 |
| 602 | 123 | 119.00 | 360.00 | 59.00 | 36.05 |
| 603 | 123 | 119.00 | 361.00 | 59.14 | 36.15 |
| 604 | 123 | 119.00 | 362.00 | 59.27 | 36.25 |
| 605 | 123 | 119.00 | 363.00 | 59.41 | 36.35 |
| 606 | 123 | 119.00 | 364.00 | 59.55 | 36.45 |
| 607 | 123 | 119.00 | 365.00 | 59.69 | 36.55 |
| 608 | 123 | 119.00 | 366.00 | 59.83 | 36.65 |
| 609 | 123 | 119.00 | 367.00 | 59.96 | 36.75 |
| 610 | 123 | 119.00 | 368.00 | 60.10 | 36.85 |
| 611 | 123 | 119.00 | 369.00 | 60.24 | 36.95 |
| 612 | 123 | 119.00 | 370.00 | 60.38 | 37.05 |
| 613 | 123 | 119.00 | 371.00 | 60.52 | 37.15 |
| 614 | 123 | 119.00 | 372.00 | 60.65 | 37.25 |
| 615 | 123 | 119.00 | 373.00 | 60.79 | 37.35 |
| 616 | 123 | 119.00 | 374.00 | 60.93 | 37.45 |
| 617 | 123 | 119.00 | 375.00 | 61.07 | 37.55 |
| 618 | 123 | 119.00 | 376.00 | 61.21 | 37.65 |
| 619 | 123 | 119.00 | 377.00 | 61.34 | 37.75 |
| 620 | 123 | 119.00 | 378.00 | 61.48 | 37.85 |
| 621 | 123 | 119.00 | 379.00 | 61.62 | 37.95 |
| 622 | 123 | 119.00 | 380.00 | 61.76 | 38.05 |
| 623 | 123 | 119.00 | 381.00 | 61.90 | 38.15 |
| 624 | 123 | 119.00 | 382.00 | 62.03 | 38.25 |
| 625 | 123 | 119.00 | 383.00 | 62.17 | 38.35 |
| 626 | 123 | 119.00 | 384.00 | 62.31 | 38.45 |
| 627 | 123 | 119.00 | 385.00 | 62.45 | 38.55 |
| 628 | 123 | 119.00 | 386.00 | 62.59 | 38.65 |
| 629 | 123 | 119.00 | 387.00 | 62.72 | 38.75 |
| 630 | 123 | 119.00 | 388.00 | 62.86 | 38.85 |
| 631 | 123 | 119.00 | 389.00 | 63.00 | 38.95 |
| 632 | 123 | 119.00 | 390.00 | 63.14 | 39.05 |
| 633 | 123 | 119.00 | 391.00 | 63.28 | 39.15 |
| 634 | 123 | 119.00 | 392.00 | 63.41 | 39.25 |
| 635 | 123 | 119.00 | 393.00 | 63.55 | 39.35 |
| 636 | 123 | 119.00 | 394.00 | 63.69 | 39.45 |
| 637 | 123 | 119.00 | 395.00 | 63.83 | 39.55 |
| 638 | 123 | 119.00 | 396.00 | 63.97 | 39.65 |
| 639 | 123 | 119.00 | 397.00 | 64.10 | 39.75 |
| 640 | 123 | 119.00 | 398.00 | 64.24 | 39.85 |
| 641 | 123 | 119.00 | 399.00 | 64.38 | 39.95 |
| 642 | 123 | 119.00 | 400.00 | 64.52 | 40.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 643 | 123 | 119.00 | 401.00 | 64.66 | 40.15 |
| 644 | 123 | 119.00 | 402.00 | 64.79 | 40.25 |
| 645 | 123 | 119.00 | 403.00 | 64.93 | 40.35 |
| 646 | 123 | 119.00 | 404.00 | 65.07 | 40.45 |
| 647 | 123 | 119.00 | 405.00 | 65.21 | 40.55 |
| 648 | 123 | 119.00 | 406.00 | 65.35 | 40.65 |
| 649 | 123 | 119.00 | 407.00 | 65.48 | 40.75 |
| 650 | 123 | 119.00 | 408.00 | 65.62 | 40.85 |
| 651 | 123 | 119.00 | 409.00 | 65.76 | 40.95 |
| 652 | 123 | 119.00 | 410.00 | 65.90 | 41.05 |
| 653 | 123 | 119.00 | 411.00 | 66.04 | 41.15 |
| 654 | 123 | 119.00 | 412.00 | 66.17 | 41.25 |
| 655 | 123 | 119.00 | 413.00 | 66.31 | 41.35 |
| 656 | 123 | 119.00 | 414.00 | 66.45 | 41.45 |
| 657 | 123 | 119.00 | 415.00 | 66.59 | 41.55 |
| 658 | 123 | 119.00 | 416.00 | 66.73 | 41.65 |
| 659 | 123 | 119.00 | 417.00 | 66.86 | 41.75 |
| 660 | 123 | 119.00 | 418.00 | 67.00 | 41.85 |
| 661 | 123 | 119.00 | 419.00 | 67.14 | 41.95 |
| 662 | 123 | 119.00 | 420.00 | 67.28 | 42.05 |
| 663 | 123 | 119.00 | 421.00 | 67.42 | 42.15 |
| 664 | 123 | 119.00 | 422.00 | 67.55 | 42.25 |
| 665 | 123 | 119.00 | 423.00 | 67.69 | 42.35 |
| 666 | 123 | 119.00 | 424.00 | 67.83 | 42.45 |
| 667 | 123 | 119.00 | 425.00 | 67.97 | 42.55 |
| 668 | 123 | 119.00 | 426.00 | 68.11 | 42.65 |
| 669 | 123 | 119.00 | 427.00 | 68.24 | 42.75 |
| 670 | 123 | 119.00 | 428.00 | 68.38 | 42.85 |
| 671 | 123 | 119.00 | 429.00 | 68.52 | 42.95 |
| 672 | 123 | 119.00 | 430.00 | 68.66 | 43.05 |
| 673 | 123 | 119.00 | 431.00 | 68.80 | 43.15 |
| 674 | 123 | 119.00 | 432.00 | 68.93 | 43.25 |
| 675 | 123 | 119.00 | 433.00 | 69.07 | 43.35 |
| 676 | 123 | 119.00 | 434.00 | 69.21 | 43.45 |
| 677 | 123 | 119.00 | 435.00 | 69.35 | 43.55 |
| 678 | 123 | 119.00 | 436.00 | 69.49 | 43.65 |
| 679 | 123 | 119.00 | 437.00 | 69.62 | 43.75 |
| 680 | 123 | 119.00 | 438.00 | 69.76 | 43.85 |
| 681 | 123 | 119.00 | 439.00 | 69.90 | 43.95 |
| 682 | 123 | 119.00 | 440.00 | 70.04 | 44.05 |
| 683 | 123 | 119.00 | 441.00 | 70.18 | 44.15 |
| 684 | 123 | 119.00 | 442.00 | 70.31 | 44.25 |
| 685 | 123 | 119.00 | 443.00 | 70.45 | 44.35 |
| 686 | 123 | 119.00 | 444.00 | 70.59 | 44.45 |
| 687 | 123 | 119.00 | 445.00 | 70.73 | 44.55 |
| 688 | 123 | 119.00 | 446.00 | 70.87 | 44.65 |
| 689 | 123 | 119.00 | 447.00 | 71.00 | 44.75 |
| 690 | 123 | 119.00 | 448.00 | 71.14 | 44.85 |
| 691 | 123 | 119.00 | 449.00 | 71.28 | 44.95 |
| 692 | 123 | 119.00 | 450.00 | 71.42 | 45.05 |
| 693 | 123 | 119.00 | 451.00 | 71.56 | 45.15 |
| 694 | 123 | 119.00 | 452.00 | 71.69 | 45.25 |
| 695 | 123 | 119.00 | 453.00 | 71.83 | 45.35 |
| 696 | 123 | 119.00 | 454.00 | 71.97 | 45.45 |
| 697 | 123 | 119.00 | 455.00 | 72.11 | 45.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 698 | 123 | 119.00 | 456.00 | 72.25 | 45.65 |
| 699 | 123 | 119.00 | 457.00 | 72.38 | 45.75 |
| 700 | 123 | 119.00 | 458.00 | 72.52 | 45.85 |
| 701 | 123 | 119.00 | 459.00 | 72.66 | 45.95 |
| 702 | 123 | 119.00 | 460.00 | 72.80 | 46.05 |
| 703 | 123 | 119.00 | 461.00 | 72.94 | 46.15 |
| 704 | 123 | 119.00 | 462.00 | 73.07 | 46.25 |
| 705 | 123 | 119.00 | 463.00 | 73.21 | 46.35 |
| 706 | 123 | 119.00 | 464.00 | 73.35 | 46.45 |
| 707 | 123 | 119.00 | 465.00 | 73.49 | 46.55 |
| 708 | 123 | 119.00 | 466.00 | 73.63 | 46.65 |
| 709 | 123 | 119.00 | 467.00 | 73.76 | 46.75 |
| 710 | 123 | 119.00 | 468.00 | 73.90 | 46.85 |
| 711 | 123 | 119.00 | 469.00 | 74.04 | 46.95 |
| 712 | 123 | 119.00 | 470.00 | 74.18 | 47.05 |
| 713 | 123 | 119.00 | 471.00 | 74.32 | 47.15 |
| 714 | 123 | 119.00 | 472.00 | 74.45 | 47.25 |
| 715 | 123 | 119.00 | 473.00 | 74.59 | 47.35 |
| 716 | 123 | 119.00 | 474.00 | 74.73 | 47.45 |
| 717 | 123 | 119.00 | 475.00 | 74.87 | 47.55 |
| 718 | 123 | 119.00 | 476.00 | 75.01 | 47.65 |
| 719 | 123 | 119.00 | 477.00 | 75.14 | 47.75 |
| 720 | 123 | 119.00 | 478.00 | 75.28 | 47.85 |
| 721 | 123 | 119.00 | 479.00 | 75.42 | 47.95 |
| 722 | 123 | 119.00 | 480.00 | 75.56 | 48.05 |
| 723 | 123 | 119.00 | 481.00 | 75.70 | 48.15 |
| 724 | 123 | 119.00 | 482.00 | 75.83 | 48.25 |
| 725 | 123 | 119.00 | 483.00 | 75.97 | 48.35 |
| 726 | 123 | 119.00 | 484.00 | 76.11 | 48.45 |
| 727 | 123 | 119.00 | 485.00 | 76.25 | 48.55 |
| 728 | 123 | 119.00 | 486.00 | 76.39 | 48.65 |
| 729 | 123 | 119.00 | 487.00 | 76.52 | 48.75 |
| 730 | 123 | 119.00 | 488.00 | 76.66 | 48.85 |
| 731 | 123 | 119.00 | 489.00 | 76.80 | 48.95 |
| 732 | 123 | 119.00 | 490.00 | 76.94 | 49.05 |
| 733 | 123 | 119.00 | 491.00 | 77.08 | 49.15 |
| 734 | 123 | 119.00 | 492.00 | 77.21 | 49.25 |
| 735 | 123 | 119.00 | 493.00 | 77.35 | 49.35 |
| 736 | 123 | 119.00 | 494.00 | 77.49 | 49.45 |
| 737 | 123 | 119.00 | 495.00 | 77.63 | 49.55 |
| 738 | 123 | 119.00 | 496.00 | 77.77 | 49.65 |
| 739 | 123 | 119.00 | 497.00 | 77.90 | 49.75 |
| 740 | 123 | 119.00 | 498.00 | 78.04 | 49.85 |
| 741 | 123 | 119.00 | 499.00 | 78.18 | 49.95 |
| 742 | 123 | 119.00 | 500.00 | 78.32 | 50.05 |
| 743 | 123 | 119.00 | 501.00 | 78.46 | 50.15 |
| 744 | 123 | 119.00 | 502.00 | 78.59 | 50.25 |
| 745 | 123 | 119.00 | 503.00 | 78.73 | 50.35 |
| 746 | 123 | 119.00 | 504.00 | 78.87 | 50.45 |
| 747 | 123 | 119.00 | 505.00 | 79.01 | 50.55 |
| 748 | 123 | 119.00 | 506.00 | 79.15 | 50.65 |
| 749 | 123 | 119.00 | 507.00 | 79.28 | 50.75 |
| 750 | 123 | 119.00 | 508.00 | 79.42 | 50.85 |
| 751 | 123 | 119.00 | 509.00 | 79.56 | 50.95 |
| 752 | 123 | 119.00 | 510.00 | 79.70 | 51.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 753 | 123 | 119.00 | 511.00 | 79.84 | 51.15 |
| 754 | 123 | 119.00 | 512.00 | 79.97 | 51.25 |
| 755 | 123 | 119.00 | 513.00 | 80.11 | 51.35 |
| 756 | 123 | 119.00 | 514.00 | 80.25 | 51.45 |
| 757 | 123 | 119.00 | 515.00 | 80.39 | 51.55 |
| 758 | 123 | 119.00 | 516.00 | 80.53 | 51.65 |
| 759 | 123 | 119.00 | 517.00 | 80.66 | 51.75 |
| 760 | 123 | 119.00 | 518.00 | 80.80 | 51.85 |
| 761 | 123 | 119.00 | 519.00 | 80.94 | 51.95 |
| 762 | 123 | 119.00 | 520.00 | 81.08 | 52.05 |
| 763 | 123 | 119.00 | 521.00 | 81.22 | 52.15 |
| 764 | 123 | 119.00 | 522.00 | 81.35 | 52.25 |
| 765 | 123 | 119.00 | 523.00 | 81.49 | 52.35 |
| 766 | 123 | 119.00 | 524.00 | 81.63 | 52.45 |
| 767 | 123 | 119.00 | 525.00 | 81.77 | 52.55 |
| 768 | 123 | 119.00 | 526.00 | 81.91 | 52.65 |
| 769 | 123 | 119.00 | 527.00 | 82.04 | 52.75 |
| 770 | 123 | 119.00 | 528.00 | 82.18 | 52.85 |
| 771 | 123 | 119.00 | 529.00 | 82.32 | 52.95 |
| 772 | 123 | 119.00 | 530.00 | 82.46 | 53.05 |
| 773 | 123 | 119.00 | 531.00 | 82.60 | 53.15 |
| 774 | 123 | 119.00 | 532.00 | 82.73 | 53.25 |
| 775 | 123 | 119.00 | 533.00 | 82.87 | 53.35 |
| 776 | 123 | 119.00 | 534.00 | 83.01 | 53.45 |
| 777 | 123 | 119.00 | 535.00 | 83.15 | 53.55 |
| 778 | 123 | 119.00 | 536.00 | 83.29 | 53.65 |
| 779 | 123 | 119.00 | 537.00 | 83.42 | 53.75 |
| 780 | 123 | 119.00 | 538.00 | 83.56 | 53.85 |
| 781 | 123 | 119.00 | 539.00 | 83.70 | 53.95 |
| 782 | 123 | 119.00 | 540.00 | 83.84 | 54.05 |
| 783 | 123 | 119.00 | 541.00 | 83.98 | 54.15 |
| 784 | 123 | 119.00 | 542.00 | 84.11 | 54.25 |
| 785 | 123 | 119.00 | 543.00 | 84.25 | 54.35 |
| 786 | 123 | 119.00 | 544.00 | 84.39 | 54.45 |
| 787 | 123 | 119.00 | 545.00 | 84.53 | 54.55 |
| 788 | 123 | 119.00 | 546.00 | 84.67 | 54.65 |
| 789 | 123 | 119.00 | 547.00 | 84.80 | 54.75 |
| 790 | 123 | 119.00 | 548.00 | 84.94 | 54.85 |
| 791 | 123 | 119.00 | 549.00 | 85.08 | 54.95 |
| 792 | 123 | 119.00 | 550.00 | 85.22 | 55.05 |
| 793 | 123 | 119.00 | 551.00 | 85.36 | 55.15 |
| 794 | 123 | 119.00 | 552.00 | 85.49 | 55.25 |
| 795 | 123 | 119.00 | 553.00 | 85.63 | 55.35 |
| 796 | 123 | 119.00 | 554.00 | 85.77 | 55.45 |
| 797 | 123 | 119.00 | 555.00 | 85.91 | 55.55 |
| 798 | 123 | 119.00 | 556.00 | 86.05 | 55.65 |
| 799 | 123 | 119.00 | 557.00 | 86.18 | 55.75 |
| 800 | 123 | 119.00 | 558.00 | 86.32 | 55.85 |
| 801 | 123 | 119.00 | 559.00 | 86.46 | 55.95 |
| 802 | 123 | 119.00 | 560.00 | 86.60 | 56.05 |
| 803 | 123 | 119.00 | 561.00 | 86.74 | 56.15 |
| 804 | 123 | 119.00 | 562.00 | 86.87 | 56.25 |
| 805 | 123 | 119.00 | 563.00 | 87.01 | 56.35 |
| 806 | 123 | 119.00 | 564.00 | 87.15 | 56.45 |
| 807 | 123 | 119.00 | 565.00 | 87.29 | 56.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 808 | 123 | 119.00 | 566.00 | 87.43 | 56.65 |
| 809 | 123 | 119.00 | 567.00 | 87.56 | 56.75 |
| 810 | 123 | 119.00 | 568.00 | 87.70 | 56.85 |
| 811 | 123 | 119.00 | 569.00 | 87.84 | 56.95 |
| 812 | 123 | 119.00 | 570.00 | 87.98 | 57.05 |
| 813 | 123 | 119.00 | 571.00 | 88.12 | 57.15 |
| 814 | 123 | 119.00 | 572.00 | 88.25 | 57.25 |
| 815 | 123 | 119.00 | 573.00 | 88.39 | 57.35 |
| 816 | 123 | 119.00 | 574.00 | 88.53 | 57.45 |
| 817 | 123 | 119.00 | 575.00 | 88.67 | 57.55 |
| 818 | 123 | 119.00 | 576.00 | 88.81 | 57.65 |
| 819 | 123 | 119.00 | 577.00 | 88.94 | 57.75 |
| 820 | 123 | 119.00 | 578.00 | 89.08 | 57.85 |
| 821 | 123 | 119.00 | 579.00 | 89.22 | 57.95 |
| 822 | 123 | 119.00 | 580.00 | 89.36 | 58.05 |
| 823 | 123 | 119.00 | 581.00 | 89.50 | 58.15 |
| 824 | 123 | 119.00 | 582.00 | 89.63 | 58.25 |
| 825 | 123 | 119.00 | 583.00 | 89.77 | 58.35 |
| 826 | 123 | 119.00 | 584.00 | 89.91 | 58.45 |
| 827 | 123 | 119.00 | 585.00 | 90.05 | 58.55 |
| 828 | 123 | 119.00 | 586.00 | 90.19 | 58.65 |
| 829 | 123 | 119.00 | 587.00 | 90.32 | 58.75 |
| 830 | 123 | 119.00 | 588.00 | 90.46 | 58.85 |
| 831 | 123 | 119.00 | 589.00 | 90.60 | 58.95 |
| 832 | 123 | 119.00 | 590.00 | 90.74 | 59.05 |
| 833 | 123 | 119.00 | 591.00 | 90.88 | 59.15 |
| 834 | 123 | 119.00 | 592.00 | 91.01 | 59.25 |
| 835 | 123 | 119.00 | 593.00 | 91.15 | 59.35 |
| 836 | 123 | 119.00 | 594.00 | 91.29 | 59.45 |
| 837 | 123 | 119.00 | 595.00 | 91.43 | 59.55 |
| 838 | 123 | 119.00 | 596.00 | 91.57 | 59.65 |
| 839 | 123 | 119.00 | 597.00 | 91.70 | 59.75 |
| 840 | 123 | 119.00 | 598.00 | 91.84 | 59.85 |
| 841 | 123 | 119.00 | 599.00 | 91.98 | 59.95 |
| 842 | 123 | 119.00 | 600.00 | 92.12 | 60.05 |
| 843 | 123 | 119.00 | 601.00 | 92.26 | 60.15 |
| 844 | 123 | 119.00 | 602.00 | 92.39 | 60.25 |
| 845 | 123 | 119.00 | 603.00 | 92.53 | 60.35 |
| 846 | 123 | 119.00 | 604.00 | 92.67 | 60.45 |
| 847 | 123 | 119.00 | 605.00 | 92.81 | 60.55 |
| 848 | 123 | 119.00 | 606.00 | 92.95 | 60.65 |
| 849 | 123 | 119.00 | 607.00 | 93.08 | 60.75 |
| 850 | 123 | 119.00 | 608.00 | 93.22 | 60.85 |
| 851 | 123 | 119.00 | 609.00 | 93.36 | 60.95 |
| 852 | 123 | 119.00 | 610.00 | 93.50 | 61.05 |
| 853 | 123 | 119.00 | 611.00 | 93.64 | 61.15 |
| 854 | 123 | 119.00 | 612.00 | 93.77 | 61.25 |
| 855 | 123 | 119.00 | 613.00 | 93.91 | 61.35 |
| 856 | 123 | 119.00 | 614.00 | 94.05 | 61.45 |
| 857 | 123 | 119.00 | 615.00 | 94.19 | 61.55 |
| 858 | 123 | 119.00 | 616.00 | 94.33 | 61.65 |
| 859 | 123 | 119.00 | 617.00 | 94.46 | 61.75 |
| 860 | 123 | 119.00 | 618.00 | 94.60 | 61.85 |
| 861 | 123 | 119.00 | 619.00 | 94.74 | 61.95 |
| 862 | 123 | 119.00 | 620.00 | 94.88 | 62.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 863 | 123 | 119.00 | 621.00 | 95.02 | 62.15 |
| 864 | 123 | 119.00 | 622.00 | 95.15 | 62.25 |
| 865 | 123 | 119.00 | 623.00 | 95.29 | 62.35 |
| 866 | 123 | 119.00 | 624.00 | 95.43 | 62.45 |
| 867 | 123 | 119.00 | 625.00 | 95.57 | 62.55 |
| 868 | 123 | 119.00 | 626.00 | 95.71 | 62.65 |
| 869 | 123 | 119.00 | 627.00 | 95.84 | 62.75 |
| 870 | 123 | 119.00 | 628.00 | 95.98 | 62.85 |
| 871 | 123 | 119.00 | 629.00 | 96.12 | 62.95 |
| 872 | 123 | 119.00 | 630.00 | 96.26 | 63.05 |
| 873 | 123 | 119.00 | 631.00 | 96.40 | 63.15 |
| 874 | 123 | 119.00 | 632.00 | 96.53 | 63.25 |
| 875 | 123 | 119.00 | 633.00 | 96.67 | 63.35 |
| 876 | 123 | 119.00 | 634.00 | 96.81 | 63.45 |
| 877 | 123 | 119.00 | 635.00 | 96.95 | 63.55 |
| 878 | 123 | 119.00 | 636.00 | 97.09 | 63.65 |
| 879 | 123 | 119.00 | 637.00 | 97.22 | 63.75 |
| 880 | 123 | 119.00 | 638.00 | 97.36 | 63.85 |
| 881 | 123 | 119.00 | 639.00 | 97.50 | 63.95 |
| 882 | 123 | 119.00 | 640.00 | 97.64 | 64.05 |
| 883 | 123 | 119.00 | 641.00 | 97.78 | 64.15 |
| 884 | 123 | 119.00 | 642.00 | 97.91 | 64.25 |
| 885 | 123 | 119.00 | 643.00 | 98.05 | 64.35 |
| 886 | 123 | 119.00 | 644.00 | 98.19 | 64.45 |
| 887 | 123 | 119.00 | 645.00 | 98.33 | 64.55 |
| 888 | 123 | 119.00 | 646.00 | 98.47 | 64.65 |
| 889 | 123 | 119.00 | 647.00 | 98.60 | 64.75 |
| 890 | 123 | 119.00 | 648.00 | 98.74 | 64.85 |
| 891 | 123 | 119.00 | 649.00 | 98.88 | 64.95 |
| 892 | 123 | 119.00 | 650.00 | 99.02 | 65.05 |
| 893 | 123 | 119.00 | 651.00 | 99.16 | 65.15 |
| 894 | 123 | 119.00 | 652.00 | 99.29 | 65.25 |
| 895 | 123 | 119.00 | 653.00 | 99.43 | 65.35 |
| 896 | 123 | 119.00 | 654.00 | 99.57 | 65.45 |
| 897 | 123 | 119.00 | 655.00 | 99.71 | 65.55 |
| 898 | 123 | 119.00 | 656.00 | 99.85 | 65.65 |
| 899 | 123 | 119.00 | 657.00 | 99.98 | 65.75 |
| 900 | 123 | 119.00 | 658.00 | 100.12 | 65.85 |
| 901 | 123 | 119.00 | 659.00 | 100.26 | 65.95 |
| 902 | 123 | 119.00 | 660.00 | 100.40 | 66.05 |
| 903 | 123 | 119.00 | 661.00 | 100.54 | 66.15 |
| 904 | 123 | 119.00 | 662.00 | 100.67 | 66.25 |
| 905 | 123 | 119.00 | 663.00 | 100.81 | 66.35 |
| 906 | 123 | 119.00 | 664.00 | 100.95 | 66.45 |
| 907 | 123 | 119.00 | 665.00 | 101.09 | 66.55 |
| 908 | 123 | 119.00 | 666.00 | 101.23 | 66.65 |
| 909 | 123 | 119.00 | 667.00 | 101.36 | 66.75 |
| 910 | 123 | 119.00 | 668.00 | 101.50 | 66.85 |
| 911 | 123 | 119.00 | 669.00 | 101.64 | 66.95 |
| 912 | 123 | 119.00 | 670.00 | 101.78 | 67.05 |
| 913 | 123 | 119.00 | 671.00 | 101.92 | 67.15 |
| 914 | 123 | 119.00 | 672.00 | 102.05 | 67.25 |
| 915 | 123 | 119.00 | 673.00 | 102.19 | 67.35 |
| 916 | 123 | 119.00 | 674.00 | 102.33 | 67.45 |
| 917 | 123 | 119.00 | 675.00 | 102.47 | 67.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 918 | 123 | 119.00 | 676.00 | 102.61 | 67.65 |
| 919 | 123 | 119.00 | 677.00 | 102.74 | 67.75 |
| 920 | 123 | 119.00 | 678.00 | 102.88 | 67.85 |
| 921 | 123 | 119.00 | 679.00 | 103.02 | 67.95 |
| 922 | 123 | 119.00 | 680.00 | 103.16 | 68.05 |
| 923 | 123 | 119.00 | 681.00 | 103.30 | 68.15 |
| 924 | 123 | 119.00 | 682.00 | 103.43 | 68.25 |
| 925 | 123 | 119.00 | 683.00 | 103.57 | 68.35 |
| 926 | 123 | 119.00 | 684.00 | 103.71 | 68.45 |
| 927 | 123 | 119.00 | 685.00 | 103.85 | 68.55 |
| 928 | 123 | 119.00 | 686.00 | 103.99 | 68.65 |
| 929 | 123 | 119.00 | 687.00 | 104.12 | 68.75 |
| 930 | 123 | 119.00 | 688.00 | 104.26 | 68.85 |
| 931 | 123 | 119.00 | 689.00 | 104.40 | 68.95 |
| 932 | 123 | 119.00 | 690.00 | 104.54 | 69.05 |
| 933 | 123 | 119.00 | 691.00 | 104.68 | 69.15 |
| 934 | 123 | 119.00 | 692.00 | 104.81 | 69.25 |
| 935 | 123 | 119.00 | 693.00 | 104.95 | 69.35 |
| 936 | 123 | 119.00 | 694.00 | 105.09 | 69.45 |
| 937 | 123 | 119.00 | 695.00 | 105.23 | 69.55 |
| 938 | 123 | 119.00 | 696.00 | 105.37 | 69.65 |
| 939 | 123 | 119.00 | 697.00 | 105.50 | 69.75 |
| 940 | 123 | 119.00 | 698.00 | 105.64 | 69.85 |
| 941 | 123 | 119.00 | 699.00 | 105.78 | 69.95 |
| 942 | 123 | 119.00 | 700.00 | 105.92 | 70.05 |
| 943 | 123 | 119.00 | 701.00 | 106.06 | 70.15 |
| 944 | 123 | 119.00 | 702.00 | 106.19 | 70.25 |
| 945 | 123 | 119.00 | 703.00 | 106.33 | 70.35 |
| 946 | 123 | 119.00 | 704.00 | 106.47 | 70.45 |
| 947 | 123 | 119.00 | 705.00 | 106.61 | 70.55 |
| 948 | 123 | 119.00 | 706.00 | 106.75 | 70.65 |
| 949 | 123 | 119.00 | 707.00 | 106.88 | 70.75 |
| 950 | 123 | 119.00 | 708.00 | 107.02 | 70.85 |
| 951 | 123 | 119.00 | 709.00 | 107.16 | 70.95 |
| 952 | 123 | 119.00 | 710.00 | 107.30 | 71.05 |
| 953 | 123 | 119.00 | 711.00 | 107.44 | 71.15 |
| 954 | 123 | 119.00 | 712.00 | 107.57 | 71.25 |
| 955 | 123 | 119.00 | 713.00 | 107.71 | 71.35 |
| 956 | 123 | 119.00 | 714.00 | 107.85 | 71.45 |
| 957 | 123 | 119.00 | 715.00 | 107.99 | 71.55 |
| 958 | 123 | 119.00 | 716.00 | 108.13 | 71.65 |
| 959 | 123 | 119.00 | 717.00 | 108.26 | 71.75 |
| 960 | 123 | 119.00 | 718.00 | 108.40 | 71.85 |
| 961 | 123 | 119.00 | 719.00 | 108.54 | 71.95 |
| 962 | 123 | 119.00 | 720.00 | 108.68 | 72.05 |
| 963 | 123 | 119.00 | 721.00 | 108.82 | 72.15 |
| 964 | 123 | 119.00 | 722.00 | 108.95 | 72.25 |
| 965 | 123 | 119.00 | 723.00 | 109.09 | 72.35 |
| 966 | 123 | 119.00 | 724.00 | 109.23 | 72.45 |
| 967 | 123 | 119.00 | 725.00 | 109.30 | 72.50 |

If your employee's gross pay is over £967, go to page 244.

**Monthly table for standard rate NICs for use
from 6 January 2024 to 5 April 2024**

Table letter A

Use this table for employees who are aged 21 or over and under State Pension age, or employees who are on approved apprenticeship schemes and who are aged 25 or over

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are under the age of 21 for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see table letter H)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- employees where employer is eligible for Freeport relief (see Table letter F)
- employees where employer is eligible for veterans relief (see Table letter V)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.69 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 1.24 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 1.79 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 2.35 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 2.90 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 3.45 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 4.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 4.55 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 5.11 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 5.66 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 6.21 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 6.76 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 7.31 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 7.87 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 8.42 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 8.97 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 9.52 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 10.07 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 10.63 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 11.18 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 11.73 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 12.28 | 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 |
| 849 | 533 | 316.00 | 0.00 | 12.83 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 13.39 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 13.94 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 14.49 | 0.00 |
| 865 | 533 | 332.00 | 0.00 | 15.04 | 0.00 |
| 869 | 533 | 336.00 | 0.00 | 15.59 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 16.15 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 16.70 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 17.25 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 17.80 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 18.35 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 18.91 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 19.46 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 20.01 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 20.56 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 21.11 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 21.67 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 22.22 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 22.77 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 23.32 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 23.87 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 24.43 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 24.98 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 25.53 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 26.08 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 26.63 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 27.19 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 27.74 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 28.29 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 28.84 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 29.39 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 29.95 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 30.50 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 31.05 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 31.60 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 32.15 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 32.71 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 33.26 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 33.81 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 34.36 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 34.91 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 35.47 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 36.02 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 36.57 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 37.12 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 37.67 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 38.23 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 38.78 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 39.33 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 39.81 | 0.00 |
| 1048 | 533 | 515.00 | 0.00 | 40.02 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 40.43 | 0.30 |
| 1053 | 533 | 515.00 | 5.00 | 40.99 | 0.70 |
| 1057 | 533 | 515.00 | 9.00 | 41.54 | 1.10 |
| 1061 | 533 | 515.00 | 13.00 | 42.09 | 1.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1065 | 533 | 515.00 | 17.00 | 42.64 | 1.90 |
| 1069 | 533 | 515.00 | 21.00 | 43.19 | 2.30 |
| 1073 | 533 | 515.00 | 25.00 | 43.75 | 2.70 |
| 1077 | 533 | 515.00 | 29.00 | 44.30 | 3.10 |
| 1081 | 533 | 515.00 | 33.00 | 44.85 | 3.50 |
| 1085 | 533 | 515.00 | 37.00 | 45.40 | 3.90 |
| 1089 | 533 | 515.00 | 41.00 | 45.95 | 4.30 |
| 1093 | 533 | 515.00 | 45.00 | 46.51 | 4.70 |
| 1097 | 533 | 515.00 | 49.00 | 47.06 | 5.10 |
| 1101 | 533 | 515.00 | 53.00 | 47.61 | 5.50 |
| 1105 | 533 | 515.00 | 57.00 | 48.16 | 5.90 |
| 1109 | 533 | 515.00 | 61.00 | 48.71 | 6.30 |
| 1113 | 533 | 515.00 | 65.00 | 49.27 | 6.70 |
| 1117 | 533 | 515.00 | 69.00 | 49.82 | 7.10 |
| 1121 | 533 | 515.00 | 73.00 | 50.37 | 7.50 |
| 1125 | 533 | 515.00 | 77.00 | 50.92 | 7.90 |
| 1129 | 533 | 515.00 | 81.00 | 51.47 | 8.30 |
| 1133 | 533 | 515.00 | 85.00 | 52.03 | 8.70 |
| 1137 | 533 | 515.00 | 89.00 | 52.58 | 9.10 |
| 1141 | 533 | 515.00 | 93.00 | 53.13 | 9.50 |
| 1145 | 533 | 515.00 | 97.00 | 53.68 | 9.90 |
| 1149 | 533 | 515.00 | 101.00 | 54.23 | 10.30 |
| 1153 | 533 | 515.00 | 105.00 | 54.79 | 10.70 |
| 1157 | 533 | 515.00 | 109.00 | 55.34 | 11.10 |
| 1161 | 533 | 515.00 | 113.00 | 55.89 | 11.50 |
| 1165 | 533 | 515.00 | 117.00 | 56.44 | 11.90 |
| 1169 | 533 | 515.00 | 121.00 | 56.99 | 12.30 |
| 1173 | 533 | 515.00 | 125.00 | 57.55 | 12.70 |
| 1177 | 533 | 515.00 | 129.00 | 58.10 | 13.10 |
| 1181 | 533 | 515.00 | 133.00 | 58.65 | 13.50 |
| 1185 | 533 | 515.00 | 137.00 | 59.20 | 13.90 |
| 1189 | 533 | 515.00 | 141.00 | 59.75 | 14.30 |
| 1193 | 533 | 515.00 | 145.00 | 60.31 | 14.70 |
| 1197 | 533 | 515.00 | 149.00 | 60.86 | 15.10 |
| 1201 | 533 | 515.00 | 153.00 | 61.41 | 15.50 |
| 1205 | 533 | 515.00 | 157.00 | 61.96 | 15.90 |
| 1209 | 533 | 515.00 | 161.00 | 62.51 | 16.30 |
| 1213 | 533 | 515.00 | 165.00 | 63.07 | 16.70 |
| 1217 | 533 | 515.00 | 169.00 | 63.62 | 17.10 |
| 1221 | 533 | 515.00 | 173.00 | 64.17 | 17.50 |
| 1225 | 533 | 515.00 | 177.00 | 64.72 | 17.90 |
| 1229 | 533 | 515.00 | 181.00 | 65.27 | 18.30 |
| 1233 | 533 | 515.00 | 185.00 | 65.83 | 18.70 |
| 1237 | 533 | 515.00 | 189.00 | 66.38 | 19.10 |
| 1241 | 533 | 515.00 | 193.00 | 66.93 | 19.50 |
| 1245 | 533 | 515.00 | 197.00 | 67.48 | 19.90 |
| 1249 | 533 | 515.00 | 201.00 | 68.03 | 20.30 |
| 1253 | 533 | 515.00 | 205.00 | 68.59 | 20.70 |
| 1257 | 533 | 515.00 | 209.00 | 69.14 | 21.10 |
| 1261 | 533 | 515.00 | 213.00 | 69.69 | 21.50 |
| 1265 | 533 | 515.00 | 217.00 | 70.24 | 21.90 |
| 1269 | 533 | 515.00 | 221.00 | 70.79 | 22.30 |
| 1273 | 533 | 515.00 | 225.00 | 71.35 | 22.70 |
| 1277 | 533 | 515.00 | 229.00 | 71.90 | 23.10 |
| 1281 | 533 | 515.00 | 233.00 | 72.45 | 23.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1285 | 533 | 515.00 | 237.00 | 73.00 | 23.90 |
| 1289 | 533 | 515.00 | 241.00 | 73.55 | 24.30 |
| 1293 | 533 | 515.00 | 245.00 | 74.11 | 24.70 |
| 1297 | 533 | 515.00 | 249.00 | 74.66 | 25.10 |
| 1301 | 533 | 515.00 | 253.00 | 75.21 | 25.50 |
| 1305 | 533 | 515.00 | 257.00 | 75.76 | 25.90 |
| 1309 | 533 | 515.00 | 261.00 | 76.31 | 26.30 |
| 1313 | 533 | 515.00 | 265.00 | 76.87 | 26.70 |
| 1317 | 533 | 515.00 | 269.00 | 77.42 | 27.10 |
| 1321 | 533 | 515.00 | 273.00 | 77.97 | 27.50 |
| 1325 | 533 | 515.00 | 277.00 | 78.52 | 27.90 |
| 1329 | 533 | 515.00 | 281.00 | 79.07 | 28.30 |
| 1333 | 533 | 515.00 | 285.00 | 79.63 | 28.70 |
| 1337 | 533 | 515.00 | 289.00 | 80.18 | 29.10 |
| 1341 | 533 | 515.00 | 293.00 | 80.73 | 29.50 |
| 1345 | 533 | 515.00 | 297.00 | 81.28 | 29.90 |
| 1349 | 533 | 515.00 | 301.00 | 81.83 | 30.30 |
| 1353 | 533 | 515.00 | 305.00 | 82.39 | 30.70 |
| 1357 | 533 | 515.00 | 309.00 | 82.94 | 31.10 |
| 1361 | 533 | 515.00 | 313.00 | 83.49 | 31.50 |
| 1365 | 533 | 515.00 | 317.00 | 84.04 | 31.90 |
| 1369 | 533 | 515.00 | 321.00 | 84.59 | 32.30 |
| 1373 | 533 | 515.00 | 325.00 | 85.15 | 32.70 |
| 1377 | 533 | 515.00 | 329.00 | 85.70 | 33.10 |
| 1381 | 533 | 515.00 | 333.00 | 86.25 | 33.50 |
| 1385 | 533 | 515.00 | 337.00 | 86.80 | 33.90 |
| 1389 | 533 | 515.00 | 341.00 | 87.35 | 34.30 |
| 1393 | 533 | 515.00 | 345.00 | 87.91 | 34.70 |
| 1397 | 533 | 515.00 | 349.00 | 88.46 | 35.10 |
| 1401 | 533 | 515.00 | 353.00 | 89.01 | 35.50 |
| 1405 | 533 | 515.00 | 357.00 | 89.56 | 35.90 |
| 1409 | 533 | 515.00 | 361.00 | 90.11 | 36.30 |
| 1413 | 533 | 515.00 | 365.00 | 90.67 | 36.70 |
| 1417 | 533 | 515.00 | 369.00 | 91.22 | 37.10 |
| 1421 | 533 | 515.00 | 373.00 | 91.77 | 37.50 |
| 1425 | 533 | 515.00 | 377.00 | 92.32 | 37.90 |
| 1429 | 533 | 515.00 | 381.00 | 92.87 | 38.30 |
| 1433 | 533 | 515.00 | 385.00 | 93.43 | 38.70 |
| 1437 | 533 | 515.00 | 389.00 | 93.98 | 39.10 |
| 1441 | 533 | 515.00 | 393.00 | 94.53 | 39.50 |
| 1445 | 533 | 515.00 | 397.00 | 95.08 | 39.90 |
| 1449 | 533 | 515.00 | 401.00 | 95.63 | 40.30 |
| 1453 | 533 | 515.00 | 405.00 | 96.19 | 40.70 |
| 1457 | 533 | 515.00 | 409.00 | 96.74 | 41.10 |
| 1461 | 533 | 515.00 | 413.00 | 97.29 | 41.50 |
| 1465 | 533 | 515.00 | 417.00 | 97.84 | 41.90 |
| 1469 | 533 | 515.00 | 421.00 | 98.39 | 42.30 |
| 1473 | 533 | 515.00 | 425.00 | 98.95 | 42.70 |
| 1477 | 533 | 515.00 | 429.00 | 99.50 | 43.10 |
| 1481 | 533 | 515.00 | 433.00 | 100.05 | 43.50 |
| 1485 | 533 | 515.00 | 437.00 | 100.60 | 43.90 |
| 1489 | 533 | 515.00 | 441.00 | 101.15 | 44.30 |
| 1493 | 533 | 515.00 | 445.00 | 101.71 | 44.70 |
| 1497 | 533 | 515.00 | 449.00 | 102.26 | 45.10 |
| 1501 | 533 | 515.00 | 453.00 | 102.81 | 45.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1505 | 533 | 515.00 | 457.00 | 103.36 | 45.90 |
| 1509 | 533 | 515.00 | 461.00 | 103.91 | 46.30 |
| 1513 | 533 | 515.00 | 465.00 | 104.47 | 46.70 |
| 1517 | 533 | 515.00 | 469.00 | 105.02 | 47.10 |
| 1521 | 533 | 515.00 | 473.00 | 105.57 | 47.50 |
| 1525 | 533 | 515.00 | 477.00 | 106.12 | 47.90 |
| 1529 | 533 | 515.00 | 481.00 | 106.67 | 48.30 |
| 1533 | 533 | 515.00 | 485.00 | 107.23 | 48.70 |
| 1537 | 533 | 515.00 | 489.00 | 107.78 | 49.10 |
| 1541 | 533 | 515.00 | 493.00 | 108.33 | 49.50 |
| 1545 | 533 | 515.00 | 497.00 | 108.88 | 49.90 |
| 1549 | 533 | 515.00 | 501.00 | 109.43 | 50.30 |
| 1553 | 533 | 515.00 | 505.00 | 109.99 | 50.70 |
| 1557 | 533 | 515.00 | 509.00 | 110.54 | 51.10 |
| 1561 | 533 | 515.00 | 513.00 | 111.09 | 51.50 |
| 1565 | 533 | 515.00 | 517.00 | 111.64 | 51.90 |
| 1569 | 533 | 515.00 | 521.00 | 112.19 | 52.30 |
| 1573 | 533 | 515.00 | 525.00 | 112.75 | 52.70 |
| 1577 | 533 | 515.00 | 529.00 | 113.30 | 53.10 |
| 1581 | 533 | 515.00 | 533.00 | 113.85 | 53.50 |
| 1585 | 533 | 515.00 | 537.00 | 114.40 | 53.90 |
| 1589 | 533 | 515.00 | 541.00 | 114.95 | 54.30 |
| 1593 | 533 | 515.00 | 545.00 | 115.51 | 54.70 |
| 1597 | 533 | 515.00 | 549.00 | 116.06 | 55.10 |
| 1601 | 533 | 515.00 | 553.00 | 116.61 | 55.50 |
| 1605 | 533 | 515.00 | 557.00 | 117.16 | 55.90 |
| 1609 | 533 | 515.00 | 561.00 | 117.71 | 56.30 |
| 1613 | 533 | 515.00 | 565.00 | 118.27 | 56.70 |
| 1617 | 533 | 515.00 | 569.00 | 118.82 | 57.10 |
| 1621 | 533 | 515.00 | 573.00 | 119.37 | 57.50 |
| 1625 | 533 | 515.00 | 577.00 | 119.92 | 57.90 |
| 1629 | 533 | 515.00 | 581.00 | 120.47 | 58.30 |
| 1633 | 533 | 515.00 | 585.00 | 121.03 | 58.70 |
| 1637 | 533 | 515.00 | 589.00 | 121.58 | 59.10 |
| 1641 | 533 | 515.00 | 593.00 | 122.13 | 59.50 |
| 1645 | 533 | 515.00 | 597.00 | 122.68 | 59.90 |
| 1649 | 533 | 515.00 | 601.00 | 123.23 | 60.30 |
| 1653 | 533 | 515.00 | 605.00 | 123.79 | 60.70 |
| 1657 | 533 | 515.00 | 609.00 | 124.34 | 61.10 |
| 1661 | 533 | 515.00 | 613.00 | 124.89 | 61.50 |
| 1665 | 533 | 515.00 | 617.00 | 125.44 | 61.90 |
| 1669 | 533 | 515.00 | 621.00 | 125.99 | 62.30 |
| 1673 | 533 | 515.00 | 625.00 | 126.55 | 62.70 |
| 1677 | 533 | 515.00 | 629.00 | 127.10 | 63.10 |
| 1681 | 533 | 515.00 | 633.00 | 127.65 | 63.50 |
| 1685 | 533 | 515.00 | 637.00 | 128.20 | 63.90 |
| 1689 | 533 | 515.00 | 641.00 | 128.75 | 64.30 |
| 1693 | 533 | 515.00 | 645.00 | 129.31 | 64.70 |
| 1697 | 533 | 515.00 | 649.00 | 129.86 | 65.10 |
| 1701 | 533 | 515.00 | 653.00 | 130.41 | 65.50 |
| 1705 | 533 | 515.00 | 657.00 | 130.96 | 65.90 |
| 1709 | 533 | 515.00 | 661.00 | 131.51 | 66.30 |
| 1713 | 533 | 515.00 | 665.00 | 132.07 | 66.70 |
| 1717 | 533 | 515.00 | 669.00 | 132.62 | 67.10 |
| 1721 | 533 | 515.00 | 673.00 | 133.17 | 67.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1725 | 533 | 515.00 | 677.00 | 133.72 | 67.90 |
| 1729 | 533 | 515.00 | 681.00 | 134.27 | 68.30 |
| 1733 | 533 | 515.00 | 685.00 | 134.83 | 68.70 |
| 1737 | 533 | 515.00 | 689.00 | 135.38 | 69.10 |
| 1741 | 533 | 515.00 | 693.00 | 135.93 | 69.50 |
| 1745 | 533 | 515.00 | 697.00 | 136.48 | 69.90 |
| 1749 | 533 | 515.00 | 701.00 | 137.03 | 70.30 |
| 1753 | 533 | 515.00 | 705.00 | 137.59 | 70.70 |
| 1757 | 533 | 515.00 | 709.00 | 138.14 | 71.10 |
| 1761 | 533 | 515.00 | 713.00 | 138.69 | 71.50 |
| 1765 | 533 | 515.00 | 717.00 | 139.24 | 71.90 |
| 1769 | 533 | 515.00 | 721.00 | 139.79 | 72.30 |
| 1773 | 533 | 515.00 | 725.00 | 140.35 | 72.70 |
| 1777 | 533 | 515.00 | 729.00 | 140.90 | 73.10 |
| 1781 | 533 | 515.00 | 733.00 | 141.45 | 73.50 |
| 1785 | 533 | 515.00 | 737.00 | 142.00 | 73.90 |
| 1789 | 533 | 515.00 | 741.00 | 142.55 | 74.30 |
| 1793 | 533 | 515.00 | 745.00 | 143.11 | 74.70 |
| 1797 | 533 | 515.00 | 749.00 | 143.66 | 75.10 |
| 1801 | 533 | 515.00 | 753.00 | 144.21 | 75.50 |
| 1805 | 533 | 515.00 | 757.00 | 144.76 | 75.90 |
| 1809 | 533 | 515.00 | 761.00 | 145.31 | 76.30 |
| 1813 | 533 | 515.00 | 765.00 | 145.87 | 76.70 |
| 1817 | 533 | 515.00 | 769.00 | 146.42 | 77.10 |
| 1821 | 533 | 515.00 | 773.00 | 146.97 | 77.50 |
| 1825 | 533 | 515.00 | 777.00 | 147.52 | 77.90 |
| 1829 | 533 | 515.00 | 781.00 | 148.07 | 78.30 |
| 1833 | 533 | 515.00 | 785.00 | 148.63 | 78.70 |
| 1837 | 533 | 515.00 | 789.00 | 149.18 | 79.10 |
| 1841 | 533 | 515.00 | 793.00 | 149.73 | 79.50 |
| 1845 | 533 | 515.00 | 797.00 | 150.28 | 79.90 |
| 1849 | 533 | 515.00 | 801.00 | 150.83 | 80.30 |
| 1853 | 533 | 515.00 | 805.00 | 151.39 | 80.70 |
| 1857 | 533 | 515.00 | 809.00 | 151.94 | 81.10 |
| 1861 | 533 | 515.00 | 813.00 | 152.49 | 81.50 |
| 1865 | 533 | 515.00 | 817.00 | 153.04 | 81.90 |
| 1869 | 533 | 515.00 | 821.00 | 153.59 | 82.30 |
| 1873 | 533 | 515.00 | 825.00 | 154.15 | 82.70 |
| 1877 | 533 | 515.00 | 829.00 | 154.70 | 83.10 |
| 1881 | 533 | 515.00 | 833.00 | 155.25 | 83.50 |
| 1885 | 533 | 515.00 | 837.00 | 155.80 | 83.90 |
| 1889 | 533 | 515.00 | 841.00 | 156.35 | 84.30 |
| 1893 | 533 | 515.00 | 845.00 | 156.91 | 84.70 |
| 1897 | 533 | 515.00 | 849.00 | 157.46 | 85.10 |
| 1901 | 533 | 515.00 | 853.00 | 158.01 | 85.50 |
| 1905 | 533 | 515.00 | 857.00 | 158.56 | 85.90 |
| 1909 | 533 | 515.00 | 861.00 | 159.11 | 86.30 |
| 1913 | 533 | 515.00 | 865.00 | 159.67 | 86.70 |
| 1917 | 533 | 515.00 | 869.00 | 160.22 | 87.10 |
| 1921 | 533 | 515.00 | 873.00 | 160.77 | 87.50 |
| 1925 | 533 | 515.00 | 877.00 | 161.32 | 87.90 |
| 1929 | 533 | 515.00 | 881.00 | 161.87 | 88.30 |
| 1933 | 533 | 515.00 | 885.00 | 162.43 | 88.70 |
| 1937 | 533 | 515.00 | 889.00 | 162.98 | 89.10 |
| 1941 | 533 | 515.00 | 893.00 | 163.53 | 89.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1945 | 533 | 515.00 | 897.00 | 164.08 | 89.90 |
| 1949 | 533 | 515.00 | 901.00 | 164.63 | 90.30 |
| 1953 | 533 | 515.00 | 905.00 | 165.19 | 90.70 |
| 1957 | 533 | 515.00 | 909.00 | 165.74 | 91.10 |
| 1961 | 533 | 515.00 | 913.00 | 166.29 | 91.50 |
| 1965 | 533 | 515.00 | 917.00 | 166.84 | 91.90 |
| 1969 | 533 | 515.00 | 921.00 | 167.39 | 92.30 |
| 1973 | 533 | 515.00 | 925.00 | 167.95 | 92.70 |
| 1977 | 533 | 515.00 | 929.00 | 168.50 | 93.10 |
| 1981 | 533 | 515.00 | 933.00 | 169.05 | 93.50 |
| 1985 | 533 | 515.00 | 937.00 | 169.60 | 93.90 |
| 1989 | 533 | 515.00 | 941.00 | 170.15 | 94.30 |
| 1993 | 533 | 515.00 | 945.00 | 170.71 | 94.70 |
| 1997 | 533 | 515.00 | 949.00 | 171.26 | 95.10 |
| 2001 | 533 | 515.00 | 953.00 | 171.81 | 95.50 |
| 2005 | 533 | 515.00 | 957.00 | 172.36 | 95.90 |
| 2009 | 533 | 515.00 | 961.00 | 172.91 | 96.30 |
| 2013 | 533 | 515.00 | 965.00 | 173.47 | 96.70 |
| 2017 | 533 | 515.00 | 969.00 | 174.02 | 97.10 |
| 2021 | 533 | 515.00 | 973.00 | 174.57 | 97.50 |
| 2025 | 533 | 515.00 | 977.00 | 175.12 | 97.90 |
| 2029 | 533 | 515.00 | 981.00 | 175.67 | 98.30 |
| 2033 | 533 | 515.00 | 985.00 | 176.23 | 98.70 |
| 2037 | 533 | 515.00 | 989.00 | 176.78 | 99.10 |
| 2041 | 533 | 515.00 | 993.00 | 177.33 | 99.50 |
| 2045 | 533 | 515.00 | 997.00 | 177.88 | 99.90 |
| 2049 | 533 | 515.00 | 1001.00 | 178.43 | 100.30 |
| 2053 | 533 | 515.00 | 1005.00 | 178.99 | 100.70 |
| 2057 | 533 | 515.00 | 1009.00 | 179.54 | 101.10 |
| 2061 | 533 | 515.00 | 1013.00 | 180.09 | 101.50 |
| 2065 | 533 | 515.00 | 1017.00 | 180.64 | 101.90 |
| 2069 | 533 | 515.00 | 1021.00 | 181.19 | 102.30 |
| 2073 | 533 | 515.00 | 1025.00 | 181.75 | 102.70 |
| 2077 | 533 | 515.00 | 1029.00 | 182.30 | 103.10 |
| 2081 | 533 | 515.00 | 1033.00 | 182.85 | 103.50 |
| 2085 | 533 | 515.00 | 1037.00 | 183.40 | 103.90 |
| 2089 | 533 | 515.00 | 1041.00 | 183.95 | 104.30 |
| 2093 | 533 | 515.00 | 1045.00 | 184.51 | 104.70 |
| 2097 | 533 | 515.00 | 1049.00 | 185.06 | 105.10 |
| 2101 | 533 | 515.00 | 1053.00 | 185.61 | 105.50 |
| 2105 | 533 | 515.00 | 1057.00 | 186.16 | 105.90 |
| 2109 | 533 | 515.00 | 1061.00 | 186.71 | 106.30 |
| 2113 | 533 | 515.00 | 1065.00 | 187.27 | 106.70 |
| 2117 | 533 | 515.00 | 1069.00 | 187.82 | 107.10 |
| 2121 | 533 | 515.00 | 1073.00 | 188.37 | 107.50 |
| 2125 | 533 | 515.00 | 1077.00 | 188.92 | 107.90 |
| 2129 | 533 | 515.00 | 1081.00 | 189.47 | 108.30 |
| 2133 | 533 | 515.00 | 1085.00 | 190.03 | 108.70 |
| 2137 | 533 | 515.00 | 1089.00 | 190.58 | 109.10 |
| 2141 | 533 | 515.00 | 1093.00 | 191.13 | 109.50 |
| 2145 | 533 | 515.00 | 1097.00 | 191.68 | 109.90 |
| 2149 | 533 | 515.00 | 1101.00 | 192.23 | 110.30 |
| 2153 | 533 | 515.00 | 1105.00 | 192.79 | 110.70 |
| 2157 | 533 | 515.00 | 1109.00 | 193.34 | 111.10 |
| 2161 | 533 | 515.00 | 1113.00 | 193.89 | 111.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2165 | 533 | 515.00 | 1117.00 | 194.44 | 111.90 |
| 2169 | 533 | 515.00 | 1121.00 | 194.99 | 112.30 |
| 2173 | 533 | 515.00 | 1125.00 | 195.55 | 112.70 |
| 2177 | 533 | 515.00 | 1129.00 | 196.10 | 113.10 |
| 2181 | 533 | 515.00 | 1133.00 | 196.65 | 113.50 |
| 2185 | 533 | 515.00 | 1137.00 | 197.20 | 113.90 |
| 2189 | 533 | 515.00 | 1141.00 | 197.75 | 114.30 |
| 2193 | 533 | 515.00 | 1145.00 | 198.31 | 114.70 |
| 2197 | 533 | 515.00 | 1149.00 | 198.86 | 115.10 |
| 2201 | 533 | 515.00 | 1153.00 | 199.41 | 115.50 |
| 2205 | 533 | 515.00 | 1157.00 | 199.96 | 115.90 |
| 2209 | 533 | 515.00 | 1161.00 | 200.51 | 116.30 |
| 2213 | 533 | 515.00 | 1165.00 | 201.07 | 116.70 |
| 2217 | 533 | 515.00 | 1169.00 | 201.62 | 117.10 |
| 2221 | 533 | 515.00 | 1173.00 | 202.17 | 117.50 |
| 2225 | 533 | 515.00 | 1177.00 | 202.72 | 117.90 |
| 2229 | 533 | 515.00 | 1181.00 | 203.27 | 118.30 |
| 2233 | 533 | 515.00 | 1185.00 | 203.83 | 118.70 |
| 2237 | 533 | 515.00 | 1189.00 | 204.38 | 119.10 |
| 2241 | 533 | 515.00 | 1193.00 | 204.93 | 119.50 |
| 2245 | 533 | 515.00 | 1197.00 | 205.48 | 119.90 |
| 2249 | 533 | 515.00 | 1201.00 | 206.03 | 120.30 |
| 2253 | 533 | 515.00 | 1205.00 | 206.59 | 120.70 |
| 2257 | 533 | 515.00 | 1209.00 | 207.14 | 121.10 |
| 2261 | 533 | 515.00 | 1213.00 | 207.69 | 121.50 |
| 2265 | 533 | 515.00 | 1217.00 | 208.24 | 121.90 |
| 2269 | 533 | 515.00 | 1221.00 | 208.79 | 122.30 |
| 2273 | 533 | 515.00 | 1225.00 | 209.35 | 122.70 |
| 2277 | 533 | 515.00 | 1229.00 | 209.90 | 123.10 |
| 2281 | 533 | 515.00 | 1233.00 | 210.45 | 123.50 |
| 2285 | 533 | 515.00 | 1237.00 | 211.00 | 123.90 |
| 2289 | 533 | 515.00 | 1241.00 | 211.55 | 124.30 |
| 2293 | 533 | 515.00 | 1245.00 | 212.11 | 124.70 |
| 2297 | 533 | 515.00 | 1249.00 | 212.66 | 125.10 |
| 2301 | 533 | 515.00 | 1253.00 | 213.21 | 125.50 |
| 2305 | 533 | 515.00 | 1257.00 | 213.76 | 125.90 |
| 2309 | 533 | 515.00 | 1261.00 | 214.31 | 126.30 |
| 2313 | 533 | 515.00 | 1265.00 | 214.87 | 126.70 |
| 2317 | 533 | 515.00 | 1269.00 | 215.42 | 127.10 |
| 2321 | 533 | 515.00 | 1273.00 | 215.97 | 127.50 |
| 2325 | 533 | 515.00 | 1277.00 | 216.52 | 127.90 |
| 2329 | 533 | 515.00 | 1281.00 | 217.07 | 128.30 |
| 2333 | 533 | 515.00 | 1285.00 | 217.63 | 128.70 |
| 2337 | 533 | 515.00 | 1289.00 | 218.18 | 129.10 |
| 2341 | 533 | 515.00 | 1293.00 | 218.73 | 129.50 |
| 2345 | 533 | 515.00 | 1297.00 | 219.28 | 129.90 |
| 2349 | 533 | 515.00 | 1301.00 | 219.83 | 130.30 |
| 2353 | 533 | 515.00 | 1305.00 | 220.39 | 130.70 |
| 2357 | 533 | 515.00 | 1309.00 | 220.94 | 131.10 |
| 2361 | 533 | 515.00 | 1313.00 | 221.49 | 131.50 |
| 2365 | 533 | 515.00 | 1317.00 | 222.04 | 131.90 |
| 2369 | 533 | 515.00 | 1321.00 | 222.59 | 132.30 |
| 2373 | 533 | 515.00 | 1325.00 | 223.15 | 132.70 |
| 2377 | 533 | 515.00 | 1329.00 | 223.70 | 133.10 |
| 2381 | 533 | 515.00 | 1333.00 | 224.25 | 133.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2385 | 533 | 515.00 | 1337.00 | 224.80 | 133.90 |
| 2389 | 533 | 515.00 | 1341.00 | 225.35 | 134.30 |
| 2393 | 533 | 515.00 | 1345.00 | 225.91 | 134.70 |
| 2397 | 533 | 515.00 | 1349.00 | 226.46 | 135.10 |
| 2401 | 533 | 515.00 | 1353.00 | 227.01 | 135.50 |
| 2405 | 533 | 515.00 | 1357.00 | 227.56 | 135.90 |
| 2409 | 533 | 515.00 | 1361.00 | 228.11 | 136.30 |
| 2413 | 533 | 515.00 | 1365.00 | 228.67 | 136.70 |
| 2417 | 533 | 515.00 | 1369.00 | 229.22 | 137.10 |
| 2421 | 533 | 515.00 | 1373.00 | 229.77 | 137.50 |
| 2425 | 533 | 515.00 | 1377.00 | 230.32 | 137.90 |
| 2429 | 533 | 515.00 | 1381.00 | 230.87 | 138.30 |
| 2433 | 533 | 515.00 | 1385.00 | 231.43 | 138.70 |
| 2437 | 533 | 515.00 | 1389.00 | 231.98 | 139.10 |
| 2441 | 533 | 515.00 | 1393.00 | 232.53 | 139.50 |
| 2445 | 533 | 515.00 | 1397.00 | 233.08 | 139.90 |
| 2449 | 533 | 515.00 | 1401.00 | 233.63 | 140.30 |
| 2453 | 533 | 515.00 | 1405.00 | 234.19 | 140.70 |
| 2457 | 533 | 515.00 | 1409.00 | 234.74 | 141.10 |
| 2461 | 533 | 515.00 | 1413.00 | 235.29 | 141.50 |
| 2465 | 533 | 515.00 | 1417.00 | 235.84 | 141.90 |
| 2469 | 533 | 515.00 | 1421.00 | 236.39 | 142.30 |
| 2473 | 533 | 515.00 | 1425.00 | 236.95 | 142.70 |
| 2477 | 533 | 515.00 | 1429.00 | 237.50 | 143.10 |
| 2481 | 533 | 515.00 | 1433.00 | 238.05 | 143.50 |
| 2485 | 533 | 515.00 | 1437.00 | 238.60 | 143.90 |
| 2489 | 533 | 515.00 | 1441.00 | 239.15 | 144.30 |
| 2493 | 533 | 515.00 | 1445.00 | 239.71 | 144.70 |
| 2497 | 533 | 515.00 | 1449.00 | 240.26 | 145.10 |
| 2501 | 533 | 515.00 | 1453.00 | 240.81 | 145.50 |
| 2505 | 533 | 515.00 | 1457.00 | 241.36 | 145.90 |
| 2509 | 533 | 515.00 | 1461.00 | 241.91 | 146.30 |
| 2513 | 533 | 515.00 | 1465.00 | 242.47 | 146.70 |
| 2517 | 533 | 515.00 | 1469.00 | 243.02 | 147.10 |
| 2521 | 533 | 515.00 | 1473.00 | 243.57 | 147.50 |
| 2525 | 533 | 515.00 | 1477.00 | 244.12 | 147.90 |
| 2529 | 533 | 515.00 | 1481.00 | 244.67 | 148.30 |
| 2533 | 533 | 515.00 | 1485.00 | 245.23 | 148.70 |
| 2537 | 533 | 515.00 | 1489.00 | 245.78 | 149.10 |
| 2541 | 533 | 515.00 | 1493.00 | 246.33 | 149.50 |
| 2545 | 533 | 515.00 | 1497.00 | 246.88 | 149.90 |
| 2549 | 533 | 515.00 | 1501.00 | 247.43 | 150.30 |
| 2553 | 533 | 515.00 | 1505.00 | 247.99 | 150.70 |
| 2557 | 533 | 515.00 | 1509.00 | 248.54 | 151.10 |
| 2561 | 533 | 515.00 | 1513.00 | 249.09 | 151.50 |
| 2565 | 533 | 515.00 | 1517.00 | 249.64 | 151.90 |
| 2569 | 533 | 515.00 | 1521.00 | 250.19 | 152.30 |
| 2573 | 533 | 515.00 | 1525.00 | 250.75 | 152.70 |
| 2577 | 533 | 515.00 | 1529.00 | 251.30 | 153.10 |
| 2581 | 533 | 515.00 | 1533.00 | 251.85 | 153.50 |
| 2585 | 533 | 515.00 | 1537.00 | 252.40 | 153.90 |
| 2589 | 533 | 515.00 | 1541.00 | 252.95 | 154.30 |
| 2593 | 533 | 515.00 | 1545.00 | 253.51 | 154.70 |
| 2597 | 533 | 515.00 | 1549.00 | 254.06 | 155.10 |
| 2601 | 533 | 515.00 | 1553.00 | 254.61 | 155.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2605 | 533 | 515.00 | 1557.00 | 255.16 | 155.90 |
| 2609 | 533 | 515.00 | 1561.00 | 255.71 | 156.30 |
| 2613 | 533 | 515.00 | 1565.00 | 256.27 | 156.70 |
| 2617 | 533 | 515.00 | 1569.00 | 256.82 | 157.10 |
| 2621 | 533 | 515.00 | 1573.00 | 257.37 | 157.50 |
| 2625 | 533 | 515.00 | 1577.00 | 257.92 | 157.90 |
| 2629 | 533 | 515.00 | 1581.00 | 258.47 | 158.30 |
| 2633 | 533 | 515.00 | 1585.00 | 259.03 | 158.70 |
| 2637 | 533 | 515.00 | 1589.00 | 259.58 | 159.10 |
| 2641 | 533 | 515.00 | 1593.00 | 260.13 | 159.50 |
| 2645 | 533 | 515.00 | 1597.00 | 260.68 | 159.90 |
| 2649 | 533 | 515.00 | 1601.00 | 261.23 | 160.30 |
| 2653 | 533 | 515.00 | 1605.00 | 261.79 | 160.70 |
| 2657 | 533 | 515.00 | 1609.00 | 262.34 | 161.10 |
| 2661 | 533 | 515.00 | 1613.00 | 262.89 | 161.50 |
| 2665 | 533 | 515.00 | 1617.00 | 263.44 | 161.90 |
| 2669 | 533 | 515.00 | 1621.00 | 263.99 | 162.30 |
| 2673 | 533 | 515.00 | 1625.00 | 264.55 | 162.70 |
| 2677 | 533 | 515.00 | 1629.00 | 265.10 | 163.10 |
| 2681 | 533 | 515.00 | 1633.00 | 265.65 | 163.50 |
| 2685 | 533 | 515.00 | 1637.00 | 266.20 | 163.90 |
| 2689 | 533 | 515.00 | 1641.00 | 266.75 | 164.30 |
| 2693 | 533 | 515.00 | 1645.00 | 267.31 | 164.70 |
| 2697 | 533 | 515.00 | 1649.00 | 267.86 | 165.10 |
| 2701 | 533 | 515.00 | 1653.00 | 268.41 | 165.50 |
| 2705 | 533 | 515.00 | 1657.00 | 268.96 | 165.90 |
| 2709 | 533 | 515.00 | 1661.00 | 269.51 | 166.30 |
| 2713 | 533 | 515.00 | 1665.00 | 270.07 | 166.70 |
| 2717 | 533 | 515.00 | 1669.00 | 270.62 | 167.10 |
| 2721 | 533 | 515.00 | 1673.00 | 271.17 | 167.50 |
| 2725 | 533 | 515.00 | 1677.00 | 271.72 | 167.90 |
| 2729 | 533 | 515.00 | 1681.00 | 272.27 | 168.30 |
| 2733 | 533 | 515.00 | 1685.00 | 272.83 | 168.70 |
| 2737 | 533 | 515.00 | 1689.00 | 273.38 | 169.10 |
| 2741 | 533 | 515.00 | 1693.00 | 273.93 | 169.50 |
| 2745 | 533 | 515.00 | 1697.00 | 274.48 | 169.90 |
| 2749 | 533 | 515.00 | 1701.00 | 275.03 | 170.30 |
| 2753 | 533 | 515.00 | 1705.00 | 275.59 | 170.70 |
| 2757 | 533 | 515.00 | 1709.00 | 276.14 | 171.10 |
| 2761 | 533 | 515.00 | 1713.00 | 276.69 | 171.50 |
| 2765 | 533 | 515.00 | 1717.00 | 277.24 | 171.90 |
| 2769 | 533 | 515.00 | 1721.00 | 277.79 | 172.30 |
| 2773 | 533 | 515.00 | 1725.00 | 278.35 | 172.70 |
| 2777 | 533 | 515.00 | 1729.00 | 278.90 | 173.10 |
| 2781 | 533 | 515.00 | 1733.00 | 279.45 | 173.50 |
| 2785 | 533 | 515.00 | 1737.00 | 280.00 | 173.90 |
| 2789 | 533 | 515.00 | 1741.00 | 280.55 | 174.30 |
| 2793 | 533 | 515.00 | 1745.00 | 281.11 | 174.70 |
| 2797 | 533 | 515.00 | 1749.00 | 281.66 | 175.10 |
| 2801 | 533 | 515.00 | 1753.00 | 282.21 | 175.50 |
| 2805 | 533 | 515.00 | 1757.00 | 282.76 | 175.90 |
| 2809 | 533 | 515.00 | 1761.00 | 283.31 | 176.30 |
| 2813 | 533 | 515.00 | 1765.00 | 283.87 | 176.70 |
| 2817 | 533 | 515.00 | 1769.00 | 284.42 | 177.10 |
| 2821 | 533 | 515.00 | 1773.00 | 284.97 | 177.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2825 | 533 | 515.00 | 1777.00 | 285.52 | 177.90 |
| 2829 | 533 | 515.00 | 1781.00 | 286.07 | 178.30 |
| 2833 | 533 | 515.00 | 1785.00 | 286.63 | 178.70 |
| 2837 | 533 | 515.00 | 1789.00 | 287.18 | 179.10 |
| 2841 | 533 | 515.00 | 1793.00 | 287.73 | 179.50 |
| 2845 | 533 | 515.00 | 1797.00 | 288.28 | 179.90 |
| 2849 | 533 | 515.00 | 1801.00 | 288.83 | 180.30 |
| 2853 | 533 | 515.00 | 1805.00 | 289.39 | 180.70 |
| 2857 | 533 | 515.00 | 1809.00 | 289.94 | 181.10 |
| 2861 | 533 | 515.00 | 1813.00 | 290.49 | 181.50 |
| 2865 | 533 | 515.00 | 1817.00 | 291.04 | 181.90 |
| 2869 | 533 | 515.00 | 1821.00 | 291.59 | 182.30 |
| 2873 | 533 | 515.00 | 1825.00 | 292.15 | 182.70 |
| 2877 | 533 | 515.00 | 1829.00 | 292.70 | 183.10 |
| 2881 | 533 | 515.00 | 1833.00 | 293.25 | 183.50 |
| 2885 | 533 | 515.00 | 1837.00 | 293.80 | 183.90 |
| 2889 | 533 | 515.00 | 1841.00 | 294.35 | 184.30 |
| 2893 | 533 | 515.00 | 1845.00 | 294.91 | 184.70 |
| 2897 | 533 | 515.00 | 1849.00 | 295.46 | 185.10 |
| 2901 | 533 | 515.00 | 1853.00 | 296.01 | 185.50 |
| 2905 | 533 | 515.00 | 1857.00 | 296.56 | 185.90 |
| 2909 | 533 | 515.00 | 1861.00 | 297.11 | 186.30 |
| 2913 | 533 | 515.00 | 1865.00 | 297.67 | 186.70 |
| 2917 | 533 | 515.00 | 1869.00 | 298.22 | 187.10 |
| 2921 | 533 | 515.00 | 1873.00 | 298.77 | 187.50 |
| 2925 | 533 | 515.00 | 1877.00 | 299.32 | 187.90 |
| 2929 | 533 | 515.00 | 1881.00 | 299.87 | 188.30 |
| 2933 | 533 | 515.00 | 1885.00 | 300.43 | 188.70 |
| 2937 | 533 | 515.00 | 1889.00 | 300.98 | 189.10 |
| 2941 | 533 | 515.00 | 1893.00 | 301.53 | 189.50 |
| 2945 | 533 | 515.00 | 1897.00 | 302.08 | 189.90 |
| 2949 | 533 | 515.00 | 1901.00 | 302.63 | 190.30 |
| 2953 | 533 | 515.00 | 1905.00 | 303.19 | 190.70 |
| 2957 | 533 | 515.00 | 1909.00 | 303.74 | 191.10 |
| 2961 | 533 | 515.00 | 1913.00 | 304.29 | 191.50 |
| 2965 | 533 | 515.00 | 1917.00 | 304.84 | 191.90 |
| 2969 | 533 | 515.00 | 1921.00 | 305.39 | 192.30 |
| 2973 | 533 | 515.00 | 1925.00 | 305.95 | 192.70 |
| 2977 | 533 | 515.00 | 1929.00 | 306.50 | 193.10 |
| 2981 | 533 | 515.00 | 1933.00 | 307.05 | 193.50 |
| 2985 | 533 | 515.00 | 1937.00 | 307.60 | 193.90 |
| 2989 | 533 | 515.00 | 1941.00 | 308.15 | 194.30 |
| 2993 | 533 | 515.00 | 1945.00 | 308.71 | 194.70 |
| 2997 | 533 | 515.00 | 1949.00 | 309.26 | 195.10 |
| 3001 | 533 | 515.00 | 1953.00 | 309.81 | 195.50 |
| 3005 | 533 | 515.00 | 1957.00 | 310.36 | 195.90 |
| 3009 | 533 | 515.00 | 1961.00 | 310.91 | 196.30 |
| 3013 | 533 | 515.00 | 1965.00 | 311.47 | 196.70 |
| 3017 | 533 | 515.00 | 1969.00 | 312.02 | 197.10 |
| 3021 | 533 | 515.00 | 1973.00 | 312.57 | 197.50 |
| 3025 | 533 | 515.00 | 1977.00 | 313.12 | 197.90 |
| 3029 | 533 | 515.00 | 1981.00 | 313.67 | 198.30 |
| 3033 | 533 | 515.00 | 1985.00 | 314.23 | 198.70 |
| 3037 | 533 | 515.00 | 1989.00 | 314.78 | 199.10 |
| 3041 | 533 | 515.00 | 1993.00 | 315.33 | 199.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3045 | 533 | 515.00 | 1997.00 | 315.88 | 199.90 |
| 3049 | 533 | 515.00 | 2001.00 | 316.43 | 200.30 |
| 3053 | 533 | 515.00 | 2005.00 | 316.99 | 200.70 |
| 3057 | 533 | 515.00 | 2009.00 | 317.54 | 201.10 |
| 3061 | 533 | 515.00 | 2013.00 | 318.09 | 201.50 |
| 3065 | 533 | 515.00 | 2017.00 | 318.64 | 201.90 |
| 3069 | 533 | 515.00 | 2021.00 | 319.19 | 202.30 |
| 3073 | 533 | 515.00 | 2025.00 | 319.75 | 202.70 |
| 3077 | 533 | 515.00 | 2029.00 | 320.30 | 203.10 |
| 3081 | 533 | 515.00 | 2033.00 | 320.85 | 203.50 |
| 3085 | 533 | 515.00 | 2037.00 | 321.40 | 203.90 |
| 3089 | 533 | 515.00 | 2041.00 | 321.95 | 204.30 |
| 3093 | 533 | 515.00 | 2045.00 | 322.51 | 204.70 |
| 3097 | 533 | 515.00 | 2049.00 | 323.06 | 205.10 |
| 3101 | 533 | 515.00 | 2053.00 | 323.61 | 205.50 |
| 3105 | 533 | 515.00 | 2057.00 | 324.16 | 205.90 |
| 3109 | 533 | 515.00 | 2061.00 | 324.71 | 206.30 |
| 3113 | 533 | 515.00 | 2065.00 | 325.27 | 206.70 |
| 3117 | 533 | 515.00 | 2069.00 | 325.82 | 207.10 |
| 3121 | 533 | 515.00 | 2073.00 | 326.37 | 207.50 |
| 3125 | 533 | 515.00 | 2077.00 | 326.92 | 207.90 |
| 3129 | 533 | 515.00 | 2081.00 | 327.47 | 208.30 |
| 3133 | 533 | 515.00 | 2085.00 | 328.03 | 208.70 |
| 3137 | 533 | 515.00 | 2089.00 | 328.58 | 209.10 |
| 3141 | 533 | 515.00 | 2093.00 | 329.13 | 209.50 |
| 3145 | 533 | 515.00 | 2097.00 | 329.68 | 209.90 |
| 3149 | 533 | 515.00 | 2101.00 | 330.23 | 210.30 |
| 3153 | 533 | 515.00 | 2105.00 | 330.79 | 210.70 |
| 3157 | 533 | 515.00 | 2109.00 | 331.34 | 211.10 |
| 3161 | 533 | 515.00 | 2113.00 | 331.89 | 211.50 |
| 3165 | 533 | 515.00 | 2117.00 | 332.44 | 211.90 |
| 3169 | 533 | 515.00 | 2121.00 | 332.99 | 212.30 |
| 3173 | 533 | 515.00 | 2125.00 | 333.55 | 212.70 |
| 3177 | 533 | 515.00 | 2129.00 | 334.10 | 213.10 |
| 3181 | 533 | 515.00 | 2133.00 | 334.65 | 213.50 |
| 3185 | 533 | 515.00 | 2137.00 | 335.20 | 213.90 |
| 3189 | 533 | 515.00 | 2141.00 | 335.75 | 214.30 |
| 3193 | 533 | 515.00 | 2145.00 | 336.31 | 214.70 |
| 3197 | 533 | 515.00 | 2149.00 | 336.86 | 215.10 |
| 3201 | 533 | 515.00 | 2153.00 | 337.41 | 215.50 |
| 3205 | 533 | 515.00 | 2157.00 | 337.96 | 215.90 |
| 3209 | 533 | 515.00 | 2161.00 | 338.51 | 216.30 |
| 3213 | 533 | 515.00 | 2165.00 | 339.07 | 216.70 |
| 3217 | 533 | 515.00 | 2169.00 | 339.62 | 217.10 |
| 3221 | 533 | 515.00 | 2173.00 | 340.17 | 217.50 |
| 3225 | 533 | 515.00 | 2177.00 | 340.72 | 217.90 |
| 3229 | 533 | 515.00 | 2181.00 | 341.27 | 218.30 |
| 3233 | 533 | 515.00 | 2185.00 | 341.83 | 218.70 |
| 3237 | 533 | 515.00 | 2189.00 | 342.38 | 219.10 |
| 3241 | 533 | 515.00 | 2193.00 | 342.93 | 219.50 |
| 3245 | 533 | 515.00 | 2197.00 | 343.48 | 219.90 |
| 3249 | 533 | 515.00 | 2201.00 | 344.03 | 220.30 |
| 3253 | 533 | 515.00 | 2205.00 | 344.59 | 220.70 |
| 3257 | 533 | 515.00 | 2209.00 | 345.14 | 221.10 |
| 3261 | 533 | 515.00 | 2213.00 | 345.69 | 221.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3265 | 533 | 515.00 | 2217.00 | 346.24 | 221.90 |
| 3269 | 533 | 515.00 | 2221.00 | 346.79 | 222.30 |
| 3273 | 533 | 515.00 | 2225.00 | 347.35 | 222.70 |
| 3277 | 533 | 515.00 | 2229.00 | 347.90 | 223.10 |
| 3281 | 533 | 515.00 | 2233.00 | 348.45 | 223.50 |
| 3285 | 533 | 515.00 | 2237.00 | 349.00 | 223.90 |
| 3289 | 533 | 515.00 | 2241.00 | 349.55 | 224.30 |
| 3293 | 533 | 515.00 | 2245.00 | 350.11 | 224.70 |
| 3297 | 533 | 515.00 | 2249.00 | 350.66 | 225.10 |
| 3301 | 533 | 515.00 | 2253.00 | 351.21 | 225.50 |
| 3305 | 533 | 515.00 | 2257.00 | 351.76 | 225.90 |
| 3309 | 533 | 515.00 | 2261.00 | 352.31 | 226.30 |
| 3313 | 533 | 515.00 | 2265.00 | 352.87 | 226.70 |
| 3317 | 533 | 515.00 | 2269.00 | 353.42 | 227.10 |
| 3321 | 533 | 515.00 | 2273.00 | 353.97 | 227.50 |
| 3325 | 533 | 515.00 | 2277.00 | 354.52 | 227.90 |
| 3329 | 533 | 515.00 | 2281.00 | 355.07 | 228.30 |
| 3333 | 533 | 515.00 | 2285.00 | 355.63 | 228.70 |
| 3337 | 533 | 515.00 | 2289.00 | 356.18 | 229.10 |
| 3341 | 533 | 515.00 | 2293.00 | 356.73 | 229.50 |
| 3345 | 533 | 515.00 | 2297.00 | 357.28 | 229.90 |
| 3349 | 533 | 515.00 | 2301.00 | 357.83 | 230.30 |
| 3353 | 533 | 515.00 | 2305.00 | 358.39 | 230.70 |
| 3357 | 533 | 515.00 | 2309.00 | 358.94 | 231.10 |
| 3361 | 533 | 515.00 | 2313.00 | 359.49 | 231.50 |
| 3365 | 533 | 515.00 | 2317.00 | 360.04 | 231.90 |
| 3369 | 533 | 515.00 | 2321.00 | 360.59 | 232.30 |
| 3373 | 533 | 515.00 | 2325.00 | 361.15 | 232.70 |
| 3377 | 533 | 515.00 | 2329.00 | 361.70 | 233.10 |
| 3381 | 533 | 515.00 | 2333.00 | 362.25 | 233.50 |
| 3385 | 533 | 515.00 | 2337.00 | 362.80 | 233.90 |
| 3389 | 533 | 515.00 | 2341.00 | 363.35 | 234.30 |
| 3393 | 533 | 515.00 | 2345.00 | 363.91 | 234.70 |
| 3397 | 533 | 515.00 | 2349.00 | 364.46 | 235.10 |
| 3401 | 533 | 515.00 | 2353.00 | 365.01 | 235.50 |
| 3405 | 533 | 515.00 | 2357.00 | 365.56 | 235.90 |
| 3409 | 533 | 515.00 | 2361.00 | 366.11 | 236.30 |
| 3413 | 533 | 515.00 | 2365.00 | 366.67 | 236.70 |
| 3417 | 533 | 515.00 | 2369.00 | 367.22 | 237.10 |
| 3421 | 533 | 515.00 | 2373.00 | 367.77 | 237.50 |
| 3425 | 533 | 515.00 | 2377.00 | 368.32 | 237.90 |
| 3429 | 533 | 515.00 | 2381.00 | 368.87 | 238.30 |
| 3433 | 533 | 515.00 | 2385.00 | 369.43 | 238.70 |
| 3437 | 533 | 515.00 | 2389.00 | 369.98 | 239.10 |
| 3441 | 533 | 515.00 | 2393.00 | 370.53 | 239.50 |
| 3445 | 533 | 515.00 | 2397.00 | 371.08 | 239.90 |
| 3449 | 533 | 515.00 | 2401.00 | 371.63 | 240.30 |
| 3453 | 533 | 515.00 | 2405.00 | 372.19 | 240.70 |
| 3457 | 533 | 515.00 | 2409.00 | 372.74 | 241.10 |
| 3461 | 533 | 515.00 | 2413.00 | 373.29 | 241.50 |
| 3465 | 533 | 515.00 | 2417.00 | 373.84 | 241.90 |
| 3469 | 533 | 515.00 | 2421.00 | 374.39 | 242.30 |
| 3473 | 533 | 515.00 | 2425.00 | 374.95 | 242.70 |
| 3477 | 533 | 515.00 | 2429.00 | 375.50 | 243.10 |
| 3481 | 533 | 515.00 | 2433.00 | 376.05 | 243.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3485 | 533 | 515.00 | 2437.00 | 376.60 | 243.90 |
| 3489 | 533 | 515.00 | 2441.00 | 377.15 | 244.30 |
| 3493 | 533 | 515.00 | 2445.00 | 377.71 | 244.70 |
| 3497 | 533 | 515.00 | 2449.00 | 378.26 | 245.10 |
| 3501 | 533 | 515.00 | 2453.00 | 378.81 | 245.50 |
| 3505 | 533 | 515.00 | 2457.00 | 379.36 | 245.90 |
| 3509 | 533 | 515.00 | 2461.00 | 379.91 | 246.30 |
| 3513 | 533 | 515.00 | 2465.00 | 380.47 | 246.70 |
| 3517 | 533 | 515.00 | 2469.00 | 381.02 | 247.10 |
| 3521 | 533 | 515.00 | 2473.00 | 381.57 | 247.50 |
| 3525 | 533 | 515.00 | 2477.00 | 382.12 | 247.90 |
| 3529 | 533 | 515.00 | 2481.00 | 382.67 | 248.30 |
| 3533 | 533 | 515.00 | 2485.00 | 383.23 | 248.70 |
| 3537 | 533 | 515.00 | 2489.00 | 383.78 | 249.10 |
| 3541 | 533 | 515.00 | 2493.00 | 384.33 | 249.50 |
| 3545 | 533 | 515.00 | 2497.00 | 384.88 | 249.90 |
| 3549 | 533 | 515.00 | 2501.00 | 385.43 | 250.30 |
| 3553 | 533 | 515.00 | 2505.00 | 385.99 | 250.70 |
| 3557 | 533 | 515.00 | 2509.00 | 386.54 | 251.10 |
| 3561 | 533 | 515.00 | 2513.00 | 387.09 | 251.50 |
| 3565 | 533 | 515.00 | 2517.00 | 387.64 | 251.90 |
| 3569 | 533 | 515.00 | 2521.00 | 388.19 | 252.30 |
| 3573 | 533 | 515.00 | 2525.00 | 388.75 | 252.70 |
| 3577 | 533 | 515.00 | 2529.00 | 389.30 | 253.10 |
| 3581 | 533 | 515.00 | 2533.00 | 389.85 | 253.50 |
| 3585 | 533 | 515.00 | 2537.00 | 390.40 | 253.90 |
| 3589 | 533 | 515.00 | 2541.00 | 390.95 | 254.30 |
| 3593 | 533 | 515.00 | 2545.00 | 391.51 | 254.70 |
| 3597 | 533 | 515.00 | 2549.00 | 392.06 | 255.10 |
| 3601 | 533 | 515.00 | 2553.00 | 392.61 | 255.50 |
| 3605 | 533 | 515.00 | 2557.00 | 393.16 | 255.90 |
| 3609 | 533 | 515.00 | 2561.00 | 393.71 | 256.30 |
| 3613 | 533 | 515.00 | 2565.00 | 394.27 | 256.70 |
| 3617 | 533 | 515.00 | 2569.00 | 394.82 | 257.10 |
| 3621 | 533 | 515.00 | 2573.00 | 395.37 | 257.50 |
| 3625 | 533 | 515.00 | 2577.00 | 395.92 | 257.90 |
| 3629 | 533 | 515.00 | 2581.00 | 396.47 | 258.30 |
| 3633 | 533 | 515.00 | 2585.00 | 397.03 | 258.70 |
| 3637 | 533 | 515.00 | 2589.00 | 397.58 | 259.10 |
| 3641 | 533 | 515.00 | 2593.00 | 398.13 | 259.50 |
| 3645 | 533 | 515.00 | 2597.00 | 398.68 | 259.90 |
| 3649 | 533 | 515.00 | 2601.00 | 399.23 | 260.30 |
| 3653 | 533 | 515.00 | 2605.00 | 399.79 | 260.70 |
| 3657 | 533 | 515.00 | 2609.00 | 400.34 | 261.10 |
| 3661 | 533 | 515.00 | 2613.00 | 400.89 | 261.50 |
| 3665 | 533 | 515.00 | 2617.00 | 401.44 | 261.90 |
| 3669 | 533 | 515.00 | 2621.00 | 401.99 | 262.30 |
| 3673 | 533 | 515.00 | 2625.00 | 402.55 | 262.70 |
| 3677 | 533 | 515.00 | 2629.00 | 403.10 | 263.10 |
| 3681 | 533 | 515.00 | 2633.00 | 403.65 | 263.50 |
| 3685 | 533 | 515.00 | 2637.00 | 404.20 | 263.90 |
| 3689 | 533 | 515.00 | 2641.00 | 404.75 | 264.30 |
| 3693 | 533 | 515.00 | 2645.00 | 405.31 | 264.70 |
| 3697 | 533 | 515.00 | 2649.00 | 405.86 | 265.10 |
| 3701 | 533 | 515.00 | 2653.00 | 406.41 | 265.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3705 | 533 | 515.00 | 2657.00 | 406.96 | 265.90 |
| 3709 | 533 | 515.00 | 2661.00 | 407.51 | 266.30 |
| 3713 | 533 | 515.00 | 2665.00 | 408.07 | 266.70 |
| 3717 | 533 | 515.00 | 2669.00 | 408.62 | 267.10 |
| 3721 | 533 | 515.00 | 2673.00 | 409.17 | 267.50 |
| 3725 | 533 | 515.00 | 2677.00 | 409.72 | 267.90 |
| 3729 | 533 | 515.00 | 2681.00 | 410.27 | 268.30 |
| 3733 | 533 | 515.00 | 2685.00 | 410.83 | 268.70 |
| 3737 | 533 | 515.00 | 2689.00 | 411.38 | 269.10 |
| 3741 | 533 | 515.00 | 2693.00 | 411.93 | 269.50 |
| 3745 | 533 | 515.00 | 2697.00 | 412.48 | 269.90 |
| 3749 | 533 | 515.00 | 2701.00 | 413.03 | 270.30 |
| 3753 | 533 | 515.00 | 2705.00 | 413.59 | 270.70 |
| 3757 | 533 | 515.00 | 2709.00 | 414.14 | 271.10 |
| 3761 | 533 | 515.00 | 2713.00 | 414.69 | 271.50 |
| 3765 | 533 | 515.00 | 2717.00 | 415.24 | 271.90 |
| 3769 | 533 | 515.00 | 2721.00 | 415.79 | 272.30 |
| 3773 | 533 | 515.00 | 2725.00 | 416.35 | 272.70 |
| 3777 | 533 | 515.00 | 2729.00 | 416.90 | 273.10 |
| 3781 | 533 | 515.00 | 2733.00 | 417.45 | 273.50 |
| 3785 | 533 | 515.00 | 2737.00 | 418.00 | 273.90 |
| 3789 | 533 | 515.00 | 2741.00 | 418.55 | 274.30 |
| 3793 | 533 | 515.00 | 2745.00 | 419.11 | 274.70 |
| 3797 | 533 | 515.00 | 2749.00 | 419.66 | 275.10 |
| 3801 | 533 | 515.00 | 2753.00 | 420.21 | 275.50 |
| 3805 | 533 | 515.00 | 2757.00 | 420.76 | 275.90 |
| 3809 | 533 | 515.00 | 2761.00 | 421.31 | 276.30 |
| 3813 | 533 | 515.00 | 2765.00 | 421.87 | 276.70 |
| 3817 | 533 | 515.00 | 2769.00 | 422.42 | 277.10 |
| 3821 | 533 | 515.00 | 2773.00 | 422.97 | 277.50 |
| 3825 | 533 | 515.00 | 2777.00 | 423.52 | 277.90 |
| 3829 | 533 | 515.00 | 2781.00 | 424.07 | 278.30 |
| 3833 | 533 | 515.00 | 2785.00 | 424.63 | 278.70 |
| 3837 | 533 | 515.00 | 2789.00 | 425.18 | 279.10 |
| 3841 | 533 | 515.00 | 2793.00 | 425.73 | 279.50 |
| 3845 | 533 | 515.00 | 2797.00 | 426.28 | 279.90 |
| 3849 | 533 | 515.00 | 2801.00 | 426.83 | 280.30 |
| 3853 | 533 | 515.00 | 2805.00 | 427.39 | 280.70 |
| 3857 | 533 | 515.00 | 2809.00 | 427.94 | 281.10 |
| 3861 | 533 | 515.00 | 2813.00 | 428.49 | 281.50 |
| 3865 | 533 | 515.00 | 2817.00 | 429.04 | 281.90 |
| 3869 | 533 | 515.00 | 2821.00 | 429.59 | 282.30 |
| 3873 | 533 | 515.00 | 2825.00 | 430.15 | 282.70 |
| 3877 | 533 | 515.00 | 2829.00 | 430.70 | 283.10 |
| 3881 | 533 | 515.00 | 2833.00 | 431.25 | 283.50 |
| 3885 | 533 | 515.00 | 2837.00 | 431.80 | 283.90 |
| 3889 | 533 | 515.00 | 2841.00 | 432.35 | 284.30 |
| 3893 | 533 | 515.00 | 2845.00 | 432.91 | 284.70 |
| 3897 | 533 | 515.00 | 2849.00 | 433.46 | 285.10 |
| 3901 | 533 | 515.00 | 2853.00 | 434.01 | 285.50 |
| 3905 | 533 | 515.00 | 2857.00 | 434.56 | 285.90 |
| 3909 | 533 | 515.00 | 2861.00 | 435.11 | 286.30 |
| 3913 | 533 | 515.00 | 2865.00 | 435.67 | 286.70 |
| 3917 | 533 | 515.00 | 2869.00 | 436.22 | 287.10 |
| 3921 | 533 | 515.00 | 2873.00 | 436.77 | 287.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3925 | 533 | 515.00 | 2877.00 | 437.32 | 287.90 |
| 3929 | 533 | 515.00 | 2881.00 | 437.87 | 288.30 |
| 3933 | 533 | 515.00 | 2885.00 | 438.43 | 288.70 |
| 3937 | 533 | 515.00 | 2889.00 | 438.98 | 289.10 |
| 3941 | 533 | 515.00 | 2893.00 | 439.53 | 289.50 |
| 3945 | 533 | 515.00 | 2897.00 | 440.08 | 289.90 |
| 3949 | 533 | 515.00 | 2901.00 | 440.63 | 290.30 |
| 3953 | 533 | 515.00 | 2905.00 | 441.19 | 290.70 |
| 3957 | 533 | 515.00 | 2909.00 | 441.74 | 291.10 |
| 3961 | 533 | 515.00 | 2913.00 | 442.29 | 291.50 |
| 3965 | 533 | 515.00 | 2917.00 | 442.84 | 291.90 |
| 3969 | 533 | 515.00 | 2921.00 | 443.39 | 292.30 |
| 3973 | 533 | 515.00 | 2925.00 | 443.95 | 292.70 |
| 3977 | 533 | 515.00 | 2929.00 | 444.50 | 293.10 |
| 3981 | 533 | 515.00 | 2933.00 | 445.05 | 293.50 |
| 3985 | 533 | 515.00 | 2937.00 | 445.60 | 293.90 |
| 3989 | 533 | 515.00 | 2941.00 | 446.15 | 294.30 |
| 3993 | 533 | 515.00 | 2945.00 | 446.71 | 294.70 |
| 3997 | 533 | 515.00 | 2949.00 | 447.26 | 295.10 |
| 4001 | 533 | 515.00 | 2953.00 | 447.81 | 295.50 |
| 4005 | 533 | 515.00 | 2957.00 | 448.36 | 295.90 |
| 4009 | 533 | 515.00 | 2961.00 | 448.91 | 296.30 |
| 4013 | 533 | 515.00 | 2965.00 | 449.47 | 296.70 |
| 4017 | 533 | 515.00 | 2969.00 | 450.02 | 297.10 |
| 4021 | 533 | 515.00 | 2973.00 | 450.57 | 297.50 |
| 4025 | 533 | 515.00 | 2977.00 | 451.12 | 297.90 |
| 4029 | 533 | 515.00 | 2981.00 | 451.67 | 298.30 |
| 4033 | 533 | 515.00 | 2985.00 | 452.23 | 298.70 |
| 4037 | 533 | 515.00 | 2989.00 | 452.78 | 299.10 |
| 4041 | 533 | 515.00 | 2993.00 | 453.33 | 299.50 |
| 4045 | 533 | 515.00 | 2997.00 | 453.88 | 299.90 |
| 4049 | 533 | 515.00 | 3001.00 | 454.43 | 300.30 |
| 4053 | 533 | 515.00 | 3005.00 | 454.99 | 300.70 |
| 4057 | 533 | 515.00 | 3009.00 | 455.54 | 301.10 |
| 4061 | 533 | 515.00 | 3013.00 | 456.09 | 301.50 |
| 4065 | 533 | 515.00 | 3017.00 | 456.64 | 301.90 |
| 4069 | 533 | 515.00 | 3021.00 | 457.19 | 302.30 |
| 4073 | 533 | 515.00 | 3025.00 | 457.75 | 302.70 |
| 4077 | 533 | 515.00 | 3029.00 | 458.30 | 303.10 |
| 4081 | 533 | 515.00 | 3033.00 | 458.85 | 303.50 |
| 4085 | 533 | 515.00 | 3037.00 | 459.40 | 303.90 |
| 4089 | 533 | 515.00 | 3041.00 | 459.95 | 304.30 |
| 4093 | 533 | 515.00 | 3045.00 | 460.51 | 304.70 |
| 4097 | 533 | 515.00 | 3049.00 | 461.06 | 305.10 |
| 4101 | 533 | 515.00 | 3053.00 | 461.61 | 305.50 |
| 4105 | 533 | 515.00 | 3057.00 | 462.16 | 305.90 |
| 4109 | 533 | 515.00 | 3061.00 | 462.71 | 306.30 |
| 4113 | 533 | 515.00 | 3065.00 | 463.27 | 306.70 |
| 4117 | 533 | 515.00 | 3069.00 | 463.82 | 307.10 |
| 4121 | 533 | 515.00 | 3073.00 | 464.37 | 307.50 |
| 4125 | 533 | 515.00 | 3077.00 | 464.92 | 307.90 |
| 4129 | 533 | 515.00 | 3081.00 | 465.47 | 308.30 |
| 4133 | 533 | 515.00 | 3085.00 | 466.03 | 308.70 |
| 4137 | 533 | 515.00 | 3089.00 | 466.58 | 309.10 |
| 4141 | 533 | 515.00 | 3093.00 | 467.13 | 309.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4145 | 533 | 515.00 | 3097.00 | 467.68 | 309.90 |
| 4149 | 533 | 515.00 | 3101.00 | 468.23 | 310.30 |
| 4153 | 533 | 515.00 | 3105.00 | 468.79 | 310.70 |
| 4157 | 533 | 515.00 | 3109.00 | 469.34 | 311.10 |
| 4161 | 533 | 515.00 | 3113.00 | 469.89 | 311.50 |
| 4165 | 533 | 515.00 | 3117.00 | 470.44 | 311.90 |
| 4169 | 533 | 515.00 | 3121.00 | 470.99 | 312.30 |
| 4173 | 533 | 515.00 | 3125.00 | 471.55 | 312.70 |
| 4177 | 533 | 515.00 | 3129.00 | 472.10 | 313.10 |
| 4181 | 533 | 515.00 | 3133.00 | 472.65 | 313.50 |
| 4185 | 533 | 515.00 | 3137.00 | 473.20 | 313.90 |
| 4189 | 533 | 515.00 | 3141.00 | 473.48 | 314.10 |

If your employee's gross pay is over £4,189, go to page 244.

**Weekly table for reduced rate NICs for use
from 6 January 2024 to 5 April 2024**

Table letter B

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- employees for whom you hold form CA2700 (see Table letter J or L in booklet CA38)
- employees whose employer is eligible for Freeports relief (see Table letter F or I)
- employees whose employer is eligible for veterans relief (see Table letter V)

Completing form RT11, 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.21 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.34 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.48 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.62 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.76 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.90 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 1.03 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 1.17 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 1.31 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 1.45 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 1.59 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 1.72 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 1.86 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 2.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 2.14 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 2.28 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 2.41 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 2.55 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 2.69 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 2.83 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 2.97 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 3.10 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 3.24 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 3.38 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 3.52 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 3.66 | 0.00 |
| 202 | 123 | 79.00 | 0.00 | 3.79 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 203 | 123 | 80.00 | 0.00 | 3.93 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 4.07 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 4.21 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 4.35 | 0.00 |
| 207 | 123 | 84.00 | 0.00 | 4.48 | 0.00 |
| 208 | 123 | 85.00 | 0.00 | 4.62 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 4.76 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 4.90 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 5.04 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 5.17 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 5.31 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 5.45 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 5.59 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 5.73 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 5.86 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 6.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 6.14 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 6.28 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 6.42 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 6.55 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 6.69 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 6.83 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 6.97 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 7.11 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 7.24 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 7.38 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 7.52 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 7.66 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 7.80 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 7.93 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 8.07 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 8.21 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 8.35 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 8.49 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 8.62 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 8.76 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 8.90 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 9.04 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 9.18 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 9.25 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 9.46 | 0.06 |
| 244 | 123 | 119.00 | 2.00 | 9.59 | 0.10 |
| 245 | 123 | 119.00 | 3.00 | 9.73 | 0.13 |
| 246 | 123 | 119.00 | 4.00 | 9.87 | 0.17 |
| 247 | 123 | 119.00 | 5.00 | 10.01 | 0.21 |
| 248 | 123 | 119.00 | 6.00 | 10.15 | 0.25 |
| 249 | 123 | 119.00 | 7.00 | 10.28 | 0.29 |
| 250 | 123 | 119.00 | 8.00 | 10.42 | 0.33 |
| 251 | 123 | 119.00 | 9.00 | 10.56 | 0.36 |
| 252 | 123 | 119.00 | 10.00 | 10.70 | 0.40 |
| 253 | 123 | 119.00 | 11.00 | 10.84 | 0.44 |
| 254 | 123 | 119.00 | 12.00 | 10.97 | 0.48 |
| 255 | 123 | 119.00 | 13.00 | 11.11 | 0.52 |
| 256 | 123 | 119.00 | 14.00 | 11.25 | 0.56 |
| 257 | 123 | 119.00 | 15.00 | 11.39 | 0.60 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 258 | 123 | 119.00 | 16.00 | 11.53 | 0.63 |
| 259 | 123 | 119.00 | 17.00 | 11.66 | 0.67 |
| 260 | 123 | 119.00 | 18.00 | 11.80 | 0.71 |
| 261 | 123 | 119.00 | 19.00 | 11.94 | 0.75 |
| 262 | 123 | 119.00 | 20.00 | 12.08 | 0.79 |
| 263 | 123 | 119.00 | 21.00 | 12.22 | 0.83 |
| 264 | 123 | 119.00 | 22.00 | 12.35 | 0.87 |
| 265 | 123 | 119.00 | 23.00 | 12.49 | 0.90 |
| 266 | 123 | 119.00 | 24.00 | 12.63 | 0.94 |
| 267 | 123 | 119.00 | 25.00 | 12.77 | 0.98 |
| 268 | 123 | 119.00 | 26.00 | 12.91 | 1.02 |
| 269 | 123 | 119.00 | 27.00 | 13.04 | 1.06 |
| 270 | 123 | 119.00 | 28.00 | 13.18 | 1.10 |
| 271 | 123 | 119.00 | 29.00 | 13.32 | 1.13 |
| 272 | 123 | 119.00 | 30.00 | 13.46 | 1.17 |
| 273 | 123 | 119.00 | 31.00 | 13.60 | 1.21 |
| 274 | 123 | 119.00 | 32.00 | 13.73 | 1.25 |
| 275 | 123 | 119.00 | 33.00 | 13.87 | 1.29 |
| 276 | 123 | 119.00 | 34.00 | 14.01 | 1.33 |
| 277 | 123 | 119.00 | 35.00 | 14.15 | 1.37 |
| 278 | 123 | 119.00 | 36.00 | 14.29 | 1.40 |
| 279 | 123 | 119.00 | 37.00 | 14.42 | 1.44 |
| 280 | 123 | 119.00 | 38.00 | 14.56 | 1.48 |
| 281 | 123 | 119.00 | 39.00 | 14.70 | 1.52 |
| 282 | 123 | 119.00 | 40.00 | 14.84 | 1.56 |
| 283 | 123 | 119.00 | 41.00 | 14.98 | 1.60 |
| 284 | 123 | 119.00 | 42.00 | 15.11 | 1.64 |
| 285 | 123 | 119.00 | 43.00 | 15.25 | 1.67 |
| 286 | 123 | 119.00 | 44.00 | 15.39 | 1.71 |
| 287 | 123 | 119.00 | 45.00 | 15.53 | 1.75 |
| 288 | 123 | 119.00 | 46.00 | 15.67 | 1.79 |
| 289 | 123 | 119.00 | 47.00 | 15.80 | 1.83 |
| 290 | 123 | 119.00 | 48.00 | 15.94 | 1.87 |
| 291 | 123 | 119.00 | 49.00 | 16.08 | 1.90 |
| 292 | 123 | 119.00 | 50.00 | 16.22 | 1.94 |
| 293 | 123 | 119.00 | 51.00 | 16.36 | 1.98 |
| 294 | 123 | 119.00 | 52.00 | 16.49 | 2.02 |
| 295 | 123 | 119.00 | 53.00 | 16.63 | 2.06 |
| 296 | 123 | 119.00 | 54.00 | 16.77 | 2.10 |
| 297 | 123 | 119.00 | 55.00 | 16.91 | 2.14 |
| 298 | 123 | 119.00 | 56.00 | 17.05 | 2.17 |
| 299 | 123 | 119.00 | 57.00 | 17.18 | 2.21 |
| 300 | 123 | 119.00 | 58.00 | 17.32 | 2.25 |
| 301 | 123 | 119.00 | 59.00 | 17.46 | 2.29 |
| 302 | 123 | 119.00 | 60.00 | 17.60 | 2.33 |
| 303 | 123 | 119.00 | 61.00 | 17.74 | 2.37 |
| 304 | 123 | 119.00 | 62.00 | 17.87 | 2.41 |
| 305 | 123 | 119.00 | 63.00 | 18.01 | 2.44 |
| 306 | 123 | 119.00 | 64.00 | 18.15 | 2.48 |
| 307 | 123 | 119.00 | 65.00 | 18.29 | 2.52 |
| 308 | 123 | 119.00 | 66.00 | 18.43 | 2.56 |
| 309 | 123 | 119.00 | 67.00 | 18.56 | 2.60 |
| 310 | 123 | 119.00 | 68.00 | 18.70 | 2.64 |
| 311 | 123 | 119.00 | 69.00 | 18.84 | 2.67 |
| 312 | 123 | 119.00 | 70.00 | 18.98 | 2.71 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 313 | 123 | 119.00 | 71.00 | 19.12 | 2.75 |
| 314 | 123 | 119.00 | 72.00 | 19.25 | 2.79 |
| 315 | 123 | 119.00 | 73.00 | 19.39 | 2.83 |
| 316 | 123 | 119.00 | 74.00 | 19.53 | 2.87 |
| 317 | 123 | 119.00 | 75.00 | 19.67 | 2.91 |
| 318 | 123 | 119.00 | 76.00 | 19.81 | 2.94 |
| 319 | 123 | 119.00 | 77.00 | 19.94 | 2.98 |
| 320 | 123 | 119.00 | 78.00 | 20.08 | 3.02 |
| 321 | 123 | 119.00 | 79.00 | 20.22 | 3.06 |
| 322 | 123 | 119.00 | 80.00 | 20.36 | 3.10 |
| 323 | 123 | 119.00 | 81.00 | 20.50 | 3.14 |
| 324 | 123 | 119.00 | 82.00 | 20.63 | 3.18 |
| 325 | 123 | 119.00 | 83.00 | 20.77 | 3.21 |
| 326 | 123 | 119.00 | 84.00 | 20.91 | 3.25 |
| 327 | 123 | 119.00 | 85.00 | 21.05 | 3.29 |
| 328 | 123 | 119.00 | 86.00 | 21.19 | 3.33 |
| 329 | 123 | 119.00 | 87.00 | 21.32 | 3.37 |
| 330 | 123 | 119.00 | 88.00 | 21.46 | 3.41 |
| 331 | 123 | 119.00 | 89.00 | 21.60 | 3.44 |
| 332 | 123 | 119.00 | 90.00 | 21.74 | 3.48 |
| 333 | 123 | 119.00 | 91.00 | 21.88 | 3.52 |
| 334 | 123 | 119.00 | 92.00 | 22.01 | 3.56 |
| 335 | 123 | 119.00 | 93.00 | 22.15 | 3.60 |
| 336 | 123 | 119.00 | 94.00 | 22.29 | 3.64 |
| 337 | 123 | 119.00 | 95.00 | 22.43 | 3.68 |
| 338 | 123 | 119.00 | 96.00 | 22.57 | 3.71 |
| 339 | 123 | 119.00 | 97.00 | 22.70 | 3.75 |
| 340 | 123 | 119.00 | 98.00 | 22.84 | 3.79 |
| 341 | 123 | 119.00 | 99.00 | 22.98 | 3.83 |
| 342 | 123 | 119.00 | 100.00 | 23.12 | 3.87 |
| 343 | 123 | 119.00 | 101.00 | 23.26 | 3.91 |
| 344 | 123 | 119.00 | 102.00 | 23.39 | 3.95 |
| 345 | 123 | 119.00 | 103.00 | 23.53 | 3.98 |
| 346 | 123 | 119.00 | 104.00 | 23.67 | 4.02 |
| 347 | 123 | 119.00 | 105.00 | 23.81 | 4.06 |
| 348 | 123 | 119.00 | 106.00 | 23.95 | 4.10 |
| 349 | 123 | 119.00 | 107.00 | 24.08 | 4.14 |
| 350 | 123 | 119.00 | 108.00 | 24.22 | 4.18 |
| 351 | 123 | 119.00 | 109.00 | 24.36 | 4.21 |
| 352 | 123 | 119.00 | 110.00 | 24.50 | 4.25 |
| 353 | 123 | 119.00 | 111.00 | 24.64 | 4.29 |
| 354 | 123 | 119.00 | 112.00 | 24.77 | 4.33 |
| 355 | 123 | 119.00 | 113.00 | 24.91 | 4.37 |
| 356 | 123 | 119.00 | 114.00 | 25.05 | 4.41 |
| 357 | 123 | 119.00 | 115.00 | 25.19 | 4.45 |
| 358 | 123 | 119.00 | 116.00 | 25.33 | 4.48 |
| 359 | 123 | 119.00 | 117.00 | 25.46 | 4.52 |
| 360 | 123 | 119.00 | 118.00 | 25.60 | 4.56 |
| 361 | 123 | 119.00 | 119.00 | 25.74 | 4.60 |
| 362 | 123 | 119.00 | 120.00 | 25.88 | 4.64 |
| 363 | 123 | 119.00 | 121.00 | 26.02 | 4.68 |
| 364 | 123 | 119.00 | 122.00 | 26.15 | 4.72 |
| 365 | 123 | 119.00 | 123.00 | 26.29 | 4.75 |
| 366 | 123 | 119.00 | 124.00 | 26.43 | 4.79 |
| 367 | 123 | 119.00 | 125.00 | 26.57 | 4.83 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 368 | 123 | 119.00 | 126.00 | 26.71 | 4.87 |
| 369 | 123 | 119.00 | 127.00 | 26.84 | 4.91 |
| 370 | 123 | 119.00 | 128.00 | 26.98 | 4.95 |
| 371 | 123 | 119.00 | 129.00 | 27.12 | 4.98 |
| 372 | 123 | 119.00 | 130.00 | 27.26 | 5.02 |
| 373 | 123 | 119.00 | 131.00 | 27.40 | 5.06 |
| 374 | 123 | 119.00 | 132.00 | 27.53 | 5.10 |
| 375 | 123 | 119.00 | 133.00 | 27.67 | 5.14 |
| 376 | 123 | 119.00 | 134.00 | 27.81 | 5.18 |
| 377 | 123 | 119.00 | 135.00 | 27.95 | 5.22 |
| 378 | 123 | 119.00 | 136.00 | 28.09 | 5.25 |
| 379 | 123 | 119.00 | 137.00 | 28.22 | 5.29 |
| 380 | 123 | 119.00 | 138.00 | 28.36 | 5.33 |
| 381 | 123 | 119.00 | 139.00 | 28.50 | 5.37 |
| 382 | 123 | 119.00 | 140.00 | 28.64 | 5.41 |
| 383 | 123 | 119.00 | 141.00 | 28.78 | 5.45 |
| 384 | 123 | 119.00 | 142.00 | 28.91 | 5.49 |
| 385 | 123 | 119.00 | 143.00 | 29.05 | 5.52 |
| 386 | 123 | 119.00 | 144.00 | 29.19 | 5.56 |
| 387 | 123 | 119.00 | 145.00 | 29.33 | 5.60 |
| 388 | 123 | 119.00 | 146.00 | 29.47 | 5.64 |
| 389 | 123 | 119.00 | 147.00 | 29.60 | 5.68 |
| 390 | 123 | 119.00 | 148.00 | 29.74 | 5.72 |
| 391 | 123 | 119.00 | 149.00 | 29.88 | 5.75 |
| 392 | 123 | 119.00 | 150.00 | 30.02 | 5.79 |
| 393 | 123 | 119.00 | 151.00 | 30.16 | 5.83 |
| 394 | 123 | 119.00 | 152.00 | 30.29 | 5.87 |
| 395 | 123 | 119.00 | 153.00 | 30.43 | 5.91 |
| 396 | 123 | 119.00 | 154.00 | 30.57 | 5.95 |
| 397 | 123 | 119.00 | 155.00 | 30.71 | 5.99 |
| 398 | 123 | 119.00 | 156.00 | 30.85 | 6.02 |
| 399 | 123 | 119.00 | 157.00 | 30.98 | 6.06 |
| 400 | 123 | 119.00 | 158.00 | 31.12 | 6.10 |
| 401 | 123 | 119.00 | 159.00 | 31.26 | 6.14 |
| 402 | 123 | 119.00 | 160.00 | 31.40 | 6.18 |
| 403 | 123 | 119.00 | 161.00 | 31.54 | 6.22 |
| 404 | 123 | 119.00 | 162.00 | 31.67 | 6.26 |
| 405 | 123 | 119.00 | 163.00 | 31.81 | 6.29 |
| 406 | 123 | 119.00 | 164.00 | 31.95 | 6.33 |
| 407 | 123 | 119.00 | 165.00 | 32.09 | 6.37 |
| 408 | 123 | 119.00 | 166.00 | 32.23 | 6.41 |
| 409 | 123 | 119.00 | 167.00 | 32.36 | 6.45 |
| 410 | 123 | 119.00 | 168.00 | 32.50 | 6.49 |
| 411 | 123 | 119.00 | 169.00 | 32.64 | 6.52 |
| 412 | 123 | 119.00 | 170.00 | 32.78 | 6.56 |
| 413 | 123 | 119.00 | 171.00 | 32.92 | 6.60 |
| 414 | 123 | 119.00 | 172.00 | 33.05 | 6.64 |
| 415 | 123 | 119.00 | 173.00 | 33.19 | 6.68 |
| 416 | 123 | 119.00 | 174.00 | 33.33 | 6.72 |
| 417 | 123 | 119.00 | 175.00 | 33.47 | 6.76 |
| 418 | 123 | 119.00 | 176.00 | 33.61 | 6.79 |
| 419 | 123 | 119.00 | 177.00 | 33.74 | 6.83 |
| 420 | 123 | 119.00 | 178.00 | 33.88 | 6.87 |
| 421 | 123 | 119.00 | 179.00 | 34.02 | 6.91 |
| 422 | 123 | 119.00 | 180.00 | 34.16 | 6.95 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 423 | 123 | 119.00 | 181.00 | 34.30 | 6.99 |
| 424 | 123 | 119.00 | 182.00 | 34.43 | 7.03 |
| 425 | 123 | 119.00 | 183.00 | 34.57 | 7.06 |
| 426 | 123 | 119.00 | 184.00 | 34.71 | 7.10 |
| 427 | 123 | 119.00 | 185.00 | 34.85 | 7.14 |
| 428 | 123 | 119.00 | 186.00 | 34.99 | 7.18 |
| 429 | 123 | 119.00 | 187.00 | 35.12 | 7.22 |
| 430 | 123 | 119.00 | 188.00 | 35.26 | 7.26 |
| 431 | 123 | 119.00 | 189.00 | 35.40 | 7.29 |
| 432 | 123 | 119.00 | 190.00 | 35.54 | 7.33 |
| 433 | 123 | 119.00 | 191.00 | 35.68 | 7.37 |
| 434 | 123 | 119.00 | 192.00 | 35.81 | 7.41 |
| 435 | 123 | 119.00 | 193.00 | 35.95 | 7.45 |
| 436 | 123 | 119.00 | 194.00 | 36.09 | 7.49 |
| 437 | 123 | 119.00 | 195.00 | 36.23 | 7.53 |
| 438 | 123 | 119.00 | 196.00 | 36.37 | 7.56 |
| 439 | 123 | 119.00 | 197.00 | 36.50 | 7.60 |
| 440 | 123 | 119.00 | 198.00 | 36.64 | 7.64 |
| 441 | 123 | 119.00 | 199.00 | 36.78 | 7.68 |
| 442 | 123 | 119.00 | 200.00 | 36.92 | 7.72 |
| 443 | 123 | 119.00 | 201.00 | 37.06 | 7.76 |
| 444 | 123 | 119.00 | 202.00 | 37.19 | 7.80 |
| 445 | 123 | 119.00 | 203.00 | 37.33 | 7.83 |
| 446 | 123 | 119.00 | 204.00 | 37.47 | 7.87 |
| 447 | 123 | 119.00 | 205.00 | 37.61 | 7.91 |
| 448 | 123 | 119.00 | 206.00 | 37.75 | 7.95 |
| 449 | 123 | 119.00 | 207.00 | 37.88 | 7.99 |
| 450 | 123 | 119.00 | 208.00 | 38.02 | 8.03 |
| 451 | 123 | 119.00 | 209.00 | 38.16 | 8.06 |
| 452 | 123 | 119.00 | 210.00 | 38.30 | 8.10 |
| 453 | 123 | 119.00 | 211.00 | 38.44 | 8.14 |
| 454 | 123 | 119.00 | 212.00 | 38.57 | 8.18 |
| 455 | 123 | 119.00 | 213.00 | 38.71 | 8.22 |
| 456 | 123 | 119.00 | 214.00 | 38.85 | 8.26 |
| 457 | 123 | 119.00 | 215.00 | 38.99 | 8.30 |
| 458 | 123 | 119.00 | 216.00 | 39.13 | 8.33 |
| 459 | 123 | 119.00 | 217.00 | 39.26 | 8.37 |
| 460 | 123 | 119.00 | 218.00 | 39.40 | 8.41 |
| 461 | 123 | 119.00 | 219.00 | 39.54 | 8.45 |
| 462 | 123 | 119.00 | 220.00 | 39.68 | 8.49 |
| 463 | 123 | 119.00 | 221.00 | 39.82 | 8.53 |
| 464 | 123 | 119.00 | 222.00 | 39.95 | 8.57 |
| 465 | 123 | 119.00 | 223.00 | 40.09 | 8.60 |
| 466 | 123 | 119.00 | 224.00 | 40.23 | 8.64 |
| 467 | 123 | 119.00 | 225.00 | 40.37 | 8.68 |
| 468 | 123 | 119.00 | 226.00 | 40.51 | 8.72 |
| 469 | 123 | 119.00 | 227.00 | 40.64 | 8.76 |
| 470 | 123 | 119.00 | 228.00 | 40.78 | 8.80 |
| 471 | 123 | 119.00 | 229.00 | 40.92 | 8.83 |
| 472 | 123 | 119.00 | 230.00 | 41.06 | 8.87 |
| 473 | 123 | 119.00 | 231.00 | 41.20 | 8.91 |
| 474 | 123 | 119.00 | 232.00 | 41.33 | 8.95 |
| 475 | 123 | 119.00 | 233.00 | 41.47 | 8.99 |
| 476 | 123 | 119.00 | 234.00 | 41.61 | 9.03 |
| 477 | 123 | 119.00 | 235.00 | 41.75 | 9.07 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 478 | 123 | 119.00 | 236.00 | 41.89 | 9.10 |
| 479 | 123 | 119.00 | 237.00 | 42.02 | 9.14 |
| 480 | 123 | 119.00 | 238.00 | 42.16 | 9.18 |
| 481 | 123 | 119.00 | 239.00 | 42.30 | 9.22 |
| 482 | 123 | 119.00 | 240.00 | 42.44 | 9.26 |
| 483 | 123 | 119.00 | 241.00 | 42.58 | 9.30 |
| 484 | 123 | 119.00 | 242.00 | 42.71 | 9.34 |
| 485 | 123 | 119.00 | 243.00 | 42.85 | 9.37 |
| 486 | 123 | 119.00 | 244.00 | 42.99 | 9.41 |
| 487 | 123 | 119.00 | 245.00 | 43.13 | 9.45 |
| 488 | 123 | 119.00 | 246.00 | 43.27 | 9.49 |
| 489 | 123 | 119.00 | 247.00 | 43.40 | 9.53 |
| 490 | 123 | 119.00 | 248.00 | 43.54 | 9.57 |
| 491 | 123 | 119.00 | 249.00 | 43.68 | 9.60 |
| 492 | 123 | 119.00 | 250.00 | 43.82 | 9.64 |
| 493 | 123 | 119.00 | 251.00 | 43.96 | 9.68 |
| 494 | 123 | 119.00 | 252.00 | 44.09 | 9.72 |
| 495 | 123 | 119.00 | 253.00 | 44.23 | 9.76 |
| 496 | 123 | 119.00 | 254.00 | 44.37 | 9.80 |
| 497 | 123 | 119.00 | 255.00 | 44.51 | 9.84 |
| 498 | 123 | 119.00 | 256.00 | 44.65 | 9.87 |
| 499 | 123 | 119.00 | 257.00 | 44.78 | 9.91 |
| 500 | 123 | 119.00 | 258.00 | 44.92 | 9.95 |
| 501 | 123 | 119.00 | 259.00 | 45.06 | 9.99 |
| 502 | 123 | 119.00 | 260.00 | 45.20 | 10.03 |
| 503 | 123 | 119.00 | 261.00 | 45.34 | 10.07 |
| 504 | 123 | 119.00 | 262.00 | 45.47 | 10.11 |
| 505 | 123 | 119.00 | 263.00 | 45.61 | 10.14 |
| 506 | 123 | 119.00 | 264.00 | 45.75 | 10.18 |
| 507 | 123 | 119.00 | 265.00 | 45.89 | 10.22 |
| 508 | 123 | 119.00 | 266.00 | 46.03 | 10.26 |
| 509 | 123 | 119.00 | 267.00 | 46.16 | 10.30 |
| 510 | 123 | 119.00 | 268.00 | 46.30 | 10.34 |
| 511 | 123 | 119.00 | 269.00 | 46.44 | 10.37 |
| 512 | 123 | 119.00 | 270.00 | 46.58 | 10.41 |
| 513 | 123 | 119.00 | 271.00 | 46.72 | 10.45 |
| 514 | 123 | 119.00 | 272.00 | 46.85 | 10.49 |
| 515 | 123 | 119.00 | 273.00 | 46.99 | 10.53 |
| 516 | 123 | 119.00 | 274.00 | 47.13 | 10.57 |
| 517 | 123 | 119.00 | 275.00 | 47.27 | 10.61 |
| 518 | 123 | 119.00 | 276.00 | 47.41 | 10.64 |
| 519 | 123 | 119.00 | 277.00 | 47.54 | 10.68 |
| 520 | 123 | 119.00 | 278.00 | 47.68 | 10.72 |
| 521 | 123 | 119.00 | 279.00 | 47.82 | 10.76 |
| 522 | 123 | 119.00 | 280.00 | 47.96 | 10.80 |
| 523 | 123 | 119.00 | 281.00 | 48.10 | 10.84 |
| 524 | 123 | 119.00 | 282.00 | 48.23 | 10.88 |
| 525 | 123 | 119.00 | 283.00 | 48.37 | 10.91 |
| 526 | 123 | 119.00 | 284.00 | 48.51 | 10.95 |
| 527 | 123 | 119.00 | 285.00 | 48.65 | 10.99 |
| 528 | 123 | 119.00 | 286.00 | 48.79 | 11.03 |
| 529 | 123 | 119.00 | 287.00 | 48.92 | 11.07 |
| 530 | 123 | 119.00 | 288.00 | 49.06 | 11.11 |
| 531 | 123 | 119.00 | 289.00 | 49.20 | 11.14 |
| 532 | 123 | 119.00 | 290.00 | 49.34 | 11.18 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 533 | 123 | 119.00 | 291.00 | 49.48 | 11.22 |
| 534 | 123 | 119.00 | 292.00 | 49.61 | 11.26 |
| 535 | 123 | 119.00 | 293.00 | 49.75 | 11.30 |
| 536 | 123 | 119.00 | 294.00 | 49.89 | 11.34 |
| 537 | 123 | 119.00 | 295.00 | 50.03 | 11.38 |
| 538 | 123 | 119.00 | 296.00 | 50.17 | 11.41 |
| 539 | 123 | 119.00 | 297.00 | 50.30 | 11.45 |
| 540 | 123 | 119.00 | 298.00 | 50.44 | 11.49 |
| 541 | 123 | 119.00 | 299.00 | 50.58 | 11.53 |
| 542 | 123 | 119.00 | 300.00 | 50.72 | 11.57 |
| 543 | 123 | 119.00 | 301.00 | 50.86 | 11.61 |
| 544 | 123 | 119.00 | 302.00 | 50.99 | 11.65 |
| 545 | 123 | 119.00 | 303.00 | 51.13 | 11.68 |
| 546 | 123 | 119.00 | 304.00 | 51.27 | 11.72 |
| 547 | 123 | 119.00 | 305.00 | 51.41 | 11.76 |
| 548 | 123 | 119.00 | 306.00 | 51.55 | 11.80 |
| 549 | 123 | 119.00 | 307.00 | 51.68 | 11.84 |
| 550 | 123 | 119.00 | 308.00 | 51.82 | 11.88 |
| 551 | 123 | 119.00 | 309.00 | 51.96 | 11.91 |
| 552 | 123 | 119.00 | 310.00 | 52.10 | 11.95 |
| 553 | 123 | 119.00 | 311.00 | 52.24 | 11.99 |
| 554 | 123 | 119.00 | 312.00 | 52.37 | 12.03 |
| 555 | 123 | 119.00 | 313.00 | 52.51 | 12.07 |
| 556 | 123 | 119.00 | 314.00 | 52.65 | 12.11 |
| 557 | 123 | 119.00 | 315.00 | 52.79 | 12.15 |
| 558 | 123 | 119.00 | 316.00 | 52.93 | 12.18 |
| 559 | 123 | 119.00 | 317.00 | 53.06 | 12.22 |
| 560 | 123 | 119.00 | 318.00 | 53.20 | 12.26 |
| 561 | 123 | 119.00 | 319.00 | 53.34 | 12.30 |
| 562 | 123 | 119.00 | 320.00 | 53.48 | 12.34 |
| 563 | 123 | 119.00 | 321.00 | 53.62 | 12.38 |
| 564 | 123 | 119.00 | 322.00 | 53.75 | 12.42 |
| 565 | 123 | 119.00 | 323.00 | 53.89 | 12.45 |
| 566 | 123 | 119.00 | 324.00 | 54.03 | 12.49 |
| 567 | 123 | 119.00 | 325.00 | 54.17 | 12.53 |
| 568 | 123 | 119.00 | 326.00 | 54.31 | 12.57 |
| 569 | 123 | 119.00 | 327.00 | 54.44 | 12.61 |
| 570 | 123 | 119.00 | 328.00 | 54.58 | 12.65 |
| 571 | 123 | 119.00 | 329.00 | 54.72 | 12.68 |
| 572 | 123 | 119.00 | 330.00 | 54.86 | 12.72 |
| 573 | 123 | 119.00 | 331.00 | 55.00 | 12.76 |
| 574 | 123 | 119.00 | 332.00 | 55.13 | 12.80 |
| 575 | 123 | 119.00 | 333.00 | 55.27 | 12.84 |
| 576 | 123 | 119.00 | 334.00 | 55.41 | 12.88 |
| 577 | 123 | 119.00 | 335.00 | 55.55 | 12.92 |
| 578 | 123 | 119.00 | 336.00 | 55.69 | 12.95 |
| 579 | 123 | 119.00 | 337.00 | 55.82 | 12.99 |
| 580 | 123 | 119.00 | 338.00 | 55.96 | 13.03 |
| 581 | 123 | 119.00 | 339.00 | 56.10 | 13.07 |
| 582 | 123 | 119.00 | 340.00 | 56.24 | 13.11 |
| 583 | 123 | 119.00 | 341.00 | 56.38 | 13.15 |
| 584 | 123 | 119.00 | 342.00 | 56.51 | 13.19 |
| 585 | 123 | 119.00 | 343.00 | 56.65 | 13.22 |
| 586 | 123 | 119.00 | 344.00 | 56.79 | 13.26 |
| 587 | 123 | 119.00 | 345.00 | 56.93 | 13.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 588 | 123 | 119.00 | 346.00 | 57.07 | 13.34 |
| 589 | 123 | 119.00 | 347.00 | 57.20 | 13.38 |
| 590 | 123 | 119.00 | 348.00 | 57.34 | 13.42 |
| 591 | 123 | 119.00 | 349.00 | 57.48 | 13.45 |
| 592 | 123 | 119.00 | 350.00 | 57.62 | 13.49 |
| 593 | 123 | 119.00 | 351.00 | 57.76 | 13.53 |
| 594 | 123 | 119.00 | 352.00 | 57.89 | 13.57 |
| 595 | 123 | 119.00 | 353.00 | 58.03 | 13.61 |
| 596 | 123 | 119.00 | 354.00 | 58.17 | 13.65 |
| 597 | 123 | 119.00 | 355.00 | 58.31 | 13.69 |
| 598 | 123 | 119.00 | 356.00 | 58.45 | 13.72 |
| 599 | 123 | 119.00 | 357.00 | 58.58 | 13.76 |
| 600 | 123 | 119.00 | 358.00 | 58.72 | 13.80 |
| 601 | 123 | 119.00 | 359.00 | 58.86 | 13.84 |
| 602 | 123 | 119.00 | 360.00 | 59.00 | 13.88 |
| 603 | 123 | 119.00 | 361.00 | 59.14 | 13.92 |
| 604 | 123 | 119.00 | 362.00 | 59.27 | 13.96 |
| 605 | 123 | 119.00 | 363.00 | 59.41 | 13.99 |
| 606 | 123 | 119.00 | 364.00 | 59.55 | 14.03 |
| 607 | 123 | 119.00 | 365.00 | 59.69 | 14.07 |
| 608 | 123 | 119.00 | 366.00 | 59.83 | 14.11 |
| 609 | 123 | 119.00 | 367.00 | 59.96 | 14.15 |
| 610 | 123 | 119.00 | 368.00 | 60.10 | 14.19 |
| 611 | 123 | 119.00 | 369.00 | 60.24 | 14.22 |
| 612 | 123 | 119.00 | 370.00 | 60.38 | 14.26 |
| 613 | 123 | 119.00 | 371.00 | 60.52 | 14.30 |
| 614 | 123 | 119.00 | 372.00 | 60.65 | 14.34 |
| 615 | 123 | 119.00 | 373.00 | 60.79 | 14.38 |
| 616 | 123 | 119.00 | 374.00 | 60.93 | 14.42 |
| 617 | 123 | 119.00 | 375.00 | 61.07 | 14.46 |
| 618 | 123 | 119.00 | 376.00 | 61.21 | 14.49 |
| 619 | 123 | 119.00 | 377.00 | 61.34 | 14.53 |
| 620 | 123 | 119.00 | 378.00 | 61.48 | 14.57 |
| 621 | 123 | 119.00 | 379.00 | 61.62 | 14.61 |
| 622 | 123 | 119.00 | 380.00 | 61.76 | 14.65 |
| 623 | 123 | 119.00 | 381.00 | 61.90 | 14.69 |
| 624 | 123 | 119.00 | 382.00 | 62.03 | 14.73 |
| 625 | 123 | 119.00 | 383.00 | 62.17 | 14.76 |
| 626 | 123 | 119.00 | 384.00 | 62.31 | 14.80 |
| 627 | 123 | 119.00 | 385.00 | 62.45 | 14.84 |
| 628 | 123 | 119.00 | 386.00 | 62.59 | 14.88 |
| 629 | 123 | 119.00 | 387.00 | 62.72 | 14.92 |
| 630 | 123 | 119.00 | 388.00 | 62.86 | 14.96 |
| 631 | 123 | 119.00 | 389.00 | 63.00 | 14.99 |
| 632 | 123 | 119.00 | 390.00 | 63.14 | 15.03 |
| 633 | 123 | 119.00 | 391.00 | 63.28 | 15.07 |
| 634 | 123 | 119.00 | 392.00 | 63.41 | 15.11 |
| 635 | 123 | 119.00 | 393.00 | 63.55 | 15.15 |
| 636 | 123 | 119.00 | 394.00 | 63.69 | 15.19 |
| 637 | 123 | 119.00 | 395.00 | 63.83 | 15.23 |
| 638 | 123 | 119.00 | 396.00 | 63.97 | 15.26 |
| 639 | 123 | 119.00 | 397.00 | 64.10 | 15.30 |
| 640 | 123 | 119.00 | 398.00 | 64.24 | 15.34 |
| 641 | 123 | 119.00 | 399.00 | 64.38 | 15.38 |
| 642 | 123 | 119.00 | 400.00 | 64.52 | 15.42 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 643 | 123 | 119.00 | 401.00 | 64.66 | 15.46 |
| 644 | 123 | 119.00 | 402.00 | 64.79 | 15.50 |
| 645 | 123 | 119.00 | 403.00 | 64.93 | 15.53 |
| 646 | 123 | 119.00 | 404.00 | 65.07 | 15.57 |
| 647 | 123 | 119.00 | 405.00 | 65.21 | 15.61 |
| 648 | 123 | 119.00 | 406.00 | 65.35 | 15.65 |
| 649 | 123 | 119.00 | 407.00 | 65.48 | 15.69 |
| 650 | 123 | 119.00 | 408.00 | 65.62 | 15.73 |
| 651 | 123 | 119.00 | 409.00 | 65.76 | 15.76 |
| 652 | 123 | 119.00 | 410.00 | 65.90 | 15.80 |
| 653 | 123 | 119.00 | 411.00 | 66.04 | 15.84 |
| 654 | 123 | 119.00 | 412.00 | 66.17 | 15.88 |
| 655 | 123 | 119.00 | 413.00 | 66.31 | 15.92 |
| 656 | 123 | 119.00 | 414.00 | 66.45 | 15.96 |
| 657 | 123 | 119.00 | 415.00 | 66.59 | 16.00 |
| 658 | 123 | 119.00 | 416.00 | 66.73 | 16.03 |
| 659 | 123 | 119.00 | 417.00 | 66.86 | 16.07 |
| 660 | 123 | 119.00 | 418.00 | 67.00 | 16.11 |
| 661 | 123 | 119.00 | 419.00 | 67.14 | 16.15 |
| 662 | 123 | 119.00 | 420.00 | 67.28 | 16.19 |
| 663 | 123 | 119.00 | 421.00 | 67.42 | 16.23 |
| 664 | 123 | 119.00 | 422.00 | 67.55 | 16.27 |
| 665 | 123 | 119.00 | 423.00 | 67.69 | 16.30 |
| 666 | 123 | 119.00 | 424.00 | 67.83 | 16.34 |
| 667 | 123 | 119.00 | 425.00 | 67.97 | 16.38 |
| 668 | 123 | 119.00 | 426.00 | 68.11 | 16.42 |
| 669 | 123 | 119.00 | 427.00 | 68.24 | 16.46 |
| 670 | 123 | 119.00 | 428.00 | 68.38 | 16.50 |
| 671 | 123 | 119.00 | 429.00 | 68.52 | 16.53 |
| 672 | 123 | 119.00 | 430.00 | 68.66 | 16.57 |
| 673 | 123 | 119.00 | 431.00 | 68.80 | 16.61 |
| 674 | 123 | 119.00 | 432.00 | 68.93 | 16.65 |
| 675 | 123 | 119.00 | 433.00 | 69.07 | 16.69 |
| 676 | 123 | 119.00 | 434.00 | 69.21 | 16.73 |
| 677 | 123 | 119.00 | 435.00 | 69.35 | 16.77 |
| 678 | 123 | 119.00 | 436.00 | 69.49 | 16.80 |
| 679 | 123 | 119.00 | 437.00 | 69.62 | 16.84 |
| 680 | 123 | 119.00 | 438.00 | 69.76 | 16.88 |
| 681 | 123 | 119.00 | 439.00 | 69.90 | 16.92 |
| 682 | 123 | 119.00 | 440.00 | 70.04 | 16.96 |
| 683 | 123 | 119.00 | 441.00 | 70.18 | 17.00 |
| 684 | 123 | 119.00 | 442.00 | 70.31 | 17.04 |
| 685 | 123 | 119.00 | 443.00 | 70.45 | 17.07 |
| 686 | 123 | 119.00 | 444.00 | 70.59 | 17.11 |
| 687 | 123 | 119.00 | 445.00 | 70.73 | 17.15 |
| 688 | 123 | 119.00 | 446.00 | 70.87 | 17.19 |
| 689 | 123 | 119.00 | 447.00 | 71.00 | 17.23 |
| 690 | 123 | 119.00 | 448.00 | 71.14 | 17.27 |
| 691 | 123 | 119.00 | 449.00 | 71.28 | 17.30 |
| 692 | 123 | 119.00 | 450.00 | 71.42 | 17.34 |
| 693 | 123 | 119.00 | 451.00 | 71.56 | 17.38 |
| 694 | 123 | 119.00 | 452.00 | 71.69 | 17.42 |
| 695 | 123 | 119.00 | 453.00 | 71.83 | 17.46 |
| 696 | 123 | 119.00 | 454.00 | 71.97 | 17.50 |
| 697 | 123 | 119.00 | 455.00 | 72.11 | 17.54 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 698 | 123 | 119.00 | 456.00 | 72.25 | 17.57 |
| 699 | 123 | 119.00 | 457.00 | 72.38 | 17.61 |
| 700 | 123 | 119.00 | 458.00 | 72.52 | 17.65 |
| 701 | 123 | 119.00 | 459.00 | 72.66 | 17.69 |
| 702 | 123 | 119.00 | 460.00 | 72.80 | 17.73 |
| 703 | 123 | 119.00 | 461.00 | 72.94 | 17.77 |
| 704 | 123 | 119.00 | 462.00 | 73.07 | 17.81 |
| 705 | 123 | 119.00 | 463.00 | 73.21 | 17.84 |
| 706 | 123 | 119.00 | 464.00 | 73.35 | 17.88 |
| 707 | 123 | 119.00 | 465.00 | 73.49 | 17.92 |
| 708 | 123 | 119.00 | 466.00 | 73.63 | 17.96 |
| 709 | 123 | 119.00 | 467.00 | 73.76 | 18.00 |
| 710 | 123 | 119.00 | 468.00 | 73.90 | 18.04 |
| 711 | 123 | 119.00 | 469.00 | 74.04 | 18.07 |
| 712 | 123 | 119.00 | 470.00 | 74.18 | 18.11 |
| 713 | 123 | 119.00 | 471.00 | 74.32 | 18.15 |
| 714 | 123 | 119.00 | 472.00 | 74.45 | 18.19 |
| 715 | 123 | 119.00 | 473.00 | 74.59 | 18.23 |
| 716 | 123 | 119.00 | 474.00 | 74.73 | 18.27 |
| 717 | 123 | 119.00 | 475.00 | 74.87 | 18.31 |
| 718 | 123 | 119.00 | 476.00 | 75.01 | 18.34 |
| 719 | 123 | 119.00 | 477.00 | 75.14 | 18.38 |
| 720 | 123 | 119.00 | 478.00 | 75.28 | 18.42 |
| 721 | 123 | 119.00 | 479.00 | 75.42 | 18.46 |
| 722 | 123 | 119.00 | 480.00 | 75.56 | 18.50 |
| 723 | 123 | 119.00 | 481.00 | 75.70 | 18.54 |
| 724 | 123 | 119.00 | 482.00 | 75.83 | 18.58 |
| 725 | 123 | 119.00 | 483.00 | 75.97 | 18.61 |
| 726 | 123 | 119.00 | 484.00 | 76.11 | 18.65 |
| 727 | 123 | 119.00 | 485.00 | 76.25 | 18.69 |
| 728 | 123 | 119.00 | 486.00 | 76.39 | 18.73 |
| 729 | 123 | 119.00 | 487.00 | 76.52 | 18.77 |
| 730 | 123 | 119.00 | 488.00 | 76.66 | 18.81 |
| 731 | 123 | 119.00 | 489.00 | 76.80 | 18.84 |
| 732 | 123 | 119.00 | 490.00 | 76.94 | 18.88 |
| 733 | 123 | 119.00 | 491.00 | 77.08 | 18.92 |
| 734 | 123 | 119.00 | 492.00 | 77.21 | 18.96 |
| 735 | 123 | 119.00 | 493.00 | 77.35 | 19.00 |
| 736 | 123 | 119.00 | 494.00 | 77.49 | 19.04 |
| 737 | 123 | 119.00 | 495.00 | 77.63 | 19.08 |
| 738 | 123 | 119.00 | 496.00 | 77.77 | 19.11 |
| 739 | 123 | 119.00 | 497.00 | 77.90 | 19.15 |
| 740 | 123 | 119.00 | 498.00 | 78.04 | 19.19 |
| 741 | 123 | 119.00 | 499.00 | 78.18 | 19.23 |
| 742 | 123 | 119.00 | 500.00 | 78.32 | 19.27 |
| 743 | 123 | 119.00 | 501.00 | 78.46 | 19.31 |
| 744 | 123 | 119.00 | 502.00 | 78.59 | 19.35 |
| 745 | 123 | 119.00 | 503.00 | 78.73 | 19.38 |
| 746 | 123 | 119.00 | 504.00 | 78.87 | 19.42 |
| 747 | 123 | 119.00 | 505.00 | 79.01 | 19.46 |
| 748 | 123 | 119.00 | 506.00 | 79.15 | 19.50 |
| 749 | 123 | 119.00 | 507.00 | 79.28 | 19.54 |
| 750 | 123 | 119.00 | 508.00 | 79.42 | 19.58 |
| 751 | 123 | 119.00 | 509.00 | 79.56 | 19.61 |
| 752 | 123 | 119.00 | 510.00 | 79.70 | 19.65 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 753 | 123 | 119.00 | 511.00 | 79.84 | 19.69 |
| 754 | 123 | 119.00 | 512.00 | 79.97 | 19.73 |
| 755 | 123 | 119.00 | 513.00 | 80.11 | 19.77 |
| 756 | 123 | 119.00 | 514.00 | 80.25 | 19.81 |
| 757 | 123 | 119.00 | 515.00 | 80.39 | 19.85 |
| 758 | 123 | 119.00 | 516.00 | 80.53 | 19.88 |
| 759 | 123 | 119.00 | 517.00 | 80.66 | 19.92 |
| 760 | 123 | 119.00 | 518.00 | 80.80 | 19.96 |
| 761 | 123 | 119.00 | 519.00 | 80.94 | 20.00 |
| 762 | 123 | 119.00 | 520.00 | 81.08 | 20.04 |
| 763 | 123 | 119.00 | 521.00 | 81.22 | 20.08 |
| 764 | 123 | 119.00 | 522.00 | 81.35 | 20.12 |
| 765 | 123 | 119.00 | 523.00 | 81.49 | 20.15 |
| 766 | 123 | 119.00 | 524.00 | 81.63 | 20.19 |
| 767 | 123 | 119.00 | 525.00 | 81.77 | 20.23 |
| 768 | 123 | 119.00 | 526.00 | 81.91 | 20.27 |
| 769 | 123 | 119.00 | 527.00 | 82.04 | 20.31 |
| 770 | 123 | 119.00 | 528.00 | 82.18 | 20.35 |
| 771 | 123 | 119.00 | 529.00 | 82.32 | 20.38 |
| 772 | 123 | 119.00 | 530.00 | 82.46 | 20.42 |
| 773 | 123 | 119.00 | 531.00 | 82.60 | 20.46 |
| 774 | 123 | 119.00 | 532.00 | 82.73 | 20.50 |
| 775 | 123 | 119.00 | 533.00 | 82.87 | 20.54 |
| 776 | 123 | 119.00 | 534.00 | 83.01 | 20.58 |
| 777 | 123 | 119.00 | 535.00 | 83.15 | 20.62 |
| 778 | 123 | 119.00 | 536.00 | 83.29 | 20.65 |
| 779 | 123 | 119.00 | 537.00 | 83.42 | 20.69 |
| 780 | 123 | 119.00 | 538.00 | 83.56 | 20.73 |
| 781 | 123 | 119.00 | 539.00 | 83.70 | 20.77 |
| 782 | 123 | 119.00 | 540.00 | 83.84 | 20.81 |
| 783 | 123 | 119.00 | 541.00 | 83.98 | 20.85 |
| 784 | 123 | 119.00 | 542.00 | 84.11 | 20.89 |
| 785 | 123 | 119.00 | 543.00 | 84.25 | 20.92 |
| 786 | 123 | 119.00 | 544.00 | 84.39 | 20.96 |
| 787 | 123 | 119.00 | 545.00 | 84.53 | 21.00 |
| 788 | 123 | 119.00 | 546.00 | 84.67 | 21.04 |
| 789 | 123 | 119.00 | 547.00 | 84.80 | 21.08 |
| 790 | 123 | 119.00 | 548.00 | 84.94 | 21.12 |
| 791 | 123 | 119.00 | 549.00 | 85.08 | 21.15 |
| 792 | 123 | 119.00 | 550.00 | 85.22 | 21.19 |
| 793 | 123 | 119.00 | 551.00 | 85.36 | 21.23 |
| 794 | 123 | 119.00 | 552.00 | 85.49 | 21.27 |
| 795 | 123 | 119.00 | 553.00 | 85.63 | 21.31 |
| 796 | 123 | 119.00 | 554.00 | 85.77 | 21.35 |
| 797 | 123 | 119.00 | 555.00 | 85.91 | 21.39 |
| 798 | 123 | 119.00 | 556.00 | 86.05 | 21.42 |
| 799 | 123 | 119.00 | 557.00 | 86.18 | 21.46 |
| 800 | 123 | 119.00 | 558.00 | 86.32 | 21.50 |
| 801 | 123 | 119.00 | 559.00 | 86.46 | 21.54 |
| 802 | 123 | 119.00 | 560.00 | 86.60 | 21.58 |
| 803 | 123 | 119.00 | 561.00 | 86.74 | 21.62 |
| 804 | 123 | 119.00 | 562.00 | 86.87 | 21.66 |
| 805 | 123 | 119.00 | 563.00 | 87.01 | 21.69 |
| 806 | 123 | 119.00 | 564.00 | 87.15 | 21.73 |
| 807 | 123 | 119.00 | 565.00 | 87.29 | 21.77 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 808 | 123 | 119.00 | 566.00 | 87.43 | 21.81 |
| 809 | 123 | 119.00 | 567.00 | 87.56 | 21.85 |
| 810 | 123 | 119.00 | 568.00 | 87.70 | 21.89 |
| 811 | 123 | 119.00 | 569.00 | 87.84 | 21.92 |
| 812 | 123 | 119.00 | 570.00 | 87.98 | 21.96 |
| 813 | 123 | 119.00 | 571.00 | 88.12 | 22.00 |
| 814 | 123 | 119.00 | 572.00 | 88.25 | 22.04 |
| 815 | 123 | 119.00 | 573.00 | 88.39 | 22.08 |
| 816 | 123 | 119.00 | 574.00 | 88.53 | 22.12 |
| 817 | 123 | 119.00 | 575.00 | 88.67 | 22.16 |
| 818 | 123 | 119.00 | 576.00 | 88.81 | 22.19 |
| 819 | 123 | 119.00 | 577.00 | 88.94 | 22.23 |
| 820 | 123 | 119.00 | 578.00 | 89.08 | 22.27 |
| 821 | 123 | 119.00 | 579.00 | 89.22 | 22.31 |
| 822 | 123 | 119.00 | 580.00 | 89.36 | 22.35 |
| 823 | 123 | 119.00 | 581.00 | 89.50 | 22.39 |
| 824 | 123 | 119.00 | 582.00 | 89.63 | 22.43 |
| 825 | 123 | 119.00 | 583.00 | 89.77 | 22.46 |
| 826 | 123 | 119.00 | 584.00 | 89.91 | 22.50 |
| 827 | 123 | 119.00 | 585.00 | 90.05 | 22.54 |
| 828 | 123 | 119.00 | 586.00 | 90.19 | 22.58 |
| 829 | 123 | 119.00 | 587.00 | 90.32 | 22.62 |
| 830 | 123 | 119.00 | 588.00 | 90.46 | 22.66 |
| 831 | 123 | 119.00 | 589.00 | 90.60 | 22.69 |
| 832 | 123 | 119.00 | 590.00 | 90.74 | 22.73 |
| 833 | 123 | 119.00 | 591.00 | 90.88 | 22.77 |
| 834 | 123 | 119.00 | 592.00 | 91.01 | 22.81 |
| 835 | 123 | 119.00 | 593.00 | 91.15 | 22.85 |
| 836 | 123 | 119.00 | 594.00 | 91.29 | 22.89 |
| 837 | 123 | 119.00 | 595.00 | 91.43 | 22.93 |
| 838 | 123 | 119.00 | 596.00 | 91.57 | 22.96 |
| 839 | 123 | 119.00 | 597.00 | 91.70 | 23.00 |
| 840 | 123 | 119.00 | 598.00 | 91.84 | 23.04 |
| 841 | 123 | 119.00 | 599.00 | 91.98 | 23.08 |
| 842 | 123 | 119.00 | 600.00 | 92.12 | 23.12 |
| 843 | 123 | 119.00 | 601.00 | 92.26 | 23.16 |
| 844 | 123 | 119.00 | 602.00 | 92.39 | 23.20 |
| 845 | 123 | 119.00 | 603.00 | 92.53 | 23.23 |
| 846 | 123 | 119.00 | 604.00 | 92.67 | 23.27 |
| 847 | 123 | 119.00 | 605.00 | 92.81 | 23.31 |
| 848 | 123 | 119.00 | 606.00 | 92.95 | 23.35 |
| 849 | 123 | 119.00 | 607.00 | 93.08 | 23.39 |
| 850 | 123 | 119.00 | 608.00 | 93.22 | 23.43 |
| 851 | 123 | 119.00 | 609.00 | 93.36 | 23.46 |
| 852 | 123 | 119.00 | 610.00 | 93.50 | 23.50 |
| 853 | 123 | 119.00 | 611.00 | 93.64 | 23.54 |
| 854 | 123 | 119.00 | 612.00 | 93.77 | 23.58 |
| 855 | 123 | 119.00 | 613.00 | 93.91 | 23.62 |
| 856 | 123 | 119.00 | 614.00 | 94.05 | 23.66 |
| 857 | 123 | 119.00 | 615.00 | 94.19 | 23.70 |
| 858 | 123 | 119.00 | 616.00 | 94.33 | 23.73 |
| 859 | 123 | 119.00 | 617.00 | 94.46 | 23.77 |
| 860 | 123 | 119.00 | 618.00 | 94.60 | 23.81 |
| 861 | 123 | 119.00 | 619.00 | 94.74 | 23.85 |
| 862 | 123 | 119.00 | 620.00 | 94.88 | 23.89 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 863 | 123 | 119.00 | 621.00 | 95.02 | 23.93 |
| 864 | 123 | 119.00 | 622.00 | 95.15 | 23.97 |
| 865 | 123 | 119.00 | 623.00 | 95.29 | 24.00 |
| 866 | 123 | 119.00 | 624.00 | 95.43 | 24.04 |
| 867 | 123 | 119.00 | 625.00 | 95.57 | 24.08 |
| 868 | 123 | 119.00 | 626.00 | 95.71 | 24.12 |
| 869 | 123 | 119.00 | 627.00 | 95.84 | 24.16 |
| 870 | 123 | 119.00 | 628.00 | 95.98 | 24.20 |
| 871 | 123 | 119.00 | 629.00 | 96.12 | 24.23 |
| 872 | 123 | 119.00 | 630.00 | 96.26 | 24.27 |
| 873 | 123 | 119.00 | 631.00 | 96.40 | 24.31 |
| 874 | 123 | 119.00 | 632.00 | 96.53 | 24.35 |
| 875 | 123 | 119.00 | 633.00 | 96.67 | 24.39 |
| 876 | 123 | 119.00 | 634.00 | 96.81 | 24.43 |
| 877 | 123 | 119.00 | 635.00 | 96.95 | 24.47 |
| 878 | 123 | 119.00 | 636.00 | 97.09 | 24.50 |
| 879 | 123 | 119.00 | 637.00 | 97.22 | 24.54 |
| 880 | 123 | 119.00 | 638.00 | 97.36 | 24.58 |
| 881 | 123 | 119.00 | 639.00 | 97.50 | 24.62 |
| 882 | 123 | 119.00 | 640.00 | 97.64 | 24.66 |
| 883 | 123 | 119.00 | 641.00 | 97.78 | 24.70 |
| 884 | 123 | 119.00 | 642.00 | 97.91 | 24.74 |
| 885 | 123 | 119.00 | 643.00 | 98.05 | 24.77 |
| 886 | 123 | 119.00 | 644.00 | 98.19 | 24.81 |
| 887 | 123 | 119.00 | 645.00 | 98.33 | 24.85 |
| 888 | 123 | 119.00 | 646.00 | 98.47 | 24.89 |
| 889 | 123 | 119.00 | 647.00 | 98.60 | 24.93 |
| 890 | 123 | 119.00 | 648.00 | 98.74 | 24.97 |
| 891 | 123 | 119.00 | 649.00 | 98.88 | 25.00 |
| 892 | 123 | 119.00 | 650.00 | 99.02 | 25.04 |
| 893 | 123 | 119.00 | 651.00 | 99.16 | 25.08 |
| 894 | 123 | 119.00 | 652.00 | 99.29 | 25.12 |
| 895 | 123 | 119.00 | 653.00 | 99.43 | 25.16 |
| 896 | 123 | 119.00 | 654.00 | 99.57 | 25.20 |
| 897 | 123 | 119.00 | 655.00 | 99.71 | 25.24 |
| 898 | 123 | 119.00 | 656.00 | 99.85 | 25.27 |
| 899 | 123 | 119.00 | 657.00 | 99.98 | 25.31 |
| 900 | 123 | 119.00 | 658.00 | 100.12 | 25.35 |
| 901 | 123 | 119.00 | 659.00 | 100.26 | 25.39 |
| 902 | 123 | 119.00 | 660.00 | 100.40 | 25.43 |
| 903 | 123 | 119.00 | 661.00 | 100.54 | 25.47 |
| 904 | 123 | 119.00 | 662.00 | 100.67 | 25.51 |
| 905 | 123 | 119.00 | 663.00 | 100.81 | 25.54 |
| 906 | 123 | 119.00 | 664.00 | 100.95 | 25.58 |
| 907 | 123 | 119.00 | 665.00 | 101.09 | 25.62 |
| 908 | 123 | 119.00 | 666.00 | 101.23 | 25.66 |
| 909 | 123 | 119.00 | 667.00 | 101.36 | 25.70 |
| 910 | 123 | 119.00 | 668.00 | 101.50 | 25.74 |
| 911 | 123 | 119.00 | 669.00 | 101.64 | 25.77 |
| 912 | 123 | 119.00 | 670.00 | 101.78 | 25.81 |
| 913 | 123 | 119.00 | 671.00 | 101.92 | 25.85 |
| 914 | 123 | 119.00 | 672.00 | 102.05 | 25.89 |
| 915 | 123 | 119.00 | 673.00 | 102.19 | 25.93 |
| 916 | 123 | 119.00 | 674.00 | 102.33 | 25.97 |
| 917 | 123 | 119.00 | 675.00 | 102.47 | 26.01 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 918 | 123 | 119.00 | 676.00 | 102.61 | 26.04 |
| 919 | 123 | 119.00 | 677.00 | 102.74 | 26.08 |
| 920 | 123 | 119.00 | 678.00 | 102.88 | 26.12 |
| 921 | 123 | 119.00 | 679.00 | 103.02 | 26.16 |
| 922 | 123 | 119.00 | 680.00 | 103.16 | 26.20 |
| 923 | 123 | 119.00 | 681.00 | 103.30 | 26.24 |
| 924 | 123 | 119.00 | 682.00 | 103.43 | 26.28 |
| 925 | 123 | 119.00 | 683.00 | 103.57 | 26.31 |
| 926 | 123 | 119.00 | 684.00 | 103.71 | 26.35 |
| 927 | 123 | 119.00 | 685.00 | 103.85 | 26.39 |
| 928 | 123 | 119.00 | 686.00 | 103.99 | 26.43 |
| 929 | 123 | 119.00 | 687.00 | 104.12 | 26.47 |
| 930 | 123 | 119.00 | 688.00 | 104.26 | 26.51 |
| 931 | 123 | 119.00 | 689.00 | 104.40 | 26.54 |
| 932 | 123 | 119.00 | 690.00 | 104.54 | 26.58 |
| 933 | 123 | 119.00 | 691.00 | 104.68 | 26.62 |
| 934 | 123 | 119.00 | 692.00 | 104.81 | 26.66 |
| 935 | 123 | 119.00 | 693.00 | 104.95 | 26.70 |
| 936 | 123 | 119.00 | 694.00 | 105.09 | 26.74 |
| 937 | 123 | 119.00 | 695.00 | 105.23 | 26.78 |
| 938 | 123 | 119.00 | 696.00 | 105.37 | 26.81 |
| 939 | 123 | 119.00 | 697.00 | 105.50 | 26.85 |
| 940 | 123 | 119.00 | 698.00 | 105.64 | 26.89 |
| 941 | 123 | 119.00 | 699.00 | 105.78 | 26.93 |
| 942 | 123 | 119.00 | 700.00 | 105.92 | 26.97 |
| 943 | 123 | 119.00 | 701.00 | 106.06 | 27.01 |
| 944 | 123 | 119.00 | 702.00 | 106.19 | 27.05 |
| 945 | 123 | 119.00 | 703.00 | 106.33 | 27.08 |
| 946 | 123 | 119.00 | 704.00 | 106.47 | 27.12 |
| 947 | 123 | 119.00 | 705.00 | 106.61 | 27.16 |
| 948 | 123 | 119.00 | 706.00 | 106.75 | 27.20 |
| 949 | 123 | 119.00 | 707.00 | 106.88 | 27.24 |
| 950 | 123 | 119.00 | 708.00 | 107.02 | 27.28 |
| 951 | 123 | 119.00 | 709.00 | 107.16 | 27.31 |
| 952 | 123 | 119.00 | 710.00 | 107.30 | 27.35 |
| 953 | 123 | 119.00 | 711.00 | 107.44 | 27.39 |
| 954 | 123 | 119.00 | 712.00 | 107.57 | 27.43 |
| 955 | 123 | 119.00 | 713.00 | 107.71 | 27.47 |
| 956 | 123 | 119.00 | 714.00 | 107.85 | 27.51 |
| 957 | 123 | 119.00 | 715.00 | 107.99 | 27.55 |
| 958 | 123 | 119.00 | 716.00 | 108.13 | 27.58 |
| 959 | 123 | 119.00 | 717.00 | 108.26 | 27.62 |
| 960 | 123 | 119.00 | 718.00 | 108.40 | 27.66 |
| 961 | 123 | 119.00 | 719.00 | 108.54 | 27.70 |
| 962 | 123 | 119.00 | 720.00 | 108.68 | 27.74 |
| 963 | 123 | 119.00 | 721.00 | 108.82 | 27.78 |
| 964 | 123 | 119.00 | 722.00 | 108.95 | 27.82 |
| 965 | 123 | 119.00 | 723.00 | 109.09 | 27.85 |
| 966 | 123 | 119.00 | 724.00 | 109.23 | 27.89 |
| 967 | 123 | 119.00 | 725.00 | 109.30 | 27.91 |

If your employee's gross pay is over £967, go to page 244.

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J or L in booklet CA38)
- employees whose employer is eligible for Freeports relief (see Table letter F or I)
- employees whose employer is eligible for veterans relief (see Table letter V)

Completing form RT11, 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £532.99 | No NICs liability, make no entries on form RT11 | | | | |
| 533 | 533 | 0.00 | 0.00 | 0.00 | 0.00 |
| 537 | 533 | 4.00 | 0.00 | 0.00 | 0.00 |
| 541 | 533 | 8.00 | 0.00 | 0.00 | 0.00 |
| 545 | 533 | 12.00 | 0.00 | 0.00 | 0.00 |
| 549 | 533 | 16.00 | 0.00 | 0.00 | 0.00 |
| 553 | 533 | 20.00 | 0.00 | 0.00 | 0.00 |
| 557 | 533 | 24.00 | 0.00 | 0.00 | 0.00 |
| 561 | 533 | 28.00 | 0.00 | 0.00 | 0.00 |
| 565 | 533 | 32.00 | 0.00 | 0.00 | 0.00 |
| 569 | 533 | 36.00 | 0.00 | 0.00 | 0.00 |
| 573 | 533 | 40.00 | 0.00 | 0.00 | 0.00 |
| 577 | 533 | 44.00 | 0.00 | 0.00 | 0.00 |
| 581 | 533 | 48.00 | 0.00 | 0.00 | 0.00 |
| 585 | 533 | 52.00 | 0.00 | 0.00 | 0.00 |
| 589 | 533 | 56.00 | 0.00 | 0.00 | 0.00 |
| 593 | 533 | 60.00 | 0.00 | 0.00 | 0.00 |
| 597 | 533 | 64.00 | 0.00 | 0.00 | 0.00 |
| 601 | 533 | 68.00 | 0.00 | 0.00 | 0.00 |
| 605 | 533 | 72.00 | 0.00 | 0.00 | 0.00 |
| 609 | 533 | 76.00 | 0.00 | 0.00 | 0.00 |
| 613 | 533 | 80.00 | 0.00 | 0.00 | 0.00 |
| 617 | 533 | 84.00 | 0.00 | 0.00 | 0.00 |
| 621 | 533 | 88.00 | 0.00 | 0.00 | 0.00 |
| 625 | 533 | 92.00 | 0.00 | 0.00 | 0.00 |
| 629 | 533 | 96.00 | 0.00 | 0.00 | 0.00 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.69 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 1.24 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 1.79 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 2.35 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 2.90 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 3.45 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 4.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 4.55 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 5.11 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 5.66 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 6.21 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 6.76 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 7.31 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 7.87 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 8.42 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 8.97 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 9.52 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 10.07 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 10.63 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 11.18 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 11.73 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 12.28 | 0.00 |
| 849 | 533 | 316.00 | 0.00 | 12.83 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 13.39 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 13.94 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 14.49 | 0.00 |
| 865 | 533 | 332.00 | 0.00 | 15.04 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 869 | 533 | 336.00 | 0.00 | 15.59 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 16.15 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 16.70 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 17.25 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 17.80 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 18.35 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 18.91 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 19.46 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 20.01 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 20.56 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 21.11 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 21.67 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 22.22 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 22.77 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 23.32 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 23.87 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 24.43 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 24.98 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 25.53 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 26.08 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 26.63 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 27.19 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 27.74 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 28.29 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 28.84 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 29.39 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 29.95 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 30.50 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 31.05 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 31.60 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 32.15 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 32.71 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 33.26 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 33.81 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 34.36 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 34.91 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 35.47 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 36.02 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 36.57 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 37.12 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 37.67 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 38.23 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 38.78 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 39.33 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 39.81 | 0.00 |
| 1048 | 533 | 515.00 | 0.00 | 40.02 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 40.43 | 0.11 |
| 1053 | 533 | 515.00 | 5.00 | 40.99 | 0.27 |
| 1057 | 533 | 515.00 | 9.00 | 41.54 | 0.42 |
| 1061 | 533 | 515.00 | 13.00 | 42.09 | 0.58 |
| 1065 | 533 | 515.00 | 17.00 | 42.64 | 0.73 |
| 1069 | 533 | 515.00 | 21.00 | 43.19 | 0.88 |
| 1073 | 533 | 515.00 | 25.00 | 43.75 | 1.04 |
| 1077 | 533 | 515.00 | 29.00 | 44.30 | 1.19 |
| 1081 | 533 | 515.00 | 33.00 | 44.85 | 1.35 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1085 | 533 | 515.00 | 37.00 | 45.40 | 1.50 |
| 1089 | 533 | 515.00 | 41.00 | 45.95 | 1.65 |
| 1093 | 533 | 515.00 | 45.00 | 46.51 | 1.81 |
| 1097 | 533 | 515.00 | 49.00 | 47.06 | 1.96 |
| 1101 | 533 | 515.00 | 53.00 | 47.61 | 2.12 |
| 1105 | 533 | 515.00 | 57.00 | 48.16 | 2.27 |
| 1109 | 533 | 515.00 | 61.00 | 48.71 | 2.42 |
| 1113 | 533 | 515.00 | 65.00 | 49.27 | 2.58 |
| 1117 | 533 | 515.00 | 69.00 | 49.82 | 2.73 |
| 1121 | 533 | 515.00 | 73.00 | 50.37 | 2.89 |
| 1125 | 533 | 515.00 | 77.00 | 50.92 | 3.04 |
| 1129 | 533 | 515.00 | 81.00 | 51.47 | 3.19 |
| 1133 | 533 | 515.00 | 85.00 | 52.03 | 3.35 |
| 1137 | 533 | 515.00 | 89.00 | 52.58 | 3.50 |
| 1141 | 533 | 515.00 | 93.00 | 53.13 | 3.66 |
| 1145 | 533 | 515.00 | 97.00 | 53.68 | 3.81 |
| 1149 | 533 | 515.00 | 101.00 | 54.23 | 3.96 |
| 1153 | 533 | 515.00 | 105.00 | 54.79 | 4.12 |
| 1157 | 533 | 515.00 | 109.00 | 55.34 | 4.27 |
| 1161 | 533 | 515.00 | 113.00 | 55.89 | 4.43 |
| 1165 | 533 | 515.00 | 117.00 | 56.44 | 4.58 |
| 1169 | 533 | 515.00 | 121.00 | 56.99 | 4.73 |
| 1173 | 533 | 515.00 | 125.00 | 57.55 | 4.89 |
| 1177 | 533 | 515.00 | 129.00 | 58.10 | 5.04 |
| 1181 | 533 | 515.00 | 133.00 | 58.65 | 5.20 |
| 1185 | 533 | 515.00 | 137.00 | 59.20 | 5.35 |
| 1189 | 533 | 515.00 | 141.00 | 59.75 | 5.50 |
| 1193 | 533 | 515.00 | 145.00 | 60.31 | 5.66 |
| 1197 | 533 | 515.00 | 149.00 | 60.86 | 5.81 |
| 1201 | 533 | 515.00 | 153.00 | 61.41 | 5.97 |
| 1205 | 533 | 515.00 | 157.00 | 61.96 | 6.12 |
| 1209 | 533 | 515.00 | 161.00 | 62.51 | 6.27 |
| 1213 | 533 | 515.00 | 165.00 | 63.07 | 6.43 |
| 1217 | 533 | 515.00 | 169.00 | 63.62 | 6.58 |
| 1221 | 533 | 515.00 | 173.00 | 64.17 | 6.74 |
| 1225 | 533 | 515.00 | 177.00 | 64.72 | 6.89 |
| 1229 | 533 | 515.00 | 181.00 | 65.27 | 7.04 |
| 1233 | 533 | 515.00 | 185.00 | 65.83 | 7.20 |
| 1237 | 533 | 515.00 | 189.00 | 66.38 | 7.35 |
| 1241 | 533 | 515.00 | 193.00 | 66.93 | 7.51 |
| 1245 | 533 | 515.00 | 197.00 | 67.48 | 7.66 |
| 1249 | 533 | 515.00 | 201.00 | 68.03 | 7.81 |
| 1253 | 533 | 515.00 | 205.00 | 68.59 | 7.97 |
| 1257 | 533 | 515.00 | 209.00 | 69.14 | 8.12 |
| 1261 | 533 | 515.00 | 213.00 | 69.69 | 8.28 |
| 1265 | 533 | 515.00 | 217.00 | 70.24 | 8.43 |
| 1269 | 533 | 515.00 | 221.00 | 70.79 | 8.58 |
| 1273 | 533 | 515.00 | 225.00 | 71.35 | 8.74 |
| 1277 | 533 | 515.00 | 229.00 | 71.90 | 8.89 |
| 1281 | 533 | 515.00 | 233.00 | 72.45 | 9.05 |
| 1285 | 533 | 515.00 | 237.00 | 73.00 | 9.20 |
| 1289 | 533 | 515.00 | 241.00 | 73.55 | 9.35 |
| 1293 | 533 | 515.00 | 245.00 | 74.11 | 9.51 |
| 1297 | 533 | 515.00 | 249.00 | 74.66 | 9.66 |
| 1301 | 533 | 515.00 | 253.00 | 75.21 | 9.82 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1305 | 533 | 515.00 | 257.00 | 75.76 | 9.97 |
| 1309 | 533 | 515.00 | 261.00 | 76.31 | 10.12 |
| 1313 | 533 | 515.00 | 265.00 | 76.87 | 10.28 |
| 1317 | 533 | 515.00 | 269.00 | 77.42 | 10.43 |
| 1321 | 533 | 515.00 | 273.00 | 77.97 | 10.59 |
| 1325 | 533 | 515.00 | 277.00 | 78.52 | 10.74 |
| 1329 | 533 | 515.00 | 281.00 | 79.07 | 10.89 |
| 1333 | 533 | 515.00 | 285.00 | 79.63 | 11.05 |
| 1337 | 533 | 515.00 | 289.00 | 80.18 | 11.20 |
| 1341 | 533 | 515.00 | 293.00 | 80.73 | 11.36 |
| 1345 | 533 | 515.00 | 297.00 | 81.28 | 11.51 |
| 1349 | 533 | 515.00 | 301.00 | 81.83 | 11.66 |
| 1353 | 533 | 515.00 | 305.00 | 82.39 | 11.82 |
| 1357 | 533 | 515.00 | 309.00 | 82.94 | 11.97 |
| 1361 | 533 | 515.00 | 313.00 | 83.49 | 12.13 |
| 1365 | 533 | 515.00 | 317.00 | 84.04 | 12.28 |
| 1369 | 533 | 515.00 | 321.00 | 84.59 | 12.43 |
| 1373 | 533 | 515.00 | 325.00 | 85.15 | 12.59 |
| 1377 | 533 | 515.00 | 329.00 | 85.70 | 12.74 |
| 1381 | 533 | 515.00 | 333.00 | 86.25 | 12.90 |
| 1385 | 533 | 515.00 | 337.00 | 86.80 | 13.05 |
| 1389 | 533 | 515.00 | 341.00 | 87.35 | 13.20 |
| 1393 | 533 | 515.00 | 345.00 | 87.91 | 13.36 |
| 1397 | 533 | 515.00 | 349.00 | 88.46 | 13.51 |
| 1401 | 533 | 515.00 | 353.00 | 89.01 | 13.67 |
| 1405 | 533 | 515.00 | 357.00 | 89.56 | 13.82 |
| 1409 | 533 | 515.00 | 361.00 | 90.11 | 13.97 |
| 1413 | 533 | 515.00 | 365.00 | 90.67 | 14.13 |
| 1417 | 533 | 515.00 | 369.00 | 91.22 | 14.28 |
| 1421 | 533 | 515.00 | 373.00 | 91.77 | 14.44 |
| 1425 | 533 | 515.00 | 377.00 | 92.32 | 14.59 |
| 1429 | 533 | 515.00 | 381.00 | 92.87 | 14.74 |
| 1433 | 533 | 515.00 | 385.00 | 93.43 | 14.90 |
| 1437 | 533 | 515.00 | 389.00 | 93.98 | 15.05 |
| 1441 | 533 | 515.00 | 393.00 | 94.53 | 15.21 |
| 1445 | 533 | 515.00 | 397.00 | 95.08 | 15.36 |
| 1449 | 533 | 515.00 | 401.00 | 95.63 | 15.51 |
| 1453 | 533 | 515.00 | 405.00 | 96.19 | 15.67 |
| 1457 | 533 | 515.00 | 409.00 | 96.74 | 15.82 |
| 1461 | 533 | 515.00 | 413.00 | 97.29 | 15.98 |
| 1465 | 533 | 515.00 | 417.00 | 97.84 | 16.13 |
| 1469 | 533 | 515.00 | 421.00 | 98.39 | 16.28 |
| 1473 | 533 | 515.00 | 425.00 | 98.95 | 16.44 |
| 1477 | 533 | 515.00 | 429.00 | 99.50 | 16.59 |
| 1481 | 533 | 515.00 | 433.00 | 100.05 | 16.75 |
| 1485 | 533 | 515.00 | 437.00 | 100.60 | 16.90 |
| 1489 | 533 | 515.00 | 441.00 | 101.15 | 17.05 |
| 1493 | 533 | 515.00 | 445.00 | 101.71 | 17.21 |
| 1497 | 533 | 515.00 | 449.00 | 102.26 | 17.36 |
| 1501 | 533 | 515.00 | 453.00 | 102.81 | 17.52 |
| 1505 | 533 | 515.00 | 457.00 | 103.36 | 17.67 |
| 1509 | 533 | 515.00 | 461.00 | 103.91 | 17.82 |
| 1513 | 533 | 515.00 | 465.00 | 104.47 | 17.98 |
| 1517 | 533 | 515.00 | 469.00 | 105.02 | 18.13 |
| 1521 | 533 | 515.00 | 473.00 | 105.57 | 18.29 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 1525 | 533 | 515.00 | 477.00 | 106.12 | 18.44 |
| 1529 | 533 | 515.00 | 481.00 | 106.67 | 18.59 |
| 1533 | 533 | 515.00 | 485.00 | 107.23 | 18.75 |
| 1537 | 533 | 515.00 | 489.00 | 107.78 | 18.90 |
| 1541 | 533 | 515.00 | 493.00 | 108.33 | 19.06 |
| 1545 | 533 | 515.00 | 497.00 | 108.88 | 19.21 |
| 1549 | 533 | 515.00 | 501.00 | 109.43 | 19.36 |
| 1553 | 533 | 515.00 | 505.00 | 109.99 | 19.52 |
| 1557 | 533 | 515.00 | 509.00 | 110.54 | 19.67 |
| 1561 | 533 | 515.00 | 513.00 | 111.09 | 19.83 |
| 1565 | 533 | 515.00 | 517.00 | 111.64 | 19.98 |
| 1569 | 533 | 515.00 | 521.00 | 112.19 | 20.13 |
| 1573 | 533 | 515.00 | 525.00 | 112.75 | 20.29 |
| 1577 | 533 | 515.00 | 529.00 | 113.30 | 20.44 |
| 1581 | 533 | 515.00 | 533.00 | 113.85 | 20.60 |
| 1585 | 533 | 515.00 | 537.00 | 114.40 | 20.75 |
| 1589 | 533 | 515.00 | 541.00 | 114.95 | 20.90 |
| 1593 | 533 | 515.00 | 545.00 | 115.51 | 21.06 |
| 1597 | 533 | 515.00 | 549.00 | 116.06 | 21.21 |
| 1601 | 533 | 515.00 | 553.00 | 116.61 | 21.37 |
| 1605 | 533 | 515.00 | 557.00 | 117.16 | 21.52 |
| 1609 | 533 | 515.00 | 561.00 | 117.71 | 21.67 |
| 1613 | 533 | 515.00 | 565.00 | 118.27 | 21.83 |
| 1617 | 533 | 515.00 | 569.00 | 118.82 | 21.98 |
| 1621 | 533 | 515.00 | 573.00 | 119.37 | 22.14 |
| 1625 | 533 | 515.00 | 577.00 | 119.92 | 22.29 |
| 1629 | 533 | 515.00 | 581.00 | 120.47 | 22.44 |
| 1633 | 533 | 515.00 | 585.00 | 121.03 | 22.60 |
| 1637 | 533 | 515.00 | 589.00 | 121.58 | 22.75 |
| 1641 | 533 | 515.00 | 593.00 | 122.13 | 22.91 |
| 1645 | 533 | 515.00 | 597.00 | 122.68 | 23.06 |
| 1649 | 533 | 515.00 | 601.00 | 123.23 | 23.21 |
| 1653 | 533 | 515.00 | 605.00 | 123.79 | 23.37 |
| 1657 | 533 | 515.00 | 609.00 | 124.34 | 23.52 |
| 1661 | 533 | 515.00 | 613.00 | 124.89 | 23.68 |
| 1665 | 533 | 515.00 | 617.00 | 125.44 | 23.83 |
| 1669 | 533 | 515.00 | 621.00 | 125.99 | 23.98 |
| 1673 | 533 | 515.00 | 625.00 | 126.55 | 24.14 |
| 1677 | 533 | 515.00 | 629.00 | 127.10 | 24.29 |
| 1681 | 533 | 515.00 | 633.00 | 127.65 | 24.45 |
| 1685 | 533 | 515.00 | 637.00 | 128.20 | 24.60 |
| 1689 | 533 | 515.00 | 641.00 | 128.75 | 24.75 |
| 1693 | 533 | 515.00 | 645.00 | 129.31 | 24.91 |
| 1697 | 533 | 515.00 | 649.00 | 129.86 | 25.06 |
| 1701 | 533 | 515.00 | 653.00 | 130.41 | 25.22 |
| 1705 | 533 | 515.00 | 657.00 | 130.96 | 25.37 |
| 1709 | 533 | 515.00 | 661.00 | 131.51 | 25.52 |
| 1713 | 533 | 515.00 | 665.00 | 132.07 | 25.68 |
| 1717 | 533 | 515.00 | 669.00 | 132.62 | 25.83 |
| 1721 | 533 | 515.00 | 673.00 | 133.17 | 25.99 |
| 1725 | 533 | 515.00 | 677.00 | 133.72 | 26.14 |
| 1729 | 533 | 515.00 | 681.00 | 134.27 | 26.29 |
| 1733 | 533 | 515.00 | 685.00 | 134.83 | 26.45 |
| 1737 | 533 | 515.00 | 689.00 | 135.38 | 26.60 |
| 1741 | 533 | 515.00 | 693.00 | 135.93 | 26.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1745 | 533 | 515.00 | 697.00 | 136.48 | 26.91 |
| 1749 | 533 | 515.00 | 701.00 | 137.03 | 27.06 |
| 1753 | 533 | 515.00 | 705.00 | 137.59 | 27.22 |
| 1757 | 533 | 515.00 | 709.00 | 138.14 | 27.37 |
| 1761 | 533 | 515.00 | 713.00 | 138.69 | 27.53 |
| 1765 | 533 | 515.00 | 717.00 | 139.24 | 27.68 |
| 1769 | 533 | 515.00 | 721.00 | 139.79 | 27.83 |
| 1773 | 533 | 515.00 | 725.00 | 140.35 | 27.99 |
| 1777 | 533 | 515.00 | 729.00 | 140.90 | 28.14 |
| 1781 | 533 | 515.00 | 733.00 | 141.45 | 28.30 |
| 1785 | 533 | 515.00 | 737.00 | 142.00 | 28.45 |
| 1789 | 533 | 515.00 | 741.00 | 142.55 | 28.60 |
| 1793 | 533 | 515.00 | 745.00 | 143.11 | 28.76 |
| 1797 | 533 | 515.00 | 749.00 | 143.66 | 28.91 |
| 1801 | 533 | 515.00 | 753.00 | 144.21 | 29.07 |
| 1805 | 533 | 515.00 | 757.00 | 144.76 | 29.22 |
| 1809 | 533 | 515.00 | 761.00 | 145.31 | 29.37 |
| 1813 | 533 | 515.00 | 765.00 | 145.87 | 29.53 |
| 1817 | 533 | 515.00 | 769.00 | 146.42 | 29.68 |
| 1821 | 533 | 515.00 | 773.00 | 146.97 | 29.84 |
| 1825 | 533 | 515.00 | 777.00 | 147.52 | 29.99 |
| 1829 | 533 | 515.00 | 781.00 | 148.07 | 30.14 |
| 1833 | 533 | 515.00 | 785.00 | 148.63 | 30.30 |
| 1837 | 533 | 515.00 | 789.00 | 149.18 | 30.45 |
| 1841 | 533 | 515.00 | 793.00 | 149.73 | 30.61 |
| 1845 | 533 | 515.00 | 797.00 | 150.28 | 30.76 |
| 1849 | 533 | 515.00 | 801.00 | 150.83 | 30.91 |
| 1853 | 533 | 515.00 | 805.00 | 151.39 | 31.07 |
| 1857 | 533 | 515.00 | 809.00 | 151.94 | 31.22 |
| 1861 | 533 | 515.00 | 813.00 | 152.49 | 31.38 |
| 1865 | 533 | 515.00 | 817.00 | 153.04 | 31.53 |
| 1869 | 533 | 515.00 | 821.00 | 153.59 | 31.68 |
| 1873 | 533 | 515.00 | 825.00 | 154.15 | 31.84 |
| 1877 | 533 | 515.00 | 829.00 | 154.70 | 31.99 |
| 1881 | 533 | 515.00 | 833.00 | 155.25 | 32.15 |
| 1885 | 533 | 515.00 | 837.00 | 155.80 | 32.30 |
| 1889 | 533 | 515.00 | 841.00 | 156.35 | 32.45 |
| 1893 | 533 | 515.00 | 845.00 | 156.91 | 32.61 |
| 1897 | 533 | 515.00 | 849.00 | 157.46 | 32.76 |
| 1901 | 533 | 515.00 | 853.00 | 158.01 | 32.92 |
| 1905 | 533 | 515.00 | 857.00 | 158.56 | 33.07 |
| 1909 | 533 | 515.00 | 861.00 | 159.11 | 33.22 |
| 1913 | 533 | 515.00 | 865.00 | 159.67 | 33.38 |
| 1917 | 533 | 515.00 | 869.00 | 160.22 | 33.53 |
| 1921 | 533 | 515.00 | 873.00 | 160.77 | 33.69 |
| 1925 | 533 | 515.00 | 877.00 | 161.32 | 33.84 |
| 1929 | 533 | 515.00 | 881.00 | 161.87 | 33.99 |
| 1933 | 533 | 515.00 | 885.00 | 162.43 | 34.15 |
| 1937 | 533 | 515.00 | 889.00 | 162.98 | 34.30 |
| 1941 | 533 | 515.00 | 893.00 | 163.53 | 34.46 |
| 1945 | 533 | 515.00 | 897.00 | 164.08 | 34.61 |
| 1949 | 533 | 515.00 | 901.00 | 164.63 | 34.76 |
| 1953 | 533 | 515.00 | 905.00 | 165.19 | 34.92 |
| 1957 | 533 | 515.00 | 909.00 | 165.74 | 35.07 |
| 1961 | 533 | 515.00 | 913.00 | 166.29 | 35.23 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 1965 | 533 | 515.00 | 917.00 | 166.84 | 35.38 |
| 1969 | 533 | 515.00 | 921.00 | 167.39 | 35.53 |
| 1973 | 533 | 515.00 | 925.00 | 167.95 | 35.69 |
| 1977 | 533 | 515.00 | 929.00 | 168.50 | 35.84 |
| 1981 | 533 | 515.00 | 933.00 | 169.05 | 36.00 |
| 1985 | 533 | 515.00 | 937.00 | 169.60 | 36.15 |
| 1989 | 533 | 515.00 | 941.00 | 170.15 | 36.30 |
| 1993 | 533 | 515.00 | 945.00 | 170.71 | 36.46 |
| 1997 | 533 | 515.00 | 949.00 | 171.26 | 36.61 |
| 2001 | 533 | 515.00 | 953.00 | 171.81 | 36.77 |
| 2005 | 533 | 515.00 | 957.00 | 172.36 | 36.92 |
| 2009 | 533 | 515.00 | 961.00 | 172.91 | 37.07 |
| 2013 | 533 | 515.00 | 965.00 | 173.47 | 37.23 |
| 2017 | 533 | 515.00 | 969.00 | 174.02 | 37.38 |
| 2021 | 533 | 515.00 | 973.00 | 174.57 | 37.54 |
| 2025 | 533 | 515.00 | 977.00 | 175.12 | 37.69 |
| 2029 | 533 | 515.00 | 981.00 | 175.67 | 37.84 |
| 2033 | 533 | 515.00 | 985.00 | 176.23 | 38.00 |
| 2037 | 533 | 515.00 | 989.00 | 176.78 | 38.15 |
| 2041 | 533 | 515.00 | 993.00 | 177.33 | 38.31 |
| 2045 | 533 | 515.00 | 997.00 | 177.88 | 38.46 |
| 2049 | 533 | 515.00 | 1001.00 | 178.43 | 38.61 |
| 2053 | 533 | 515.00 | 1005.00 | 178.99 | 38.77 |
| 2057 | 533 | 515.00 | 1009.00 | 179.54 | 38.92 |
| 2061 | 533 | 515.00 | 1013.00 | 180.09 | 39.08 |
| 2065 | 533 | 515.00 | 1017.00 | 180.64 | 39.23 |
| 2069 | 533 | 515.00 | 1021.00 | 181.19 | 39.38 |
| 2073 | 533 | 515.00 | 1025.00 | 181.75 | 39.54 |
| 2077 | 533 | 515.00 | 1029.00 | 182.30 | 39.69 |
| 2081 | 533 | 515.00 | 1033.00 | 182.85 | 39.85 |
| 2085 | 533 | 515.00 | 1037.00 | 183.40 | 40.00 |
| 2089 | 533 | 515.00 | 1041.00 | 183.95 | 40.15 |
| 2093 | 533 | 515.00 | 1045.00 | 184.51 | 40.31 |
| 2097 | 533 | 515.00 | 1049.00 | 185.06 | 40.46 |
| 2101 | 533 | 515.00 | 1053.00 | 185.61 | 40.62 |
| 2105 | 533 | 515.00 | 1057.00 | 186.16 | 40.77 |
| 2109 | 533 | 515.00 | 1061.00 | 186.71 | 40.92 |
| 2113 | 533 | 515.00 | 1065.00 | 187.27 | 41.08 |
| 2117 | 533 | 515.00 | 1069.00 | 187.82 | 41.23 |
| 2121 | 533 | 515.00 | 1073.00 | 188.37 | 41.39 |
| 2125 | 533 | 515.00 | 1077.00 | 188.92 | 41.54 |
| 2129 | 533 | 515.00 | 1081.00 | 189.47 | 41.69 |
| 2133 | 533 | 515.00 | 1085.00 | 190.03 | 41.85 |
| 2137 | 533 | 515.00 | 1089.00 | 190.58 | 42.00 |
| 2141 | 533 | 515.00 | 1093.00 | 191.13 | 42.16 |
| 2145 | 533 | 515.00 | 1097.00 | 191.68 | 42.31 |
| 2149 | 533 | 515.00 | 1101.00 | 192.23 | 42.46 |
| 2153 | 533 | 515.00 | 1105.00 | 192.79 | 42.62 |
| 2157 | 533 | 515.00 | 1109.00 | 193.34 | 42.77 |
| 2161 | 533 | 515.00 | 1113.00 | 193.89 | 42.93 |
| 2165 | 533 | 515.00 | 1117.00 | 194.44 | 43.08 |
| 2169 | 533 | 515.00 | 1121.00 | 194.99 | 43.23 |
| 2173 | 533 | 515.00 | 1125.00 | 195.55 | 43.39 |
| 2177 | 533 | 515.00 | 1129.00 | 196.10 | 43.54 |
| 2181 | 533 | 515.00 | 1133.00 | 196.65 | 43.70 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2185 | 533 | 515.00 | 1137.00 | 197.20 | 43.85 |
| 2189 | 533 | 515.00 | 1141.00 | 197.75 | 44.00 |
| 2193 | 533 | 515.00 | 1145.00 | 198.31 | 44.16 |
| 2197 | 533 | 515.00 | 1149.00 | 198.86 | 44.31 |
| 2201 | 533 | 515.00 | 1153.00 | 199.41 | 44.47 |
| 2205 | 533 | 515.00 | 1157.00 | 199.96 | 44.62 |
| 2209 | 533 | 515.00 | 1161.00 | 200.51 | 44.77 |
| 2213 | 533 | 515.00 | 1165.00 | 201.07 | 44.93 |
| 2217 | 533 | 515.00 | 1169.00 | 201.62 | 45.08 |
| 2221 | 533 | 515.00 | 1173.00 | 202.17 | 45.24 |
| 2225 | 533 | 515.00 | 1177.00 | 202.72 | 45.39 |
| 2229 | 533 | 515.00 | 1181.00 | 203.27 | 45.54 |
| 2233 | 533 | 515.00 | 1185.00 | 203.83 | 45.70 |
| 2237 | 533 | 515.00 | 1189.00 | 204.38 | 45.85 |
| 2241 | 533 | 515.00 | 1193.00 | 204.93 | 46.01 |
| 2245 | 533 | 515.00 | 1197.00 | 205.48 | 46.16 |
| 2249 | 533 | 515.00 | 1201.00 | 206.03 | 46.31 |
| 2253 | 533 | 515.00 | 1205.00 | 206.59 | 46.47 |
| 2257 | 533 | 515.00 | 1209.00 | 207.14 | 46.62 |
| 2261 | 533 | 515.00 | 1213.00 | 207.69 | 46.78 |
| 2265 | 533 | 515.00 | 1217.00 | 208.24 | 46.93 |
| 2269 | 533 | 515.00 | 1221.00 | 208.79 | 47.08 |
| 2273 | 533 | 515.00 | 1225.00 | 209.35 | 47.24 |
| 2277 | 533 | 515.00 | 1229.00 | 209.90 | 47.39 |
| 2281 | 533 | 515.00 | 1233.00 | 210.45 | 47.55 |
| 2285 | 533 | 515.00 | 1237.00 | 211.00 | 47.70 |
| 2289 | 533 | 515.00 | 1241.00 | 211.55 | 47.85 |
| 2293 | 533 | 515.00 | 1245.00 | 212.11 | 48.01 |
| 2297 | 533 | 515.00 | 1249.00 | 212.66 | 48.16 |
| 2301 | 533 | 515.00 | 1253.00 | 213.21 | 48.32 |
| 2305 | 533 | 515.00 | 1257.00 | 213.76 | 48.47 |
| 2309 | 533 | 515.00 | 1261.00 | 214.31 | 48.62 |
| 2313 | 533 | 515.00 | 1265.00 | 214.87 | 48.78 |
| 2317 | 533 | 515.00 | 1269.00 | 215.42 | 48.93 |
| 2321 | 533 | 515.00 | 1273.00 | 215.97 | 49.09 |
| 2325 | 533 | 515.00 | 1277.00 | 216.52 | 49.24 |
| 2329 | 533 | 515.00 | 1281.00 | 217.07 | 49.39 |
| 2333 | 533 | 515.00 | 1285.00 | 217.63 | 49.55 |
| 2337 | 533 | 515.00 | 1289.00 | 218.18 | 49.70 |
| 2341 | 533 | 515.00 | 1293.00 | 218.73 | 49.86 |
| 2345 | 533 | 515.00 | 1297.00 | 219.28 | 50.01 |
| 2349 | 533 | 515.00 | 1301.00 | 219.83 | 50.16 |
| 2353 | 533 | 515.00 | 1305.00 | 220.39 | 50.32 |
| 2357 | 533 | 515.00 | 1309.00 | 220.94 | 50.47 |
| 2361 | 533 | 515.00 | 1313.00 | 221.49 | 50.63 |
| 2365 | 533 | 515.00 | 1317.00 | 222.04 | 50.78 |
| 2369 | 533 | 515.00 | 1321.00 | 222.59 | 50.93 |
| 2373 | 533 | 515.00 | 1325.00 | 223.15 | 51.09 |
| 2377 | 533 | 515.00 | 1329.00 | 223.70 | 51.24 |
| 2381 | 533 | 515.00 | 1333.00 | 224.25 | 51.40 |
| 2385 | 533 | 515.00 | 1337.00 | 224.80 | 51.55 |
| 2389 | 533 | 515.00 | 1341.00 | 225.35 | 51.70 |
| 2393 | 533 | 515.00 | 1345.00 | 225.91 | 51.86 |
| 2397 | 533 | 515.00 | 1349.00 | 226.46 | 52.01 |
| 2401 | 533 | 515.00 | 1353.00 | 227.01 | 52.17 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2405 | 533 | 515.00 | 1357.00 | 227.56 | 52.32 |
| 2409 | 533 | 515.00 | 1361.00 | 228.11 | 52.47 |
| 2413 | 533 | 515.00 | 1365.00 | 228.67 | 52.63 |
| 2417 | 533 | 515.00 | 1369.00 | 229.22 | 52.78 |
| 2421 | 533 | 515.00 | 1373.00 | 229.77 | 52.94 |
| 2425 | 533 | 515.00 | 1377.00 | 230.32 | 53.09 |
| 2429 | 533 | 515.00 | 1381.00 | 230.87 | 53.24 |
| 2433 | 533 | 515.00 | 1385.00 | 231.43 | 53.40 |
| 2437 | 533 | 515.00 | 1389.00 | 231.98 | 53.55 |
| 2441 | 533 | 515.00 | 1393.00 | 232.53 | 53.71 |
| 2445 | 533 | 515.00 | 1397.00 | 233.08 | 53.86 |
| 2449 | 533 | 515.00 | 1401.00 | 233.63 | 54.01 |
| 2453 | 533 | 515.00 | 1405.00 | 234.19 | 54.17 |
| 2457 | 533 | 515.00 | 1409.00 | 234.74 | 54.32 |
| 2461 | 533 | 515.00 | 1413.00 | 235.29 | 54.48 |
| 2465 | 533 | 515.00 | 1417.00 | 235.84 | 54.63 |
| 2469 | 533 | 515.00 | 1421.00 | 236.39 | 54.78 |
| 2473 | 533 | 515.00 | 1425.00 | 236.95 | 54.94 |
| 2477 | 533 | 515.00 | 1429.00 | 237.50 | 55.09 |
| 2481 | 533 | 515.00 | 1433.00 | 238.05 | 55.25 |
| 2485 | 533 | 515.00 | 1437.00 | 238.60 | 55.40 |
| 2489 | 533 | 515.00 | 1441.00 | 239.15 | 55.55 |
| 2493 | 533 | 515.00 | 1445.00 | 239.71 | 55.71 |
| 2497 | 533 | 515.00 | 1449.00 | 240.26 | 55.86 |
| 2501 | 533 | 515.00 | 1453.00 | 240.81 | 56.02 |
| 2505 | 533 | 515.00 | 1457.00 | 241.36 | 56.17 |
| 2509 | 533 | 515.00 | 1461.00 | 241.91 | 56.32 |
| 2513 | 533 | 515.00 | 1465.00 | 242.47 | 56.48 |
| 2517 | 533 | 515.00 | 1469.00 | 243.02 | 56.63 |
| 2521 | 533 | 515.00 | 1473.00 | 243.57 | 56.79 |
| 2525 | 533 | 515.00 | 1477.00 | 244.12 | 56.94 |
| 2529 | 533 | 515.00 | 1481.00 | 244.67 | 57.09 |
| 2533 | 533 | 515.00 | 1485.00 | 245.23 | 57.25 |
| 2537 | 533 | 515.00 | 1489.00 | 245.78 | 57.40 |
| 2541 | 533 | 515.00 | 1493.00 | 246.33 | 57.56 |
| 2545 | 533 | 515.00 | 1497.00 | 246.88 | 57.71 |
| 2549 | 533 | 515.00 | 1501.00 | 247.43 | 57.86 |
| 2553 | 533 | 515.00 | 1505.00 | 247.99 | 58.02 |
| 2557 | 533 | 515.00 | 1509.00 | 248.54 | 58.17 |
| 2561 | 533 | 515.00 | 1513.00 | 249.09 | 58.33 |
| 2565 | 533 | 515.00 | 1517.00 | 249.64 | 58.48 |
| 2569 | 533 | 515.00 | 1521.00 | 250.19 | 58.63 |
| 2573 | 533 | 515.00 | 1525.00 | 250.75 | 58.79 |
| 2577 | 533 | 515.00 | 1529.00 | 251.30 | 58.94 |
| 2581 | 533 | 515.00 | 1533.00 | 251.85 | 59.10 |
| 2585 | 533 | 515.00 | 1537.00 | 252.40 | 59.25 |
| 2589 | 533 | 515.00 | 1541.00 | 252.95 | 59.40 |
| 2593 | 533 | 515.00 | 1545.00 | 253.51 | 59.56 |
| 2597 | 533 | 515.00 | 1549.00 | 254.06 | 59.71 |
| 2601 | 533 | 515.00 | 1553.00 | 254.61 | 59.87 |
| 2605 | 533 | 515.00 | 1557.00 | 255.16 | 60.02 |
| 2609 | 533 | 515.00 | 1561.00 | 255.71 | 60.17 |
| 2613 | 533 | 515.00 | 1565.00 | 256.27 | 60.33 |
| 2617 | 533 | 515.00 | 1569.00 | 256.82 | 60.48 |
| 2621 | 533 | 515.00 | 1573.00 | 257.37 | 60.64 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2625 | 533 | 515.00 | 1577.00 | 257.92 | 60.79 |
| 2629 | 533 | 515.00 | 1581.00 | 258.47 | 60.94 |
| 2633 | 533 | 515.00 | 1585.00 | 259.03 | 61.10 |
| 2637 | 533 | 515.00 | 1589.00 | 259.58 | 61.25 |
| 2641 | 533 | 515.00 | 1593.00 | 260.13 | 61.41 |
| 2645 | 533 | 515.00 | 1597.00 | 260.68 | 61.56 |
| 2649 | 533 | 515.00 | 1601.00 | 261.23 | 61.71 |
| 2653 | 533 | 515.00 | 1605.00 | 261.79 | 61.87 |
| 2657 | 533 | 515.00 | 1609.00 | 262.34 | 62.02 |
| 2661 | 533 | 515.00 | 1613.00 | 262.89 | 62.18 |
| 2665 | 533 | 515.00 | 1617.00 | 263.44 | 62.33 |
| 2669 | 533 | 515.00 | 1621.00 | 263.99 | 62.48 |
| 2673 | 533 | 515.00 | 1625.00 | 264.55 | 62.64 |
| 2677 | 533 | 515.00 | 1629.00 | 265.10 | 62.79 |
| 2681 | 533 | 515.00 | 1633.00 | 265.65 | 62.95 |
| 2685 | 533 | 515.00 | 1637.00 | 266.20 | 63.10 |
| 2689 | 533 | 515.00 | 1641.00 | 266.75 | 63.25 |
| 2693 | 533 | 515.00 | 1645.00 | 267.31 | 63.41 |
| 2697 | 533 | 515.00 | 1649.00 | 267.86 | 63.56 |
| 2701 | 533 | 515.00 | 1653.00 | 268.41 | 63.72 |
| 2705 | 533 | 515.00 | 1657.00 | 268.96 | 63.87 |
| 2709 | 533 | 515.00 | 1661.00 | 269.51 | 64.02 |
| 2713 | 533 | 515.00 | 1665.00 | 270.07 | 64.18 |
| 2717 | 533 | 515.00 | 1669.00 | 270.62 | 64.33 |
| 2721 | 533 | 515.00 | 1673.00 | 271.17 | 64.49 |
| 2725 | 533 | 515.00 | 1677.00 | 271.72 | 64.64 |
| 2729 | 533 | 515.00 | 1681.00 | 272.27 | 64.79 |
| 2733 | 533 | 515.00 | 1685.00 | 272.83 | 64.95 |
| 2737 | 533 | 515.00 | 1689.00 | 273.38 | 65.10 |
| 2741 | 533 | 515.00 | 1693.00 | 273.93 | 65.26 |
| 2745 | 533 | 515.00 | 1697.00 | 274.48 | 65.41 |
| 2749 | 533 | 515.00 | 1701.00 | 275.03 | 65.56 |
| 2753 | 533 | 515.00 | 1705.00 | 275.59 | 65.72 |
| 2757 | 533 | 515.00 | 1709.00 | 276.14 | 65.87 |
| 2761 | 533 | 515.00 | 1713.00 | 276.69 | 66.03 |
| 2765 | 533 | 515.00 | 1717.00 | 277.24 | 66.18 |
| 2769 | 533 | 515.00 | 1721.00 | 277.79 | 66.33 |
| 2773 | 533 | 515.00 | 1725.00 | 278.35 | 66.49 |
| 2777 | 533 | 515.00 | 1729.00 | 278.90 | 66.64 |
| 2781 | 533 | 515.00 | 1733.00 | 279.45 | 66.80 |
| 2785 | 533 | 515.00 | 1737.00 | 280.00 | 66.95 |
| 2789 | 533 | 515.00 | 1741.00 | 280.55 | 67.10 |
| 2793 | 533 | 515.00 | 1745.00 | 281.11 | 67.26 |
| 2797 | 533 | 515.00 | 1749.00 | 281.66 | 67.41 |
| 2801 | 533 | 515.00 | 1753.00 | 282.21 | 67.57 |
| 2805 | 533 | 515.00 | 1757.00 | 282.76 | 67.72 |
| 2809 | 533 | 515.00 | 1761.00 | 283.31 | 67.87 |
| 2813 | 533 | 515.00 | 1765.00 | 283.87 | 68.03 |
| 2817 | 533 | 515.00 | 1769.00 | 284.42 | 68.18 |
| 2821 | 533 | 515.00 | 1773.00 | 284.97 | 68.34 |
| 2825 | 533 | 515.00 | 1777.00 | 285.52 | 68.49 |
| 2829 | 533 | 515.00 | 1781.00 | 286.07 | 68.64 |
| 2833 | 533 | 515.00 | 1785.00 | 286.63 | 68.80 |
| 2837 | 533 | 515.00 | 1789.00 | 287.18 | 68.95 |
| 2841 | 533 | 515.00 | 1793.00 | 287.73 | 69.11 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2845 | 533 | 515.00 | 1797.00 | 288.28 | 69.26 |
| 2849 | 533 | 515.00 | 1801.00 | 288.83 | 69.41 |
| 2853 | 533 | 515.00 | 1805.00 | 289.39 | 69.57 |
| 2857 | 533 | 515.00 | 1809.00 | 289.94 | 69.72 |
| 2861 | 533 | 515.00 | 1813.00 | 290.49 | 69.88 |
| 2865 | 533 | 515.00 | 1817.00 | 291.04 | 70.03 |
| 2869 | 533 | 515.00 | 1821.00 | 291.59 | 70.18 |
| 2873 | 533 | 515.00 | 1825.00 | 292.15 | 70.34 |
| 2877 | 533 | 515.00 | 1829.00 | 292.70 | 70.49 |
| 2881 | 533 | 515.00 | 1833.00 | 293.25 | 70.65 |
| 2885 | 533 | 515.00 | 1837.00 | 293.80 | 70.80 |
| 2889 | 533 | 515.00 | 1841.00 | 294.35 | 70.95 |
| 2893 | 533 | 515.00 | 1845.00 | 294.91 | 71.11 |
| 2897 | 533 | 515.00 | 1849.00 | 295.46 | 71.26 |
| 2901 | 533 | 515.00 | 1853.00 | 296.01 | 71.42 |
| 2905 | 533 | 515.00 | 1857.00 | 296.56 | 71.57 |
| 2909 | 533 | 515.00 | 1861.00 | 297.11 | 71.72 |
| 2913 | 533 | 515.00 | 1865.00 | 297.67 | 71.88 |
| 2917 | 533 | 515.00 | 1869.00 | 298.22 | 72.03 |
| 2921 | 533 | 515.00 | 1873.00 | 298.77 | 72.19 |
| 2925 | 533 | 515.00 | 1877.00 | 299.32 | 72.34 |
| 2929 | 533 | 515.00 | 1881.00 | 299.87 | 72.49 |
| 2933 | 533 | 515.00 | 1885.00 | 300.43 | 72.65 |
| 2937 | 533 | 515.00 | 1889.00 | 300.98 | 72.80 |
| 2941 | 533 | 515.00 | 1893.00 | 301.53 | 72.96 |
| 2945 | 533 | 515.00 | 1897.00 | 302.08 | 73.11 |
| 2949 | 533 | 515.00 | 1901.00 | 302.63 | 73.26 |
| 2953 | 533 | 515.00 | 1905.00 | 303.19 | 73.42 |
| 2957 | 533 | 515.00 | 1909.00 | 303.74 | 73.57 |
| 2961 | 533 | 515.00 | 1913.00 | 304.29 | 73.73 |
| 2965 | 533 | 515.00 | 1917.00 | 304.84 | 73.88 |
| 2969 | 533 | 515.00 | 1921.00 | 305.39 | 74.03 |
| 2973 | 533 | 515.00 | 1925.00 | 305.95 | 74.19 |
| 2977 | 533 | 515.00 | 1929.00 | 306.50 | 74.34 |
| 2981 | 533 | 515.00 | 1933.00 | 307.05 | 74.50 |
| 2985 | 533 | 515.00 | 1937.00 | 307.60 | 74.65 |
| 2989 | 533 | 515.00 | 1941.00 | 308.15 | 74.80 |
| 2993 | 533 | 515.00 | 1945.00 | 308.71 | 74.96 |
| 2997 | 533 | 515.00 | 1949.00 | 309.26 | 75.11 |
| 3001 | 533 | 515.00 | 1953.00 | 309.81 | 75.27 |
| 3005 | 533 | 515.00 | 1957.00 | 310.36 | 75.42 |
| 3009 | 533 | 515.00 | 1961.00 | 310.91 | 75.57 |
| 3013 | 533 | 515.00 | 1965.00 | 311.47 | 75.73 |
| 3017 | 533 | 515.00 | 1969.00 | 312.02 | 75.88 |
| 3021 | 533 | 515.00 | 1973.00 | 312.57 | 76.04 |
| 3025 | 533 | 515.00 | 1977.00 | 313.12 | 76.19 |
| 3029 | 533 | 515.00 | 1981.00 | 313.67 | 76.34 |
| 3033 | 533 | 515.00 | 1985.00 | 314.23 | 76.50 |
| 3037 | 533 | 515.00 | 1989.00 | 314.78 | 76.65 |
| 3041 | 533 | 515.00 | 1993.00 | 315.33 | 76.81 |
| 3045 | 533 | 515.00 | 1997.00 | 315.88 | 76.96 |
| 3049 | 533 | 515.00 | 2001.00 | 316.43 | 77.11 |
| 3053 | 533 | 515.00 | 2005.00 | 316.99 | 77.27 |
| 3057 | 533 | 515.00 | 2009.00 | 317.54 | 77.42 |
| 3061 | 533 | 515.00 | 2013.00 | 318.09 | 77.58 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3065 | 533 | 515.00 | 2017.00 | 318.64 | 77.73 |
| 3069 | 533 | 515.00 | 2021.00 | 319.19 | 77.88 |
| 3073 | 533 | 515.00 | 2025.00 | 319.75 | 78.04 |
| 3077 | 533 | 515.00 | 2029.00 | 320.30 | 78.19 |
| 3081 | 533 | 515.00 | 2033.00 | 320.85 | 78.35 |
| 3085 | 533 | 515.00 | 2037.00 | 321.40 | 78.50 |
| 3089 | 533 | 515.00 | 2041.00 | 321.95 | 78.65 |
| 3093 | 533 | 515.00 | 2045.00 | 322.51 | 78.81 |
| 3097 | 533 | 515.00 | 2049.00 | 323.06 | 78.96 |
| 3101 | 533 | 515.00 | 2053.00 | 323.61 | 79.12 |
| 3105 | 533 | 515.00 | 2057.00 | 324.16 | 79.27 |
| 3109 | 533 | 515.00 | 2061.00 | 324.71 | 79.42 |
| 3113 | 533 | 515.00 | 2065.00 | 325.27 | 79.58 |
| 3117 | 533 | 515.00 | 2069.00 | 325.82 | 79.73 |
| 3121 | 533 | 515.00 | 2073.00 | 326.37 | 79.89 |
| 3125 | 533 | 515.00 | 2077.00 | 326.92 | 80.04 |
| 3129 | 533 | 515.00 | 2081.00 | 327.47 | 80.19 |
| 3133 | 533 | 515.00 | 2085.00 | 328.03 | 80.35 |
| 3137 | 533 | 515.00 | 2089.00 | 328.58 | 80.50 |
| 3141 | 533 | 515.00 | 2093.00 | 329.13 | 80.66 |
| 3145 | 533 | 515.00 | 2097.00 | 329.68 | 80.81 |
| 3149 | 533 | 515.00 | 2101.00 | 330.23 | 80.96 |
| 3153 | 533 | 515.00 | 2105.00 | 330.79 | 81.12 |
| 3157 | 533 | 515.00 | 2109.00 | 331.34 | 81.27 |
| 3161 | 533 | 515.00 | 2113.00 | 331.89 | 81.43 |
| 3165 | 533 | 515.00 | 2117.00 | 332.44 | 81.58 |
| 3169 | 533 | 515.00 | 2121.00 | 332.99 | 81.73 |
| 3173 | 533 | 515.00 | 2125.00 | 333.55 | 81.89 |
| 3177 | 533 | 515.00 | 2129.00 | 334.10 | 82.04 |
| 3181 | 533 | 515.00 | 2133.00 | 334.65 | 82.20 |
| 3185 | 533 | 515.00 | 2137.00 | 335.20 | 82.35 |
| 3189 | 533 | 515.00 | 2141.00 | 335.75 | 82.50 |
| 3193 | 533 | 515.00 | 2145.00 | 336.31 | 82.66 |
| 3197 | 533 | 515.00 | 2149.00 | 336.86 | 82.81 |
| 3201 | 533 | 515.00 | 2153.00 | 337.41 | 82.97 |
| 3205 | 533 | 515.00 | 2157.00 | 337.96 | 83.12 |
| 3209 | 533 | 515.00 | 2161.00 | 338.51 | 83.27 |
| 3213 | 533 | 515.00 | 2165.00 | 339.07 | 83.43 |
| 3217 | 533 | 515.00 | 2169.00 | 339.62 | 83.58 |
| 3221 | 533 | 515.00 | 2173.00 | 340.17 | 83.74 |
| 3225 | 533 | 515.00 | 2177.00 | 340.72 | 83.89 |
| 3229 | 533 | 515.00 | 2181.00 | 341.27 | 84.04 |
| 3233 | 533 | 515.00 | 2185.00 | 341.83 | 84.20 |
| 3237 | 533 | 515.00 | 2189.00 | 342.38 | 84.35 |
| 3241 | 533 | 515.00 | 2193.00 | 342.93 | 84.51 |
| 3245 | 533 | 515.00 | 2197.00 | 343.48 | 84.66 |
| 3249 | 533 | 515.00 | 2201.00 | 344.03 | 84.81 |
| 3253 | 533 | 515.00 | 2205.00 | 344.59 | 84.97 |
| 3257 | 533 | 515.00 | 2209.00 | 345.14 | 85.12 |
| 3261 | 533 | 515.00 | 2213.00 | 345.69 | 85.28 |
| 3265 | 533 | 515.00 | 2217.00 | 346.24 | 85.43 |
| 3269 | 533 | 515.00 | 2221.00 | 346.79 | 85.58 |
| 3273 | 533 | 515.00 | 2225.00 | 347.35 | 85.74 |
| 3277 | 533 | 515.00 | 2229.00 | 347.90 | 85.89 |
| 3281 | 533 | 515.00 | 2233.00 | 348.45 | 86.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3285 | 533 | 515.00 | 2237.00 | 349.00 | 86.20 |
| 3289 | 533 | 515.00 | 2241.00 | 349.55 | 86.35 |
| 3293 | 533 | 515.00 | 2245.00 | 350.11 | 86.51 |
| 3297 | 533 | 515.00 | 2249.00 | 350.66 | 86.66 |
| 3301 | 533 | 515.00 | 2253.00 | 351.21 | 86.82 |
| 3305 | 533 | 515.00 | 2257.00 | 351.76 | 86.97 |
| 3309 | 533 | 515.00 | 2261.00 | 352.31 | 87.12 |
| 3313 | 533 | 515.00 | 2265.00 | 352.87 | 87.28 |
| 3317 | 533 | 515.00 | 2269.00 | 353.42 | 87.43 |
| 3321 | 533 | 515.00 | 2273.00 | 353.97 | 87.59 |
| 3325 | 533 | 515.00 | 2277.00 | 354.52 | 87.74 |
| 3329 | 533 | 515.00 | 2281.00 | 355.07 | 87.89 |
| 3333 | 533 | 515.00 | 2285.00 | 355.63 | 88.05 |
| 3337 | 533 | 515.00 | 2289.00 | 356.18 | 88.20 |
| 3341 | 533 | 515.00 | 2293.00 | 356.73 | 88.36 |
| 3345 | 533 | 515.00 | 2297.00 | 357.28 | 88.51 |
| 3349 | 533 | 515.00 | 2301.00 | 357.83 | 88.66 |
| 3353 | 533 | 515.00 | 2305.00 | 358.39 | 88.82 |
| 3357 | 533 | 515.00 | 2309.00 | 358.94 | 88.97 |
| 3361 | 533 | 515.00 | 2313.00 | 359.49 | 89.13 |
| 3365 | 533 | 515.00 | 2317.00 | 360.04 | 89.28 |
| 3369 | 533 | 515.00 | 2321.00 | 360.59 | 89.43 |
| 3373 | 533 | 515.00 | 2325.00 | 361.15 | 89.59 |
| 3377 | 533 | 515.00 | 2329.00 | 361.70 | 89.74 |
| 3381 | 533 | 515.00 | 2333.00 | 362.25 | 89.90 |
| 3385 | 533 | 515.00 | 2337.00 | 362.80 | 90.05 |
| 3389 | 533 | 515.00 | 2341.00 | 363.35 | 90.20 |
| 3393 | 533 | 515.00 | 2345.00 | 363.91 | 90.36 |
| 3397 | 533 | 515.00 | 2349.00 | 364.46 | 90.51 |
| 3401 | 533 | 515.00 | 2353.00 | 365.01 | 90.67 |
| 3405 | 533 | 515.00 | 2357.00 | 365.56 | 90.82 |
| 3409 | 533 | 515.00 | 2361.00 | 366.11 | 90.97 |
| 3413 | 533 | 515.00 | 2365.00 | 366.67 | 91.13 |
| 3417 | 533 | 515.00 | 2369.00 | 367.22 | 91.28 |
| 3421 | 533 | 515.00 | 2373.00 | 367.77 | 91.44 |
| 3425 | 533 | 515.00 | 2377.00 | 368.32 | 91.59 |
| 3429 | 533 | 515.00 | 2381.00 | 368.87 | 91.74 |
| 3433 | 533 | 515.00 | 2385.00 | 369.43 | 91.90 |
| 3437 | 533 | 515.00 | 2389.00 | 369.98 | 92.05 |
| 3441 | 533 | 515.00 | 2393.00 | 370.53 | 92.21 |
| 3445 | 533 | 515.00 | 2397.00 | 371.08 | 92.36 |
| 3449 | 533 | 515.00 | 2401.00 | 371.63 | 92.51 |
| 3453 | 533 | 515.00 | 2405.00 | 372.19 | 92.67 |
| 3457 | 533 | 515.00 | 2409.00 | 372.74 | 92.82 |
| 3461 | 533 | 515.00 | 2413.00 | 373.29 | 92.98 |
| 3465 | 533 | 515.00 | 2417.00 | 373.84 | 93.13 |
| 3469 | 533 | 515.00 | 2421.00 | 374.39 | 93.28 |
| 3473 | 533 | 515.00 | 2425.00 | 374.95 | 93.44 |
| 3477 | 533 | 515.00 | 2429.00 | 375.50 | 93.59 |
| 3481 | 533 | 515.00 | 2433.00 | 376.05 | 93.75 |
| 3485 | 533 | 515.00 | 2437.00 | 376.60 | 93.90 |
| 3489 | 533 | 515.00 | 2441.00 | 377.15 | 94.05 |
| 3493 | 533 | 515.00 | 2445.00 | 377.71 | 94.21 |
| 3497 | 533 | 515.00 | 2449.00 | 378.26 | 94.36 |
| 3501 | 533 | 515.00 | 2453.00 | 378.81 | 94.52 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3505 | 533 | 515.00 | 2457.00 | 379.36 | 94.67 |
| 3509 | 533 | 515.00 | 2461.00 | 379.91 | 94.82 |
| 3513 | 533 | 515.00 | 2465.00 | 380.47 | 94.98 |
| 3517 | 533 | 515.00 | 2469.00 | 381.02 | 95.13 |
| 3521 | 533 | 515.00 | 2473.00 | 381.57 | 95.29 |
| 3525 | 533 | 515.00 | 2477.00 | 382.12 | 95.44 |
| 3529 | 533 | 515.00 | 2481.00 | 382.67 | 95.59 |
| 3533 | 533 | 515.00 | 2485.00 | 383.23 | 95.75 |
| 3537 | 533 | 515.00 | 2489.00 | 383.78 | 95.90 |
| 3541 | 533 | 515.00 | 2493.00 | 384.33 | 96.06 |
| 3545 | 533 | 515.00 | 2497.00 | 384.88 | 96.21 |
| 3549 | 533 | 515.00 | 2501.00 | 385.43 | 96.36 |
| 3553 | 533 | 515.00 | 2505.00 | 385.99 | 96.52 |
| 3557 | 533 | 515.00 | 2509.00 | 386.54 | 96.67 |
| 3561 | 533 | 515.00 | 2513.00 | 387.09 | 96.83 |
| 3565 | 533 | 515.00 | 2517.00 | 387.64 | 96.98 |
| 3569 | 533 | 515.00 | 2521.00 | 388.19 | 97.13 |
| 3573 | 533 | 515.00 | 2525.00 | 388.75 | 97.29 |
| 3577 | 533 | 515.00 | 2529.00 | 389.30 | 97.44 |
| 3581 | 533 | 515.00 | 2533.00 | 389.85 | 97.60 |
| 3585 | 533 | 515.00 | 2537.00 | 390.40 | 97.75 |
| 3589 | 533 | 515.00 | 2541.00 | 390.95 | 97.90 |
| 3593 | 533 | 515.00 | 2545.00 | 391.51 | 98.06 |
| 3597 | 533 | 515.00 | 2549.00 | 392.06 | 98.21 |
| 3601 | 533 | 515.00 | 2553.00 | 392.61 | 98.37 |
| 3605 | 533 | 515.00 | 2557.00 | 393.16 | 98.52 |
| 3609 | 533 | 515.00 | 2561.00 | 393.71 | 98.67 |
| 3613 | 533 | 515.00 | 2565.00 | 394.27 | 98.83 |
| 3617 | 533 | 515.00 | 2569.00 | 394.82 | 98.98 |
| 3621 | 533 | 515.00 | 2573.00 | 395.37 | 99.14 |
| 3625 | 533 | 515.00 | 2577.00 | 395.92 | 99.29 |
| 3629 | 533 | 515.00 | 2581.00 | 396.47 | 99.44 |
| 3633 | 533 | 515.00 | 2585.00 | 397.03 | 99.60 |
| 3637 | 533 | 515.00 | 2589.00 | 397.58 | 99.75 |
| 3641 | 533 | 515.00 | 2593.00 | 398.13 | 99.91 |
| 3645 | 533 | 515.00 | 2597.00 | 398.68 | 100.06 |
| 3649 | 533 | 515.00 | 2601.00 | 399.23 | 100.21 |
| 3653 | 533 | 515.00 | 2605.00 | 399.79 | 100.37 |
| 3657 | 533 | 515.00 | 2609.00 | 400.34 | 100.52 |
| 3661 | 533 | 515.00 | 2613.00 | 400.89 | 100.68 |
| 3665 | 533 | 515.00 | 2617.00 | 401.44 | 100.83 |
| 3669 | 533 | 515.00 | 2621.00 | 401.99 | 100.98 |
| 3673 | 533 | 515.00 | 2625.00 | 402.55 | 101.14 |
| 3677 | 533 | 515.00 | 2629.00 | 403.10 | 101.29 |
| 3681 | 533 | 515.00 | 2633.00 | 403.65 | 101.45 |
| 3685 | 533 | 515.00 | 2637.00 | 404.20 | 101.60 |
| 3689 | 533 | 515.00 | 2641.00 | 404.75 | 101.75 |
| 3693 | 533 | 515.00 | 2645.00 | 405.31 | 101.91 |
| 3697 | 533 | 515.00 | 2649.00 | 405.86 | 102.06 |
| 3701 | 533 | 515.00 | 2653.00 | 406.41 | 102.22 |
| 3705 | 533 | 515.00 | 2657.00 | 406.96 | 102.37 |
| 3709 | 533 | 515.00 | 2661.00 | 407.51 | 102.52 |
| 3713 | 533 | 515.00 | 2665.00 | 408.07 | 102.68 |
| 3717 | 533 | 515.00 | 2669.00 | 408.62 | 102.83 |
| 3721 | 533 | 515.00 | 2673.00 | 409.17 | 102.99 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 3725 | 533 | 515.00 | 2677.00 | 409.72 | 103.14 |
| 3729 | 533 | 515.00 | 2681.00 | 410.27 | 103.29 |
| 3733 | 533 | 515.00 | 2685.00 | 410.83 | 103.45 |
| 3737 | 533 | 515.00 | 2689.00 | 411.38 | 103.60 |
| 3741 | 533 | 515.00 | 2693.00 | 411.93 | 103.76 |
| 3745 | 533 | 515.00 | 2697.00 | 412.48 | 103.91 |
| 3749 | 533 | 515.00 | 2701.00 | 413.03 | 104.06 |
| 3753 | 533 | 515.00 | 2705.00 | 413.59 | 104.22 |
| 3757 | 533 | 515.00 | 2709.00 | 414.14 | 104.37 |
| 3761 | 533 | 515.00 | 2713.00 | 414.69 | 104.53 |
| 3765 | 533 | 515.00 | 2717.00 | 415.24 | 104.68 |
| 3769 | 533 | 515.00 | 2721.00 | 415.79 | 104.83 |
| 3773 | 533 | 515.00 | 2725.00 | 416.35 | 104.99 |
| 3777 | 533 | 515.00 | 2729.00 | 416.90 | 105.14 |
| 3781 | 533 | 515.00 | 2733.00 | 417.45 | 105.30 |
| 3785 | 533 | 515.00 | 2737.00 | 418.00 | 105.45 |
| 3789 | 533 | 515.00 | 2741.00 | 418.55 | 105.60 |
| 3793 | 533 | 515.00 | 2745.00 | 419.11 | 105.76 |
| 3797 | 533 | 515.00 | 2749.00 | 419.66 | 105.91 |
| 3801 | 533 | 515.00 | 2753.00 | 420.21 | 106.07 |
| 3805 | 533 | 515.00 | 2757.00 | 420.76 | 106.22 |
| 3809 | 533 | 515.00 | 2761.00 | 421.31 | 106.37 |
| 3813 | 533 | 515.00 | 2765.00 | 421.87 | 106.53 |
| 3817 | 533 | 515.00 | 2769.00 | 422.42 | 106.68 |
| 3821 | 533 | 515.00 | 2773.00 | 422.97 | 106.84 |
| 3825 | 533 | 515.00 | 2777.00 | 423.52 | 106.99 |
| 3829 | 533 | 515.00 | 2781.00 | 424.07 | 107.14 |
| 3833 | 533 | 515.00 | 2785.00 | 424.63 | 107.30 |
| 3837 | 533 | 515.00 | 2789.00 | 425.18 | 107.45 |
| 3841 | 533 | 515.00 | 2793.00 | 425.73 | 107.61 |
| 3845 | 533 | 515.00 | 2797.00 | 426.28 | 107.76 |
| 3849 | 533 | 515.00 | 2801.00 | 426.83 | 107.91 |
| 3853 | 533 | 515.00 | 2805.00 | 427.39 | 108.07 |
| 3857 | 533 | 515.00 | 2809.00 | 427.94 | 108.22 |
| 3861 | 533 | 515.00 | 2813.00 | 428.49 | 108.38 |
| 3865 | 533 | 515.00 | 2817.00 | 429.04 | 108.53 |
| 3869 | 533 | 515.00 | 2821.00 | 429.59 | 108.68 |
| 3873 | 533 | 515.00 | 2825.00 | 430.15 | 108.84 |
| 3877 | 533 | 515.00 | 2829.00 | 430.70 | 108.99 |
| 3881 | 533 | 515.00 | 2833.00 | 431.25 | 109.15 |
| 3885 | 533 | 515.00 | 2837.00 | 431.80 | 109.30 |
| 3889 | 533 | 515.00 | 2841.00 | 432.35 | 109.45 |
| 3893 | 533 | 515.00 | 2845.00 | 432.91 | 109.61 |
| 3897 | 533 | 515.00 | 2849.00 | 433.46 | 109.76 |
| 3901 | 533 | 515.00 | 2853.00 | 434.01 | 109.92 |
| 3905 | 533 | 515.00 | 2857.00 | 434.56 | 110.07 |
| 3909 | 533 | 515.00 | 2861.00 | 435.11 | 110.22 |
| 3913 | 533 | 515.00 | 2865.00 | 435.67 | 110.38 |
| 3917 | 533 | 515.00 | 2869.00 | 436.22 | 110.53 |
| 3921 | 533 | 515.00 | 2873.00 | 436.77 | 110.69 |
| 3925 | 533 | 515.00 | 2877.00 | 437.32 | 110.84 |
| 3929 | 533 | 515.00 | 2881.00 | 437.87 | 110.99 |
| 3933 | 533 | 515.00 | 2885.00 | 438.43 | 111.15 |
| 3937 | 533 | 515.00 | 2889.00 | 438.98 | 111.30 |
| 3941 | 533 | 515.00 | 2893.00 | 439.53 | 111.46 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3945 | 533 | 515.00 | 2897.00 | 440.08 | 111.61 |
| 3949 | 533 | 515.00 | 2901.00 | 440.63 | 111.76 |
| 3953 | 533 | 515.00 | 2905.00 | 441.19 | 111.92 |
| 3957 | 533 | 515.00 | 2909.00 | 441.74 | 112.07 |
| 3961 | 533 | 515.00 | 2913.00 | 442.29 | 112.23 |
| 3965 | 533 | 515.00 | 2917.00 | 442.84 | 112.38 |
| 3969 | 533 | 515.00 | 2921.00 | 443.39 | 112.53 |
| 3973 | 533 | 515.00 | 2925.00 | 443.95 | 112.69 |
| 3977 | 533 | 515.00 | 2929.00 | 444.50 | 112.84 |
| 3981 | 533 | 515.00 | 2933.00 | 445.05 | 113.00 |
| 3985 | 533 | 515.00 | 2937.00 | 445.60 | 113.15 |
| 3989 | 533 | 515.00 | 2941.00 | 446.15 | 113.30 |
| 3993 | 533 | 515.00 | 2945.00 | 446.71 | 113.46 |
| 3997 | 533 | 515.00 | 2949.00 | 447.26 | 113.61 |
| 4001 | 533 | 515.00 | 2953.00 | 447.81 | 113.77 |
| 4005 | 533 | 515.00 | 2957.00 | 448.36 | 113.92 |
| 4009 | 533 | 515.00 | 2961.00 | 448.91 | 114.07 |
| 4013 | 533 | 515.00 | 2965.00 | 449.47 | 114.23 |
| 4017 | 533 | 515.00 | 2969.00 | 450.02 | 114.38 |
| 4021 | 533 | 515.00 | 2973.00 | 450.57 | 114.54 |
| 4025 | 533 | 515.00 | 2977.00 | 451.12 | 114.69 |
| 4029 | 533 | 515.00 | 2981.00 | 451.67 | 114.84 |
| 4033 | 533 | 515.00 | 2985.00 | 452.23 | 115.00 |
| 4037 | 533 | 515.00 | 2989.00 | 452.78 | 115.15 |
| 4041 | 533 | 515.00 | 2993.00 | 453.33 | 115.31 |
| 4045 | 533 | 515.00 | 2997.00 | 453.88 | 115.46 |
| 4049 | 533 | 515.00 | 3001.00 | 454.43 | 115.61 |
| 4053 | 533 | 515.00 | 3005.00 | 454.99 | 115.77 |
| 4057 | 533 | 515.00 | 3009.00 | 455.54 | 115.92 |
| 4061 | 533 | 515.00 | 3013.00 | 456.09 | 116.08 |
| 4065 | 533 | 515.00 | 3017.00 | 456.64 | 116.23 |
| 4069 | 533 | 515.00 | 3021.00 | 457.19 | 116.38 |
| 4073 | 533 | 515.00 | 3025.00 | 457.75 | 116.54 |
| 4077 | 533 | 515.00 | 3029.00 | 458.30 | 116.69 |
| 4081 | 533 | 515.00 | 3033.00 | 458.85 | 116.85 |
| 4085 | 533 | 515.00 | 3037.00 | 459.40 | 117.00 |
| 4089 | 533 | 515.00 | 3041.00 | 459.95 | 117.15 |
| 4093 | 533 | 515.00 | 3045.00 | 460.51 | 117.31 |
| 4097 | 533 | 515.00 | 3049.00 | 461.06 | 117.46 |
| 4101 | 533 | 515.00 | 3053.00 | 461.61 | 117.62 |
| 4105 | 533 | 515.00 | 3057.00 | 462.16 | 117.77 |
| 4109 | 533 | 515.00 | 3061.00 | 462.71 | 117.92 |
| 4113 | 533 | 515.00 | 3065.00 | 463.27 | 118.08 |
| 4117 | 533 | 515.00 | 3069.00 | 463.82 | 118.23 |
| 4121 | 533 | 515.00 | 3073.00 | 464.37 | 118.39 |
| 4125 | 533 | 515.00 | 3077.00 | 464.92 | 118.54 |
| 4129 | 533 | 515.00 | 3081.00 | 465.47 | 118.69 |
| 4133 | 533 | 515.00 | 3085.00 | 466.03 | 118.85 |
| 4137 | 533 | 515.00 | 3089.00 | 466.58 | 119.00 |
| 4141 | 533 | 515.00 | 3093.00 | 467.13 | 119.16 |
| 4145 | 533 | 515.00 | 3097.00 | 467.68 | 119.31 |
| 4149 | 533 | 515.00 | 3101.00 | 468.23 | 119.46 |
| 4153 | 533 | 515.00 | 3105.00 | 468.79 | 119.62 |
| 4157 | 533 | 515.00 | 3109.00 | 469.34 | 119.77 |
| 4161 | 533 | 515.00 | 3113.00 | 469.89 | 119.93 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4165 | 533 | 515.00 | 3117.00 | 470.44 | 120.08 |
| 4169 | 533 | 515.00 | 3121.00 | 470.99 | 120.23 |
| 4173 | 533 | 515.00 | 3125.00 | 471.55 | 120.39 |
| 4177 | 533 | 515.00 | 3129.00 | 472.10 | 120.54 |
| 4181 | 533 | 515.00 | 3133.00 | 472.65 | 120.70 |
| 4185 | 533 | 515.00 | 3137.00 | 473.20 | 120.85 |
| 4189 | 533 | 515.00 | 3141.00 | 473.48 | 120.93 |

If your employee's gross pay is over £4,189, go to page 244.

NICs where employer is eligible to claim Freeports employer NICs relief

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.00 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.00 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.00 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.00 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.00 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.00 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 0.00 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 0.00 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 0.00 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 0.00 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 0.00 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 0.00 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 0.00 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 0.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 0.00 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 0.00 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 0.00 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 0.00 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 0.00 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 0.00 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 0.00 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 0.00 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 0.00 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 0.00 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 0.00 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 0.00 | 0.00 |
| 202 | 123 | 79.00 | 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 |
| 203 | 123 | 80.00 | 0.00 | 0.00 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 0.00 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 0.00 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 0.00 | 0.00 |
| 207 | 123 | 84.00 | 0.00 | 0.00 | 0.00 |
| 208 | 123 | 85.00 | 0.00 | 0.00 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 0.00 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 0.00 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 0.00 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 0.00 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 0.00 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 0.00 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 0.00 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 0.00 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 0.00 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 0.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 0.00 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 0.00 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 0.00 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 0.00 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 0.00 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 0.00 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 0.00 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 0.00 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 0.00 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 0.00 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 0.00 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 0.00 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 0.00 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 0.00 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 0.00 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 0.00 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 0.00 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 0.00 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 0.00 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 0.00 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 0.00 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 0.00 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 0.00 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 0.00 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 0.00 | 0.15 |
| 244 | 123 | 119.00 | 2.00 | 0.00 | 0.25 |
| 245 | 123 | 119.00 | 3.00 | 0.00 | 0.35 |
| 246 | 123 | 119.00 | 4.00 | 0.00 | 0.45 |
| 247 | 123 | 119.00 | 5.00 | 0.00 | 0.55 |
| 248 | 123 | 119.00 | 6.00 | 0.00 | 0.65 |
| 249 | 123 | 119.00 | 7.00 | 0.00 | 0.75 |
| 250 | 123 | 119.00 | 8.00 | 0.00 | 0.85 |
| 251 | 123 | 119.00 | 9.00 | 0.00 | 0.95 |
| 252 | 123 | 119.00 | 10.00 | 0.00 | 1.05 |
| 253 | 123 | 119.00 | 11.00 | 0.00 | 1.15 |
| 254 | 123 | 119.00 | 12.00 | 0.00 | 1.25 |
| 255 | 123 | 119.00 | 13.00 | 0.00 | 1.35 |
| 256 | 123 | 119.00 | 14.00 | 0.00 | 1.45 |
| 257 | 123 | 119.00 | 15.00 | 0.00 | 1.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 258 | 123 | 119.00 | 16.00 | 0.00 | 1.65 |
| 259 | 123 | 119.00 | 17.00 | 0.00 | 1.75 |
| 260 | 123 | 119.00 | 18.00 | 0.00 | 1.85 |
| 261 | 123 | 119.00 | 19.00 | 0.00 | 1.95 |
| 262 | 123 | 119.00 | 20.00 | 0.00 | 2.05 |
| 263 | 123 | 119.00 | 21.00 | 0.00 | 2.15 |
| 264 | 123 | 119.00 | 22.00 | 0.00 | 2.25 |
| 265 | 123 | 119.00 | 23.00 | 0.00 | 2.35 |
| 266 | 123 | 119.00 | 24.00 | 0.00 | 2.45 |
| 267 | 123 | 119.00 | 25.00 | 0.00 | 2.55 |
| 268 | 123 | 119.00 | 26.00 | 0.00 | 2.65 |
| 269 | 123 | 119.00 | 27.00 | 0.00 | 2.75 |
| 270 | 123 | 119.00 | 28.00 | 0.00 | 2.85 |
| 271 | 123 | 119.00 | 29.00 | 0.00 | 2.95 |
| 272 | 123 | 119.00 | 30.00 | 0.00 | 3.05 |
| 273 | 123 | 119.00 | 31.00 | 0.00 | 3.15 |
| 274 | 123 | 119.00 | 32.00 | 0.00 | 3.25 |
| 275 | 123 | 119.00 | 33.00 | 0.00 | 3.35 |
| 276 | 123 | 119.00 | 34.00 | 0.00 | 3.45 |
| 277 | 123 | 119.00 | 35.00 | 0.00 | 3.55 |
| 278 | 123 | 119.00 | 36.00 | 0.00 | 3.65 |
| 279 | 123 | 119.00 | 37.00 | 0.00 | 3.75 |
| 280 | 123 | 119.00 | 38.00 | 0.00 | 3.85 |
| 281 | 123 | 119.00 | 39.00 | 0.00 | 3.95 |
| 282 | 123 | 119.00 | 40.00 | 0.00 | 4.05 |
| 283 | 123 | 119.00 | 41.00 | 0.00 | 4.15 |
| 284 | 123 | 119.00 | 42.00 | 0.00 | 4.25 |
| 285 | 123 | 119.00 | 43.00 | 0.00 | 4.35 |
| 286 | 123 | 119.00 | 44.00 | 0.00 | 4.45 |
| 287 | 123 | 119.00 | 45.00 | 0.00 | 4.55 |
| 288 | 123 | 119.00 | 46.00 | 0.00 | 4.65 |
| 289 | 123 | 119.00 | 47.00 | 0.00 | 4.75 |
| 290 | 123 | 119.00 | 48.00 | 0.00 | 4.85 |
| 291 | 123 | 119.00 | 49.00 | 0.00 | 4.95 |
| 292 | 123 | 119.00 | 50.00 | 0.00 | 5.05 |
| 293 | 123 | 119.00 | 51.00 | 0.00 | 5.15 |
| 294 | 123 | 119.00 | 52.00 | 0.00 | 5.25 |
| 295 | 123 | 119.00 | 53.00 | 0.00 | 5.35 |
| 296 | 123 | 119.00 | 54.00 | 0.00 | 5.45 |
| 297 | 123 | 119.00 | 55.00 | 0.00 | 5.55 |
| 298 | 123 | 119.00 | 56.00 | 0.00 | 5.65 |
| 299 | 123 | 119.00 | 57.00 | 0.00 | 5.75 |
| 300 | 123 | 119.00 | 58.00 | 0.00 | 5.85 |
| 301 | 123 | 119.00 | 59.00 | 0.00 | 5.95 |
| 302 | 123 | 119.00 | 60.00 | 0.00 | 6.05 |
| 303 | 123 | 119.00 | 61.00 | 0.00 | 6.15 |
| 304 | 123 | 119.00 | 62.00 | 0.00 | 6.25 |
| 305 | 123 | 119.00 | 63.00 | 0.00 | 6.35 |
| 306 | 123 | 119.00 | 64.00 | 0.00 | 6.45 |
| 307 | 123 | 119.00 | 65.00 | 0.00 | 6.55 |
| 308 | 123 | 119.00 | 66.00 | 0.00 | 6.65 |
| 309 | 123 | 119.00 | 67.00 | 0.00 | 6.75 |
| 310 | 123 | 119.00 | 68.00 | 0.00 | 6.85 |
| 311 | 123 | 119.00 | 69.00 | 0.00 | 6.95 |
| 312 | 123 | 119.00 | 70.00 | 0.00 | 7.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 313 | 123 | 119.00 | 71.00 | 0.00 | 7.15 |
| 314 | 123 | 119.00 | 72.00 | 0.00 | 7.25 |
| 315 | 123 | 119.00 | 73.00 | 0.00 | 7.35 |
| 316 | 123 | 119.00 | 74.00 | 0.00 | 7.45 |
| 317 | 123 | 119.00 | 75.00 | 0.00 | 7.55 |
| 318 | 123 | 119.00 | 76.00 | 0.00 | 7.65 |
| 319 | 123 | 119.00 | 77.00 | 0.00 | 7.75 |
| 320 | 123 | 119.00 | 78.00 | 0.00 | 7.85 |
| 321 | 123 | 119.00 | 79.00 | 0.00 | 7.95 |
| 322 | 123 | 119.00 | 80.00 | 0.00 | 8.05 |
| 323 | 123 | 119.00 | 81.00 | 0.00 | 8.15 |
| 324 | 123 | 119.00 | 82.00 | 0.00 | 8.25 |
| 325 | 123 | 119.00 | 83.00 | 0.00 | 8.35 |
| 326 | 123 | 119.00 | 84.00 | 0.00 | 8.45 |
| 327 | 123 | 119.00 | 85.00 | 0.00 | 8.55 |
| 328 | 123 | 119.00 | 86.00 | 0.00 | 8.65 |
| 329 | 123 | 119.00 | 87.00 | 0.00 | 8.75 |
| 330 | 123 | 119.00 | 88.00 | 0.00 | 8.85 |
| 331 | 123 | 119.00 | 89.00 | 0.00 | 8.95 |
| 332 | 123 | 119.00 | 90.00 | 0.00 | 9.05 |
| 333 | 123 | 119.00 | 91.00 | 0.00 | 9.15 |
| 334 | 123 | 119.00 | 92.00 | 0.00 | 9.25 |
| 335 | 123 | 119.00 | 93.00 | 0.00 | 9.35 |
| 336 | 123 | 119.00 | 94.00 | 0.00 | 9.45 |
| 337 | 123 | 119.00 | 95.00 | 0.00 | 9.55 |
| 338 | 123 | 119.00 | 96.00 | 0.00 | 9.65 |
| 339 | 123 | 119.00 | 97.00 | 0.00 | 9.75 |
| 340 | 123 | 119.00 | 98.00 | 0.00 | 9.85 |
| 341 | 123 | 119.00 | 99.00 | 0.00 | 9.95 |
| 342 | 123 | 119.00 | 100.00 | 0.00 | 10.05 |
| 343 | 123 | 119.00 | 101.00 | 0.00 | 10.15 |
| 344 | 123 | 119.00 | 102.00 | 0.00 | 10.25 |
| 345 | 123 | 119.00 | 103.00 | 0.00 | 10.35 |
| 346 | 123 | 119.00 | 104.00 | 0.00 | 10.45 |
| 347 | 123 | 119.00 | 105.00 | 0.00 | 10.55 |
| 348 | 123 | 119.00 | 106.00 | 0.00 | 10.65 |
| 349 | 123 | 119.00 | 107.00 | 0.00 | 10.75 |
| 350 | 123 | 119.00 | 108.00 | 0.00 | 10.85 |
| 351 | 123 | 119.00 | 109.00 | 0.00 | 10.95 |
| 352 | 123 | 119.00 | 110.00 | 0.00 | 11.05 |
| 353 | 123 | 119.00 | 111.00 | 0.00 | 11.15 |
| 354 | 123 | 119.00 | 112.00 | 0.00 | 11.25 |
| 355 | 123 | 119.00 | 113.00 | 0.00 | 11.35 |
| 356 | 123 | 119.00 | 114.00 | 0.00 | 11.45 |
| 357 | 123 | 119.00 | 115.00 | 0.00 | 11.55 |
| 358 | 123 | 119.00 | 116.00 | 0.00 | 11.65 |
| 359 | 123 | 119.00 | 117.00 | 0.00 | 11.75 |
| 360 | 123 | 119.00 | 118.00 | 0.00 | 11.85 |
| 361 | 123 | 119.00 | 119.00 | 0.00 | 11.95 |
| 362 | 123 | 119.00 | 120.00 | 0.00 | 12.05 |
| 363 | 123 | 119.00 | 121.00 | 0.00 | 12.15 |
| 364 | 123 | 119.00 | 122.00 | 0.00 | 12.25 |
| 365 | 123 | 119.00 | 123.00 | 0.00 | 12.35 |
| 366 | 123 | 119.00 | 124.00 | 0.00 | 12.45 |
| 367 | 123 | 119.00 | 125.00 | 0.00 | 12.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 368 | 123 | 119.00 | 126.00 | 0.00 | 12.65 |
| 369 | 123 | 119.00 | 127.00 | 0.00 | 12.75 |
| 370 | 123 | 119.00 | 128.00 | 0.00 | 12.85 |
| 371 | 123 | 119.00 | 129.00 | 0.00 | 12.95 |
| 372 | 123 | 119.00 | 130.00 | 0.00 | 13.05 |
| 373 | 123 | 119.00 | 131.00 | 0.00 | 13.15 |
| 374 | 123 | 119.00 | 132.00 | 0.00 | 13.25 |
| 375 | 123 | 119.00 | 133.00 | 0.00 | 13.35 |
| 376 | 123 | 119.00 | 134.00 | 0.00 | 13.45 |
| 377 | 123 | 119.00 | 135.00 | 0.00 | 13.55 |
| 378 | 123 | 119.00 | 136.00 | 0.00 | 13.65 |
| 379 | 123 | 119.00 | 137.00 | 0.00 | 13.75 |
| 380 | 123 | 119.00 | 138.00 | 0.00 | 13.85 |
| 381 | 123 | 119.00 | 139.00 | 0.00 | 13.95 |
| 382 | 123 | 119.00 | 140.00 | 0.00 | 14.05 |
| 383 | 123 | 119.00 | 141.00 | 0.00 | 14.15 |
| 384 | 123 | 119.00 | 142.00 | 0.00 | 14.25 |
| 385 | 123 | 119.00 | 143.00 | 0.00 | 14.35 |
| 386 | 123 | 119.00 | 144.00 | 0.00 | 14.45 |
| 387 | 123 | 119.00 | 145.00 | 0.00 | 14.55 |
| 388 | 123 | 119.00 | 146.00 | 0.00 | 14.65 |
| 389 | 123 | 119.00 | 147.00 | 0.00 | 14.75 |
| 390 | 123 | 119.00 | 148.00 | 0.00 | 14.85 |
| 391 | 123 | 119.00 | 149.00 | 0.00 | 14.95 |
| 392 | 123 | 119.00 | 150.00 | 0.00 | 15.05 |
| 393 | 123 | 119.00 | 151.00 | 0.00 | 15.15 |
| 394 | 123 | 119.00 | 152.00 | 0.00 | 15.25 |
| 395 | 123 | 119.00 | 153.00 | 0.00 | 15.35 |
| 396 | 123 | 119.00 | 154.00 | 0.00 | 15.45 |
| 397 | 123 | 119.00 | 155.00 | 0.00 | 15.55 |
| 398 | 123 | 119.00 | 156.00 | 0.00 | 15.65 |
| 399 | 123 | 119.00 | 157.00 | 0.00 | 15.75 |
| 400 | 123 | 119.00 | 158.00 | 0.00 | 15.85 |
| 401 | 123 | 119.00 | 159.00 | 0.00 | 15.95 |
| 402 | 123 | 119.00 | 160.00 | 0.00 | 16.05 |
| 403 | 123 | 119.00 | 161.00 | 0.00 | 16.15 |
| 404 | 123 | 119.00 | 162.00 | 0.00 | 16.25 |
| 405 | 123 | 119.00 | 163.00 | 0.00 | 16.35 |
| 406 | 123 | 119.00 | 164.00 | 0.00 | 16.45 |
| 407 | 123 | 119.00 | 165.00 | 0.00 | 16.55 |
| 408 | 123 | 119.00 | 166.00 | 0.00 | 16.65 |
| 409 | 123 | 119.00 | 167.00 | 0.00 | 16.75 |
| 410 | 123 | 119.00 | 168.00 | 0.00 | 16.85 |
| 411 | 123 | 119.00 | 169.00 | 0.00 | 16.95 |
| 412 | 123 | 119.00 | 170.00 | 0.00 | 17.05 |
| 413 | 123 | 119.00 | 171.00 | 0.00 | 17.15 |
| 414 | 123 | 119.00 | 172.00 | 0.00 | 17.25 |
| 415 | 123 | 119.00 | 173.00 | 0.00 | 17.35 |
| 416 | 123 | 119.00 | 174.00 | 0.00 | 17.45 |
| 417 | 123 | 119.00 | 175.00 | 0.00 | 17.55 |
| 418 | 123 | 119.00 | 176.00 | 0.00 | 17.65 |
| 419 | 123 | 119.00 | 177.00 | 0.00 | 17.75 |
| 420 | 123 | 119.00 | 178.00 | 0.00 | 17.85 |
| 421 | 123 | 119.00 | 179.00 | 0.00 | 17.95 |
| 422 | 123 | 119.00 | 180.00 | 0.00 | 18.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 423 | 123 | 119.00 | 181.00 | 0.00 | 18.15 |
| 424 | 123 | 119.00 | 182.00 | 0.00 | 18.25 |
| 425 | 123 | 119.00 | 183.00 | 0.00 | 18.35 |
| 426 | 123 | 119.00 | 184.00 | 0.00 | 18.45 |
| 427 | 123 | 119.00 | 185.00 | 0.00 | 18.55 |
| 428 | 123 | 119.00 | 186.00 | 0.00 | 18.65 |
| 429 | 123 | 119.00 | 187.00 | 0.00 | 18.75 |
| 430 | 123 | 119.00 | 188.00 | 0.00 | 18.85 |
| 431 | 123 | 119.00 | 189.00 | 0.00 | 18.95 |
| 432 | 123 | 119.00 | 190.00 | 0.00 | 19.05 |
| 433 | 123 | 119.00 | 191.00 | 0.00 | 19.15 |
| 434 | 123 | 119.00 | 192.00 | 0.00 | 19.25 |
| 435 | 123 | 119.00 | 193.00 | 0.00 | 19.35 |
| 436 | 123 | 119.00 | 194.00 | 0.00 | 19.45 |
| 437 | 123 | 119.00 | 195.00 | 0.00 | 19.55 |
| 438 | 123 | 119.00 | 196.00 | 0.00 | 19.65 |
| 439 | 123 | 119.00 | 197.00 | 0.00 | 19.75 |
| 440 | 123 | 119.00 | 198.00 | 0.00 | 19.85 |
| 441 | 123 | 119.00 | 199.00 | 0.00 | 19.95 |
| 442 | 123 | 119.00 | 200.00 | 0.00 | 20.05 |
| 443 | 123 | 119.00 | 201.00 | 0.00 | 20.15 |
| 444 | 123 | 119.00 | 202.00 | 0.00 | 20.25 |
| 445 | 123 | 119.00 | 203.00 | 0.00 | 20.35 |
| 446 | 123 | 119.00 | 204.00 | 0.00 | 20.45 |
| 447 | 123 | 119.00 | 205.00 | 0.00 | 20.55 |
| 448 | 123 | 119.00 | 206.00 | 0.00 | 20.65 |
| 449 | 123 | 119.00 | 207.00 | 0.00 | 20.75 |
| 450 | 123 | 119.00 | 208.00 | 0.00 | 20.85 |
| 451 | 123 | 119.00 | 209.00 | 0.00 | 20.95 |
| 452 | 123 | 119.00 | 210.00 | 0.00 | 21.05 |
| 453 | 123 | 119.00 | 211.00 | 0.00 | 21.15 |
| 454 | 123 | 119.00 | 212.00 | 0.00 | 21.25 |
| 455 | 123 | 119.00 | 213.00 | 0.00 | 21.35 |
| 456 | 123 | 119.00 | 214.00 | 0.00 | 21.45 |
| 457 | 123 | 119.00 | 215.00 | 0.00 | 21.55 |
| 458 | 123 | 119.00 | 216.00 | 0.00 | 21.65 |
| 459 | 123 | 119.00 | 217.00 | 0.00 | 21.75 |
| 460 | 123 | 119.00 | 218.00 | 0.00 | 21.85 |
| 461 | 123 | 119.00 | 219.00 | 0.00 | 21.95 |
| 462 | 123 | 119.00 | 220.00 | 0.00 | 22.05 |
| 463 | 123 | 119.00 | 221.00 | 0.00 | 22.15 |
| 464 | 123 | 119.00 | 222.00 | 0.00 | 22.25 |
| 465 | 123 | 119.00 | 223.00 | 0.00 | 22.35 |
| 466 | 123 | 119.00 | 224.00 | 0.00 | 22.45 |
| 467 | 123 | 119.00 | 225.00 | 0.00 | 22.55 |
| 468 | 123 | 119.00 | 226.00 | 0.00 | 22.65 |
| 469 | 123 | 119.00 | 227.00 | 0.00 | 22.75 |
| 470 | 123 | 119.00 | 228.00 | 0.00 | 22.85 |
| 471 | 123 | 119.00 | 229.00 | 0.00 | 22.95 |
| 472 | 123 | 119.00 | 230.00 | 0.00 | 23.05 |
| 473 | 123 | 119.00 | 231.00 | 0.00 | 23.15 |
| 474 | 123 | 119.00 | 232.00 | 0.00 | 23.25 |
| 475 | 123 | 119.00 | 233.00 | 0.00 | 23.35 |
| 476 | 123 | 119.00 | 234.00 | 0.00 | 23.45 |
| 477 | 123 | 119.00 | 235.00 | 0.00 | 23.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 478 | 123 | 119.00 | 236.00 | 0.00 | 23.65 |
| 479 | 123 | 119.00 | 237.00 | 0.00 | 23.75 |
| 480 | 123 | 119.00 | 238.00 | 0.00 | 23.85 |
| 481 | 123 | 119.00 | 239.00 | 0.00 | 23.95 |
| 482 | 123 | 119.00 | 240.00 | 0.21 | 24.05 |
| 483 | 123 | 119.00 | 241.00 | 0.34 | 24.15 |
| 484 | 123 | 119.00 | 242.00 | 0.48 | 24.25 |
| 485 | 123 | 119.00 | 243.00 | 0.62 | 24.35 |
| 486 | 123 | 119.00 | 244.00 | 0.76 | 24.45 |
| 487 | 123 | 119.00 | 245.00 | 0.90 | 24.55 |
| 488 | 123 | 119.00 | 246.00 | 1.03 | 24.65 |
| 489 | 123 | 119.00 | 247.00 | 1.17 | 24.75 |
| 490 | 123 | 119.00 | 248.00 | 1.31 | 24.85 |
| 491 | 123 | 119.00 | 249.00 | 1.45 | 24.95 |
| 492 | 123 | 119.00 | 250.00 | 1.59 | 25.05 |
| 493 | 123 | 119.00 | 251.00 | 1.72 | 25.15 |
| 494 | 123 | 119.00 | 252.00 | 1.86 | 25.25 |
| 495 | 123 | 119.00 | 253.00 | 2.00 | 25.35 |
| 496 | 123 | 119.00 | 254.00 | 2.14 | 25.45 |
| 497 | 123 | 119.00 | 255.00 | 2.28 | 25.55 |
| 498 | 123 | 119.00 | 256.00 | 2.41 | 25.65 |
| 499 | 123 | 119.00 | 257.00 | 2.55 | 25.75 |
| 500 | 123 | 119.00 | 258.00 | 2.69 | 25.85 |
| 501 | 123 | 119.00 | 259.00 | 2.83 | 25.95 |
| 502 | 123 | 119.00 | 260.00 | 2.97 | 26.05 |
| 503 | 123 | 119.00 | 261.00 | 3.10 | 26.15 |
| 504 | 123 | 119.00 | 262.00 | 3.24 | 26.25 |
| 505 | 123 | 119.00 | 263.00 | 3.38 | 26.35 |
| 506 | 123 | 119.00 | 264.00 | 3.52 | 26.45 |
| 507 | 123 | 119.00 | 265.00 | 3.66 | 26.55 |
| 508 | 123 | 119.00 | 266.00 | 3.79 | 26.65 |
| 509 | 123 | 119.00 | 267.00 | 3.93 | 26.75 |
| 510 | 123 | 119.00 | 268.00 | 4.07 | 26.85 |
| 511 | 123 | 119.00 | 269.00 | 4.21 | 26.95 |
| 512 | 123 | 119.00 | 270.00 | 4.35 | 27.05 |
| 513 | 123 | 119.00 | 271.00 | 4.48 | 27.15 |
| 514 | 123 | 119.00 | 272.00 | 4.62 | 27.25 |
| 515 | 123 | 119.00 | 273.00 | 4.76 | 27.35 |
| 516 | 123 | 119.00 | 274.00 | 4.90 | 27.45 |
| 517 | 123 | 119.00 | 275.00 | 5.04 | 27.55 |
| 518 | 123 | 119.00 | 276.00 | 5.17 | 27.65 |
| 519 | 123 | 119.00 | 277.00 | 5.31 | 27.75 |
| 520 | 123 | 119.00 | 278.00 | 5.45 | 27.85 |
| 521 | 123 | 119.00 | 279.00 | 5.59 | 27.95 |
| 522 | 123 | 119.00 | 280.00 | 5.73 | 28.05 |
| 523 | 123 | 119.00 | 281.00 | 5.86 | 28.15 |
| 524 | 123 | 119.00 | 282.00 | 6.00 | 28.25 |
| 525 | 123 | 119.00 | 283.00 | 6.14 | 28.35 |
| 526 | 123 | 119.00 | 284.00 | 6.28 | 28.45 |
| 527 | 123 | 119.00 | 285.00 | 6.42 | 28.55 |
| 528 | 123 | 119.00 | 286.00 | 6.55 | 28.65 |
| 529 | 123 | 119.00 | 287.00 | 6.69 | 28.75 |
| 530 | 123 | 119.00 | 288.00 | 6.83 | 28.85 |
| 531 | 123 | 119.00 | 289.00 | 6.97 | 28.95 |
| 532 | 123 | 119.00 | 290.00 | 7.11 | 29.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 533 | 123 | 119.00 | 291.00 | 7.24 | 29.15 |
| 534 | 123 | 119.00 | 292.00 | 7.38 | 29.25 |
| 535 | 123 | 119.00 | 293.00 | 7.52 | 29.35 |
| 536 | 123 | 119.00 | 294.00 | 7.66 | 29.45 |
| 537 | 123 | 119.00 | 295.00 | 7.80 | 29.55 |
| 538 | 123 | 119.00 | 296.00 | 7.93 | 29.65 |
| 539 | 123 | 119.00 | 297.00 | 8.07 | 29.75 |
| 540 | 123 | 119.00 | 298.00 | 8.21 | 29.85 |
| 541 | 123 | 119.00 | 299.00 | 8.35 | 29.95 |
| 542 | 123 | 119.00 | 300.00 | 8.49 | 30.05 |
| 543 | 123 | 119.00 | 301.00 | 8.62 | 30.15 |
| 544 | 123 | 119.00 | 302.00 | 8.76 | 30.25 |
| 545 | 123 | 119.00 | 303.00 | 8.90 | 30.35 |
| 546 | 123 | 119.00 | 304.00 | 9.04 | 30.45 |
| 547 | 123 | 119.00 | 305.00 | 9.18 | 30.55 |
| 548 | 123 | 119.00 | 306.00 | 9.31 | 30.65 |
| 549 | 123 | 119.00 | 307.00 | 9.45 | 30.75 |
| 550 | 123 | 119.00 | 308.00 | 9.59 | 30.85 |
| 551 | 123 | 119.00 | 309.00 | 9.73 | 30.95 |
| 552 | 123 | 119.00 | 310.00 | 9.87 | 31.05 |
| 553 | 123 | 119.00 | 311.00 | 10.00 | 31.15 |
| 554 | 123 | 119.00 | 312.00 | 10.14 | 31.25 |
| 555 | 123 | 119.00 | 313.00 | 10.28 | 31.35 |
| 556 | 123 | 119.00 | 314.00 | 10.42 | 31.45 |
| 557 | 123 | 119.00 | 315.00 | 10.56 | 31.55 |
| 558 | 123 | 119.00 | 316.00 | 10.69 | 31.65 |
| 559 | 123 | 119.00 | 317.00 | 10.83 | 31.75 |
| 560 | 123 | 119.00 | 318.00 | 10.97 | 31.85 |
| 561 | 123 | 119.00 | 319.00 | 11.11 | 31.95 |
| 562 | 123 | 119.00 | 320.00 | 11.25 | 32.05 |
| 563 | 123 | 119.00 | 321.00 | 11.38 | 32.15 |
| 564 | 123 | 119.00 | 322.00 | 11.52 | 32.25 |
| 565 | 123 | 119.00 | 323.00 | 11.66 | 32.35 |
| 566 | 123 | 119.00 | 324.00 | 11.80 | 32.45 |
| 567 | 123 | 119.00 | 325.00 | 11.94 | 32.55 |
| 568 | 123 | 119.00 | 326.00 | 12.07 | 32.65 |
| 569 | 123 | 119.00 | 327.00 | 12.21 | 32.75 |
| 570 | 123 | 119.00 | 328.00 | 12.35 | 32.85 |
| 571 | 123 | 119.00 | 329.00 | 12.49 | 32.95 |
| 572 | 123 | 119.00 | 330.00 | 12.63 | 33.05 |
| 573 | 123 | 119.00 | 331.00 | 12.76 | 33.15 |
| 574 | 123 | 119.00 | 332.00 | 12.90 | 33.25 |
| 575 | 123 | 119.00 | 333.00 | 13.04 | 33.35 |
| 576 | 123 | 119.00 | 334.00 | 13.18 | 33.45 |
| 577 | 123 | 119.00 | 335.00 | 13.32 | 33.55 |
| 578 | 123 | 119.00 | 336.00 | 13.45 | 33.65 |
| 579 | 123 | 119.00 | 337.00 | 13.59 | 33.75 |
| 580 | 123 | 119.00 | 338.00 | 13.73 | 33.85 |
| 581 | 123 | 119.00 | 339.00 | 13.87 | 33.95 |
| 582 | 123 | 119.00 | 340.00 | 14.01 | 34.05 |
| 583 | 123 | 119.00 | 341.00 | 14.14 | 34.15 |
| 584 | 123 | 119.00 | 342.00 | 14.28 | 34.25 |
| 585 | 123 | 119.00 | 343.00 | 14.42 | 34.35 |
| 586 | 123 | 119.00 | 344.00 | 14.56 | 34.45 |
| 587 | 123 | 119.00 | 345.00 | 14.70 | 34.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 588 | 123 | 119.00 | 346.00 | 14.83 | 34.65 |
| 589 | 123 | 119.00 | 347.00 | 14.97 | 34.75 |
| 590 | 123 | 119.00 | 348.00 | 15.11 | 34.85 |
| 591 | 123 | 119.00 | 349.00 | 15.25 | 34.95 |
| 592 | 123 | 119.00 | 350.00 | 15.39 | 35.05 |
| 593 | 123 | 119.00 | 351.00 | 15.52 | 35.15 |
| 594 | 123 | 119.00 | 352.00 | 15.66 | 35.25 |
| 595 | 123 | 119.00 | 353.00 | 15.80 | 35.35 |
| 596 | 123 | 119.00 | 354.00 | 15.94 | 35.45 |
| 597 | 123 | 119.00 | 355.00 | 16.08 | 35.55 |
| 598 | 123 | 119.00 | 356.00 | 16.21 | 35.65 |
| 599 | 123 | 119.00 | 357.00 | 16.35 | 35.75 |
| 600 | 123 | 119.00 | 358.00 | 16.49 | 35.85 |
| 601 | 123 | 119.00 | 359.00 | 16.63 | 35.95 |
| 602 | 123 | 119.00 | 360.00 | 16.77 | 36.05 |
| 603 | 123 | 119.00 | 361.00 | 16.90 | 36.15 |
| 604 | 123 | 119.00 | 362.00 | 17.04 | 36.25 |
| 605 | 123 | 119.00 | 363.00 | 17.18 | 36.35 |
| 606 | 123 | 119.00 | 364.00 | 17.32 | 36.45 |
| 607 | 123 | 119.00 | 365.00 | 17.46 | 36.55 |
| 608 | 123 | 119.00 | 366.00 | 17.59 | 36.65 |
| 609 | 123 | 119.00 | 367.00 | 17.73 | 36.75 |
| 610 | 123 | 119.00 | 368.00 | 17.87 | 36.85 |
| 611 | 123 | 119.00 | 369.00 | 18.01 | 36.95 |
| 612 | 123 | 119.00 | 370.00 | 18.15 | 37.05 |
| 613 | 123 | 119.00 | 371.00 | 18.28 | 37.15 |
| 614 | 123 | 119.00 | 372.00 | 18.42 | 37.25 |
| 615 | 123 | 119.00 | 373.00 | 18.56 | 37.35 |
| 616 | 123 | 119.00 | 374.00 | 18.70 | 37.45 |
| 617 | 123 | 119.00 | 375.00 | 18.84 | 37.55 |
| 618 | 123 | 119.00 | 376.00 | 18.97 | 37.65 |
| 619 | 123 | 119.00 | 377.00 | 19.11 | 37.75 |
| 620 | 123 | 119.00 | 378.00 | 19.25 | 37.85 |
| 621 | 123 | 119.00 | 379.00 | 19.39 | 37.95 |
| 622 | 123 | 119.00 | 380.00 | 19.53 | 38.05 |
| 623 | 123 | 119.00 | 381.00 | 19.66 | 38.15 |
| 624 | 123 | 119.00 | 382.00 | 19.80 | 38.25 |
| 625 | 123 | 119.00 | 383.00 | 19.94 | 38.35 |
| 626 | 123 | 119.00 | 384.00 | 20.08 | 38.45 |
| 627 | 123 | 119.00 | 385.00 | 20.22 | 38.55 |
| 628 | 123 | 119.00 | 386.00 | 20.35 | 38.65 |
| 629 | 123 | 119.00 | 387.00 | 20.49 | 38.75 |
| 630 | 123 | 119.00 | 388.00 | 20.63 | 38.85 |
| 631 | 123 | 119.00 | 389.00 | 20.77 | 38.95 |
| 632 | 123 | 119.00 | 390.00 | 20.91 | 39.05 |
| 633 | 123 | 119.00 | 391.00 | 21.04 | 39.15 |
| 634 | 123 | 119.00 | 392.00 | 21.18 | 39.25 |
| 635 | 123 | 119.00 | 393.00 | 21.32 | 39.35 |
| 636 | 123 | 119.00 | 394.00 | 21.46 | 39.45 |
| 637 | 123 | 119.00 | 395.00 | 21.60 | 39.55 |
| 638 | 123 | 119.00 | 396.00 | 21.73 | 39.65 |
| 639 | 123 | 119.00 | 397.00 | 21.87 | 39.75 |
| 640 | 123 | 119.00 | 398.00 | 22.01 | 39.85 |
| 641 | 123 | 119.00 | 399.00 | 22.15 | 39.95 |
| 642 | 123 | 119.00 | 400.00 | 22.29 | 40.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 643 | 123 | 119.00 | 401.00 | 22.42 | 40.15 |
| 644 | 123 | 119.00 | 402.00 | 22.56 | 40.25 |
| 645 | 123 | 119.00 | 403.00 | 22.70 | 40.35 |
| 646 | 123 | 119.00 | 404.00 | 22.84 | 40.45 |
| 647 | 123 | 119.00 | 405.00 | 22.98 | 40.55 |
| 648 | 123 | 119.00 | 406.00 | 23.11 | 40.65 |
| 649 | 123 | 119.00 | 407.00 | 23.25 | 40.75 |
| 650 | 123 | 119.00 | 408.00 | 23.39 | 40.85 |
| 651 | 123 | 119.00 | 409.00 | 23.53 | 40.95 |
| 652 | 123 | 119.00 | 410.00 | 23.67 | 41.05 |
| 653 | 123 | 119.00 | 411.00 | 23.80 | 41.15 |
| 654 | 123 | 119.00 | 412.00 | 23.94 | 41.25 |
| 655 | 123 | 119.00 | 413.00 | 24.08 | 41.35 |
| 656 | 123 | 119.00 | 414.00 | 24.22 | 41.45 |
| 657 | 123 | 119.00 | 415.00 | 24.36 | 41.55 |
| 658 | 123 | 119.00 | 416.00 | 24.49 | 41.65 |
| 659 | 123 | 119.00 | 417.00 | 24.63 | 41.75 |
| 660 | 123 | 119.00 | 418.00 | 24.77 | 41.85 |
| 661 | 123 | 119.00 | 419.00 | 24.91 | 41.95 |
| 662 | 123 | 119.00 | 420.00 | 25.05 | 42.05 |
| 663 | 123 | 119.00 | 421.00 | 25.18 | 42.15 |
| 664 | 123 | 119.00 | 422.00 | 25.32 | 42.25 |
| 665 | 123 | 119.00 | 423.00 | 25.46 | 42.35 |
| 666 | 123 | 119.00 | 424.00 | 25.60 | 42.45 |
| 667 | 123 | 119.00 | 425.00 | 25.74 | 42.55 |
| 668 | 123 | 119.00 | 426.00 | 25.87 | 42.65 |
| 669 | 123 | 119.00 | 427.00 | 26.01 | 42.75 |
| 670 | 123 | 119.00 | 428.00 | 26.15 | 42.85 |
| 671 | 123 | 119.00 | 429.00 | 26.29 | 42.95 |
| 672 | 123 | 119.00 | 430.00 | 26.43 | 43.05 |
| 673 | 123 | 119.00 | 431.00 | 26.56 | 43.15 |
| 674 | 123 | 119.00 | 432.00 | 26.70 | 43.25 |
| 675 | 123 | 119.00 | 433.00 | 26.84 | 43.35 |
| 676 | 123 | 119.00 | 434.00 | 26.98 | 43.45 |
| 677 | 123 | 119.00 | 435.00 | 27.12 | 43.55 |
| 678 | 123 | 119.00 | 436.00 | 27.25 | 43.65 |
| 679 | 123 | 119.00 | 437.00 | 27.39 | 43.75 |
| 680 | 123 | 119.00 | 438.00 | 27.53 | 43.85 |
| 681 | 123 | 119.00 | 439.00 | 27.67 | 43.95 |
| 682 | 123 | 119.00 | 440.00 | 27.81 | 44.05 |
| 683 | 123 | 119.00 | 441.00 | 27.94 | 44.15 |
| 684 | 123 | 119.00 | 442.00 | 28.08 | 44.25 |
| 685 | 123 | 119.00 | 443.00 | 28.22 | 44.35 |
| 686 | 123 | 119.00 | 444.00 | 28.36 | 44.45 |
| 687 | 123 | 119.00 | 445.00 | 28.50 | 44.55 |
| 688 | 123 | 119.00 | 446.00 | 28.63 | 44.65 |
| 689 | 123 | 119.00 | 447.00 | 28.77 | 44.75 |
| 690 | 123 | 119.00 | 448.00 | 28.91 | 44.85 |
| 691 | 123 | 119.00 | 449.00 | 29.05 | 44.95 |
| 692 | 123 | 119.00 | 450.00 | 29.19 | 45.05 |
| 693 | 123 | 119.00 | 451.00 | 29.32 | 45.15 |
| 694 | 123 | 119.00 | 452.00 | 29.46 | 45.25 |
| 695 | 123 | 119.00 | 453.00 | 29.60 | 45.35 |
| 696 | 123 | 119.00 | 454.00 | 29.74 | 45.45 |
| 697 | 123 | 119.00 | 455.00 | 29.88 | 45.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 698 | 123 | 119.00 | 456.00 | 30.01 | 45.65 |
| 699 | 123 | 119.00 | 457.00 | 30.15 | 45.75 |
| 700 | 123 | 119.00 | 458.00 | 30.29 | 45.85 |
| 701 | 123 | 119.00 | 459.00 | 30.43 | 45.95 |
| 702 | 123 | 119.00 | 460.00 | 30.57 | 46.05 |
| 703 | 123 | 119.00 | 461.00 | 30.70 | 46.15 |
| 704 | 123 | 119.00 | 462.00 | 30.84 | 46.25 |
| 705 | 123 | 119.00 | 463.00 | 30.98 | 46.35 |
| 706 | 123 | 119.00 | 464.00 | 31.12 | 46.45 |
| 707 | 123 | 119.00 | 465.00 | 31.26 | 46.55 |
| 708 | 123 | 119.00 | 466.00 | 31.39 | 46.65 |
| 709 | 123 | 119.00 | 467.00 | 31.53 | 46.75 |
| 710 | 123 | 119.00 | 468.00 | 31.67 | 46.85 |
| 711 | 123 | 119.00 | 469.00 | 31.81 | 46.95 |
| 712 | 123 | 119.00 | 470.00 | 31.95 | 47.05 |
| 713 | 123 | 119.00 | 471.00 | 32.08 | 47.15 |
| 714 | 123 | 119.00 | 472.00 | 32.22 | 47.25 |
| 715 | 123 | 119.00 | 473.00 | 32.36 | 47.35 |
| 716 | 123 | 119.00 | 474.00 | 32.50 | 47.45 |
| 717 | 123 | 119.00 | 475.00 | 32.64 | 47.55 |
| 718 | 123 | 119.00 | 476.00 | 32.77 | 47.65 |
| 719 | 123 | 119.00 | 477.00 | 32.91 | 47.75 |
| 720 | 123 | 119.00 | 478.00 | 33.05 | 47.85 |
| 721 | 123 | 119.00 | 479.00 | 33.19 | 47.95 |
| 722 | 123 | 119.00 | 480.00 | 33.33 | 48.05 |
| 723 | 123 | 119.00 | 481.00 | 33.46 | 48.15 |
| 724 | 123 | 119.00 | 482.00 | 33.60 | 48.25 |
| 725 | 123 | 119.00 | 483.00 | 33.74 | 48.35 |
| 726 | 123 | 119.00 | 484.00 | 33.88 | 48.45 |
| 727 | 123 | 119.00 | 485.00 | 34.02 | 48.55 |
| 728 | 123 | 119.00 | 486.00 | 34.15 | 48.65 |
| 729 | 123 | 119.00 | 487.00 | 34.29 | 48.75 |
| 730 | 123 | 119.00 | 488.00 | 34.43 | 48.85 |
| 731 | 123 | 119.00 | 489.00 | 34.57 | 48.95 |
| 732 | 123 | 119.00 | 490.00 | 34.71 | 49.05 |
| 733 | 123 | 119.00 | 491.00 | 34.84 | 49.15 |
| 734 | 123 | 119.00 | 492.00 | 34.98 | 49.25 |
| 735 | 123 | 119.00 | 493.00 | 35.12 | 49.35 |
| 736 | 123 | 119.00 | 494.00 | 35.26 | 49.45 |
| 737 | 123 | 119.00 | 495.00 | 35.40 | 49.55 |
| 738 | 123 | 119.00 | 496.00 | 35.53 | 49.65 |
| 739 | 123 | 119.00 | 497.00 | 35.67 | 49.75 |
| 740 | 123 | 119.00 | 498.00 | 35.81 | 49.85 |
| 741 | 123 | 119.00 | 499.00 | 35.95 | 49.95 |
| 742 | 123 | 119.00 | 500.00 | 36.09 | 50.05 |
| 743 | 123 | 119.00 | 501.00 | 36.22 | 50.15 |
| 744 | 123 | 119.00 | 502.00 | 36.36 | 50.25 |
| 745 | 123 | 119.00 | 503.00 | 36.50 | 50.35 |
| 746 | 123 | 119.00 | 504.00 | 36.64 | 50.45 |
| 747 | 123 | 119.00 | 505.00 | 36.78 | 50.55 |
| 748 | 123 | 119.00 | 506.00 | 36.91 | 50.65 |
| 749 | 123 | 119.00 | 507.00 | 37.05 | 50.75 |
| 750 | 123 | 119.00 | 508.00 | 37.19 | 50.85 |
| 751 | 123 | 119.00 | 509.00 | 37.33 | 50.95 |
| 752 | 123 | 119.00 | 510.00 | 37.47 | 51.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 753 | 123 | 119.00 | 511.00 | 37.60 | 51.15 |
| 754 | 123 | 119.00 | 512.00 | 37.74 | 51.25 |
| 755 | 123 | 119.00 | 513.00 | 37.88 | 51.35 |
| 756 | 123 | 119.00 | 514.00 | 38.02 | 51.45 |
| 757 | 123 | 119.00 | 515.00 | 38.16 | 51.55 |
| 758 | 123 | 119.00 | 516.00 | 38.29 | 51.65 |
| 759 | 123 | 119.00 | 517.00 | 38.43 | 51.75 |
| 760 | 123 | 119.00 | 518.00 | 38.57 | 51.85 |
| 761 | 123 | 119.00 | 519.00 | 38.71 | 51.95 |
| 762 | 123 | 119.00 | 520.00 | 38.85 | 52.05 |
| 763 | 123 | 119.00 | 521.00 | 38.98 | 52.15 |
| 764 | 123 | 119.00 | 522.00 | 39.12 | 52.25 |
| 765 | 123 | 119.00 | 523.00 | 39.26 | 52.35 |
| 766 | 123 | 119.00 | 524.00 | 39.40 | 52.45 |
| 767 | 123 | 119.00 | 525.00 | 39.54 | 52.55 |
| 768 | 123 | 119.00 | 526.00 | 39.67 | 52.65 |
| 769 | 123 | 119.00 | 527.00 | 39.81 | 52.75 |
| 770 | 123 | 119.00 | 528.00 | 39.95 | 52.85 |
| 771 | 123 | 119.00 | 529.00 | 40.09 | 52.95 |
| 772 | 123 | 119.00 | 530.00 | 40.23 | 53.05 |
| 773 | 123 | 119.00 | 531.00 | 40.36 | 53.15 |
| 774 | 123 | 119.00 | 532.00 | 40.50 | 53.25 |
| 775 | 123 | 119.00 | 533.00 | 40.64 | 53.35 |
| 776 | 123 | 119.00 | 534.00 | 40.78 | 53.45 |
| 777 | 123 | 119.00 | 535.00 | 40.92 | 53.55 |
| 778 | 123 | 119.00 | 536.00 | 41.05 | 53.65 |
| 779 | 123 | 119.00 | 537.00 | 41.19 | 53.75 |
| 780 | 123 | 119.00 | 538.00 | 41.33 | 53.85 |
| 781 | 123 | 119.00 | 539.00 | 41.47 | 53.95 |
| 782 | 123 | 119.00 | 540.00 | 41.61 | 54.05 |
| 783 | 123 | 119.00 | 541.00 | 41.74 | 54.15 |
| 784 | 123 | 119.00 | 542.00 | 41.88 | 54.25 |
| 785 | 123 | 119.00 | 543.00 | 42.02 | 54.35 |
| 786 | 123 | 119.00 | 544.00 | 42.16 | 54.45 |
| 787 | 123 | 119.00 | 545.00 | 42.30 | 54.55 |
| 788 | 123 | 119.00 | 546.00 | 42.43 | 54.65 |
| 789 | 123 | 119.00 | 547.00 | 42.57 | 54.75 |
| 790 | 123 | 119.00 | 548.00 | 42.71 | 54.85 |
| 791 | 123 | 119.00 | 549.00 | 42.85 | 54.95 |
| 792 | 123 | 119.00 | 550.00 | 42.99 | 55.05 |
| 793 | 123 | 119.00 | 551.00 | 43.12 | 55.15 |
| 794 | 123 | 119.00 | 552.00 | 43.26 | 55.25 |
| 795 | 123 | 119.00 | 553.00 | 43.40 | 55.35 |
| 796 | 123 | 119.00 | 554.00 | 43.54 | 55.45 |
| 797 | 123 | 119.00 | 555.00 | 43.68 | 55.55 |
| 798 | 123 | 119.00 | 556.00 | 43.81 | 55.65 |
| 799 | 123 | 119.00 | 557.00 | 43.95 | 55.75 |
| 800 | 123 | 119.00 | 558.00 | 44.09 | 55.85 |
| 801 | 123 | 119.00 | 559.00 | 44.23 | 55.95 |
| 802 | 123 | 119.00 | 560.00 | 44.37 | 56.05 |
| 803 | 123 | 119.00 | 561.00 | 44.50 | 56.15 |
| 804 | 123 | 119.00 | 562.00 | 44.64 | 56.25 |
| 805 | 123 | 119.00 | 563.00 | 44.78 | 56.35 |
| 806 | 123 | 119.00 | 564.00 | 44.92 | 56.45 |
| 807 | 123 | 119.00 | 565.00 | 45.06 | 56.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 808 | 123 | 119.00 | 566.00 | 45.19 | 56.65 |
| 809 | 123 | 119.00 | 567.00 | 45.33 | 56.75 |
| 810 | 123 | 119.00 | 568.00 | 45.47 | 56.85 |
| 811 | 123 | 119.00 | 569.00 | 45.61 | 56.95 |
| 812 | 123 | 119.00 | 570.00 | 45.75 | 57.05 |
| 813 | 123 | 119.00 | 571.00 | 45.88 | 57.15 |
| 814 | 123 | 119.00 | 572.00 | 46.02 | 57.25 |
| 815 | 123 | 119.00 | 573.00 | 46.16 | 57.35 |
| 816 | 123 | 119.00 | 574.00 | 46.30 | 57.45 |
| 817 | 123 | 119.00 | 575.00 | 46.44 | 57.55 |
| 818 | 123 | 119.00 | 576.00 | 46.57 | 57.65 |
| 819 | 123 | 119.00 | 577.00 | 46.71 | 57.75 |
| 820 | 123 | 119.00 | 578.00 | 46.85 | 57.85 |
| 821 | 123 | 119.00 | 579.00 | 46.99 | 57.95 |
| 822 | 123 | 119.00 | 580.00 | 47.13 | 58.05 |
| 823 | 123 | 119.00 | 581.00 | 47.26 | 58.15 |
| 824 | 123 | 119.00 | 582.00 | 47.40 | 58.25 |
| 825 | 123 | 119.00 | 583.00 | 47.54 | 58.35 |
| 826 | 123 | 119.00 | 584.00 | 47.68 | 58.45 |
| 827 | 123 | 119.00 | 585.00 | 47.82 | 58.55 |
| 828 | 123 | 119.00 | 586.00 | 47.95 | 58.65 |
| 829 | 123 | 119.00 | 587.00 | 48.09 | 58.75 |
| 830 | 123 | 119.00 | 588.00 | 48.23 | 58.85 |
| 831 | 123 | 119.00 | 589.00 | 48.37 | 58.95 |
| 832 | 123 | 119.00 | 590.00 | 48.51 | 59.05 |
| 833 | 123 | 119.00 | 591.00 | 48.64 | 59.15 |
| 834 | 123 | 119.00 | 592.00 | 48.78 | 59.25 |
| 835 | 123 | 119.00 | 593.00 | 48.92 | 59.35 |
| 836 | 123 | 119.00 | 594.00 | 49.06 | 59.45 |
| 837 | 123 | 119.00 | 595.00 | 49.20 | 59.55 |
| 838 | 123 | 119.00 | 596.00 | 49.33 | 59.65 |
| 839 | 123 | 119.00 | 597.00 | 49.47 | 59.75 |
| 840 | 123 | 119.00 | 598.00 | 49.61 | 59.85 |
| 841 | 123 | 119.00 | 599.00 | 49.75 | 59.95 |
| 842 | 123 | 119.00 | 600.00 | 49.89 | 60.05 |
| 843 | 123 | 119.00 | 601.00 | 50.02 | 60.15 |
| 844 | 123 | 119.00 | 602.00 | 50.16 | 60.25 |
| 845 | 123 | 119.00 | 603.00 | 50.30 | 60.35 |
| 846 | 123 | 119.00 | 604.00 | 50.44 | 60.45 |
| 847 | 123 | 119.00 | 605.00 | 50.58 | 60.55 |
| 848 | 123 | 119.00 | 606.00 | 50.71 | 60.65 |
| 849 | 123 | 119.00 | 607.00 | 50.85 | 60.75 |
| 850 | 123 | 119.00 | 608.00 | 50.99 | 60.85 |
| 851 | 123 | 119.00 | 609.00 | 51.13 | 60.95 |
| 852 | 123 | 119.00 | 610.00 | 51.27 | 61.05 |
| 853 | 123 | 119.00 | 611.00 | 51.40 | 61.15 |
| 854 | 123 | 119.00 | 612.00 | 51.54 | 61.25 |
| 855 | 123 | 119.00 | 613.00 | 51.68 | 61.35 |
| 856 | 123 | 119.00 | 614.00 | 51.82 | 61.45 |
| 857 | 123 | 119.00 | 615.00 | 51.96 | 61.55 |
| 858 | 123 | 119.00 | 616.00 | 52.09 | 61.65 |
| 859 | 123 | 119.00 | 617.00 | 52.23 | 61.75 |
| 860 | 123 | 119.00 | 618.00 | 52.37 | 61.85 |
| 861 | 123 | 119.00 | 619.00 | 52.51 | 61.95 |
| 862 | 123 | 119.00 | 620.00 | 52.65 | 62.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 863 | 123 | 119.00 | 621.00 | 52.78 | 62.15 |
| 864 | 123 | 119.00 | 622.00 | 52.92 | 62.25 |
| 865 | 123 | 119.00 | 623.00 | 53.06 | 62.35 |
| 866 | 123 | 119.00 | 624.00 | 53.20 | 62.45 |
| 867 | 123 | 119.00 | 625.00 | 53.34 | 62.55 |
| 868 | 123 | 119.00 | 626.00 | 53.47 | 62.65 |
| 869 | 123 | 119.00 | 627.00 | 53.61 | 62.75 |
| 870 | 123 | 119.00 | 628.00 | 53.75 | 62.85 |
| 871 | 123 | 119.00 | 629.00 | 53.89 | 62.95 |
| 872 | 123 | 119.00 | 630.00 | 54.03 | 63.05 |
| 873 | 123 | 119.00 | 631.00 | 54.16 | 63.15 |
| 874 | 123 | 119.00 | 632.00 | 54.30 | 63.25 |
| 875 | 123 | 119.00 | 633.00 | 54.44 | 63.35 |
| 876 | 123 | 119.00 | 634.00 | 54.58 | 63.45 |
| 877 | 123 | 119.00 | 635.00 | 54.72 | 63.55 |
| 878 | 123 | 119.00 | 636.00 | 54.85 | 63.65 |
| 879 | 123 | 119.00 | 637.00 | 54.99 | 63.75 |
| 880 | 123 | 119.00 | 638.00 | 55.13 | 63.85 |
| 881 | 123 | 119.00 | 639.00 | 55.27 | 63.95 |
| 882 | 123 | 119.00 | 640.00 | 55.41 | 64.05 |
| 883 | 123 | 119.00 | 641.00 | 55.54 | 64.15 |
| 884 | 123 | 119.00 | 642.00 | 55.68 | 64.25 |
| 885 | 123 | 119.00 | 643.00 | 55.82 | 64.35 |
| 886 | 123 | 119.00 | 644.00 | 55.96 | 64.45 |
| 887 | 123 | 119.00 | 645.00 | 56.10 | 64.55 |
| 888 | 123 | 119.00 | 646.00 | 56.23 | 64.65 |
| 889 | 123 | 119.00 | 647.00 | 56.37 | 64.75 |
| 890 | 123 | 119.00 | 648.00 | 56.51 | 64.85 |
| 891 | 123 | 119.00 | 649.00 | 56.65 | 64.95 |
| 892 | 123 | 119.00 | 650.00 | 56.79 | 65.05 |
| 893 | 123 | 119.00 | 651.00 | 56.92 | 65.15 |
| 894 | 123 | 119.00 | 652.00 | 57.06 | 65.25 |
| 895 | 123 | 119.00 | 653.00 | 57.20 | 65.35 |
| 896 | 123 | 119.00 | 654.00 | 57.34 | 65.45 |
| 897 | 123 | 119.00 | 655.00 | 57.48 | 65.55 |
| 898 | 123 | 119.00 | 656.00 | 57.61 | 65.65 |
| 899 | 123 | 119.00 | 657.00 | 57.75 | 65.75 |
| 900 | 123 | 119.00 | 658.00 | 57.89 | 65.85 |
| 901 | 123 | 119.00 | 659.00 | 58.03 | 65.95 |
| 902 | 123 | 119.00 | 660.00 | 58.17 | 66.05 |
| 903 | 123 | 119.00 | 661.00 | 58.30 | 66.15 |
| 904 | 123 | 119.00 | 662.00 | 58.44 | 66.25 |
| 905 | 123 | 119.00 | 663.00 | 58.58 | 66.35 |
| 906 | 123 | 119.00 | 664.00 | 58.72 | 66.45 |
| 907 | 123 | 119.00 | 665.00 | 58.86 | 66.55 |
| 908 | 123 | 119.00 | 666.00 | 58.99 | 66.65 |
| 909 | 123 | 119.00 | 667.00 | 59.13 | 66.75 |
| 910 | 123 | 119.00 | 668.00 | 59.27 | 66.85 |
| 911 | 123 | 119.00 | 669.00 | 59.41 | 66.95 |
| 912 | 123 | 119.00 | 670.00 | 59.55 | 67.05 |
| 913 | 123 | 119.00 | 671.00 | 59.68 | 67.15 |
| 914 | 123 | 119.00 | 672.00 | 59.82 | 67.25 |
| 915 | 123 | 119.00 | 673.00 | 59.96 | 67.35 |
| 916 | 123 | 119.00 | 674.00 | 60.10 | 67.45 |
| 917 | 123 | 119.00 | 675.00 | 60.24 | 67.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 918 | 123 | 119.00 | 676.00 | 60.37 | 67.65 |
| 919 | 123 | 119.00 | 677.00 | 60.51 | 67.75 |
| 920 | 123 | 119.00 | 678.00 | 60.65 | 67.85 |
| 921 | 123 | 119.00 | 679.00 | 60.79 | 67.95 |
| 922 | 123 | 119.00 | 680.00 | 60.93 | 68.05 |
| 923 | 123 | 119.00 | 681.00 | 61.06 | 68.15 |
| 924 | 123 | 119.00 | 682.00 | 61.20 | 68.25 |
| 925 | 123 | 119.00 | 683.00 | 61.34 | 68.35 |
| 926 | 123 | 119.00 | 684.00 | 61.48 | 68.45 |
| 927 | 123 | 119.00 | 685.00 | 61.62 | 68.55 |
| 928 | 123 | 119.00 | 686.00 | 61.75 | 68.65 |
| 929 | 123 | 119.00 | 687.00 | 61.89 | 68.75 |
| 930 | 123 | 119.00 | 688.00 | 62.03 | 68.85 |
| 931 | 123 | 119.00 | 689.00 | 62.17 | 68.95 |
| 932 | 123 | 119.00 | 690.00 | 62.31 | 69.05 |
| 933 | 123 | 119.00 | 691.00 | 62.44 | 69.15 |
| 934 | 123 | 119.00 | 692.00 | 62.58 | 69.25 |
| 935 | 123 | 119.00 | 693.00 | 62.72 | 69.35 |
| 936 | 123 | 119.00 | 694.00 | 62.86 | 69.45 |
| 937 | 123 | 119.00 | 695.00 | 63.00 | 69.55 |
| 938 | 123 | 119.00 | 696.00 | 63.13 | 69.65 |
| 939 | 123 | 119.00 | 697.00 | 63.27 | 69.75 |
| 940 | 123 | 119.00 | 698.00 | 63.41 | 69.85 |
| 941 | 123 | 119.00 | 699.00 | 63.55 | 69.95 |
| 942 | 123 | 119.00 | 700.00 | 63.69 | 70.05 |
| 943 | 123 | 119.00 | 701.00 | 63.82 | 70.15 |
| 944 | 123 | 119.00 | 702.00 | 63.96 | 70.25 |
| 945 | 123 | 119.00 | 703.00 | 64.10 | 70.35 |
| 946 | 123 | 119.00 | 704.00 | 64.24 | 70.45 |
| 947 | 123 | 119.00 | 705.00 | 64.38 | 70.55 |
| 948 | 123 | 119.00 | 706.00 | 64.51 | 70.65 |
| 949 | 123 | 119.00 | 707.00 | 64.65 | 70.75 |
| 950 | 123 | 119.00 | 708.00 | 64.79 | 70.85 |
| 951 | 123 | 119.00 | 709.00 | 64.93 | 70.95 |
| 952 | 123 | 119.00 | 710.00 | 65.07 | 71.05 |
| 953 | 123 | 119.00 | 711.00 | 65.20 | 71.15 |
| 954 | 123 | 119.00 | 712.00 | 65.34 | 71.25 |
| 955 | 123 | 119.00 | 713.00 | 65.48 | 71.35 |
| 956 | 123 | 119.00 | 714.00 | 65.62 | 71.45 |
| 957 | 123 | 119.00 | 715.00 | 65.76 | 71.55 |
| 958 | 123 | 119.00 | 716.00 | 65.89 | 71.65 |
| 959 | 123 | 119.00 | 717.00 | 66.03 | 71.75 |
| 960 | 123 | 119.00 | 718.00 | 66.17 | 71.85 |
| 961 | 123 | 119.00 | 719.00 | 66.31 | 71.95 |
| 962 | 123 | 119.00 | 720.00 | 66.45 | 72.05 |
| 963 | 123 | 119.00 | 721.00 | 66.58 | 72.15 |
| 964 | 123 | 119.00 | 722.00 | 66.72 | 72.25 |
| 965 | 123 | 119.00 | 723.00 | 66.86 | 72.35 |
| 966 | 123 | 119.00 | 724.00 | 67.00 | 72.45 |
| 967 | 123 | 119.00 | 725.00 | 67.07 | 72.50 |

If your employee's gross pay is over £967, go to page 244.

NICs where employer is eligible to claim Freeports employer NICs relief

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.00 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 0.00 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 0.00 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 0.00 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 0.00 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 0.00 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 0.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 0.00 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 0.00 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 0.00 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 0.00 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 0.00 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 0.00 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 0.00 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 0.00 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 0.00 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 0.00 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 0.00 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 0.00 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 0.00 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 0.00 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 0.00 | 0.00 |
| 849 | 533 | 316.00 | 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 |
| 853 | 533 | 320.00 | 0.00 | 0.00 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 0.00 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 0.00 | 0.00 |
| 865 | 533 | 332.00 | 0.00 | 0.00 | 0.00 |
| 869 | 533 | 336.00 | 0.00 | 0.00 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 0.00 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 0.00 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 0.00 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 0.00 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 0.00 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 0.00 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 0.00 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 0.00 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 0.00 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 0.00 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 0.00 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 0.00 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 0.00 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 0.00 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 0.00 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 0.00 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 0.00 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 0.00 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 0.00 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 0.00 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 0.00 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 0.00 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 0.00 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 0.00 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 0.00 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 0.00 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 0.00 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 0.00 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 0.00 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 0.00 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 0.00 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 0.00 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 0.00 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 0.00 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 0.00 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 0.00 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 0.00 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 0.00 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 0.00 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 0.00 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 0.00 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 0.00 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 0.00 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 0.00 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 0.00 | 0.30 |
| 1053 | 533 | 515.00 | 5.00 | 0.00 | 0.70 |
| 1057 | 533 | 515.00 | 9.00 | 0.00 | 1.10 |
| 1061 | 533 | 515.00 | 13.00 | 0.00 | 1.50 |
| 1065 | 533 | 515.00 | 17.00 | 0.00 | 1.90 |
| 1069 | 533 | 515.00 | 21.00 | 0.00 | 2.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1073 | 533 | 515.00 | 25.00 | 0.00 | 2.70 |
| 1077 | 533 | 515.00 | 29.00 | 0.00 | 3.10 |
| 1081 | 533 | 515.00 | 33.00 | 0.00 | 3.50 |
| 1085 | 533 | 515.00 | 37.00 | 0.00 | 3.90 |
| 1089 | 533 | 515.00 | 41.00 | 0.00 | 4.30 |
| 1093 | 533 | 515.00 | 45.00 | 0.00 | 4.70 |
| 1097 | 533 | 515.00 | 49.00 | 0.00 | 5.10 |
| 1101 | 533 | 515.00 | 53.00 | 0.00 | 5.50 |
| 1105 | 533 | 515.00 | 57.00 | 0.00 | 5.90 |
| 1109 | 533 | 515.00 | 61.00 | 0.00 | 6.30 |
| 1113 | 533 | 515.00 | 65.00 | 0.00 | 6.70 |
| 1117 | 533 | 515.00 | 69.00 | 0.00 | 7.10 |
| 1121 | 533 | 515.00 | 73.00 | 0.00 | 7.50 |
| 1125 | 533 | 515.00 | 77.00 | 0.00 | 7.90 |
| 1129 | 533 | 515.00 | 81.00 | 0.00 | 8.30 |
| 1133 | 533 | 515.00 | 85.00 | 0.00 | 8.70 |
| 1137 | 533 | 515.00 | 89.00 | 0.00 | 9.10 |
| 1141 | 533 | 515.00 | 93.00 | 0.00 | 9.50 |
| 1145 | 533 | 515.00 | 97.00 | 0.00 | 9.90 |
| 1149 | 533 | 515.00 | 101.00 | 0.00 | 10.30 |
| 1153 | 533 | 515.00 | 105.00 | 0.00 | 10.70 |
| 1157 | 533 | 515.00 | 109.00 | 0.00 | 11.10 |
| 1161 | 533 | 515.00 | 113.00 | 0.00 | 11.50 |
| 1165 | 533 | 515.00 | 117.00 | 0.00 | 11.90 |
| 1169 | 533 | 515.00 | 121.00 | 0.00 | 12.30 |
| 1173 | 533 | 515.00 | 125.00 | 0.00 | 12.70 |
| 1177 | 533 | 515.00 | 129.00 | 0.00 | 13.10 |
| 1181 | 533 | 515.00 | 133.00 | 0.00 | 13.50 |
| 1185 | 533 | 515.00 | 137.00 | 0.00 | 13.90 |
| 1189 | 533 | 515.00 | 141.00 | 0.00 | 14.30 |
| 1193 | 533 | 515.00 | 145.00 | 0.00 | 14.70 |
| 1197 | 533 | 515.00 | 149.00 | 0.00 | 15.10 |
| 1201 | 533 | 515.00 | 153.00 | 0.00 | 15.50 |
| 1205 | 533 | 515.00 | 157.00 | 0.00 | 15.90 |
| 1209 | 533 | 515.00 | 161.00 | 0.00 | 16.30 |
| 1213 | 533 | 515.00 | 165.00 | 0.00 | 16.70 |
| 1217 | 533 | 515.00 | 169.00 | 0.00 | 17.10 |
| 1221 | 533 | 515.00 | 173.00 | 0.00 | 17.50 |
| 1225 | 533 | 515.00 | 177.00 | 0.00 | 17.90 |
| 1229 | 533 | 515.00 | 181.00 | 0.00 | 18.30 |
| 1233 | 533 | 515.00 | 185.00 | 0.00 | 18.70 |
| 1237 | 533 | 515.00 | 189.00 | 0.00 | 19.10 |
| 1241 | 533 | 515.00 | 193.00 | 0.00 | 19.50 |
| 1245 | 533 | 515.00 | 197.00 | 0.00 | 19.90 |
| 1249 | 533 | 515.00 | 201.00 | 0.00 | 20.30 |
| 1253 | 533 | 515.00 | 205.00 | 0.00 | 20.70 |
| 1257 | 533 | 515.00 | 209.00 | 0.00 | 21.10 |
| 1261 | 533 | 515.00 | 213.00 | 0.00 | 21.50 |
| 1265 | 533 | 515.00 | 217.00 | 0.00 | 21.90 |
| 1269 | 533 | 515.00 | 221.00 | 0.00 | 22.30 |
| 1273 | 533 | 515.00 | 225.00 | 0.00 | 22.70 |
| 1277 | 533 | 515.00 | 229.00 | 0.00 | 23.10 |
| 1281 | 533 | 515.00 | 233.00 | 0.00 | 23.50 |
| 1285 | 533 | 515.00 | 237.00 | 0.00 | 23.90 |
| 1289 | 533 | 515.00 | 241.00 | 0.00 | 24.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1293 | 533 | 515.00 | 245.00 | 0.00 | 24.70 |
| 1297 | 533 | 515.00 | 249.00 | 0.00 | 25.10 |
| 1301 | 533 | 515.00 | 253.00 | 0.00 | 25.50 |
| 1305 | 533 | 515.00 | 257.00 | 0.00 | 25.90 |
| 1309 | 533 | 515.00 | 261.00 | 0.00 | 26.30 |
| 1313 | 533 | 515.00 | 265.00 | 0.00 | 26.70 |
| 1317 | 533 | 515.00 | 269.00 | 0.00 | 27.10 |
| 1321 | 533 | 515.00 | 273.00 | 0.00 | 27.50 |
| 1325 | 533 | 515.00 | 277.00 | 0.00 | 27.90 |
| 1329 | 533 | 515.00 | 281.00 | 0.00 | 28.30 |
| 1333 | 533 | 515.00 | 285.00 | 0.00 | 28.70 |
| 1337 | 533 | 515.00 | 289.00 | 0.00 | 29.10 |
| 1341 | 533 | 515.00 | 293.00 | 0.00 | 29.50 |
| 1345 | 533 | 515.00 | 297.00 | 0.00 | 29.90 |
| 1349 | 533 | 515.00 | 301.00 | 0.00 | 30.30 |
| 1353 | 533 | 515.00 | 305.00 | 0.00 | 30.70 |
| 1357 | 533 | 515.00 | 309.00 | 0.00 | 31.10 |
| 1361 | 533 | 515.00 | 313.00 | 0.00 | 31.50 |
| 1365 | 533 | 515.00 | 317.00 | 0.00 | 31.90 |
| 1369 | 533 | 515.00 | 321.00 | 0.00 | 32.30 |
| 1373 | 533 | 515.00 | 325.00 | 0.00 | 32.70 |
| 1377 | 533 | 515.00 | 329.00 | 0.00 | 33.10 |
| 1381 | 533 | 515.00 | 333.00 | 0.00 | 33.50 |
| 1385 | 533 | 515.00 | 337.00 | 0.00 | 33.90 |
| 1389 | 533 | 515.00 | 341.00 | 0.00 | 34.30 |
| 1393 | 533 | 515.00 | 345.00 | 0.00 | 34.70 |
| 1397 | 533 | 515.00 | 349.00 | 0.00 | 35.10 |
| 1401 | 533 | 515.00 | 353.00 | 0.00 | 35.50 |
| 1405 | 533 | 515.00 | 357.00 | 0.00 | 35.90 |
| 1409 | 533 | 515.00 | 361.00 | 0.00 | 36.30 |
| 1413 | 533 | 515.00 | 365.00 | 0.00 | 36.70 |
| 1417 | 533 | 515.00 | 369.00 | 0.00 | 37.10 |
| 1421 | 533 | 515.00 | 373.00 | 0.00 | 37.50 |
| 1425 | 533 | 515.00 | 377.00 | 0.00 | 37.90 |
| 1429 | 533 | 515.00 | 381.00 | 0.00 | 38.30 |
| 1433 | 533 | 515.00 | 385.00 | 0.00 | 38.70 |
| 1437 | 533 | 515.00 | 389.00 | 0.00 | 39.10 |
| 1441 | 533 | 515.00 | 393.00 | 0.00 | 39.50 |
| 1445 | 533 | 515.00 | 397.00 | 0.00 | 39.90 |
| 1449 | 533 | 515.00 | 401.00 | 0.00 | 40.30 |
| 1453 | 533 | 515.00 | 405.00 | 0.00 | 40.70 |
| 1457 | 533 | 515.00 | 409.00 | 0.00 | 41.10 |
| 1461 | 533 | 515.00 | 413.00 | 0.00 | 41.50 |
| 1465 | 533 | 515.00 | 417.00 | 0.00 | 41.90 |
| 1469 | 533 | 515.00 | 421.00 | 0.00 | 42.30 |
| 1473 | 533 | 515.00 | 425.00 | 0.00 | 42.70 |
| 1477 | 533 | 515.00 | 429.00 | 0.00 | 43.10 |
| 1481 | 533 | 515.00 | 433.00 | 0.00 | 43.50 |
| 1485 | 533 | 515.00 | 437.00 | 0.00 | 43.90 |
| 1489 | 533 | 515.00 | 441.00 | 0.00 | 44.30 |
| 1493 | 533 | 515.00 | 445.00 | 0.00 | 44.70 |
| 1497 | 533 | 515.00 | 449.00 | 0.00 | 45.10 |
| 1501 | 533 | 515.00 | 453.00 | 0.00 | 45.50 |
| 1505 | 533 | 515.00 | 457.00 | 0.00 | 45.90 |
| 1509 | 533 | 515.00 | 461.00 | 0.00 | 46.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1513 | 533 | 515.00 | 465.00 | 0.00 | 46.70 |
| 1517 | 533 | 515.00 | 469.00 | 0.00 | 47.10 |
| 1521 | 533 | 515.00 | 473.00 | 0.00 | 47.50 |
| 1525 | 533 | 515.00 | 477.00 | 0.00 | 47.90 |
| 1529 | 533 | 515.00 | 481.00 | 0.00 | 48.30 |
| 1533 | 533 | 515.00 | 485.00 | 0.00 | 48.70 |
| 1537 | 533 | 515.00 | 489.00 | 0.00 | 49.10 |
| 1541 | 533 | 515.00 | 493.00 | 0.00 | 49.50 |
| 1545 | 533 | 515.00 | 497.00 | 0.00 | 49.90 |
| 1549 | 533 | 515.00 | 501.00 | 0.00 | 50.30 |
| 1553 | 533 | 515.00 | 505.00 | 0.00 | 50.70 |
| 1557 | 533 | 515.00 | 509.00 | 0.00 | 51.10 |
| 1561 | 533 | 515.00 | 513.00 | 0.00 | 51.50 |
| 1565 | 533 | 515.00 | 517.00 | 0.00 | 51.90 |
| 1569 | 533 | 515.00 | 521.00 | 0.00 | 52.30 |
| 1573 | 533 | 515.00 | 525.00 | 0.00 | 52.70 |
| 1577 | 533 | 515.00 | 529.00 | 0.00 | 53.10 |
| 1581 | 533 | 515.00 | 533.00 | 0.00 | 53.50 |
| 1585 | 533 | 515.00 | 537.00 | 0.00 | 53.90 |
| 1589 | 533 | 515.00 | 541.00 | 0.00 | 54.30 |
| 1593 | 533 | 515.00 | 545.00 | 0.00 | 54.70 |
| 1597 | 533 | 515.00 | 549.00 | 0.00 | 55.10 |
| 1601 | 533 | 515.00 | 553.00 | 0.00 | 55.50 |
| 1605 | 533 | 515.00 | 557.00 | 0.00 | 55.90 |
| 1609 | 533 | 515.00 | 561.00 | 0.00 | 56.30 |
| 1613 | 533 | 515.00 | 565.00 | 0.00 | 56.70 |
| 1617 | 533 | 515.00 | 569.00 | 0.00 | 57.10 |
| 1621 | 533 | 515.00 | 573.00 | 0.00 | 57.50 |
| 1625 | 533 | 515.00 | 577.00 | 0.00 | 57.90 |
| 1629 | 533 | 515.00 | 581.00 | 0.00 | 58.30 |
| 1633 | 533 | 515.00 | 585.00 | 0.00 | 58.70 |
| 1637 | 533 | 515.00 | 589.00 | 0.00 | 59.10 |
| 1641 | 533 | 515.00 | 593.00 | 0.00 | 59.50 |
| 1645 | 533 | 515.00 | 597.00 | 0.00 | 59.90 |
| 1649 | 533 | 515.00 | 601.00 | 0.00 | 60.30 |
| 1653 | 533 | 515.00 | 605.00 | 0.00 | 60.70 |
| 1657 | 533 | 515.00 | 609.00 | 0.00 | 61.10 |
| 1661 | 533 | 515.00 | 613.00 | 0.00 | 61.50 |
| 1665 | 533 | 515.00 | 617.00 | 0.00 | 61.90 |
| 1669 | 533 | 515.00 | 621.00 | 0.00 | 62.30 |
| 1673 | 533 | 515.00 | 625.00 | 0.00 | 62.70 |
| 1677 | 533 | 515.00 | 629.00 | 0.00 | 63.10 |
| 1681 | 533 | 515.00 | 633.00 | 0.00 | 63.50 |
| 1685 | 533 | 515.00 | 637.00 | 0.00 | 63.90 |
| 1689 | 533 | 515.00 | 641.00 | 0.00 | 64.30 |
| 1693 | 533 | 515.00 | 645.00 | 0.00 | 64.70 |
| 1697 | 533 | 515.00 | 649.00 | 0.00 | 65.10 |
| 1701 | 533 | 515.00 | 653.00 | 0.00 | 65.50 |
| 1705 | 533 | 515.00 | 657.00 | 0.00 | 65.90 |
| 1709 | 533 | 515.00 | 661.00 | 0.00 | 66.30 |
| 1713 | 533 | 515.00 | 665.00 | 0.00 | 66.70 |
| 1717 | 533 | 515.00 | 669.00 | 0.00 | 67.10 |
| 1721 | 533 | 515.00 | 673.00 | 0.00 | 67.50 |
| 1725 | 533 | 515.00 | 677.00 | 0.00 | 67.90 |
| 1729 | 533 | 515.00 | 681.00 | 0.00 | 68.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1733 | 533 | 515.00 | 685.00 | 0.00 | 68.70 |
| 1737 | 533 | 515.00 | 689.00 | 0.00 | 69.10 |
| 1741 | 533 | 515.00 | 693.00 | 0.00 | 69.50 |
| 1745 | 533 | 515.00 | 697.00 | 0.00 | 69.90 |
| 1749 | 533 | 515.00 | 701.00 | 0.00 | 70.30 |
| 1753 | 533 | 515.00 | 705.00 | 0.00 | 70.70 |
| 1757 | 533 | 515.00 | 709.00 | 0.00 | 71.10 |
| 1761 | 533 | 515.00 | 713.00 | 0.00 | 71.50 |
| 1765 | 533 | 515.00 | 717.00 | 0.00 | 71.90 |
| 1769 | 533 | 515.00 | 721.00 | 0.00 | 72.30 |
| 1773 | 533 | 515.00 | 725.00 | 0.00 | 72.70 |
| 1777 | 533 | 515.00 | 729.00 | 0.00 | 73.10 |
| 1781 | 533 | 515.00 | 733.00 | 0.00 | 73.50 |
| 1785 | 533 | 515.00 | 737.00 | 0.00 | 73.90 |
| 1789 | 533 | 515.00 | 741.00 | 0.00 | 74.30 |
| 1793 | 533 | 515.00 | 745.00 | 0.00 | 74.70 |
| 1797 | 533 | 515.00 | 749.00 | 0.00 | 75.10 |
| 1801 | 533 | 515.00 | 753.00 | 0.00 | 75.50 |
| 1805 | 533 | 515.00 | 757.00 | 0.00 | 75.90 |
| 1809 | 533 | 515.00 | 761.00 | 0.00 | 76.30 |
| 1813 | 533 | 515.00 | 765.00 | 0.00 | 76.70 |
| 1817 | 533 | 515.00 | 769.00 | 0.00 | 77.10 |
| 1821 | 533 | 515.00 | 773.00 | 0.00 | 77.50 |
| 1825 | 533 | 515.00 | 777.00 | 0.00 | 77.90 |
| 1829 | 533 | 515.00 | 781.00 | 0.00 | 78.30 |
| 1833 | 533 | 515.00 | 785.00 | 0.00 | 78.70 |
| 1837 | 533 | 515.00 | 789.00 | 0.00 | 79.10 |
| 1841 | 533 | 515.00 | 793.00 | 0.00 | 79.50 |
| 1845 | 533 | 515.00 | 797.00 | 0.00 | 79.90 |
| 1849 | 533 | 515.00 | 801.00 | 0.00 | 80.30 |
| 1853 | 533 | 515.00 | 805.00 | 0.00 | 80.70 |
| 1857 | 533 | 515.00 | 809.00 | 0.00 | 81.10 |
| 1861 | 533 | 515.00 | 813.00 | 0.00 | 81.50 |
| 1865 | 533 | 515.00 | 817.00 | 0.00 | 81.90 |
| 1869 | 533 | 515.00 | 821.00 | 0.00 | 82.30 |
| 1873 | 533 | 515.00 | 825.00 | 0.00 | 82.70 |
| 1877 | 533 | 515.00 | 829.00 | 0.00 | 83.10 |
| 1881 | 533 | 515.00 | 833.00 | 0.00 | 83.50 |
| 1885 | 533 | 515.00 | 837.00 | 0.00 | 83.90 |
| 1889 | 533 | 515.00 | 841.00 | 0.00 | 84.30 |
| 1893 | 533 | 515.00 | 845.00 | 0.00 | 84.70 |
| 1897 | 533 | 515.00 | 849.00 | 0.00 | 85.10 |
| 1901 | 533 | 515.00 | 853.00 | 0.00 | 85.50 |
| 1905 | 533 | 515.00 | 857.00 | 0.00 | 85.90 |
| 1909 | 533 | 515.00 | 861.00 | 0.00 | 86.30 |
| 1913 | 533 | 515.00 | 865.00 | 0.00 | 86.70 |
| 1917 | 533 | 515.00 | 869.00 | 0.00 | 87.10 |
| 1921 | 533 | 515.00 | 873.00 | 0.00 | 87.50 |
| 1925 | 533 | 515.00 | 877.00 | 0.00 | 87.90 |
| 1929 | 533 | 515.00 | 881.00 | 0.00 | 88.30 |
| 1933 | 533 | 515.00 | 885.00 | 0.00 | 88.70 |
| 1937 | 533 | 515.00 | 889.00 | 0.00 | 89.10 |
| 1941 | 533 | 515.00 | 893.00 | 0.00 | 89.50 |
| 1945 | 533 | 515.00 | 897.00 | 0.00 | 89.90 |
| 1949 | 533 | 515.00 | 901.00 | 0.00 | 90.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1953 | 533 | 515.00 | 905.00 | 0.00 | 90.70 |
| 1957 | 533 | 515.00 | 909.00 | 0.00 | 91.10 |
| 1961 | 533 | 515.00 | 913.00 | 0.00 | 91.50 |
| 1965 | 533 | 515.00 | 917.00 | 0.00 | 91.90 |
| 1969 | 533 | 515.00 | 921.00 | 0.00 | 92.30 |
| 1973 | 533 | 515.00 | 925.00 | 0.00 | 92.70 |
| 1977 | 533 | 515.00 | 929.00 | 0.00 | 93.10 |
| 1981 | 533 | 515.00 | 933.00 | 0.00 | 93.50 |
| 1985 | 533 | 515.00 | 937.00 | 0.00 | 93.90 |
| 1989 | 533 | 515.00 | 941.00 | 0.00 | 94.30 |
| 1993 | 533 | 515.00 | 945.00 | 0.00 | 94.70 |
| 1997 | 533 | 515.00 | 949.00 | 0.00 | 95.10 |
| 2001 | 533 | 515.00 | 953.00 | 0.00 | 95.50 |
| 2005 | 533 | 515.00 | 957.00 | 0.00 | 95.90 |
| 2009 | 533 | 515.00 | 961.00 | 0.00 | 96.30 |
| 2013 | 533 | 515.00 | 965.00 | 0.00 | 96.70 |
| 2017 | 533 | 515.00 | 969.00 | 0.00 | 97.10 |
| 2021 | 533 | 515.00 | 973.00 | 0.00 | 97.50 |
| 2025 | 533 | 515.00 | 977.00 | 0.00 | 97.90 |
| 2029 | 533 | 515.00 | 981.00 | 0.00 | 98.30 |
| 2033 | 533 | 515.00 | 985.00 | 0.00 | 98.70 |
| 2037 | 533 | 515.00 | 989.00 | 0.00 | 99.10 |
| 2041 | 533 | 515.00 | 993.00 | 0.00 | 99.50 |
| 2045 | 533 | 515.00 | 997.00 | 0.00 | 99.90 |
| 2049 | 533 | 515.00 | 1001.00 | 0.00 | 100.30 |
| 2053 | 533 | 515.00 | 1005.00 | 0.00 | 100.70 |
| 2057 | 533 | 515.00 | 1009.00 | 0.00 | 101.10 |
| 2061 | 533 | 515.00 | 1013.00 | 0.00 | 101.50 |
| 2065 | 533 | 515.00 | 1017.00 | 0.00 | 101.90 |
| 2069 | 533 | 515.00 | 1021.00 | 0.00 | 102.30 |
| 2073 | 533 | 515.00 | 1025.00 | 0.00 | 102.70 |
| 2077 | 533 | 515.00 | 1029.00 | 0.00 | 103.10 |
| 2081 | 533 | 515.00 | 1033.00 | 0.00 | 103.50 |
| 2085 | 533 | 515.00 | 1037.00 | 0.55 | 103.90 |
| 2089 | 533 | 515.00 | 1041.00 | 1.10 | 104.30 |
| 2093 | 533 | 515.00 | 1045.00 | 1.66 | 104.70 |
| 2097 | 533 | 515.00 | 1049.00 | 2.21 | 105.10 |
| 2101 | 533 | 515.00 | 1053.00 | 2.76 | 105.50 |
| 2105 | 533 | 515.00 | 1057.00 | 3.31 | 105.90 |
| 2109 | 533 | 515.00 | 1061.00 | 3.86 | 106.30 |
| 2113 | 533 | 515.00 | 1065.00 | 4.42 | 106.70 |
| 2117 | 533 | 515.00 | 1069.00 | 4.97 | 107.10 |
| 2121 | 533 | 515.00 | 1073.00 | 5.52 | 107.50 |
| 2125 | 533 | 515.00 | 1077.00 | 6.07 | 107.90 |
| 2129 | 533 | 515.00 | 1081.00 | 6.62 | 108.30 |
| 2133 | 533 | 515.00 | 1085.00 | 7.18 | 108.70 |
| 2137 | 533 | 515.00 | 1089.00 | 7.73 | 109.10 |
| 2141 | 533 | 515.00 | 1093.00 | 8.28 | 109.50 |
| 2145 | 533 | 515.00 | 1097.00 | 8.83 | 109.90 |
| 2149 | 533 | 515.00 | 1101.00 | 9.38 | 110.30 |
| 2153 | 533 | 515.00 | 1105.00 | 9.94 | 110.70 |
| 2157 | 533 | 515.00 | 1109.00 | 10.49 | 111.10 |
| 2161 | 533 | 515.00 | 1113.00 | 11.04 | 111.50 |
| 2165 | 533 | 515.00 | 1117.00 | 11.59 | 111.90 |
| 2169 | 533 | 515.00 | 1121.00 | 12.14 | 112.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2173 | 533 | 515.00 | 1125.00 | 12.70 | 112.70 |
| 2177 | 533 | 515.00 | 1129.00 | 13.25 | 113.10 |
| 2181 | 533 | 515.00 | 1133.00 | 13.80 | 113.50 |
| 2185 | 533 | 515.00 | 1137.00 | 14.35 | 113.90 |
| 2189 | 533 | 515.00 | 1141.00 | 14.90 | 114.30 |
| 2193 | 533 | 515.00 | 1145.00 | 15.46 | 114.70 |
| 2197 | 533 | 515.00 | 1149.00 | 16.01 | 115.10 |
| 2201 | 533 | 515.00 | 1153.00 | 16.56 | 115.50 |
| 2205 | 533 | 515.00 | 1157.00 | 17.11 | 115.90 |
| 2209 | 533 | 515.00 | 1161.00 | 17.66 | 116.30 |
| 2213 | 533 | 515.00 | 1165.00 | 18.22 | 116.70 |
| 2217 | 533 | 515.00 | 1169.00 | 18.77 | 117.10 |
| 2221 | 533 | 515.00 | 1173.00 | 19.32 | 117.50 |
| 2225 | 533 | 515.00 | 1177.00 | 19.87 | 117.90 |
| 2229 | 533 | 515.00 | 1181.00 | 20.42 | 118.30 |
| 2233 | 533 | 515.00 | 1185.00 | 20.98 | 118.70 |
| 2237 | 533 | 515.00 | 1189.00 | 21.53 | 119.10 |
| 2241 | 533 | 515.00 | 1193.00 | 22.08 | 119.50 |
| 2245 | 533 | 515.00 | 1197.00 | 22.63 | 119.90 |
| 2249 | 533 | 515.00 | 1201.00 | 23.18 | 120.30 |
| 2253 | 533 | 515.00 | 1205.00 | 23.74 | 120.70 |
| 2257 | 533 | 515.00 | 1209.00 | 24.29 | 121.10 |
| 2261 | 533 | 515.00 | 1213.00 | 24.84 | 121.50 |
| 2265 | 533 | 515.00 | 1217.00 | 25.39 | 121.90 |
| 2269 | 533 | 515.00 | 1221.00 | 25.94 | 122.30 |
| 2273 | 533 | 515.00 | 1225.00 | 26.50 | 122.70 |
| 2277 | 533 | 515.00 | 1229.00 | 27.05 | 123.10 |
| 2281 | 533 | 515.00 | 1233.00 | 27.60 | 123.50 |
| 2285 | 533 | 515.00 | 1237.00 | 28.15 | 123.90 |
| 2289 | 533 | 515.00 | 1241.00 | 28.70 | 124.30 |
| 2293 | 533 | 515.00 | 1245.00 | 29.26 | 124.70 |
| 2297 | 533 | 515.00 | 1249.00 | 29.81 | 125.10 |
| 2301 | 533 | 515.00 | 1253.00 | 30.36 | 125.50 |
| 2305 | 533 | 515.00 | 1257.00 | 30.91 | 125.90 |
| 2309 | 533 | 515.00 | 1261.00 | 31.46 | 126.30 |
| 2313 | 533 | 515.00 | 1265.00 | 32.02 | 126.70 |
| 2317 | 533 | 515.00 | 1269.00 | 32.57 | 127.10 |
| 2321 | 533 | 515.00 | 1273.00 | 33.12 | 127.50 |
| 2325 | 533 | 515.00 | 1277.00 | 33.67 | 127.90 |
| 2329 | 533 | 515.00 | 1281.00 | 34.22 | 128.30 |
| 2333 | 533 | 515.00 | 1285.00 | 34.78 | 128.70 |
| 2337 | 533 | 515.00 | 1289.00 | 35.33 | 129.10 |
| 2341 | 533 | 515.00 | 1293.00 | 35.88 | 129.50 |
| 2345 | 533 | 515.00 | 1297.00 | 36.43 | 129.90 |
| 2349 | 533 | 515.00 | 1301.00 | 36.98 | 130.30 |
| 2353 | 533 | 515.00 | 1305.00 | 37.54 | 130.70 |
| 2357 | 533 | 515.00 | 1309.00 | 38.09 | 131.10 |
| 2361 | 533 | 515.00 | 1313.00 | 38.64 | 131.50 |
| 2365 | 533 | 515.00 | 1317.00 | 39.19 | 131.90 |
| 2369 | 533 | 515.00 | 1321.00 | 39.74 | 132.30 |
| 2373 | 533 | 515.00 | 1325.00 | 40.30 | 132.70 |
| 2377 | 533 | 515.00 | 1329.00 | 40.85 | 133.10 |
| 2381 | 533 | 515.00 | 1333.00 | 41.40 | 133.50 |
| 2385 | 533 | 515.00 | 1337.00 | 41.95 | 133.90 |
| 2389 | 533 | 515.00 | 1341.00 | 42.50 | 134.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2393 | 533 | 515.00 | 1345.00 | 43.06 | 134.70 |
| 2397 | 533 | 515.00 | 1349.00 | 43.61 | 135.10 |
| 2401 | 533 | 515.00 | 1353.00 | 44.16 | 135.50 |
| 2405 | 533 | 515.00 | 1357.00 | 44.71 | 135.90 |
| 2409 | 533 | 515.00 | 1361.00 | 45.26 | 136.30 |
| 2413 | 533 | 515.00 | 1365.00 | 45.82 | 136.70 |
| 2417 | 533 | 515.00 | 1369.00 | 46.37 | 137.10 |
| 2421 | 533 | 515.00 | 1373.00 | 46.92 | 137.50 |
| 2425 | 533 | 515.00 | 1377.00 | 47.47 | 137.90 |
| 2429 | 533 | 515.00 | 1381.00 | 48.02 | 138.30 |
| 2433 | 533 | 515.00 | 1385.00 | 48.58 | 138.70 |
| 2437 | 533 | 515.00 | 1389.00 | 49.13 | 139.10 |
| 2441 | 533 | 515.00 | 1393.00 | 49.68 | 139.50 |
| 2445 | 533 | 515.00 | 1397.00 | 50.23 | 139.90 |
| 2449 | 533 | 515.00 | 1401.00 | 50.78 | 140.30 |
| 2453 | 533 | 515.00 | 1405.00 | 51.34 | 140.70 |
| 2457 | 533 | 515.00 | 1409.00 | 51.89 | 141.10 |
| 2461 | 533 | 515.00 | 1413.00 | 52.44 | 141.50 |
| 2465 | 533 | 515.00 | 1417.00 | 52.99 | 141.90 |
| 2469 | 533 | 515.00 | 1421.00 | 53.54 | 142.30 |
| 2473 | 533 | 515.00 | 1425.00 | 54.10 | 142.70 |
| 2477 | 533 | 515.00 | 1429.00 | 54.65 | 143.10 |
| 2481 | 533 | 515.00 | 1433.00 | 55.20 | 143.50 |
| 2485 | 533 | 515.00 | 1437.00 | 55.75 | 143.90 |
| 2489 | 533 | 515.00 | 1441.00 | 56.30 | 144.30 |
| 2493 | 533 | 515.00 | 1445.00 | 56.86 | 144.70 |
| 2497 | 533 | 515.00 | 1449.00 | 57.41 | 145.10 |
| 2501 | 533 | 515.00 | 1453.00 | 57.96 | 145.50 |
| 2505 | 533 | 515.00 | 1457.00 | 58.51 | 145.90 |
| 2509 | 533 | 515.00 | 1461.00 | 59.06 | 146.30 |
| 2513 | 533 | 515.00 | 1465.00 | 59.62 | 146.70 |
| 2517 | 533 | 515.00 | 1469.00 | 60.17 | 147.10 |
| 2521 | 533 | 515.00 | 1473.00 | 60.72 | 147.50 |
| 2525 | 533 | 515.00 | 1477.00 | 61.27 | 147.90 |
| 2529 | 533 | 515.00 | 1481.00 | 61.82 | 148.30 |
| 2533 | 533 | 515.00 | 1485.00 | 62.38 | 148.70 |
| 2537 | 533 | 515.00 | 1489.00 | 62.93 | 149.10 |
| 2541 | 533 | 515.00 | 1493.00 | 63.48 | 149.50 |
| 2545 | 533 | 515.00 | 1497.00 | 64.03 | 149.90 |
| 2549 | 533 | 515.00 | 1501.00 | 64.58 | 150.30 |
| 2553 | 533 | 515.00 | 1505.00 | 65.14 | 150.70 |
| 2557 | 533 | 515.00 | 1509.00 | 65.69 | 151.10 |
| 2561 | 533 | 515.00 | 1513.00 | 66.24 | 151.50 |
| 2565 | 533 | 515.00 | 1517.00 | 66.79 | 151.90 |
| 2569 | 533 | 515.00 | 1521.00 | 67.34 | 152.30 |
| 2573 | 533 | 515.00 | 1525.00 | 67.90 | 152.70 |
| 2577 | 533 | 515.00 | 1529.00 | 68.45 | 153.10 |
| 2581 | 533 | 515.00 | 1533.00 | 69.00 | 153.50 |
| 2585 | 533 | 515.00 | 1537.00 | 69.55 | 153.90 |
| 2589 | 533 | 515.00 | 1541.00 | 70.10 | 154.30 |
| 2593 | 533 | 515.00 | 1545.00 | 70.66 | 154.70 |
| 2597 | 533 | 515.00 | 1549.00 | 71.21 | 155.10 |
| 2601 | 533 | 515.00 | 1553.00 | 71.76 | 155.50 |
| 2605 | 533 | 515.00 | 1557.00 | 72.31 | 155.90 |
| 2609 | 533 | 515.00 | 1561.00 | 72.86 | 156.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2613 | 533 | 515.00 | 1565.00 | 73.42 | 156.70 |
| 2617 | 533 | 515.00 | 1569.00 | 73.97 | 157.10 |
| 2621 | 533 | 515.00 | 1573.00 | 74.52 | 157.50 |
| 2625 | 533 | 515.00 | 1577.00 | 75.07 | 157.90 |
| 2629 | 533 | 515.00 | 1581.00 | 75.62 | 158.30 |
| 2633 | 533 | 515.00 | 1585.00 | 76.18 | 158.70 |
| 2637 | 533 | 515.00 | 1589.00 | 76.73 | 159.10 |
| 2641 | 533 | 515.00 | 1593.00 | 77.28 | 159.50 |
| 2645 | 533 | 515.00 | 1597.00 | 77.83 | 159.90 |
| 2649 | 533 | 515.00 | 1601.00 | 78.38 | 160.30 |
| 2653 | 533 | 515.00 | 1605.00 | 78.94 | 160.70 |
| 2657 | 533 | 515.00 | 1609.00 | 79.49 | 161.10 |
| 2661 | 533 | 515.00 | 1613.00 | 80.04 | 161.50 |
| 2665 | 533 | 515.00 | 1617.00 | 80.59 | 161.90 |
| 2669 | 533 | 515.00 | 1621.00 | 81.14 | 162.30 |
| 2673 | 533 | 515.00 | 1625.00 | 81.70 | 162.70 |
| 2677 | 533 | 515.00 | 1629.00 | 82.25 | 163.10 |
| 2681 | 533 | 515.00 | 1633.00 | 82.80 | 163.50 |
| 2685 | 533 | 515.00 | 1637.00 | 83.35 | 163.90 |
| 2689 | 533 | 515.00 | 1641.00 | 83.90 | 164.30 |
| 2693 | 533 | 515.00 | 1645.00 | 84.46 | 164.70 |
| 2697 | 533 | 515.00 | 1649.00 | 85.01 | 165.10 |
| 2701 | 533 | 515.00 | 1653.00 | 85.56 | 165.50 |
| 2705 | 533 | 515.00 | 1657.00 | 86.11 | 165.90 |
| 2709 | 533 | 515.00 | 1661.00 | 86.66 | 166.30 |
| 2713 | 533 | 515.00 | 1665.00 | 87.22 | 166.70 |
| 2717 | 533 | 515.00 | 1669.00 | 87.77 | 167.10 |
| 2721 | 533 | 515.00 | 1673.00 | 88.32 | 167.50 |
| 2725 | 533 | 515.00 | 1677.00 | 88.87 | 167.90 |
| 2729 | 533 | 515.00 | 1681.00 | 89.42 | 168.30 |
| 2733 | 533 | 515.00 | 1685.00 | 89.98 | 168.70 |
| 2737 | 533 | 515.00 | 1689.00 | 90.53 | 169.10 |
| 2741 | 533 | 515.00 | 1693.00 | 91.08 | 169.50 |
| 2745 | 533 | 515.00 | 1697.00 | 91.63 | 169.90 |
| 2749 | 533 | 515.00 | 1701.00 | 92.18 | 170.30 |
| 2753 | 533 | 515.00 | 1705.00 | 92.74 | 170.70 |
| 2757 | 533 | 515.00 | 1709.00 | 93.29 | 171.10 |
| 2761 | 533 | 515.00 | 1713.00 | 93.84 | 171.50 |
| 2765 | 533 | 515.00 | 1717.00 | 94.39 | 171.90 |
| 2769 | 533 | 515.00 | 1721.00 | 94.94 | 172.30 |
| 2773 | 533 | 515.00 | 1725.00 | 95.50 | 172.70 |
| 2777 | 533 | 515.00 | 1729.00 | 96.05 | 173.10 |
| 2781 | 533 | 515.00 | 1733.00 | 96.60 | 173.50 |
| 2785 | 533 | 515.00 | 1737.00 | 97.15 | 173.90 |
| 2789 | 533 | 515.00 | 1741.00 | 97.70 | 174.30 |
| 2793 | 533 | 515.00 | 1745.00 | 98.26 | 174.70 |
| 2797 | 533 | 515.00 | 1749.00 | 98.81 | 175.10 |
| 2801 | 533 | 515.00 | 1753.00 | 99.36 | 175.50 |
| 2805 | 533 | 515.00 | 1757.00 | 99.91 | 175.90 |
| 2809 | 533 | 515.00 | 1761.00 | 100.46 | 176.30 |
| 2813 | 533 | 515.00 | 1765.00 | 101.02 | 176.70 |
| 2817 | 533 | 515.00 | 1769.00 | 101.57 | 177.10 |
| 2821 | 533 | 515.00 | 1773.00 | 102.12 | 177.50 |
| 2825 | 533 | 515.00 | 1777.00 | 102.67 | 177.90 |
| 2829 | 533 | 515.00 | 1781.00 | 103.22 | 178.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2833 | 533 | 515.00 | 1785.00 | 103.78 | 178.70 |
| 2837 | 533 | 515.00 | 1789.00 | 104.33 | 179.10 |
| 2841 | 533 | 515.00 | 1793.00 | 104.88 | 179.50 |
| 2845 | 533 | 515.00 | 1797.00 | 105.43 | 179.90 |
| 2849 | 533 | 515.00 | 1801.00 | 105.98 | 180.30 |
| 2853 | 533 | 515.00 | 1805.00 | 106.54 | 180.70 |
| 2857 | 533 | 515.00 | 1809.00 | 107.09 | 181.10 |
| 2861 | 533 | 515.00 | 1813.00 | 107.64 | 181.50 |
| 2865 | 533 | 515.00 | 1817.00 | 108.19 | 181.90 |
| 2869 | 533 | 515.00 | 1821.00 | 108.74 | 182.30 |
| 2873 | 533 | 515.00 | 1825.00 | 109.30 | 182.70 |
| 2877 | 533 | 515.00 | 1829.00 | 109.85 | 183.10 |
| 2881 | 533 | 515.00 | 1833.00 | 110.40 | 183.50 |
| 2885 | 533 | 515.00 | 1837.00 | 110.95 | 183.90 |
| 2889 | 533 | 515.00 | 1841.00 | 111.50 | 184.30 |
| 2893 | 533 | 515.00 | 1845.00 | 112.06 | 184.70 |
| 2897 | 533 | 515.00 | 1849.00 | 112.61 | 185.10 |
| 2901 | 533 | 515.00 | 1853.00 | 113.16 | 185.50 |
| 2905 | 533 | 515.00 | 1857.00 | 113.71 | 185.90 |
| 2909 | 533 | 515.00 | 1861.00 | 114.26 | 186.30 |
| 2913 | 533 | 515.00 | 1865.00 | 114.82 | 186.70 |
| 2917 | 533 | 515.00 | 1869.00 | 115.37 | 187.10 |
| 2921 | 533 | 515.00 | 1873.00 | 115.92 | 187.50 |
| 2925 | 533 | 515.00 | 1877.00 | 116.47 | 187.90 |
| 2929 | 533 | 515.00 | 1881.00 | 117.02 | 188.30 |
| 2933 | 533 | 515.00 | 1885.00 | 117.58 | 188.70 |
| 2937 | 533 | 515.00 | 1889.00 | 118.13 | 189.10 |
| 2941 | 533 | 515.00 | 1893.00 | 118.68 | 189.50 |
| 2945 | 533 | 515.00 | 1897.00 | 119.23 | 189.90 |
| 2949 | 533 | 515.00 | 1901.00 | 119.78 | 190.30 |
| 2953 | 533 | 515.00 | 1905.00 | 120.34 | 190.70 |
| 2957 | 533 | 515.00 | 1909.00 | 120.89 | 191.10 |
| 2961 | 533 | 515.00 | 1913.00 | 121.44 | 191.50 |
| 2965 | 533 | 515.00 | 1917.00 | 121.99 | 191.90 |
| 2969 | 533 | 515.00 | 1921.00 | 122.54 | 192.30 |
| 2973 | 533 | 515.00 | 1925.00 | 123.10 | 192.70 |
| 2977 | 533 | 515.00 | 1929.00 | 123.65 | 193.10 |
| 2981 | 533 | 515.00 | 1933.00 | 124.20 | 193.50 |
| 2985 | 533 | 515.00 | 1937.00 | 124.75 | 193.90 |
| 2989 | 533 | 515.00 | 1941.00 | 125.30 | 194.30 |
| 2993 | 533 | 515.00 | 1945.00 | 125.86 | 194.70 |
| 2997 | 533 | 515.00 | 1949.00 | 126.41 | 195.10 |
| 3001 | 533 | 515.00 | 1953.00 | 126.96 | 195.50 |
| 3005 | 533 | 515.00 | 1957.00 | 127.51 | 195.90 |
| 3009 | 533 | 515.00 | 1961.00 | 128.06 | 196.30 |
| 3013 | 533 | 515.00 | 1965.00 | 128.62 | 196.70 |
| 3017 | 533 | 515.00 | 1969.00 | 129.17 | 197.10 |
| 3021 | 533 | 515.00 | 1973.00 | 129.72 | 197.50 |
| 3025 | 533 | 515.00 | 1977.00 | 130.27 | 197.90 |
| 3029 | 533 | 515.00 | 1981.00 | 130.82 | 198.30 |
| 3033 | 533 | 515.00 | 1985.00 | 131.38 | 198.70 |
| 3037 | 533 | 515.00 | 1989.00 | 131.93 | 199.10 |
| 3041 | 533 | 515.00 | 1993.00 | 132.48 | 199.50 |
| 3045 | 533 | 515.00 | 1997.00 | 133.03 | 199.90 |
| 3049 | 533 | 515.00 | 2001.00 | 133.58 | 200.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3053 | 533 | 515.00 | 2005.00 | 134.14 | 200.70 |
| 3057 | 533 | 515.00 | 2009.00 | 134.69 | 201.10 |
| 3061 | 533 | 515.00 | 2013.00 | 135.24 | 201.50 |
| 3065 | 533 | 515.00 | 2017.00 | 135.79 | 201.90 |
| 3069 | 533 | 515.00 | 2021.00 | 136.34 | 202.30 |
| 3073 | 533 | 515.00 | 2025.00 | 136.90 | 202.70 |
| 3077 | 533 | 515.00 | 2029.00 | 137.45 | 203.10 |
| 3081 | 533 | 515.00 | 2033.00 | 138.00 | 203.50 |
| 3085 | 533 | 515.00 | 2037.00 | 138.55 | 203.90 |
| 3089 | 533 | 515.00 | 2041.00 | 139.10 | 204.30 |
| 3093 | 533 | 515.00 | 2045.00 | 139.66 | 204.70 |
| 3097 | 533 | 515.00 | 2049.00 | 140.21 | 205.10 |
| 3101 | 533 | 515.00 | 2053.00 | 140.76 | 205.50 |
| 3105 | 533 | 515.00 | 2057.00 | 141.31 | 205.90 |
| 3109 | 533 | 515.00 | 2061.00 | 141.86 | 206.30 |
| 3113 | 533 | 515.00 | 2065.00 | 142.42 | 206.70 |
| 3117 | 533 | 515.00 | 2069.00 | 142.97 | 207.10 |
| 3121 | 533 | 515.00 | 2073.00 | 143.52 | 207.50 |
| 3125 | 533 | 515.00 | 2077.00 | 144.07 | 207.90 |
| 3129 | 533 | 515.00 | 2081.00 | 144.62 | 208.30 |
| 3133 | 533 | 515.00 | 2085.00 | 145.18 | 208.70 |
| 3137 | 533 | 515.00 | 2089.00 | 145.73 | 209.10 |
| 3141 | 533 | 515.00 | 2093.00 | 146.28 | 209.50 |
| 3145 | 533 | 515.00 | 2097.00 | 146.83 | 209.90 |
| 3149 | 533 | 515.00 | 2101.00 | 147.38 | 210.30 |
| 3153 | 533 | 515.00 | 2105.00 | 147.94 | 210.70 |
| 3157 | 533 | 515.00 | 2109.00 | 148.49 | 211.10 |
| 3161 | 533 | 515.00 | 2113.00 | 149.04 | 211.50 |
| 3165 | 533 | 515.00 | 2117.00 | 149.59 | 211.90 |
| 3169 | 533 | 515.00 | 2121.00 | 150.14 | 212.30 |
| 3173 | 533 | 515.00 | 2125.00 | 150.70 | 212.70 |
| 3177 | 533 | 515.00 | 2129.00 | 151.25 | 213.10 |
| 3181 | 533 | 515.00 | 2133.00 | 151.80 | 213.50 |
| 3185 | 533 | 515.00 | 2137.00 | 152.35 | 213.90 |
| 3189 | 533 | 515.00 | 2141.00 | 152.90 | 214.30 |
| 3193 | 533 | 515.00 | 2145.00 | 153.46 | 214.70 |
| 3197 | 533 | 515.00 | 2149.00 | 154.01 | 215.10 |
| 3201 | 533 | 515.00 | 2153.00 | 154.56 | 215.50 |
| 3205 | 533 | 515.00 | 2157.00 | 155.11 | 215.90 |
| 3209 | 533 | 515.00 | 2161.00 | 155.66 | 216.30 |
| 3213 | 533 | 515.00 | 2165.00 | 156.22 | 216.70 |
| 3217 | 533 | 515.00 | 2169.00 | 156.77 | 217.10 |
| 3221 | 533 | 515.00 | 2173.00 | 157.32 | 217.50 |
| 3225 | 533 | 515.00 | 2177.00 | 157.87 | 217.90 |
| 3229 | 533 | 515.00 | 2181.00 | 158.42 | 218.30 |
| 3233 | 533 | 515.00 | 2185.00 | 158.98 | 218.70 |
| 3237 | 533 | 515.00 | 2189.00 | 159.53 | 219.10 |
| 3241 | 533 | 515.00 | 2193.00 | 160.08 | 219.50 |
| 3245 | 533 | 515.00 | 2197.00 | 160.63 | 219.90 |
| 3249 | 533 | 515.00 | 2201.00 | 161.18 | 220.30 |
| 3253 | 533 | 515.00 | 2205.00 | 161.74 | 220.70 |
| 3257 | 533 | 515.00 | 2209.00 | 162.29 | 221.10 |
| 3261 | 533 | 515.00 | 2213.00 | 162.84 | 221.50 |
| 3265 | 533 | 515.00 | 2217.00 | 163.39 | 221.90 |
| 3269 | 533 | 515.00 | 2221.00 | 163.94 | 222.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3273 | 533 | 515.00 | 2225.00 | 164.50 | 222.70 |
| 3277 | 533 | 515.00 | 2229.00 | 165.05 | 223.10 |
| 3281 | 533 | 515.00 | 2233.00 | 165.60 | 223.50 |
| 3285 | 533 | 515.00 | 2237.00 | 166.15 | 223.90 |
| 3289 | 533 | 515.00 | 2241.00 | 166.70 | 224.30 |
| 3293 | 533 | 515.00 | 2245.00 | 167.26 | 224.70 |
| 3297 | 533 | 515.00 | 2249.00 | 167.81 | 225.10 |
| 3301 | 533 | 515.00 | 2253.00 | 168.36 | 225.50 |
| 3305 | 533 | 515.00 | 2257.00 | 168.91 | 225.90 |
| 3309 | 533 | 515.00 | 2261.00 | 169.46 | 226.30 |
| 3313 | 533 | 515.00 | 2265.00 | 170.02 | 226.70 |
| 3317 | 533 | 515.00 | 2269.00 | 170.57 | 227.10 |
| 3321 | 533 | 515.00 | 2273.00 | 171.12 | 227.50 |
| 3325 | 533 | 515.00 | 2277.00 | 171.67 | 227.90 |
| 3329 | 533 | 515.00 | 2281.00 | 172.22 | 228.30 |
| 3333 | 533 | 515.00 | 2285.00 | 172.78 | 228.70 |
| 3337 | 533 | 515.00 | 2289.00 | 173.33 | 229.10 |
| 3341 | 533 | 515.00 | 2293.00 | 173.88 | 229.50 |
| 3345 | 533 | 515.00 | 2297.00 | 174.43 | 229.90 |
| 3349 | 533 | 515.00 | 2301.00 | 174.98 | 230.30 |
| 3353 | 533 | 515.00 | 2305.00 | 175.54 | 230.70 |
| 3357 | 533 | 515.00 | 2309.00 | 176.09 | 231.10 |
| 3361 | 533 | 515.00 | 2313.00 | 176.64 | 231.50 |
| 3365 | 533 | 515.00 | 2317.00 | 177.19 | 231.90 |
| 3369 | 533 | 515.00 | 2321.00 | 177.74 | 232.30 |
| 3373 | 533 | 515.00 | 2325.00 | 178.30 | 232.70 |
| 3377 | 533 | 515.00 | 2329.00 | 178.85 | 233.10 |
| 3381 | 533 | 515.00 | 2333.00 | 179.40 | 233.50 |
| 3385 | 533 | 515.00 | 2337.00 | 179.95 | 233.90 |
| 3389 | 533 | 515.00 | 2341.00 | 180.50 | 234.30 |
| 3393 | 533 | 515.00 | 2345.00 | 181.06 | 234.70 |
| 3397 | 533 | 515.00 | 2349.00 | 181.61 | 235.10 |
| 3401 | 533 | 515.00 | 2353.00 | 182.16 | 235.50 |
| 3405 | 533 | 515.00 | 2357.00 | 182.71 | 235.90 |
| 3409 | 533 | 515.00 | 2361.00 | 183.26 | 236.30 |
| 3413 | 533 | 515.00 | 2365.00 | 183.82 | 236.70 |
| 3417 | 533 | 515.00 | 2369.00 | 184.37 | 237.10 |
| 3421 | 533 | 515.00 | 2373.00 | 184.92 | 237.50 |
| 3425 | 533 | 515.00 | 2377.00 | 185.47 | 237.90 |
| 3429 | 533 | 515.00 | 2381.00 | 186.02 | 238.30 |
| 3433 | 533 | 515.00 | 2385.00 | 186.58 | 238.70 |
| 3437 | 533 | 515.00 | 2389.00 | 187.13 | 239.10 |
| 3441 | 533 | 515.00 | 2393.00 | 187.68 | 239.50 |
| 3445 | 533 | 515.00 | 2397.00 | 188.23 | 239.90 |
| 3449 | 533 | 515.00 | 2401.00 | 188.78 | 240.30 |
| 3453 | 533 | 515.00 | 2405.00 | 189.34 | 240.70 |
| 3457 | 533 | 515.00 | 2409.00 | 189.89 | 241.10 |
| 3461 | 533 | 515.00 | 2413.00 | 190.44 | 241.50 |
| 3465 | 533 | 515.00 | 2417.00 | 190.99 | 241.90 |
| 3469 | 533 | 515.00 | 2421.00 | 191.54 | 242.30 |
| 3473 | 533 | 515.00 | 2425.00 | 192.10 | 242.70 |
| 3477 | 533 | 515.00 | 2429.00 | 192.65 | 243.10 |
| 3481 | 533 | 515.00 | 2433.00 | 193.20 | 243.50 |
| 3485 | 533 | 515.00 | 2437.00 | 193.75 | 243.90 |
| 3489 | 533 | 515.00 | 2441.00 | 194.30 | 244.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3493 | 533 | 515.00 | 2445.00 | 194.86 | 244.70 |
| 3497 | 533 | 515.00 | 2449.00 | 195.41 | 245.10 |
| 3501 | 533 | 515.00 | 2453.00 | 195.96 | 245.50 |
| 3505 | 533 | 515.00 | 2457.00 | 196.51 | 245.90 |
| 3509 | 533 | 515.00 | 2461.00 | 197.06 | 246.30 |
| 3513 | 533 | 515.00 | 2465.00 | 197.62 | 246.70 |
| 3517 | 533 | 515.00 | 2469.00 | 198.17 | 247.10 |
| 3521 | 533 | 515.00 | 2473.00 | 198.72 | 247.50 |
| 3525 | 533 | 515.00 | 2477.00 | 199.27 | 247.90 |
| 3529 | 533 | 515.00 | 2481.00 | 199.82 | 248.30 |
| 3533 | 533 | 515.00 | 2485.00 | 200.38 | 248.70 |
| 3537 | 533 | 515.00 | 2489.00 | 200.93 | 249.10 |
| 3541 | 533 | 515.00 | 2493.00 | 201.48 | 249.50 |
| 3545 | 533 | 515.00 | 2497.00 | 202.03 | 249.90 |
| 3549 | 533 | 515.00 | 2501.00 | 202.58 | 250.30 |
| 3553 | 533 | 515.00 | 2505.00 | 203.14 | 250.70 |
| 3557 | 533 | 515.00 | 2509.00 | 203.69 | 251.10 |
| 3561 | 533 | 515.00 | 2513.00 | 204.24 | 251.50 |
| 3565 | 533 | 515.00 | 2517.00 | 204.79 | 251.90 |
| 3569 | 533 | 515.00 | 2521.00 | 205.34 | 252.30 |
| 3573 | 533 | 515.00 | 2525.00 | 205.90 | 252.70 |
| 3577 | 533 | 515.00 | 2529.00 | 206.45 | 253.10 |
| 3581 | 533 | 515.00 | 2533.00 | 207.00 | 253.50 |
| 3585 | 533 | 515.00 | 2537.00 | 207.55 | 253.90 |
| 3589 | 533 | 515.00 | 2541.00 | 208.10 | 254.30 |
| 3593 | 533 | 515.00 | 2545.00 | 208.66 | 254.70 |
| 3597 | 533 | 515.00 | 2549.00 | 209.21 | 255.10 |
| 3601 | 533 | 515.00 | 2553.00 | 209.76 | 255.50 |
| 3605 | 533 | 515.00 | 2557.00 | 210.31 | 255.90 |
| 3609 | 533 | 515.00 | 2561.00 | 210.86 | 256.30 |
| 3613 | 533 | 515.00 | 2565.00 | 211.42 | 256.70 |
| 3617 | 533 | 515.00 | 2569.00 | 211.97 | 257.10 |
| 3621 | 533 | 515.00 | 2573.00 | 212.52 | 257.50 |
| 3625 | 533 | 515.00 | 2577.00 | 213.07 | 257.90 |
| 3629 | 533 | 515.00 | 2581.00 | 213.62 | 258.30 |
| 3633 | 533 | 515.00 | 2585.00 | 214.18 | 258.70 |
| 3637 | 533 | 515.00 | 2589.00 | 214.73 | 259.10 |
| 3641 | 533 | 515.00 | 2593.00 | 215.28 | 259.50 |
| 3645 | 533 | 515.00 | 2597.00 | 215.83 | 259.90 |
| 3649 | 533 | 515.00 | 2601.00 | 216.38 | 260.30 |
| 3653 | 533 | 515.00 | 2605.00 | 216.94 | 260.70 |
| 3657 | 533 | 515.00 | 2609.00 | 217.49 | 261.10 |
| 3661 | 533 | 515.00 | 2613.00 | 218.04 | 261.50 |
| 3665 | 533 | 515.00 | 2617.00 | 218.59 | 261.90 |
| 3669 | 533 | 515.00 | 2621.00 | 219.14 | 262.30 |
| 3673 | 533 | 515.00 | 2625.00 | 219.70 | 262.70 |
| 3677 | 533 | 515.00 | 2629.00 | 220.25 | 263.10 |
| 3681 | 533 | 515.00 | 2633.00 | 220.80 | 263.50 |
| 3685 | 533 | 515.00 | 2637.00 | 221.35 | 263.90 |
| 3689 | 533 | 515.00 | 2641.00 | 221.90 | 264.30 |
| 3693 | 533 | 515.00 | 2645.00 | 222.46 | 264.70 |
| 3697 | 533 | 515.00 | 2649.00 | 223.01 | 265.10 |
| 3701 | 533 | 515.00 | 2653.00 | 223.56 | 265.50 |
| 3705 | 533 | 515.00 | 2657.00 | 224.11 | 265.90 |
| 3709 | 533 | 515.00 | 2661.00 | 224.66 | 266.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3713 | 533 | 515.00 | 2665.00 | 225.22 | 266.70 |
| 3717 | 533 | 515.00 | 2669.00 | 225.77 | 267.10 |
| 3721 | 533 | 515.00 | 2673.00 | 226.32 | 267.50 |
| 3725 | 533 | 515.00 | 2677.00 | 226.87 | 267.90 |
| 3729 | 533 | 515.00 | 2681.00 | 227.42 | 268.30 |
| 3733 | 533 | 515.00 | 2685.00 | 227.98 | 268.70 |
| 3737 | 533 | 515.00 | 2689.00 | 228.53 | 269.10 |
| 3741 | 533 | 515.00 | 2693.00 | 229.08 | 269.50 |
| 3745 | 533 | 515.00 | 2697.00 | 229.63 | 269.90 |
| 3749 | 533 | 515.00 | 2701.00 | 230.18 | 270.30 |
| 3753 | 533 | 515.00 | 2705.00 | 230.74 | 270.70 |
| 3757 | 533 | 515.00 | 2709.00 | 231.29 | 271.10 |
| 3761 | 533 | 515.00 | 2713.00 | 231.84 | 271.50 |
| 3765 | 533 | 515.00 | 2717.00 | 232.39 | 271.90 |
| 3769 | 533 | 515.00 | 2721.00 | 232.94 | 272.30 |
| 3773 | 533 | 515.00 | 2725.00 | 233.50 | 272.70 |
| 3777 | 533 | 515.00 | 2729.00 | 234.05 | 273.10 |
| 3781 | 533 | 515.00 | 2733.00 | 234.60 | 273.50 |
| 3785 | 533 | 515.00 | 2737.00 | 235.15 | 273.90 |
| 3789 | 533 | 515.00 | 2741.00 | 235.70 | 274.30 |
| 3793 | 533 | 515.00 | 2745.00 | 236.26 | 274.70 |
| 3797 | 533 | 515.00 | 2749.00 | 236.81 | 275.10 |
| 3801 | 533 | 515.00 | 2753.00 | 237.36 | 275.50 |
| 3805 | 533 | 515.00 | 2757.00 | 237.91 | 275.90 |
| 3809 | 533 | 515.00 | 2761.00 | 238.46 | 276.30 |
| 3813 | 533 | 515.00 | 2765.00 | 239.02 | 276.70 |
| 3817 | 533 | 515.00 | 2769.00 | 239.57 | 277.10 |
| 3821 | 533 | 515.00 | 2773.00 | 240.12 | 277.50 |
| 3825 | 533 | 515.00 | 2777.00 | 240.67 | 277.90 |
| 3829 | 533 | 515.00 | 2781.00 | 241.22 | 278.30 |
| 3833 | 533 | 515.00 | 2785.00 | 241.78 | 278.70 |
| 3837 | 533 | 515.00 | 2789.00 | 242.33 | 279.10 |
| 3841 | 533 | 515.00 | 2793.00 | 242.88 | 279.50 |
| 3845 | 533 | 515.00 | 2797.00 | 243.43 | 279.90 |
| 3849 | 533 | 515.00 | 2801.00 | 243.98 | 280.30 |
| 3853 | 533 | 515.00 | 2805.00 | 244.54 | 280.70 |
| 3857 | 533 | 515.00 | 2809.00 | 245.09 | 281.10 |
| 3861 | 533 | 515.00 | 2813.00 | 245.64 | 281.50 |
| 3865 | 533 | 515.00 | 2817.00 | 246.19 | 281.90 |
| 3869 | 533 | 515.00 | 2821.00 | 246.74 | 282.30 |
| 3873 | 533 | 515.00 | 2825.00 | 247.30 | 282.70 |
| 3877 | 533 | 515.00 | 2829.00 | 247.85 | 283.10 |
| 3881 | 533 | 515.00 | 2833.00 | 248.40 | 283.50 |
| 3885 | 533 | 515.00 | 2837.00 | 248.95 | 283.90 |
| 3889 | 533 | 515.00 | 2841.00 | 249.50 | 284.30 |
| 3893 | 533 | 515.00 | 2845.00 | 250.06 | 284.70 |
| 3897 | 533 | 515.00 | 2849.00 | 250.61 | 285.10 |
| 3901 | 533 | 515.00 | 2853.00 | 251.16 | 285.50 |
| 3905 | 533 | 515.00 | 2857.00 | 251.71 | 285.90 |
| 3909 | 533 | 515.00 | 2861.00 | 252.26 | 286.30 |
| 3913 | 533 | 515.00 | 2865.00 | 252.82 | 286.70 |
| 3917 | 533 | 515.00 | 2869.00 | 253.37 | 287.10 |
| 3921 | 533 | 515.00 | 2873.00 | 253.92 | 287.50 |
| 3925 | 533 | 515.00 | 2877.00 | 254.47 | 287.90 |
| 3929 | 533 | 515.00 | 2881.00 | 255.02 | 288.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3933 | 533 | 515.00 | 2885.00 | 255.58 | 288.70 |
| 3937 | 533 | 515.00 | 2889.00 | 256.13 | 289.10 |
| 3941 | 533 | 515.00 | 2893.00 | 256.68 | 289.50 |
| 3945 | 533 | 515.00 | 2897.00 | 257.23 | 289.90 |
| 3949 | 533 | 515.00 | 2901.00 | 257.78 | 290.30 |
| 3953 | 533 | 515.00 | 2905.00 | 258.34 | 290.70 |
| 3957 | 533 | 515.00 | 2909.00 | 258.89 | 291.10 |
| 3961 | 533 | 515.00 | 2913.00 | 259.44 | 291.50 |
| 3965 | 533 | 515.00 | 2917.00 | 259.99 | 291.90 |
| 3969 | 533 | 515.00 | 2921.00 | 260.54 | 292.30 |
| 3973 | 533 | 515.00 | 2925.00 | 261.10 | 292.70 |
| 3977 | 533 | 515.00 | 2929.00 | 261.65 | 293.10 |
| 3981 | 533 | 515.00 | 2933.00 | 262.20 | 293.50 |
| 3985 | 533 | 515.00 | 2937.00 | 262.75 | 293.90 |
| 3989 | 533 | 515.00 | 2941.00 | 263.30 | 294.30 |
| 3993 | 533 | 515.00 | 2945.00 | 263.86 | 294.70 |
| 3997 | 533 | 515.00 | 2949.00 | 264.41 | 295.10 |
| 4001 | 533 | 515.00 | 2953.00 | 264.96 | 295.50 |
| 4005 | 533 | 515.00 | 2957.00 | 265.51 | 295.90 |
| 4009 | 533 | 515.00 | 2961.00 | 266.06 | 296.30 |
| 4013 | 533 | 515.00 | 2965.00 | 266.62 | 296.70 |
| 4017 | 533 | 515.00 | 2969.00 | 267.17 | 297.10 |
| 4021 | 533 | 515.00 | 2973.00 | 267.72 | 297.50 |
| 4025 | 533 | 515.00 | 2977.00 | 268.27 | 297.90 |
| 4029 | 533 | 515.00 | 2981.00 | 268.82 | 298.30 |
| 4033 | 533 | 515.00 | 2985.00 | 269.38 | 298.70 |
| 4037 | 533 | 515.00 | 2989.00 | 269.93 | 299.10 |
| 4041 | 533 | 515.00 | 2993.00 | 270.48 | 299.50 |
| 4045 | 533 | 515.00 | 2997.00 | 271.03 | 299.90 |
| 4049 | 533 | 515.00 | 3001.00 | 271.58 | 300.30 |
| 4053 | 533 | 515.00 | 3005.00 | 272.14 | 300.70 |
| 4057 | 533 | 515.00 | 3009.00 | 272.69 | 301.10 |
| 4061 | 533 | 515.00 | 3013.00 | 273.24 | 301.50 |
| 4065 | 533 | 515.00 | 3017.00 | 273.79 | 301.90 |
| 4069 | 533 | 515.00 | 3021.00 | 274.34 | 302.30 |
| 4073 | 533 | 515.00 | 3025.00 | 274.90 | 302.70 |
| 4077 | 533 | 515.00 | 3029.00 | 275.45 | 303.10 |
| 4081 | 533 | 515.00 | 3033.00 | 276.00 | 303.50 |
| 4085 | 533 | 515.00 | 3037.00 | 276.55 | 303.90 |
| 4089 | 533 | 515.00 | 3041.00 | 277.10 | 304.30 |
| 4093 | 533 | 515.00 | 3045.00 | 277.66 | 304.70 |
| 4097 | 533 | 515.00 | 3049.00 | 278.21 | 305.10 |
| 4101 | 533 | 515.00 | 3053.00 | 278.76 | 305.50 |
| 4105 | 533 | 515.00 | 3057.00 | 279.31 | 305.90 |
| 4109 | 533 | 515.00 | 3061.00 | 279.86 | 306.30 |
| 4113 | 533 | 515.00 | 3065.00 | 280.42 | 306.70 |
| 4117 | 533 | 515.00 | 3069.00 | 280.97 | 307.10 |
| 4121 | 533 | 515.00 | 3073.00 | 281.52 | 307.50 |
| 4125 | 533 | 515.00 | 3077.00 | 282.07 | 307.90 |
| 4129 | 533 | 515.00 | 3081.00 | 282.62 | 308.30 |
| 4133 | 533 | 515.00 | 3085.00 | 283.18 | 308.70 |
| 4137 | 533 | 515.00 | 3089.00 | 283.73 | 309.10 |
| 4141 | 533 | 515.00 | 3093.00 | 284.28 | 309.50 |
| 4145 | 533 | 515.00 | 3097.00 | 284.83 | 309.90 |
| 4149 | 533 | 515.00 | 3101.00 | 285.38 | 310.30 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4153 | 533 | 515.00 | 3105.00 | 285.94 | 310.70 |
| 4157 | 533 | 515.00 | 3109.00 | 286.49 | 311.10 |
| 4161 | 533 | 515.00 | 3113.00 | 287.04 | 311.50 |
| 4165 | 533 | 515.00 | 3117.00 | 287.59 | 311.90 |
| 4169 | 533 | 515.00 | 3121.00 | 288.14 | 312.30 |
| 4173 | 533 | 515.00 | 3125.00 | 288.70 | 312.70 |
| 4177 | 533 | 515.00 | 3129.00 | 289.25 | 313.10 |
| 4181 | 533 | 515.00 | 3133.00 | 289.80 | 313.50 |
| 4185 | 533 | 515.00 | 3137.00 | 290.35 | 313.90 |
| 4189 | 533 | 515.00 | 3141.00 | 290.63 | 314.10 |

If your employee's gross pay is over £4,189, go to page 244.

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £122.99 | No NICs liability, make no entries on form RT11 | | | | |
| 123 | 123 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | 123 | 1.00 | 0.00 | 0.00 | 0.00 |
| 125 | 123 | 2.00 | 0.00 | 0.00 | 0.00 |
| 126 | 123 | 3.00 | 0.00 | 0.00 | 0.00 |
| 127 | 123 | 4.00 | 0.00 | 0.00 | 0.00 |
| 128 | 123 | 5.00 | 0.00 | 0.00 | 0.00 |
| 129 | 123 | 6.00 | 0.00 | 0.00 | 0.00 |
| 130 | 123 | 7.00 | 0.00 | 0.00 | 0.00 |
| 131 | 123 | 8.00 | 0.00 | 0.00 | 0.00 |
| 132 | 123 | 9.00 | 0.00 | 0.00 | 0.00 |
| 133 | 123 | 10.00 | 0.00 | 0.00 | 0.00 |
| 134 | 123 | 11.00 | 0.00 | 0.00 | 0.00 |
| 135 | 123 | 12.00 | 0.00 | 0.00 | 0.00 |
| 136 | 123 | 13.00 | 0.00 | 0.00 | 0.00 |
| 137 | 123 | 14.00 | 0.00 | 0.00 | 0.00 |
| 138 | 123 | 15.00 | 0.00 | 0.00 | 0.00 |
| 139 | 123 | 16.00 | 0.00 | 0.00 | 0.00 |
| 140 | 123 | 17.00 | 0.00 | 0.00 | 0.00 |
| 141 | 123 | 18.00 | 0.00 | 0.00 | 0.00 |
| 142 | 123 | 19.00 | 0.00 | 0.00 | 0.00 |
| 143 | 123 | 20.00 | 0.00 | 0.00 | 0.00 |
| 144 | 123 | 21.00 | 0.00 | 0.00 | 0.00 |
| 145 | 123 | 22.00 | 0.00 | 0.00 | 0.00 |
| 146 | 123 | 23.00 | 0.00 | 0.00 | 0.00 |
| 147 | 123 | 24.00 | 0.00 | 0.00 | 0.00 |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.00 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.00 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.00 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.00 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.00 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.00 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 0.00 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 0.00 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 0.00 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 0.00 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 0.00 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 0.00 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 0.00 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 0.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 0.00 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 0.00 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 0.00 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 0.00 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 0.00 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 0.00 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 0.00 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 0.00 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 0.00 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 0.00 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 0.00 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 0.00 | 0.00 |
| 202 | 123 | 79.00 | 0.00 | 0.00 | 0.00 |
| 203 | 123 | 80.00 | 0.00 | 0.00 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 0.00 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 0.00 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 0.00 | 0.00 |
| 207 | 123 | 84.00 | 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 |
| 208 | 123 | 85.00 | 0.00 | 0.00 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 0.00 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 0.00 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 0.00 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 0.00 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 0.00 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 0.00 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 0.00 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 0.00 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 0.00 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 0.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 0.00 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 0.00 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 0.00 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 0.00 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 0.00 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 0.00 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 0.00 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 0.00 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 0.00 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 0.00 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 0.00 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 0.00 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 0.00 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 0.00 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 0.00 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 0.00 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 0.00 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 0.00 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 0.00 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 0.00 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 0.00 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 0.00 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 0.00 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 0.00 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 0.00 | 0.15 |
| 244 | 123 | 119.00 | 2.00 | 0.00 | 0.25 |
| 245 | 123 | 119.00 | 3.00 | 0.00 | 0.35 |
| 246 | 123 | 119.00 | 4.00 | 0.00 | 0.45 |
| 247 | 123 | 119.00 | 5.00 | 0.00 | 0.55 |
| 248 | 123 | 119.00 | 6.00 | 0.00 | 0.65 |
| 249 | 123 | 119.00 | 7.00 | 0.00 | 0.75 |
| 250 | 123 | 119.00 | 8.00 | 0.00 | 0.85 |
| 251 | 123 | 119.00 | 9.00 | 0.00 | 0.95 |
| 252 | 123 | 119.00 | 10.00 | 0.00 | 1.05 |
| 253 | 123 | 119.00 | 11.00 | 0.00 | 1.15 |
| 254 | 123 | 119.00 | 12.00 | 0.00 | 1.25 |
| 255 | 123 | 119.00 | 13.00 | 0.00 | 1.35 |
| 256 | 123 | 119.00 | 14.00 | 0.00 | 1.45 |
| 257 | 123 | 119.00 | 15.00 | 0.00 | 1.55 |
| 258 | 123 | 119.00 | 16.00 | 0.00 | 1.65 |
| 259 | 123 | 119.00 | 17.00 | 0.00 | 1.75 |
| 260 | 123 | 119.00 | 18.00 | 0.00 | 1.85 |
| 261 | 123 | 119.00 | 19.00 | 0.00 | 1.95 |
| 262 | 123 | 119.00 | 20.00 | 0.00 | 2.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 263 | 123 | 119.00 | 21.00 | 0.00 | 2.15 |
| 264 | 123 | 119.00 | 22.00 | 0.00 | 2.25 |
| 265 | 123 | 119.00 | 23.00 | 0.00 | 2.35 |
| 266 | 123 | 119.00 | 24.00 | 0.00 | 2.45 |
| 267 | 123 | 119.00 | 25.00 | 0.00 | 2.55 |
| 268 | 123 | 119.00 | 26.00 | 0.00 | 2.65 |
| 269 | 123 | 119.00 | 27.00 | 0.00 | 2.75 |
| 270 | 123 | 119.00 | 28.00 | 0.00 | 2.85 |
| 271 | 123 | 119.00 | 29.00 | 0.00 | 2.95 |
| 272 | 123 | 119.00 | 30.00 | 0.00 | 3.05 |
| 273 | 123 | 119.00 | 31.00 | 0.00 | 3.15 |
| 274 | 123 | 119.00 | 32.00 | 0.00 | 3.25 |
| 275 | 123 | 119.00 | 33.00 | 0.00 | 3.35 |
| 276 | 123 | 119.00 | 34.00 | 0.00 | 3.45 |
| 277 | 123 | 119.00 | 35.00 | 0.00 | 3.55 |
| 278 | 123 | 119.00 | 36.00 | 0.00 | 3.65 |
| 279 | 123 | 119.00 | 37.00 | 0.00 | 3.75 |
| 280 | 123 | 119.00 | 38.00 | 0.00 | 3.85 |
| 281 | 123 | 119.00 | 39.00 | 0.00 | 3.95 |
| 282 | 123 | 119.00 | 40.00 | 0.00 | 4.05 |
| 283 | 123 | 119.00 | 41.00 | 0.00 | 4.15 |
| 284 | 123 | 119.00 | 42.00 | 0.00 | 4.25 |
| 285 | 123 | 119.00 | 43.00 | 0.00 | 4.35 |
| 286 | 123 | 119.00 | 44.00 | 0.00 | 4.45 |
| 287 | 123 | 119.00 | 45.00 | 0.00 | 4.55 |
| 288 | 123 | 119.00 | 46.00 | 0.00 | 4.65 |
| 289 | 123 | 119.00 | 47.00 | 0.00 | 4.75 |
| 290 | 123 | 119.00 | 48.00 | 0.00 | 4.85 |
| 291 | 123 | 119.00 | 49.00 | 0.00 | 4.95 |
| 292 | 123 | 119.00 | 50.00 | 0.00 | 5.05 |
| 293 | 123 | 119.00 | 51.00 | 0.00 | 5.15 |
| 294 | 123 | 119.00 | 52.00 | 0.00 | 5.25 |
| 295 | 123 | 119.00 | 53.00 | 0.00 | 5.35 |
| 296 | 123 | 119.00 | 54.00 | 0.00 | 5.45 |
| 297 | 123 | 119.00 | 55.00 | 0.00 | 5.55 |
| 298 | 123 | 119.00 | 56.00 | 0.00 | 5.65 |
| 299 | 123 | 119.00 | 57.00 | 0.00 | 5.75 |
| 300 | 123 | 119.00 | 58.00 | 0.00 | 5.85 |
| 301 | 123 | 119.00 | 59.00 | 0.00 | 5.95 |
| 302 | 123 | 119.00 | 60.00 | 0.00 | 6.05 |
| 303 | 123 | 119.00 | 61.00 | 0.00 | 6.15 |
| 304 | 123 | 119.00 | 62.00 | 0.00 | 6.25 |
| 305 | 123 | 119.00 | 63.00 | 0.00 | 6.35 |
| 306 | 123 | 119.00 | 64.00 | 0.00 | 6.45 |
| 307 | 123 | 119.00 | 65.00 | 0.00 | 6.55 |
| 308 | 123 | 119.00 | 66.00 | 0.00 | 6.65 |
| 309 | 123 | 119.00 | 67.00 | 0.00 | 6.75 |
| 310 | 123 | 119.00 | 68.00 | 0.00 | 6.85 |
| 311 | 123 | 119.00 | 69.00 | 0.00 | 6.95 |
| 312 | 123 | 119.00 | 70.00 | 0.00 | 7.05 |
| 313 | 123 | 119.00 | 71.00 | 0.00 | 7.15 |
| 314 | 123 | 119.00 | 72.00 | 0.00 | 7.25 |
| 315 | 123 | 119.00 | 73.00 | 0.00 | 7.35 |
| 316 | 123 | 119.00 | 74.00 | 0.00 | 7.45 |
| 317 | 123 | 119.00 | 75.00 | 0.00 | 7.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 318 | 123 | 119.00 | 76.00 | 0.00 | 7.65 |
| 319 | 123 | 119.00 | 77.00 | 0.00 | 7.75 |
| 320 | 123 | 119.00 | 78.00 | 0.00 | 7.85 |
| 321 | 123 | 119.00 | 79.00 | 0.00 | 7.95 |
| 322 | 123 | 119.00 | 80.00 | 0.00 | 8.05 |
| 323 | 123 | 119.00 | 81.00 | 0.00 | 8.15 |
| 324 | 123 | 119.00 | 82.00 | 0.00 | 8.25 |
| 325 | 123 | 119.00 | 83.00 | 0.00 | 8.35 |
| 326 | 123 | 119.00 | 84.00 | 0.00 | 8.45 |
| 327 | 123 | 119.00 | 85.00 | 0.00 | 8.55 |
| 328 | 123 | 119.00 | 86.00 | 0.00 | 8.65 |
| 329 | 123 | 119.00 | 87.00 | 0.00 | 8.75 |
| 330 | 123 | 119.00 | 88.00 | 0.00 | 8.85 |
| 331 | 123 | 119.00 | 89.00 | 0.00 | 8.95 |
| 332 | 123 | 119.00 | 90.00 | 0.00 | 9.05 |
| 333 | 123 | 119.00 | 91.00 | 0.00 | 9.15 |
| 334 | 123 | 119.00 | 92.00 | 0.00 | 9.25 |
| 335 | 123 | 119.00 | 93.00 | 0.00 | 9.35 |
| 336 | 123 | 119.00 | 94.00 | 0.00 | 9.45 |
| 337 | 123 | 119.00 | 95.00 | 0.00 | 9.55 |
| 338 | 123 | 119.00 | 96.00 | 0.00 | 9.65 |
| 339 | 123 | 119.00 | 97.00 | 0.00 | 9.75 |
| 340 | 123 | 119.00 | 98.00 | 0.00 | 9.85 |
| 341 | 123 | 119.00 | 99.00 | 0.00 | 9.95 |
| 342 | 123 | 119.00 | 100.00 | 0.00 | 10.05 |
| 343 | 123 | 119.00 | 101.00 | 0.00 | 10.15 |
| 344 | 123 | 119.00 | 102.00 | 0.00 | 10.25 |
| 345 | 123 | 119.00 | 103.00 | 0.00 | 10.35 |
| 346 | 123 | 119.00 | 104.00 | 0.00 | 10.45 |
| 347 | 123 | 119.00 | 105.00 | 0.00 | 10.55 |
| 348 | 123 | 119.00 | 106.00 | 0.00 | 10.65 |
| 349 | 123 | 119.00 | 107.00 | 0.00 | 10.75 |
| 350 | 123 | 119.00 | 108.00 | 0.00 | 10.85 |
| 351 | 123 | 119.00 | 109.00 | 0.00 | 10.95 |
| 352 | 123 | 119.00 | 110.00 | 0.00 | 11.05 |
| 353 | 123 | 119.00 | 111.00 | 0.00 | 11.15 |
| 354 | 123 | 119.00 | 112.00 | 0.00 | 11.25 |
| 355 | 123 | 119.00 | 113.00 | 0.00 | 11.35 |
| 356 | 123 | 119.00 | 114.00 | 0.00 | 11.45 |
| 357 | 123 | 119.00 | 115.00 | 0.00 | 11.55 |
| 358 | 123 | 119.00 | 116.00 | 0.00 | 11.65 |
| 359 | 123 | 119.00 | 117.00 | 0.00 | 11.75 |
| 360 | 123 | 119.00 | 118.00 | 0.00 | 11.85 |
| 361 | 123 | 119.00 | 119.00 | 0.00 | 11.95 |
| 362 | 123 | 119.00 | 120.00 | 0.00 | 12.05 |
| 363 | 123 | 119.00 | 121.00 | 0.00 | 12.15 |
| 364 | 123 | 119.00 | 122.00 | 0.00 | 12.25 |
| 365 | 123 | 119.00 | 123.00 | 0.00 | 12.35 |
| 366 | 123 | 119.00 | 124.00 | 0.00 | 12.45 |
| 367 | 123 | 119.00 | 125.00 | 0.00 | 12.55 |
| 368 | 123 | 119.00 | 126.00 | 0.00 | 12.65 |
| 369 | 123 | 119.00 | 127.00 | 0.00 | 12.75 |
| 370 | 123 | 119.00 | 128.00 | 0.00 | 12.85 |
| 371 | 123 | 119.00 | 129.00 | 0.00 | 12.95 |
| 372 | 123 | 119.00 | 130.00 | 0.00 | 13.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 373 | 123 | 119.00 | 131.00 | 0.00 | 13.15 |
| 374 | 123 | 119.00 | 132.00 | 0.00 | 13.25 |
| 375 | 123 | 119.00 | 133.00 | 0.00 | 13.35 |
| 376 | 123 | 119.00 | 134.00 | 0.00 | 13.45 |
| 377 | 123 | 119.00 | 135.00 | 0.00 | 13.55 |
| 378 | 123 | 119.00 | 136.00 | 0.00 | 13.65 |
| 379 | 123 | 119.00 | 137.00 | 0.00 | 13.75 |
| 380 | 123 | 119.00 | 138.00 | 0.00 | 13.85 |
| 381 | 123 | 119.00 | 139.00 | 0.00 | 13.95 |
| 382 | 123 | 119.00 | 140.00 | 0.00 | 14.05 |
| 383 | 123 | 119.00 | 141.00 | 0.00 | 14.15 |
| 384 | 123 | 119.00 | 142.00 | 0.00 | 14.25 |
| 385 | 123 | 119.00 | 143.00 | 0.00 | 14.35 |
| 386 | 123 | 119.00 | 144.00 | 0.00 | 14.45 |
| 387 | 123 | 119.00 | 145.00 | 0.00 | 14.55 |
| 388 | 123 | 119.00 | 146.00 | 0.00 | 14.65 |
| 389 | 123 | 119.00 | 147.00 | 0.00 | 14.75 |
| 390 | 123 | 119.00 | 148.00 | 0.00 | 14.85 |
| 391 | 123 | 119.00 | 149.00 | 0.00 | 14.95 |
| 392 | 123 | 119.00 | 150.00 | 0.00 | 15.05 |
| 393 | 123 | 119.00 | 151.00 | 0.00 | 15.15 |
| 394 | 123 | 119.00 | 152.00 | 0.00 | 15.25 |
| 395 | 123 | 119.00 | 153.00 | 0.00 | 15.35 |
| 396 | 123 | 119.00 | 154.00 | 0.00 | 15.45 |
| 397 | 123 | 119.00 | 155.00 | 0.00 | 15.55 |
| 398 | 123 | 119.00 | 156.00 | 0.00 | 15.65 |
| 399 | 123 | 119.00 | 157.00 | 0.00 | 15.75 |
| 400 | 123 | 119.00 | 158.00 | 0.00 | 15.85 |
| 401 | 123 | 119.00 | 159.00 | 0.00 | 15.95 |
| 402 | 123 | 119.00 | 160.00 | 0.00 | 16.05 |
| 403 | 123 | 119.00 | 161.00 | 0.00 | 16.15 |
| 404 | 123 | 119.00 | 162.00 | 0.00 | 16.25 |
| 405 | 123 | 119.00 | 163.00 | 0.00 | 16.35 |
| 406 | 123 | 119.00 | 164.00 | 0.00 | 16.45 |
| 407 | 123 | 119.00 | 165.00 | 0.00 | 16.55 |
| 408 | 123 | 119.00 | 166.00 | 0.00 | 16.65 |
| 409 | 123 | 119.00 | 167.00 | 0.00 | 16.75 |
| 410 | 123 | 119.00 | 168.00 | 0.00 | 16.85 |
| 411 | 123 | 119.00 | 169.00 | 0.00 | 16.95 |
| 412 | 123 | 119.00 | 170.00 | 0.00 | 17.05 |
| 413 | 123 | 119.00 | 171.00 | 0.00 | 17.15 |
| 414 | 123 | 119.00 | 172.00 | 0.00 | 17.25 |
| 415 | 123 | 119.00 | 173.00 | 0.00 | 17.35 |
| 416 | 123 | 119.00 | 174.00 | 0.00 | 17.45 |
| 417 | 123 | 119.00 | 175.00 | 0.00 | 17.55 |
| 418 | 123 | 119.00 | 176.00 | 0.00 | 17.65 |
| 419 | 123 | 119.00 | 177.00 | 0.00 | 17.75 |
| 420 | 123 | 119.00 | 178.00 | 0.00 | 17.85 |
| 421 | 123 | 119.00 | 179.00 | 0.00 | 17.95 |
| 422 | 123 | 119.00 | 180.00 | 0.00 | 18.05 |
| 423 | 123 | 119.00 | 181.00 | 0.00 | 18.15 |
| 424 | 123 | 119.00 | 182.00 | 0.00 | 18.25 |
| 425 | 123 | 119.00 | 183.00 | 0.00 | 18.35 |
| 426 | 123 | 119.00 | 184.00 | 0.00 | 18.45 |
| 427 | 123 | 119.00 | 185.00 | 0.00 | 18.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 428 | 123 | 119.00 | 186.00 | 0.00 | 18.65 |
| 429 | 123 | 119.00 | 187.00 | 0.00 | 18.75 |
| 430 | 123 | 119.00 | 188.00 | 0.00 | 18.85 |
| 431 | 123 | 119.00 | 189.00 | 0.00 | 18.95 |
| 432 | 123 | 119.00 | 190.00 | 0.00 | 19.05 |
| 433 | 123 | 119.00 | 191.00 | 0.00 | 19.15 |
| 434 | 123 | 119.00 | 192.00 | 0.00 | 19.25 |
| 435 | 123 | 119.00 | 193.00 | 0.00 | 19.35 |
| 436 | 123 | 119.00 | 194.00 | 0.00 | 19.45 |
| 437 | 123 | 119.00 | 195.00 | 0.00 | 19.55 |
| 438 | 123 | 119.00 | 196.00 | 0.00 | 19.65 |
| 439 | 123 | 119.00 | 197.00 | 0.00 | 19.75 |
| 440 | 123 | 119.00 | 198.00 | 0.00 | 19.85 |
| 441 | 123 | 119.00 | 199.00 | 0.00 | 19.95 |
| 442 | 123 | 119.00 | 200.00 | 0.00 | 20.05 |
| 443 | 123 | 119.00 | 201.00 | 0.00 | 20.15 |
| 444 | 123 | 119.00 | 202.00 | 0.00 | 20.25 |
| 445 | 123 | 119.00 | 203.00 | 0.00 | 20.35 |
| 446 | 123 | 119.00 | 204.00 | 0.00 | 20.45 |
| 447 | 123 | 119.00 | 205.00 | 0.00 | 20.55 |
| 448 | 123 | 119.00 | 206.00 | 0.00 | 20.65 |
| 449 | 123 | 119.00 | 207.00 | 0.00 | 20.75 |
| 450 | 123 | 119.00 | 208.00 | 0.00 | 20.85 |
| 451 | 123 | 119.00 | 209.00 | 0.00 | 20.95 |
| 452 | 123 | 119.00 | 210.00 | 0.00 | 21.05 |
| 453 | 123 | 119.00 | 211.00 | 0.00 | 21.15 |
| 454 | 123 | 119.00 | 212.00 | 0.00 | 21.25 |
| 455 | 123 | 119.00 | 213.00 | 0.00 | 21.35 |
| 456 | 123 | 119.00 | 214.00 | 0.00 | 21.45 |
| 457 | 123 | 119.00 | 215.00 | 0.00 | 21.55 |
| 458 | 123 | 119.00 | 216.00 | 0.00 | 21.65 |
| 459 | 123 | 119.00 | 217.00 | 0.00 | 21.75 |
| 460 | 123 | 119.00 | 218.00 | 0.00 | 21.85 |
| 461 | 123 | 119.00 | 219.00 | 0.00 | 21.95 |
| 462 | 123 | 119.00 | 220.00 | 0.00 | 22.05 |
| 463 | 123 | 119.00 | 221.00 | 0.00 | 22.15 |
| 464 | 123 | 119.00 | 222.00 | 0.00 | 22.25 |
| 465 | 123 | 119.00 | 223.00 | 0.00 | 22.35 |
| 466 | 123 | 119.00 | 224.00 | 0.00 | 22.45 |
| 467 | 123 | 119.00 | 225.00 | 0.00 | 22.55 |
| 468 | 123 | 119.00 | 226.00 | 0.00 | 22.65 |
| 469 | 123 | 119.00 | 227.00 | 0.00 | 22.75 |
| 470 | 123 | 119.00 | 228.00 | 0.00 | 22.85 |
| 471 | 123 | 119.00 | 229.00 | 0.00 | 22.95 |
| 472 | 123 | 119.00 | 230.00 | 0.00 | 23.05 |
| 473 | 123 | 119.00 | 231.00 | 0.00 | 23.15 |
| 474 | 123 | 119.00 | 232.00 | 0.00 | 23.25 |
| 475 | 123 | 119.00 | 233.00 | 0.00 | 23.35 |
| 476 | 123 | 119.00 | 234.00 | 0.00 | 23.45 |
| 477 | 123 | 119.00 | 235.00 | 0.00 | 23.55 |
| 478 | 123 | 119.00 | 236.00 | 0.00 | 23.65 |
| 479 | 123 | 119.00 | 237.00 | 0.00 | 23.75 |
| 480 | 123 | 119.00 | 238.00 | 0.00 | 23.85 |
| 481 | 123 | 119.00 | 239.00 | 0.00 | 23.95 |
| 482 | 123 | 119.00 | 240.00 | 0.00 | 24.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 483 | 123 | 119.00 | 241.00 | 0.00 | 24.15 |
| 484 | 123 | 119.00 | 242.00 | 0.00 | 24.25 |
| 485 | 123 | 119.00 | 243.00 | 0.00 | 24.35 |
| 486 | 123 | 119.00 | 244.00 | 0.00 | 24.45 |
| 487 | 123 | 119.00 | 245.00 | 0.00 | 24.55 |
| 488 | 123 | 119.00 | 246.00 | 0.00 | 24.65 |
| 489 | 123 | 119.00 | 247.00 | 0.00 | 24.75 |
| 490 | 123 | 119.00 | 248.00 | 0.00 | 24.85 |
| 491 | 123 | 119.00 | 249.00 | 0.00 | 24.95 |
| 492 | 123 | 119.00 | 250.00 | 0.00 | 25.05 |
| 493 | 123 | 119.00 | 251.00 | 0.00 | 25.15 |
| 494 | 123 | 119.00 | 252.00 | 0.00 | 25.25 |
| 495 | 123 | 119.00 | 253.00 | 0.00 | 25.35 |
| 496 | 123 | 119.00 | 254.00 | 0.00 | 25.45 |
| 497 | 123 | 119.00 | 255.00 | 0.00 | 25.55 |
| 498 | 123 | 119.00 | 256.00 | 0.00 | 25.65 |
| 499 | 123 | 119.00 | 257.00 | 0.00 | 25.75 |
| 500 | 123 | 119.00 | 258.00 | 0.00 | 25.85 |
| 501 | 123 | 119.00 | 259.00 | 0.00 | 25.95 |
| 502 | 123 | 119.00 | 260.00 | 0.00 | 26.05 |
| 503 | 123 | 119.00 | 261.00 | 0.00 | 26.15 |
| 504 | 123 | 119.00 | 262.00 | 0.00 | 26.25 |
| 505 | 123 | 119.00 | 263.00 | 0.00 | 26.35 |
| 506 | 123 | 119.00 | 264.00 | 0.00 | 26.45 |
| 507 | 123 | 119.00 | 265.00 | 0.00 | 26.55 |
| 508 | 123 | 119.00 | 266.00 | 0.00 | 26.65 |
| 509 | 123 | 119.00 | 267.00 | 0.00 | 26.75 |
| 510 | 123 | 119.00 | 268.00 | 0.00 | 26.85 |
| 511 | 123 | 119.00 | 269.00 | 0.00 | 26.95 |
| 512 | 123 | 119.00 | 270.00 | 0.00 | 27.05 |
| 513 | 123 | 119.00 | 271.00 | 0.00 | 27.15 |
| 514 | 123 | 119.00 | 272.00 | 0.00 | 27.25 |
| 515 | 123 | 119.00 | 273.00 | 0.00 | 27.35 |
| 516 | 123 | 119.00 | 274.00 | 0.00 | 27.45 |
| 517 | 123 | 119.00 | 275.00 | 0.00 | 27.55 |
| 518 | 123 | 119.00 | 276.00 | 0.00 | 27.65 |
| 519 | 123 | 119.00 | 277.00 | 0.00 | 27.75 |
| 520 | 123 | 119.00 | 278.00 | 0.00 | 27.85 |
| 521 | 123 | 119.00 | 279.00 | 0.00 | 27.95 |
| 522 | 123 | 119.00 | 280.00 | 0.00 | 28.05 |
| 523 | 123 | 119.00 | 281.00 | 0.00 | 28.15 |
| 524 | 123 | 119.00 | 282.00 | 0.00 | 28.25 |
| 525 | 123 | 119.00 | 283.00 | 0.00 | 28.35 |
| 526 | 123 | 119.00 | 284.00 | 0.00 | 28.45 |
| 527 | 123 | 119.00 | 285.00 | 0.00 | 28.55 |
| 528 | 123 | 119.00 | 286.00 | 0.00 | 28.65 |
| 529 | 123 | 119.00 | 287.00 | 0.00 | 28.75 |
| 530 | 123 | 119.00 | 288.00 | 0.00 | 28.85 |
| 531 | 123 | 119.00 | 289.00 | 0.00 | 28.95 |
| 532 | 123 | 119.00 | 290.00 | 0.00 | 29.05 |
| 533 | 123 | 119.00 | 291.00 | 0.00 | 29.15 |
| 534 | 123 | 119.00 | 292.00 | 0.00 | 29.25 |
| 535 | 123 | 119.00 | 293.00 | 0.00 | 29.35 |
| 536 | 123 | 119.00 | 294.00 | 0.00 | 29.45 |
| 537 | 123 | 119.00 | 295.00 | 0.00 | 29.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 538 | 123 | 119.00 | 296.00 | 0.00 | 29.65 |
| 539 | 123 | 119.00 | 297.00 | 0.00 | 29.75 |
| 540 | 123 | 119.00 | 298.00 | 0.00 | 29.85 |
| 541 | 123 | 119.00 | 299.00 | 0.00 | 29.95 |
| 542 | 123 | 119.00 | 300.00 | 0.00 | 30.05 |
| 543 | 123 | 119.00 | 301.00 | 0.00 | 30.15 |
| 544 | 123 | 119.00 | 302.00 | 0.00 | 30.25 |
| 545 | 123 | 119.00 | 303.00 | 0.00 | 30.35 |
| 546 | 123 | 119.00 | 304.00 | 0.00 | 30.45 |
| 547 | 123 | 119.00 | 305.00 | 0.00 | 30.55 |
| 548 | 123 | 119.00 | 306.00 | 0.00 | 30.65 |
| 549 | 123 | 119.00 | 307.00 | 0.00 | 30.75 |
| 550 | 123 | 119.00 | 308.00 | 0.00 | 30.85 |
| 551 | 123 | 119.00 | 309.00 | 0.00 | 30.95 |
| 552 | 123 | 119.00 | 310.00 | 0.00 | 31.05 |
| 553 | 123 | 119.00 | 311.00 | 0.00 | 31.15 |
| 554 | 123 | 119.00 | 312.00 | 0.00 | 31.25 |
| 555 | 123 | 119.00 | 313.00 | 0.00 | 31.35 |
| 556 | 123 | 119.00 | 314.00 | 0.00 | 31.45 |
| 557 | 123 | 119.00 | 315.00 | 0.00 | 31.55 |
| 558 | 123 | 119.00 | 316.00 | 0.00 | 31.65 |
| 559 | 123 | 119.00 | 317.00 | 0.00 | 31.75 |
| 560 | 123 | 119.00 | 318.00 | 0.00 | 31.85 |
| 561 | 123 | 119.00 | 319.00 | 0.00 | 31.95 |
| 562 | 123 | 119.00 | 320.00 | 0.00 | 32.05 |
| 563 | 123 | 119.00 | 321.00 | 0.00 | 32.15 |
| 564 | 123 | 119.00 | 322.00 | 0.00 | 32.25 |
| 565 | 123 | 119.00 | 323.00 | 0.00 | 32.35 |
| 566 | 123 | 119.00 | 324.00 | 0.00 | 32.45 |
| 567 | 123 | 119.00 | 325.00 | 0.00 | 32.55 |
| 568 | 123 | 119.00 | 326.00 | 0.00 | 32.65 |
| 569 | 123 | 119.00 | 327.00 | 0.00 | 32.75 |
| 570 | 123 | 119.00 | 328.00 | 0.00 | 32.85 |
| 571 | 123 | 119.00 | 329.00 | 0.00 | 32.95 |
| 572 | 123 | 119.00 | 330.00 | 0.00 | 33.05 |
| 573 | 123 | 119.00 | 331.00 | 0.00 | 33.15 |
| 574 | 123 | 119.00 | 332.00 | 0.00 | 33.25 |
| 575 | 123 | 119.00 | 333.00 | 0.00 | 33.35 |
| 576 | 123 | 119.00 | 334.00 | 0.00 | 33.45 |
| 577 | 123 | 119.00 | 335.00 | 0.00 | 33.55 |
| 578 | 123 | 119.00 | 336.00 | 0.00 | 33.65 |
| 579 | 123 | 119.00 | 337.00 | 0.00 | 33.75 |
| 580 | 123 | 119.00 | 338.00 | 0.00 | 33.85 |
| 581 | 123 | 119.00 | 339.00 | 0.00 | 33.95 |
| 582 | 123 | 119.00 | 340.00 | 0.00 | 34.05 |
| 583 | 123 | 119.00 | 341.00 | 0.00 | 34.15 |
| 584 | 123 | 119.00 | 342.00 | 0.00 | 34.25 |
| 585 | 123 | 119.00 | 343.00 | 0.00 | 34.35 |
| 586 | 123 | 119.00 | 344.00 | 0.00 | 34.45 |
| 587 | 123 | 119.00 | 345.00 | 0.00 | 34.55 |
| 588 | 123 | 119.00 | 346.00 | 0.00 | 34.65 |
| 589 | 123 | 119.00 | 347.00 | 0.00 | 34.75 |
| 590 | 123 | 119.00 | 348.00 | 0.00 | 34.85 |
| 591 | 123 | 119.00 | 349.00 | 0.00 | 34.95 |
| 592 | 123 | 119.00 | 350.00 | 0.00 | 35.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 593 | 123 | 119.00 | 351.00 | 0.00 | 35.15 |
| 594 | 123 | 119.00 | 352.00 | 0.00 | 35.25 |
| 595 | 123 | 119.00 | 353.00 | 0.00 | 35.35 |
| 596 | 123 | 119.00 | 354.00 | 0.00 | 35.45 |
| 597 | 123 | 119.00 | 355.00 | 0.00 | 35.55 |
| 598 | 123 | 119.00 | 356.00 | 0.00 | 35.65 |
| 599 | 123 | 119.00 | 357.00 | 0.00 | 35.75 |
| 600 | 123 | 119.00 | 358.00 | 0.00 | 35.85 |
| 601 | 123 | 119.00 | 359.00 | 0.00 | 35.95 |
| 602 | 123 | 119.00 | 360.00 | 0.00 | 36.05 |
| 603 | 123 | 119.00 | 361.00 | 0.00 | 36.15 |
| 604 | 123 | 119.00 | 362.00 | 0.00 | 36.25 |
| 605 | 123 | 119.00 | 363.00 | 0.00 | 36.35 |
| 606 | 123 | 119.00 | 364.00 | 0.00 | 36.45 |
| 607 | 123 | 119.00 | 365.00 | 0.00 | 36.55 |
| 608 | 123 | 119.00 | 366.00 | 0.00 | 36.65 |
| 609 | 123 | 119.00 | 367.00 | 0.00 | 36.75 |
| 610 | 123 | 119.00 | 368.00 | 0.00 | 36.85 |
| 611 | 123 | 119.00 | 369.00 | 0.00 | 36.95 |
| 612 | 123 | 119.00 | 370.00 | 0.00 | 37.05 |
| 613 | 123 | 119.00 | 371.00 | 0.00 | 37.15 |
| 614 | 123 | 119.00 | 372.00 | 0.00 | 37.25 |
| 615 | 123 | 119.00 | 373.00 | 0.00 | 37.35 |
| 616 | 123 | 119.00 | 374.00 | 0.00 | 37.45 |
| 617 | 123 | 119.00 | 375.00 | 0.00 | 37.55 |
| 618 | 123 | 119.00 | 376.00 | 0.00 | 37.65 |
| 619 | 123 | 119.00 | 377.00 | 0.00 | 37.75 |
| 620 | 123 | 119.00 | 378.00 | 0.00 | 37.85 |
| 621 | 123 | 119.00 | 379.00 | 0.00 | 37.95 |
| 622 | 123 | 119.00 | 380.00 | 0.00 | 38.05 |
| 623 | 123 | 119.00 | 381.00 | 0.00 | 38.15 |
| 624 | 123 | 119.00 | 382.00 | 0.00 | 38.25 |
| 625 | 123 | 119.00 | 383.00 | 0.00 | 38.35 |
| 626 | 123 | 119.00 | 384.00 | 0.00 | 38.45 |
| 627 | 123 | 119.00 | 385.00 | 0.00 | 38.55 |
| 628 | 123 | 119.00 | 386.00 | 0.00 | 38.65 |
| 629 | 123 | 119.00 | 387.00 | 0.00 | 38.75 |
| 630 | 123 | 119.00 | 388.00 | 0.00 | 38.85 |
| 631 | 123 | 119.00 | 389.00 | 0.00 | 38.95 |
| 632 | 123 | 119.00 | 390.00 | 0.00 | 39.05 |
| 633 | 123 | 119.00 | 391.00 | 0.00 | 39.15 |
| 634 | 123 | 119.00 | 392.00 | 0.00 | 39.25 |
| 635 | 123 | 119.00 | 393.00 | 0.00 | 39.35 |
| 636 | 123 | 119.00 | 394.00 | 0.00 | 39.45 |
| 637 | 123 | 119.00 | 395.00 | 0.00 | 39.55 |
| 638 | 123 | 119.00 | 396.00 | 0.00 | 39.65 |
| 639 | 123 | 119.00 | 397.00 | 0.00 | 39.75 |
| 640 | 123 | 119.00 | 398.00 | 0.00 | 39.85 |
| 641 | 123 | 119.00 | 399.00 | 0.00 | 39.95 |
| 642 | 123 | 119.00 | 400.00 | 0.00 | 40.05 |
| 643 | 123 | 119.00 | 401.00 | 0.00 | 40.15 |
| 644 | 123 | 119.00 | 402.00 | 0.00 | 40.25 |
| 645 | 123 | 119.00 | 403.00 | 0.00 | 40.35 |
| 646 | 123 | 119.00 | 404.00 | 0.00 | 40.45 |
| 647 | 123 | 119.00 | 405.00 | 0.00 | 40.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 648 | 123 | 119.00 | 406.00 | 0.00 | 40.65 |
| 649 | 123 | 119.00 | 407.00 | 0.00 | 40.75 |
| 650 | 123 | 119.00 | 408.00 | 0.00 | 40.85 |
| 651 | 123 | 119.00 | 409.00 | 0.00 | 40.95 |
| 652 | 123 | 119.00 | 410.00 | 0.00 | 41.05 |
| 653 | 123 | 119.00 | 411.00 | 0.00 | 41.15 |
| 654 | 123 | 119.00 | 412.00 | 0.00 | 41.25 |
| 655 | 123 | 119.00 | 413.00 | 0.00 | 41.35 |
| 656 | 123 | 119.00 | 414.00 | 0.00 | 41.45 |
| 657 | 123 | 119.00 | 415.00 | 0.00 | 41.55 |
| 658 | 123 | 119.00 | 416.00 | 0.00 | 41.65 |
| 659 | 123 | 119.00 | 417.00 | 0.00 | 41.75 |
| 660 | 123 | 119.00 | 418.00 | 0.00 | 41.85 |
| 661 | 123 | 119.00 | 419.00 | 0.00 | 41.95 |
| 662 | 123 | 119.00 | 420.00 | 0.00 | 42.05 |
| 663 | 123 | 119.00 | 421.00 | 0.00 | 42.15 |
| 664 | 123 | 119.00 | 422.00 | 0.00 | 42.25 |
| 665 | 123 | 119.00 | 423.00 | 0.00 | 42.35 |
| 666 | 123 | 119.00 | 424.00 | 0.00 | 42.45 |
| 667 | 123 | 119.00 | 425.00 | 0.00 | 42.55 |
| 668 | 123 | 119.00 | 426.00 | 0.00 | 42.65 |
| 669 | 123 | 119.00 | 427.00 | 0.00 | 42.75 |
| 670 | 123 | 119.00 | 428.00 | 0.00 | 42.85 |
| 671 | 123 | 119.00 | 429.00 | 0.00 | 42.95 |
| 672 | 123 | 119.00 | 430.00 | 0.00 | 43.05 |
| 673 | 123 | 119.00 | 431.00 | 0.00 | 43.15 |
| 674 | 123 | 119.00 | 432.00 | 0.00 | 43.25 |
| 675 | 123 | 119.00 | 433.00 | 0.00 | 43.35 |
| 676 | 123 | 119.00 | 434.00 | 0.00 | 43.45 |
| 677 | 123 | 119.00 | 435.00 | 0.00 | 43.55 |
| 678 | 123 | 119.00 | 436.00 | 0.00 | 43.65 |
| 679 | 123 | 119.00 | 437.00 | 0.00 | 43.75 |
| 680 | 123 | 119.00 | 438.00 | 0.00 | 43.85 |
| 681 | 123 | 119.00 | 439.00 | 0.00 | 43.95 |
| 682 | 123 | 119.00 | 440.00 | 0.00 | 44.05 |
| 683 | 123 | 119.00 | 441.00 | 0.00 | 44.15 |
| 684 | 123 | 119.00 | 442.00 | 0.00 | 44.25 |
| 685 | 123 | 119.00 | 443.00 | 0.00 | 44.35 |
| 686 | 123 | 119.00 | 444.00 | 0.00 | 44.45 |
| 687 | 123 | 119.00 | 445.00 | 0.00 | 44.55 |
| 688 | 123 | 119.00 | 446.00 | 0.00 | 44.65 |
| 689 | 123 | 119.00 | 447.00 | 0.00 | 44.75 |
| 690 | 123 | 119.00 | 448.00 | 0.00 | 44.85 |
| 691 | 123 | 119.00 | 449.00 | 0.00 | 44.95 |
| 692 | 123 | 119.00 | 450.00 | 0.00 | 45.05 |
| 693 | 123 | 119.00 | 451.00 | 0.00 | 45.15 |
| 694 | 123 | 119.00 | 452.00 | 0.00 | 45.25 |
| 695 | 123 | 119.00 | 453.00 | 0.00 | 45.35 |
| 696 | 123 | 119.00 | 454.00 | 0.00 | 45.45 |
| 697 | 123 | 119.00 | 455.00 | 0.00 | 45.55 |
| 698 | 123 | 119.00 | 456.00 | 0.00 | 45.65 |
| 699 | 123 | 119.00 | 457.00 | 0.00 | 45.75 |
| 700 | 123 | 119.00 | 458.00 | 0.00 | 45.85 |
| 701 | 123 | 119.00 | 459.00 | 0.00 | 45.95 |
| 702 | 123 | 119.00 | 460.00 | 0.00 | 46.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 703 | 123 | 119.00 | 461.00 | 0.00 | 46.15 |
| 704 | 123 | 119.00 | 462.00 | 0.00 | 46.25 |
| 705 | 123 | 119.00 | 463.00 | 0.00 | 46.35 |
| 706 | 123 | 119.00 | 464.00 | 0.00 | 46.45 |
| 707 | 123 | 119.00 | 465.00 | 0.00 | 46.55 |
| 708 | 123 | 119.00 | 466.00 | 0.00 | 46.65 |
| 709 | 123 | 119.00 | 467.00 | 0.00 | 46.75 |
| 710 | 123 | 119.00 | 468.00 | 0.00 | 46.85 |
| 711 | 123 | 119.00 | 469.00 | 0.00 | 46.95 |
| 712 | 123 | 119.00 | 470.00 | 0.00 | 47.05 |
| 713 | 123 | 119.00 | 471.00 | 0.00 | 47.15 |
| 714 | 123 | 119.00 | 472.00 | 0.00 | 47.25 |
| 715 | 123 | 119.00 | 473.00 | 0.00 | 47.35 |
| 716 | 123 | 119.00 | 474.00 | 0.00 | 47.45 |
| 717 | 123 | 119.00 | 475.00 | 0.00 | 47.55 |
| 718 | 123 | 119.00 | 476.00 | 0.00 | 47.65 |
| 719 | 123 | 119.00 | 477.00 | 0.00 | 47.75 |
| 720 | 123 | 119.00 | 478.00 | 0.00 | 47.85 |
| 721 | 123 | 119.00 | 479.00 | 0.00 | 47.95 |
| 722 | 123 | 119.00 | 480.00 | 0.00 | 48.05 |
| 723 | 123 | 119.00 | 481.00 | 0.00 | 48.15 |
| 724 | 123 | 119.00 | 482.00 | 0.00 | 48.25 |
| 725 | 123 | 119.00 | 483.00 | 0.00 | 48.35 |
| 726 | 123 | 119.00 | 484.00 | 0.00 | 48.45 |
| 727 | 123 | 119.00 | 485.00 | 0.00 | 48.55 |
| 728 | 123 | 119.00 | 486.00 | 0.00 | 48.65 |
| 729 | 123 | 119.00 | 487.00 | 0.00 | 48.75 |
| 730 | 123 | 119.00 | 488.00 | 0.00 | 48.85 |
| 731 | 123 | 119.00 | 489.00 | 0.00 | 48.95 |
| 732 | 123 | 119.00 | 490.00 | 0.00 | 49.05 |
| 733 | 123 | 119.00 | 491.00 | 0.00 | 49.15 |
| 734 | 123 | 119.00 | 492.00 | 0.00 | 49.25 |
| 735 | 123 | 119.00 | 493.00 | 0.00 | 49.35 |
| 736 | 123 | 119.00 | 494.00 | 0.00 | 49.45 |
| 737 | 123 | 119.00 | 495.00 | 0.00 | 49.55 |
| 738 | 123 | 119.00 | 496.00 | 0.00 | 49.65 |
| 739 | 123 | 119.00 | 497.00 | 0.00 | 49.75 |
| 740 | 123 | 119.00 | 498.00 | 0.00 | 49.85 |
| 741 | 123 | 119.00 | 499.00 | 0.00 | 49.95 |
| 742 | 123 | 119.00 | 500.00 | 0.00 | 50.05 |
| 743 | 123 | 119.00 | 501.00 | 0.00 | 50.15 |
| 744 | 123 | 119.00 | 502.00 | 0.00 | 50.25 |
| 745 | 123 | 119.00 | 503.00 | 0.00 | 50.35 |
| 746 | 123 | 119.00 | 504.00 | 0.00 | 50.45 |
| 747 | 123 | 119.00 | 505.00 | 0.00 | 50.55 |
| 748 | 123 | 119.00 | 506.00 | 0.00 | 50.65 |
| 749 | 123 | 119.00 | 507.00 | 0.00 | 50.75 |
| 750 | 123 | 119.00 | 508.00 | 0.00 | 50.85 |
| 751 | 123 | 119.00 | 509.00 | 0.00 | 50.95 |
| 752 | 123 | 119.00 | 510.00 | 0.00 | 51.05 |
| 753 | 123 | 119.00 | 511.00 | 0.00 | 51.15 |
| 754 | 123 | 119.00 | 512.00 | 0.00 | 51.25 |
| 755 | 123 | 119.00 | 513.00 | 0.00 | 51.35 |
| 756 | 123 | 119.00 | 514.00 | 0.00 | 51.45 |
| 757 | 123 | 119.00 | 515.00 | 0.00 | 51.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 758 | 123 | 119.00 | 516.00 | 0.00 | 51.65 |
| 759 | 123 | 119.00 | 517.00 | 0.00 | 51.75 |
| 760 | 123 | 119.00 | 518.00 | 0.00 | 51.85 |
| 761 | 123 | 119.00 | 519.00 | 0.00 | 51.95 |
| 762 | 123 | 119.00 | 520.00 | 0.00 | 52.05 |
| 763 | 123 | 119.00 | 521.00 | 0.00 | 52.15 |
| 764 | 123 | 119.00 | 522.00 | 0.00 | 52.25 |
| 765 | 123 | 119.00 | 523.00 | 0.00 | 52.35 |
| 766 | 123 | 119.00 | 524.00 | 0.00 | 52.45 |
| 767 | 123 | 119.00 | 525.00 | 0.00 | 52.55 |
| 768 | 123 | 119.00 | 526.00 | 0.00 | 52.65 |
| 769 | 123 | 119.00 | 527.00 | 0.00 | 52.75 |
| 770 | 123 | 119.00 | 528.00 | 0.00 | 52.85 |
| 771 | 123 | 119.00 | 529.00 | 0.00 | 52.95 |
| 772 | 123 | 119.00 | 530.00 | 0.00 | 53.05 |
| 773 | 123 | 119.00 | 531.00 | 0.00 | 53.15 |
| 774 | 123 | 119.00 | 532.00 | 0.00 | 53.25 |
| 775 | 123 | 119.00 | 533.00 | 0.00 | 53.35 |
| 776 | 123 | 119.00 | 534.00 | 0.00 | 53.45 |
| 777 | 123 | 119.00 | 535.00 | 0.00 | 53.55 |
| 778 | 123 | 119.00 | 536.00 | 0.00 | 53.65 |
| 779 | 123 | 119.00 | 537.00 | 0.00 | 53.75 |
| 780 | 123 | 119.00 | 538.00 | 0.00 | 53.85 |
| 781 | 123 | 119.00 | 539.00 | 0.00 | 53.95 |
| 782 | 123 | 119.00 | 540.00 | 0.00 | 54.05 |
| 783 | 123 | 119.00 | 541.00 | 0.00 | 54.15 |
| 784 | 123 | 119.00 | 542.00 | 0.00 | 54.25 |
| 785 | 123 | 119.00 | 543.00 | 0.00 | 54.35 |
| 786 | 123 | 119.00 | 544.00 | 0.00 | 54.45 |
| 787 | 123 | 119.00 | 545.00 | 0.00 | 54.55 |
| 788 | 123 | 119.00 | 546.00 | 0.00 | 54.65 |
| 789 | 123 | 119.00 | 547.00 | 0.00 | 54.75 |
| 790 | 123 | 119.00 | 548.00 | 0.00 | 54.85 |
| 791 | 123 | 119.00 | 549.00 | 0.00 | 54.95 |
| 792 | 123 | 119.00 | 550.00 | 0.00 | 55.05 |
| 793 | 123 | 119.00 | 551.00 | 0.00 | 55.15 |
| 794 | 123 | 119.00 | 552.00 | 0.00 | 55.25 |
| 795 | 123 | 119.00 | 553.00 | 0.00 | 55.35 |
| 796 | 123 | 119.00 | 554.00 | 0.00 | 55.45 |
| 797 | 123 | 119.00 | 555.00 | 0.00 | 55.55 |
| 798 | 123 | 119.00 | 556.00 | 0.00 | 55.65 |
| 799 | 123 | 119.00 | 557.00 | 0.00 | 55.75 |
| 800 | 123 | 119.00 | 558.00 | 0.00 | 55.85 |
| 801 | 123 | 119.00 | 559.00 | 0.00 | 55.95 |
| 802 | 123 | 119.00 | 560.00 | 0.00 | 56.05 |
| 803 | 123 | 119.00 | 561.00 | 0.00 | 56.15 |
| 804 | 123 | 119.00 | 562.00 | 0.00 | 56.25 |
| 805 | 123 | 119.00 | 563.00 | 0.00 | 56.35 |
| 806 | 123 | 119.00 | 564.00 | 0.00 | 56.45 |
| 807 | 123 | 119.00 | 565.00 | 0.00 | 56.55 |
| 808 | 123 | 119.00 | 566.00 | 0.00 | 56.65 |
| 809 | 123 | 119.00 | 567.00 | 0.00 | 56.75 |
| 810 | 123 | 119.00 | 568.00 | 0.00 | 56.85 |
| 811 | 123 | 119.00 | 569.00 | 0.00 | 56.95 |
| 812 | 123 | 119.00 | 570.00 | 0.00 | 57.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 813 | 123 | 119.00 | 571.00 | 0.00 | 57.15 |
| 814 | 123 | 119.00 | 572.00 | 0.00 | 57.25 |
| 815 | 123 | 119.00 | 573.00 | 0.00 | 57.35 |
| 816 | 123 | 119.00 | 574.00 | 0.00 | 57.45 |
| 817 | 123 | 119.00 | 575.00 | 0.00 | 57.55 |
| 818 | 123 | 119.00 | 576.00 | 0.00 | 57.65 |
| 819 | 123 | 119.00 | 577.00 | 0.00 | 57.75 |
| 820 | 123 | 119.00 | 578.00 | 0.00 | 57.85 |
| 821 | 123 | 119.00 | 579.00 | 0.00 | 57.95 |
| 822 | 123 | 119.00 | 580.00 | 0.00 | 58.05 |
| 823 | 123 | 119.00 | 581.00 | 0.00 | 58.15 |
| 824 | 123 | 119.00 | 582.00 | 0.00 | 58.25 |
| 825 | 123 | 119.00 | 583.00 | 0.00 | 58.35 |
| 826 | 123 | 119.00 | 584.00 | 0.00 | 58.45 |
| 827 | 123 | 119.00 | 585.00 | 0.00 | 58.55 |
| 828 | 123 | 119.00 | 586.00 | 0.00 | 58.65 |
| 829 | 123 | 119.00 | 587.00 | 0.00 | 58.75 |
| 830 | 123 | 119.00 | 588.00 | 0.00 | 58.85 |
| 831 | 123 | 119.00 | 589.00 | 0.00 | 58.95 |
| 832 | 123 | 119.00 | 590.00 | 0.00 | 59.05 |
| 833 | 123 | 119.00 | 591.00 | 0.00 | 59.15 |
| 834 | 123 | 119.00 | 592.00 | 0.00 | 59.25 |
| 835 | 123 | 119.00 | 593.00 | 0.00 | 59.35 |
| 836 | 123 | 119.00 | 594.00 | 0.00 | 59.45 |
| 837 | 123 | 119.00 | 595.00 | 0.00 | 59.55 |
| 838 | 123 | 119.00 | 596.00 | 0.00 | 59.65 |
| 839 | 123 | 119.00 | 597.00 | 0.00 | 59.75 |
| 840 | 123 | 119.00 | 598.00 | 0.00 | 59.85 |
| 841 | 123 | 119.00 | 599.00 | 0.00 | 59.95 |
| 842 | 123 | 119.00 | 600.00 | 0.00 | 60.05 |
| 843 | 123 | 119.00 | 601.00 | 0.00 | 60.15 |
| 844 | 123 | 119.00 | 602.00 | 0.00 | 60.25 |
| 845 | 123 | 119.00 | 603.00 | 0.00 | 60.35 |
| 846 | 123 | 119.00 | 604.00 | 0.00 | 60.45 |
| 847 | 123 | 119.00 | 605.00 | 0.00 | 60.55 |
| 848 | 123 | 119.00 | 606.00 | 0.00 | 60.65 |
| 849 | 123 | 119.00 | 607.00 | 0.00 | 60.75 |
| 850 | 123 | 119.00 | 608.00 | 0.00 | 60.85 |
| 851 | 123 | 119.00 | 609.00 | 0.00 | 60.95 |
| 852 | 123 | 119.00 | 610.00 | 0.00 | 61.05 |
| 853 | 123 | 119.00 | 611.00 | 0.00 | 61.15 |
| 854 | 123 | 119.00 | 612.00 | 0.00 | 61.25 |
| 855 | 123 | 119.00 | 613.00 | 0.00 | 61.35 |
| 856 | 123 | 119.00 | 614.00 | 0.00 | 61.45 |
| 857 | 123 | 119.00 | 615.00 | 0.00 | 61.55 |
| 858 | 123 | 119.00 | 616.00 | 0.00 | 61.65 |
| 859 | 123 | 119.00 | 617.00 | 0.00 | 61.75 |
| 860 | 123 | 119.00 | 618.00 | 0.00 | 61.85 |
| 861 | 123 | 119.00 | 619.00 | 0.00 | 61.95 |
| 862 | 123 | 119.00 | 620.00 | 0.00 | 62.05 |
| 863 | 123 | 119.00 | 621.00 | 0.00 | 62.15 |
| 864 | 123 | 119.00 | 622.00 | 0.00 | 62.25 |
| 865 | 123 | 119.00 | 623.00 | 0.00 | 62.35 |
| 866 | 123 | 119.00 | 624.00 | 0.00 | 62.45 |
| 867 | 123 | 119.00 | 625.00 | 0.00 | 62.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 868 | 123 | 119.00 | 626.00 | 0.00 | 62.65 |
| 869 | 123 | 119.00 | 627.00 | 0.00 | 62.75 |
| 870 | 123 | 119.00 | 628.00 | 0.00 | 62.85 |
| 871 | 123 | 119.00 | 629.00 | 0.00 | 62.95 |
| 872 | 123 | 119.00 | 630.00 | 0.00 | 63.05 |
| 873 | 123 | 119.00 | 631.00 | 0.00 | 63.15 |
| 874 | 123 | 119.00 | 632.00 | 0.00 | 63.25 |
| 875 | 123 | 119.00 | 633.00 | 0.00 | 63.35 |
| 876 | 123 | 119.00 | 634.00 | 0.00 | 63.45 |
| 877 | 123 | 119.00 | 635.00 | 0.00 | 63.55 |
| 878 | 123 | 119.00 | 636.00 | 0.00 | 63.65 |
| 879 | 123 | 119.00 | 637.00 | 0.00 | 63.75 |
| 880 | 123 | 119.00 | 638.00 | 0.00 | 63.85 |
| 881 | 123 | 119.00 | 639.00 | 0.00 | 63.95 |
| 882 | 123 | 119.00 | 640.00 | 0.00 | 64.05 |
| 883 | 123 | 119.00 | 641.00 | 0.00 | 64.15 |
| 884 | 123 | 119.00 | 642.00 | 0.00 | 64.25 |
| 885 | 123 | 119.00 | 643.00 | 0.00 | 64.35 |
| 886 | 123 | 119.00 | 644.00 | 0.00 | 64.45 |
| 887 | 123 | 119.00 | 645.00 | 0.00 | 64.55 |
| 888 | 123 | 119.00 | 646.00 | 0.00 | 64.65 |
| 889 | 123 | 119.00 | 647.00 | 0.00 | 64.75 |
| 890 | 123 | 119.00 | 648.00 | 0.00 | 64.85 |
| 891 | 123 | 119.00 | 649.00 | 0.00 | 64.95 |
| 892 | 123 | 119.00 | 650.00 | 0.00 | 65.05 |
| 893 | 123 | 119.00 | 651.00 | 0.00 | 65.15 |
| 894 | 123 | 119.00 | 652.00 | 0.00 | 65.25 |
| 895 | 123 | 119.00 | 653.00 | 0.00 | 65.35 |
| 896 | 123 | 119.00 | 654.00 | 0.00 | 65.45 |
| 897 | 123 | 119.00 | 655.00 | 0.00 | 65.55 |
| 898 | 123 | 119.00 | 656.00 | 0.00 | 65.65 |
| 899 | 123 | 119.00 | 657.00 | 0.00 | 65.75 |
| 900 | 123 | 119.00 | 658.00 | 0.00 | 65.85 |
| 901 | 123 | 119.00 | 659.00 | 0.00 | 65.95 |
| 902 | 123 | 119.00 | 660.00 | 0.00 | 66.05 |
| 903 | 123 | 119.00 | 661.00 | 0.00 | 66.15 |
| 904 | 123 | 119.00 | 662.00 | 0.00 | 66.25 |
| 905 | 123 | 119.00 | 663.00 | 0.00 | 66.35 |
| 906 | 123 | 119.00 | 664.00 | 0.00 | 66.45 |
| 907 | 123 | 119.00 | 665.00 | 0.00 | 66.55 |
| 908 | 123 | 119.00 | 666.00 | 0.00 | 66.65 |
| 909 | 123 | 119.00 | 667.00 | 0.00 | 66.75 |
| 910 | 123 | 119.00 | 668.00 | 0.00 | 66.85 |
| 911 | 123 | 119.00 | 669.00 | 0.00 | 66.95 |
| 912 | 123 | 119.00 | 670.00 | 0.00 | 67.05 |
| 913 | 123 | 119.00 | 671.00 | 0.00 | 67.15 |
| 914 | 123 | 119.00 | 672.00 | 0.00 | 67.25 |
| 915 | 123 | 119.00 | 673.00 | 0.00 | 67.35 |
| 916 | 123 | 119.00 | 674.00 | 0.00 | 67.45 |
| 917 | 123 | 119.00 | 675.00 | 0.00 | 67.55 |
| 918 | 123 | 119.00 | 676.00 | 0.00 | 67.65 |
| 919 | 123 | 119.00 | 677.00 | 0.00 | 67.75 |
| 920 | 123 | 119.00 | 678.00 | 0.00 | 67.85 |
| 921 | 123 | 119.00 | 679.00 | 0.00 | 67.95 |
| 922 | 123 | 119.00 | 680.00 | 0.00 | 68.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 923 | 123 | 119.00 | 681.00 | 0.00 | 68.15 |
| 924 | 123 | 119.00 | 682.00 | 0.00 | 68.25 |
| 925 | 123 | 119.00 | 683.00 | 0.00 | 68.35 |
| 926 | 123 | 119.00 | 684.00 | 0.00 | 68.45 |
| 927 | 123 | 119.00 | 685.00 | 0.00 | 68.55 |
| 928 | 123 | 119.00 | 686.00 | 0.00 | 68.65 |
| 929 | 123 | 119.00 | 687.00 | 0.00 | 68.75 |
| 930 | 123 | 119.00 | 688.00 | 0.00 | 68.85 |
| 931 | 123 | 119.00 | 689.00 | 0.00 | 68.95 |
| 932 | 123 | 119.00 | 690.00 | 0.00 | 69.05 |
| 933 | 123 | 119.00 | 691.00 | 0.00 | 69.15 |
| 934 | 123 | 119.00 | 692.00 | 0.00 | 69.25 |
| 935 | 123 | 119.00 | 693.00 | 0.00 | 69.35 |
| 936 | 123 | 119.00 | 694.00 | 0.00 | 69.45 |
| 937 | 123 | 119.00 | 695.00 | 0.00 | 69.55 |
| 938 | 123 | 119.00 | 696.00 | 0.00 | 69.65 |
| 939 | 123 | 119.00 | 697.00 | 0.00 | 69.75 |
| 940 | 123 | 119.00 | 698.00 | 0.00 | 69.85 |
| 941 | 123 | 119.00 | 699.00 | 0.00 | 69.95 |
| 942 | 123 | 119.00 | 700.00 | 0.00 | 70.05 |
| 943 | 123 | 119.00 | 701.00 | 0.00 | 70.15 |
| 944 | 123 | 119.00 | 702.00 | 0.00 | 70.25 |
| 945 | 123 | 119.00 | 703.00 | 0.00 | 70.35 |
| 946 | 123 | 119.00 | 704.00 | 0.00 | 70.45 |
| 947 | 123 | 119.00 | 705.00 | 0.00 | 70.55 |
| 948 | 123 | 119.00 | 706.00 | 0.00 | 70.65 |
| 949 | 123 | 119.00 | 707.00 | 0.00 | 70.75 |
| 950 | 123 | 119.00 | 708.00 | 0.00 | 70.85 |
| 951 | 123 | 119.00 | 709.00 | 0.00 | 70.95 |
| 952 | 123 | 119.00 | 710.00 | 0.00 | 71.05 |
| 953 | 123 | 119.00 | 711.00 | 0.00 | 71.15 |
| 954 | 123 | 119.00 | 712.00 | 0.00 | 71.25 |
| 955 | 123 | 119.00 | 713.00 | 0.00 | 71.35 |
| 956 | 123 | 119.00 | 714.00 | 0.00 | 71.45 |
| 957 | 123 | 119.00 | 715.00 | 0.00 | 71.55 |
| 958 | 123 | 119.00 | 716.00 | 0.00 | 71.65 |
| 959 | 123 | 119.00 | 717.00 | 0.00 | 71.75 |
| 960 | 123 | 119.00 | 718.00 | 0.00 | 71.85 |
| 961 | 123 | 119.00 | 719.00 | 0.00 | 71.95 |
| 962 | 123 | 119.00 | 720.00 | 0.00 | 72.05 |
| 963 | 123 | 119.00 | 721.00 | 0.00 | 72.15 |
| 964 | 123 | 119.00 | 722.00 | 0.00 | 72.25 |
| 965 | 123 | 119.00 | 723.00 | 0.00 | 72.35 |
| 966 | 123 | 119.00 | 724.00 | 0.00 | 72.45 |
| 967 | 123 | 119.00 | 725.00 | 0.00 | 72.50 |

If your employee's gross pay is over £967, go to page 244.

**Monthly table for standard rate NICs for use
from 6 January 2024 to 5 April 2024**

Table letter H

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

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)

Completing form RT11, 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £532.99 | No NICs liability, make no entries on form RT11 | | | | |
| 533 | 533 | 0.00 | 0.00 | 0.00 | 0.00 |
| 537 | 533 | 4.00 | 0.00 | 0.00 | 0.00 |
| 541 | 533 | 8.00 | 0.00 | 0.00 | 0.00 |
| 545 | 533 | 12.00 | 0.00 | 0.00 | 0.00 |
| 549 | 533 | 16.00 | 0.00 | 0.00 | 0.00 |
| 553 | 533 | 20.00 | 0.00 | 0.00 | 0.00 |
| 557 | 533 | 24.00 | 0.00 | 0.00 | 0.00 |
| 561 | 533 | 28.00 | 0.00 | 0.00 | 0.00 |
| 565 | 533 | 32.00 | 0.00 | 0.00 | 0.00 |
| 569 | 533 | 36.00 | 0.00 | 0.00 | 0.00 |
| 573 | 533 | 40.00 | 0.00 | 0.00 | 0.00 |
| 577 | 533 | 44.00 | 0.00 | 0.00 | 0.00 |
| 581 | 533 | 48.00 | 0.00 | 0.00 | 0.00 |
| 585 | 533 | 52.00 | 0.00 | 0.00 | 0.00 |
| 589 | 533 | 56.00 | 0.00 | 0.00 | 0.00 |
| 593 | 533 | 60.00 | 0.00 | 0.00 | 0.00 |
| 597 | 533 | 64.00 | 0.00 | 0.00 | 0.00 |
| 601 | 533 | 68.00 | 0.00 | 0.00 | 0.00 |
| 605 | 533 | 72.00 | 0.00 | 0.00 | 0.00 |
| 609 | 533 | 76.00 | 0.00 | 0.00 | 0.00 |
| 613 | 533 | 80.00 | 0.00 | 0.00 | 0.00 |
| 617 | 533 | 84.00 | 0.00 | 0.00 | 0.00 |
| 621 | 533 | 88.00 | 0.00 | 0.00 | 0.00 |
| 625 | 533 | 92.00 | 0.00 | 0.00 | 0.00 |
| 629 | 533 | 96.00 | 0.00 | 0.00 | 0.00 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.00 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 0.00 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 0.00 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 0.00 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 0.00 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 0.00 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 0.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 0.00 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 0.00 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 0.00 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 0.00 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 0.00 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 0.00 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 0.00 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 0.00 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 0.00 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 0.00 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 0.00 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 0.00 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 0.00 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 0.00 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 0.00 | 0.00 |
| 849 | 533 | 316.00 | 0.00 | 0.00 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 0.00 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 0.00 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 0.00 | 0.00 |
| 865 | 533 | 332.00 | 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 |
| 869 | 533 | 336.00 | 0.00 | 0.00 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 0.00 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 0.00 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 0.00 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 0.00 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 0.00 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 0.00 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 0.00 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 0.00 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 0.00 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 0.00 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 0.00 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 0.00 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 0.00 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 0.00 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 0.00 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 0.00 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 0.00 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 0.00 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 0.00 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 0.00 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 0.00 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 0.00 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 0.00 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 0.00 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 0.00 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 0.00 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 0.00 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 0.00 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 0.00 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 0.00 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 0.00 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 0.00 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 0.00 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 0.00 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 0.00 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 0.00 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 0.00 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 0.00 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 0.00 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 0.00 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 0.00 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 0.00 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 0.00 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 0.00 | 0.00 |
| 1048 | 533 | 515.00 | 0.00 | 0.00 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 0.00 | 0.30 |
| 1053 | 533 | 515.00 | 5.00 | 0.00 | 0.70 |
| 1057 | 533 | 515.00 | 9.00 | 0.00 | 1.10 |
| 1061 | 533 | 515.00 | 13.00 | 0.00 | 1.50 |
| 1065 | 533 | 515.00 | 17.00 | 0.00 | 1.90 |
| 1069 | 533 | 515.00 | 21.00 | 0.00 | 2.30 |
| 1073 | 533 | 515.00 | 25.00 | 0.00 | 2.70 |
| 1077 | 533 | 515.00 | 29.00 | 0.00 | 3.10 |
| 1081 | 533 | 515.00 | 33.00 | 0.00 | 3.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1085 | 533 | 515.00 | 37.00 | 0.00 | 3.90 |
| 1089 | 533 | 515.00 | 41.00 | 0.00 | 4.30 |
| 1093 | 533 | 515.00 | 45.00 | 0.00 | 4.70 |
| 1097 | 533 | 515.00 | 49.00 | 0.00 | 5.10 |
| 1101 | 533 | 515.00 | 53.00 | 0.00 | 5.50 |
| 1105 | 533 | 515.00 | 57.00 | 0.00 | 5.90 |
| 1109 | 533 | 515.00 | 61.00 | 0.00 | 6.30 |
| 1113 | 533 | 515.00 | 65.00 | 0.00 | 6.70 |
| 1117 | 533 | 515.00 | 69.00 | 0.00 | 7.10 |
| 1121 | 533 | 515.00 | 73.00 | 0.00 | 7.50 |
| 1125 | 533 | 515.00 | 77.00 | 0.00 | 7.90 |
| 1129 | 533 | 515.00 | 81.00 | 0.00 | 8.30 |
| 1133 | 533 | 515.00 | 85.00 | 0.00 | 8.70 |
| 1137 | 533 | 515.00 | 89.00 | 0.00 | 9.10 |
| 1141 | 533 | 515.00 | 93.00 | 0.00 | 9.50 |
| 1145 | 533 | 515.00 | 97.00 | 0.00 | 9.90 |
| 1149 | 533 | 515.00 | 101.00 | 0.00 | 10.30 |
| 1153 | 533 | 515.00 | 105.00 | 0.00 | 10.70 |
| 1157 | 533 | 515.00 | 109.00 | 0.00 | 11.10 |
| 1161 | 533 | 515.00 | 113.00 | 0.00 | 11.50 |
| 1165 | 533 | 515.00 | 117.00 | 0.00 | 11.90 |
| 1169 | 533 | 515.00 | 121.00 | 0.00 | 12.30 |
| 1173 | 533 | 515.00 | 125.00 | 0.00 | 12.70 |
| 1177 | 533 | 515.00 | 129.00 | 0.00 | 13.10 |
| 1181 | 533 | 515.00 | 133.00 | 0.00 | 13.50 |
| 1185 | 533 | 515.00 | 137.00 | 0.00 | 13.90 |
| 1189 | 533 | 515.00 | 141.00 | 0.00 | 14.30 |
| 1193 | 533 | 515.00 | 145.00 | 0.00 | 14.70 |
| 1197 | 533 | 515.00 | 149.00 | 0.00 | 15.10 |
| 1201 | 533 | 515.00 | 153.00 | 0.00 | 15.50 |
| 1205 | 533 | 515.00 | 157.00 | 0.00 | 15.90 |
| 1209 | 533 | 515.00 | 161.00 | 0.00 | 16.30 |
| 1213 | 533 | 515.00 | 165.00 | 0.00 | 16.70 |
| 1217 | 533 | 515.00 | 169.00 | 0.00 | 17.10 |
| 1221 | 533 | 515.00 | 173.00 | 0.00 | 17.50 |
| 1225 | 533 | 515.00 | 177.00 | 0.00 | 17.90 |
| 1229 | 533 | 515.00 | 181.00 | 0.00 | 18.30 |
| 1233 | 533 | 515.00 | 185.00 | 0.00 | 18.70 |
| 1237 | 533 | 515.00 | 189.00 | 0.00 | 19.10 |
| 1241 | 533 | 515.00 | 193.00 | 0.00 | 19.50 |
| 1245 | 533 | 515.00 | 197.00 | 0.00 | 19.90 |
| 1249 | 533 | 515.00 | 201.00 | 0.00 | 20.30 |
| 1253 | 533 | 515.00 | 205.00 | 0.00 | 20.70 |
| 1257 | 533 | 515.00 | 209.00 | 0.00 | 21.10 |
| 1261 | 533 | 515.00 | 213.00 | 0.00 | 21.50 |
| 1265 | 533 | 515.00 | 217.00 | 0.00 | 21.90 |
| 1269 | 533 | 515.00 | 221.00 | 0.00 | 22.30 |
| 1273 | 533 | 515.00 | 225.00 | 0.00 | 22.70 |
| 1277 | 533 | 515.00 | 229.00 | 0.00 | 23.10 |
| 1281 | 533 | 515.00 | 233.00 | 0.00 | 23.50 |
| 1285 | 533 | 515.00 | 237.00 | 0.00 | 23.90 |
| 1289 | 533 | 515.00 | 241.00 | 0.00 | 24.30 |
| 1293 | 533 | 515.00 | 245.00 | 0.00 | 24.70 |
| 1297 | 533 | 515.00 | 249.00 | 0.00 | 25.10 |
| 1301 | 533 | 515.00 | 253.00 | 0.00 | 25.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1305 | 533 | 515.00 | 257.00 | 0.00 | 25.90 |
| 1309 | 533 | 515.00 | 261.00 | 0.00 | 26.30 |
| 1313 | 533 | 515.00 | 265.00 | 0.00 | 26.70 |
| 1317 | 533 | 515.00 | 269.00 | 0.00 | 27.10 |
| 1321 | 533 | 515.00 | 273.00 | 0.00 | 27.50 |
| 1325 | 533 | 515.00 | 277.00 | 0.00 | 27.90 |
| 1329 | 533 | 515.00 | 281.00 | 0.00 | 28.30 |
| 1333 | 533 | 515.00 | 285.00 | 0.00 | 28.70 |
| 1337 | 533 | 515.00 | 289.00 | 0.00 | 29.10 |
| 1341 | 533 | 515.00 | 293.00 | 0.00 | 29.50 |
| 1345 | 533 | 515.00 | 297.00 | 0.00 | 29.90 |
| 1349 | 533 | 515.00 | 301.00 | 0.00 | 30.30 |
| 1353 | 533 | 515.00 | 305.00 | 0.00 | 30.70 |
| 1357 | 533 | 515.00 | 309.00 | 0.00 | 31.10 |
| 1361 | 533 | 515.00 | 313.00 | 0.00 | 31.50 |
| 1365 | 533 | 515.00 | 317.00 | 0.00 | 31.90 |
| 1369 | 533 | 515.00 | 321.00 | 0.00 | 32.30 |
| 1373 | 533 | 515.00 | 325.00 | 0.00 | 32.70 |
| 1377 | 533 | 515.00 | 329.00 | 0.00 | 33.10 |
| 1381 | 533 | 515.00 | 333.00 | 0.00 | 33.50 |
| 1385 | 533 | 515.00 | 337.00 | 0.00 | 33.90 |
| 1389 | 533 | 515.00 | 341.00 | 0.00 | 34.30 |
| 1393 | 533 | 515.00 | 345.00 | 0.00 | 34.70 |
| 1397 | 533 | 515.00 | 349.00 | 0.00 | 35.10 |
| 1401 | 533 | 515.00 | 353.00 | 0.00 | 35.50 |
| 1405 | 533 | 515.00 | 357.00 | 0.00 | 35.90 |
| 1409 | 533 | 515.00 | 361.00 | 0.00 | 36.30 |
| 1413 | 533 | 515.00 | 365.00 | 0.00 | 36.70 |
| 1417 | 533 | 515.00 | 369.00 | 0.00 | 37.10 |
| 1421 | 533 | 515.00 | 373.00 | 0.00 | 37.50 |
| 1425 | 533 | 515.00 | 377.00 | 0.00 | 37.90 |
| 1429 | 533 | 515.00 | 381.00 | 0.00 | 38.30 |
| 1433 | 533 | 515.00 | 385.00 | 0.00 | 38.70 |
| 1437 | 533 | 515.00 | 389.00 | 0.00 | 39.10 |
| 1441 | 533 | 515.00 | 393.00 | 0.00 | 39.50 |
| 1445 | 533 | 515.00 | 397.00 | 0.00 | 39.90 |
| 1449 | 533 | 515.00 | 401.00 | 0.00 | 40.30 |
| 1453 | 533 | 515.00 | 405.00 | 0.00 | 40.70 |
| 1457 | 533 | 515.00 | 409.00 | 0.00 | 41.10 |
| 1461 | 533 | 515.00 | 413.00 | 0.00 | 41.50 |
| 1465 | 533 | 515.00 | 417.00 | 0.00 | 41.90 |
| 1469 | 533 | 515.00 | 421.00 | 0.00 | 42.30 |
| 1473 | 533 | 515.00 | 425.00 | 0.00 | 42.70 |
| 1477 | 533 | 515.00 | 429.00 | 0.00 | 43.10 |
| 1481 | 533 | 515.00 | 433.00 | 0.00 | 43.50 |
| 1485 | 533 | 515.00 | 437.00 | 0.00 | 43.90 |
| 1489 | 533 | 515.00 | 441.00 | 0.00 | 44.30 |
| 1493 | 533 | 515.00 | 445.00 | 0.00 | 44.70 |
| 1497 | 533 | 515.00 | 449.00 | 0.00 | 45.10 |
| 1501 | 533 | 515.00 | 453.00 | 0.00 | 45.50 |
| 1505 | 533 | 515.00 | 457.00 | 0.00 | 45.90 |
| 1509 | 533 | 515.00 | 461.00 | 0.00 | 46.30 |
| 1513 | 533 | 515.00 | 465.00 | 0.00 | 46.70 |
| 1517 | 533 | 515.00 | 469.00 | 0.00 | 47.10 |
| 1521 | 533 | 515.00 | 473.00 | 0.00 | 47.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1525 | 533 | 515.00 | 477.00 | 0.00 | 47.90 |
| 1529 | 533 | 515.00 | 481.00 | 0.00 | 48.30 |
| 1533 | 533 | 515.00 | 485.00 | 0.00 | 48.70 |
| 1537 | 533 | 515.00 | 489.00 | 0.00 | 49.10 |
| 1541 | 533 | 515.00 | 493.00 | 0.00 | 49.50 |
| 1545 | 533 | 515.00 | 497.00 | 0.00 | 49.90 |
| 1549 | 533 | 515.00 | 501.00 | 0.00 | 50.30 |
| 1553 | 533 | 515.00 | 505.00 | 0.00 | 50.70 |
| 1557 | 533 | 515.00 | 509.00 | 0.00 | 51.10 |
| 1561 | 533 | 515.00 | 513.00 | 0.00 | 51.50 |
| 1565 | 533 | 515.00 | 517.00 | 0.00 | 51.90 |
| 1569 | 533 | 515.00 | 521.00 | 0.00 | 52.30 |
| 1573 | 533 | 515.00 | 525.00 | 0.00 | 52.70 |
| 1577 | 533 | 515.00 | 529.00 | 0.00 | 53.10 |
| 1581 | 533 | 515.00 | 533.00 | 0.00 | 53.50 |
| 1585 | 533 | 515.00 | 537.00 | 0.00 | 53.90 |
| 1589 | 533 | 515.00 | 541.00 | 0.00 | 54.30 |
| 1593 | 533 | 515.00 | 545.00 | 0.00 | 54.70 |
| 1597 | 533 | 515.00 | 549.00 | 0.00 | 55.10 |
| 1601 | 533 | 515.00 | 553.00 | 0.00 | 55.50 |
| 1605 | 533 | 515.00 | 557.00 | 0.00 | 55.90 |
| 1609 | 533 | 515.00 | 561.00 | 0.00 | 56.30 |
| 1613 | 533 | 515.00 | 565.00 | 0.00 | 56.70 |
| 1617 | 533 | 515.00 | 569.00 | 0.00 | 57.10 |
| 1621 | 533 | 515.00 | 573.00 | 0.00 | 57.50 |
| 1625 | 533 | 515.00 | 577.00 | 0.00 | 57.90 |
| 1629 | 533 | 515.00 | 581.00 | 0.00 | 58.30 |
| 1633 | 533 | 515.00 | 585.00 | 0.00 | 58.70 |
| 1637 | 533 | 515.00 | 589.00 | 0.00 | 59.10 |
| 1641 | 533 | 515.00 | 593.00 | 0.00 | 59.50 |
| 1645 | 533 | 515.00 | 597.00 | 0.00 | 59.90 |
| 1649 | 533 | 515.00 | 601.00 | 0.00 | 60.30 |
| 1653 | 533 | 515.00 | 605.00 | 0.00 | 60.70 |
| 1657 | 533 | 515.00 | 609.00 | 0.00 | 61.10 |
| 1661 | 533 | 515.00 | 613.00 | 0.00 | 61.50 |
| 1665 | 533 | 515.00 | 617.00 | 0.00 | 61.90 |
| 1669 | 533 | 515.00 | 621.00 | 0.00 | 62.30 |
| 1673 | 533 | 515.00 | 625.00 | 0.00 | 62.70 |
| 1677 | 533 | 515.00 | 629.00 | 0.00 | 63.10 |
| 1681 | 533 | 515.00 | 633.00 | 0.00 | 63.50 |
| 1685 | 533 | 515.00 | 637.00 | 0.00 | 63.90 |
| 1689 | 533 | 515.00 | 641.00 | 0.00 | 64.30 |
| 1693 | 533 | 515.00 | 645.00 | 0.00 | 64.70 |
| 1697 | 533 | 515.00 | 649.00 | 0.00 | 65.10 |
| 1701 | 533 | 515.00 | 653.00 | 0.00 | 65.50 |
| 1705 | 533 | 515.00 | 657.00 | 0.00 | 65.90 |
| 1709 | 533 | 515.00 | 661.00 | 0.00 | 66.30 |
| 1713 | 533 | 515.00 | 665.00 | 0.00 | 66.70 |
| 1717 | 533 | 515.00 | 669.00 | 0.00 | 67.10 |
| 1721 | 533 | 515.00 | 673.00 | 0.00 | 67.50 |
| 1725 | 533 | 515.00 | 677.00 | 0.00 | 67.90 |
| 1729 | 533 | 515.00 | 681.00 | 0.00 | 68.30 |
| 1733 | 533 | 515.00 | 685.00 | 0.00 | 68.70 |
| 1737 | 533 | 515.00 | 689.00 | 0.00 | 69.10 |
| 1741 | 533 | 515.00 | 693.00 | 0.00 | 69.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1745 | 533 | 515.00 | 697.00 | 0.00 | 69.90 |
| 1749 | 533 | 515.00 | 701.00 | 0.00 | 70.30 |
| 1753 | 533 | 515.00 | 705.00 | 0.00 | 70.70 |
| 1757 | 533 | 515.00 | 709.00 | 0.00 | 71.10 |
| 1761 | 533 | 515.00 | 713.00 | 0.00 | 71.50 |
| 1765 | 533 | 515.00 | 717.00 | 0.00 | 71.90 |
| 1769 | 533 | 515.00 | 721.00 | 0.00 | 72.30 |
| 1773 | 533 | 515.00 | 725.00 | 0.00 | 72.70 |
| 1777 | 533 | 515.00 | 729.00 | 0.00 | 73.10 |
| 1781 | 533 | 515.00 | 733.00 | 0.00 | 73.50 |
| 1785 | 533 | 515.00 | 737.00 | 0.00 | 73.90 |
| 1789 | 533 | 515.00 | 741.00 | 0.00 | 74.30 |
| 1793 | 533 | 515.00 | 745.00 | 0.00 | 74.70 |
| 1797 | 533 | 515.00 | 749.00 | 0.00 | 75.10 |
| 1801 | 533 | 515.00 | 753.00 | 0.00 | 75.50 |
| 1805 | 533 | 515.00 | 757.00 | 0.00 | 75.90 |
| 1809 | 533 | 515.00 | 761.00 | 0.00 | 76.30 |
| 1813 | 533 | 515.00 | 765.00 | 0.00 | 76.70 |
| 1817 | 533 | 515.00 | 769.00 | 0.00 | 77.10 |
| 1821 | 533 | 515.00 | 773.00 | 0.00 | 77.50 |
| 1825 | 533 | 515.00 | 777.00 | 0.00 | 77.90 |
| 1829 | 533 | 515.00 | 781.00 | 0.00 | 78.30 |
| 1833 | 533 | 515.00 | 785.00 | 0.00 | 78.70 |
| 1837 | 533 | 515.00 | 789.00 | 0.00 | 79.10 |
| 1841 | 533 | 515.00 | 793.00 | 0.00 | 79.50 |
| 1845 | 533 | 515.00 | 797.00 | 0.00 | 79.90 |
| 1849 | 533 | 515.00 | 801.00 | 0.00 | 80.30 |
| 1853 | 533 | 515.00 | 805.00 | 0.00 | 80.70 |
| 1857 | 533 | 515.00 | 809.00 | 0.00 | 81.10 |
| 1861 | 533 | 515.00 | 813.00 | 0.00 | 81.50 |
| 1865 | 533 | 515.00 | 817.00 | 0.00 | 81.90 |
| 1869 | 533 | 515.00 | 821.00 | 0.00 | 82.30 |
| 1873 | 533 | 515.00 | 825.00 | 0.00 | 82.70 |
| 1877 | 533 | 515.00 | 829.00 | 0.00 | 83.10 |
| 1881 | 533 | 515.00 | 833.00 | 0.00 | 83.50 |
| 1885 | 533 | 515.00 | 837.00 | 0.00 | 83.90 |
| 1889 | 533 | 515.00 | 841.00 | 0.00 | 84.30 |
| 1893 | 533 | 515.00 | 845.00 | 0.00 | 84.70 |
| 1897 | 533 | 515.00 | 849.00 | 0.00 | 85.10 |
| 1901 | 533 | 515.00 | 853.00 | 0.00 | 85.50 |
| 1905 | 533 | 515.00 | 857.00 | 0.00 | 85.90 |
| 1909 | 533 | 515.00 | 861.00 | 0.00 | 86.30 |
| 1913 | 533 | 515.00 | 865.00 | 0.00 | 86.70 |
| 1917 | 533 | 515.00 | 869.00 | 0.00 | 87.10 |
| 1921 | 533 | 515.00 | 873.00 | 0.00 | 87.50 |
| 1925 | 533 | 515.00 | 877.00 | 0.00 | 87.90 |
| 1929 | 533 | 515.00 | 881.00 | 0.00 | 88.30 |
| 1933 | 533 | 515.00 | 885.00 | 0.00 | 88.70 |
| 1937 | 533 | 515.00 | 889.00 | 0.00 | 89.10 |
| 1941 | 533 | 515.00 | 893.00 | 0.00 | 89.50 |
| 1945 | 533 | 515.00 | 897.00 | 0.00 | 89.90 |
| 1949 | 533 | 515.00 | 901.00 | 0.00 | 90.30 |
| 1953 | 533 | 515.00 | 905.00 | 0.00 | 90.70 |
| 1957 | 533 | 515.00 | 909.00 | 0.00 | 91.10 |
| 1961 | 533 | 515.00 | 913.00 | 0.00 | 91.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1965 | 533 | 515.00 | 917.00 | 0.00 | 91.90 |
| 1969 | 533 | 515.00 | 921.00 | 0.00 | 92.30 |
| 1973 | 533 | 515.00 | 925.00 | 0.00 | 92.70 |
| 1977 | 533 | 515.00 | 929.00 | 0.00 | 93.10 |
| 1981 | 533 | 515.00 | 933.00 | 0.00 | 93.50 |
| 1985 | 533 | 515.00 | 937.00 | 0.00 | 93.90 |
| 1989 | 533 | 515.00 | 941.00 | 0.00 | 94.30 |
| 1993 | 533 | 515.00 | 945.00 | 0.00 | 94.70 |
| 1997 | 533 | 515.00 | 949.00 | 0.00 | 95.10 |
| 2001 | 533 | 515.00 | 953.00 | 0.00 | 95.50 |
| 2005 | 533 | 515.00 | 957.00 | 0.00 | 95.90 |
| 2009 | 533 | 515.00 | 961.00 | 0.00 | 96.30 |
| 2013 | 533 | 515.00 | 965.00 | 0.00 | 96.70 |
| 2017 | 533 | 515.00 | 969.00 | 0.00 | 97.10 |
| 2021 | 533 | 515.00 | 973.00 | 0.00 | 97.50 |
| 2025 | 533 | 515.00 | 977.00 | 0.00 | 97.90 |
| 2029 | 533 | 515.00 | 981.00 | 0.00 | 98.30 |
| 2033 | 533 | 515.00 | 985.00 | 0.00 | 98.70 |
| 2037 | 533 | 515.00 | 989.00 | 0.00 | 99.10 |
| 2041 | 533 | 515.00 | 993.00 | 0.00 | 99.50 |
| 2045 | 533 | 515.00 | 997.00 | 0.00 | 99.90 |
| 2049 | 533 | 515.00 | 1001.00 | 0.00 | 100.30 |
| 2053 | 533 | 515.00 | 1005.00 | 0.00 | 100.70 |
| 2057 | 533 | 515.00 | 1009.00 | 0.00 | 101.10 |
| 2061 | 533 | 515.00 | 1013.00 | 0.00 | 101.50 |
| 2065 | 533 | 515.00 | 1017.00 | 0.00 | 101.90 |
| 2069 | 533 | 515.00 | 1021.00 | 0.00 | 102.30 |
| 2073 | 533 | 515.00 | 1025.00 | 0.00 | 102.70 |
| 2077 | 533 | 515.00 | 1029.00 | 0.00 | 103.10 |
| 2081 | 533 | 515.00 | 1033.00 | 0.00 | 103.50 |
| 2085 | 533 | 515.00 | 1037.00 | 0.00 | 103.90 |
| 2089 | 533 | 515.00 | 1041.00 | 0.00 | 104.30 |
| 2093 | 533 | 515.00 | 1045.00 | 0.00 | 104.70 |
| 2097 | 533 | 515.00 | 1049.00 | 0.00 | 105.10 |
| 2101 | 533 | 515.00 | 1053.00 | 0.00 | 105.50 |
| 2105 | 533 | 515.00 | 1057.00 | 0.00 | 105.90 |
| 2109 | 533 | 515.00 | 1061.00 | 0.00 | 106.30 |
| 2113 | 533 | 515.00 | 1065.00 | 0.00 | 106.70 |
| 2117 | 533 | 515.00 | 1069.00 | 0.00 | 107.10 |
| 2121 | 533 | 515.00 | 1073.00 | 0.00 | 107.50 |
| 2125 | 533 | 515.00 | 1077.00 | 0.00 | 107.90 |
| 2129 | 533 | 515.00 | 1081.00 | 0.00 | 108.30 |
| 2133 | 533 | 515.00 | 1085.00 | 0.00 | 108.70 |
| 2137 | 533 | 515.00 | 1089.00 | 0.00 | 109.10 |
| 2141 | 533 | 515.00 | 1093.00 | 0.00 | 109.50 |
| 2145 | 533 | 515.00 | 1097.00 | 0.00 | 109.90 |
| 2149 | 533 | 515.00 | 1101.00 | 0.00 | 110.30 |
| 2153 | 533 | 515.00 | 1105.00 | 0.00 | 110.70 |
| 2157 | 533 | 515.00 | 1109.00 | 0.00 | 111.10 |
| 2161 | 533 | 515.00 | 1113.00 | 0.00 | 111.50 |
| 2165 | 533 | 515.00 | 1117.00 | 0.00 | 111.90 |
| 2169 | 533 | 515.00 | 1121.00 | 0.00 | 112.30 |
| 2173 | 533 | 515.00 | 1125.00 | 0.00 | 112.70 |
| 2177 | 533 | 515.00 | 1129.00 | 0.00 | 113.10 |
| 2181 | 533 | 515.00 | 1133.00 | 0.00 | 113.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2185 | 533 | 515.00 | 1137.00 | 0.00 | 113.90 |
| 2189 | 533 | 515.00 | 1141.00 | 0.00 | 114.30 |
| 2193 | 533 | 515.00 | 1145.00 | 0.00 | 114.70 |
| 2197 | 533 | 515.00 | 1149.00 | 0.00 | 115.10 |
| 2201 | 533 | 515.00 | 1153.00 | 0.00 | 115.50 |
| 2205 | 533 | 515.00 | 1157.00 | 0.00 | 115.90 |
| 2209 | 533 | 515.00 | 1161.00 | 0.00 | 116.30 |
| 2213 | 533 | 515.00 | 1165.00 | 0.00 | 116.70 |
| 2217 | 533 | 515.00 | 1169.00 | 0.00 | 117.10 |
| 2221 | 533 | 515.00 | 1173.00 | 0.00 | 117.50 |
| 2225 | 533 | 515.00 | 1177.00 | 0.00 | 117.90 |
| 2229 | 533 | 515.00 | 1181.00 | 0.00 | 118.30 |
| 2233 | 533 | 515.00 | 1185.00 | 0.00 | 118.70 |
| 2237 | 533 | 515.00 | 1189.00 | 0.00 | 119.10 |
| 2241 | 533 | 515.00 | 1193.00 | 0.00 | 119.50 |
| 2245 | 533 | 515.00 | 1197.00 | 0.00 | 119.90 |
| 2249 | 533 | 515.00 | 1201.00 | 0.00 | 120.30 |
| 2253 | 533 | 515.00 | 1205.00 | 0.00 | 120.70 |
| 2257 | 533 | 515.00 | 1209.00 | 0.00 | 121.10 |
| 2261 | 533 | 515.00 | 1213.00 | 0.00 | 121.50 |
| 2265 | 533 | 515.00 | 1217.00 | 0.00 | 121.90 |
| 2269 | 533 | 515.00 | 1221.00 | 0.00 | 122.30 |
| 2273 | 533 | 515.00 | 1225.00 | 0.00 | 122.70 |
| 2277 | 533 | 515.00 | 1229.00 | 0.00 | 123.10 |
| 2281 | 533 | 515.00 | 1233.00 | 0.00 | 123.50 |
| 2285 | 533 | 515.00 | 1237.00 | 0.00 | 123.90 |
| 2289 | 533 | 515.00 | 1241.00 | 0.00 | 124.30 |
| 2293 | 533 | 515.00 | 1245.00 | 0.00 | 124.70 |
| 2297 | 533 | 515.00 | 1249.00 | 0.00 | 125.10 |
| 2301 | 533 | 515.00 | 1253.00 | 0.00 | 125.50 |
| 2305 | 533 | 515.00 | 1257.00 | 0.00 | 125.90 |
| 2309 | 533 | 515.00 | 1261.00 | 0.00 | 126.30 |
| 2313 | 533 | 515.00 | 1265.00 | 0.00 | 126.70 |
| 2317 | 533 | 515.00 | 1269.00 | 0.00 | 127.10 |
| 2321 | 533 | 515.00 | 1273.00 | 0.00 | 127.50 |
| 2325 | 533 | 515.00 | 1277.00 | 0.00 | 127.90 |
| 2329 | 533 | 515.00 | 1281.00 | 0.00 | 128.30 |
| 2333 | 533 | 515.00 | 1285.00 | 0.00 | 128.70 |
| 2337 | 533 | 515.00 | 1289.00 | 0.00 | 129.10 |
| 2341 | 533 | 515.00 | 1293.00 | 0.00 | 129.50 |
| 2345 | 533 | 515.00 | 1297.00 | 0.00 | 129.90 |
| 2349 | 533 | 515.00 | 1301.00 | 0.00 | 130.30 |
| 2353 | 533 | 515.00 | 1305.00 | 0.00 | 130.70 |
| 2357 | 533 | 515.00 | 1309.00 | 0.00 | 131.10 |
| 2361 | 533 | 515.00 | 1313.00 | 0.00 | 131.50 |
| 2365 | 533 | 515.00 | 1317.00 | 0.00 | 131.90 |
| 2369 | 533 | 515.00 | 1321.00 | 0.00 | 132.30 |
| 2373 | 533 | 515.00 | 1325.00 | 0.00 | 132.70 |
| 2377 | 533 | 515.00 | 1329.00 | 0.00 | 133.10 |
| 2381 | 533 | 515.00 | 1333.00 | 0.00 | 133.50 |
| 2385 | 533 | 515.00 | 1337.00 | 0.00 | 133.90 |
| 2389 | 533 | 515.00 | 1341.00 | 0.00 | 134.30 |
| 2393 | 533 | 515.00 | 1345.00 | 0.00 | 134.70 |
| 2397 | 533 | 515.00 | 1349.00 | 0.00 | 135.10 |
| 2401 | 533 | 515.00 | 1353.00 | 0.00 | 135.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2405 | 533 | 515.00 | 1357.00 | 0.00 | 135.90 |
| 2409 | 533 | 515.00 | 1361.00 | 0.00 | 136.30 |
| 2413 | 533 | 515.00 | 1365.00 | 0.00 | 136.70 |
| 2417 | 533 | 515.00 | 1369.00 | 0.00 | 137.10 |
| 2421 | 533 | 515.00 | 1373.00 | 0.00 | 137.50 |
| 2425 | 533 | 515.00 | 1377.00 | 0.00 | 137.90 |
| 2429 | 533 | 515.00 | 1381.00 | 0.00 | 138.30 |
| 2433 | 533 | 515.00 | 1385.00 | 0.00 | 138.70 |
| 2437 | 533 | 515.00 | 1389.00 | 0.00 | 139.10 |
| 2441 | 533 | 515.00 | 1393.00 | 0.00 | 139.50 |
| 2445 | 533 | 515.00 | 1397.00 | 0.00 | 139.90 |
| 2449 | 533 | 515.00 | 1401.00 | 0.00 | 140.30 |
| 2453 | 533 | 515.00 | 1405.00 | 0.00 | 140.70 |
| 2457 | 533 | 515.00 | 1409.00 | 0.00 | 141.10 |
| 2461 | 533 | 515.00 | 1413.00 | 0.00 | 141.50 |
| 2465 | 533 | 515.00 | 1417.00 | 0.00 | 141.90 |
| 2469 | 533 | 515.00 | 1421.00 | 0.00 | 142.30 |
| 2473 | 533 | 515.00 | 1425.00 | 0.00 | 142.70 |
| 2477 | 533 | 515.00 | 1429.00 | 0.00 | 143.10 |
| 2481 | 533 | 515.00 | 1433.00 | 0.00 | 143.50 |
| 2485 | 533 | 515.00 | 1437.00 | 0.00 | 143.90 |
| 2489 | 533 | 515.00 | 1441.00 | 0.00 | 144.30 |
| 2493 | 533 | 515.00 | 1445.00 | 0.00 | 144.70 |
| 2497 | 533 | 515.00 | 1449.00 | 0.00 | 145.10 |
| 2501 | 533 | 515.00 | 1453.00 | 0.00 | 145.50 |
| 2505 | 533 | 515.00 | 1457.00 | 0.00 | 145.90 |
| 2509 | 533 | 515.00 | 1461.00 | 0.00 | 146.30 |
| 2513 | 533 | 515.00 | 1465.00 | 0.00 | 146.70 |
| 2517 | 533 | 515.00 | 1469.00 | 0.00 | 147.10 |
| 2521 | 533 | 515.00 | 1473.00 | 0.00 | 147.50 |
| 2525 | 533 | 515.00 | 1477.00 | 0.00 | 147.90 |
| 2529 | 533 | 515.00 | 1481.00 | 0.00 | 148.30 |
| 2533 | 533 | 515.00 | 1485.00 | 0.00 | 148.70 |
| 2537 | 533 | 515.00 | 1489.00 | 0.00 | 149.10 |
| 2541 | 533 | 515.00 | 1493.00 | 0.00 | 149.50 |
| 2545 | 533 | 515.00 | 1497.00 | 0.00 | 149.90 |
| 2549 | 533 | 515.00 | 1501.00 | 0.00 | 150.30 |
| 2553 | 533 | 515.00 | 1505.00 | 0.00 | 150.70 |
| 2557 | 533 | 515.00 | 1509.00 | 0.00 | 151.10 |
| 2561 | 533 | 515.00 | 1513.00 | 0.00 | 151.50 |
| 2565 | 533 | 515.00 | 1517.00 | 0.00 | 151.90 |
| 2569 | 533 | 515.00 | 1521.00 | 0.00 | 152.30 |
| 2573 | 533 | 515.00 | 1525.00 | 0.00 | 152.70 |
| 2577 | 533 | 515.00 | 1529.00 | 0.00 | 153.10 |
| 2581 | 533 | 515.00 | 1533.00 | 0.00 | 153.50 |
| 2585 | 533 | 515.00 | 1537.00 | 0.00 | 153.90 |
| 2589 | 533 | 515.00 | 1541.00 | 0.00 | 154.30 |
| 2593 | 533 | 515.00 | 1545.00 | 0.00 | 154.70 |
| 2597 | 533 | 515.00 | 1549.00 | 0.00 | 155.10 |
| 2601 | 533 | 515.00 | 1553.00 | 0.00 | 155.50 |
| 2605 | 533 | 515.00 | 1557.00 | 0.00 | 155.90 |
| 2609 | 533 | 515.00 | 1561.00 | 0.00 | 156.30 |
| 2613 | 533 | 515.00 | 1565.00 | 0.00 | 156.70 |
| 2617 | 533 | 515.00 | 1569.00 | 0.00 | 157.10 |
| 2621 | 533 | 515.00 | 1573.00 | 0.00 | 157.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2625 | 533 | 515.00 | 1577.00 | 0.00 | 157.90 |
| 2629 | 533 | 515.00 | 1581.00 | 0.00 | 158.30 |
| 2633 | 533 | 515.00 | 1585.00 | 0.00 | 158.70 |
| 2637 | 533 | 515.00 | 1589.00 | 0.00 | 159.10 |
| 2641 | 533 | 515.00 | 1593.00 | 0.00 | 159.50 |
| 2645 | 533 | 515.00 | 1597.00 | 0.00 | 159.90 |
| 2649 | 533 | 515.00 | 1601.00 | 0.00 | 160.30 |
| 2653 | 533 | 515.00 | 1605.00 | 0.00 | 160.70 |
| 2657 | 533 | 515.00 | 1609.00 | 0.00 | 161.10 |
| 2661 | 533 | 515.00 | 1613.00 | 0.00 | 161.50 |
| 2665 | 533 | 515.00 | 1617.00 | 0.00 | 161.90 |
| 2669 | 533 | 515.00 | 1621.00 | 0.00 | 162.30 |
| 2673 | 533 | 515.00 | 1625.00 | 0.00 | 162.70 |
| 2677 | 533 | 515.00 | 1629.00 | 0.00 | 163.10 |
| 2681 | 533 | 515.00 | 1633.00 | 0.00 | 163.50 |
| 2685 | 533 | 515.00 | 1637.00 | 0.00 | 163.90 |
| 2689 | 533 | 515.00 | 1641.00 | 0.00 | 164.30 |
| 2693 | 533 | 515.00 | 1645.00 | 0.00 | 164.70 |
| 2697 | 533 | 515.00 | 1649.00 | 0.00 | 165.10 |
| 2701 | 533 | 515.00 | 1653.00 | 0.00 | 165.50 |
| 2705 | 533 | 515.00 | 1657.00 | 0.00 | 165.90 |
| 2709 | 533 | 515.00 | 1661.00 | 0.00 | 166.30 |
| 2713 | 533 | 515.00 | 1665.00 | 0.00 | 166.70 |
| 2717 | 533 | 515.00 | 1669.00 | 0.00 | 167.10 |
| 2721 | 533 | 515.00 | 1673.00 | 0.00 | 167.50 |
| 2725 | 533 | 515.00 | 1677.00 | 0.00 | 167.90 |
| 2729 | 533 | 515.00 | 1681.00 | 0.00 | 168.30 |
| 2733 | 533 | 515.00 | 1685.00 | 0.00 | 168.70 |
| 2737 | 533 | 515.00 | 1689.00 | 0.00 | 169.10 |
| 2741 | 533 | 515.00 | 1693.00 | 0.00 | 169.50 |
| 2745 | 533 | 515.00 | 1697.00 | 0.00 | 169.90 |
| 2749 | 533 | 515.00 | 1701.00 | 0.00 | 170.30 |
| 2753 | 533 | 515.00 | 1705.00 | 0.00 | 170.70 |
| 2757 | 533 | 515.00 | 1709.00 | 0.00 | 171.10 |
| 2761 | 533 | 515.00 | 1713.00 | 0.00 | 171.50 |
| 2765 | 533 | 515.00 | 1717.00 | 0.00 | 171.90 |
| 2769 | 533 | 515.00 | 1721.00 | 0.00 | 172.30 |
| 2773 | 533 | 515.00 | 1725.00 | 0.00 | 172.70 |
| 2777 | 533 | 515.00 | 1729.00 | 0.00 | 173.10 |
| 2781 | 533 | 515.00 | 1733.00 | 0.00 | 173.50 |
| 2785 | 533 | 515.00 | 1737.00 | 0.00 | 173.90 |
| 2789 | 533 | 515.00 | 1741.00 | 0.00 | 174.30 |
| 2793 | 533 | 515.00 | 1745.00 | 0.00 | 174.70 |
| 2797 | 533 | 515.00 | 1749.00 | 0.00 | 175.10 |
| 2801 | 533 | 515.00 | 1753.00 | 0.00 | 175.50 |
| 2805 | 533 | 515.00 | 1757.00 | 0.00 | 175.90 |
| 2809 | 533 | 515.00 | 1761.00 | 0.00 | 176.30 |
| 2813 | 533 | 515.00 | 1765.00 | 0.00 | 176.70 |
| 2817 | 533 | 515.00 | 1769.00 | 0.00 | 177.10 |
| 2821 | 533 | 515.00 | 1773.00 | 0.00 | 177.50 |
| 2825 | 533 | 515.00 | 1777.00 | 0.00 | 177.90 |
| 2829 | 533 | 515.00 | 1781.00 | 0.00 | 178.30 |
| 2833 | 533 | 515.00 | 1785.00 | 0.00 | 178.70 |
| 2837 | 533 | 515.00 | 1789.00 | 0.00 | 179.10 |
| 2841 | 533 | 515.00 | 1793.00 | 0.00 | 179.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2845 | 533 | 515.00 | 1797.00 | 0.00 | 179.90 |
| 2849 | 533 | 515.00 | 1801.00 | 0.00 | 180.30 |
| 2853 | 533 | 515.00 | 1805.00 | 0.00 | 180.70 |
| 2857 | 533 | 515.00 | 1809.00 | 0.00 | 181.10 |
| 2861 | 533 | 515.00 | 1813.00 | 0.00 | 181.50 |
| 2865 | 533 | 515.00 | 1817.00 | 0.00 | 181.90 |
| 2869 | 533 | 515.00 | 1821.00 | 0.00 | 182.30 |
| 2873 | 533 | 515.00 | 1825.00 | 0.00 | 182.70 |
| 2877 | 533 | 515.00 | 1829.00 | 0.00 | 183.10 |
| 2881 | 533 | 515.00 | 1833.00 | 0.00 | 183.50 |
| 2885 | 533 | 515.00 | 1837.00 | 0.00 | 183.90 |
| 2889 | 533 | 515.00 | 1841.00 | 0.00 | 184.30 |
| 2893 | 533 | 515.00 | 1845.00 | 0.00 | 184.70 |
| 2897 | 533 | 515.00 | 1849.00 | 0.00 | 185.10 |
| 2901 | 533 | 515.00 | 1853.00 | 0.00 | 185.50 |
| 2905 | 533 | 515.00 | 1857.00 | 0.00 | 185.90 |
| 2909 | 533 | 515.00 | 1861.00 | 0.00 | 186.30 |
| 2913 | 533 | 515.00 | 1865.00 | 0.00 | 186.70 |
| 2917 | 533 | 515.00 | 1869.00 | 0.00 | 187.10 |
| 2921 | 533 | 515.00 | 1873.00 | 0.00 | 187.50 |
| 2925 | 533 | 515.00 | 1877.00 | 0.00 | 187.90 |
| 2929 | 533 | 515.00 | 1881.00 | 0.00 | 188.30 |
| 2933 | 533 | 515.00 | 1885.00 | 0.00 | 188.70 |
| 2937 | 533 | 515.00 | 1889.00 | 0.00 | 189.10 |
| 2941 | 533 | 515.00 | 1893.00 | 0.00 | 189.50 |
| 2945 | 533 | 515.00 | 1897.00 | 0.00 | 189.90 |
| 2949 | 533 | 515.00 | 1901.00 | 0.00 | 190.30 |
| 2953 | 533 | 515.00 | 1905.00 | 0.00 | 190.70 |
| 2957 | 533 | 515.00 | 1909.00 | 0.00 | 191.10 |
| 2961 | 533 | 515.00 | 1913.00 | 0.00 | 191.50 |
| 2965 | 533 | 515.00 | 1917.00 | 0.00 | 191.90 |
| 2969 | 533 | 515.00 | 1921.00 | 0.00 | 192.30 |
| 2973 | 533 | 515.00 | 1925.00 | 0.00 | 192.70 |
| 2977 | 533 | 515.00 | 1929.00 | 0.00 | 193.10 |
| 2981 | 533 | 515.00 | 1933.00 | 0.00 | 193.50 |
| 2985 | 533 | 515.00 | 1937.00 | 0.00 | 193.90 |
| 2989 | 533 | 515.00 | 1941.00 | 0.00 | 194.30 |
| 2993 | 533 | 515.00 | 1945.00 | 0.00 | 194.70 |
| 2997 | 533 | 515.00 | 1949.00 | 0.00 | 195.10 |
| 3001 | 533 | 515.00 | 1953.00 | 0.00 | 195.50 |
| 3005 | 533 | 515.00 | 1957.00 | 0.00 | 195.90 |
| 3009 | 533 | 515.00 | 1961.00 | 0.00 | 196.30 |
| 3013 | 533 | 515.00 | 1965.00 | 0.00 | 196.70 |
| 3017 | 533 | 515.00 | 1969.00 | 0.00 | 197.10 |
| 3021 | 533 | 515.00 | 1973.00 | 0.00 | 197.50 |
| 3025 | 533 | 515.00 | 1977.00 | 0.00 | 197.90 |
| 3029 | 533 | 515.00 | 1981.00 | 0.00 | 198.30 |
| 3033 | 533 | 515.00 | 1985.00 | 0.00 | 198.70 |
| 3037 | 533 | 515.00 | 1989.00 | 0.00 | 199.10 |
| 3041 | 533 | 515.00 | 1993.00 | 0.00 | 199.50 |
| 3045 | 533 | 515.00 | 1997.00 | 0.00 | 199.90 |
| 3049 | 533 | 515.00 | 2001.00 | 0.00 | 200.30 |
| 3053 | 533 | 515.00 | 2005.00 | 0.00 | 200.70 |
| 3057 | 533 | 515.00 | 2009.00 | 0.00 | 201.10 |
| 3061 | 533 | 515.00 | 2013.00 | 0.00 | 201.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3065 | 533 | 515.00 | 2017.00 | 0.00 | 201.90 |
| 3069 | 533 | 515.00 | 2021.00 | 0.00 | 202.30 |
| 3073 | 533 | 515.00 | 2025.00 | 0.00 | 202.70 |
| 3077 | 533 | 515.00 | 2029.00 | 0.00 | 203.10 |
| 3081 | 533 | 515.00 | 2033.00 | 0.00 | 203.50 |
| 3085 | 533 | 515.00 | 2037.00 | 0.00 | 203.90 |
| 3089 | 533 | 515.00 | 2041.00 | 0.00 | 204.30 |
| 3093 | 533 | 515.00 | 2045.00 | 0.00 | 204.70 |
| 3097 | 533 | 515.00 | 2049.00 | 0.00 | 205.10 |
| 3101 | 533 | 515.00 | 2053.00 | 0.00 | 205.50 |
| 3105 | 533 | 515.00 | 2057.00 | 0.00 | 205.90 |
| 3109 | 533 | 515.00 | 2061.00 | 0.00 | 206.30 |
| 3113 | 533 | 515.00 | 2065.00 | 0.00 | 206.70 |
| 3117 | 533 | 515.00 | 2069.00 | 0.00 | 207.10 |
| 3121 | 533 | 515.00 | 2073.00 | 0.00 | 207.50 |
| 3125 | 533 | 515.00 | 2077.00 | 0.00 | 207.90 |
| 3129 | 533 | 515.00 | 2081.00 | 0.00 | 208.30 |
| 3133 | 533 | 515.00 | 2085.00 | 0.00 | 208.70 |
| 3137 | 533 | 515.00 | 2089.00 | 0.00 | 209.10 |
| 3141 | 533 | 515.00 | 2093.00 | 0.00 | 209.50 |
| 3145 | 533 | 515.00 | 2097.00 | 0.00 | 209.90 |
| 3149 | 533 | 515.00 | 2101.00 | 0.00 | 210.30 |
| 3153 | 533 | 515.00 | 2105.00 | 0.00 | 210.70 |
| 3157 | 533 | 515.00 | 2109.00 | 0.00 | 211.10 |
| 3161 | 533 | 515.00 | 2113.00 | 0.00 | 211.50 |
| 3165 | 533 | 515.00 | 2117.00 | 0.00 | 211.90 |
| 3169 | 533 | 515.00 | 2121.00 | 0.00 | 212.30 |
| 3173 | 533 | 515.00 | 2125.00 | 0.00 | 212.70 |
| 3177 | 533 | 515.00 | 2129.00 | 0.00 | 213.10 |
| 3181 | 533 | 515.00 | 2133.00 | 0.00 | 213.50 |
| 3185 | 533 | 515.00 | 2137.00 | 0.00 | 213.90 |
| 3189 | 533 | 515.00 | 2141.00 | 0.00 | 214.30 |
| 3193 | 533 | 515.00 | 2145.00 | 0.00 | 214.70 |
| 3197 | 533 | 515.00 | 2149.00 | 0.00 | 215.10 |
| 3201 | 533 | 515.00 | 2153.00 | 0.00 | 215.50 |
| 3205 | 533 | 515.00 | 2157.00 | 0.00 | 215.90 |
| 3209 | 533 | 515.00 | 2161.00 | 0.00 | 216.30 |
| 3213 | 533 | 515.00 | 2165.00 | 0.00 | 216.70 |
| 3217 | 533 | 515.00 | 2169.00 | 0.00 | 217.10 |
| 3221 | 533 | 515.00 | 2173.00 | 0.00 | 217.50 |
| 3225 | 533 | 515.00 | 2177.00 | 0.00 | 217.90 |
| 3229 | 533 | 515.00 | 2181.00 | 0.00 | 218.30 |
| 3233 | 533 | 515.00 | 2185.00 | 0.00 | 218.70 |
| 3237 | 533 | 515.00 | 2189.00 | 0.00 | 219.10 |
| 3241 | 533 | 515.00 | 2193.00 | 0.00 | 219.50 |
| 3245 | 533 | 515.00 | 2197.00 | 0.00 | 219.90 |
| 3249 | 533 | 515.00 | 2201.00 | 0.00 | 220.30 |
| 3253 | 533 | 515.00 | 2205.00 | 0.00 | 220.70 |
| 3257 | 533 | 515.00 | 2209.00 | 0.00 | 221.10 |
| 3261 | 533 | 515.00 | 2213.00 | 0.00 | 221.50 |
| 3265 | 533 | 515.00 | 2217.00 | 0.00 | 221.90 |
| 3269 | 533 | 515.00 | 2221.00 | 0.00 | 222.30 |
| 3273 | 533 | 515.00 | 2225.00 | 0.00 | 222.70 |
| 3277 | 533 | 515.00 | 2229.00 | 0.00 | 223.10 |
| 3281 | 533 | 515.00 | 2233.00 | 0.00 | 223.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3285 | 533 | 515.00 | 2237.00 | 0.00 | 223.90 |
| 3289 | 533 | 515.00 | 2241.00 | 0.00 | 224.30 |
| 3293 | 533 | 515.00 | 2245.00 | 0.00 | 224.70 |
| 3297 | 533 | 515.00 | 2249.00 | 0.00 | 225.10 |
| 3301 | 533 | 515.00 | 2253.00 | 0.00 | 225.50 |
| 3305 | 533 | 515.00 | 2257.00 | 0.00 | 225.90 |
| 3309 | 533 | 515.00 | 2261.00 | 0.00 | 226.30 |
| 3313 | 533 | 515.00 | 2265.00 | 0.00 | 226.70 |
| 3317 | 533 | 515.00 | 2269.00 | 0.00 | 227.10 |
| 3321 | 533 | 515.00 | 2273.00 | 0.00 | 227.50 |
| 3325 | 533 | 515.00 | 2277.00 | 0.00 | 227.90 |
| 3329 | 533 | 515.00 | 2281.00 | 0.00 | 228.30 |
| 3333 | 533 | 515.00 | 2285.00 | 0.00 | 228.70 |
| 3337 | 533 | 515.00 | 2289.00 | 0.00 | 229.10 |
| 3341 | 533 | 515.00 | 2293.00 | 0.00 | 229.50 |
| 3345 | 533 | 515.00 | 2297.00 | 0.00 | 229.90 |
| 3349 | 533 | 515.00 | 2301.00 | 0.00 | 230.30 |
| 3353 | 533 | 515.00 | 2305.00 | 0.00 | 230.70 |
| 3357 | 533 | 515.00 | 2309.00 | 0.00 | 231.10 |
| 3361 | 533 | 515.00 | 2313.00 | 0.00 | 231.50 |
| 3365 | 533 | 515.00 | 2317.00 | 0.00 | 231.90 |
| 3369 | 533 | 515.00 | 2321.00 | 0.00 | 232.30 |
| 3373 | 533 | 515.00 | 2325.00 | 0.00 | 232.70 |
| 3377 | 533 | 515.00 | 2329.00 | 0.00 | 233.10 |
| 3381 | 533 | 515.00 | 2333.00 | 0.00 | 233.50 |
| 3385 | 533 | 515.00 | 2337.00 | 0.00 | 233.90 |
| 3389 | 533 | 515.00 | 2341.00 | 0.00 | 234.30 |
| 3393 | 533 | 515.00 | 2345.00 | 0.00 | 234.70 |
| 3397 | 533 | 515.00 | 2349.00 | 0.00 | 235.10 |
| 3401 | 533 | 515.00 | 2353.00 | 0.00 | 235.50 |
| 3405 | 533 | 515.00 | 2357.00 | 0.00 | 235.90 |
| 3409 | 533 | 515.00 | 2361.00 | 0.00 | 236.30 |
| 3413 | 533 | 515.00 | 2365.00 | 0.00 | 236.70 |
| 3417 | 533 | 515.00 | 2369.00 | 0.00 | 237.10 |
| 3421 | 533 | 515.00 | 2373.00 | 0.00 | 237.50 |
| 3425 | 533 | 515.00 | 2377.00 | 0.00 | 237.90 |
| 3429 | 533 | 515.00 | 2381.00 | 0.00 | 238.30 |
| 3433 | 533 | 515.00 | 2385.00 | 0.00 | 238.70 |
| 3437 | 533 | 515.00 | 2389.00 | 0.00 | 239.10 |
| 3441 | 533 | 515.00 | 2393.00 | 0.00 | 239.50 |
| 3445 | 533 | 515.00 | 2397.00 | 0.00 | 239.90 |
| 3449 | 533 | 515.00 | 2401.00 | 0.00 | 240.30 |
| 3453 | 533 | 515.00 | 2405.00 | 0.00 | 240.70 |
| 3457 | 533 | 515.00 | 2409.00 | 0.00 | 241.10 |
| 3461 | 533 | 515.00 | 2413.00 | 0.00 | 241.50 |
| 3465 | 533 | 515.00 | 2417.00 | 0.00 | 241.90 |
| 3469 | 533 | 515.00 | 2421.00 | 0.00 | 242.30 |
| 3473 | 533 | 515.00 | 2425.00 | 0.00 | 242.70 |
| 3477 | 533 | 515.00 | 2429.00 | 0.00 | 243.10 |
| 3481 | 533 | 515.00 | 2433.00 | 0.00 | 243.50 |
| 3485 | 533 | 515.00 | 2437.00 | 0.00 | 243.90 |
| 3489 | 533 | 515.00 | 2441.00 | 0.00 | 244.30 |
| 3493 | 533 | 515.00 | 2445.00 | 0.00 | 244.70 |
| 3497 | 533 | 515.00 | 2449.00 | 0.00 | 245.10 |
| 3501 | 533 | 515.00 | 2453.00 | 0.00 | 245.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3505 | 533 | 515.00 | 2457.00 | 0.00 | 245.90 |
| 3509 | 533 | 515.00 | 2461.00 | 0.00 | 246.30 |
| 3513 | 533 | 515.00 | 2465.00 | 0.00 | 246.70 |
| 3517 | 533 | 515.00 | 2469.00 | 0.00 | 247.10 |
| 3521 | 533 | 515.00 | 2473.00 | 0.00 | 247.50 |
| 3525 | 533 | 515.00 | 2477.00 | 0.00 | 247.90 |
| 3529 | 533 | 515.00 | 2481.00 | 0.00 | 248.30 |
| 3533 | 533 | 515.00 | 2485.00 | 0.00 | 248.70 |
| 3537 | 533 | 515.00 | 2489.00 | 0.00 | 249.10 |
| 3541 | 533 | 515.00 | 2493.00 | 0.00 | 249.50 |
| 3545 | 533 | 515.00 | 2497.00 | 0.00 | 249.90 |
| 3549 | 533 | 515.00 | 2501.00 | 0.00 | 250.30 |
| 3553 | 533 | 515.00 | 2505.00 | 0.00 | 250.70 |
| 3557 | 533 | 515.00 | 2509.00 | 0.00 | 251.10 |
| 3561 | 533 | 515.00 | 2513.00 | 0.00 | 251.50 |
| 3565 | 533 | 515.00 | 2517.00 | 0.00 | 251.90 |
| 3569 | 533 | 515.00 | 2521.00 | 0.00 | 252.30 |
| 3573 | 533 | 515.00 | 2525.00 | 0.00 | 252.70 |
| 3577 | 533 | 515.00 | 2529.00 | 0.00 | 253.10 |
| 3581 | 533 | 515.00 | 2533.00 | 0.00 | 253.50 |
| 3585 | 533 | 515.00 | 2537.00 | 0.00 | 253.90 |
| 3589 | 533 | 515.00 | 2541.00 | 0.00 | 254.30 |
| 3593 | 533 | 515.00 | 2545.00 | 0.00 | 254.70 |
| 3597 | 533 | 515.00 | 2549.00 | 0.00 | 255.10 |
| 3601 | 533 | 515.00 | 2553.00 | 0.00 | 255.50 |
| 3605 | 533 | 515.00 | 2557.00 | 0.00 | 255.90 |
| 3609 | 533 | 515.00 | 2561.00 | 0.00 | 256.30 |
| 3613 | 533 | 515.00 | 2565.00 | 0.00 | 256.70 |
| 3617 | 533 | 515.00 | 2569.00 | 0.00 | 257.10 |
| 3621 | 533 | 515.00 | 2573.00 | 0.00 | 257.50 |
| 3625 | 533 | 515.00 | 2577.00 | 0.00 | 257.90 |
| 3629 | 533 | 515.00 | 2581.00 | 0.00 | 258.30 |
| 3633 | 533 | 515.00 | 2585.00 | 0.00 | 258.70 |
| 3637 | 533 | 515.00 | 2589.00 | 0.00 | 259.10 |
| 3641 | 533 | 515.00 | 2593.00 | 0.00 | 259.50 |
| 3645 | 533 | 515.00 | 2597.00 | 0.00 | 259.90 |
| 3649 | 533 | 515.00 | 2601.00 | 0.00 | 260.30 |
| 3653 | 533 | 515.00 | 2605.00 | 0.00 | 260.70 |
| 3657 | 533 | 515.00 | 2609.00 | 0.00 | 261.10 |
| 3661 | 533 | 515.00 | 2613.00 | 0.00 | 261.50 |
| 3665 | 533 | 515.00 | 2617.00 | 0.00 | 261.90 |
| 3669 | 533 | 515.00 | 2621.00 | 0.00 | 262.30 |
| 3673 | 533 | 515.00 | 2625.00 | 0.00 | 262.70 |
| 3677 | 533 | 515.00 | 2629.00 | 0.00 | 263.10 |
| 3681 | 533 | 515.00 | 2633.00 | 0.00 | 263.50 |
| 3685 | 533 | 515.00 | 2637.00 | 0.00 | 263.90 |
| 3689 | 533 | 515.00 | 2641.00 | 0.00 | 264.30 |
| 3693 | 533 | 515.00 | 2645.00 | 0.00 | 264.70 |
| 3697 | 533 | 515.00 | 2649.00 | 0.00 | 265.10 |
| 3701 | 533 | 515.00 | 2653.00 | 0.00 | 265.50 |
| 3705 | 533 | 515.00 | 2657.00 | 0.00 | 265.90 |
| 3709 | 533 | 515.00 | 2661.00 | 0.00 | 266.30 |
| 3713 | 533 | 515.00 | 2665.00 | 0.00 | 266.70 |
| 3717 | 533 | 515.00 | 2669.00 | 0.00 | 267.10 |
| 3721 | 533 | 515.00 | 2673.00 | 0.00 | 267.50 |

Monthly table for standard rate NICs for use
from 6 January 2024 to 5 April 2024

Table letter H

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 3725 | 533 | 515.00 | 2677.00 | 0.00 | 267.90 |
| 3729 | 533 | 515.00 | 2681.00 | 0.00 | 268.30 |
| 3733 | 533 | 515.00 | 2685.00 | 0.00 | 268.70 |
| 3737 | 533 | 515.00 | 2689.00 | 0.00 | 269.10 |
| 3741 | 533 | 515.00 | 2693.00 | 0.00 | 269.50 |
| 3745 | 533 | 515.00 | 2697.00 | 0.00 | 269.90 |
| 3749 | 533 | 515.00 | 2701.00 | 0.00 | 270.30 |
| 3753 | 533 | 515.00 | 2705.00 | 0.00 | 270.70 |
| 3757 | 533 | 515.00 | 2709.00 | 0.00 | 271.10 |
| 3761 | 533 | 515.00 | 2713.00 | 0.00 | 271.50 |
| 3765 | 533 | 515.00 | 2717.00 | 0.00 | 271.90 |
| 3769 | 533 | 515.00 | 2721.00 | 0.00 | 272.30 |
| 3773 | 533 | 515.00 | 2725.00 | 0.00 | 272.70 |
| 3777 | 533 | 515.00 | 2729.00 | 0.00 | 273.10 |
| 3781 | 533 | 515.00 | 2733.00 | 0.00 | 273.50 |
| 3785 | 533 | 515.00 | 2737.00 | 0.00 | 273.90 |
| 3789 | 533 | 515.00 | 2741.00 | 0.00 | 274.30 |
| 3793 | 533 | 515.00 | 2745.00 | 0.00 | 274.70 |
| 3797 | 533 | 515.00 | 2749.00 | 0.00 | 275.10 |
| 3801 | 533 | 515.00 | 2753.00 | 0.00 | 275.50 |
| 3805 | 533 | 515.00 | 2757.00 | 0.00 | 275.90 |
| 3809 | 533 | 515.00 | 2761.00 | 0.00 | 276.30 |
| 3813 | 533 | 515.00 | 2765.00 | 0.00 | 276.70 |
| 3817 | 533 | 515.00 | 2769.00 | 0.00 | 277.10 |
| 3821 | 533 | 515.00 | 2773.00 | 0.00 | 277.50 |
| 3825 | 533 | 515.00 | 2777.00 | 0.00 | 277.90 |
| 3829 | 533 | 515.00 | 2781.00 | 0.00 | 278.30 |
| 3833 | 533 | 515.00 | 2785.00 | 0.00 | 278.70 |
| 3837 | 533 | 515.00 | 2789.00 | 0.00 | 279.10 |
| 3841 | 533 | 515.00 | 2793.00 | 0.00 | 279.50 |
| 3845 | 533 | 515.00 | 2797.00 | 0.00 | 279.90 |
| 3849 | 533 | 515.00 | 2801.00 | 0.00 | 280.30 |
| 3853 | 533 | 515.00 | 2805.00 | 0.00 | 280.70 |
| 3857 | 533 | 515.00 | 2809.00 | 0.00 | 281.10 |
| 3861 | 533 | 515.00 | 2813.00 | 0.00 | 281.50 |
| 3865 | 533 | 515.00 | 2817.00 | 0.00 | 281.90 |
| 3869 | 533 | 515.00 | 2821.00 | 0.00 | 282.30 |
| 3873 | 533 | 515.00 | 2825.00 | 0.00 | 282.70 |
| 3877 | 533 | 515.00 | 2829.00 | 0.00 | 283.10 |
| 3881 | 533 | 515.00 | 2833.00 | 0.00 | 283.50 |
| 3885 | 533 | 515.00 | 2837.00 | 0.00 | 283.90 |
| 3889 | 533 | 515.00 | 2841.00 | 0.00 | 284.30 |
| 3893 | 533 | 515.00 | 2845.00 | 0.00 | 284.70 |
| 3897 | 533 | 515.00 | 2849.00 | 0.00 | 285.10 |
| 3901 | 533 | 515.00 | 2853.00 | 0.00 | 285.50 |
| 3905 | 533 | 515.00 | 2857.00 | 0.00 | 285.90 |
| 3909 | 533 | 515.00 | 2861.00 | 0.00 | 286.30 |
| 3913 | 533 | 515.00 | 2865.00 | 0.00 | 286.70 |
| 3917 | 533 | 515.00 | 2869.00 | 0.00 | 287.10 |
| 3921 | 533 | 515.00 | 2873.00 | 0.00 | 287.50 |
| 3925 | 533 | 515.00 | 2877.00 | 0.00 | 287.90 |
| 3929 | 533 | 515.00 | 2881.00 | 0.00 | 288.30 |
| 3933 | 533 | 515.00 | 2885.00 | 0.00 | 288.70 |
| 3937 | 533 | 515.00 | 2889.00 | 0.00 | 289.10 |
| 3941 | 533 | 515.00 | 2893.00 | 0.00 | 289.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3945 | 533 | 515.00 | 2897.00 | 0.00 | 289.90 |
| 3949 | 533 | 515.00 | 2901.00 | 0.00 | 290.30 |
| 3953 | 533 | 515.00 | 2905.00 | 0.00 | 290.70 |
| 3957 | 533 | 515.00 | 2909.00 | 0.00 | 291.10 |
| 3961 | 533 | 515.00 | 2913.00 | 0.00 | 291.50 |
| 3965 | 533 | 515.00 | 2917.00 | 0.00 | 291.90 |
| 3969 | 533 | 515.00 | 2921.00 | 0.00 | 292.30 |
| 3973 | 533 | 515.00 | 2925.00 | 0.00 | 292.70 |
| 3977 | 533 | 515.00 | 2929.00 | 0.00 | 293.10 |
| 3981 | 533 | 515.00 | 2933.00 | 0.00 | 293.50 |
| 3985 | 533 | 515.00 | 2937.00 | 0.00 | 293.90 |
| 3989 | 533 | 515.00 | 2941.00 | 0.00 | 294.30 |
| 3993 | 533 | 515.00 | 2945.00 | 0.00 | 294.70 |
| 3997 | 533 | 515.00 | 2949.00 | 0.00 | 295.10 |
| 4001 | 533 | 515.00 | 2953.00 | 0.00 | 295.50 |
| 4005 | 533 | 515.00 | 2957.00 | 0.00 | 295.90 |
| 4009 | 533 | 515.00 | 2961.00 | 0.00 | 296.30 |
| 4013 | 533 | 515.00 | 2965.00 | 0.00 | 296.70 |
| 4017 | 533 | 515.00 | 2969.00 | 0.00 | 297.10 |
| 4021 | 533 | 515.00 | 2973.00 | 0.00 | 297.50 |
| 4025 | 533 | 515.00 | 2977.00 | 0.00 | 297.90 |
| 4029 | 533 | 515.00 | 2981.00 | 0.00 | 298.30 |
| 4033 | 533 | 515.00 | 2985.00 | 0.00 | 298.70 |
| 4037 | 533 | 515.00 | 2989.00 | 0.00 | 299.10 |
| 4041 | 533 | 515.00 | 2993.00 | 0.00 | 299.50 |
| 4045 | 533 | 515.00 | 2997.00 | 0.00 | 299.90 |
| 4049 | 533 | 515.00 | 3001.00 | 0.00 | 300.30 |
| 4053 | 533 | 515.00 | 3005.00 | 0.00 | 300.70 |
| 4057 | 533 | 515.00 | 3009.00 | 0.00 | 301.10 |
| 4061 | 533 | 515.00 | 3013.00 | 0.00 | 301.50 |
| 4065 | 533 | 515.00 | 3017.00 | 0.00 | 301.90 |
| 4069 | 533 | 515.00 | 3021.00 | 0.00 | 302.30 |
| 4073 | 533 | 515.00 | 3025.00 | 0.00 | 302.70 |
| 4077 | 533 | 515.00 | 3029.00 | 0.00 | 303.10 |
| 4081 | 533 | 515.00 | 3033.00 | 0.00 | 303.50 |
| 4085 | 533 | 515.00 | 3037.00 | 0.00 | 303.90 |
| 4089 | 533 | 515.00 | 3041.00 | 0.00 | 304.30 |
| 4093 | 533 | 515.00 | 3045.00 | 0.00 | 304.70 |
| 4097 | 533 | 515.00 | 3049.00 | 0.00 | 305.10 |
| 4101 | 533 | 515.00 | 3053.00 | 0.00 | 305.50 |
| 4105 | 533 | 515.00 | 3057.00 | 0.00 | 305.90 |
| 4109 | 533 | 515.00 | 3061.00 | 0.00 | 306.30 |
| 4113 | 533 | 515.00 | 3065.00 | 0.00 | 306.70 |
| 4117 | 533 | 515.00 | 3069.00 | 0.00 | 307.10 |
| 4121 | 533 | 515.00 | 3073.00 | 0.00 | 307.50 |
| 4125 | 533 | 515.00 | 3077.00 | 0.00 | 307.90 |
| 4129 | 533 | 515.00 | 3081.00 | 0.00 | 308.30 |
| 4133 | 533 | 515.00 | 3085.00 | 0.00 | 308.70 |
| 4137 | 533 | 515.00 | 3089.00 | 0.00 | 309.10 |
| 4141 | 533 | 515.00 | 3093.00 | 0.00 | 309.50 |
| 4145 | 533 | 515.00 | 3097.00 | 0.00 | 309.90 |
| 4149 | 533 | 515.00 | 3101.00 | 0.00 | 310.30 |
| 4153 | 533 | 515.00 | 3105.00 | 0.00 | 310.70 |
| 4157 | 533 | 515.00 | 3109.00 | 0.00 | 311.10 |
| 4161 | 533 | 515.00 | 3113.00 | 0.00 | 311.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4165 | 533 | 515.00 | 3117.00 | 0.00 | 311.90 |
| 4169 | 533 | 515.00 | 3121.00 | 0.00 | 312.30 |
| 4173 | 533 | 515.00 | 3125.00 | 0.00 | 312.70 |
| 4177 | 533 | 515.00 | 3129.00 | 0.00 | 313.10 |
| 4181 | 533 | 515.00 | 3133.00 | 0.00 | 313.50 |
| 4185 | 533 | 515.00 | 3137.00 | 0.00 | 313.90 |
| 4189 | 533 | 515.00 | 3141.00 | 0.00 | 314.10 |

If your employee's gross pay is over £4,189, go to page 244.

NICs where the employer is eligible for Freeports MWRRE employer NICs relief

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 2023 to 2024
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £122.99 | No NICs liability, make no entries on form RT11 | | | | |
| 123 | 123 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | 123 | 1.00 | 0.00 | 0.00 | 0.00 |
| 125 | 123 | 2.00 | 0.00 | 0.00 | 0.00 |
| 126 | 123 | 3.00 | 0.00 | 0.00 | 0.00 |
| 127 | 123 | 4.00 | 0.00 | 0.00 | 0.00 |
| 128 | 123 | 5.00 | 0.00 | 0.00 | 0.00 |
| 129 | 123 | 6.00 | 0.00 | 0.00 | 0.00 |
| 130 | 123 | 7.00 | 0.00 | 0.00 | 0.00 |
| 131 | 123 | 8.00 | 0.00 | 0.00 | 0.00 |
| 132 | 123 | 9.00 | 0.00 | 0.00 | 0.00 |
| 133 | 123 | 10.00 | 0.00 | 0.00 | 0.00 |
| 134 | 123 | 11.00 | 0.00 | 0.00 | 0.00 |
| 135 | 123 | 12.00 | 0.00 | 0.00 | 0.00 |
| 136 | 123 | 13.00 | 0.00 | 0.00 | 0.00 |
| 137 | 123 | 14.00 | 0.00 | 0.00 | 0.00 |
| 138 | 123 | 15.00 | 0.00 | 0.00 | 0.00 |
| 139 | 123 | 16.00 | 0.00 | 0.00 | 0.00 |
| 140 | 123 | 17.00 | 0.00 | 0.00 | 0.00 |
| 141 | 123 | 18.00 | 0.00 | 0.00 | 0.00 |
| 142 | 123 | 19.00 | 0.00 | 0.00 | 0.00 |
| 143 | 123 | 20.00 | 0.00 | 0.00 | 0.00 |
| 144 | 123 | 21.00 | 0.00 | 0.00 | 0.00 |
| 145 | 123 | 22.00 | 0.00 | 0.00 | 0.00 |
| 146 | 123 | 23.00 | 0.00 | 0.00 | 0.00 |
| 147 | 123 | 24.00 | 0.00 | 0.00 | 0.00 |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.00 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.00 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.00 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.00 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.00 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.00 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 0.00 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 0.00 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 0.00 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 0.00 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 0.00 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 0.00 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 0.00 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 0.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 0.00 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 0.00 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 0.00 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 0.00 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 0.00 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 0.00 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 0.00 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 0.00 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 0.00 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 0.00 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 0.00 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 0.00 | 0.00 |
| 202 | 123 | 79.00 | 0.00 | 0.00 | 0.00 |
| 203 | 123 | 80.00 | 0.00 | 0.00 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 0.00 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 0.00 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 0.00 | 0.00 |
| 207 | 123 | 84.00 | 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 |
| 208 | 123 | 85.00 | 0.00 | 0.00 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 0.00 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 0.00 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 0.00 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 0.00 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 0.00 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 0.00 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 0.00 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 0.00 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 0.00 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 0.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 0.00 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 0.00 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 0.00 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 0.00 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 0.00 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 0.00 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 0.00 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 0.00 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 0.00 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 0.00 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 0.00 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 0.00 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 0.00 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 0.00 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 0.00 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 0.00 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 0.00 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 0.00 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 0.00 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 0.00 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 0.00 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 0.00 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 0.00 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 0.00 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 0.00 | 0.06 |
| 244 | 123 | 119.00 | 2.00 | 0.00 | 0.10 |
| 245 | 123 | 119.00 | 3.00 | 0.00 | 0.13 |
| 246 | 123 | 119.00 | 4.00 | 0.00 | 0.17 |
| 247 | 123 | 119.00 | 5.00 | 0.00 | 0.21 |
| 248 | 123 | 119.00 | 6.00 | 0.00 | 0.25 |
| 249 | 123 | 119.00 | 7.00 | 0.00 | 0.29 |
| 250 | 123 | 119.00 | 8.00 | 0.00 | 0.33 |
| 251 | 123 | 119.00 | 9.00 | 0.00 | 0.36 |
| 252 | 123 | 119.00 | 10.00 | 0.00 | 0.40 |
| 253 | 123 | 119.00 | 11.00 | 0.00 | 0.44 |
| 254 | 123 | 119.00 | 12.00 | 0.00 | 0.48 |
| 255 | 123 | 119.00 | 13.00 | 0.00 | 0.52 |
| 256 | 123 | 119.00 | 14.00 | 0.00 | 0.56 |
| 257 | 123 | 119.00 | 15.00 | 0.00 | 0.60 |
| 258 | 123 | 119.00 | 16.00 | 0.00 | 0.63 |
| 259 | 123 | 119.00 | 17.00 | 0.00 | 0.67 |
| 260 | 123 | 119.00 | 18.00 | 0.00 | 0.71 |
| 261 | 123 | 119.00 | 19.00 | 0.00 | 0.75 |
| 262 | 123 | 119.00 | 20.00 | 0.00 | 0.79 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 263 | 123 | 119.00 | 21.00 | 0.00 | 0.83 |
| 264 | 123 | 119.00 | 22.00 | 0.00 | 0.87 |
| 265 | 123 | 119.00 | 23.00 | 0.00 | 0.90 |
| 266 | 123 | 119.00 | 24.00 | 0.00 | 0.94 |
| 267 | 123 | 119.00 | 25.00 | 0.00 | 0.98 |
| 268 | 123 | 119.00 | 26.00 | 0.00 | 1.02 |
| 269 | 123 | 119.00 | 27.00 | 0.00 | 1.06 |
| 270 | 123 | 119.00 | 28.00 | 0.00 | 1.10 |
| 271 | 123 | 119.00 | 29.00 | 0.00 | 1.13 |
| 272 | 123 | 119.00 | 30.00 | 0.00 | 1.17 |
| 273 | 123 | 119.00 | 31.00 | 0.00 | 1.21 |
| 274 | 123 | 119.00 | 32.00 | 0.00 | 1.25 |
| 275 | 123 | 119.00 | 33.00 | 0.00 | 1.29 |
| 276 | 123 | 119.00 | 34.00 | 0.00 | 1.33 |
| 277 | 123 | 119.00 | 35.00 | 0.00 | 1.37 |
| 278 | 123 | 119.00 | 36.00 | 0.00 | 1.40 |
| 279 | 123 | 119.00 | 37.00 | 0.00 | 1.44 |
| 280 | 123 | 119.00 | 38.00 | 0.00 | 1.48 |
| 281 | 123 | 119.00 | 39.00 | 0.00 | 1.52 |
| 282 | 123 | 119.00 | 40.00 | 0.00 | 1.56 |
| 283 | 123 | 119.00 | 41.00 | 0.00 | 1.60 |
| 284 | 123 | 119.00 | 42.00 | 0.00 | 1.64 |
| 285 | 123 | 119.00 | 43.00 | 0.00 | 1.67 |
| 286 | 123 | 119.00 | 44.00 | 0.00 | 1.71 |
| 287 | 123 | 119.00 | 45.00 | 0.00 | 1.75 |
| 288 | 123 | 119.00 | 46.00 | 0.00 | 1.79 |
| 289 | 123 | 119.00 | 47.00 | 0.00 | 1.83 |
| 290 | 123 | 119.00 | 48.00 | 0.00 | 1.87 |
| 291 | 123 | 119.00 | 49.00 | 0.00 | 1.90 |
| 292 | 123 | 119.00 | 50.00 | 0.00 | 1.94 |
| 293 | 123 | 119.00 | 51.00 | 0.00 | 1.98 |
| 294 | 123 | 119.00 | 52.00 | 0.00 | 2.02 |
| 295 | 123 | 119.00 | 53.00 | 0.00 | 2.06 |
| 296 | 123 | 119.00 | 54.00 | 0.00 | 2.10 |
| 297 | 123 | 119.00 | 55.00 | 0.00 | 2.14 |
| 298 | 123 | 119.00 | 56.00 | 0.00 | 2.17 |
| 299 | 123 | 119.00 | 57.00 | 0.00 | 2.21 |
| 300 | 123 | 119.00 | 58.00 | 0.00 | 2.25 |
| 301 | 123 | 119.00 | 59.00 | 0.00 | 2.29 |
| 302 | 123 | 119.00 | 60.00 | 0.00 | 2.33 |
| 303 | 123 | 119.00 | 61.00 | 0.00 | 2.37 |
| 304 | 123 | 119.00 | 62.00 | 0.00 | 2.41 |
| 305 | 123 | 119.00 | 63.00 | 0.00 | 2.44 |
| 306 | 123 | 119.00 | 64.00 | 0.00 | 2.48 |
| 307 | 123 | 119.00 | 65.00 | 0.00 | 2.52 |
| 308 | 123 | 119.00 | 66.00 | 0.00 | 2.56 |
| 309 | 123 | 119.00 | 67.00 | 0.00 | 2.60 |
| 310 | 123 | 119.00 | 68.00 | 0.00 | 2.64 |
| 311 | 123 | 119.00 | 69.00 | 0.00 | 2.67 |
| 312 | 123 | 119.00 | 70.00 | 0.00 | 2.71 |
| 313 | 123 | 119.00 | 71.00 | 0.00 | 2.75 |
| 314 | 123 | 119.00 | 72.00 | 0.00 | 2.79 |
| 315 | 123 | 119.00 | 73.00 | 0.00 | 2.83 |
| 316 | 123 | 119.00 | 74.00 | 0.00 | 2.87 |
| 317 | 123 | 119.00 | 75.00 | 0.00 | 2.91 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 318 | 123 | 119.00 | 76.00 | 0.00 | 2.94 |
| 319 | 123 | 119.00 | 77.00 | 0.00 | 2.98 |
| 320 | 123 | 119.00 | 78.00 | 0.00 | 3.02 |
| 321 | 123 | 119.00 | 79.00 | 0.00 | 3.06 |
| 322 | 123 | 119.00 | 80.00 | 0.00 | 3.10 |
| 323 | 123 | 119.00 | 81.00 | 0.00 | 3.14 |
| 324 | 123 | 119.00 | 82.00 | 0.00 | 3.18 |
| 325 | 123 | 119.00 | 83.00 | 0.00 | 3.21 |
| 326 | 123 | 119.00 | 84.00 | 0.00 | 3.25 |
| 327 | 123 | 119.00 | 85.00 | 0.00 | 3.29 |
| 328 | 123 | 119.00 | 86.00 | 0.00 | 3.33 |
| 329 | 123 | 119.00 | 87.00 | 0.00 | 3.37 |
| 330 | 123 | 119.00 | 88.00 | 0.00 | 3.41 |
| 331 | 123 | 119.00 | 89.00 | 0.00 | 3.44 |
| 332 | 123 | 119.00 | 90.00 | 0.00 | 3.48 |
| 333 | 123 | 119.00 | 91.00 | 0.00 | 3.52 |
| 334 | 123 | 119.00 | 92.00 | 0.00 | 3.56 |
| 335 | 123 | 119.00 | 93.00 | 0.00 | 3.60 |
| 336 | 123 | 119.00 | 94.00 | 0.00 | 3.64 |
| 337 | 123 | 119.00 | 95.00 | 0.00 | 3.68 |
| 338 | 123 | 119.00 | 96.00 | 0.00 | 3.71 |
| 339 | 123 | 119.00 | 97.00 | 0.00 | 3.75 |
| 340 | 123 | 119.00 | 98.00 | 0.00 | 3.79 |
| 341 | 123 | 119.00 | 99.00 | 0.00 | 3.83 |
| 342 | 123 | 119.00 | 100.00 | 0.00 | 3.87 |
| 343 | 123 | 119.00 | 101.00 | 0.00 | 3.91 |
| 344 | 123 | 119.00 | 102.00 | 0.00 | 3.95 |
| 345 | 123 | 119.00 | 103.00 | 0.00 | 3.98 |
| 346 | 123 | 119.00 | 104.00 | 0.00 | 4.02 |
| 347 | 123 | 119.00 | 105.00 | 0.00 | 4.06 |
| 348 | 123 | 119.00 | 106.00 | 0.00 | 4.10 |
| 349 | 123 | 119.00 | 107.00 | 0.00 | 4.14 |
| 350 | 123 | 119.00 | 108.00 | 0.00 | 4.18 |
| 351 | 123 | 119.00 | 109.00 | 0.00 | 4.21 |
| 352 | 123 | 119.00 | 110.00 | 0.00 | 4.25 |
| 353 | 123 | 119.00 | 111.00 | 0.00 | 4.29 |
| 354 | 123 | 119.00 | 112.00 | 0.00 | 4.33 |
| 355 | 123 | 119.00 | 113.00 | 0.00 | 4.37 |
| 356 | 123 | 119.00 | 114.00 | 0.00 | 4.41 |
| 357 | 123 | 119.00 | 115.00 | 0.00 | 4.45 |
| 358 | 123 | 119.00 | 116.00 | 0.00 | 4.48 |
| 359 | 123 | 119.00 | 117.00 | 0.00 | 4.52 |
| 360 | 123 | 119.00 | 118.00 | 0.00 | 4.56 |
| 361 | 123 | 119.00 | 119.00 | 0.00 | 4.60 |
| 362 | 123 | 119.00 | 120.00 | 0.00 | 4.64 |
| 363 | 123 | 119.00 | 121.00 | 0.00 | 4.68 |
| 364 | 123 | 119.00 | 122.00 | 0.00 | 4.72 |
| 365 | 123 | 119.00 | 123.00 | 0.00 | 4.75 |
| 366 | 123 | 119.00 | 124.00 | 0.00 | 4.79 |
| 367 | 123 | 119.00 | 125.00 | 0.00 | 4.83 |
| 368 | 123 | 119.00 | 126.00 | 0.00 | 4.87 |
| 369 | 123 | 119.00 | 127.00 | 0.00 | 4.91 |
| 370 | 123 | 119.00 | 128.00 | 0.00 | 4.95 |
| 371 | 123 | 119.00 | 129.00 | 0.00 | 4.98 |
| 372 | 123 | 119.00 | 130.00 | 0.00 | 5.02 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 373 | 123 | 119.00 | 131.00 | 0.00 | 5.06 |
| 374 | 123 | 119.00 | 132.00 | 0.00 | 5.10 |
| 375 | 123 | 119.00 | 133.00 | 0.00 | 5.14 |
| 376 | 123 | 119.00 | 134.00 | 0.00 | 5.18 |
| 377 | 123 | 119.00 | 135.00 | 0.00 | 5.22 |
| 378 | 123 | 119.00 | 136.00 | 0.00 | 5.25 |
| 379 | 123 | 119.00 | 137.00 | 0.00 | 5.29 |
| 380 | 123 | 119.00 | 138.00 | 0.00 | 5.33 |
| 381 | 123 | 119.00 | 139.00 | 0.00 | 5.37 |
| 382 | 123 | 119.00 | 140.00 | 0.00 | 5.41 |
| 383 | 123 | 119.00 | 141.00 | 0.00 | 5.45 |
| 384 | 123 | 119.00 | 142.00 | 0.00 | 5.49 |
| 385 | 123 | 119.00 | 143.00 | 0.00 | 5.52 |
| 386 | 123 | 119.00 | 144.00 | 0.00 | 5.56 |
| 387 | 123 | 119.00 | 145.00 | 0.00 | 5.60 |
| 388 | 123 | 119.00 | 146.00 | 0.00 | 5.64 |
| 389 | 123 | 119.00 | 147.00 | 0.00 | 5.68 |
| 390 | 123 | 119.00 | 148.00 | 0.00 | 5.72 |
| 391 | 123 | 119.00 | 149.00 | 0.00 | 5.75 |
| 392 | 123 | 119.00 | 150.00 | 0.00 | 5.79 |
| 393 | 123 | 119.00 | 151.00 | 0.00 | 5.83 |
| 394 | 123 | 119.00 | 152.00 | 0.00 | 5.87 |
| 395 | 123 | 119.00 | 153.00 | 0.00 | 5.91 |
| 396 | 123 | 119.00 | 154.00 | 0.00 | 5.95 |
| 397 | 123 | 119.00 | 155.00 | 0.00 | 5.99 |
| 398 | 123 | 119.00 | 156.00 | 0.00 | 6.02 |
| 399 | 123 | 119.00 | 157.00 | 0.00 | 6.06 |
| 400 | 123 | 119.00 | 158.00 | 0.00 | 6.10 |
| 401 | 123 | 119.00 | 159.00 | 0.00 | 6.14 |
| 402 | 123 | 119.00 | 160.00 | 0.00 | 6.18 |
| 403 | 123 | 119.00 | 161.00 | 0.00 | 6.22 |
| 404 | 123 | 119.00 | 162.00 | 0.00 | 6.26 |
| 405 | 123 | 119.00 | 163.00 | 0.00 | 6.29 |
| 406 | 123 | 119.00 | 164.00 | 0.00 | 6.33 |
| 407 | 123 | 119.00 | 165.00 | 0.00 | 6.37 |
| 408 | 123 | 119.00 | 166.00 | 0.00 | 6.41 |
| 409 | 123 | 119.00 | 167.00 | 0.00 | 6.45 |
| 410 | 123 | 119.00 | 168.00 | 0.00 | 6.49 |
| 411 | 123 | 119.00 | 169.00 | 0.00 | 6.52 |
| 412 | 123 | 119.00 | 170.00 | 0.00 | 6.56 |
| 413 | 123 | 119.00 | 171.00 | 0.00 | 6.60 |
| 414 | 123 | 119.00 | 172.00 | 0.00 | 6.64 |
| 415 | 123 | 119.00 | 173.00 | 0.00 | 6.68 |
| 416 | 123 | 119.00 | 174.00 | 0.00 | 6.72 |
| 417 | 123 | 119.00 | 175.00 | 0.00 | 6.76 |
| 418 | 123 | 119.00 | 176.00 | 0.00 | 6.79 |
| 419 | 123 | 119.00 | 177.00 | 0.00 | 6.83 |
| 420 | 123 | 119.00 | 178.00 | 0.00 | 6.87 |
| 421 | 123 | 119.00 | 179.00 | 0.00 | 6.91 |
| 422 | 123 | 119.00 | 180.00 | 0.00 | 6.95 |
| 423 | 123 | 119.00 | 181.00 | 0.00 | 6.99 |
| 424 | 123 | 119.00 | 182.00 | 0.00 | 7.03 |
| 425 | 123 | 119.00 | 183.00 | 0.00 | 7.06 |
| 426 | 123 | 119.00 | 184.00 | 0.00 | 7.10 |
| 427 | 123 | 119.00 | 185.00 | 0.00 | 7.14 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 428 | 123 | 119.00 | 186.00 | 0.00 | 7.18 |
| 429 | 123 | 119.00 | 187.00 | 0.00 | 7.22 |
| 430 | 123 | 119.00 | 188.00 | 0.00 | 7.26 |
| 431 | 123 | 119.00 | 189.00 | 0.00 | 7.29 |
| 432 | 123 | 119.00 | 190.00 | 0.00 | 7.33 |
| 433 | 123 | 119.00 | 191.00 | 0.00 | 7.37 |
| 434 | 123 | 119.00 | 192.00 | 0.00 | 7.41 |
| 435 | 123 | 119.00 | 193.00 | 0.00 | 7.45 |
| 436 | 123 | 119.00 | 194.00 | 0.00 | 7.49 |
| 437 | 123 | 119.00 | 195.00 | 0.00 | 7.53 |
| 438 | 123 | 119.00 | 196.00 | 0.00 | 7.56 |
| 439 | 123 | 119.00 | 197.00 | 0.00 | 7.60 |
| 440 | 123 | 119.00 | 198.00 | 0.00 | 7.64 |
| 441 | 123 | 119.00 | 199.00 | 0.00 | 7.68 |
| 442 | 123 | 119.00 | 200.00 | 0.00 | 7.72 |
| 443 | 123 | 119.00 | 201.00 | 0.00 | 7.76 |
| 444 | 123 | 119.00 | 202.00 | 0.00 | 7.80 |
| 445 | 123 | 119.00 | 203.00 | 0.00 | 7.83 |
| 446 | 123 | 119.00 | 204.00 | 0.00 | 7.87 |
| 447 | 123 | 119.00 | 205.00 | 0.00 | 7.91 |
| 448 | 123 | 119.00 | 206.00 | 0.00 | 7.95 |
| 449 | 123 | 119.00 | 207.00 | 0.00 | 7.99 |
| 450 | 123 | 119.00 | 208.00 | 0.00 | 8.03 |
| 451 | 123 | 119.00 | 209.00 | 0.00 | 8.06 |
| 452 | 123 | 119.00 | 210.00 | 0.00 | 8.10 |
| 453 | 123 | 119.00 | 211.00 | 0.00 | 8.14 |
| 454 | 123 | 119.00 | 212.00 | 0.00 | 8.18 |
| 455 | 123 | 119.00 | 213.00 | 0.00 | 8.22 |
| 456 | 123 | 119.00 | 214.00 | 0.00 | 8.26 |
| 457 | 123 | 119.00 | 215.00 | 0.00 | 8.30 |
| 458 | 123 | 119.00 | 216.00 | 0.00 | 8.33 |
| 459 | 123 | 119.00 | 217.00 | 0.00 | 8.37 |
| 460 | 123 | 119.00 | 218.00 | 0.00 | 8.41 |
| 461 | 123 | 119.00 | 219.00 | 0.00 | 8.45 |
| 462 | 123 | 119.00 | 220.00 | 0.00 | 8.49 |
| 463 | 123 | 119.00 | 221.00 | 0.00 | 8.53 |
| 464 | 123 | 119.00 | 222.00 | 0.00 | 8.57 |
| 465 | 123 | 119.00 | 223.00 | 0.00 | 8.60 |
| 466 | 123 | 119.00 | 224.00 | 0.00 | 8.64 |
| 467 | 123 | 119.00 | 225.00 | 0.00 | 8.68 |
| 468 | 123 | 119.00 | 226.00 | 0.00 | 8.72 |
| 469 | 123 | 119.00 | 227.00 | 0.00 | 8.76 |
| 470 | 123 | 119.00 | 228.00 | 0.00 | 8.80 |
| 471 | 123 | 119.00 | 229.00 | 0.00 | 8.83 |
| 472 | 123 | 119.00 | 230.00 | 0.00 | 8.87 |
| 473 | 123 | 119.00 | 231.00 | 0.00 | 8.91 |
| 474 | 123 | 119.00 | 232.00 | 0.00 | 8.95 |
| 475 | 123 | 119.00 | 233.00 | 0.00 | 8.99 |
| 476 | 123 | 119.00 | 234.00 | 0.00 | 9.03 |
| 477 | 123 | 119.00 | 235.00 | 0.00 | 9.07 |
| 478 | 123 | 119.00 | 236.00 | 0.00 | 9.10 |
| 479 | 123 | 119.00 | 237.00 | 0.00 | 9.14 |
| 480 | 123 | 119.00 | 238.00 | 0.00 | 9.18 |
| 481 | 123 | 119.00 | 239.00 | 0.00 | 9.22 |
| 482 | 123 | 119.00 | 240.00 | 0.21 | 9.26 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 483 | 123 | 119.00 | 241.00 | 0.34 | 9.30 |
| 484 | 123 | 119.00 | 242.00 | 0.48 | 9.34 |
| 485 | 123 | 119.00 | 243.00 | 0.62 | 9.37 |
| 486 | 123 | 119.00 | 244.00 | 0.76 | 9.41 |
| 487 | 123 | 119.00 | 245.00 | 0.90 | 9.45 |
| 488 | 123 | 119.00 | 246.00 | 1.03 | 9.49 |
| 489 | 123 | 119.00 | 247.00 | 1.17 | 9.53 |
| 490 | 123 | 119.00 | 248.00 | 1.31 | 9.57 |
| 491 | 123 | 119.00 | 249.00 | 1.45 | 9.60 |
| 492 | 123 | 119.00 | 250.00 | 1.59 | 9.64 |
| 493 | 123 | 119.00 | 251.00 | 1.72 | 9.68 |
| 494 | 123 | 119.00 | 252.00 | 1.86 | 9.72 |
| 495 | 123 | 119.00 | 253.00 | 2.00 | 9.76 |
| 496 | 123 | 119.00 | 254.00 | 2.14 | 9.80 |
| 497 | 123 | 119.00 | 255.00 | 2.28 | 9.84 |
| 498 | 123 | 119.00 | 256.00 | 2.41 | 9.87 |
| 499 | 123 | 119.00 | 257.00 | 2.55 | 9.91 |
| 500 | 123 | 119.00 | 258.00 | 2.69 | 9.95 |
| 501 | 123 | 119.00 | 259.00 | 2.83 | 9.99 |
| 502 | 123 | 119.00 | 260.00 | 2.97 | 10.03 |
| 503 | 123 | 119.00 | 261.00 | 3.10 | 10.07 |
| 504 | 123 | 119.00 | 262.00 | 3.24 | 10.11 |
| 505 | 123 | 119.00 | 263.00 | 3.38 | 10.14 |
| 506 | 123 | 119.00 | 264.00 | 3.52 | 10.18 |
| 507 | 123 | 119.00 | 265.00 | 3.66 | 10.22 |
| 508 | 123 | 119.00 | 266.00 | 3.79 | 10.26 |
| 509 | 123 | 119.00 | 267.00 | 3.93 | 10.30 |
| 510 | 123 | 119.00 | 268.00 | 4.07 | 10.34 |
| 511 | 123 | 119.00 | 269.00 | 4.21 | 10.37 |
| 512 | 123 | 119.00 | 270.00 | 4.35 | 10.41 |
| 513 | 123 | 119.00 | 271.00 | 4.48 | 10.45 |
| 514 | 123 | 119.00 | 272.00 | 4.62 | 10.49 |
| 515 | 123 | 119.00 | 273.00 | 4.76 | 10.53 |
| 516 | 123 | 119.00 | 274.00 | 4.90 | 10.57 |
| 517 | 123 | 119.00 | 275.00 | 5.04 | 10.61 |
| 518 | 123 | 119.00 | 276.00 | 5.17 | 10.64 |
| 519 | 123 | 119.00 | 277.00 | 5.31 | 10.68 |
| 520 | 123 | 119.00 | 278.00 | 5.45 | 10.72 |
| 521 | 123 | 119.00 | 279.00 | 5.59 | 10.76 |
| 522 | 123 | 119.00 | 280.00 | 5.73 | 10.80 |
| 523 | 123 | 119.00 | 281.00 | 5.86 | 10.84 |
| 524 | 123 | 119.00 | 282.00 | 6.00 | 10.88 |
| 525 | 123 | 119.00 | 283.00 | 6.14 | 10.91 |
| 526 | 123 | 119.00 | 284.00 | 6.28 | 10.95 |
| 527 | 123 | 119.00 | 285.00 | 6.42 | 10.99 |
| 528 | 123 | 119.00 | 286.00 | 6.55 | 11.03 |
| 529 | 123 | 119.00 | 287.00 | 6.69 | 11.07 |
| 530 | 123 | 119.00 | 288.00 | 6.83 | 11.11 |
| 531 | 123 | 119.00 | 289.00 | 6.97 | 11.14 |
| 532 | 123 | 119.00 | 290.00 | 7.11 | 11.18 |
| 533 | 123 | 119.00 | 291.00 | 7.24 | 11.22 |
| 534 | 123 | 119.00 | 292.00 | 7.38 | 11.26 |
| 535 | 123 | 119.00 | 293.00 | 7.52 | 11.30 |
| 536 | 123 | 119.00 | 294.00 | 7.66 | 11.34 |
| 537 | 123 | 119.00 | 295.00 | 7.80 | 11.38 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 538 | 123 | 119.00 | 296.00 | 7.93 | 11.41 |
| 539 | 123 | 119.00 | 297.00 | 8.07 | 11.45 |
| 540 | 123 | 119.00 | 298.00 | 8.21 | 11.49 |
| 541 | 123 | 119.00 | 299.00 | 8.35 | 11.53 |
| 542 | 123 | 119.00 | 300.00 | 8.49 | 11.57 |
| 543 | 123 | 119.00 | 301.00 | 8.62 | 11.61 |
| 544 | 123 | 119.00 | 302.00 | 8.76 | 11.65 |
| 545 | 123 | 119.00 | 303.00 | 8.90 | 11.68 |
| 546 | 123 | 119.00 | 304.00 | 9.04 | 11.72 |
| 547 | 123 | 119.00 | 305.00 | 9.18 | 11.76 |
| 548 | 123 | 119.00 | 306.00 | 9.31 | 11.80 |
| 549 | 123 | 119.00 | 307.00 | 9.45 | 11.84 |
| 550 | 123 | 119.00 | 308.00 | 9.59 | 11.88 |
| 551 | 123 | 119.00 | 309.00 | 9.73 | 11.91 |
| 552 | 123 | 119.00 | 310.00 | 9.87 | 11.95 |
| 553 | 123 | 119.00 | 311.00 | 10.00 | 11.99 |
| 554 | 123 | 119.00 | 312.00 | 10.14 | 12.03 |
| 555 | 123 | 119.00 | 313.00 | 10.28 | 12.07 |
| 556 | 123 | 119.00 | 314.00 | 10.42 | 12.11 |
| 557 | 123 | 119.00 | 315.00 | 10.56 | 12.15 |
| 558 | 123 | 119.00 | 316.00 | 10.69 | 12.18 |
| 559 | 123 | 119.00 | 317.00 | 10.83 | 12.22 |
| 560 | 123 | 119.00 | 318.00 | 10.97 | 12.26 |
| 561 | 123 | 119.00 | 319.00 | 11.11 | 12.30 |
| 562 | 123 | 119.00 | 320.00 | 11.25 | 12.34 |
| 563 | 123 | 119.00 | 321.00 | 11.38 | 12.38 |
| 564 | 123 | 119.00 | 322.00 | 11.52 | 12.42 |
| 565 | 123 | 119.00 | 323.00 | 11.66 | 12.45 |
| 566 | 123 | 119.00 | 324.00 | 11.80 | 12.49 |
| 567 | 123 | 119.00 | 325.00 | 11.94 | 12.53 |
| 568 | 123 | 119.00 | 326.00 | 12.07 | 12.57 |
| 569 | 123 | 119.00 | 327.00 | 12.21 | 12.61 |
| 570 | 123 | 119.00 | 328.00 | 12.35 | 12.65 |
| 571 | 123 | 119.00 | 329.00 | 12.49 | 12.68 |
| 572 | 123 | 119.00 | 330.00 | 12.63 | 12.72 |
| 573 | 123 | 119.00 | 331.00 | 12.76 | 12.76 |
| 574 | 123 | 119.00 | 332.00 | 12.90 | 12.80 |
| 575 | 123 | 119.00 | 333.00 | 13.04 | 12.84 |
| 576 | 123 | 119.00 | 334.00 | 13.18 | 12.88 |
| 577 | 123 | 119.00 | 335.00 | 13.32 | 12.92 |
| 578 | 123 | 119.00 | 336.00 | 13.45 | 12.95 |
| 579 | 123 | 119.00 | 337.00 | 13.59 | 12.99 |
| 580 | 123 | 119.00 | 338.00 | 13.73 | 13.03 |
| 581 | 123 | 119.00 | 339.00 | 13.87 | 13.07 |
| 582 | 123 | 119.00 | 340.00 | 14.01 | 13.11 |
| 583 | 123 | 119.00 | 341.00 | 14.14 | 13.15 |
| 584 | 123 | 119.00 | 342.00 | 14.28 | 13.19 |
| 585 | 123 | 119.00 | 343.00 | 14.42 | 13.22 |
| 586 | 123 | 119.00 | 344.00 | 14.56 | 13.26 |
| 587 | 123 | 119.00 | 345.00 | 14.70 | 13.30 |
| 588 | 123 | 119.00 | 346.00 | 14.83 | 13.34 |
| 589 | 123 | 119.00 | 347.00 | 14.97 | 13.38 |
| 590 | 123 | 119.00 | 348.00 | 15.11 | 13.42 |
| 591 | 123 | 119.00 | 349.00 | 15.25 | 13.45 |
| 592 | 123 | 119.00 | 350.00 | 15.39 | 13.49 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 593 | 123 | 119.00 | 351.00 | 15.52 | 13.53 |
| 594 | 123 | 119.00 | 352.00 | 15.66 | 13.57 |
| 595 | 123 | 119.00 | 353.00 | 15.80 | 13.61 |
| 596 | 123 | 119.00 | 354.00 | 15.94 | 13.65 |
| 597 | 123 | 119.00 | 355.00 | 16.08 | 13.69 |
| 598 | 123 | 119.00 | 356.00 | 16.21 | 13.72 |
| 599 | 123 | 119.00 | 357.00 | 16.35 | 13.76 |
| 600 | 123 | 119.00 | 358.00 | 16.49 | 13.80 |
| 601 | 123 | 119.00 | 359.00 | 16.63 | 13.84 |
| 602 | 123 | 119.00 | 360.00 | 16.77 | 13.88 |
| 603 | 123 | 119.00 | 361.00 | 16.90 | 13.92 |
| 604 | 123 | 119.00 | 362.00 | 17.04 | 13.96 |
| 605 | 123 | 119.00 | 363.00 | 17.18 | 13.99 |
| 606 | 123 | 119.00 | 364.00 | 17.32 | 14.03 |
| 607 | 123 | 119.00 | 365.00 | 17.46 | 14.07 |
| 608 | 123 | 119.00 | 366.00 | 17.59 | 14.11 |
| 609 | 123 | 119.00 | 367.00 | 17.73 | 14.15 |
| 610 | 123 | 119.00 | 368.00 | 17.87 | 14.19 |
| 611 | 123 | 119.00 | 369.00 | 18.01 | 14.22 |
| 612 | 123 | 119.00 | 370.00 | 18.15 | 14.26 |
| 613 | 123 | 119.00 | 371.00 | 18.28 | 14.30 |
| 614 | 123 | 119.00 | 372.00 | 18.42 | 14.34 |
| 615 | 123 | 119.00 | 373.00 | 18.56 | 14.38 |
| 616 | 123 | 119.00 | 374.00 | 18.70 | 14.42 |
| 617 | 123 | 119.00 | 375.00 | 18.84 | 14.46 |
| 618 | 123 | 119.00 | 376.00 | 18.97 | 14.49 |
| 619 | 123 | 119.00 | 377.00 | 19.11 | 14.53 |
| 620 | 123 | 119.00 | 378.00 | 19.25 | 14.57 |
| 621 | 123 | 119.00 | 379.00 | 19.39 | 14.61 |
| 622 | 123 | 119.00 | 380.00 | 19.53 | 14.65 |
| 623 | 123 | 119.00 | 381.00 | 19.66 | 14.69 |
| 624 | 123 | 119.00 | 382.00 | 19.80 | 14.73 |
| 625 | 123 | 119.00 | 383.00 | 19.94 | 14.76 |
| 626 | 123 | 119.00 | 384.00 | 20.08 | 14.80 |
| 627 | 123 | 119.00 | 385.00 | 20.22 | 14.84 |
| 628 | 123 | 119.00 | 386.00 | 20.35 | 14.88 |
| 629 | 123 | 119.00 | 387.00 | 20.49 | 14.92 |
| 630 | 123 | 119.00 | 388.00 | 20.63 | 14.96 |
| 631 | 123 | 119.00 | 389.00 | 20.77 | 14.99 |
| 632 | 123 | 119.00 | 390.00 | 20.91 | 15.03 |
| 633 | 123 | 119.00 | 391.00 | 21.04 | 15.07 |
| 634 | 123 | 119.00 | 392.00 | 21.18 | 15.11 |
| 635 | 123 | 119.00 | 393.00 | 21.32 | 15.15 |
| 636 | 123 | 119.00 | 394.00 | 21.46 | 15.19 |
| 637 | 123 | 119.00 | 395.00 | 21.60 | 15.23 |
| 638 | 123 | 119.00 | 396.00 | 21.73 | 15.26 |
| 639 | 123 | 119.00 | 397.00 | 21.87 | 15.30 |
| 640 | 123 | 119.00 | 398.00 | 22.01 | 15.34 |
| 641 | 123 | 119.00 | 399.00 | 22.15 | 15.38 |
| 642 | 123 | 119.00 | 400.00 | 22.29 | 15.42 |
| 643 | 123 | 119.00 | 401.00 | 22.42 | 15.46 |
| 644 | 123 | 119.00 | 402.00 | 22.56 | 15.50 |
| 645 | 123 | 119.00 | 403.00 | 22.70 | 15.53 |
| 646 | 123 | 119.00 | 404.00 | 22.84 | 15.57 |
| 647 | 123 | 119.00 | 405.00 | 22.98 | 15.61 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 648 | 123 | 119.00 | 406.00 | 23.11 | 15.65 |
| 649 | 123 | 119.00 | 407.00 | 23.25 | 15.69 |
| 650 | 123 | 119.00 | 408.00 | 23.39 | 15.73 |
| 651 | 123 | 119.00 | 409.00 | 23.53 | 15.76 |
| 652 | 123 | 119.00 | 410.00 | 23.67 | 15.80 |
| 653 | 123 | 119.00 | 411.00 | 23.80 | 15.84 |
| 654 | 123 | 119.00 | 412.00 | 23.94 | 15.88 |
| 655 | 123 | 119.00 | 413.00 | 24.08 | 15.92 |
| 656 | 123 | 119.00 | 414.00 | 24.22 | 15.96 |
| 657 | 123 | 119.00 | 415.00 | 24.36 | 16.00 |
| 658 | 123 | 119.00 | 416.00 | 24.49 | 16.03 |
| 659 | 123 | 119.00 | 417.00 | 24.63 | 16.07 |
| 660 | 123 | 119.00 | 418.00 | 24.77 | 16.11 |
| 661 | 123 | 119.00 | 419.00 | 24.91 | 16.15 |
| 662 | 123 | 119.00 | 420.00 | 25.05 | 16.19 |
| 663 | 123 | 119.00 | 421.00 | 25.18 | 16.23 |
| 664 | 123 | 119.00 | 422.00 | 25.32 | 16.27 |
| 665 | 123 | 119.00 | 423.00 | 25.46 | 16.30 |
| 666 | 123 | 119.00 | 424.00 | 25.60 | 16.34 |
| 667 | 123 | 119.00 | 425.00 | 25.74 | 16.38 |
| 668 | 123 | 119.00 | 426.00 | 25.87 | 16.42 |
| 669 | 123 | 119.00 | 427.00 | 26.01 | 16.46 |
| 670 | 123 | 119.00 | 428.00 | 26.15 | 16.50 |
| 671 | 123 | 119.00 | 429.00 | 26.29 | 16.53 |
| 672 | 123 | 119.00 | 430.00 | 26.43 | 16.57 |
| 673 | 123 | 119.00 | 431.00 | 26.56 | 16.61 |
| 674 | 123 | 119.00 | 432.00 | 26.70 | 16.65 |
| 675 | 123 | 119.00 | 433.00 | 26.84 | 16.69 |
| 676 | 123 | 119.00 | 434.00 | 26.98 | 16.73 |
| 677 | 123 | 119.00 | 435.00 | 27.12 | 16.77 |
| 678 | 123 | 119.00 | 436.00 | 27.25 | 16.80 |
| 679 | 123 | 119.00 | 437.00 | 27.39 | 16.84 |
| 680 | 123 | 119.00 | 438.00 | 27.53 | 16.88 |
| 681 | 123 | 119.00 | 439.00 | 27.67 | 16.92 |
| 682 | 123 | 119.00 | 440.00 | 27.81 | 16.96 |
| 683 | 123 | 119.00 | 441.00 | 27.94 | 17.00 |
| 684 | 123 | 119.00 | 442.00 | 28.08 | 17.04 |
| 685 | 123 | 119.00 | 443.00 | 28.22 | 17.07 |
| 686 | 123 | 119.00 | 444.00 | 28.36 | 17.11 |
| 687 | 123 | 119.00 | 445.00 | 28.50 | 17.15 |
| 688 | 123 | 119.00 | 446.00 | 28.63 | 17.19 |
| 689 | 123 | 119.00 | 447.00 | 28.77 | 17.23 |
| 690 | 123 | 119.00 | 448.00 | 28.91 | 17.27 |
| 691 | 123 | 119.00 | 449.00 | 29.05 | 17.30 |
| 692 | 123 | 119.00 | 450.00 | 29.19 | 17.34 |
| 693 | 123 | 119.00 | 451.00 | 29.32 | 17.38 |
| 694 | 123 | 119.00 | 452.00 | 29.46 | 17.42 |
| 695 | 123 | 119.00 | 453.00 | 29.60 | 17.46 |
| 696 | 123 | 119.00 | 454.00 | 29.74 | 17.50 |
| 697 | 123 | 119.00 | 455.00 | 29.88 | 17.54 |
| 698 | 123 | 119.00 | 456.00 | 30.01 | 17.57 |
| 699 | 123 | 119.00 | 457.00 | 30.15 | 17.61 |
| 700 | 123 | 119.00 | 458.00 | 30.29 | 17.65 |
| 701 | 123 | 119.00 | 459.00 | 30.43 | 17.69 |
| 702 | 123 | 119.00 | 460.00 | 30.57 | 17.73 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 703 | 123 | 119.00 | 461.00 | 30.70 | 17.77 |
| 704 | 123 | 119.00 | 462.00 | 30.84 | 17.81 |
| 705 | 123 | 119.00 | 463.00 | 30.98 | 17.84 |
| 706 | 123 | 119.00 | 464.00 | 31.12 | 17.88 |
| 707 | 123 | 119.00 | 465.00 | 31.26 | 17.92 |
| 708 | 123 | 119.00 | 466.00 | 31.39 | 17.96 |
| 709 | 123 | 119.00 | 467.00 | 31.53 | 18.00 |
| 710 | 123 | 119.00 | 468.00 | 31.67 | 18.04 |
| 711 | 123 | 119.00 | 469.00 | 31.81 | 18.07 |
| 712 | 123 | 119.00 | 470.00 | 31.95 | 18.11 |
| 713 | 123 | 119.00 | 471.00 | 32.08 | 18.15 |
| 714 | 123 | 119.00 | 472.00 | 32.22 | 18.19 |
| 715 | 123 | 119.00 | 473.00 | 32.36 | 18.23 |
| 716 | 123 | 119.00 | 474.00 | 32.50 | 18.27 |
| 717 | 123 | 119.00 | 475.00 | 32.64 | 18.31 |
| 718 | 123 | 119.00 | 476.00 | 32.77 | 18.34 |
| 719 | 123 | 119.00 | 477.00 | 32.91 | 18.38 |
| 720 | 123 | 119.00 | 478.00 | 33.05 | 18.42 |
| 721 | 123 | 119.00 | 479.00 | 33.19 | 18.46 |
| 722 | 123 | 119.00 | 480.00 | 33.33 | 18.50 |
| 723 | 123 | 119.00 | 481.00 | 33.46 | 18.54 |
| 724 | 123 | 119.00 | 482.00 | 33.60 | 18.58 |
| 725 | 123 | 119.00 | 483.00 | 33.74 | 18.61 |
| 726 | 123 | 119.00 | 484.00 | 33.88 | 18.65 |
| 727 | 123 | 119.00 | 485.00 | 34.02 | 18.69 |
| 728 | 123 | 119.00 | 486.00 | 34.15 | 18.73 |
| 729 | 123 | 119.00 | 487.00 | 34.29 | 18.77 |
| 730 | 123 | 119.00 | 488.00 | 34.43 | 18.81 |
| 731 | 123 | 119.00 | 489.00 | 34.57 | 18.84 |
| 732 | 123 | 119.00 | 490.00 | 34.71 | 18.88 |
| 733 | 123 | 119.00 | 491.00 | 34.84 | 18.92 |
| 734 | 123 | 119.00 | 492.00 | 34.98 | 18.96 |
| 735 | 123 | 119.00 | 493.00 | 35.12 | 19.00 |
| 736 | 123 | 119.00 | 494.00 | 35.26 | 19.04 |
| 737 | 123 | 119.00 | 495.00 | 35.40 | 19.08 |
| 738 | 123 | 119.00 | 496.00 | 35.53 | 19.11 |
| 739 | 123 | 119.00 | 497.00 | 35.67 | 19.15 |
| 740 | 123 | 119.00 | 498.00 | 35.81 | 19.19 |
| 741 | 123 | 119.00 | 499.00 | 35.95 | 19.23 |
| 742 | 123 | 119.00 | 500.00 | 36.09 | 19.27 |
| 743 | 123 | 119.00 | 501.00 | 36.22 | 19.31 |
| 744 | 123 | 119.00 | 502.00 | 36.36 | 19.35 |
| 745 | 123 | 119.00 | 503.00 | 36.50 | 19.38 |
| 746 | 123 | 119.00 | 504.00 | 36.64 | 19.42 |
| 747 | 123 | 119.00 | 505.00 | 36.78 | 19.46 |
| 748 | 123 | 119.00 | 506.00 | 36.91 | 19.50 |
| 749 | 123 | 119.00 | 507.00 | 37.05 | 19.54 |
| 750 | 123 | 119.00 | 508.00 | 37.19 | 19.58 |
| 751 | 123 | 119.00 | 509.00 | 37.33 | 19.61 |
| 752 | 123 | 119.00 | 510.00 | 37.47 | 19.65 |
| 753 | 123 | 119.00 | 511.00 | 37.60 | 19.69 |
| 754 | 123 | 119.00 | 512.00 | 37.74 | 19.73 |
| 755 | 123 | 119.00 | 513.00 | 37.88 | 19.77 |
| 756 | 123 | 119.00 | 514.00 | 38.02 | 19.81 |
| 757 | 123 | 119.00 | 515.00 | 38.16 | 19.85 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 758 | 123 | 119.00 | 516.00 | 38.29 | 19.88 |
| 759 | 123 | 119.00 | 517.00 | 38.43 | 19.92 |
| 760 | 123 | 119.00 | 518.00 | 38.57 | 19.96 |
| 761 | 123 | 119.00 | 519.00 | 38.71 | 20.00 |
| 762 | 123 | 119.00 | 520.00 | 38.85 | 20.04 |
| 763 | 123 | 119.00 | 521.00 | 38.98 | 20.08 |
| 764 | 123 | 119.00 | 522.00 | 39.12 | 20.12 |
| 765 | 123 | 119.00 | 523.00 | 39.26 | 20.15 |
| 766 | 123 | 119.00 | 524.00 | 39.40 | 20.19 |
| 767 | 123 | 119.00 | 525.00 | 39.54 | 20.23 |
| 768 | 123 | 119.00 | 526.00 | 39.67 | 20.27 |
| 769 | 123 | 119.00 | 527.00 | 39.81 | 20.31 |
| 770 | 123 | 119.00 | 528.00 | 39.95 | 20.35 |
| 771 | 123 | 119.00 | 529.00 | 40.09 | 20.38 |
| 772 | 123 | 119.00 | 530.00 | 40.23 | 20.42 |
| 773 | 123 | 119.00 | 531.00 | 40.36 | 20.46 |
| 774 | 123 | 119.00 | 532.00 | 40.50 | 20.50 |
| 775 | 123 | 119.00 | 533.00 | 40.64 | 20.54 |
| 776 | 123 | 119.00 | 534.00 | 40.78 | 20.58 |
| 777 | 123 | 119.00 | 535.00 | 40.92 | 20.62 |
| 778 | 123 | 119.00 | 536.00 | 41.05 | 20.65 |
| 779 | 123 | 119.00 | 537.00 | 41.19 | 20.69 |
| 780 | 123 | 119.00 | 538.00 | 41.33 | 20.73 |
| 781 | 123 | 119.00 | 539.00 | 41.47 | 20.77 |
| 782 | 123 | 119.00 | 540.00 | 41.61 | 20.81 |
| 783 | 123 | 119.00 | 541.00 | 41.74 | 20.85 |
| 784 | 123 | 119.00 | 542.00 | 41.88 | 20.89 |
| 785 | 123 | 119.00 | 543.00 | 42.02 | 20.92 |
| 786 | 123 | 119.00 | 544.00 | 42.16 | 20.96 |
| 787 | 123 | 119.00 | 545.00 | 42.30 | 21.00 |
| 788 | 123 | 119.00 | 546.00 | 42.43 | 21.04 |
| 789 | 123 | 119.00 | 547.00 | 42.57 | 21.08 |
| 790 | 123 | 119.00 | 548.00 | 42.71 | 21.12 |
| 791 | 123 | 119.00 | 549.00 | 42.85 | 21.15 |
| 792 | 123 | 119.00 | 550.00 | 42.99 | 21.19 |
| 793 | 123 | 119.00 | 551.00 | 43.12 | 21.23 |
| 794 | 123 | 119.00 | 552.00 | 43.26 | 21.27 |
| 795 | 123 | 119.00 | 553.00 | 43.40 | 21.31 |
| 796 | 123 | 119.00 | 554.00 | 43.54 | 21.35 |
| 797 | 123 | 119.00 | 555.00 | 43.68 | 21.39 |
| 798 | 123 | 119.00 | 556.00 | 43.81 | 21.42 |
| 799 | 123 | 119.00 | 557.00 | 43.95 | 21.46 |
| 800 | 123 | 119.00 | 558.00 | 44.09 | 21.50 |
| 801 | 123 | 119.00 | 559.00 | 44.23 | 21.54 |
| 802 | 123 | 119.00 | 560.00 | 44.37 | 21.58 |
| 803 | 123 | 119.00 | 561.00 | 44.50 | 21.62 |
| 804 | 123 | 119.00 | 562.00 | 44.64 | 21.66 |
| 805 | 123 | 119.00 | 563.00 | 44.78 | 21.69 |
| 806 | 123 | 119.00 | 564.00 | 44.92 | 21.73 |
| 807 | 123 | 119.00 | 565.00 | 45.06 | 21.77 |
| 808 | 123 | 119.00 | 566.00 | 45.19 | 21.81 |
| 809 | 123 | 119.00 | 567.00 | 45.33 | 21.85 |
| 810 | 123 | 119.00 | 568.00 | 45.47 | 21.89 |
| 811 | 123 | 119.00 | 569.00 | 45.61 | 21.92 |
| 812 | 123 | 119.00 | 570.00 | 45.75 | 21.96 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 813 | 123 | 119.00 | 571.00 | 45.88 | 22.00 |
| 814 | 123 | 119.00 | 572.00 | 46.02 | 22.04 |
| 815 | 123 | 119.00 | 573.00 | 46.16 | 22.08 |
| 816 | 123 | 119.00 | 574.00 | 46.30 | 22.12 |
| 817 | 123 | 119.00 | 575.00 | 46.44 | 22.16 |
| 818 | 123 | 119.00 | 576.00 | 46.57 | 22.19 |
| 819 | 123 | 119.00 | 577.00 | 46.71 | 22.23 |
| 820 | 123 | 119.00 | 578.00 | 46.85 | 22.27 |
| 821 | 123 | 119.00 | 579.00 | 46.99 | 22.31 |
| 822 | 123 | 119.00 | 580.00 | 47.13 | 22.35 |
| 823 | 123 | 119.00 | 581.00 | 47.26 | 22.39 |
| 824 | 123 | 119.00 | 582.00 | 47.40 | 22.43 |
| 825 | 123 | 119.00 | 583.00 | 47.54 | 22.46 |
| 826 | 123 | 119.00 | 584.00 | 47.68 | 22.50 |
| 827 | 123 | 119.00 | 585.00 | 47.82 | 22.54 |
| 828 | 123 | 119.00 | 586.00 | 47.95 | 22.58 |
| 829 | 123 | 119.00 | 587.00 | 48.09 | 22.62 |
| 830 | 123 | 119.00 | 588.00 | 48.23 | 22.66 |
| 831 | 123 | 119.00 | 589.00 | 48.37 | 22.69 |
| 832 | 123 | 119.00 | 590.00 | 48.51 | 22.73 |
| 833 | 123 | 119.00 | 591.00 | 48.64 | 22.77 |
| 834 | 123 | 119.00 | 592.00 | 48.78 | 22.81 |
| 835 | 123 | 119.00 | 593.00 | 48.92 | 22.85 |
| 836 | 123 | 119.00 | 594.00 | 49.06 | 22.89 |
| 837 | 123 | 119.00 | 595.00 | 49.20 | 22.93 |
| 838 | 123 | 119.00 | 596.00 | 49.33 | 22.96 |
| 839 | 123 | 119.00 | 597.00 | 49.47 | 23.00 |
| 840 | 123 | 119.00 | 598.00 | 49.61 | 23.04 |
| 841 | 123 | 119.00 | 599.00 | 49.75 | 23.08 |
| 842 | 123 | 119.00 | 600.00 | 49.89 | 23.12 |
| 843 | 123 | 119.00 | 601.00 | 50.02 | 23.16 |
| 844 | 123 | 119.00 | 602.00 | 50.16 | 23.20 |
| 845 | 123 | 119.00 | 603.00 | 50.30 | 23.23 |
| 846 | 123 | 119.00 | 604.00 | 50.44 | 23.27 |
| 847 | 123 | 119.00 | 605.00 | 50.58 | 23.31 |
| 848 | 123 | 119.00 | 606.00 | 50.71 | 23.35 |
| 849 | 123 | 119.00 | 607.00 | 50.85 | 23.39 |
| 850 | 123 | 119.00 | 608.00 | 50.99 | 23.43 |
| 851 | 123 | 119.00 | 609.00 | 51.13 | 23.46 |
| 852 | 123 | 119.00 | 610.00 | 51.27 | 23.50 |
| 853 | 123 | 119.00 | 611.00 | 51.40 | 23.54 |
| 854 | 123 | 119.00 | 612.00 | 51.54 | 23.58 |
| 855 | 123 | 119.00 | 613.00 | 51.68 | 23.62 |
| 856 | 123 | 119.00 | 614.00 | 51.82 | 23.66 |
| 857 | 123 | 119.00 | 615.00 | 51.96 | 23.70 |
| 858 | 123 | 119.00 | 616.00 | 52.09 | 23.73 |
| 859 | 123 | 119.00 | 617.00 | 52.23 | 23.77 |
| 860 | 123 | 119.00 | 618.00 | 52.37 | 23.81 |
| 861 | 123 | 119.00 | 619.00 | 52.51 | 23.85 |
| 862 | 123 | 119.00 | 620.00 | 52.65 | 23.89 |
| 863 | 123 | 119.00 | 621.00 | 52.78 | 23.93 |
| 864 | 123 | 119.00 | 622.00 | 52.92 | 23.97 |
| 865 | 123 | 119.00 | 623.00 | 53.06 | 24.00 |
| 866 | 123 | 119.00 | 624.00 | 53.20 | 24.04 |
| 867 | 123 | 119.00 | 625.00 | 53.34 | 24.08 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 868 | 123 | 119.00 | 626.00 | 53.47 | 24.12 |
| 869 | 123 | 119.00 | 627.00 | 53.61 | 24.16 |
| 870 | 123 | 119.00 | 628.00 | 53.75 | 24.20 |
| 871 | 123 | 119.00 | 629.00 | 53.89 | 24.23 |
| 872 | 123 | 119.00 | 630.00 | 54.03 | 24.27 |
| 873 | 123 | 119.00 | 631.00 | 54.16 | 24.31 |
| 874 | 123 | 119.00 | 632.00 | 54.30 | 24.35 |
| 875 | 123 | 119.00 | 633.00 | 54.44 | 24.39 |
| 876 | 123 | 119.00 | 634.00 | 54.58 | 24.43 |
| 877 | 123 | 119.00 | 635.00 | 54.72 | 24.47 |
| 878 | 123 | 119.00 | 636.00 | 54.85 | 24.50 |
| 879 | 123 | 119.00 | 637.00 | 54.99 | 24.54 |
| 880 | 123 | 119.00 | 638.00 | 55.13 | 24.58 |
| 881 | 123 | 119.00 | 639.00 | 55.27 | 24.62 |
| 882 | 123 | 119.00 | 640.00 | 55.41 | 24.66 |
| 883 | 123 | 119.00 | 641.00 | 55.54 | 24.70 |
| 884 | 123 | 119.00 | 642.00 | 55.68 | 24.74 |
| 885 | 123 | 119.00 | 643.00 | 55.82 | 24.77 |
| 886 | 123 | 119.00 | 644.00 | 55.96 | 24.81 |
| 887 | 123 | 119.00 | 645.00 | 56.10 | 24.85 |
| 888 | 123 | 119.00 | 646.00 | 56.23 | 24.89 |
| 889 | 123 | 119.00 | 647.00 | 56.37 | 24.93 |
| 890 | 123 | 119.00 | 648.00 | 56.51 | 24.97 |
| 891 | 123 | 119.00 | 649.00 | 56.65 | 25.00 |
| 892 | 123 | 119.00 | 650.00 | 56.79 | 25.04 |
| 893 | 123 | 119.00 | 651.00 | 56.92 | 25.08 |
| 894 | 123 | 119.00 | 652.00 | 57.06 | 25.12 |
| 895 | 123 | 119.00 | 653.00 | 57.20 | 25.16 |
| 896 | 123 | 119.00 | 654.00 | 57.34 | 25.20 |
| 897 | 123 | 119.00 | 655.00 | 57.48 | 25.24 |
| 898 | 123 | 119.00 | 656.00 | 57.61 | 25.27 |
| 899 | 123 | 119.00 | 657.00 | 57.75 | 25.31 |
| 900 | 123 | 119.00 | 658.00 | 57.89 | 25.35 |
| 901 | 123 | 119.00 | 659.00 | 58.03 | 25.39 |
| 902 | 123 | 119.00 | 660.00 | 58.17 | 25.43 |
| 903 | 123 | 119.00 | 661.00 | 58.30 | 25.47 |
| 904 | 123 | 119.00 | 662.00 | 58.44 | 25.51 |
| 905 | 123 | 119.00 | 663.00 | 58.58 | 25.54 |
| 906 | 123 | 119.00 | 664.00 | 58.72 | 25.58 |
| 907 | 123 | 119.00 | 665.00 | 58.86 | 25.62 |
| 908 | 123 | 119.00 | 666.00 | 58.99 | 25.66 |
| 909 | 123 | 119.00 | 667.00 | 59.13 | 25.70 |
| 910 | 123 | 119.00 | 668.00 | 59.27 | 25.74 |
| 911 | 123 | 119.00 | 669.00 | 59.41 | 25.77 |
| 912 | 123 | 119.00 | 670.00 | 59.55 | 25.81 |
| 913 | 123 | 119.00 | 671.00 | 59.68 | 25.85 |
| 914 | 123 | 119.00 | 672.00 | 59.82 | 25.89 |
| 915 | 123 | 119.00 | 673.00 | 59.96 | 25.93 |
| 916 | 123 | 119.00 | 674.00 | 60.10 | 25.97 |
| 917 | 123 | 119.00 | 675.00 | 60.24 | 26.01 |
| 918 | 123 | 119.00 | 676.00 | 60.37 | 26.04 |
| 919 | 123 | 119.00 | 677.00 | 60.51 | 26.08 |
| 920 | 123 | 119.00 | 678.00 | 60.65 | 26.12 |
| 921 | 123 | 119.00 | 679.00 | 60.79 | 26.16 |
| 922 | 123 | 119.00 | 680.00 | 60.93 | 26.20 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 923 | 123 | 119.00 | 681.00 | 61.06 | 26.24 |
| 924 | 123 | 119.00 | 682.00 | 61.20 | 26.28 |
| 925 | 123 | 119.00 | 683.00 | 61.34 | 26.31 |
| 926 | 123 | 119.00 | 684.00 | 61.48 | 26.35 |
| 927 | 123 | 119.00 | 685.00 | 61.62 | 26.39 |
| 928 | 123 | 119.00 | 686.00 | 61.75 | 26.43 |
| 929 | 123 | 119.00 | 687.00 | 61.89 | 26.47 |
| 930 | 123 | 119.00 | 688.00 | 62.03 | 26.51 |
| 931 | 123 | 119.00 | 689.00 | 62.17 | 26.54 |
| 932 | 123 | 119.00 | 690.00 | 62.31 | 26.58 |
| 933 | 123 | 119.00 | 691.00 | 62.44 | 26.62 |
| 934 | 123 | 119.00 | 692.00 | 62.58 | 26.66 |
| 935 | 123 | 119.00 | 693.00 | 62.72 | 26.70 |
| 936 | 123 | 119.00 | 694.00 | 62.86 | 26.74 |
| 937 | 123 | 119.00 | 695.00 | 63.00 | 26.78 |
| 938 | 123 | 119.00 | 696.00 | 63.13 | 26.81 |
| 939 | 123 | 119.00 | 697.00 | 63.27 | 26.85 |
| 940 | 123 | 119.00 | 698.00 | 63.41 | 26.89 |
| 941 | 123 | 119.00 | 699.00 | 63.55 | 26.93 |
| 942 | 123 | 119.00 | 700.00 | 63.69 | 26.97 |
| 943 | 123 | 119.00 | 701.00 | 63.82 | 27.01 |
| 944 | 123 | 119.00 | 702.00 | 63.96 | 27.05 |
| 945 | 123 | 119.00 | 703.00 | 64.10 | 27.08 |
| 946 | 123 | 119.00 | 704.00 | 64.24 | 27.12 |
| 947 | 123 | 119.00 | 705.00 | 64.38 | 27.16 |
| 948 | 123 | 119.00 | 706.00 | 64.51 | 27.20 |
| 949 | 123 | 119.00 | 707.00 | 64.65 | 27.24 |
| 950 | 123 | 119.00 | 708.00 | 64.79 | 27.28 |
| 951 | 123 | 119.00 | 709.00 | 64.93 | 27.31 |
| 952 | 123 | 119.00 | 710.00 | 65.07 | 27.35 |
| 953 | 123 | 119.00 | 711.00 | 65.20 | 27.39 |
| 954 | 123 | 119.00 | 712.00 | 65.34 | 27.43 |
| 955 | 123 | 119.00 | 713.00 | 65.48 | 27.47 |
| 956 | 123 | 119.00 | 714.00 | 65.62 | 27.51 |
| 957 | 123 | 119.00 | 715.00 | 65.76 | 27.55 |
| 958 | 123 | 119.00 | 716.00 | 65.89 | 27.58 |
| 959 | 123 | 119.00 | 717.00 | 66.03 | 27.62 |
| 960 | 123 | 119.00 | 718.00 | 66.17 | 27.66 |
| 961 | 123 | 119.00 | 719.00 | 66.31 | 27.70 |
| 962 | 123 | 119.00 | 720.00 | 66.45 | 27.74 |
| 963 | 123 | 119.00 | 721.00 | 66.58 | 27.78 |
| 964 | 123 | 119.00 | 722.00 | 66.72 | 27.82 |
| 965 | 123 | 119.00 | 723.00 | 66.86 | 27.85 |
| 966 | 123 | 119.00 | 724.00 | 67.00 | 27.89 |
| 967 | 123 | 119.00 | 725.00 | 67.07 | 27.91 |

If your employee's gross pay is over £967, go to page 244.

NICs where the employer is eligible for Freeports MWRRE employer NICs relief

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 2023 to 2024
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| 1a | 1b | 1c | 1d | 1e | |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £532.99 | No NICs liability, make no entries on form RT11 | | | | |
| 533 | 533 | 0.00 | 0.00 | 0.00 | 0.00 |
| 537 | 533 | 4.00 | 0.00 | 0.00 | 0.00 |
| 541 | 533 | 8.00 | 0.00 | 0.00 | 0.00 |
| 545 | 533 | 12.00 | 0.00 | 0.00 | 0.00 |
| 549 | 533 | 16.00 | 0.00 | 0.00 | 0.00 |
| 553 | 533 | 20.00 | 0.00 | 0.00 | 0.00 |
| 557 | 533 | 24.00 | 0.00 | 0.00 | 0.00 |
| 561 | 533 | 28.00 | 0.00 | 0.00 | 0.00 |
| 565 | 533 | 32.00 | 0.00 | 0.00 | 0.00 |
| 569 | 533 | 36.00 | 0.00 | 0.00 | 0.00 |
| 573 | 533 | 40.00 | 0.00 | 0.00 | 0.00 |
| 577 | 533 | 44.00 | 0.00 | 0.00 | 0.00 |
| 581 | 533 | 48.00 | 0.00 | 0.00 | 0.00 |
| 585 | 533 | 52.00 | 0.00 | 0.00 | 0.00 |
| 589 | 533 | 56.00 | 0.00 | 0.00 | 0.00 |
| 593 | 533 | 60.00 | 0.00 | 0.00 | 0.00 |
| 597 | 533 | 64.00 | 0.00 | 0.00 | 0.00 |
| 601 | 533 | 68.00 | 0.00 | 0.00 | 0.00 |
| 605 | 533 | 72.00 | 0.00 | 0.00 | 0.00 |
| 609 | 533 | 76.00 | 0.00 | 0.00 | 0.00 |
| 613 | 533 | 80.00 | 0.00 | 0.00 | 0.00 |
| 617 | 533 | 84.00 | 0.00 | 0.00 | 0.00 |
| 621 | 533 | 88.00 | 0.00 | 0.00 | 0.00 |
| 625 | 533 | 92.00 | 0.00 | 0.00 | 0.00 |
| 629 | 533 | 96.00 | 0.00 | 0.00 | 0.00 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.00 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 0.00 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 0.00 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 0.00 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 0.00 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 0.00 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 0.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 0.00 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 0.00 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 0.00 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 0.00 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 0.00 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 0.00 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 0.00 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 0.00 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 0.00 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 0.00 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 0.00 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 0.00 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 0.00 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 0.00 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 0.00 | 0.00 |
| 849 | 533 | 316.00 | 0.00 | 0.00 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 0.00 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 0.00 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 0.00 | 0.00 |
| 865 | 533 | 332.00 | 0.00 | 0.00 | 0.00 |
| 869 | 533 | 336.00 | 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 |
| 873 | 533 | 340.00 | 0.00 | 0.00 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 0.00 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 0.00 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 0.00 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 0.00 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 0.00 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 0.00 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 0.00 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 0.00 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 0.00 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 0.00 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 0.00 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 0.00 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 0.00 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 0.00 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 0.00 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 0.00 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 0.00 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 0.00 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 0.00 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 0.00 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 0.00 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 0.00 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 0.00 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 0.00 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 0.00 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 0.00 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 0.00 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 0.00 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 0.00 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 0.00 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 0.00 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 0.00 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 0.00 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 0.00 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 0.00 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 0.00 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 0.00 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 0.00 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 0.00 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 0.00 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 0.00 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 0.00 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 0.00 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 0.00 | 0.11 |
| 1053 | 533 | 515.00 | 5.00 | 0.00 | 0.27 |
| 1057 | 533 | 515.00 | 9.00 | 0.00 | 0.42 |
| 1061 | 533 | 515.00 | 13.00 | 0.00 | 0.58 |
| 1065 | 533 | 515.00 | 17.00 | 0.00 | 0.73 |
| 1069 | 533 | 515.00 | 21.00 | 0.00 | 0.88 |
| 1073 | 533 | 515.00 | 25.00 | 0.00 | 1.04 |
| 1077 | 533 | 515.00 | 29.00 | 0.00 | 1.19 |
| 1081 | 533 | 515.00 | 33.00 | 0.00 | 1.35 |
| 1085 | 533 | 515.00 | 37.00 | 0.00 | 1.50 |
| 1089 | 533 | 515.00 | 41.00 | 0.00 | 1.65 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1093 | 533 | 515.00 | 45.00 | 0.00 | 1.81 |
| 1097 | 533 | 515.00 | 49.00 | 0.00 | 1.96 |
| 1101 | 533 | 515.00 | 53.00 | 0.00 | 2.12 |
| 1105 | 533 | 515.00 | 57.00 | 0.00 | 2.27 |
| 1109 | 533 | 515.00 | 61.00 | 0.00 | 2.42 |
| 1113 | 533 | 515.00 | 65.00 | 0.00 | 2.58 |
| 1117 | 533 | 515.00 | 69.00 | 0.00 | 2.73 |
| 1121 | 533 | 515.00 | 73.00 | 0.00 | 2.89 |
| 1125 | 533 | 515.00 | 77.00 | 0.00 | 3.04 |
| 1129 | 533 | 515.00 | 81.00 | 0.00 | 3.19 |
| 1133 | 533 | 515.00 | 85.00 | 0.00 | 3.35 |
| 1137 | 533 | 515.00 | 89.00 | 0.00 | 3.50 |
| 1141 | 533 | 515.00 | 93.00 | 0.00 | 3.66 |
| 1145 | 533 | 515.00 | 97.00 | 0.00 | 3.81 |
| 1149 | 533 | 515.00 | 101.00 | 0.00 | 3.96 |
| 1153 | 533 | 515.00 | 105.00 | 0.00 | 4.12 |
| 1157 | 533 | 515.00 | 109.00 | 0.00 | 4.27 |
| 1161 | 533 | 515.00 | 113.00 | 0.00 | 4.43 |
| 1165 | 533 | 515.00 | 117.00 | 0.00 | 4.58 |
| 1169 | 533 | 515.00 | 121.00 | 0.00 | 4.73 |
| 1173 | 533 | 515.00 | 125.00 | 0.00 | 4.89 |
| 1177 | 533 | 515.00 | 129.00 | 0.00 | 5.04 |
| 1181 | 533 | 515.00 | 133.00 | 0.00 | 5.20 |
| 1185 | 533 | 515.00 | 137.00 | 0.00 | 5.35 |
| 1189 | 533 | 515.00 | 141.00 | 0.00 | 5.50 |
| 1193 | 533 | 515.00 | 145.00 | 0.00 | 5.66 |
| 1197 | 533 | 515.00 | 149.00 | 0.00 | 5.81 |
| 1201 | 533 | 515.00 | 153.00 | 0.00 | 5.97 |
| 1205 | 533 | 515.00 | 157.00 | 0.00 | 6.12 |
| 1209 | 533 | 515.00 | 161.00 | 0.00 | 6.27 |
| 1213 | 533 | 515.00 | 165.00 | 0.00 | 6.43 |
| 1217 | 533 | 515.00 | 169.00 | 0.00 | 6.58 |
| 1221 | 533 | 515.00 | 173.00 | 0.00 | 6.74 |
| 1225 | 533 | 515.00 | 177.00 | 0.00 | 6.89 |
| 1229 | 533 | 515.00 | 181.00 | 0.00 | 7.04 |
| 1233 | 533 | 515.00 | 185.00 | 0.00 | 7.20 |
| 1237 | 533 | 515.00 | 189.00 | 0.00 | 7.35 |
| 1241 | 533 | 515.00 | 193.00 | 0.00 | 7.51 |
| 1245 | 533 | 515.00 | 197.00 | 0.00 | 7.66 |
| 1249 | 533 | 515.00 | 201.00 | 0.00 | 7.81 |
| 1253 | 533 | 515.00 | 205.00 | 0.00 | 7.97 |
| 1257 | 533 | 515.00 | 209.00 | 0.00 | 8.12 |
| 1261 | 533 | 515.00 | 213.00 | 0.00 | 8.28 |
| 1265 | 533 | 515.00 | 217.00 | 0.00 | 8.43 |
| 1269 | 533 | 515.00 | 221.00 | 0.00 | 8.58 |
| 1273 | 533 | 515.00 | 225.00 | 0.00 | 8.74 |
| 1277 | 533 | 515.00 | 229.00 | 0.00 | 8.89 |
| 1281 | 533 | 515.00 | 233.00 | 0.00 | 9.05 |
| 1285 | 533 | 515.00 | 237.00 | 0.00 | 9.20 |
| 1289 | 533 | 515.00 | 241.00 | 0.00 | 9.35 |
| 1293 | 533 | 515.00 | 245.00 | 0.00 | 9.51 |
| 1297 | 533 | 515.00 | 249.00 | 0.00 | 9.66 |
| 1301 | 533 | 515.00 | 253.00 | 0.00 | 9.82 |
| 1305 | 533 | 515.00 | 257.00 | 0.00 | 9.97 |
| 1309 | 533 | 515.00 | 261.00 | 0.00 | 10.12 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1313 | 533 | 515.00 | 265.00 | 0.00 | 10.28 |
| 1317 | 533 | 515.00 | 269.00 | 0.00 | 10.43 |
| 1321 | 533 | 515.00 | 273.00 | 0.00 | 10.59 |
| 1325 | 533 | 515.00 | 277.00 | 0.00 | 10.74 |
| 1329 | 533 | 515.00 | 281.00 | 0.00 | 10.89 |
| 1333 | 533 | 515.00 | 285.00 | 0.00 | 11.05 |
| 1337 | 533 | 515.00 | 289.00 | 0.00 | 11.20 |
| 1341 | 533 | 515.00 | 293.00 | 0.00 | 11.36 |
| 1345 | 533 | 515.00 | 297.00 | 0.00 | 11.51 |
| 1349 | 533 | 515.00 | 301.00 | 0.00 | 11.66 |
| 1353 | 533 | 515.00 | 305.00 | 0.00 | 11.82 |
| 1357 | 533 | 515.00 | 309.00 | 0.00 | 11.97 |
| 1361 | 533 | 515.00 | 313.00 | 0.00 | 12.13 |
| 1365 | 533 | 515.00 | 317.00 | 0.00 | 12.28 |
| 1369 | 533 | 515.00 | 321.00 | 0.00 | 12.43 |
| 1373 | 533 | 515.00 | 325.00 | 0.00 | 12.59 |
| 1377 | 533 | 515.00 | 329.00 | 0.00 | 12.74 |
| 1381 | 533 | 515.00 | 333.00 | 0.00 | 12.90 |
| 1385 | 533 | 515.00 | 337.00 | 0.00 | 13.05 |
| 1389 | 533 | 515.00 | 341.00 | 0.00 | 13.20 |
| 1393 | 533 | 515.00 | 345.00 | 0.00 | 13.36 |
| 1397 | 533 | 515.00 | 349.00 | 0.00 | 13.51 |
| 1401 | 533 | 515.00 | 353.00 | 0.00 | 13.67 |
| 1405 | 533 | 515.00 | 357.00 | 0.00 | 13.82 |
| 1409 | 533 | 515.00 | 361.00 | 0.00 | 13.97 |
| 1413 | 533 | 515.00 | 365.00 | 0.00 | 14.13 |
| 1417 | 533 | 515.00 | 369.00 | 0.00 | 14.28 |
| 1421 | 533 | 515.00 | 373.00 | 0.00 | 14.44 |
| 1425 | 533 | 515.00 | 377.00 | 0.00 | 14.59 |
| 1429 | 533 | 515.00 | 381.00 | 0.00 | 14.74 |
| 1433 | 533 | 515.00 | 385.00 | 0.00 | 14.90 |
| 1437 | 533 | 515.00 | 389.00 | 0.00 | 15.05 |
| 1441 | 533 | 515.00 | 393.00 | 0.00 | 15.21 |
| 1445 | 533 | 515.00 | 397.00 | 0.00 | 15.36 |
| 1449 | 533 | 515.00 | 401.00 | 0.00 | 15.51 |
| 1453 | 533 | 515.00 | 405.00 | 0.00 | 15.67 |
| 1457 | 533 | 515.00 | 409.00 | 0.00 | 15.82 |
| 1461 | 533 | 515.00 | 413.00 | 0.00 | 15.98 |
| 1465 | 533 | 515.00 | 417.00 | 0.00 | 16.13 |
| 1469 | 533 | 515.00 | 421.00 | 0.00 | 16.28 |
| 1473 | 533 | 515.00 | 425.00 | 0.00 | 16.44 |
| 1477 | 533 | 515.00 | 429.00 | 0.00 | 16.59 |
| 1481 | 533 | 515.00 | 433.00 | 0.00 | 16.75 |
| 1485 | 533 | 515.00 | 437.00 | 0.00 | 16.90 |
| 1489 | 533 | 515.00 | 441.00 | 0.00 | 17.05 |
| 1493 | 533 | 515.00 | 445.00 | 0.00 | 17.21 |
| 1497 | 533 | 515.00 | 449.00 | 0.00 | 17.36 |
| 1501 | 533 | 515.00 | 453.00 | 0.00 | 17.52 |
| 1505 | 533 | 515.00 | 457.00 | 0.00 | 17.67 |
| 1509 | 533 | 515.00 | 461.00 | 0.00 | 17.82 |
| 1513 | 533 | 515.00 | 465.00 | 0.00 | 17.98 |
| 1517 | 533 | 515.00 | 469.00 | 0.00 | 18.13 |
| 1521 | 533 | 515.00 | 473.00 | 0.00 | 18.29 |
| 1525 | 533 | 515.00 | 477.00 | 0.00 | 18.44 |
| 1529 | 533 | 515.00 | 481.00 | 0.00 | 18.59 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1533 | 533 | 515.00 | 485.00 | 0.00 | 18.75 |
| 1537 | 533 | 515.00 | 489.00 | 0.00 | 18.90 |
| 1541 | 533 | 515.00 | 493.00 | 0.00 | 19.06 |
| 1545 | 533 | 515.00 | 497.00 | 0.00 | 19.21 |
| 1549 | 533 | 515.00 | 501.00 | 0.00 | 19.36 |
| 1553 | 533 | 515.00 | 505.00 | 0.00 | 19.52 |
| 1557 | 533 | 515.00 | 509.00 | 0.00 | 19.67 |
| 1561 | 533 | 515.00 | 513.00 | 0.00 | 19.83 |
| 1565 | 533 | 515.00 | 517.00 | 0.00 | 19.98 |
| 1569 | 533 | 515.00 | 521.00 | 0.00 | 20.13 |
| 1573 | 533 | 515.00 | 525.00 | 0.00 | 20.29 |
| 1577 | 533 | 515.00 | 529.00 | 0.00 | 20.44 |
| 1581 | 533 | 515.00 | 533.00 | 0.00 | 20.60 |
| 1585 | 533 | 515.00 | 537.00 | 0.00 | 20.75 |
| 1589 | 533 | 515.00 | 541.00 | 0.00 | 20.90 |
| 1593 | 533 | 515.00 | 545.00 | 0.00 | 21.06 |
| 1597 | 533 | 515.00 | 549.00 | 0.00 | 21.21 |
| 1601 | 533 | 515.00 | 553.00 | 0.00 | 21.37 |
| 1605 | 533 | 515.00 | 557.00 | 0.00 | 21.52 |
| 1609 | 533 | 515.00 | 561.00 | 0.00 | 21.67 |
| 1613 | 533 | 515.00 | 565.00 | 0.00 | 21.83 |
| 1617 | 533 | 515.00 | 569.00 | 0.00 | 21.98 |
| 1621 | 533 | 515.00 | 573.00 | 0.00 | 22.14 |
| 1625 | 533 | 515.00 | 577.00 | 0.00 | 22.29 |
| 1629 | 533 | 515.00 | 581.00 | 0.00 | 22.44 |
| 1633 | 533 | 515.00 | 585.00 | 0.00 | 22.60 |
| 1637 | 533 | 515.00 | 589.00 | 0.00 | 22.75 |
| 1641 | 533 | 515.00 | 593.00 | 0.00 | 22.91 |
| 1645 | 533 | 515.00 | 597.00 | 0.00 | 23.06 |
| 1649 | 533 | 515.00 | 601.00 | 0.00 | 23.21 |
| 1653 | 533 | 515.00 | 605.00 | 0.00 | 23.37 |
| 1657 | 533 | 515.00 | 609.00 | 0.00 | 23.52 |
| 1661 | 533 | 515.00 | 613.00 | 0.00 | 23.68 |
| 1665 | 533 | 515.00 | 617.00 | 0.00 | 23.83 |
| 1669 | 533 | 515.00 | 621.00 | 0.00 | 23.98 |
| 1673 | 533 | 515.00 | 625.00 | 0.00 | 24.14 |
| 1677 | 533 | 515.00 | 629.00 | 0.00 | 24.29 |
| 1681 | 533 | 515.00 | 633.00 | 0.00 | 24.45 |
| 1685 | 533 | 515.00 | 637.00 | 0.00 | 24.60 |
| 1689 | 533 | 515.00 | 641.00 | 0.00 | 24.75 |
| 1693 | 533 | 515.00 | 645.00 | 0.00 | 24.91 |
| 1697 | 533 | 515.00 | 649.00 | 0.00 | 25.06 |
| 1701 | 533 | 515.00 | 653.00 | 0.00 | 25.22 |
| 1705 | 533 | 515.00 | 657.00 | 0.00 | 25.37 |
| 1709 | 533 | 515.00 | 661.00 | 0.00 | 25.52 |
| 1713 | 533 | 515.00 | 665.00 | 0.00 | 25.68 |
| 1717 | 533 | 515.00 | 669.00 | 0.00 | 25.83 |
| 1721 | 533 | 515.00 | 673.00 | 0.00 | 25.99 |
| 1725 | 533 | 515.00 | 677.00 | 0.00 | 26.14 |
| 1729 | 533 | 515.00 | 681.00 | 0.00 | 26.29 |
| 1733 | 533 | 515.00 | 685.00 | 0.00 | 26.45 |
| 1737 | 533 | 515.00 | 689.00 | 0.00 | 26.60 |
| 1741 | 533 | 515.00 | 693.00 | 0.00 | 26.76 |
| 1745 | 533 | 515.00 | 697.00 | 0.00 | 26.91 |
| 1749 | 533 | 515.00 | 701.00 | 0.00 | 27.06 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1753 | 533 | 515.00 | 705.00 | 0.00 | 27.22 |
| 1757 | 533 | 515.00 | 709.00 | 0.00 | 27.37 |
| 1761 | 533 | 515.00 | 713.00 | 0.00 | 27.53 |
| 1765 | 533 | 515.00 | 717.00 | 0.00 | 27.68 |
| 1769 | 533 | 515.00 | 721.00 | 0.00 | 27.83 |
| 1773 | 533 | 515.00 | 725.00 | 0.00 | 27.99 |
| 1777 | 533 | 515.00 | 729.00 | 0.00 | 28.14 |
| 1781 | 533 | 515.00 | 733.00 | 0.00 | 28.30 |
| 1785 | 533 | 515.00 | 737.00 | 0.00 | 28.45 |
| 1789 | 533 | 515.00 | 741.00 | 0.00 | 28.60 |
| 1793 | 533 | 515.00 | 745.00 | 0.00 | 28.76 |
| 1797 | 533 | 515.00 | 749.00 | 0.00 | 28.91 |
| 1801 | 533 | 515.00 | 753.00 | 0.00 | 29.07 |
| 1805 | 533 | 515.00 | 757.00 | 0.00 | 29.22 |
| 1809 | 533 | 515.00 | 761.00 | 0.00 | 29.37 |
| 1813 | 533 | 515.00 | 765.00 | 0.00 | 29.53 |
| 1817 | 533 | 515.00 | 769.00 | 0.00 | 29.68 |
| 1821 | 533 | 515.00 | 773.00 | 0.00 | 29.84 |
| 1825 | 533 | 515.00 | 777.00 | 0.00 | 29.99 |
| 1829 | 533 | 515.00 | 781.00 | 0.00 | 30.14 |
| 1833 | 533 | 515.00 | 785.00 | 0.00 | 30.30 |
| 1837 | 533 | 515.00 | 789.00 | 0.00 | 30.45 |
| 1841 | 533 | 515.00 | 793.00 | 0.00 | 30.61 |
| 1845 | 533 | 515.00 | 797.00 | 0.00 | 30.76 |
| 1849 | 533 | 515.00 | 801.00 | 0.00 | 30.91 |
| 1853 | 533 | 515.00 | 805.00 | 0.00 | 31.07 |
| 1857 | 533 | 515.00 | 809.00 | 0.00 | 31.22 |
| 1861 | 533 | 515.00 | 813.00 | 0.00 | 31.38 |
| 1865 | 533 | 515.00 | 817.00 | 0.00 | 31.53 |
| 1869 | 533 | 515.00 | 821.00 | 0.00 | 31.68 |
| 1873 | 533 | 515.00 | 825.00 | 0.00 | 31.84 |
| 1877 | 533 | 515.00 | 829.00 | 0.00 | 31.99 |
| 1881 | 533 | 515.00 | 833.00 | 0.00 | 32.15 |
| 1885 | 533 | 515.00 | 837.00 | 0.00 | 32.30 |
| 1889 | 533 | 515.00 | 841.00 | 0.00 | 32.45 |
| 1893 | 533 | 515.00 | 845.00 | 0.00 | 32.61 |
| 1897 | 533 | 515.00 | 849.00 | 0.00 | 32.76 |
| 1901 | 533 | 515.00 | 853.00 | 0.00 | 32.92 |
| 1905 | 533 | 515.00 | 857.00 | 0.00 | 33.07 |
| 1909 | 533 | 515.00 | 861.00 | 0.00 | 33.22 |
| 1913 | 533 | 515.00 | 865.00 | 0.00 | 33.38 |
| 1917 | 533 | 515.00 | 869.00 | 0.00 | 33.53 |
| 1921 | 533 | 515.00 | 873.00 | 0.00 | 33.69 |
| 1925 | 533 | 515.00 | 877.00 | 0.00 | 33.84 |
| 1929 | 533 | 515.00 | 881.00 | 0.00 | 33.99 |
| 1933 | 533 | 515.00 | 885.00 | 0.00 | 34.15 |
| 1937 | 533 | 515.00 | 889.00 | 0.00 | 34.30 |
| 1941 | 533 | 515.00 | 893.00 | 0.00 | 34.46 |
| 1945 | 533 | 515.00 | 897.00 | 0.00 | 34.61 |
| 1949 | 533 | 515.00 | 901.00 | 0.00 | 34.76 |
| 1953 | 533 | 515.00 | 905.00 | 0.00 | 34.92 |
| 1957 | 533 | 515.00 | 909.00 | 0.00 | 35.07 |
| 1961 | 533 | 515.00 | 913.00 | 0.00 | 35.23 |
| 1965 | 533 | 515.00 | 917.00 | 0.00 | 35.38 |
| 1969 | 533 | 515.00 | 921.00 | 0.00 | 35.53 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1973 | 533 | 515.00 | 925.00 | 0.00 | 35.69 |
| 1977 | 533 | 515.00 | 929.00 | 0.00 | 35.84 |
| 1981 | 533 | 515.00 | 933.00 | 0.00 | 36.00 |
| 1985 | 533 | 515.00 | 937.00 | 0.00 | 36.15 |
| 1989 | 533 | 515.00 | 941.00 | 0.00 | 36.30 |
| 1993 | 533 | 515.00 | 945.00 | 0.00 | 36.46 |
| 1997 | 533 | 515.00 | 949.00 | 0.00 | 36.61 |
| 2001 | 533 | 515.00 | 953.00 | 0.00 | 36.77 |
| 2005 | 533 | 515.00 | 957.00 | 0.00 | 36.92 |
| 2009 | 533 | 515.00 | 961.00 | 0.00 | 37.07 |
| 2013 | 533 | 515.00 | 965.00 | 0.00 | 37.23 |
| 2017 | 533 | 515.00 | 969.00 | 0.00 | 37.38 |
| 2021 | 533 | 515.00 | 973.00 | 0.00 | 37.54 |
| 2025 | 533 | 515.00 | 977.00 | 0.00 | 37.69 |
| 2029 | 533 | 515.00 | 981.00 | 0.00 | 37.84 |
| 2033 | 533 | 515.00 | 985.00 | 0.00 | 38.00 |
| 2037 | 533 | 515.00 | 989.00 | 0.00 | 38.15 |
| 2041 | 533 | 515.00 | 993.00 | 0.00 | 38.31 |
| 2045 | 533 | 515.00 | 997.00 | 0.00 | 38.46 |
| 2049 | 533 | 515.00 | 1001.00 | 0.00 | 38.61 |
| 2053 | 533 | 515.00 | 1005.00 | 0.00 | 38.77 |
| 2057 | 533 | 515.00 | 1009.00 | 0.00 | 38.92 |
| 2061 | 533 | 515.00 | 1013.00 | 0.00 | 39.08 |
| 2065 | 533 | 515.00 | 1017.00 | 0.00 | 39.23 |
| 2069 | 533 | 515.00 | 1021.00 | 0.00 | 39.38 |
| 2073 | 533 | 515.00 | 1025.00 | 0.00 | 39.54 |
| 2077 | 533 | 515.00 | 1029.00 | 0.00 | 39.69 |
| 2081 | 533 | 515.00 | 1033.00 | 0.00 | 39.85 |
| 2085 | 533 | 515.00 | 1037.00 | 0.55 | 40.00 |
| 2089 | 533 | 515.00 | 1041.00 | 1.10 | 40.15 |
| 2093 | 533 | 515.00 | 1045.00 | 1.66 | 40.31 |
| 2097 | 533 | 515.00 | 1049.00 | 2.21 | 40.46 |
| 2101 | 533 | 515.00 | 1053.00 | 2.76 | 40.62 |
| 2105 | 533 | 515.00 | 1057.00 | 3.31 | 40.77 |
| 2109 | 533 | 515.00 | 1061.00 | 3.86 | 40.92 |
| 2113 | 533 | 515.00 | 1065.00 | 4.42 | 41.08 |
| 2117 | 533 | 515.00 | 1069.00 | 4.97 | 41.23 |
| 2121 | 533 | 515.00 | 1073.00 | 5.52 | 41.39 |
| 2125 | 533 | 515.00 | 1077.00 | 6.07 | 41.54 |
| 2129 | 533 | 515.00 | 1081.00 | 6.62 | 41.69 |
| 2133 | 533 | 515.00 | 1085.00 | 7.18 | 41.85 |
| 2137 | 533 | 515.00 | 1089.00 | 7.73 | 42.00 |
| 2141 | 533 | 515.00 | 1093.00 | 8.28 | 42.16 |
| 2145 | 533 | 515.00 | 1097.00 | 8.83 | 42.31 |
| 2149 | 533 | 515.00 | 1101.00 | 9.38 | 42.46 |
| 2153 | 533 | 515.00 | 1105.00 | 9.94 | 42.62 |
| 2157 | 533 | 515.00 | 1109.00 | 10.49 | 42.77 |
| 2161 | 533 | 515.00 | 1113.00 | 11.04 | 42.93 |
| 2165 | 533 | 515.00 | 1117.00 | 11.59 | 43.08 |
| 2169 | 533 | 515.00 | 1121.00 | 12.14 | 43.23 |
| 2173 | 533 | 515.00 | 1125.00 | 12.70 | 43.39 |
| 2177 | 533 | 515.00 | 1129.00 | 13.25 | 43.54 |
| 2181 | 533 | 515.00 | 1133.00 | 13.80 | 43.70 |
| 2185 | 533 | 515.00 | 1137.00 | 14.35 | 43.85 |
| 2189 | 533 | 515.00 | 1141.00 | 14.90 | 44.00 |

| 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 |
| 2193 | 533 | 515.00 | 1145.00 | 15.46 | 44.16 |
| 2197 | 533 | 515.00 | 1149.00 | 16.01 | 44.31 |
| 2201 | 533 | 515.00 | 1153.00 | 16.56 | 44.47 |
| 2205 | 533 | 515.00 | 1157.00 | 17.11 | 44.62 |
| 2209 | 533 | 515.00 | 1161.00 | 17.66 | 44.77 |
| 2213 | 533 | 515.00 | 1165.00 | 18.22 | 44.93 |
| 2217 | 533 | 515.00 | 1169.00 | 18.77 | 45.08 |
| 2221 | 533 | 515.00 | 1173.00 | 19.32 | 45.24 |
| 2225 | 533 | 515.00 | 1177.00 | 19.87 | 45.39 |
| 2229 | 533 | 515.00 | 1181.00 | 20.42 | 45.54 |
| 2233 | 533 | 515.00 | 1185.00 | 20.98 | 45.70 |
| 2237 | 533 | 515.00 | 1189.00 | 21.53 | 45.85 |
| 2241 | 533 | 515.00 | 1193.00 | 22.08 | 46.01 |
| 2245 | 533 | 515.00 | 1197.00 | 22.63 | 46.16 |
| 2249 | 533 | 515.00 | 1201.00 | 23.18 | 46.31 |
| 2253 | 533 | 515.00 | 1205.00 | 23.74 | 46.47 |
| 2257 | 533 | 515.00 | 1209.00 | 24.29 | 46.62 |
| 2261 | 533 | 515.00 | 1213.00 | 24.84 | 46.78 |
| 2265 | 533 | 515.00 | 1217.00 | 25.39 | 46.93 |
| 2269 | 533 | 515.00 | 1221.00 | 25.94 | 47.08 |
| 2273 | 533 | 515.00 | 1225.00 | 26.50 | 47.24 |
| 2277 | 533 | 515.00 | 1229.00 | 27.05 | 47.39 |
| 2281 | 533 | 515.00 | 1233.00 | 27.60 | 47.55 |
| 2285 | 533 | 515.00 | 1237.00 | 28.15 | 47.70 |
| 2289 | 533 | 515.00 | 1241.00 | 28.70 | 47.85 |
| 2293 | 533 | 515.00 | 1245.00 | 29.26 | 48.01 |
| 2297 | 533 | 515.00 | 1249.00 | 29.81 | 48.16 |
| 2301 | 533 | 515.00 | 1253.00 | 30.36 | 48.32 |
| 2305 | 533 | 515.00 | 1257.00 | 30.91 | 48.47 |
| 2309 | 533 | 515.00 | 1261.00 | 31.46 | 48.62 |
| 2313 | 533 | 515.00 | 1265.00 | 32.02 | 48.78 |
| 2317 | 533 | 515.00 | 1269.00 | 32.57 | 48.93 |
| 2321 | 533 | 515.00 | 1273.00 | 33.12 | 49.09 |
| 2325 | 533 | 515.00 | 1277.00 | 33.67 | 49.24 |
| 2329 | 533 | 515.00 | 1281.00 | 34.22 | 49.39 |
| 2333 | 533 | 515.00 | 1285.00 | 34.78 | 49.55 |
| 2337 | 533 | 515.00 | 1289.00 | 35.33 | 49.70 |
| 2341 | 533 | 515.00 | 1293.00 | 35.88 | 49.86 |
| 2345 | 533 | 515.00 | 1297.00 | 36.43 | 50.01 |
| 2349 | 533 | 515.00 | 1301.00 | 36.98 | 50.16 |
| 2353 | 533 | 515.00 | 1305.00 | 37.54 | 50.32 |
| 2357 | 533 | 515.00 | 1309.00 | 38.09 | 50.47 |
| 2361 | 533 | 515.00 | 1313.00 | 38.64 | 50.63 |
| 2365 | 533 | 515.00 | 1317.00 | 39.19 | 50.78 |
| 2369 | 533 | 515.00 | 1321.00 | 39.74 | 50.93 |
| 2373 | 533 | 515.00 | 1325.00 | 40.30 | 51.09 |
| 2377 | 533 | 515.00 | 1329.00 | 40.85 | 51.24 |
| 2381 | 533 | 515.00 | 1333.00 | 41.40 | 51.40 |
| 2385 | 533 | 515.00 | 1337.00 | 41.95 | 51.55 |
| 2389 | 533 | 515.00 | 1341.00 | 42.50 | 51.70 |
| 2393 | 533 | 515.00 | 1345.00 | 43.06 | 51.86 |
| 2397 | 533 | 515.00 | 1349.00 | 43.61 | 52.01 |
| 2401 | 533 | 515.00 | 1353.00 | 44.16 | 52.17 |
| 2405 | 533 | 515.00 | 1357.00 | 44.71 | 52.32 |
| 2409 | 533 | 515.00 | 1361.00 | 45.26 | 52.47 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2413 | 533 | 515.00 | 1365.00 | 45.82 | 52.63 |
| 2417 | 533 | 515.00 | 1369.00 | 46.37 | 52.78 |
| 2421 | 533 | 515.00 | 1373.00 | 46.92 | 52.94 |
| 2425 | 533 | 515.00 | 1377.00 | 47.47 | 53.09 |
| 2429 | 533 | 515.00 | 1381.00 | 48.02 | 53.24 |
| 2433 | 533 | 515.00 | 1385.00 | 48.58 | 53.40 |
| 2437 | 533 | 515.00 | 1389.00 | 49.13 | 53.55 |
| 2441 | 533 | 515.00 | 1393.00 | 49.68 | 53.71 |
| 2445 | 533 | 515.00 | 1397.00 | 50.23 | 53.86 |
| 2449 | 533 | 515.00 | 1401.00 | 50.78 | 54.01 |
| 2453 | 533 | 515.00 | 1405.00 | 51.34 | 54.17 |
| 2457 | 533 | 515.00 | 1409.00 | 51.89 | 54.32 |
| 2461 | 533 | 515.00 | 1413.00 | 52.44 | 54.48 |
| 2465 | 533 | 515.00 | 1417.00 | 52.99 | 54.63 |
| 2469 | 533 | 515.00 | 1421.00 | 53.54 | 54.78 |
| 2473 | 533 | 515.00 | 1425.00 | 54.10 | 54.94 |
| 2477 | 533 | 515.00 | 1429.00 | 54.65 | 55.09 |
| 2481 | 533 | 515.00 | 1433.00 | 55.20 | 55.25 |
| 2485 | 533 | 515.00 | 1437.00 | 55.75 | 55.40 |
| 2489 | 533 | 515.00 | 1441.00 | 56.30 | 55.55 |
| 2493 | 533 | 515.00 | 1445.00 | 56.86 | 55.71 |
| 2497 | 533 | 515.00 | 1449.00 | 57.41 | 55.86 |
| 2501 | 533 | 515.00 | 1453.00 | 57.96 | 56.02 |
| 2505 | 533 | 515.00 | 1457.00 | 58.51 | 56.17 |
| 2509 | 533 | 515.00 | 1461.00 | 59.06 | 56.32 |
| 2513 | 533 | 515.00 | 1465.00 | 59.62 | 56.48 |
| 2517 | 533 | 515.00 | 1469.00 | 60.17 | 56.63 |
| 2521 | 533 | 515.00 | 1473.00 | 60.72 | 56.79 |
| 2525 | 533 | 515.00 | 1477.00 | 61.27 | 56.94 |
| 2529 | 533 | 515.00 | 1481.00 | 61.82 | 57.09 |
| 2533 | 533 | 515.00 | 1485.00 | 62.38 | 57.25 |
| 2537 | 533 | 515.00 | 1489.00 | 62.93 | 57.40 |
| 2541 | 533 | 515.00 | 1493.00 | 63.48 | 57.56 |
| 2545 | 533 | 515.00 | 1497.00 | 64.03 | 57.71 |
| 2549 | 533 | 515.00 | 1501.00 | 64.58 | 57.86 |
| 2553 | 533 | 515.00 | 1505.00 | 65.14 | 58.02 |
| 2557 | 533 | 515.00 | 1509.00 | 65.69 | 58.17 |
| 2561 | 533 | 515.00 | 1513.00 | 66.24 | 58.33 |
| 2565 | 533 | 515.00 | 1517.00 | 66.79 | 58.48 |
| 2569 | 533 | 515.00 | 1521.00 | 67.34 | 58.63 |
| 2573 | 533 | 515.00 | 1525.00 | 67.90 | 58.79 |
| 2577 | 533 | 515.00 | 1529.00 | 68.45 | 58.94 |
| 2581 | 533 | 515.00 | 1533.00 | 69.00 | 59.10 |
| 2585 | 533 | 515.00 | 1537.00 | 69.55 | 59.25 |
| 2589 | 533 | 515.00 | 1541.00 | 70.10 | 59.40 |
| 2593 | 533 | 515.00 | 1545.00 | 70.66 | 59.56 |
| 2597 | 533 | 515.00 | 1549.00 | 71.21 | 59.71 |
| 2601 | 533 | 515.00 | 1553.00 | 71.76 | 59.87 |
| 2605 | 533 | 515.00 | 1557.00 | 72.31 | 60.02 |
| 2609 | 533 | 515.00 | 1561.00 | 72.86 | 60.17 |
| 2613 | 533 | 515.00 | 1565.00 | 73.42 | 60.33 |
| 2617 | 533 | 515.00 | 1569.00 | 73.97 | 60.48 |
| 2621 | 533 | 515.00 | 1573.00 | 74.52 | 60.64 |
| 2625 | 533 | 515.00 | 1577.00 | 75.07 | 60.79 |
| 2629 | 533 | 515.00 | 1581.00 | 75.62 | 60.94 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2633 | 533 | 515.00 | 1585.00 | 76.18 | 61.10 |
| 2637 | 533 | 515.00 | 1589.00 | 76.73 | 61.25 |
| 2641 | 533 | 515.00 | 1593.00 | 77.28 | 61.41 |
| 2645 | 533 | 515.00 | 1597.00 | 77.83 | 61.56 |
| 2649 | 533 | 515.00 | 1601.00 | 78.38 | 61.71 |
| 2653 | 533 | 515.00 | 1605.00 | 78.94 | 61.87 |
| 2657 | 533 | 515.00 | 1609.00 | 79.49 | 62.02 |
| 2661 | 533 | 515.00 | 1613.00 | 80.04 | 62.18 |
| 2665 | 533 | 515.00 | 1617.00 | 80.59 | 62.33 |
| 2669 | 533 | 515.00 | 1621.00 | 81.14 | 62.48 |
| 2673 | 533 | 515.00 | 1625.00 | 81.70 | 62.64 |
| 2677 | 533 | 515.00 | 1629.00 | 82.25 | 62.79 |
| 2681 | 533 | 515.00 | 1633.00 | 82.80 | 62.95 |
| 2685 | 533 | 515.00 | 1637.00 | 83.35 | 63.10 |
| 2689 | 533 | 515.00 | 1641.00 | 83.90 | 63.25 |
| 2693 | 533 | 515.00 | 1645.00 | 84.46 | 63.41 |
| 2697 | 533 | 515.00 | 1649.00 | 85.01 | 63.56 |
| 2701 | 533 | 515.00 | 1653.00 | 85.56 | 63.72 |
| 2705 | 533 | 515.00 | 1657.00 | 86.11 | 63.87 |
| 2709 | 533 | 515.00 | 1661.00 | 86.66 | 64.02 |
| 2713 | 533 | 515.00 | 1665.00 | 87.22 | 64.18 |
| 2717 | 533 | 515.00 | 1669.00 | 87.77 | 64.33 |
| 2721 | 533 | 515.00 | 1673.00 | 88.32 | 64.49 |
| 2725 | 533 | 515.00 | 1677.00 | 88.87 | 64.64 |
| 2729 | 533 | 515.00 | 1681.00 | 89.42 | 64.79 |
| 2733 | 533 | 515.00 | 1685.00 | 89.98 | 64.95 |
| 2737 | 533 | 515.00 | 1689.00 | 90.53 | 65.10 |
| 2741 | 533 | 515.00 | 1693.00 | 91.08 | 65.26 |
| 2745 | 533 | 515.00 | 1697.00 | 91.63 | 65.41 |
| 2749 | 533 | 515.00 | 1701.00 | 92.18 | 65.56 |
| 2753 | 533 | 515.00 | 1705.00 | 92.74 | 65.72 |
| 2757 | 533 | 515.00 | 1709.00 | 93.29 | 65.87 |
| 2761 | 533 | 515.00 | 1713.00 | 93.84 | 66.03 |
| 2765 | 533 | 515.00 | 1717.00 | 94.39 | 66.18 |
| 2769 | 533 | 515.00 | 1721.00 | 94.94 | 66.33 |
| 2773 | 533 | 515.00 | 1725.00 | 95.50 | 66.49 |
| 2777 | 533 | 515.00 | 1729.00 | 96.05 | 66.64 |
| 2781 | 533 | 515.00 | 1733.00 | 96.60 | 66.80 |
| 2785 | 533 | 515.00 | 1737.00 | 97.15 | 66.95 |
| 2789 | 533 | 515.00 | 1741.00 | 97.70 | 67.10 |
| 2793 | 533 | 515.00 | 1745.00 | 98.26 | 67.26 |
| 2797 | 533 | 515.00 | 1749.00 | 98.81 | 67.41 |
| 2801 | 533 | 515.00 | 1753.00 | 99.36 | 67.57 |
| 2805 | 533 | 515.00 | 1757.00 | 99.91 | 67.72 |
| 2809 | 533 | 515.00 | 1761.00 | 100.46 | 67.87 |
| 2813 | 533 | 515.00 | 1765.00 | 101.02 | 68.03 |
| 2817 | 533 | 515.00 | 1769.00 | 101.57 | 68.18 |
| 2821 | 533 | 515.00 | 1773.00 | 102.12 | 68.34 |
| 2825 | 533 | 515.00 | 1777.00 | 102.67 | 68.49 |
| 2829 | 533 | 515.00 | 1781.00 | 103.22 | 68.64 |
| 2833 | 533 | 515.00 | 1785.00 | 103.78 | 68.80 |
| 2837 | 533 | 515.00 | 1789.00 | 104.33 | 68.95 |
| 2841 | 533 | 515.00 | 1793.00 | 104.88 | 69.11 |
| 2845 | 533 | 515.00 | 1797.00 | 105.43 | 69.26 |
| 2849 | 533 | 515.00 | 1801.00 | 105.98 | 69.41 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2853 | 533 | 515.00 | 1805.00 | 106.54 | 69.57 |
| 2857 | 533 | 515.00 | 1809.00 | 107.09 | 69.72 |
| 2861 | 533 | 515.00 | 1813.00 | 107.64 | 69.88 |
| 2865 | 533 | 515.00 | 1817.00 | 108.19 | 70.03 |
| 2869 | 533 | 515.00 | 1821.00 | 108.74 | 70.18 |
| 2873 | 533 | 515.00 | 1825.00 | 109.30 | 70.34 |
| 2877 | 533 | 515.00 | 1829.00 | 109.85 | 70.49 |
| 2881 | 533 | 515.00 | 1833.00 | 110.40 | 70.65 |
| 2885 | 533 | 515.00 | 1837.00 | 110.95 | 70.80 |
| 2889 | 533 | 515.00 | 1841.00 | 111.50 | 70.95 |
| 2893 | 533 | 515.00 | 1845.00 | 112.06 | 71.11 |
| 2897 | 533 | 515.00 | 1849.00 | 112.61 | 71.26 |
| 2901 | 533 | 515.00 | 1853.00 | 113.16 | 71.42 |
| 2905 | 533 | 515.00 | 1857.00 | 113.71 | 71.57 |
| 2909 | 533 | 515.00 | 1861.00 | 114.26 | 71.72 |
| 2913 | 533 | 515.00 | 1865.00 | 114.82 | 71.88 |
| 2917 | 533 | 515.00 | 1869.00 | 115.37 | 72.03 |
| 2921 | 533 | 515.00 | 1873.00 | 115.92 | 72.19 |
| 2925 | 533 | 515.00 | 1877.00 | 116.47 | 72.34 |
| 2929 | 533 | 515.00 | 1881.00 | 117.02 | 72.49 |
| 2933 | 533 | 515.00 | 1885.00 | 117.58 | 72.65 |
| 2937 | 533 | 515.00 | 1889.00 | 118.13 | 72.80 |
| 2941 | 533 | 515.00 | 1893.00 | 118.68 | 72.96 |
| 2945 | 533 | 515.00 | 1897.00 | 119.23 | 73.11 |
| 2949 | 533 | 515.00 | 1901.00 | 119.78 | 73.26 |
| 2953 | 533 | 515.00 | 1905.00 | 120.34 | 73.42 |
| 2957 | 533 | 515.00 | 1909.00 | 120.89 | 73.57 |
| 2961 | 533 | 515.00 | 1913.00 | 121.44 | 73.73 |
| 2965 | 533 | 515.00 | 1917.00 | 121.99 | 73.88 |
| 2969 | 533 | 515.00 | 1921.00 | 122.54 | 74.03 |
| 2973 | 533 | 515.00 | 1925.00 | 123.10 | 74.19 |
| 2977 | 533 | 515.00 | 1929.00 | 123.65 | 74.34 |
| 2981 | 533 | 515.00 | 1933.00 | 124.20 | 74.50 |
| 2985 | 533 | 515.00 | 1937.00 | 124.75 | 74.65 |
| 2989 | 533 | 515.00 | 1941.00 | 125.30 | 74.80 |
| 2993 | 533 | 515.00 | 1945.00 | 125.86 | 74.96 |
| 2997 | 533 | 515.00 | 1949.00 | 126.41 | 75.11 |
| 3001 | 533 | 515.00 | 1953.00 | 126.96 | 75.27 |
| 3005 | 533 | 515.00 | 1957.00 | 127.51 | 75.42 |
| 3009 | 533 | 515.00 | 1961.00 | 128.06 | 75.57 |
| 3013 | 533 | 515.00 | 1965.00 | 128.62 | 75.73 |
| 3017 | 533 | 515.00 | 1969.00 | 129.17 | 75.88 |
| 3021 | 533 | 515.00 | 1973.00 | 129.72 | 76.04 |
| 3025 | 533 | 515.00 | 1977.00 | 130.27 | 76.19 |
| 3029 | 533 | 515.00 | 1981.00 | 130.82 | 76.34 |
| 3033 | 533 | 515.00 | 1985.00 | 131.38 | 76.50 |
| 3037 | 533 | 515.00 | 1989.00 | 131.93 | 76.65 |
| 3041 | 533 | 515.00 | 1993.00 | 132.48 | 76.81 |
| 3045 | 533 | 515.00 | 1997.00 | 133.03 | 76.96 |
| 3049 | 533 | 515.00 | 2001.00 | 133.58 | 77.11 |
| 3053 | 533 | 515.00 | 2005.00 | 134.14 | 77.27 |
| 3057 | 533 | 515.00 | 2009.00 | 134.69 | 77.42 |
| 3061 | 533 | 515.00 | 2013.00 | 135.24 | 77.58 |
| 3065 | 533 | 515.00 | 2017.00 | 135.79 | 77.73 |
| 3069 | 533 | 515.00 | 2021.00 | 136.34 | 77.88 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 3073 | 533 | 515.00 | 2025.00 | 136.90 | 78.04 |
| 3077 | 533 | 515.00 | 2029.00 | 137.45 | 78.19 |
| 3081 | 533 | 515.00 | 2033.00 | 138.00 | 78.35 |
| 3085 | 533 | 515.00 | 2037.00 | 138.55 | 78.50 |
| 3089 | 533 | 515.00 | 2041.00 | 139.10 | 78.65 |
| 3093 | 533 | 515.00 | 2045.00 | 139.66 | 78.81 |
| 3097 | 533 | 515.00 | 2049.00 | 140.21 | 78.96 |
| 3101 | 533 | 515.00 | 2053.00 | 140.76 | 79.12 |
| 3105 | 533 | 515.00 | 2057.00 | 141.31 | 79.27 |
| 3109 | 533 | 515.00 | 2061.00 | 141.86 | 79.42 |
| 3113 | 533 | 515.00 | 2065.00 | 142.42 | 79.58 |
| 3117 | 533 | 515.00 | 2069.00 | 142.97 | 79.73 |
| 3121 | 533 | 515.00 | 2073.00 | 143.52 | 79.89 |
| 3125 | 533 | 515.00 | 2077.00 | 144.07 | 80.04 |
| 3129 | 533 | 515.00 | 2081.00 | 144.62 | 80.19 |
| 3133 | 533 | 515.00 | 2085.00 | 145.18 | 80.35 |
| 3137 | 533 | 515.00 | 2089.00 | 145.73 | 80.50 |
| 3141 | 533 | 515.00 | 2093.00 | 146.28 | 80.66 |
| 3145 | 533 | 515.00 | 2097.00 | 146.83 | 80.81 |
| 3149 | 533 | 515.00 | 2101.00 | 147.38 | 80.96 |
| 3153 | 533 | 515.00 | 2105.00 | 147.94 | 81.12 |
| 3157 | 533 | 515.00 | 2109.00 | 148.49 | 81.27 |
| 3161 | 533 | 515.00 | 2113.00 | 149.04 | 81.43 |
| 3165 | 533 | 515.00 | 2117.00 | 149.59 | 81.58 |
| 3169 | 533 | 515.00 | 2121.00 | 150.14 | 81.73 |
| 3173 | 533 | 515.00 | 2125.00 | 150.70 | 81.89 |
| 3177 | 533 | 515.00 | 2129.00 | 151.25 | 82.04 |
| 3181 | 533 | 515.00 | 2133.00 | 151.80 | 82.20 |
| 3185 | 533 | 515.00 | 2137.00 | 152.35 | 82.35 |
| 3189 | 533 | 515.00 | 2141.00 | 152.90 | 82.50 |
| 3193 | 533 | 515.00 | 2145.00 | 153.46 | 82.66 |
| 3197 | 533 | 515.00 | 2149.00 | 154.01 | 82.81 |
| 3201 | 533 | 515.00 | 2153.00 | 154.56 | 82.97 |
| 3205 | 533 | 515.00 | 2157.00 | 155.11 | 83.12 |
| 3209 | 533 | 515.00 | 2161.00 | 155.66 | 83.27 |
| 3213 | 533 | 515.00 | 2165.00 | 156.22 | 83.43 |
| 3217 | 533 | 515.00 | 2169.00 | 156.77 | 83.58 |
| 3221 | 533 | 515.00 | 2173.00 | 157.32 | 83.74 |
| 3225 | 533 | 515.00 | 2177.00 | 157.87 | 83.89 |
| 3229 | 533 | 515.00 | 2181.00 | 158.42 | 84.04 |
| 3233 | 533 | 515.00 | 2185.00 | 158.98 | 84.20 |
| 3237 | 533 | 515.00 | 2189.00 | 159.53 | 84.35 |
| 3241 | 533 | 515.00 | 2193.00 | 160.08 | 84.51 |
| 3245 | 533 | 515.00 | 2197.00 | 160.63 | 84.66 |
| 3249 | 533 | 515.00 | 2201.00 | 161.18 | 84.81 |
| 3253 | 533 | 515.00 | 2205.00 | 161.74 | 84.97 |
| 3257 | 533 | 515.00 | 2209.00 | 162.29 | 85.12 |
| 3261 | 533 | 515.00 | 2213.00 | 162.84 | 85.28 |
| 3265 | 533 | 515.00 | 2217.00 | 163.39 | 85.43 |
| 3269 | 533 | 515.00 | 2221.00 | 163.94 | 85.58 |
| 3273 | 533 | 515.00 | 2225.00 | 164.50 | 85.74 |
| 3277 | 533 | 515.00 | 2229.00 | 165.05 | 85.89 |
| 3281 | 533 | 515.00 | 2233.00 | 165.60 | 86.05 |
| 3285 | 533 | 515.00 | 2237.00 | 166.15 | 86.20 |
| 3289 | 533 | 515.00 | 2241.00 | 166.70 | 86.35 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3293 | 533 | 515.00 | 2245.00 | 167.26 | 86.51 |
| 3297 | 533 | 515.00 | 2249.00 | 167.81 | 86.66 |
| 3301 | 533 | 515.00 | 2253.00 | 168.36 | 86.82 |
| 3305 | 533 | 515.00 | 2257.00 | 168.91 | 86.97 |
| 3309 | 533 | 515.00 | 2261.00 | 169.46 | 87.12 |
| 3313 | 533 | 515.00 | 2265.00 | 170.02 | 87.28 |
| 3317 | 533 | 515.00 | 2269.00 | 170.57 | 87.43 |
| 3321 | 533 | 515.00 | 2273.00 | 171.12 | 87.59 |
| 3325 | 533 | 515.00 | 2277.00 | 171.67 | 87.74 |
| 3329 | 533 | 515.00 | 2281.00 | 172.22 | 87.89 |
| 3333 | 533 | 515.00 | 2285.00 | 172.78 | 88.05 |
| 3337 | 533 | 515.00 | 2289.00 | 173.33 | 88.20 |
| 3341 | 533 | 515.00 | 2293.00 | 173.88 | 88.36 |
| 3345 | 533 | 515.00 | 2297.00 | 174.43 | 88.51 |
| 3349 | 533 | 515.00 | 2301.00 | 174.98 | 88.66 |
| 3353 | 533 | 515.00 | 2305.00 | 175.54 | 88.82 |
| 3357 | 533 | 515.00 | 2309.00 | 176.09 | 88.97 |
| 3361 | 533 | 515.00 | 2313.00 | 176.64 | 89.13 |
| 3365 | 533 | 515.00 | 2317.00 | 177.19 | 89.28 |
| 3369 | 533 | 515.00 | 2321.00 | 177.74 | 89.43 |
| 3373 | 533 | 515.00 | 2325.00 | 178.30 | 89.59 |
| 3377 | 533 | 515.00 | 2329.00 | 178.85 | 89.74 |
| 3381 | 533 | 515.00 | 2333.00 | 179.40 | 89.90 |
| 3385 | 533 | 515.00 | 2337.00 | 179.95 | 90.05 |
| 3389 | 533 | 515.00 | 2341.00 | 180.50 | 90.20 |
| 3393 | 533 | 515.00 | 2345.00 | 181.06 | 90.36 |
| 3397 | 533 | 515.00 | 2349.00 | 181.61 | 90.51 |
| 3401 | 533 | 515.00 | 2353.00 | 182.16 | 90.67 |
| 3405 | 533 | 515.00 | 2357.00 | 182.71 | 90.82 |
| 3409 | 533 | 515.00 | 2361.00 | 183.26 | 90.97 |
| 3413 | 533 | 515.00 | 2365.00 | 183.82 | 91.13 |
| 3417 | 533 | 515.00 | 2369.00 | 184.37 | 91.28 |
| 3421 | 533 | 515.00 | 2373.00 | 184.92 | 91.44 |
| 3425 | 533 | 515.00 | 2377.00 | 185.47 | 91.59 |
| 3429 | 533 | 515.00 | 2381.00 | 186.02 | 91.74 |
| 3433 | 533 | 515.00 | 2385.00 | 186.58 | 91.90 |
| 3437 | 533 | 515.00 | 2389.00 | 187.13 | 92.05 |
| 3441 | 533 | 515.00 | 2393.00 | 187.68 | 92.21 |
| 3445 | 533 | 515.00 | 2397.00 | 188.23 | 92.36 |
| 3449 | 533 | 515.00 | 2401.00 | 188.78 | 92.51 |
| 3453 | 533 | 515.00 | 2405.00 | 189.34 | 92.67 |
| 3457 | 533 | 515.00 | 2409.00 | 189.89 | 92.82 |
| 3461 | 533 | 515.00 | 2413.00 | 190.44 | 92.98 |
| 3465 | 533 | 515.00 | 2417.00 | 190.99 | 93.13 |
| 3469 | 533 | 515.00 | 2421.00 | 191.54 | 93.28 |
| 3473 | 533 | 515.00 | 2425.00 | 192.10 | 93.44 |
| 3477 | 533 | 515.00 | 2429.00 | 192.65 | 93.59 |
| 3481 | 533 | 515.00 | 2433.00 | 193.20 | 93.75 |
| 3485 | 533 | 515.00 | 2437.00 | 193.75 | 93.90 |
| 3489 | 533 | 515.00 | 2441.00 | 194.30 | 94.05 |
| 3493 | 533 | 515.00 | 2445.00 | 194.86 | 94.21 |
| 3497 | 533 | 515.00 | 2449.00 | 195.41 | 94.36 |
| 3501 | 533 | 515.00 | 2453.00 | 195.96 | 94.52 |
| 3505 | 533 | 515.00 | 2457.00 | 196.51 | 94.67 |
| 3509 | 533 | 515.00 | 2461.00 | 197.06 | 94.82 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3513 | 533 | 515.00 | 2465.00 | 197.62 | 94.98 |
| 3517 | 533 | 515.00 | 2469.00 | 198.17 | 95.13 |
| 3521 | 533 | 515.00 | 2473.00 | 198.72 | 95.29 |
| 3525 | 533 | 515.00 | 2477.00 | 199.27 | 95.44 |
| 3529 | 533 | 515.00 | 2481.00 | 199.82 | 95.59 |
| 3533 | 533 | 515.00 | 2485.00 | 200.38 | 95.75 |
| 3537 | 533 | 515.00 | 2489.00 | 200.93 | 95.90 |
| 3541 | 533 | 515.00 | 2493.00 | 201.48 | 96.06 |
| 3545 | 533 | 515.00 | 2497.00 | 202.03 | 96.21 |
| 3549 | 533 | 515.00 | 2501.00 | 202.58 | 96.36 |
| 3553 | 533 | 515.00 | 2505.00 | 203.14 | 96.52 |
| 3557 | 533 | 515.00 | 2509.00 | 203.69 | 96.67 |
| 3561 | 533 | 515.00 | 2513.00 | 204.24 | 96.83 |
| 3565 | 533 | 515.00 | 2517.00 | 204.79 | 96.98 |
| 3569 | 533 | 515.00 | 2521.00 | 205.34 | 97.13 |
| 3573 | 533 | 515.00 | 2525.00 | 205.90 | 97.29 |
| 3577 | 533 | 515.00 | 2529.00 | 206.45 | 97.44 |
| 3581 | 533 | 515.00 | 2533.00 | 207.00 | 97.60 |
| 3585 | 533 | 515.00 | 2537.00 | 207.55 | 97.75 |
| 3589 | 533 | 515.00 | 2541.00 | 208.10 | 97.90 |
| 3593 | 533 | 515.00 | 2545.00 | 208.66 | 98.06 |
| 3597 | 533 | 515.00 | 2549.00 | 209.21 | 98.21 |
| 3601 | 533 | 515.00 | 2553.00 | 209.76 | 98.37 |
| 3605 | 533 | 515.00 | 2557.00 | 210.31 | 98.52 |
| 3609 | 533 | 515.00 | 2561.00 | 210.86 | 98.67 |
| 3613 | 533 | 515.00 | 2565.00 | 211.42 | 98.83 |
| 3617 | 533 | 515.00 | 2569.00 | 211.97 | 98.98 |
| 3621 | 533 | 515.00 | 2573.00 | 212.52 | 99.14 |
| 3625 | 533 | 515.00 | 2577.00 | 213.07 | 99.29 |
| 3629 | 533 | 515.00 | 2581.00 | 213.62 | 99.44 |
| 3633 | 533 | 515.00 | 2585.00 | 214.18 | 99.60 |
| 3637 | 533 | 515.00 | 2589.00 | 214.73 | 99.75 |
| 3641 | 533 | 515.00 | 2593.00 | 215.28 | 99.91 |
| 3645 | 533 | 515.00 | 2597.00 | 215.83 | 100.06 |
| 3649 | 533 | 515.00 | 2601.00 | 216.38 | 100.21 |
| 3653 | 533 | 515.00 | 2605.00 | 216.94 | 100.37 |
| 3657 | 533 | 515.00 | 2609.00 | 217.49 | 100.52 |
| 3661 | 533 | 515.00 | 2613.00 | 218.04 | 100.68 |
| 3665 | 533 | 515.00 | 2617.00 | 218.59 | 100.83 |
| 3669 | 533 | 515.00 | 2621.00 | 219.14 | 100.98 |
| 3673 | 533 | 515.00 | 2625.00 | 219.70 | 101.14 |
| 3677 | 533 | 515.00 | 2629.00 | 220.25 | 101.29 |
| 3681 | 533 | 515.00 | 2633.00 | 220.80 | 101.45 |
| 3685 | 533 | 515.00 | 2637.00 | 221.35 | 101.60 |
| 3689 | 533 | 515.00 | 2641.00 | 221.90 | 101.75 |
| 3693 | 533 | 515.00 | 2645.00 | 222.46 | 101.91 |
| 3697 | 533 | 515.00 | 2649.00 | 223.01 | 102.06 |
| 3701 | 533 | 515.00 | 2653.00 | 223.56 | 102.22 |
| 3705 | 533 | 515.00 | 2657.00 | 224.11 | 102.37 |
| 3709 | 533 | 515.00 | 2661.00 | 224.66 | 102.52 |
| 3713 | 533 | 515.00 | 2665.00 | 225.22 | 102.68 |
| 3717 | 533 | 515.00 | 2669.00 | 225.77 | 102.83 |
| 3721 | 533 | 515.00 | 2673.00 | 226.32 | 102.99 |
| 3725 | 533 | 515.00 | 2677.00 | 226.87 | 103.14 |
| 3729 | 533 | 515.00 | 2681.00 | 227.42 | 103.29 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 3733 | 533 | 515.00 | 2685.00 | 227.98 | 103.45 |
| 3737 | 533 | 515.00 | 2689.00 | 228.53 | 103.60 |
| 3741 | 533 | 515.00 | 2693.00 | 229.08 | 103.76 |
| 3745 | 533 | 515.00 | 2697.00 | 229.63 | 103.91 |
| 3749 | 533 | 515.00 | 2701.00 | 230.18 | 104.06 |
| 3753 | 533 | 515.00 | 2705.00 | 230.74 | 104.22 |
| 3757 | 533 | 515.00 | 2709.00 | 231.29 | 104.37 |
| 3761 | 533 | 515.00 | 2713.00 | 231.84 | 104.53 |
| 3765 | 533 | 515.00 | 2717.00 | 232.39 | 104.68 |
| 3769 | 533 | 515.00 | 2721.00 | 232.94 | 104.83 |
| 3773 | 533 | 515.00 | 2725.00 | 233.50 | 104.99 |
| 3777 | 533 | 515.00 | 2729.00 | 234.05 | 105.14 |
| 3781 | 533 | 515.00 | 2733.00 | 234.60 | 105.30 |
| 3785 | 533 | 515.00 | 2737.00 | 235.15 | 105.45 |
| 3789 | 533 | 515.00 | 2741.00 | 235.70 | 105.60 |
| 3793 | 533 | 515.00 | 2745.00 | 236.26 | 105.76 |
| 3797 | 533 | 515.00 | 2749.00 | 236.81 | 105.91 |
| 3801 | 533 | 515.00 | 2753.00 | 237.36 | 106.07 |
| 3805 | 533 | 515.00 | 2757.00 | 237.91 | 106.22 |
| 3809 | 533 | 515.00 | 2761.00 | 238.46 | 106.37 |
| 3813 | 533 | 515.00 | 2765.00 | 239.02 | 106.53 |
| 3817 | 533 | 515.00 | 2769.00 | 239.57 | 106.68 |
| 3821 | 533 | 515.00 | 2773.00 | 240.12 | 106.84 |
| 3825 | 533 | 515.00 | 2777.00 | 240.67 | 106.99 |
| 3829 | 533 | 515.00 | 2781.00 | 241.22 | 107.14 |
| 3833 | 533 | 515.00 | 2785.00 | 241.78 | 107.30 |
| 3837 | 533 | 515.00 | 2789.00 | 242.33 | 107.45 |
| 3841 | 533 | 515.00 | 2793.00 | 242.88 | 107.61 |
| 3845 | 533 | 515.00 | 2797.00 | 243.43 | 107.76 |
| 3849 | 533 | 515.00 | 2801.00 | 243.98 | 107.91 |
| 3853 | 533 | 515.00 | 2805.00 | 244.54 | 108.07 |
| 3857 | 533 | 515.00 | 2809.00 | 245.09 | 108.22 |
| 3861 | 533 | 515.00 | 2813.00 | 245.64 | 108.38 |
| 3865 | 533 | 515.00 | 2817.00 | 246.19 | 108.53 |
| 3869 | 533 | 515.00 | 2821.00 | 246.74 | 108.68 |
| 3873 | 533 | 515.00 | 2825.00 | 247.30 | 108.84 |
| 3877 | 533 | 515.00 | 2829.00 | 247.85 | 108.99 |
| 3881 | 533 | 515.00 | 2833.00 | 248.40 | 109.15 |
| 3885 | 533 | 515.00 | 2837.00 | 248.95 | 109.30 |
| 3889 | 533 | 515.00 | 2841.00 | 249.50 | 109.45 |
| 3893 | 533 | 515.00 | 2845.00 | 250.06 | 109.61 |
| 3897 | 533 | 515.00 | 2849.00 | 250.61 | 109.76 |
| 3901 | 533 | 515.00 | 2853.00 | 251.16 | 109.92 |
| 3905 | 533 | 515.00 | 2857.00 | 251.71 | 110.07 |
| 3909 | 533 | 515.00 | 2861.00 | 252.26 | 110.22 |
| 3913 | 533 | 515.00 | 2865.00 | 252.82 | 110.38 |
| 3917 | 533 | 515.00 | 2869.00 | 253.37 | 110.53 |
| 3921 | 533 | 515.00 | 2873.00 | 253.92 | 110.69 |
| 3925 | 533 | 515.00 | 2877.00 | 254.47 | 110.84 |
| 3929 | 533 | 515.00 | 2881.00 | 255.02 | 110.99 |
| 3933 | 533 | 515.00 | 2885.00 | 255.58 | 111.15 |
| 3937 | 533 | 515.00 | 2889.00 | 256.13 | 111.30 |
| 3941 | 533 | 515.00 | 2893.00 | 256.68 | 111.46 |
| 3945 | 533 | 515.00 | 2897.00 | 257.23 | 111.61 |
| 3949 | 533 | 515.00 | 2901.00 | 257.78 | 111.76 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3953 | 533 | 515.00 | 2905.00 | 258.34 | 111.92 |
| 3957 | 533 | 515.00 | 2909.00 | 258.89 | 112.07 |
| 3961 | 533 | 515.00 | 2913.00 | 259.44 | 112.23 |
| 3965 | 533 | 515.00 | 2917.00 | 259.99 | 112.38 |
| 3969 | 533 | 515.00 | 2921.00 | 260.54 | 112.53 |
| 3973 | 533 | 515.00 | 2925.00 | 261.10 | 112.69 |
| 3977 | 533 | 515.00 | 2929.00 | 261.65 | 112.84 |
| 3981 | 533 | 515.00 | 2933.00 | 262.20 | 113.00 |
| 3985 | 533 | 515.00 | 2937.00 | 262.75 | 113.15 |
| 3989 | 533 | 515.00 | 2941.00 | 263.30 | 113.30 |
| 3993 | 533 | 515.00 | 2945.00 | 263.86 | 113.46 |
| 3997 | 533 | 515.00 | 2949.00 | 264.41 | 113.61 |
| 4001 | 533 | 515.00 | 2953.00 | 264.96 | 113.77 |
| 4005 | 533 | 515.00 | 2957.00 | 265.51 | 113.92 |
| 4009 | 533 | 515.00 | 2961.00 | 266.06 | 114.07 |
| 4013 | 533 | 515.00 | 2965.00 | 266.62 | 114.23 |
| 4017 | 533 | 515.00 | 2969.00 | 267.17 | 114.38 |
| 4021 | 533 | 515.00 | 2973.00 | 267.72 | 114.54 |
| 4025 | 533 | 515.00 | 2977.00 | 268.27 | 114.69 |
| 4029 | 533 | 515.00 | 2981.00 | 268.82 | 114.84 |
| 4033 | 533 | 515.00 | 2985.00 | 269.38 | 115.00 |
| 4037 | 533 | 515.00 | 2989.00 | 269.93 | 115.15 |
| 4041 | 533 | 515.00 | 2993.00 | 270.48 | 115.31 |
| 4045 | 533 | 515.00 | 2997.00 | 271.03 | 115.46 |
| 4049 | 533 | 515.00 | 3001.00 | 271.58 | 115.61 |
| 4053 | 533 | 515.00 | 3005.00 | 272.14 | 115.77 |
| 4057 | 533 | 515.00 | 3009.00 | 272.69 | 115.92 |
| 4061 | 533 | 515.00 | 3013.00 | 273.24 | 116.08 |
| 4065 | 533 | 515.00 | 3017.00 | 273.79 | 116.23 |
| 4069 | 533 | 515.00 | 3021.00 | 274.34 | 116.38 |
| 4073 | 533 | 515.00 | 3025.00 | 274.90 | 116.54 |
| 4077 | 533 | 515.00 | 3029.00 | 275.45 | 116.69 |
| 4081 | 533 | 515.00 | 3033.00 | 276.00 | 116.85 |
| 4085 | 533 | 515.00 | 3037.00 | 276.55 | 117.00 |
| 4089 | 533 | 515.00 | 3041.00 | 277.10 | 117.15 |
| 4093 | 533 | 515.00 | 3045.00 | 277.66 | 117.31 |
| 4097 | 533 | 515.00 | 3049.00 | 278.21 | 117.46 |
| 4101 | 533 | 515.00 | 3053.00 | 278.76 | 117.62 |
| 4105 | 533 | 515.00 | 3057.00 | 279.31 | 117.77 |
| 4109 | 533 | 515.00 | 3061.00 | 279.86 | 117.92 |
| 4113 | 533 | 515.00 | 3065.00 | 280.42 | 118.08 |
| 4117 | 533 | 515.00 | 3069.00 | 280.97 | 118.23 |
| 4121 | 533 | 515.00 | 3073.00 | 281.52 | 118.39 |
| 4125 | 533 | 515.00 | 3077.00 | 282.07 | 118.54 |
| 4129 | 533 | 515.00 | 3081.00 | 282.62 | 118.69 |
| 4133 | 533 | 515.00 | 3085.00 | 283.18 | 118.85 |
| 4137 | 533 | 515.00 | 3089.00 | 283.73 | 119.00 |
| 4141 | 533 | 515.00 | 3093.00 | 284.28 | 119.16 |
| 4145 | 533 | 515.00 | 3097.00 | 284.83 | 119.31 |
| 4149 | 533 | 515.00 | 3101.00 | 285.38 | 119.46 |
| 4153 | 533 | 515.00 | 3105.00 | 285.94 | 119.62 |
| 4157 | 533 | 515.00 | 3109.00 | 286.49 | 119.77 |
| 4161 | 533 | 515.00 | 3113.00 | 287.04 | 119.93 |
| 4165 | 533 | 515.00 | 3117.00 | 287.59 | 120.08 |
| 4169 | 533 | 515.00 | 3121.00 | 288.14 | 120.23 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 4173 | 533 | 515.00 | 3125.00 | 288.70 | 120.39 |
| 4177 | 533 | 515.00 | 3129.00 | 289.25 | 120.54 |
| 4181 | 533 | 515.00 | 3133.00 | 289.80 | 120.70 |
| 4185 | 533 | 515.00 | 3137.00 | 290.35 | 120.85 |
| 4189 | 533 | 515.00 | 3141.00 | 290.63 | 120.93 |

If your employee's gross pay is over £4,189, go to page 244.

**Weekly table for standard rate NICs (employee under 21)
for use from 6 January 2024 to 5 April 2024**

Table letter M

Use this table for employees who are under the age of 21, and not apprentices on an approved apprenticeship scheme

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an approved apprenticeship scheme and aged under 25 (see Table letter H)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £122.99 | No NICs liability, make no entries on form RT11 | | | | |
| 123 | 123 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | 123 | 1.00 | 0.00 | 0.00 | 0.00 |
| 125 | 123 | 2.00 | 0.00 | 0.00 | 0.00 |
| 126 | 123 | 3.00 | 0.00 | 0.00 | 0.00 |
| 127 | 123 | 4.00 | 0.00 | 0.00 | 0.00 |
| 128 | 123 | 5.00 | 0.00 | 0.00 | 0.00 |
| 129 | 123 | 6.00 | 0.00 | 0.00 | 0.00 |
| 130 | 123 | 7.00 | 0.00 | 0.00 | 0.00 |
| 131 | 123 | 8.00 | 0.00 | 0.00 | 0.00 |
| 132 | 123 | 9.00 | 0.00 | 0.00 | 0.00 |
| 133 | 123 | 10.00 | 0.00 | 0.00 | 0.00 |
| 134 | 123 | 11.00 | 0.00 | 0.00 | 0.00 |
| 135 | 123 | 12.00 | 0.00 | 0.00 | 0.00 |
| 136 | 123 | 13.00 | 0.00 | 0.00 | 0.00 |
| 137 | 123 | 14.00 | 0.00 | 0.00 | 0.00 |
| 138 | 123 | 15.00 | 0.00 | 0.00 | 0.00 |
| 139 | 123 | 16.00 | 0.00 | 0.00 | 0.00 |
| 140 | 123 | 17.00 | 0.00 | 0.00 | 0.00 |
| 141 | 123 | 18.00 | 0.00 | 0.00 | 0.00 |
| 142 | 123 | 19.00 | 0.00 | 0.00 | 0.00 |
| 143 | 123 | 20.00 | 0.00 | 0.00 | 0.00 |
| 144 | 123 | 21.00 | 0.00 | 0.00 | 0.00 |
| 145 | 123 | 22.00 | 0.00 | 0.00 | 0.00 |
| 146 | 123 | 23.00 | 0.00 | 0.00 | 0.00 |
| 147 | 123 | 24.00 | 0.00 | 0.00 | 0.00 |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.00 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.00 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.00 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.00 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.00 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.00 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 0.00 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 0.00 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 0.00 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 0.00 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 0.00 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 0.00 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 0.00 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 0.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 0.00 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 0.00 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 0.00 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 0.00 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 0.00 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 0.00 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 0.00 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 0.00 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 0.00 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 0.00 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 0.00 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 0.00 | 0.00 |
| 202 | 123 | 79.00 | 0.00 | 0.00 | 0.00 |
| 203 | 123 | 80.00 | 0.00 | 0.00 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 0.00 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 0.00 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 0.00 | 0.00 |
| 207 | 123 | 84.00 | 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 |
| 208 | 123 | 85.00 | 0.00 | 0.00 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 0.00 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 0.00 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 0.00 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 0.00 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 0.00 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 0.00 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 0.00 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 0.00 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 0.00 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 0.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 0.00 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 0.00 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 0.00 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 0.00 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 0.00 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 0.00 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 0.00 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 0.00 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 0.00 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 0.00 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 0.00 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 0.00 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 0.00 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 0.00 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 0.00 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 0.00 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 0.00 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 0.00 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 0.00 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 0.00 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 0.00 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 0.00 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 0.00 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 0.00 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 0.00 | 0.15 |
| 244 | 123 | 119.00 | 2.00 | 0.00 | 0.25 |
| 245 | 123 | 119.00 | 3.00 | 0.00 | 0.35 |
| 246 | 123 | 119.00 | 4.00 | 0.00 | 0.45 |
| 247 | 123 | 119.00 | 5.00 | 0.00 | 0.55 |
| 248 | 123 | 119.00 | 6.00 | 0.00 | 0.65 |
| 249 | 123 | 119.00 | 7.00 | 0.00 | 0.75 |
| 250 | 123 | 119.00 | 8.00 | 0.00 | 0.85 |
| 251 | 123 | 119.00 | 9.00 | 0.00 | 0.95 |
| 252 | 123 | 119.00 | 10.00 | 0.00 | 1.05 |
| 253 | 123 | 119.00 | 11.00 | 0.00 | 1.15 |
| 254 | 123 | 119.00 | 12.00 | 0.00 | 1.25 |
| 255 | 123 | 119.00 | 13.00 | 0.00 | 1.35 |
| 256 | 123 | 119.00 | 14.00 | 0.00 | 1.45 |
| 257 | 123 | 119.00 | 15.00 | 0.00 | 1.55 |
| 258 | 123 | 119.00 | 16.00 | 0.00 | 1.65 |
| 259 | 123 | 119.00 | 17.00 | 0.00 | 1.75 |
| 260 | 123 | 119.00 | 18.00 | 0.00 | 1.85 |
| 261 | 123 | 119.00 | 19.00 | 0.00 | 1.95 |
| 262 | 123 | 119.00 | 20.00 | 0.00 | 2.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 263 | 123 | 119.00 | 21.00 | 0.00 | 2.15 |
| 264 | 123 | 119.00 | 22.00 | 0.00 | 2.25 |
| 265 | 123 | 119.00 | 23.00 | 0.00 | 2.35 |
| 266 | 123 | 119.00 | 24.00 | 0.00 | 2.45 |
| 267 | 123 | 119.00 | 25.00 | 0.00 | 2.55 |
| 268 | 123 | 119.00 | 26.00 | 0.00 | 2.65 |
| 269 | 123 | 119.00 | 27.00 | 0.00 | 2.75 |
| 270 | 123 | 119.00 | 28.00 | 0.00 | 2.85 |
| 271 | 123 | 119.00 | 29.00 | 0.00 | 2.95 |
| 272 | 123 | 119.00 | 30.00 | 0.00 | 3.05 |
| 273 | 123 | 119.00 | 31.00 | 0.00 | 3.15 |
| 274 | 123 | 119.00 | 32.00 | 0.00 | 3.25 |
| 275 | 123 | 119.00 | 33.00 | 0.00 | 3.35 |
| 276 | 123 | 119.00 | 34.00 | 0.00 | 3.45 |
| 277 | 123 | 119.00 | 35.00 | 0.00 | 3.55 |
| 278 | 123 | 119.00 | 36.00 | 0.00 | 3.65 |
| 279 | 123 | 119.00 | 37.00 | 0.00 | 3.75 |
| 280 | 123 | 119.00 | 38.00 | 0.00 | 3.85 |
| 281 | 123 | 119.00 | 39.00 | 0.00 | 3.95 |
| 282 | 123 | 119.00 | 40.00 | 0.00 | 4.05 |
| 283 | 123 | 119.00 | 41.00 | 0.00 | 4.15 |
| 284 | 123 | 119.00 | 42.00 | 0.00 | 4.25 |
| 285 | 123 | 119.00 | 43.00 | 0.00 | 4.35 |
| 286 | 123 | 119.00 | 44.00 | 0.00 | 4.45 |
| 287 | 123 | 119.00 | 45.00 | 0.00 | 4.55 |
| 288 | 123 | 119.00 | 46.00 | 0.00 | 4.65 |
| 289 | 123 | 119.00 | 47.00 | 0.00 | 4.75 |
| 290 | 123 | 119.00 | 48.00 | 0.00 | 4.85 |
| 291 | 123 | 119.00 | 49.00 | 0.00 | 4.95 |
| 292 | 123 | 119.00 | 50.00 | 0.00 | 5.05 |
| 293 | 123 | 119.00 | 51.00 | 0.00 | 5.15 |
| 294 | 123 | 119.00 | 52.00 | 0.00 | 5.25 |
| 295 | 123 | 119.00 | 53.00 | 0.00 | 5.35 |
| 296 | 123 | 119.00 | 54.00 | 0.00 | 5.45 |
| 297 | 123 | 119.00 | 55.00 | 0.00 | 5.55 |
| 298 | 123 | 119.00 | 56.00 | 0.00 | 5.65 |
| 299 | 123 | 119.00 | 57.00 | 0.00 | 5.75 |
| 300 | 123 | 119.00 | 58.00 | 0.00 | 5.85 |
| 301 | 123 | 119.00 | 59.00 | 0.00 | 5.95 |
| 302 | 123 | 119.00 | 60.00 | 0.00 | 6.05 |
| 303 | 123 | 119.00 | 61.00 | 0.00 | 6.15 |
| 304 | 123 | 119.00 | 62.00 | 0.00 | 6.25 |
| 305 | 123 | 119.00 | 63.00 | 0.00 | 6.35 |
| 306 | 123 | 119.00 | 64.00 | 0.00 | 6.45 |
| 307 | 123 | 119.00 | 65.00 | 0.00 | 6.55 |
| 308 | 123 | 119.00 | 66.00 | 0.00 | 6.65 |
| 309 | 123 | 119.00 | 67.00 | 0.00 | 6.75 |
| 310 | 123 | 119.00 | 68.00 | 0.00 | 6.85 |
| 311 | 123 | 119.00 | 69.00 | 0.00 | 6.95 |
| 312 | 123 | 119.00 | 70.00 | 0.00 | 7.05 |
| 313 | 123 | 119.00 | 71.00 | 0.00 | 7.15 |
| 314 | 123 | 119.00 | 72.00 | 0.00 | 7.25 |
| 315 | 123 | 119.00 | 73.00 | 0.00 | 7.35 |
| 316 | 123 | 119.00 | 74.00 | 0.00 | 7.45 |
| 317 | 123 | 119.00 | 75.00 | 0.00 | 7.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 318 | 123 | 119.00 | 76.00 | 0.00 | 7.65 |
| 319 | 123 | 119.00 | 77.00 | 0.00 | 7.75 |
| 320 | 123 | 119.00 | 78.00 | 0.00 | 7.85 |
| 321 | 123 | 119.00 | 79.00 | 0.00 | 7.95 |
| 322 | 123 | 119.00 | 80.00 | 0.00 | 8.05 |
| 323 | 123 | 119.00 | 81.00 | 0.00 | 8.15 |
| 324 | 123 | 119.00 | 82.00 | 0.00 | 8.25 |
| 325 | 123 | 119.00 | 83.00 | 0.00 | 8.35 |
| 326 | 123 | 119.00 | 84.00 | 0.00 | 8.45 |
| 327 | 123 | 119.00 | 85.00 | 0.00 | 8.55 |
| 328 | 123 | 119.00 | 86.00 | 0.00 | 8.65 |
| 329 | 123 | 119.00 | 87.00 | 0.00 | 8.75 |
| 330 | 123 | 119.00 | 88.00 | 0.00 | 8.85 |
| 331 | 123 | 119.00 | 89.00 | 0.00 | 8.95 |
| 332 | 123 | 119.00 | 90.00 | 0.00 | 9.05 |
| 333 | 123 | 119.00 | 91.00 | 0.00 | 9.15 |
| 334 | 123 | 119.00 | 92.00 | 0.00 | 9.25 |
| 335 | 123 | 119.00 | 93.00 | 0.00 | 9.35 |
| 336 | 123 | 119.00 | 94.00 | 0.00 | 9.45 |
| 337 | 123 | 119.00 | 95.00 | 0.00 | 9.55 |
| 338 | 123 | 119.00 | 96.00 | 0.00 | 9.65 |
| 339 | 123 | 119.00 | 97.00 | 0.00 | 9.75 |
| 340 | 123 | 119.00 | 98.00 | 0.00 | 9.85 |
| 341 | 123 | 119.00 | 99.00 | 0.00 | 9.95 |
| 342 | 123 | 119.00 | 100.00 | 0.00 | 10.05 |
| 343 | 123 | 119.00 | 101.00 | 0.00 | 10.15 |
| 344 | 123 | 119.00 | 102.00 | 0.00 | 10.25 |
| 345 | 123 | 119.00 | 103.00 | 0.00 | 10.35 |
| 346 | 123 | 119.00 | 104.00 | 0.00 | 10.45 |
| 347 | 123 | 119.00 | 105.00 | 0.00 | 10.55 |
| 348 | 123 | 119.00 | 106.00 | 0.00 | 10.65 |
| 349 | 123 | 119.00 | 107.00 | 0.00 | 10.75 |
| 350 | 123 | 119.00 | 108.00 | 0.00 | 10.85 |
| 351 | 123 | 119.00 | 109.00 | 0.00 | 10.95 |
| 352 | 123 | 119.00 | 110.00 | 0.00 | 11.05 |
| 353 | 123 | 119.00 | 111.00 | 0.00 | 11.15 |
| 354 | 123 | 119.00 | 112.00 | 0.00 | 11.25 |
| 355 | 123 | 119.00 | 113.00 | 0.00 | 11.35 |
| 356 | 123 | 119.00 | 114.00 | 0.00 | 11.45 |
| 357 | 123 | 119.00 | 115.00 | 0.00 | 11.55 |
| 358 | 123 | 119.00 | 116.00 | 0.00 | 11.65 |
| 359 | 123 | 119.00 | 117.00 | 0.00 | 11.75 |
| 360 | 123 | 119.00 | 118.00 | 0.00 | 11.85 |
| 361 | 123 | 119.00 | 119.00 | 0.00 | 11.95 |
| 362 | 123 | 119.00 | 120.00 | 0.00 | 12.05 |
| 363 | 123 | 119.00 | 121.00 | 0.00 | 12.15 |
| 364 | 123 | 119.00 | 122.00 | 0.00 | 12.25 |
| 365 | 123 | 119.00 | 123.00 | 0.00 | 12.35 |
| 366 | 123 | 119.00 | 124.00 | 0.00 | 12.45 |
| 367 | 123 | 119.00 | 125.00 | 0.00 | 12.55 |
| 368 | 123 | 119.00 | 126.00 | 0.00 | 12.65 |
| 369 | 123 | 119.00 | 127.00 | 0.00 | 12.75 |
| 370 | 123 | 119.00 | 128.00 | 0.00 | 12.85 |
| 371 | 123 | 119.00 | 129.00 | 0.00 | 12.95 |
| 372 | 123 | 119.00 | 130.00 | 0.00 | 13.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 373 | 123 | 119.00 | 131.00 | 0.00 | 13.15 |
| 374 | 123 | 119.00 | 132.00 | 0.00 | 13.25 |
| 375 | 123 | 119.00 | 133.00 | 0.00 | 13.35 |
| 376 | 123 | 119.00 | 134.00 | 0.00 | 13.45 |
| 377 | 123 | 119.00 | 135.00 | 0.00 | 13.55 |
| 378 | 123 | 119.00 | 136.00 | 0.00 | 13.65 |
| 379 | 123 | 119.00 | 137.00 | 0.00 | 13.75 |
| 380 | 123 | 119.00 | 138.00 | 0.00 | 13.85 |
| 381 | 123 | 119.00 | 139.00 | 0.00 | 13.95 |
| 382 | 123 | 119.00 | 140.00 | 0.00 | 14.05 |
| 383 | 123 | 119.00 | 141.00 | 0.00 | 14.15 |
| 384 | 123 | 119.00 | 142.00 | 0.00 | 14.25 |
| 385 | 123 | 119.00 | 143.00 | 0.00 | 14.35 |
| 386 | 123 | 119.00 | 144.00 | 0.00 | 14.45 |
| 387 | 123 | 119.00 | 145.00 | 0.00 | 14.55 |
| 388 | 123 | 119.00 | 146.00 | 0.00 | 14.65 |
| 389 | 123 | 119.00 | 147.00 | 0.00 | 14.75 |
| 390 | 123 | 119.00 | 148.00 | 0.00 | 14.85 |
| 391 | 123 | 119.00 | 149.00 | 0.00 | 14.95 |
| 392 | 123 | 119.00 | 150.00 | 0.00 | 15.05 |
| 393 | 123 | 119.00 | 151.00 | 0.00 | 15.15 |
| 394 | 123 | 119.00 | 152.00 | 0.00 | 15.25 |
| 395 | 123 | 119.00 | 153.00 | 0.00 | 15.35 |
| 396 | 123 | 119.00 | 154.00 | 0.00 | 15.45 |
| 397 | 123 | 119.00 | 155.00 | 0.00 | 15.55 |
| 398 | 123 | 119.00 | 156.00 | 0.00 | 15.65 |
| 399 | 123 | 119.00 | 157.00 | 0.00 | 15.75 |
| 400 | 123 | 119.00 | 158.00 | 0.00 | 15.85 |
| 401 | 123 | 119.00 | 159.00 | 0.00 | 15.95 |
| 402 | 123 | 119.00 | 160.00 | 0.00 | 16.05 |
| 403 | 123 | 119.00 | 161.00 | 0.00 | 16.15 |
| 404 | 123 | 119.00 | 162.00 | 0.00 | 16.25 |
| 405 | 123 | 119.00 | 163.00 | 0.00 | 16.35 |
| 406 | 123 | 119.00 | 164.00 | 0.00 | 16.45 |
| 407 | 123 | 119.00 | 165.00 | 0.00 | 16.55 |
| 408 | 123 | 119.00 | 166.00 | 0.00 | 16.65 |
| 409 | 123 | 119.00 | 167.00 | 0.00 | 16.75 |
| 410 | 123 | 119.00 | 168.00 | 0.00 | 16.85 |
| 411 | 123 | 119.00 | 169.00 | 0.00 | 16.95 |
| 412 | 123 | 119.00 | 170.00 | 0.00 | 17.05 |
| 413 | 123 | 119.00 | 171.00 | 0.00 | 17.15 |
| 414 | 123 | 119.00 | 172.00 | 0.00 | 17.25 |
| 415 | 123 | 119.00 | 173.00 | 0.00 | 17.35 |
| 416 | 123 | 119.00 | 174.00 | 0.00 | 17.45 |
| 417 | 123 | 119.00 | 175.00 | 0.00 | 17.55 |
| 418 | 123 | 119.00 | 176.00 | 0.00 | 17.65 |
| 419 | 123 | 119.00 | 177.00 | 0.00 | 17.75 |
| 420 | 123 | 119.00 | 178.00 | 0.00 | 17.85 |
| 421 | 123 | 119.00 | 179.00 | 0.00 | 17.95 |
| 422 | 123 | 119.00 | 180.00 | 0.00 | 18.05 |
| 423 | 123 | 119.00 | 181.00 | 0.00 | 18.15 |
| 424 | 123 | 119.00 | 182.00 | 0.00 | 18.25 |
| 425 | 123 | 119.00 | 183.00 | 0.00 | 18.35 |
| 426 | 123 | 119.00 | 184.00 | 0.00 | 18.45 |
| 427 | 123 | 119.00 | 185.00 | 0.00 | 18.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 428 | 123 | 119.00 | 186.00 | 0.00 | 18.65 |
| 429 | 123 | 119.00 | 187.00 | 0.00 | 18.75 |
| 430 | 123 | 119.00 | 188.00 | 0.00 | 18.85 |
| 431 | 123 | 119.00 | 189.00 | 0.00 | 18.95 |
| 432 | 123 | 119.00 | 190.00 | 0.00 | 19.05 |
| 433 | 123 | 119.00 | 191.00 | 0.00 | 19.15 |
| 434 | 123 | 119.00 | 192.00 | 0.00 | 19.25 |
| 435 | 123 | 119.00 | 193.00 | 0.00 | 19.35 |
| 436 | 123 | 119.00 | 194.00 | 0.00 | 19.45 |
| 437 | 123 | 119.00 | 195.00 | 0.00 | 19.55 |
| 438 | 123 | 119.00 | 196.00 | 0.00 | 19.65 |
| 439 | 123 | 119.00 | 197.00 | 0.00 | 19.75 |
| 440 | 123 | 119.00 | 198.00 | 0.00 | 19.85 |
| 441 | 123 | 119.00 | 199.00 | 0.00 | 19.95 |
| 442 | 123 | 119.00 | 200.00 | 0.00 | 20.05 |
| 443 | 123 | 119.00 | 201.00 | 0.00 | 20.15 |
| 444 | 123 | 119.00 | 202.00 | 0.00 | 20.25 |
| 445 | 123 | 119.00 | 203.00 | 0.00 | 20.35 |
| 446 | 123 | 119.00 | 204.00 | 0.00 | 20.45 |
| 447 | 123 | 119.00 | 205.00 | 0.00 | 20.55 |
| 448 | 123 | 119.00 | 206.00 | 0.00 | 20.65 |
| 449 | 123 | 119.00 | 207.00 | 0.00 | 20.75 |
| 450 | 123 | 119.00 | 208.00 | 0.00 | 20.85 |
| 451 | 123 | 119.00 | 209.00 | 0.00 | 20.95 |
| 452 | 123 | 119.00 | 210.00 | 0.00 | 21.05 |
| 453 | 123 | 119.00 | 211.00 | 0.00 | 21.15 |
| 454 | 123 | 119.00 | 212.00 | 0.00 | 21.25 |
| 455 | 123 | 119.00 | 213.00 | 0.00 | 21.35 |
| 456 | 123 | 119.00 | 214.00 | 0.00 | 21.45 |
| 457 | 123 | 119.00 | 215.00 | 0.00 | 21.55 |
| 458 | 123 | 119.00 | 216.00 | 0.00 | 21.65 |
| 459 | 123 | 119.00 | 217.00 | 0.00 | 21.75 |
| 460 | 123 | 119.00 | 218.00 | 0.00 | 21.85 |
| 461 | 123 | 119.00 | 219.00 | 0.00 | 21.95 |
| 462 | 123 | 119.00 | 220.00 | 0.00 | 22.05 |
| 463 | 123 | 119.00 | 221.00 | 0.00 | 22.15 |
| 464 | 123 | 119.00 | 222.00 | 0.00 | 22.25 |
| 465 | 123 | 119.00 | 223.00 | 0.00 | 22.35 |
| 466 | 123 | 119.00 | 224.00 | 0.00 | 22.45 |
| 467 | 123 | 119.00 | 225.00 | 0.00 | 22.55 |
| 468 | 123 | 119.00 | 226.00 | 0.00 | 22.65 |
| 469 | 123 | 119.00 | 227.00 | 0.00 | 22.75 |
| 470 | 123 | 119.00 | 228.00 | 0.00 | 22.85 |
| 471 | 123 | 119.00 | 229.00 | 0.00 | 22.95 |
| 472 | 123 | 119.00 | 230.00 | 0.00 | 23.05 |
| 473 | 123 | 119.00 | 231.00 | 0.00 | 23.15 |
| 474 | 123 | 119.00 | 232.00 | 0.00 | 23.25 |
| 475 | 123 | 119.00 | 233.00 | 0.00 | 23.35 |
| 476 | 123 | 119.00 | 234.00 | 0.00 | 23.45 |
| 477 | 123 | 119.00 | 235.00 | 0.00 | 23.55 |
| 478 | 123 | 119.00 | 236.00 | 0.00 | 23.65 |
| 479 | 123 | 119.00 | 237.00 | 0.00 | 23.75 |
| 480 | 123 | 119.00 | 238.00 | 0.00 | 23.85 |
| 481 | 123 | 119.00 | 239.00 | 0.00 | 23.95 |
| 482 | 123 | 119.00 | 240.00 | 0.00 | 24.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 483 | 123 | 119.00 | 241.00 | 0.00 | 24.15 |
| 484 | 123 | 119.00 | 242.00 | 0.00 | 24.25 |
| 485 | 123 | 119.00 | 243.00 | 0.00 | 24.35 |
| 486 | 123 | 119.00 | 244.00 | 0.00 | 24.45 |
| 487 | 123 | 119.00 | 245.00 | 0.00 | 24.55 |
| 488 | 123 | 119.00 | 246.00 | 0.00 | 24.65 |
| 489 | 123 | 119.00 | 247.00 | 0.00 | 24.75 |
| 490 | 123 | 119.00 | 248.00 | 0.00 | 24.85 |
| 491 | 123 | 119.00 | 249.00 | 0.00 | 24.95 |
| 492 | 123 | 119.00 | 250.00 | 0.00 | 25.05 |
| 493 | 123 | 119.00 | 251.00 | 0.00 | 25.15 |
| 494 | 123 | 119.00 | 252.00 | 0.00 | 25.25 |
| 495 | 123 | 119.00 | 253.00 | 0.00 | 25.35 |
| 496 | 123 | 119.00 | 254.00 | 0.00 | 25.45 |
| 497 | 123 | 119.00 | 255.00 | 0.00 | 25.55 |
| 498 | 123 | 119.00 | 256.00 | 0.00 | 25.65 |
| 499 | 123 | 119.00 | 257.00 | 0.00 | 25.75 |
| 500 | 123 | 119.00 | 258.00 | 0.00 | 25.85 |
| 501 | 123 | 119.00 | 259.00 | 0.00 | 25.95 |
| 502 | 123 | 119.00 | 260.00 | 0.00 | 26.05 |
| 503 | 123 | 119.00 | 261.00 | 0.00 | 26.15 |
| 504 | 123 | 119.00 | 262.00 | 0.00 | 26.25 |
| 505 | 123 | 119.00 | 263.00 | 0.00 | 26.35 |
| 506 | 123 | 119.00 | 264.00 | 0.00 | 26.45 |
| 507 | 123 | 119.00 | 265.00 | 0.00 | 26.55 |
| 508 | 123 | 119.00 | 266.00 | 0.00 | 26.65 |
| 509 | 123 | 119.00 | 267.00 | 0.00 | 26.75 |
| 510 | 123 | 119.00 | 268.00 | 0.00 | 26.85 |
| 511 | 123 | 119.00 | 269.00 | 0.00 | 26.95 |
| 512 | 123 | 119.00 | 270.00 | 0.00 | 27.05 |
| 513 | 123 | 119.00 | 271.00 | 0.00 | 27.15 |
| 514 | 123 | 119.00 | 272.00 | 0.00 | 27.25 |
| 515 | 123 | 119.00 | 273.00 | 0.00 | 27.35 |
| 516 | 123 | 119.00 | 274.00 | 0.00 | 27.45 |
| 517 | 123 | 119.00 | 275.00 | 0.00 | 27.55 |
| 518 | 123 | 119.00 | 276.00 | 0.00 | 27.65 |
| 519 | 123 | 119.00 | 277.00 | 0.00 | 27.75 |
| 520 | 123 | 119.00 | 278.00 | 0.00 | 27.85 |
| 521 | 123 | 119.00 | 279.00 | 0.00 | 27.95 |
| 522 | 123 | 119.00 | 280.00 | 0.00 | 28.05 |
| 523 | 123 | 119.00 | 281.00 | 0.00 | 28.15 |
| 524 | 123 | 119.00 | 282.00 | 0.00 | 28.25 |
| 525 | 123 | 119.00 | 283.00 | 0.00 | 28.35 |
| 526 | 123 | 119.00 | 284.00 | 0.00 | 28.45 |
| 527 | 123 | 119.00 | 285.00 | 0.00 | 28.55 |
| 528 | 123 | 119.00 | 286.00 | 0.00 | 28.65 |
| 529 | 123 | 119.00 | 287.00 | 0.00 | 28.75 |
| 530 | 123 | 119.00 | 288.00 | 0.00 | 28.85 |
| 531 | 123 | 119.00 | 289.00 | 0.00 | 28.95 |
| 532 | 123 | 119.00 | 290.00 | 0.00 | 29.05 |
| 533 | 123 | 119.00 | 291.00 | 0.00 | 29.15 |
| 534 | 123 | 119.00 | 292.00 | 0.00 | 29.25 |
| 535 | 123 | 119.00 | 293.00 | 0.00 | 29.35 |
| 536 | 123 | 119.00 | 294.00 | 0.00 | 29.45 |
| 537 | 123 | 119.00 | 295.00 | 0.00 | 29.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 538 | 123 | 119.00 | 296.00 | 0.00 | 29.65 |
| 539 | 123 | 119.00 | 297.00 | 0.00 | 29.75 |
| 540 | 123 | 119.00 | 298.00 | 0.00 | 29.85 |
| 541 | 123 | 119.00 | 299.00 | 0.00 | 29.95 |
| 542 | 123 | 119.00 | 300.00 | 0.00 | 30.05 |
| 543 | 123 | 119.00 | 301.00 | 0.00 | 30.15 |
| 544 | 123 | 119.00 | 302.00 | 0.00 | 30.25 |
| 545 | 123 | 119.00 | 303.00 | 0.00 | 30.35 |
| 546 | 123 | 119.00 | 304.00 | 0.00 | 30.45 |
| 547 | 123 | 119.00 | 305.00 | 0.00 | 30.55 |
| 548 | 123 | 119.00 | 306.00 | 0.00 | 30.65 |
| 549 | 123 | 119.00 | 307.00 | 0.00 | 30.75 |
| 550 | 123 | 119.00 | 308.00 | 0.00 | 30.85 |
| 551 | 123 | 119.00 | 309.00 | 0.00 | 30.95 |
| 552 | 123 | 119.00 | 310.00 | 0.00 | 31.05 |
| 553 | 123 | 119.00 | 311.00 | 0.00 | 31.15 |
| 554 | 123 | 119.00 | 312.00 | 0.00 | 31.25 |
| 555 | 123 | 119.00 | 313.00 | 0.00 | 31.35 |
| 556 | 123 | 119.00 | 314.00 | 0.00 | 31.45 |
| 557 | 123 | 119.00 | 315.00 | 0.00 | 31.55 |
| 558 | 123 | 119.00 | 316.00 | 0.00 | 31.65 |
| 559 | 123 | 119.00 | 317.00 | 0.00 | 31.75 |
| 560 | 123 | 119.00 | 318.00 | 0.00 | 31.85 |
| 561 | 123 | 119.00 | 319.00 | 0.00 | 31.95 |
| 562 | 123 | 119.00 | 320.00 | 0.00 | 32.05 |
| 563 | 123 | 119.00 | 321.00 | 0.00 | 32.15 |
| 564 | 123 | 119.00 | 322.00 | 0.00 | 32.25 |
| 565 | 123 | 119.00 | 323.00 | 0.00 | 32.35 |
| 566 | 123 | 119.00 | 324.00 | 0.00 | 32.45 |
| 567 | 123 | 119.00 | 325.00 | 0.00 | 32.55 |
| 568 | 123 | 119.00 | 326.00 | 0.00 | 32.65 |
| 569 | 123 | 119.00 | 327.00 | 0.00 | 32.75 |
| 570 | 123 | 119.00 | 328.00 | 0.00 | 32.85 |
| 571 | 123 | 119.00 | 329.00 | 0.00 | 32.95 |
| 572 | 123 | 119.00 | 330.00 | 0.00 | 33.05 |
| 573 | 123 | 119.00 | 331.00 | 0.00 | 33.15 |
| 574 | 123 | 119.00 | 332.00 | 0.00 | 33.25 |
| 575 | 123 | 119.00 | 333.00 | 0.00 | 33.35 |
| 576 | 123 | 119.00 | 334.00 | 0.00 | 33.45 |
| 577 | 123 | 119.00 | 335.00 | 0.00 | 33.55 |
| 578 | 123 | 119.00 | 336.00 | 0.00 | 33.65 |
| 579 | 123 | 119.00 | 337.00 | 0.00 | 33.75 |
| 580 | 123 | 119.00 | 338.00 | 0.00 | 33.85 |
| 581 | 123 | 119.00 | 339.00 | 0.00 | 33.95 |
| 582 | 123 | 119.00 | 340.00 | 0.00 | 34.05 |
| 583 | 123 | 119.00 | 341.00 | 0.00 | 34.15 |
| 584 | 123 | 119.00 | 342.00 | 0.00 | 34.25 |
| 585 | 123 | 119.00 | 343.00 | 0.00 | 34.35 |
| 586 | 123 | 119.00 | 344.00 | 0.00 | 34.45 |
| 587 | 123 | 119.00 | 345.00 | 0.00 | 34.55 |
| 588 | 123 | 119.00 | 346.00 | 0.00 | 34.65 |
| 589 | 123 | 119.00 | 347.00 | 0.00 | 34.75 |
| 590 | 123 | 119.00 | 348.00 | 0.00 | 34.85 |
| 591 | 123 | 119.00 | 349.00 | 0.00 | 34.95 |
| 592 | 123 | 119.00 | 350.00 | 0.00 | 35.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 593 | 123 | 119.00 | 351.00 | 0.00 | 35.15 |
| 594 | 123 | 119.00 | 352.00 | 0.00 | 35.25 |
| 595 | 123 | 119.00 | 353.00 | 0.00 | 35.35 |
| 596 | 123 | 119.00 | 354.00 | 0.00 | 35.45 |
| 597 | 123 | 119.00 | 355.00 | 0.00 | 35.55 |
| 598 | 123 | 119.00 | 356.00 | 0.00 | 35.65 |
| 599 | 123 | 119.00 | 357.00 | 0.00 | 35.75 |
| 600 | 123 | 119.00 | 358.00 | 0.00 | 35.85 |
| 601 | 123 | 119.00 | 359.00 | 0.00 | 35.95 |
| 602 | 123 | 119.00 | 360.00 | 0.00 | 36.05 |
| 603 | 123 | 119.00 | 361.00 | 0.00 | 36.15 |
| 604 | 123 | 119.00 | 362.00 | 0.00 | 36.25 |
| 605 | 123 | 119.00 | 363.00 | 0.00 | 36.35 |
| 606 | 123 | 119.00 | 364.00 | 0.00 | 36.45 |
| 607 | 123 | 119.00 | 365.00 | 0.00 | 36.55 |
| 608 | 123 | 119.00 | 366.00 | 0.00 | 36.65 |
| 609 | 123 | 119.00 | 367.00 | 0.00 | 36.75 |
| 610 | 123 | 119.00 | 368.00 | 0.00 | 36.85 |
| 611 | 123 | 119.00 | 369.00 | 0.00 | 36.95 |
| 612 | 123 | 119.00 | 370.00 | 0.00 | 37.05 |
| 613 | 123 | 119.00 | 371.00 | 0.00 | 37.15 |
| 614 | 123 | 119.00 | 372.00 | 0.00 | 37.25 |
| 615 | 123 | 119.00 | 373.00 | 0.00 | 37.35 |
| 616 | 123 | 119.00 | 374.00 | 0.00 | 37.45 |
| 617 | 123 | 119.00 | 375.00 | 0.00 | 37.55 |
| 618 | 123 | 119.00 | 376.00 | 0.00 | 37.65 |
| 619 | 123 | 119.00 | 377.00 | 0.00 | 37.75 |
| 620 | 123 | 119.00 | 378.00 | 0.00 | 37.85 |
| 621 | 123 | 119.00 | 379.00 | 0.00 | 37.95 |
| 622 | 123 | 119.00 | 380.00 | 0.00 | 38.05 |
| 623 | 123 | 119.00 | 381.00 | 0.00 | 38.15 |
| 624 | 123 | 119.00 | 382.00 | 0.00 | 38.25 |
| 625 | 123 | 119.00 | 383.00 | 0.00 | 38.35 |
| 626 | 123 | 119.00 | 384.00 | 0.00 | 38.45 |
| 627 | 123 | 119.00 | 385.00 | 0.00 | 38.55 |
| 628 | 123 | 119.00 | 386.00 | 0.00 | 38.65 |
| 629 | 123 | 119.00 | 387.00 | 0.00 | 38.75 |
| 630 | 123 | 119.00 | 388.00 | 0.00 | 38.85 |
| 631 | 123 | 119.00 | 389.00 | 0.00 | 38.95 |
| 632 | 123 | 119.00 | 390.00 | 0.00 | 39.05 |
| 633 | 123 | 119.00 | 391.00 | 0.00 | 39.15 |
| 634 | 123 | 119.00 | 392.00 | 0.00 | 39.25 |
| 635 | 123 | 119.00 | 393.00 | 0.00 | 39.35 |
| 636 | 123 | 119.00 | 394.00 | 0.00 | 39.45 |
| 637 | 123 | 119.00 | 395.00 | 0.00 | 39.55 |
| 638 | 123 | 119.00 | 396.00 | 0.00 | 39.65 |
| 639 | 123 | 119.00 | 397.00 | 0.00 | 39.75 |
| 640 | 123 | 119.00 | 398.00 | 0.00 | 39.85 |
| 641 | 123 | 119.00 | 399.00 | 0.00 | 39.95 |
| 642 | 123 | 119.00 | 400.00 | 0.00 | 40.05 |
| 643 | 123 | 119.00 | 401.00 | 0.00 | 40.15 |
| 644 | 123 | 119.00 | 402.00 | 0.00 | 40.25 |
| 645 | 123 | 119.00 | 403.00 | 0.00 | 40.35 |
| 646 | 123 | 119.00 | 404.00 | 0.00 | 40.45 |
| 647 | 123 | 119.00 | 405.00 | 0.00 | 40.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 648 | 123 | 119.00 | 406.00 | 0.00 | 40.65 |
| 649 | 123 | 119.00 | 407.00 | 0.00 | 40.75 |
| 650 | 123 | 119.00 | 408.00 | 0.00 | 40.85 |
| 651 | 123 | 119.00 | 409.00 | 0.00 | 40.95 |
| 652 | 123 | 119.00 | 410.00 | 0.00 | 41.05 |
| 653 | 123 | 119.00 | 411.00 | 0.00 | 41.15 |
| 654 | 123 | 119.00 | 412.00 | 0.00 | 41.25 |
| 655 | 123 | 119.00 | 413.00 | 0.00 | 41.35 |
| 656 | 123 | 119.00 | 414.00 | 0.00 | 41.45 |
| 657 | 123 | 119.00 | 415.00 | 0.00 | 41.55 |
| 658 | 123 | 119.00 | 416.00 | 0.00 | 41.65 |
| 659 | 123 | 119.00 | 417.00 | 0.00 | 41.75 |
| 660 | 123 | 119.00 | 418.00 | 0.00 | 41.85 |
| 661 | 123 | 119.00 | 419.00 | 0.00 | 41.95 |
| 662 | 123 | 119.00 | 420.00 | 0.00 | 42.05 |
| 663 | 123 | 119.00 | 421.00 | 0.00 | 42.15 |
| 664 | 123 | 119.00 | 422.00 | 0.00 | 42.25 |
| 665 | 123 | 119.00 | 423.00 | 0.00 | 42.35 |
| 666 | 123 | 119.00 | 424.00 | 0.00 | 42.45 |
| 667 | 123 | 119.00 | 425.00 | 0.00 | 42.55 |
| 668 | 123 | 119.00 | 426.00 | 0.00 | 42.65 |
| 669 | 123 | 119.00 | 427.00 | 0.00 | 42.75 |
| 670 | 123 | 119.00 | 428.00 | 0.00 | 42.85 |
| 671 | 123 | 119.00 | 429.00 | 0.00 | 42.95 |
| 672 | 123 | 119.00 | 430.00 | 0.00 | 43.05 |
| 673 | 123 | 119.00 | 431.00 | 0.00 | 43.15 |
| 674 | 123 | 119.00 | 432.00 | 0.00 | 43.25 |
| 675 | 123 | 119.00 | 433.00 | 0.00 | 43.35 |
| 676 | 123 | 119.00 | 434.00 | 0.00 | 43.45 |
| 677 | 123 | 119.00 | 435.00 | 0.00 | 43.55 |
| 678 | 123 | 119.00 | 436.00 | 0.00 | 43.65 |
| 679 | 123 | 119.00 | 437.00 | 0.00 | 43.75 |
| 680 | 123 | 119.00 | 438.00 | 0.00 | 43.85 |
| 681 | 123 | 119.00 | 439.00 | 0.00 | 43.95 |
| 682 | 123 | 119.00 | 440.00 | 0.00 | 44.05 |
| 683 | 123 | 119.00 | 441.00 | 0.00 | 44.15 |
| 684 | 123 | 119.00 | 442.00 | 0.00 | 44.25 |
| 685 | 123 | 119.00 | 443.00 | 0.00 | 44.35 |
| 686 | 123 | 119.00 | 444.00 | 0.00 | 44.45 |
| 687 | 123 | 119.00 | 445.00 | 0.00 | 44.55 |
| 688 | 123 | 119.00 | 446.00 | 0.00 | 44.65 |
| 689 | 123 | 119.00 | 447.00 | 0.00 | 44.75 |
| 690 | 123 | 119.00 | 448.00 | 0.00 | 44.85 |
| 691 | 123 | 119.00 | 449.00 | 0.00 | 44.95 |
| 692 | 123 | 119.00 | 450.00 | 0.00 | 45.05 |
| 693 | 123 | 119.00 | 451.00 | 0.00 | 45.15 |
| 694 | 123 | 119.00 | 452.00 | 0.00 | 45.25 |
| 695 | 123 | 119.00 | 453.00 | 0.00 | 45.35 |
| 696 | 123 | 119.00 | 454.00 | 0.00 | 45.45 |
| 697 | 123 | 119.00 | 455.00 | 0.00 | 45.55 |
| 698 | 123 | 119.00 | 456.00 | 0.00 | 45.65 |
| 699 | 123 | 119.00 | 457.00 | 0.00 | 45.75 |
| 700 | 123 | 119.00 | 458.00 | 0.00 | 45.85 |
| 701 | 123 | 119.00 | 459.00 | 0.00 | 45.95 |
| 702 | 123 | 119.00 | 460.00 | 0.00 | 46.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 703 | 123 | 119.00 | 461.00 | 0.00 | 46.15 |
| 704 | 123 | 119.00 | 462.00 | 0.00 | 46.25 |
| 705 | 123 | 119.00 | 463.00 | 0.00 | 46.35 |
| 706 | 123 | 119.00 | 464.00 | 0.00 | 46.45 |
| 707 | 123 | 119.00 | 465.00 | 0.00 | 46.55 |
| 708 | 123 | 119.00 | 466.00 | 0.00 | 46.65 |
| 709 | 123 | 119.00 | 467.00 | 0.00 | 46.75 |
| 710 | 123 | 119.00 | 468.00 | 0.00 | 46.85 |
| 711 | 123 | 119.00 | 469.00 | 0.00 | 46.95 |
| 712 | 123 | 119.00 | 470.00 | 0.00 | 47.05 |
| 713 | 123 | 119.00 | 471.00 | 0.00 | 47.15 |
| 714 | 123 | 119.00 | 472.00 | 0.00 | 47.25 |
| 715 | 123 | 119.00 | 473.00 | 0.00 | 47.35 |
| 716 | 123 | 119.00 | 474.00 | 0.00 | 47.45 |
| 717 | 123 | 119.00 | 475.00 | 0.00 | 47.55 |
| 718 | 123 | 119.00 | 476.00 | 0.00 | 47.65 |
| 719 | 123 | 119.00 | 477.00 | 0.00 | 47.75 |
| 720 | 123 | 119.00 | 478.00 | 0.00 | 47.85 |
| 721 | 123 | 119.00 | 479.00 | 0.00 | 47.95 |
| 722 | 123 | 119.00 | 480.00 | 0.00 | 48.05 |
| 723 | 123 | 119.00 | 481.00 | 0.00 | 48.15 |
| 724 | 123 | 119.00 | 482.00 | 0.00 | 48.25 |
| 725 | 123 | 119.00 | 483.00 | 0.00 | 48.35 |
| 726 | 123 | 119.00 | 484.00 | 0.00 | 48.45 |
| 727 | 123 | 119.00 | 485.00 | 0.00 | 48.55 |
| 728 | 123 | 119.00 | 486.00 | 0.00 | 48.65 |
| 729 | 123 | 119.00 | 487.00 | 0.00 | 48.75 |
| 730 | 123 | 119.00 | 488.00 | 0.00 | 48.85 |
| 731 | 123 | 119.00 | 489.00 | 0.00 | 48.95 |
| 732 | 123 | 119.00 | 490.00 | 0.00 | 49.05 |
| 733 | 123 | 119.00 | 491.00 | 0.00 | 49.15 |
| 734 | 123 | 119.00 | 492.00 | 0.00 | 49.25 |
| 735 | 123 | 119.00 | 493.00 | 0.00 | 49.35 |
| 736 | 123 | 119.00 | 494.00 | 0.00 | 49.45 |
| 737 | 123 | 119.00 | 495.00 | 0.00 | 49.55 |
| 738 | 123 | 119.00 | 496.00 | 0.00 | 49.65 |
| 739 | 123 | 119.00 | 497.00 | 0.00 | 49.75 |
| 740 | 123 | 119.00 | 498.00 | 0.00 | 49.85 |
| 741 | 123 | 119.00 | 499.00 | 0.00 | 49.95 |
| 742 | 123 | 119.00 | 500.00 | 0.00 | 50.05 |
| 743 | 123 | 119.00 | 501.00 | 0.00 | 50.15 |
| 744 | 123 | 119.00 | 502.00 | 0.00 | 50.25 |
| 745 | 123 | 119.00 | 503.00 | 0.00 | 50.35 |
| 746 | 123 | 119.00 | 504.00 | 0.00 | 50.45 |
| 747 | 123 | 119.00 | 505.00 | 0.00 | 50.55 |
| 748 | 123 | 119.00 | 506.00 | 0.00 | 50.65 |
| 749 | 123 | 119.00 | 507.00 | 0.00 | 50.75 |
| 750 | 123 | 119.00 | 508.00 | 0.00 | 50.85 |
| 751 | 123 | 119.00 | 509.00 | 0.00 | 50.95 |
| 752 | 123 | 119.00 | 510.00 | 0.00 | 51.05 |
| 753 | 123 | 119.00 | 511.00 | 0.00 | 51.15 |
| 754 | 123 | 119.00 | 512.00 | 0.00 | 51.25 |
| 755 | 123 | 119.00 | 513.00 | 0.00 | 51.35 |
| 756 | 123 | 119.00 | 514.00 | 0.00 | 51.45 |
| 757 | 123 | 119.00 | 515.00 | 0.00 | 51.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 758 | 123 | 119.00 | 516.00 | 0.00 | 51.65 |
| 759 | 123 | 119.00 | 517.00 | 0.00 | 51.75 |
| 760 | 123 | 119.00 | 518.00 | 0.00 | 51.85 |
| 761 | 123 | 119.00 | 519.00 | 0.00 | 51.95 |
| 762 | 123 | 119.00 | 520.00 | 0.00 | 52.05 |
| 763 | 123 | 119.00 | 521.00 | 0.00 | 52.15 |
| 764 | 123 | 119.00 | 522.00 | 0.00 | 52.25 |
| 765 | 123 | 119.00 | 523.00 | 0.00 | 52.35 |
| 766 | 123 | 119.00 | 524.00 | 0.00 | 52.45 |
| 767 | 123 | 119.00 | 525.00 | 0.00 | 52.55 |
| 768 | 123 | 119.00 | 526.00 | 0.00 | 52.65 |
| 769 | 123 | 119.00 | 527.00 | 0.00 | 52.75 |
| 770 | 123 | 119.00 | 528.00 | 0.00 | 52.85 |
| 771 | 123 | 119.00 | 529.00 | 0.00 | 52.95 |
| 772 | 123 | 119.00 | 530.00 | 0.00 | 53.05 |
| 773 | 123 | 119.00 | 531.00 | 0.00 | 53.15 |
| 774 | 123 | 119.00 | 532.00 | 0.00 | 53.25 |
| 775 | 123 | 119.00 | 533.00 | 0.00 | 53.35 |
| 776 | 123 | 119.00 | 534.00 | 0.00 | 53.45 |
| 777 | 123 | 119.00 | 535.00 | 0.00 | 53.55 |
| 778 | 123 | 119.00 | 536.00 | 0.00 | 53.65 |
| 779 | 123 | 119.00 | 537.00 | 0.00 | 53.75 |
| 780 | 123 | 119.00 | 538.00 | 0.00 | 53.85 |
| 781 | 123 | 119.00 | 539.00 | 0.00 | 53.95 |
| 782 | 123 | 119.00 | 540.00 | 0.00 | 54.05 |
| 783 | 123 | 119.00 | 541.00 | 0.00 | 54.15 |
| 784 | 123 | 119.00 | 542.00 | 0.00 | 54.25 |
| 785 | 123 | 119.00 | 543.00 | 0.00 | 54.35 |
| 786 | 123 | 119.00 | 544.00 | 0.00 | 54.45 |
| 787 | 123 | 119.00 | 545.00 | 0.00 | 54.55 |
| 788 | 123 | 119.00 | 546.00 | 0.00 | 54.65 |
| 789 | 123 | 119.00 | 547.00 | 0.00 | 54.75 |
| 790 | 123 | 119.00 | 548.00 | 0.00 | 54.85 |
| 791 | 123 | 119.00 | 549.00 | 0.00 | 54.95 |
| 792 | 123 | 119.00 | 550.00 | 0.00 | 55.05 |
| 793 | 123 | 119.00 | 551.00 | 0.00 | 55.15 |
| 794 | 123 | 119.00 | 552.00 | 0.00 | 55.25 |
| 795 | 123 | 119.00 | 553.00 | 0.00 | 55.35 |
| 796 | 123 | 119.00 | 554.00 | 0.00 | 55.45 |
| 797 | 123 | 119.00 | 555.00 | 0.00 | 55.55 |
| 798 | 123 | 119.00 | 556.00 | 0.00 | 55.65 |
| 799 | 123 | 119.00 | 557.00 | 0.00 | 55.75 |
| 800 | 123 | 119.00 | 558.00 | 0.00 | 55.85 |
| 801 | 123 | 119.00 | 559.00 | 0.00 | 55.95 |
| 802 | 123 | 119.00 | 560.00 | 0.00 | 56.05 |
| 803 | 123 | 119.00 | 561.00 | 0.00 | 56.15 |
| 804 | 123 | 119.00 | 562.00 | 0.00 | 56.25 |
| 805 | 123 | 119.00 | 563.00 | 0.00 | 56.35 |
| 806 | 123 | 119.00 | 564.00 | 0.00 | 56.45 |
| 807 | 123 | 119.00 | 565.00 | 0.00 | 56.55 |
| 808 | 123 | 119.00 | 566.00 | 0.00 | 56.65 |
| 809 | 123 | 119.00 | 567.00 | 0.00 | 56.75 |
| 810 | 123 | 119.00 | 568.00 | 0.00 | 56.85 |
| 811 | 123 | 119.00 | 569.00 | 0.00 | 56.95 |
| 812 | 123 | 119.00 | 570.00 | 0.00 | 57.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 813 | 123 | 119.00 | 571.00 | 0.00 | 57.15 |
| 814 | 123 | 119.00 | 572.00 | 0.00 | 57.25 |
| 815 | 123 | 119.00 | 573.00 | 0.00 | 57.35 |
| 816 | 123 | 119.00 | 574.00 | 0.00 | 57.45 |
| 817 | 123 | 119.00 | 575.00 | 0.00 | 57.55 |
| 818 | 123 | 119.00 | 576.00 | 0.00 | 57.65 |
| 819 | 123 | 119.00 | 577.00 | 0.00 | 57.75 |
| 820 | 123 | 119.00 | 578.00 | 0.00 | 57.85 |
| 821 | 123 | 119.00 | 579.00 | 0.00 | 57.95 |
| 822 | 123 | 119.00 | 580.00 | 0.00 | 58.05 |
| 823 | 123 | 119.00 | 581.00 | 0.00 | 58.15 |
| 824 | 123 | 119.00 | 582.00 | 0.00 | 58.25 |
| 825 | 123 | 119.00 | 583.00 | 0.00 | 58.35 |
| 826 | 123 | 119.00 | 584.00 | 0.00 | 58.45 |
| 827 | 123 | 119.00 | 585.00 | 0.00 | 58.55 |
| 828 | 123 | 119.00 | 586.00 | 0.00 | 58.65 |
| 829 | 123 | 119.00 | 587.00 | 0.00 | 58.75 |
| 830 | 123 | 119.00 | 588.00 | 0.00 | 58.85 |
| 831 | 123 | 119.00 | 589.00 | 0.00 | 58.95 |
| 832 | 123 | 119.00 | 590.00 | 0.00 | 59.05 |
| 833 | 123 | 119.00 | 591.00 | 0.00 | 59.15 |
| 834 | 123 | 119.00 | 592.00 | 0.00 | 59.25 |
| 835 | 123 | 119.00 | 593.00 | 0.00 | 59.35 |
| 836 | 123 | 119.00 | 594.00 | 0.00 | 59.45 |
| 837 | 123 | 119.00 | 595.00 | 0.00 | 59.55 |
| 838 | 123 | 119.00 | 596.00 | 0.00 | 59.65 |
| 839 | 123 | 119.00 | 597.00 | 0.00 | 59.75 |
| 840 | 123 | 119.00 | 598.00 | 0.00 | 59.85 |
| 841 | 123 | 119.00 | 599.00 | 0.00 | 59.95 |
| 842 | 123 | 119.00 | 600.00 | 0.00 | 60.05 |
| 843 | 123 | 119.00 | 601.00 | 0.00 | 60.15 |
| 844 | 123 | 119.00 | 602.00 | 0.00 | 60.25 |
| 845 | 123 | 119.00 | 603.00 | 0.00 | 60.35 |
| 846 | 123 | 119.00 | 604.00 | 0.00 | 60.45 |
| 847 | 123 | 119.00 | 605.00 | 0.00 | 60.55 |
| 848 | 123 | 119.00 | 606.00 | 0.00 | 60.65 |
| 849 | 123 | 119.00 | 607.00 | 0.00 | 60.75 |
| 850 | 123 | 119.00 | 608.00 | 0.00 | 60.85 |
| 851 | 123 | 119.00 | 609.00 | 0.00 | 60.95 |
| 852 | 123 | 119.00 | 610.00 | 0.00 | 61.05 |
| 853 | 123 | 119.00 | 611.00 | 0.00 | 61.15 |
| 854 | 123 | 119.00 | 612.00 | 0.00 | 61.25 |
| 855 | 123 | 119.00 | 613.00 | 0.00 | 61.35 |
| 856 | 123 | 119.00 | 614.00 | 0.00 | 61.45 |
| 857 | 123 | 119.00 | 615.00 | 0.00 | 61.55 |
| 858 | 123 | 119.00 | 616.00 | 0.00 | 61.65 |
| 859 | 123 | 119.00 | 617.00 | 0.00 | 61.75 |
| 860 | 123 | 119.00 | 618.00 | 0.00 | 61.85 |
| 861 | 123 | 119.00 | 619.00 | 0.00 | 61.95 |
| 862 | 123 | 119.00 | 620.00 | 0.00 | 62.05 |
| 863 | 123 | 119.00 | 621.00 | 0.00 | 62.15 |
| 864 | 123 | 119.00 | 622.00 | 0.00 | 62.25 |
| 865 | 123 | 119.00 | 623.00 | 0.00 | 62.35 |
| 866 | 123 | 119.00 | 624.00 | 0.00 | 62.45 |
| 867 | 123 | 119.00 | 625.00 | 0.00 | 62.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 868 | 123 | 119.00 | 626.00 | 0.00 | 62.65 |
| 869 | 123 | 119.00 | 627.00 | 0.00 | 62.75 |
| 870 | 123 | 119.00 | 628.00 | 0.00 | 62.85 |
| 871 | 123 | 119.00 | 629.00 | 0.00 | 62.95 |
| 872 | 123 | 119.00 | 630.00 | 0.00 | 63.05 |
| 873 | 123 | 119.00 | 631.00 | 0.00 | 63.15 |
| 874 | 123 | 119.00 | 632.00 | 0.00 | 63.25 |
| 875 | 123 | 119.00 | 633.00 | 0.00 | 63.35 |
| 876 | 123 | 119.00 | 634.00 | 0.00 | 63.45 |
| 877 | 123 | 119.00 | 635.00 | 0.00 | 63.55 |
| 878 | 123 | 119.00 | 636.00 | 0.00 | 63.65 |
| 879 | 123 | 119.00 | 637.00 | 0.00 | 63.75 |
| 880 | 123 | 119.00 | 638.00 | 0.00 | 63.85 |
| 881 | 123 | 119.00 | 639.00 | 0.00 | 63.95 |
| 882 | 123 | 119.00 | 640.00 | 0.00 | 64.05 |
| 883 | 123 | 119.00 | 641.00 | 0.00 | 64.15 |
| 884 | 123 | 119.00 | 642.00 | 0.00 | 64.25 |
| 885 | 123 | 119.00 | 643.00 | 0.00 | 64.35 |
| 886 | 123 | 119.00 | 644.00 | 0.00 | 64.45 |
| 887 | 123 | 119.00 | 645.00 | 0.00 | 64.55 |
| 888 | 123 | 119.00 | 646.00 | 0.00 | 64.65 |
| 889 | 123 | 119.00 | 647.00 | 0.00 | 64.75 |
| 890 | 123 | 119.00 | 648.00 | 0.00 | 64.85 |
| 891 | 123 | 119.00 | 649.00 | 0.00 | 64.95 |
| 892 | 123 | 119.00 | 650.00 | 0.00 | 65.05 |
| 893 | 123 | 119.00 | 651.00 | 0.00 | 65.15 |
| 894 | 123 | 119.00 | 652.00 | 0.00 | 65.25 |
| 895 | 123 | 119.00 | 653.00 | 0.00 | 65.35 |
| 896 | 123 | 119.00 | 654.00 | 0.00 | 65.45 |
| 897 | 123 | 119.00 | 655.00 | 0.00 | 65.55 |
| 898 | 123 | 119.00 | 656.00 | 0.00 | 65.65 |
| 899 | 123 | 119.00 | 657.00 | 0.00 | 65.75 |
| 900 | 123 | 119.00 | 658.00 | 0.00 | 65.85 |
| 901 | 123 | 119.00 | 659.00 | 0.00 | 65.95 |
| 902 | 123 | 119.00 | 660.00 | 0.00 | 66.05 |
| 903 | 123 | 119.00 | 661.00 | 0.00 | 66.15 |
| 904 | 123 | 119.00 | 662.00 | 0.00 | 66.25 |
| 905 | 123 | 119.00 | 663.00 | 0.00 | 66.35 |
| 906 | 123 | 119.00 | 664.00 | 0.00 | 66.45 |
| 907 | 123 | 119.00 | 665.00 | 0.00 | 66.55 |
| 908 | 123 | 119.00 | 666.00 | 0.00 | 66.65 |
| 909 | 123 | 119.00 | 667.00 | 0.00 | 66.75 |
| 910 | 123 | 119.00 | 668.00 | 0.00 | 66.85 |
| 911 | 123 | 119.00 | 669.00 | 0.00 | 66.95 |
| 912 | 123 | 119.00 | 670.00 | 0.00 | 67.05 |
| 913 | 123 | 119.00 | 671.00 | 0.00 | 67.15 |
| 914 | 123 | 119.00 | 672.00 | 0.00 | 67.25 |
| 915 | 123 | 119.00 | 673.00 | 0.00 | 67.35 |
| 916 | 123 | 119.00 | 674.00 | 0.00 | 67.45 |
| 917 | 123 | 119.00 | 675.00 | 0.00 | 67.55 |
| 918 | 123 | 119.00 | 676.00 | 0.00 | 67.65 |
| 919 | 123 | 119.00 | 677.00 | 0.00 | 67.75 |
| 920 | 123 | 119.00 | 678.00 | 0.00 | 67.85 |
| 921 | 123 | 119.00 | 679.00 | 0.00 | 67.95 |
| 922 | 123 | 119.00 | 680.00 | 0.00 | 68.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 923 | 123 | 119.00 | 681.00 | 0.00 | 68.15 |
| 924 | 123 | 119.00 | 682.00 | 0.00 | 68.25 |
| 925 | 123 | 119.00 | 683.00 | 0.00 | 68.35 |
| 926 | 123 | 119.00 | 684.00 | 0.00 | 68.45 |
| 927 | 123 | 119.00 | 685.00 | 0.00 | 68.55 |
| 928 | 123 | 119.00 | 686.00 | 0.00 | 68.65 |
| 929 | 123 | 119.00 | 687.00 | 0.00 | 68.75 |
| 930 | 123 | 119.00 | 688.00 | 0.00 | 68.85 |
| 931 | 123 | 119.00 | 689.00 | 0.00 | 68.95 |
| 932 | 123 | 119.00 | 690.00 | 0.00 | 69.05 |
| 933 | 123 | 119.00 | 691.00 | 0.00 | 69.15 |
| 934 | 123 | 119.00 | 692.00 | 0.00 | 69.25 |
| 935 | 123 | 119.00 | 693.00 | 0.00 | 69.35 |
| 936 | 123 | 119.00 | 694.00 | 0.00 | 69.45 |
| 937 | 123 | 119.00 | 695.00 | 0.00 | 69.55 |
| 938 | 123 | 119.00 | 696.00 | 0.00 | 69.65 |
| 939 | 123 | 119.00 | 697.00 | 0.00 | 69.75 |
| 940 | 123 | 119.00 | 698.00 | 0.00 | 69.85 |
| 941 | 123 | 119.00 | 699.00 | 0.00 | 69.95 |
| 942 | 123 | 119.00 | 700.00 | 0.00 | 70.05 |
| 943 | 123 | 119.00 | 701.00 | 0.00 | 70.15 |
| 944 | 123 | 119.00 | 702.00 | 0.00 | 70.25 |
| 945 | 123 | 119.00 | 703.00 | 0.00 | 70.35 |
| 946 | 123 | 119.00 | 704.00 | 0.00 | 70.45 |
| 947 | 123 | 119.00 | 705.00 | 0.00 | 70.55 |
| 948 | 123 | 119.00 | 706.00 | 0.00 | 70.65 |
| 949 | 123 | 119.00 | 707.00 | 0.00 | 70.75 |
| 950 | 123 | 119.00 | 708.00 | 0.00 | 70.85 |
| 951 | 123 | 119.00 | 709.00 | 0.00 | 70.95 |
| 952 | 123 | 119.00 | 710.00 | 0.00 | 71.05 |
| 953 | 123 | 119.00 | 711.00 | 0.00 | 71.15 |
| 954 | 123 | 119.00 | 712.00 | 0.00 | 71.25 |
| 955 | 123 | 119.00 | 713.00 | 0.00 | 71.35 |
| 956 | 123 | 119.00 | 714.00 | 0.00 | 71.45 |
| 957 | 123 | 119.00 | 715.00 | 0.00 | 71.55 |
| 958 | 123 | 119.00 | 716.00 | 0.00 | 71.65 |
| 959 | 123 | 119.00 | 717.00 | 0.00 | 71.75 |
| 960 | 123 | 119.00 | 718.00 | 0.00 | 71.85 |
| 961 | 123 | 119.00 | 719.00 | 0.00 | 71.95 |
| 962 | 123 | 119.00 | 720.00 | 0.00 | 72.05 |
| 963 | 123 | 119.00 | 721.00 | 0.00 | 72.15 |
| 964 | 123 | 119.00 | 722.00 | 0.00 | 72.25 |
| 965 | 123 | 119.00 | 723.00 | 0.00 | 72.35 |
| 966 | 123 | 119.00 | 724.00 | 0.00 | 72.45 |
| 967 | 123 | 119.00 | 725.00 | 0.00 | 72.50 |

If your employee's gross pay is over £967, go to page 244.

**Monthly table for standard rate NICs (employee under 21)
for use from 6 January 2024 to 5 April 2024**

Table letter M

Use this table for employees who are under the age of 21, and not apprentices on an approved apprenticeship scheme

Do not use this table for:

- any tax year other than 2023 to 2024
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see Table letter H)

Completing form RT11, 'Deductions working sheet' or substitute

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| Up to and including £532.99 | No NICs liability, make no entries on form RT11 | | | | |
| 533 | 533 | 0.00 | 0.00 | 0.00 | 0.00 |
| 537 | 533 | 4.00 | 0.00 | 0.00 | 0.00 |
| 541 | 533 | 8.00 | 0.00 | 0.00 | 0.00 |
| 545 | 533 | 12.00 | 0.00 | 0.00 | 0.00 |
| 549 | 533 | 16.00 | 0.00 | 0.00 | 0.00 |
| 553 | 533 | 20.00 | 0.00 | 0.00 | 0.00 |
| 557 | 533 | 24.00 | 0.00 | 0.00 | 0.00 |
| 561 | 533 | 28.00 | 0.00 | 0.00 | 0.00 |
| 565 | 533 | 32.00 | 0.00 | 0.00 | 0.00 |
| 569 | 533 | 36.00 | 0.00 | 0.00 | 0.00 |
| 573 | 533 | 40.00 | 0.00 | 0.00 | 0.00 |
| 577 | 533 | 44.00 | 0.00 | 0.00 | 0.00 |
| 581 | 533 | 48.00 | 0.00 | 0.00 | 0.00 |
| 585 | 533 | 52.00 | 0.00 | 0.00 | 0.00 |
| 589 | 533 | 56.00 | 0.00 | 0.00 | 0.00 |
| 593 | 533 | 60.00 | 0.00 | 0.00 | 0.00 |
| 597 | 533 | 64.00 | 0.00 | 0.00 | 0.00 |
| 601 | 533 | 68.00 | 0.00 | 0.00 | 0.00 |
| 605 | 533 | 72.00 | 0.00 | 0.00 | 0.00 |
| 609 | 533 | 76.00 | 0.00 | 0.00 | 0.00 |
| 613 | 533 | 80.00 | 0.00 | 0.00 | 0.00 |
| 617 | 533 | 84.00 | 0.00 | 0.00 | 0.00 |
| 621 | 533 | 88.00 | 0.00 | 0.00 | 0.00 |
| 625 | 533 | 92.00 | 0.00 | 0.00 | 0.00 |
| 629 | 533 | 96.00 | 0.00 | 0.00 | 0.00 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.00 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 0.00 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 0.00 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 0.00 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 0.00 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 0.00 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 0.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 0.00 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 0.00 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 0.00 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 0.00 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 0.00 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 0.00 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 0.00 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 0.00 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 0.00 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 0.00 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 0.00 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 0.00 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 0.00 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 0.00 | 0.00 |
| 845 | 533 | 312.00 | 0.00 | 0.00 | 0.00 |
| 849 | 533 | 316.00 | 0.00 | 0.00 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 0.00 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 0.00 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 0.00 | 0.00 |
| 865 | 533 | 332.00 | 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 |
| 869 | 533 | 336.00 | 0.00 | 0.00 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 0.00 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 0.00 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 0.00 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 0.00 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 0.00 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 0.00 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 0.00 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 0.00 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 0.00 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 0.00 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 0.00 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 0.00 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 0.00 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 0.00 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 0.00 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 0.00 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 0.00 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 0.00 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 0.00 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 0.00 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 0.00 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 0.00 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 0.00 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 0.00 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 0.00 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 0.00 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 0.00 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 0.00 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 0.00 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 0.00 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 0.00 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 0.00 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 0.00 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 0.00 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 0.00 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 0.00 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 0.00 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 0.00 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 0.00 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 0.00 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 0.00 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 0.00 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 0.00 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 0.00 | 0.00 |
| 1048 | 533 | 515.00 | 0.00 | 0.00 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 0.00 | 0.30 |
| 1053 | 533 | 515.00 | 5.00 | 0.00 | 0.70 |
| 1057 | 533 | 515.00 | 9.00 | 0.00 | 1.10 |
| 1061 | 533 | 515.00 | 13.00 | 0.00 | 1.50 |
| 1065 | 533 | 515.00 | 17.00 | 0.00 | 1.90 |
| 1069 | 533 | 515.00 | 21.00 | 0.00 | 2.30 |
| 1073 | 533 | 515.00 | 25.00 | 0.00 | 2.70 |
| 1077 | 533 | 515.00 | 29.00 | 0.00 | 3.10 |
| 1081 | 533 | 515.00 | 33.00 | 0.00 | 3.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1085 | 533 | 515.00 | 37.00 | 0.00 | 3.90 |
| 1089 | 533 | 515.00 | 41.00 | 0.00 | 4.30 |
| 1093 | 533 | 515.00 | 45.00 | 0.00 | 4.70 |
| 1097 | 533 | 515.00 | 49.00 | 0.00 | 5.10 |
| 1101 | 533 | 515.00 | 53.00 | 0.00 | 5.50 |
| 1105 | 533 | 515.00 | 57.00 | 0.00 | 5.90 |
| 1109 | 533 | 515.00 | 61.00 | 0.00 | 6.30 |
| 1113 | 533 | 515.00 | 65.00 | 0.00 | 6.70 |
| 1117 | 533 | 515.00 | 69.00 | 0.00 | 7.10 |
| 1121 | 533 | 515.00 | 73.00 | 0.00 | 7.50 |
| 1125 | 533 | 515.00 | 77.00 | 0.00 | 7.90 |
| 1129 | 533 | 515.00 | 81.00 | 0.00 | 8.30 |
| 1133 | 533 | 515.00 | 85.00 | 0.00 | 8.70 |
| 1137 | 533 | 515.00 | 89.00 | 0.00 | 9.10 |
| 1141 | 533 | 515.00 | 93.00 | 0.00 | 9.50 |
| 1145 | 533 | 515.00 | 97.00 | 0.00 | 9.90 |
| 1149 | 533 | 515.00 | 101.00 | 0.00 | 10.30 |
| 1153 | 533 | 515.00 | 105.00 | 0.00 | 10.70 |
| 1157 | 533 | 515.00 | 109.00 | 0.00 | 11.10 |
| 1161 | 533 | 515.00 | 113.00 | 0.00 | 11.50 |
| 1165 | 533 | 515.00 | 117.00 | 0.00 | 11.90 |
| 1169 | 533 | 515.00 | 121.00 | 0.00 | 12.30 |
| 1173 | 533 | 515.00 | 125.00 | 0.00 | 12.70 |
| 1177 | 533 | 515.00 | 129.00 | 0.00 | 13.10 |
| 1181 | 533 | 515.00 | 133.00 | 0.00 | 13.50 |
| 1185 | 533 | 515.00 | 137.00 | 0.00 | 13.90 |
| 1189 | 533 | 515.00 | 141.00 | 0.00 | 14.30 |
| 1193 | 533 | 515.00 | 145.00 | 0.00 | 14.70 |
| 1197 | 533 | 515.00 | 149.00 | 0.00 | 15.10 |
| 1201 | 533 | 515.00 | 153.00 | 0.00 | 15.50 |
| 1205 | 533 | 515.00 | 157.00 | 0.00 | 15.90 |
| 1209 | 533 | 515.00 | 161.00 | 0.00 | 16.30 |
| 1213 | 533 | 515.00 | 165.00 | 0.00 | 16.70 |
| 1217 | 533 | 515.00 | 169.00 | 0.00 | 17.10 |
| 1221 | 533 | 515.00 | 173.00 | 0.00 | 17.50 |
| 1225 | 533 | 515.00 | 177.00 | 0.00 | 17.90 |
| 1229 | 533 | 515.00 | 181.00 | 0.00 | 18.30 |
| 1233 | 533 | 515.00 | 185.00 | 0.00 | 18.70 |
| 1237 | 533 | 515.00 | 189.00 | 0.00 | 19.10 |
| 1241 | 533 | 515.00 | 193.00 | 0.00 | 19.50 |
| 1245 | 533 | 515.00 | 197.00 | 0.00 | 19.90 |
| 1249 | 533 | 515.00 | 201.00 | 0.00 | 20.30 |
| 1253 | 533 | 515.00 | 205.00 | 0.00 | 20.70 |
| 1257 | 533 | 515.00 | 209.00 | 0.00 | 21.10 |
| 1261 | 533 | 515.00 | 213.00 | 0.00 | 21.50 |
| 1265 | 533 | 515.00 | 217.00 | 0.00 | 21.90 |
| 1269 | 533 | 515.00 | 221.00 | 0.00 | 22.30 |
| 1273 | 533 | 515.00 | 225.00 | 0.00 | 22.70 |
| 1277 | 533 | 515.00 | 229.00 | 0.00 | 23.10 |
| 1281 | 533 | 515.00 | 233.00 | 0.00 | 23.50 |
| 1285 | 533 | 515.00 | 237.00 | 0.00 | 23.90 |
| 1289 | 533 | 515.00 | 241.00 | 0.00 | 24.30 |
| 1293 | 533 | 515.00 | 245.00 | 0.00 | 24.70 |
| 1297 | 533 | 515.00 | 249.00 | 0.00 | 25.10 |
| 1301 | 533 | 515.00 | 253.00 | 0.00 | 25.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1305 | 533 | 515.00 | 257.00 | 0.00 | 25.90 |
| 1309 | 533 | 515.00 | 261.00 | 0.00 | 26.30 |
| 1313 | 533 | 515.00 | 265.00 | 0.00 | 26.70 |
| 1317 | 533 | 515.00 | 269.00 | 0.00 | 27.10 |
| 1321 | 533 | 515.00 | 273.00 | 0.00 | 27.50 |
| 1325 | 533 | 515.00 | 277.00 | 0.00 | 27.90 |
| 1329 | 533 | 515.00 | 281.00 | 0.00 | 28.30 |
| 1333 | 533 | 515.00 | 285.00 | 0.00 | 28.70 |
| 1337 | 533 | 515.00 | 289.00 | 0.00 | 29.10 |
| 1341 | 533 | 515.00 | 293.00 | 0.00 | 29.50 |
| 1345 | 533 | 515.00 | 297.00 | 0.00 | 29.90 |
| 1349 | 533 | 515.00 | 301.00 | 0.00 | 30.30 |
| 1353 | 533 | 515.00 | 305.00 | 0.00 | 30.70 |
| 1357 | 533 | 515.00 | 309.00 | 0.00 | 31.10 |
| 1361 | 533 | 515.00 | 313.00 | 0.00 | 31.50 |
| 1365 | 533 | 515.00 | 317.00 | 0.00 | 31.90 |
| 1369 | 533 | 515.00 | 321.00 | 0.00 | 32.30 |
| 1373 | 533 | 515.00 | 325.00 | 0.00 | 32.70 |
| 1377 | 533 | 515.00 | 329.00 | 0.00 | 33.10 |
| 1381 | 533 | 515.00 | 333.00 | 0.00 | 33.50 |
| 1385 | 533 | 515.00 | 337.00 | 0.00 | 33.90 |
| 1389 | 533 | 515.00 | 341.00 | 0.00 | 34.30 |
| 1393 | 533 | 515.00 | 345.00 | 0.00 | 34.70 |
| 1397 | 533 | 515.00 | 349.00 | 0.00 | 35.10 |
| 1401 | 533 | 515.00 | 353.00 | 0.00 | 35.50 |
| 1405 | 533 | 515.00 | 357.00 | 0.00 | 35.90 |
| 1409 | 533 | 515.00 | 361.00 | 0.00 | 36.30 |
| 1413 | 533 | 515.00 | 365.00 | 0.00 | 36.70 |
| 1417 | 533 | 515.00 | 369.00 | 0.00 | 37.10 |
| 1421 | 533 | 515.00 | 373.00 | 0.00 | 37.50 |
| 1425 | 533 | 515.00 | 377.00 | 0.00 | 37.90 |
| 1429 | 533 | 515.00 | 381.00 | 0.00 | 38.30 |
| 1433 | 533 | 515.00 | 385.00 | 0.00 | 38.70 |
| 1437 | 533 | 515.00 | 389.00 | 0.00 | 39.10 |
| 1441 | 533 | 515.00 | 393.00 | 0.00 | 39.50 |
| 1445 | 533 | 515.00 | 397.00 | 0.00 | 39.90 |
| 1449 | 533 | 515.00 | 401.00 | 0.00 | 40.30 |
| 1453 | 533 | 515.00 | 405.00 | 0.00 | 40.70 |
| 1457 | 533 | 515.00 | 409.00 | 0.00 | 41.10 |
| 1461 | 533 | 515.00 | 413.00 | 0.00 | 41.50 |
| 1465 | 533 | 515.00 | 417.00 | 0.00 | 41.90 |
| 1469 | 533 | 515.00 | 421.00 | 0.00 | 42.30 |
| 1473 | 533 | 515.00 | 425.00 | 0.00 | 42.70 |
| 1477 | 533 | 515.00 | 429.00 | 0.00 | 43.10 |
| 1481 | 533 | 515.00 | 433.00 | 0.00 | 43.50 |
| 1485 | 533 | 515.00 | 437.00 | 0.00 | 43.90 |
| 1489 | 533 | 515.00 | 441.00 | 0.00 | 44.30 |
| 1493 | 533 | 515.00 | 445.00 | 0.00 | 44.70 |
| 1497 | 533 | 515.00 | 449.00 | 0.00 | 45.10 |
| 1501 | 533 | 515.00 | 453.00 | 0.00 | 45.50 |
| 1505 | 533 | 515.00 | 457.00 | 0.00 | 45.90 |
| 1509 | 533 | 515.00 | 461.00 | 0.00 | 46.30 |
| 1513 | 533 | 515.00 | 465.00 | 0.00 | 46.70 |
| 1517 | 533 | 515.00 | 469.00 | 0.00 | 47.10 |
| 1521 | 533 | 515.00 | 473.00 | 0.00 | 47.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1525 | 533 | 515.00 | 477.00 | 0.00 | 47.90 |
| 1529 | 533 | 515.00 | 481.00 | 0.00 | 48.30 |
| 1533 | 533 | 515.00 | 485.00 | 0.00 | 48.70 |
| 1537 | 533 | 515.00 | 489.00 | 0.00 | 49.10 |
| 1541 | 533 | 515.00 | 493.00 | 0.00 | 49.50 |
| 1545 | 533 | 515.00 | 497.00 | 0.00 | 49.90 |
| 1549 | 533 | 515.00 | 501.00 | 0.00 | 50.30 |
| 1553 | 533 | 515.00 | 505.00 | 0.00 | 50.70 |
| 1557 | 533 | 515.00 | 509.00 | 0.00 | 51.10 |
| 1561 | 533 | 515.00 | 513.00 | 0.00 | 51.50 |
| 1565 | 533 | 515.00 | 517.00 | 0.00 | 51.90 |
| 1569 | 533 | 515.00 | 521.00 | 0.00 | 52.30 |
| 1573 | 533 | 515.00 | 525.00 | 0.00 | 52.70 |
| 1577 | 533 | 515.00 | 529.00 | 0.00 | 53.10 |
| 1581 | 533 | 515.00 | 533.00 | 0.00 | 53.50 |
| 1585 | 533 | 515.00 | 537.00 | 0.00 | 53.90 |
| 1589 | 533 | 515.00 | 541.00 | 0.00 | 54.30 |
| 1593 | 533 | 515.00 | 545.00 | 0.00 | 54.70 |
| 1597 | 533 | 515.00 | 549.00 | 0.00 | 55.10 |
| 1601 | 533 | 515.00 | 553.00 | 0.00 | 55.50 |
| 1605 | 533 | 515.00 | 557.00 | 0.00 | 55.90 |
| 1609 | 533 | 515.00 | 561.00 | 0.00 | 56.30 |
| 1613 | 533 | 515.00 | 565.00 | 0.00 | 56.70 |
| 1617 | 533 | 515.00 | 569.00 | 0.00 | 57.10 |
| 1621 | 533 | 515.00 | 573.00 | 0.00 | 57.50 |
| 1625 | 533 | 515.00 | 577.00 | 0.00 | 57.90 |
| 1629 | 533 | 515.00 | 581.00 | 0.00 | 58.30 |
| 1633 | 533 | 515.00 | 585.00 | 0.00 | 58.70 |
| 1637 | 533 | 515.00 | 589.00 | 0.00 | 59.10 |
| 1641 | 533 | 515.00 | 593.00 | 0.00 | 59.50 |
| 1645 | 533 | 515.00 | 597.00 | 0.00 | 59.90 |
| 1649 | 533 | 515.00 | 601.00 | 0.00 | 60.30 |
| 1653 | 533 | 515.00 | 605.00 | 0.00 | 60.70 |
| 1657 | 533 | 515.00 | 609.00 | 0.00 | 61.10 |
| 1661 | 533 | 515.00 | 613.00 | 0.00 | 61.50 |
| 1665 | 533 | 515.00 | 617.00 | 0.00 | 61.90 |
| 1669 | 533 | 515.00 | 621.00 | 0.00 | 62.30 |
| 1673 | 533 | 515.00 | 625.00 | 0.00 | 62.70 |
| 1677 | 533 | 515.00 | 629.00 | 0.00 | 63.10 |
| 1681 | 533 | 515.00 | 633.00 | 0.00 | 63.50 |
| 1685 | 533 | 515.00 | 637.00 | 0.00 | 63.90 |
| 1689 | 533 | 515.00 | 641.00 | 0.00 | 64.30 |
| 1693 | 533 | 515.00 | 645.00 | 0.00 | 64.70 |
| 1697 | 533 | 515.00 | 649.00 | 0.00 | 65.10 |
| 1701 | 533 | 515.00 | 653.00 | 0.00 | 65.50 |
| 1705 | 533 | 515.00 | 657.00 | 0.00 | 65.90 |
| 1709 | 533 | 515.00 | 661.00 | 0.00 | 66.30 |
| 1713 | 533 | 515.00 | 665.00 | 0.00 | 66.70 |
| 1717 | 533 | 515.00 | 669.00 | 0.00 | 67.10 |
| 1721 | 533 | 515.00 | 673.00 | 0.00 | 67.50 |
| 1725 | 533 | 515.00 | 677.00 | 0.00 | 67.90 |
| 1729 | 533 | 515.00 | 681.00 | 0.00 | 68.30 |
| 1733 | 533 | 515.00 | 685.00 | 0.00 | 68.70 |
| 1737 | 533 | 515.00 | 689.00 | 0.00 | 69.10 |
| 1741 | 533 | 515.00 | 693.00 | 0.00 | 69.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1745 | 533 | 515.00 | 697.00 | 0.00 | 69.90 |
| 1749 | 533 | 515.00 | 701.00 | 0.00 | 70.30 |
| 1753 | 533 | 515.00 | 705.00 | 0.00 | 70.70 |
| 1757 | 533 | 515.00 | 709.00 | 0.00 | 71.10 |
| 1761 | 533 | 515.00 | 713.00 | 0.00 | 71.50 |
| 1765 | 533 | 515.00 | 717.00 | 0.00 | 71.90 |
| 1769 | 533 | 515.00 | 721.00 | 0.00 | 72.30 |
| 1773 | 533 | 515.00 | 725.00 | 0.00 | 72.70 |
| 1777 | 533 | 515.00 | 729.00 | 0.00 | 73.10 |
| 1781 | 533 | 515.00 | 733.00 | 0.00 | 73.50 |
| 1785 | 533 | 515.00 | 737.00 | 0.00 | 73.90 |
| 1789 | 533 | 515.00 | 741.00 | 0.00 | 74.30 |
| 1793 | 533 | 515.00 | 745.00 | 0.00 | 74.70 |
| 1797 | 533 | 515.00 | 749.00 | 0.00 | 75.10 |
| 1801 | 533 | 515.00 | 753.00 | 0.00 | 75.50 |
| 1805 | 533 | 515.00 | 757.00 | 0.00 | 75.90 |
| 1809 | 533 | 515.00 | 761.00 | 0.00 | 76.30 |
| 1813 | 533 | 515.00 | 765.00 | 0.00 | 76.70 |
| 1817 | 533 | 515.00 | 769.00 | 0.00 | 77.10 |
| 1821 | 533 | 515.00 | 773.00 | 0.00 | 77.50 |
| 1825 | 533 | 515.00 | 777.00 | 0.00 | 77.90 |
| 1829 | 533 | 515.00 | 781.00 | 0.00 | 78.30 |
| 1833 | 533 | 515.00 | 785.00 | 0.00 | 78.70 |
| 1837 | 533 | 515.00 | 789.00 | 0.00 | 79.10 |
| 1841 | 533 | 515.00 | 793.00 | 0.00 | 79.50 |
| 1845 | 533 | 515.00 | 797.00 | 0.00 | 79.90 |
| 1849 | 533 | 515.00 | 801.00 | 0.00 | 80.30 |
| 1853 | 533 | 515.00 | 805.00 | 0.00 | 80.70 |
| 1857 | 533 | 515.00 | 809.00 | 0.00 | 81.10 |
| 1861 | 533 | 515.00 | 813.00 | 0.00 | 81.50 |
| 1865 | 533 | 515.00 | 817.00 | 0.00 | 81.90 |
| 1869 | 533 | 515.00 | 821.00 | 0.00 | 82.30 |
| 1873 | 533 | 515.00 | 825.00 | 0.00 | 82.70 |
| 1877 | 533 | 515.00 | 829.00 | 0.00 | 83.10 |
| 1881 | 533 | 515.00 | 833.00 | 0.00 | 83.50 |
| 1885 | 533 | 515.00 | 837.00 | 0.00 | 83.90 |
| 1889 | 533 | 515.00 | 841.00 | 0.00 | 84.30 |
| 1893 | 533 | 515.00 | 845.00 | 0.00 | 84.70 |
| 1897 | 533 | 515.00 | 849.00 | 0.00 | 85.10 |
| 1901 | 533 | 515.00 | 853.00 | 0.00 | 85.50 |
| 1905 | 533 | 515.00 | 857.00 | 0.00 | 85.90 |
| 1909 | 533 | 515.00 | 861.00 | 0.00 | 86.30 |
| 1913 | 533 | 515.00 | 865.00 | 0.00 | 86.70 |
| 1917 | 533 | 515.00 | 869.00 | 0.00 | 87.10 |
| 1921 | 533 | 515.00 | 873.00 | 0.00 | 87.50 |
| 1925 | 533 | 515.00 | 877.00 | 0.00 | 87.90 |
| 1929 | 533 | 515.00 | 881.00 | 0.00 | 88.30 |
| 1933 | 533 | 515.00 | 885.00 | 0.00 | 88.70 |
| 1937 | 533 | 515.00 | 889.00 | 0.00 | 89.10 |
| 1941 | 533 | 515.00 | 893.00 | 0.00 | 89.50 |
| 1945 | 533 | 515.00 | 897.00 | 0.00 | 89.90 |
| 1949 | 533 | 515.00 | 901.00 | 0.00 | 90.30 |
| 1953 | 533 | 515.00 | 905.00 | 0.00 | 90.70 |
| 1957 | 533 | 515.00 | 909.00 | 0.00 | 91.10 |
| 1961 | 533 | 515.00 | 913.00 | 0.00 | 91.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1965 | 533 | 515.00 | 917.00 | 0.00 | 91.90 |
| 1969 | 533 | 515.00 | 921.00 | 0.00 | 92.30 |
| 1973 | 533 | 515.00 | 925.00 | 0.00 | 92.70 |
| 1977 | 533 | 515.00 | 929.00 | 0.00 | 93.10 |
| 1981 | 533 | 515.00 | 933.00 | 0.00 | 93.50 |
| 1985 | 533 | 515.00 | 937.00 | 0.00 | 93.90 |
| 1989 | 533 | 515.00 | 941.00 | 0.00 | 94.30 |
| 1993 | 533 | 515.00 | 945.00 | 0.00 | 94.70 |
| 1997 | 533 | 515.00 | 949.00 | 0.00 | 95.10 |
| 2001 | 533 | 515.00 | 953.00 | 0.00 | 95.50 |
| 2005 | 533 | 515.00 | 957.00 | 0.00 | 95.90 |
| 2009 | 533 | 515.00 | 961.00 | 0.00 | 96.30 |
| 2013 | 533 | 515.00 | 965.00 | 0.00 | 96.70 |
| 2017 | 533 | 515.00 | 969.00 | 0.00 | 97.10 |
| 2021 | 533 | 515.00 | 973.00 | 0.00 | 97.50 |
| 2025 | 533 | 515.00 | 977.00 | 0.00 | 97.90 |
| 2029 | 533 | 515.00 | 981.00 | 0.00 | 98.30 |
| 2033 | 533 | 515.00 | 985.00 | 0.00 | 98.70 |
| 2037 | 533 | 515.00 | 989.00 | 0.00 | 99.10 |
| 2041 | 533 | 515.00 | 993.00 | 0.00 | 99.50 |
| 2045 | 533 | 515.00 | 997.00 | 0.00 | 99.90 |
| 2049 | 533 | 515.00 | 1001.00 | 0.00 | 100.30 |
| 2053 | 533 | 515.00 | 1005.00 | 0.00 | 100.70 |
| 2057 | 533 | 515.00 | 1009.00 | 0.00 | 101.10 |
| 2061 | 533 | 515.00 | 1013.00 | 0.00 | 101.50 |
| 2065 | 533 | 515.00 | 1017.00 | 0.00 | 101.90 |
| 2069 | 533 | 515.00 | 1021.00 | 0.00 | 102.30 |
| 2073 | 533 | 515.00 | 1025.00 | 0.00 | 102.70 |
| 2077 | 533 | 515.00 | 1029.00 | 0.00 | 103.10 |
| 2081 | 533 | 515.00 | 1033.00 | 0.00 | 103.50 |
| 2085 | 533 | 515.00 | 1037.00 | 0.00 | 103.90 |
| 2089 | 533 | 515.00 | 1041.00 | 0.00 | 104.30 |
| 2093 | 533 | 515.00 | 1045.00 | 0.00 | 104.70 |
| 2097 | 533 | 515.00 | 1049.00 | 0.00 | 105.10 |
| 2101 | 533 | 515.00 | 1053.00 | 0.00 | 105.50 |
| 2105 | 533 | 515.00 | 1057.00 | 0.00 | 105.90 |
| 2109 | 533 | 515.00 | 1061.00 | 0.00 | 106.30 |
| 2113 | 533 | 515.00 | 1065.00 | 0.00 | 106.70 |
| 2117 | 533 | 515.00 | 1069.00 | 0.00 | 107.10 |
| 2121 | 533 | 515.00 | 1073.00 | 0.00 | 107.50 |
| 2125 | 533 | 515.00 | 1077.00 | 0.00 | 107.90 |
| 2129 | 533 | 515.00 | 1081.00 | 0.00 | 108.30 |
| 2133 | 533 | 515.00 | 1085.00 | 0.00 | 108.70 |
| 2137 | 533 | 515.00 | 1089.00 | 0.00 | 109.10 |
| 2141 | 533 | 515.00 | 1093.00 | 0.00 | 109.50 |
| 2145 | 533 | 515.00 | 1097.00 | 0.00 | 109.90 |
| 2149 | 533 | 515.00 | 1101.00 | 0.00 | 110.30 |
| 2153 | 533 | 515.00 | 1105.00 | 0.00 | 110.70 |
| 2157 | 533 | 515.00 | 1109.00 | 0.00 | 111.10 |
| 2161 | 533 | 515.00 | 1113.00 | 0.00 | 111.50 |
| 2165 | 533 | 515.00 | 1117.00 | 0.00 | 111.90 |
| 2169 | 533 | 515.00 | 1121.00 | 0.00 | 112.30 |
| 2173 | 533 | 515.00 | 1125.00 | 0.00 | 112.70 |
| 2177 | 533 | 515.00 | 1129.00 | 0.00 | 113.10 |
| 2181 | 533 | 515.00 | 1133.00 | 0.00 | 113.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2185 | 533 | 515.00 | 1137.00 | 0.00 | 113.90 |
| 2189 | 533 | 515.00 | 1141.00 | 0.00 | 114.30 |
| 2193 | 533 | 515.00 | 1145.00 | 0.00 | 114.70 |
| 2197 | 533 | 515.00 | 1149.00 | 0.00 | 115.10 |
| 2201 | 533 | 515.00 | 1153.00 | 0.00 | 115.50 |
| 2205 | 533 | 515.00 | 1157.00 | 0.00 | 115.90 |
| 2209 | 533 | 515.00 | 1161.00 | 0.00 | 116.30 |
| 2213 | 533 | 515.00 | 1165.00 | 0.00 | 116.70 |
| 2217 | 533 | 515.00 | 1169.00 | 0.00 | 117.10 |
| 2221 | 533 | 515.00 | 1173.00 | 0.00 | 117.50 |
| 2225 | 533 | 515.00 | 1177.00 | 0.00 | 117.90 |
| 2229 | 533 | 515.00 | 1181.00 | 0.00 | 118.30 |
| 2233 | 533 | 515.00 | 1185.00 | 0.00 | 118.70 |
| 2237 | 533 | 515.00 | 1189.00 | 0.00 | 119.10 |
| 2241 | 533 | 515.00 | 1193.00 | 0.00 | 119.50 |
| 2245 | 533 | 515.00 | 1197.00 | 0.00 | 119.90 |
| 2249 | 533 | 515.00 | 1201.00 | 0.00 | 120.30 |
| 2253 | 533 | 515.00 | 1205.00 | 0.00 | 120.70 |
| 2257 | 533 | 515.00 | 1209.00 | 0.00 | 121.10 |
| 2261 | 533 | 515.00 | 1213.00 | 0.00 | 121.50 |
| 2265 | 533 | 515.00 | 1217.00 | 0.00 | 121.90 |
| 2269 | 533 | 515.00 | 1221.00 | 0.00 | 122.30 |
| 2273 | 533 | 515.00 | 1225.00 | 0.00 | 122.70 |
| 2277 | 533 | 515.00 | 1229.00 | 0.00 | 123.10 |
| 2281 | 533 | 515.00 | 1233.00 | 0.00 | 123.50 |
| 2285 | 533 | 515.00 | 1237.00 | 0.00 | 123.90 |
| 2289 | 533 | 515.00 | 1241.00 | 0.00 | 124.30 |
| 2293 | 533 | 515.00 | 1245.00 | 0.00 | 124.70 |
| 2297 | 533 | 515.00 | 1249.00 | 0.00 | 125.10 |
| 2301 | 533 | 515.00 | 1253.00 | 0.00 | 125.50 |
| 2305 | 533 | 515.00 | 1257.00 | 0.00 | 125.90 |
| 2309 | 533 | 515.00 | 1261.00 | 0.00 | 126.30 |
| 2313 | 533 | 515.00 | 1265.00 | 0.00 | 126.70 |
| 2317 | 533 | 515.00 | 1269.00 | 0.00 | 127.10 |
| 2321 | 533 | 515.00 | 1273.00 | 0.00 | 127.50 |
| 2325 | 533 | 515.00 | 1277.00 | 0.00 | 127.90 |
| 2329 | 533 | 515.00 | 1281.00 | 0.00 | 128.30 |
| 2333 | 533 | 515.00 | 1285.00 | 0.00 | 128.70 |
| 2337 | 533 | 515.00 | 1289.00 | 0.00 | 129.10 |
| 2341 | 533 | 515.00 | 1293.00 | 0.00 | 129.50 |
| 2345 | 533 | 515.00 | 1297.00 | 0.00 | 129.90 |
| 2349 | 533 | 515.00 | 1301.00 | 0.00 | 130.30 |
| 2353 | 533 | 515.00 | 1305.00 | 0.00 | 130.70 |
| 2357 | 533 | 515.00 | 1309.00 | 0.00 | 131.10 |
| 2361 | 533 | 515.00 | 1313.00 | 0.00 | 131.50 |
| 2365 | 533 | 515.00 | 1317.00 | 0.00 | 131.90 |
| 2369 | 533 | 515.00 | 1321.00 | 0.00 | 132.30 |
| 2373 | 533 | 515.00 | 1325.00 | 0.00 | 132.70 |
| 2377 | 533 | 515.00 | 1329.00 | 0.00 | 133.10 |
| 2381 | 533 | 515.00 | 1333.00 | 0.00 | 133.50 |
| 2385 | 533 | 515.00 | 1337.00 | 0.00 | 133.90 |
| 2389 | 533 | 515.00 | 1341.00 | 0.00 | 134.30 |
| 2393 | 533 | 515.00 | 1345.00 | 0.00 | 134.70 |
| 2397 | 533 | 515.00 | 1349.00 | 0.00 | 135.10 |
| 2401 | 533 | 515.00 | 1353.00 | 0.00 | 135.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2405 | 533 | 515.00 | 1357.00 | 0.00 | 135.90 |
| 2409 | 533 | 515.00 | 1361.00 | 0.00 | 136.30 |
| 2413 | 533 | 515.00 | 1365.00 | 0.00 | 136.70 |
| 2417 | 533 | 515.00 | 1369.00 | 0.00 | 137.10 |
| 2421 | 533 | 515.00 | 1373.00 | 0.00 | 137.50 |
| 2425 | 533 | 515.00 | 1377.00 | 0.00 | 137.90 |
| 2429 | 533 | 515.00 | 1381.00 | 0.00 | 138.30 |
| 2433 | 533 | 515.00 | 1385.00 | 0.00 | 138.70 |
| 2437 | 533 | 515.00 | 1389.00 | 0.00 | 139.10 |
| 2441 | 533 | 515.00 | 1393.00 | 0.00 | 139.50 |
| 2445 | 533 | 515.00 | 1397.00 | 0.00 | 139.90 |
| 2449 | 533 | 515.00 | 1401.00 | 0.00 | 140.30 |
| 2453 | 533 | 515.00 | 1405.00 | 0.00 | 140.70 |
| 2457 | 533 | 515.00 | 1409.00 | 0.00 | 141.10 |
| 2461 | 533 | 515.00 | 1413.00 | 0.00 | 141.50 |
| 2465 | 533 | 515.00 | 1417.00 | 0.00 | 141.90 |
| 2469 | 533 | 515.00 | 1421.00 | 0.00 | 142.30 |
| 2473 | 533 | 515.00 | 1425.00 | 0.00 | 142.70 |
| 2477 | 533 | 515.00 | 1429.00 | 0.00 | 143.10 |
| 2481 | 533 | 515.00 | 1433.00 | 0.00 | 143.50 |
| 2485 | 533 | 515.00 | 1437.00 | 0.00 | 143.90 |
| 2489 | 533 | 515.00 | 1441.00 | 0.00 | 144.30 |
| 2493 | 533 | 515.00 | 1445.00 | 0.00 | 144.70 |
| 2497 | 533 | 515.00 | 1449.00 | 0.00 | 145.10 |
| 2501 | 533 | 515.00 | 1453.00 | 0.00 | 145.50 |
| 2505 | 533 | 515.00 | 1457.00 | 0.00 | 145.90 |
| 2509 | 533 | 515.00 | 1461.00 | 0.00 | 146.30 |
| 2513 | 533 | 515.00 | 1465.00 | 0.00 | 146.70 |
| 2517 | 533 | 515.00 | 1469.00 | 0.00 | 147.10 |
| 2521 | 533 | 515.00 | 1473.00 | 0.00 | 147.50 |
| 2525 | 533 | 515.00 | 1477.00 | 0.00 | 147.90 |
| 2529 | 533 | 515.00 | 1481.00 | 0.00 | 148.30 |
| 2533 | 533 | 515.00 | 1485.00 | 0.00 | 148.70 |
| 2537 | 533 | 515.00 | 1489.00 | 0.00 | 149.10 |
| 2541 | 533 | 515.00 | 1493.00 | 0.00 | 149.50 |
| 2545 | 533 | 515.00 | 1497.00 | 0.00 | 149.90 |
| 2549 | 533 | 515.00 | 1501.00 | 0.00 | 150.30 |
| 2553 | 533 | 515.00 | 1505.00 | 0.00 | 150.70 |
| 2557 | 533 | 515.00 | 1509.00 | 0.00 | 151.10 |
| 2561 | 533 | 515.00 | 1513.00 | 0.00 | 151.50 |
| 2565 | 533 | 515.00 | 1517.00 | 0.00 | 151.90 |
| 2569 | 533 | 515.00 | 1521.00 | 0.00 | 152.30 |
| 2573 | 533 | 515.00 | 1525.00 | 0.00 | 152.70 |
| 2577 | 533 | 515.00 | 1529.00 | 0.00 | 153.10 |
| 2581 | 533 | 515.00 | 1533.00 | 0.00 | 153.50 |
| 2585 | 533 | 515.00 | 1537.00 | 0.00 | 153.90 |
| 2589 | 533 | 515.00 | 1541.00 | 0.00 | 154.30 |
| 2593 | 533 | 515.00 | 1545.00 | 0.00 | 154.70 |
| 2597 | 533 | 515.00 | 1549.00 | 0.00 | 155.10 |
| 2601 | 533 | 515.00 | 1553.00 | 0.00 | 155.50 |
| 2605 | 533 | 515.00 | 1557.00 | 0.00 | 155.90 |
| 2609 | 533 | 515.00 | 1561.00 | 0.00 | 156.30 |
| 2613 | 533 | 515.00 | 1565.00 | 0.00 | 156.70 |
| 2617 | 533 | 515.00 | 1569.00 | 0.00 | 157.10 |
| 2621 | 533 | 515.00 | 1573.00 | 0.00 | 157.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2625 | 533 | 515.00 | 1577.00 | 0.00 | 157.90 |
| 2629 | 533 | 515.00 | 1581.00 | 0.00 | 158.30 |
| 2633 | 533 | 515.00 | 1585.00 | 0.00 | 158.70 |
| 2637 | 533 | 515.00 | 1589.00 | 0.00 | 159.10 |
| 2641 | 533 | 515.00 | 1593.00 | 0.00 | 159.50 |
| 2645 | 533 | 515.00 | 1597.00 | 0.00 | 159.90 |
| 2649 | 533 | 515.00 | 1601.00 | 0.00 | 160.30 |
| 2653 | 533 | 515.00 | 1605.00 | 0.00 | 160.70 |
| 2657 | 533 | 515.00 | 1609.00 | 0.00 | 161.10 |
| 2661 | 533 | 515.00 | 1613.00 | 0.00 | 161.50 |
| 2665 | 533 | 515.00 | 1617.00 | 0.00 | 161.90 |
| 2669 | 533 | 515.00 | 1621.00 | 0.00 | 162.30 |
| 2673 | 533 | 515.00 | 1625.00 | 0.00 | 162.70 |
| 2677 | 533 | 515.00 | 1629.00 | 0.00 | 163.10 |
| 2681 | 533 | 515.00 | 1633.00 | 0.00 | 163.50 |
| 2685 | 533 | 515.00 | 1637.00 | 0.00 | 163.90 |
| 2689 | 533 | 515.00 | 1641.00 | 0.00 | 164.30 |
| 2693 | 533 | 515.00 | 1645.00 | 0.00 | 164.70 |
| 2697 | 533 | 515.00 | 1649.00 | 0.00 | 165.10 |
| 2701 | 533 | 515.00 | 1653.00 | 0.00 | 165.50 |
| 2705 | 533 | 515.00 | 1657.00 | 0.00 | 165.90 |
| 2709 | 533 | 515.00 | 1661.00 | 0.00 | 166.30 |
| 2713 | 533 | 515.00 | 1665.00 | 0.00 | 166.70 |
| 2717 | 533 | 515.00 | 1669.00 | 0.00 | 167.10 |
| 2721 | 533 | 515.00 | 1673.00 | 0.00 | 167.50 |
| 2725 | 533 | 515.00 | 1677.00 | 0.00 | 167.90 |
| 2729 | 533 | 515.00 | 1681.00 | 0.00 | 168.30 |
| 2733 | 533 | 515.00 | 1685.00 | 0.00 | 168.70 |
| 2737 | 533 | 515.00 | 1689.00 | 0.00 | 169.10 |
| 2741 | 533 | 515.00 | 1693.00 | 0.00 | 169.50 |
| 2745 | 533 | 515.00 | 1697.00 | 0.00 | 169.90 |
| 2749 | 533 | 515.00 | 1701.00 | 0.00 | 170.30 |
| 2753 | 533 | 515.00 | 1705.00 | 0.00 | 170.70 |
| 2757 | 533 | 515.00 | 1709.00 | 0.00 | 171.10 |
| 2761 | 533 | 515.00 | 1713.00 | 0.00 | 171.50 |
| 2765 | 533 | 515.00 | 1717.00 | 0.00 | 171.90 |
| 2769 | 533 | 515.00 | 1721.00 | 0.00 | 172.30 |
| 2773 | 533 | 515.00 | 1725.00 | 0.00 | 172.70 |
| 2777 | 533 | 515.00 | 1729.00 | 0.00 | 173.10 |
| 2781 | 533 | 515.00 | 1733.00 | 0.00 | 173.50 |
| 2785 | 533 | 515.00 | 1737.00 | 0.00 | 173.90 |
| 2789 | 533 | 515.00 | 1741.00 | 0.00 | 174.30 |
| 2793 | 533 | 515.00 | 1745.00 | 0.00 | 174.70 |
| 2797 | 533 | 515.00 | 1749.00 | 0.00 | 175.10 |
| 2801 | 533 | 515.00 | 1753.00 | 0.00 | 175.50 |
| 2805 | 533 | 515.00 | 1757.00 | 0.00 | 175.90 |
| 2809 | 533 | 515.00 | 1761.00 | 0.00 | 176.30 |
| 2813 | 533 | 515.00 | 1765.00 | 0.00 | 176.70 |
| 2817 | 533 | 515.00 | 1769.00 | 0.00 | 177.10 |
| 2821 | 533 | 515.00 | 1773.00 | 0.00 | 177.50 |
| 2825 | 533 | 515.00 | 1777.00 | 0.00 | 177.90 |
| 2829 | 533 | 515.00 | 1781.00 | 0.00 | 178.30 |
| 2833 | 533 | 515.00 | 1785.00 | 0.00 | 178.70 |
| 2837 | 533 | 515.00 | 1789.00 | 0.00 | 179.10 |
| 2841 | 533 | 515.00 | 1793.00 | 0.00 | 179.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2845 | 533 | 515.00 | 1797.00 | 0.00 | 179.90 |
| 2849 | 533 | 515.00 | 1801.00 | 0.00 | 180.30 |
| 2853 | 533 | 515.00 | 1805.00 | 0.00 | 180.70 |
| 2857 | 533 | 515.00 | 1809.00 | 0.00 | 181.10 |
| 2861 | 533 | 515.00 | 1813.00 | 0.00 | 181.50 |
| 2865 | 533 | 515.00 | 1817.00 | 0.00 | 181.90 |
| 2869 | 533 | 515.00 | 1821.00 | 0.00 | 182.30 |
| 2873 | 533 | 515.00 | 1825.00 | 0.00 | 182.70 |
| 2877 | 533 | 515.00 | 1829.00 | 0.00 | 183.10 |
| 2881 | 533 | 515.00 | 1833.00 | 0.00 | 183.50 |
| 2885 | 533 | 515.00 | 1837.00 | 0.00 | 183.90 |
| 2889 | 533 | 515.00 | 1841.00 | 0.00 | 184.30 |
| 2893 | 533 | 515.00 | 1845.00 | 0.00 | 184.70 |
| 2897 | 533 | 515.00 | 1849.00 | 0.00 | 185.10 |
| 2901 | 533 | 515.00 | 1853.00 | 0.00 | 185.50 |
| 2905 | 533 | 515.00 | 1857.00 | 0.00 | 185.90 |
| 2909 | 533 | 515.00 | 1861.00 | 0.00 | 186.30 |
| 2913 | 533 | 515.00 | 1865.00 | 0.00 | 186.70 |
| 2917 | 533 | 515.00 | 1869.00 | 0.00 | 187.10 |
| 2921 | 533 | 515.00 | 1873.00 | 0.00 | 187.50 |
| 2925 | 533 | 515.00 | 1877.00 | 0.00 | 187.90 |
| 2929 | 533 | 515.00 | 1881.00 | 0.00 | 188.30 |
| 2933 | 533 | 515.00 | 1885.00 | 0.00 | 188.70 |
| 2937 | 533 | 515.00 | 1889.00 | 0.00 | 189.10 |
| 2941 | 533 | 515.00 | 1893.00 | 0.00 | 189.50 |
| 2945 | 533 | 515.00 | 1897.00 | 0.00 | 189.90 |
| 2949 | 533 | 515.00 | 1901.00 | 0.00 | 190.30 |
| 2953 | 533 | 515.00 | 1905.00 | 0.00 | 190.70 |
| 2957 | 533 | 515.00 | 1909.00 | 0.00 | 191.10 |
| 2961 | 533 | 515.00 | 1913.00 | 0.00 | 191.50 |
| 2965 | 533 | 515.00 | 1917.00 | 0.00 | 191.90 |
| 2969 | 533 | 515.00 | 1921.00 | 0.00 | 192.30 |
| 2973 | 533 | 515.00 | 1925.00 | 0.00 | 192.70 |
| 2977 | 533 | 515.00 | 1929.00 | 0.00 | 193.10 |
| 2981 | 533 | 515.00 | 1933.00 | 0.00 | 193.50 |
| 2985 | 533 | 515.00 | 1937.00 | 0.00 | 193.90 |
| 2989 | 533 | 515.00 | 1941.00 | 0.00 | 194.30 |
| 2993 | 533 | 515.00 | 1945.00 | 0.00 | 194.70 |
| 2997 | 533 | 515.00 | 1949.00 | 0.00 | 195.10 |
| 3001 | 533 | 515.00 | 1953.00 | 0.00 | 195.50 |
| 3005 | 533 | 515.00 | 1957.00 | 0.00 | 195.90 |
| 3009 | 533 | 515.00 | 1961.00 | 0.00 | 196.30 |
| 3013 | 533 | 515.00 | 1965.00 | 0.00 | 196.70 |
| 3017 | 533 | 515.00 | 1969.00 | 0.00 | 197.10 |
| 3021 | 533 | 515.00 | 1973.00 | 0.00 | 197.50 |
| 3025 | 533 | 515.00 | 1977.00 | 0.00 | 197.90 |
| 3029 | 533 | 515.00 | 1981.00 | 0.00 | 198.30 |
| 3033 | 533 | 515.00 | 1985.00 | 0.00 | 198.70 |
| 3037 | 533 | 515.00 | 1989.00 | 0.00 | 199.10 |
| 3041 | 533 | 515.00 | 1993.00 | 0.00 | 199.50 |
| 3045 | 533 | 515.00 | 1997.00 | 0.00 | 199.90 |
| 3049 | 533 | 515.00 | 2001.00 | 0.00 | 200.30 |
| 3053 | 533 | 515.00 | 2005.00 | 0.00 | 200.70 |
| 3057 | 533 | 515.00 | 2009.00 | 0.00 | 201.10 |
| 3061 | 533 | 515.00 | 2013.00 | 0.00 | 201.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3065 | 533 | 515.00 | 2017.00 | 0.00 | 201.90 |
| 3069 | 533 | 515.00 | 2021.00 | 0.00 | 202.30 |
| 3073 | 533 | 515.00 | 2025.00 | 0.00 | 202.70 |
| 3077 | 533 | 515.00 | 2029.00 | 0.00 | 203.10 |
| 3081 | 533 | 515.00 | 2033.00 | 0.00 | 203.50 |
| 3085 | 533 | 515.00 | 2037.00 | 0.00 | 203.90 |
| 3089 | 533 | 515.00 | 2041.00 | 0.00 | 204.30 |
| 3093 | 533 | 515.00 | 2045.00 | 0.00 | 204.70 |
| 3097 | 533 | 515.00 | 2049.00 | 0.00 | 205.10 |
| 3101 | 533 | 515.00 | 2053.00 | 0.00 | 205.50 |
| 3105 | 533 | 515.00 | 2057.00 | 0.00 | 205.90 |
| 3109 | 533 | 515.00 | 2061.00 | 0.00 | 206.30 |
| 3113 | 533 | 515.00 | 2065.00 | 0.00 | 206.70 |
| 3117 | 533 | 515.00 | 2069.00 | 0.00 | 207.10 |
| 3121 | 533 | 515.00 | 2073.00 | 0.00 | 207.50 |
| 3125 | 533 | 515.00 | 2077.00 | 0.00 | 207.90 |
| 3129 | 533 | 515.00 | 2081.00 | 0.00 | 208.30 |
| 3133 | 533 | 515.00 | 2085.00 | 0.00 | 208.70 |
| 3137 | 533 | 515.00 | 2089.00 | 0.00 | 209.10 |
| 3141 | 533 | 515.00 | 2093.00 | 0.00 | 209.50 |
| 3145 | 533 | 515.00 | 2097.00 | 0.00 | 209.90 |
| 3149 | 533 | 515.00 | 2101.00 | 0.00 | 210.30 |
| 3153 | 533 | 515.00 | 2105.00 | 0.00 | 210.70 |
| 3157 | 533 | 515.00 | 2109.00 | 0.00 | 211.10 |
| 3161 | 533 | 515.00 | 2113.00 | 0.00 | 211.50 |
| 3165 | 533 | 515.00 | 2117.00 | 0.00 | 211.90 |
| 3169 | 533 | 515.00 | 2121.00 | 0.00 | 212.30 |
| 3173 | 533 | 515.00 | 2125.00 | 0.00 | 212.70 |
| 3177 | 533 | 515.00 | 2129.00 | 0.00 | 213.10 |
| 3181 | 533 | 515.00 | 2133.00 | 0.00 | 213.50 |
| 3185 | 533 | 515.00 | 2137.00 | 0.00 | 213.90 |
| 3189 | 533 | 515.00 | 2141.00 | 0.00 | 214.30 |
| 3193 | 533 | 515.00 | 2145.00 | 0.00 | 214.70 |
| 3197 | 533 | 515.00 | 2149.00 | 0.00 | 215.10 |
| 3201 | 533 | 515.00 | 2153.00 | 0.00 | 215.50 |
| 3205 | 533 | 515.00 | 2157.00 | 0.00 | 215.90 |
| 3209 | 533 | 515.00 | 2161.00 | 0.00 | 216.30 |
| 3213 | 533 | 515.00 | 2165.00 | 0.00 | 216.70 |
| 3217 | 533 | 515.00 | 2169.00 | 0.00 | 217.10 |
| 3221 | 533 | 515.00 | 2173.00 | 0.00 | 217.50 |
| 3225 | 533 | 515.00 | 2177.00 | 0.00 | 217.90 |
| 3229 | 533 | 515.00 | 2181.00 | 0.00 | 218.30 |
| 3233 | 533 | 515.00 | 2185.00 | 0.00 | 218.70 |
| 3237 | 533 | 515.00 | 2189.00 | 0.00 | 219.10 |
| 3241 | 533 | 515.00 | 2193.00 | 0.00 | 219.50 |
| 3245 | 533 | 515.00 | 2197.00 | 0.00 | 219.90 |
| 3249 | 533 | 515.00 | 2201.00 | 0.00 | 220.30 |
| 3253 | 533 | 515.00 | 2205.00 | 0.00 | 220.70 |
| 3257 | 533 | 515.00 | 2209.00 | 0.00 | 221.10 |
| 3261 | 533 | 515.00 | 2213.00 | 0.00 | 221.50 |
| 3265 | 533 | 515.00 | 2217.00 | 0.00 | 221.90 |
| 3269 | 533 | 515.00 | 2221.00 | 0.00 | 222.30 |
| 3273 | 533 | 515.00 | 2225.00 | 0.00 | 222.70 |
| 3277 | 533 | 515.00 | 2229.00 | 0.00 | 223.10 |
| 3281 | 533 | 515.00 | 2233.00 | 0.00 | 223.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3285 | 533 | 515.00 | 2237.00 | 0.00 | 223.90 |
| 3289 | 533 | 515.00 | 2241.00 | 0.00 | 224.30 |
| 3293 | 533 | 515.00 | 2245.00 | 0.00 | 224.70 |
| 3297 | 533 | 515.00 | 2249.00 | 0.00 | 225.10 |
| 3301 | 533 | 515.00 | 2253.00 | 0.00 | 225.50 |
| 3305 | 533 | 515.00 | 2257.00 | 0.00 | 225.90 |
| 3309 | 533 | 515.00 | 2261.00 | 0.00 | 226.30 |
| 3313 | 533 | 515.00 | 2265.00 | 0.00 | 226.70 |
| 3317 | 533 | 515.00 | 2269.00 | 0.00 | 227.10 |
| 3321 | 533 | 515.00 | 2273.00 | 0.00 | 227.50 |
| 3325 | 533 | 515.00 | 2277.00 | 0.00 | 227.90 |
| 3329 | 533 | 515.00 | 2281.00 | 0.00 | 228.30 |
| 3333 | 533 | 515.00 | 2285.00 | 0.00 | 228.70 |
| 3337 | 533 | 515.00 | 2289.00 | 0.00 | 229.10 |
| 3341 | 533 | 515.00 | 2293.00 | 0.00 | 229.50 |
| 3345 | 533 | 515.00 | 2297.00 | 0.00 | 229.90 |
| 3349 | 533 | 515.00 | 2301.00 | 0.00 | 230.30 |
| 3353 | 533 | 515.00 | 2305.00 | 0.00 | 230.70 |
| 3357 | 533 | 515.00 | 2309.00 | 0.00 | 231.10 |
| 3361 | 533 | 515.00 | 2313.00 | 0.00 | 231.50 |
| 3365 | 533 | 515.00 | 2317.00 | 0.00 | 231.90 |
| 3369 | 533 | 515.00 | 2321.00 | 0.00 | 232.30 |
| 3373 | 533 | 515.00 | 2325.00 | 0.00 | 232.70 |
| 3377 | 533 | 515.00 | 2329.00 | 0.00 | 233.10 |
| 3381 | 533 | 515.00 | 2333.00 | 0.00 | 233.50 |
| 3385 | 533 | 515.00 | 2337.00 | 0.00 | 233.90 |
| 3389 | 533 | 515.00 | 2341.00 | 0.00 | 234.30 |
| 3393 | 533 | 515.00 | 2345.00 | 0.00 | 234.70 |
| 3397 | 533 | 515.00 | 2349.00 | 0.00 | 235.10 |
| 3401 | 533 | 515.00 | 2353.00 | 0.00 | 235.50 |
| 3405 | 533 | 515.00 | 2357.00 | 0.00 | 235.90 |
| 3409 | 533 | 515.00 | 2361.00 | 0.00 | 236.30 |
| 3413 | 533 | 515.00 | 2365.00 | 0.00 | 236.70 |
| 3417 | 533 | 515.00 | 2369.00 | 0.00 | 237.10 |
| 3421 | 533 | 515.00 | 2373.00 | 0.00 | 237.50 |
| 3425 | 533 | 515.00 | 2377.00 | 0.00 | 237.90 |
| 3429 | 533 | 515.00 | 2381.00 | 0.00 | 238.30 |
| 3433 | 533 | 515.00 | 2385.00 | 0.00 | 238.70 |
| 3437 | 533 | 515.00 | 2389.00 | 0.00 | 239.10 |
| 3441 | 533 | 515.00 | 2393.00 | 0.00 | 239.50 |
| 3445 | 533 | 515.00 | 2397.00 | 0.00 | 239.90 |
| 3449 | 533 | 515.00 | 2401.00 | 0.00 | 240.30 |
| 3453 | 533 | 515.00 | 2405.00 | 0.00 | 240.70 |
| 3457 | 533 | 515.00 | 2409.00 | 0.00 | 241.10 |
| 3461 | 533 | 515.00 | 2413.00 | 0.00 | 241.50 |
| 3465 | 533 | 515.00 | 2417.00 | 0.00 | 241.90 |
| 3469 | 533 | 515.00 | 2421.00 | 0.00 | 242.30 |
| 3473 | 533 | 515.00 | 2425.00 | 0.00 | 242.70 |
| 3477 | 533 | 515.00 | 2429.00 | 0.00 | 243.10 |
| 3481 | 533 | 515.00 | 2433.00 | 0.00 | 243.50 |
| 3485 | 533 | 515.00 | 2437.00 | 0.00 | 243.90 |
| 3489 | 533 | 515.00 | 2441.00 | 0.00 | 244.30 |
| 3493 | 533 | 515.00 | 2445.00 | 0.00 | 244.70 |
| 3497 | 533 | 515.00 | 2449.00 | 0.00 | 245.10 |
| 3501 | 533 | 515.00 | 2453.00 | 0.00 | 245.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3505 | 533 | 515.00 | 2457.00 | 0.00 | 245.90 |
| 3509 | 533 | 515.00 | 2461.00 | 0.00 | 246.30 |
| 3513 | 533 | 515.00 | 2465.00 | 0.00 | 246.70 |
| 3517 | 533 | 515.00 | 2469.00 | 0.00 | 247.10 |
| 3521 | 533 | 515.00 | 2473.00 | 0.00 | 247.50 |
| 3525 | 533 | 515.00 | 2477.00 | 0.00 | 247.90 |
| 3529 | 533 | 515.00 | 2481.00 | 0.00 | 248.30 |
| 3533 | 533 | 515.00 | 2485.00 | 0.00 | 248.70 |
| 3537 | 533 | 515.00 | 2489.00 | 0.00 | 249.10 |
| 3541 | 533 | 515.00 | 2493.00 | 0.00 | 249.50 |
| 3545 | 533 | 515.00 | 2497.00 | 0.00 | 249.90 |
| 3549 | 533 | 515.00 | 2501.00 | 0.00 | 250.30 |
| 3553 | 533 | 515.00 | 2505.00 | 0.00 | 250.70 |
| 3557 | 533 | 515.00 | 2509.00 | 0.00 | 251.10 |
| 3561 | 533 | 515.00 | 2513.00 | 0.00 | 251.50 |
| 3565 | 533 | 515.00 | 2517.00 | 0.00 | 251.90 |
| 3569 | 533 | 515.00 | 2521.00 | 0.00 | 252.30 |
| 3573 | 533 | 515.00 | 2525.00 | 0.00 | 252.70 |
| 3577 | 533 | 515.00 | 2529.00 | 0.00 | 253.10 |
| 3581 | 533 | 515.00 | 2533.00 | 0.00 | 253.50 |
| 3585 | 533 | 515.00 | 2537.00 | 0.00 | 253.90 |
| 3589 | 533 | 515.00 | 2541.00 | 0.00 | 254.30 |
| 3593 | 533 | 515.00 | 2545.00 | 0.00 | 254.70 |
| 3597 | 533 | 515.00 | 2549.00 | 0.00 | 255.10 |
| 3601 | 533 | 515.00 | 2553.00 | 0.00 | 255.50 |
| 3605 | 533 | 515.00 | 2557.00 | 0.00 | 255.90 |
| 3609 | 533 | 515.00 | 2561.00 | 0.00 | 256.30 |
| 3613 | 533 | 515.00 | 2565.00 | 0.00 | 256.70 |
| 3617 | 533 | 515.00 | 2569.00 | 0.00 | 257.10 |
| 3621 | 533 | 515.00 | 2573.00 | 0.00 | 257.50 |
| 3625 | 533 | 515.00 | 2577.00 | 0.00 | 257.90 |
| 3629 | 533 | 515.00 | 2581.00 | 0.00 | 258.30 |
| 3633 | 533 | 515.00 | 2585.00 | 0.00 | 258.70 |
| 3637 | 533 | 515.00 | 2589.00 | 0.00 | 259.10 |
| 3641 | 533 | 515.00 | 2593.00 | 0.00 | 259.50 |
| 3645 | 533 | 515.00 | 2597.00 | 0.00 | 259.90 |
| 3649 | 533 | 515.00 | 2601.00 | 0.00 | 260.30 |
| 3653 | 533 | 515.00 | 2605.00 | 0.00 | 260.70 |
| 3657 | 533 | 515.00 | 2609.00 | 0.00 | 261.10 |
| 3661 | 533 | 515.00 | 2613.00 | 0.00 | 261.50 |
| 3665 | 533 | 515.00 | 2617.00 | 0.00 | 261.90 |
| 3669 | 533 | 515.00 | 2621.00 | 0.00 | 262.30 |
| 3673 | 533 | 515.00 | 2625.00 | 0.00 | 262.70 |
| 3677 | 533 | 515.00 | 2629.00 | 0.00 | 263.10 |
| 3681 | 533 | 515.00 | 2633.00 | 0.00 | 263.50 |
| 3685 | 533 | 515.00 | 2637.00 | 0.00 | 263.90 |
| 3689 | 533 | 515.00 | 2641.00 | 0.00 | 264.30 |
| 3693 | 533 | 515.00 | 2645.00 | 0.00 | 264.70 |
| 3697 | 533 | 515.00 | 2649.00 | 0.00 | 265.10 |
| 3701 | 533 | 515.00 | 2653.00 | 0.00 | 265.50 |
| 3705 | 533 | 515.00 | 2657.00 | 0.00 | 265.90 |
| 3709 | 533 | 515.00 | 2661.00 | 0.00 | 266.30 |
| 3713 | 533 | 515.00 | 2665.00 | 0.00 | 266.70 |
| 3717 | 533 | 515.00 | 2669.00 | 0.00 | 267.10 |
| 3721 | 533 | 515.00 | 2673.00 | 0.00 | 267.50 |

**Monthly table for standard rate NICs (employee under 21)
for use from 6 January 2024 to 5 April 2024**

Table letter M

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 3725 | 533 | 515.00 | 2677.00 | 0.00 | 267.90 |
| 3729 | 533 | 515.00 | 2681.00 | 0.00 | 268.30 |
| 3733 | 533 | 515.00 | 2685.00 | 0.00 | 268.70 |
| 3737 | 533 | 515.00 | 2689.00 | 0.00 | 269.10 |
| 3741 | 533 | 515.00 | 2693.00 | 0.00 | 269.50 |
| 3745 | 533 | 515.00 | 2697.00 | 0.00 | 269.90 |
| 3749 | 533 | 515.00 | 2701.00 | 0.00 | 270.30 |
| 3753 | 533 | 515.00 | 2705.00 | 0.00 | 270.70 |
| 3757 | 533 | 515.00 | 2709.00 | 0.00 | 271.10 |
| 3761 | 533 | 515.00 | 2713.00 | 0.00 | 271.50 |
| 3765 | 533 | 515.00 | 2717.00 | 0.00 | 271.90 |
| 3769 | 533 | 515.00 | 2721.00 | 0.00 | 272.30 |
| 3773 | 533 | 515.00 | 2725.00 | 0.00 | 272.70 |
| 3777 | 533 | 515.00 | 2729.00 | 0.00 | 273.10 |
| 3781 | 533 | 515.00 | 2733.00 | 0.00 | 273.50 |
| 3785 | 533 | 515.00 | 2737.00 | 0.00 | 273.90 |
| 3789 | 533 | 515.00 | 2741.00 | 0.00 | 274.30 |
| 3793 | 533 | 515.00 | 2745.00 | 0.00 | 274.70 |
| 3797 | 533 | 515.00 | 2749.00 | 0.00 | 275.10 |
| 3801 | 533 | 515.00 | 2753.00 | 0.00 | 275.50 |
| 3805 | 533 | 515.00 | 2757.00 | 0.00 | 275.90 |
| 3809 | 533 | 515.00 | 2761.00 | 0.00 | 276.30 |
| 3813 | 533 | 515.00 | 2765.00 | 0.00 | 276.70 |
| 3817 | 533 | 515.00 | 2769.00 | 0.00 | 277.10 |
| 3821 | 533 | 515.00 | 2773.00 | 0.00 | 277.50 |
| 3825 | 533 | 515.00 | 2777.00 | 0.00 | 277.90 |
| 3829 | 533 | 515.00 | 2781.00 | 0.00 | 278.30 |
| 3833 | 533 | 515.00 | 2785.00 | 0.00 | 278.70 |
| 3837 | 533 | 515.00 | 2789.00 | 0.00 | 279.10 |
| 3841 | 533 | 515.00 | 2793.00 | 0.00 | 279.50 |
| 3845 | 533 | 515.00 | 2797.00 | 0.00 | 279.90 |
| 3849 | 533 | 515.00 | 2801.00 | 0.00 | 280.30 |
| 3853 | 533 | 515.00 | 2805.00 | 0.00 | 280.70 |
| 3857 | 533 | 515.00 | 2809.00 | 0.00 | 281.10 |
| 3861 | 533 | 515.00 | 2813.00 | 0.00 | 281.50 |
| 3865 | 533 | 515.00 | 2817.00 | 0.00 | 281.90 |
| 3869 | 533 | 515.00 | 2821.00 | 0.00 | 282.30 |
| 3873 | 533 | 515.00 | 2825.00 | 0.00 | 282.70 |
| 3877 | 533 | 515.00 | 2829.00 | 0.00 | 283.10 |
| 3881 | 533 | 515.00 | 2833.00 | 0.00 | 283.50 |
| 3885 | 533 | 515.00 | 2837.00 | 0.00 | 283.90 |
| 3889 | 533 | 515.00 | 2841.00 | 0.00 | 284.30 |
| 3893 | 533 | 515.00 | 2845.00 | 0.00 | 284.70 |
| 3897 | 533 | 515.00 | 2849.00 | 0.00 | 285.10 |
| 3901 | 533 | 515.00 | 2853.00 | 0.00 | 285.50 |
| 3905 | 533 | 515.00 | 2857.00 | 0.00 | 285.90 |
| 3909 | 533 | 515.00 | 2861.00 | 0.00 | 286.30 |
| 3913 | 533 | 515.00 | 2865.00 | 0.00 | 286.70 |
| 3917 | 533 | 515.00 | 2869.00 | 0.00 | 287.10 |
| 3921 | 533 | 515.00 | 2873.00 | 0.00 | 287.50 |
| 3925 | 533 | 515.00 | 2877.00 | 0.00 | 287.90 |
| 3929 | 533 | 515.00 | 2881.00 | 0.00 | 288.30 |
| 3933 | 533 | 515.00 | 2885.00 | 0.00 | 288.70 |
| 3937 | 533 | 515.00 | 2889.00 | 0.00 | 289.10 |
| 3941 | 533 | 515.00 | 2893.00 | 0.00 | 289.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3945 | 533 | 515.00 | 2897.00 | 0.00 | 289.90 |
| 3949 | 533 | 515.00 | 2901.00 | 0.00 | 290.30 |
| 3953 | 533 | 515.00 | 2905.00 | 0.00 | 290.70 |
| 3957 | 533 | 515.00 | 2909.00 | 0.00 | 291.10 |
| 3961 | 533 | 515.00 | 2913.00 | 0.00 | 291.50 |
| 3965 | 533 | 515.00 | 2917.00 | 0.00 | 291.90 |
| 3969 | 533 | 515.00 | 2921.00 | 0.00 | 292.30 |
| 3973 | 533 | 515.00 | 2925.00 | 0.00 | 292.70 |
| 3977 | 533 | 515.00 | 2929.00 | 0.00 | 293.10 |
| 3981 | 533 | 515.00 | 2933.00 | 0.00 | 293.50 |
| 3985 | 533 | 515.00 | 2937.00 | 0.00 | 293.90 |
| 3989 | 533 | 515.00 | 2941.00 | 0.00 | 294.30 |
| 3993 | 533 | 515.00 | 2945.00 | 0.00 | 294.70 |
| 3997 | 533 | 515.00 | 2949.00 | 0.00 | 295.10 |
| 4001 | 533 | 515.00 | 2953.00 | 0.00 | 295.50 |
| 4005 | 533 | 515.00 | 2957.00 | 0.00 | 295.90 |
| 4009 | 533 | 515.00 | 2961.00 | 0.00 | 296.30 |
| 4013 | 533 | 515.00 | 2965.00 | 0.00 | 296.70 |
| 4017 | 533 | 515.00 | 2969.00 | 0.00 | 297.10 |
| 4021 | 533 | 515.00 | 2973.00 | 0.00 | 297.50 |
| 4025 | 533 | 515.00 | 2977.00 | 0.00 | 297.90 |
| 4029 | 533 | 515.00 | 2981.00 | 0.00 | 298.30 |
| 4033 | 533 | 515.00 | 2985.00 | 0.00 | 298.70 |
| 4037 | 533 | 515.00 | 2989.00 | 0.00 | 299.10 |
| 4041 | 533 | 515.00 | 2993.00 | 0.00 | 299.50 |
| 4045 | 533 | 515.00 | 2997.00 | 0.00 | 299.90 |
| 4049 | 533 | 515.00 | 3001.00 | 0.00 | 300.30 |
| 4053 | 533 | 515.00 | 3005.00 | 0.00 | 300.70 |
| 4057 | 533 | 515.00 | 3009.00 | 0.00 | 301.10 |
| 4061 | 533 | 515.00 | 3013.00 | 0.00 | 301.50 |
| 4065 | 533 | 515.00 | 3017.00 | 0.00 | 301.90 |
| 4069 | 533 | 515.00 | 3021.00 | 0.00 | 302.30 |
| 4073 | 533 | 515.00 | 3025.00 | 0.00 | 302.70 |
| 4077 | 533 | 515.00 | 3029.00 | 0.00 | 303.10 |
| 4081 | 533 | 515.00 | 3033.00 | 0.00 | 303.50 |
| 4085 | 533 | 515.00 | 3037.00 | 0.00 | 303.90 |
| 4089 | 533 | 515.00 | 3041.00 | 0.00 | 304.30 |
| 4093 | 533 | 515.00 | 3045.00 | 0.00 | 304.70 |
| 4097 | 533 | 515.00 | 3049.00 | 0.00 | 305.10 |
| 4101 | 533 | 515.00 | 3053.00 | 0.00 | 305.50 |
| 4105 | 533 | 515.00 | 3057.00 | 0.00 | 305.90 |
| 4109 | 533 | 515.00 | 3061.00 | 0.00 | 306.30 |
| 4113 | 533 | 515.00 | 3065.00 | 0.00 | 306.70 |
| 4117 | 533 | 515.00 | 3069.00 | 0.00 | 307.10 |
| 4121 | 533 | 515.00 | 3073.00 | 0.00 | 307.50 |
| 4125 | 533 | 515.00 | 3077.00 | 0.00 | 307.90 |
| 4129 | 533 | 515.00 | 3081.00 | 0.00 | 308.30 |
| 4133 | 533 | 515.00 | 3085.00 | 0.00 | 308.70 |
| 4137 | 533 | 515.00 | 3089.00 | 0.00 | 309.10 |
| 4141 | 533 | 515.00 | 3093.00 | 0.00 | 309.50 |
| 4145 | 533 | 515.00 | 3097.00 | 0.00 | 309.90 |
| 4149 | 533 | 515.00 | 3101.00 | 0.00 | 310.30 |
| 4153 | 533 | 515.00 | 3105.00 | 0.00 | 310.70 |
| 4157 | 533 | 515.00 | 3109.00 | 0.00 | 311.10 |
| 4161 | 533 | 515.00 | 3113.00 | 0.00 | 311.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4165 | 533 | 515.00 | 3117.00 | 0.00 | 311.90 |
| 4169 | 533 | 515.00 | 3121.00 | 0.00 | 312.30 |
| 4173 | 533 | 515.00 | 3125.00 | 0.00 | 312.70 |
| 4177 | 533 | 515.00 | 3129.00 | 0.00 | 313.10 |
| 4181 | 533 | 515.00 | 3133.00 | 0.00 | 313.50 |
| 4185 | 533 | 515.00 | 3137.00 | 0.00 | 313.90 |
| 4189 | 533 | 515.00 | 3141.00 | 0.00 | 314.10 |

If your employee's gross pay is over £4,189, go to page 244.

NICs where employer is eligible to claim veterans employer NICs relief

Use this table for employees who are aged 21 or over and under State Pension age and apprentices who are aged 25 or over where employer is eligible to claim Freeports employer NICs relief.

Do not use this table for:

- any tax year other than 2023 to 2024
- employees where the employer is eligible to claim Freeports employer NICs relief (go to Table letter F)
- employees employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 148 | 123 | 25.00 | 0.00 | 0.00 | 0.00 |
| 149 | 123 | 26.00 | 0.00 | 0.00 | 0.00 |
| 150 | 123 | 27.00 | 0.00 | 0.00 | 0.00 |
| 151 | 123 | 28.00 | 0.00 | 0.00 | 0.00 |
| 152 | 123 | 29.00 | 0.00 | 0.00 | 0.00 |
| 153 | 123 | 30.00 | 0.00 | 0.00 | 0.00 |
| 154 | 123 | 31.00 | 0.00 | 0.00 | 0.00 |
| 155 | 123 | 32.00 | 0.00 | 0.00 | 0.00 |
| 156 | 123 | 33.00 | 0.00 | 0.00 | 0.00 |
| 157 | 123 | 34.00 | 0.00 | 0.00 | 0.00 |
| 158 | 123 | 35.00 | 0.00 | 0.00 | 0.00 |
| 159 | 123 | 36.00 | 0.00 | 0.00 | 0.00 |
| 160 | 123 | 37.00 | 0.00 | 0.00 | 0.00 |
| 161 | 123 | 38.00 | 0.00 | 0.00 | 0.00 |
| 162 | 123 | 39.00 | 0.00 | 0.00 | 0.00 |
| 163 | 123 | 40.00 | 0.00 | 0.00 | 0.00 |
| 164 | 123 | 41.00 | 0.00 | 0.00 | 0.00 |
| 165 | 123 | 42.00 | 0.00 | 0.00 | 0.00 |
| 166 | 123 | 43.00 | 0.00 | 0.00 | 0.00 |
| 167 | 123 | 44.00 | 0.00 | 0.00 | 0.00 |
| 168 | 123 | 45.00 | 0.00 | 0.00 | 0.00 |
| 169 | 123 | 46.00 | 0.00 | 0.00 | 0.00 |
| 170 | 123 | 47.00 | 0.00 | 0.00 | 0.00 |
| 171 | 123 | 48.00 | 0.00 | 0.00 | 0.00 |
| 172 | 123 | 49.00 | 0.00 | 0.00 | 0.00 |
| 173 | 123 | 50.00 | 0.00 | 0.00 | 0.00 |
| 174 | 123 | 51.00 | 0.00 | 0.00 | 0.00 |
| 175 | 123 | 52.00 | 0.00 | 0.00 | 0.00 |
| 176 | 123 | 53.00 | 0.00 | 0.00 | 0.00 |
| 177 | 123 | 54.00 | 0.00 | 0.00 | 0.00 |
| 178 | 123 | 55.00 | 0.00 | 0.00 | 0.00 |
| 179 | 123 | 56.00 | 0.00 | 0.00 | 0.00 |
| 180 | 123 | 57.00 | 0.00 | 0.00 | 0.00 |
| 181 | 123 | 58.00 | 0.00 | 0.00 | 0.00 |
| 182 | 123 | 59.00 | 0.00 | 0.00 | 0.00 |
| 183 | 123 | 60.00 | 0.00 | 0.00 | 0.00 |
| 184 | 123 | 61.00 | 0.00 | 0.00 | 0.00 |
| 185 | 123 | 62.00 | 0.00 | 0.00 | 0.00 |
| 186 | 123 | 63.00 | 0.00 | 0.00 | 0.00 |
| 187 | 123 | 64.00 | 0.00 | 0.00 | 0.00 |
| 188 | 123 | 65.00 | 0.00 | 0.00 | 0.00 |
| 189 | 123 | 66.00 | 0.00 | 0.00 | 0.00 |
| 190 | 123 | 67.00 | 0.00 | 0.00 | 0.00 |
| 191 | 123 | 68.00 | 0.00 | 0.00 | 0.00 |
| 192 | 123 | 69.00 | 0.00 | 0.00 | 0.00 |
| 193 | 123 | 70.00 | 0.00 | 0.00 | 0.00 |
| 194 | 123 | 71.00 | 0.00 | 0.00 | 0.00 |
| 195 | 123 | 72.00 | 0.00 | 0.00 | 0.00 |
| 196 | 123 | 73.00 | 0.00 | 0.00 | 0.00 |
| 197 | 123 | 74.00 | 0.00 | 0.00 | 0.00 |
| 198 | 123 | 75.00 | 0.00 | 0.00 | 0.00 |
| 199 | 123 | 76.00 | 0.00 | 0.00 | 0.00 |
| 200 | 123 | 77.00 | 0.00 | 0.00 | 0.00 |
| 201 | 123 | 78.00 | 0.00 | 0.00 | 0.00 |
| 202 | 123 | 79.00 | 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 |
| 203 | 123 | 80.00 | 0.00 | 0.00 | 0.00 |
| 204 | 123 | 81.00 | 0.00 | 0.00 | 0.00 |
| 205 | 123 | 82.00 | 0.00 | 0.00 | 0.00 |
| 206 | 123 | 83.00 | 0.00 | 0.00 | 0.00 |
| 207 | 123 | 84.00 | 0.00 | 0.00 | 0.00 |
| 208 | 123 | 85.00 | 0.00 | 0.00 | 0.00 |
| 209 | 123 | 86.00 | 0.00 | 0.00 | 0.00 |
| 210 | 123 | 87.00 | 0.00 | 0.00 | 0.00 |
| 211 | 123 | 88.00 | 0.00 | 0.00 | 0.00 |
| 212 | 123 | 89.00 | 0.00 | 0.00 | 0.00 |
| 213 | 123 | 90.00 | 0.00 | 0.00 | 0.00 |
| 214 | 123 | 91.00 | 0.00 | 0.00 | 0.00 |
| 215 | 123 | 92.00 | 0.00 | 0.00 | 0.00 |
| 216 | 123 | 93.00 | 0.00 | 0.00 | 0.00 |
| 217 | 123 | 94.00 | 0.00 | 0.00 | 0.00 |
| 218 | 123 | 95.00 | 0.00 | 0.00 | 0.00 |
| 219 | 123 | 96.00 | 0.00 | 0.00 | 0.00 |
| 220 | 123 | 97.00 | 0.00 | 0.00 | 0.00 |
| 221 | 123 | 98.00 | 0.00 | 0.00 | 0.00 |
| 222 | 123 | 99.00 | 0.00 | 0.00 | 0.00 |
| 223 | 123 | 100.00 | 0.00 | 0.00 | 0.00 |
| 224 | 123 | 101.00 | 0.00 | 0.00 | 0.00 |
| 225 | 123 | 102.00 | 0.00 | 0.00 | 0.00 |
| 226 | 123 | 103.00 | 0.00 | 0.00 | 0.00 |
| 227 | 123 | 104.00 | 0.00 | 0.00 | 0.00 |
| 228 | 123 | 105.00 | 0.00 | 0.00 | 0.00 |
| 229 | 123 | 106.00 | 0.00 | 0.00 | 0.00 |
| 230 | 123 | 107.00 | 0.00 | 0.00 | 0.00 |
| 231 | 123 | 108.00 | 0.00 | 0.00 | 0.00 |
| 232 | 123 | 109.00 | 0.00 | 0.00 | 0.00 |
| 233 | 123 | 110.00 | 0.00 | 0.00 | 0.00 |
| 234 | 123 | 111.00 | 0.00 | 0.00 | 0.00 |
| 235 | 123 | 112.00 | 0.00 | 0.00 | 0.00 |
| 236 | 123 | 113.00 | 0.00 | 0.00 | 0.00 |
| 237 | 123 | 114.00 | 0.00 | 0.00 | 0.00 |
| 238 | 123 | 115.00 | 0.00 | 0.00 | 0.00 |
| 239 | 123 | 116.00 | 0.00 | 0.00 | 0.00 |
| 240 | 123 | 117.00 | 0.00 | 0.00 | 0.00 |
| 241 | 123 | 118.00 | 0.00 | 0.00 | 0.00 |
| 242 | 123 | 119.00 | 0.00 | 0.00 | 0.00 |
| 243 | 123 | 119.00 | 1.00 | 0.00 | 0.15 |
| 244 | 123 | 119.00 | 2.00 | 0.00 | 0.25 |
| 245 | 123 | 119.00 | 3.00 | 0.00 | 0.35 |
| 246 | 123 | 119.00 | 4.00 | 0.00 | 0.45 |
| 247 | 123 | 119.00 | 5.00 | 0.00 | 0.55 |
| 248 | 123 | 119.00 | 6.00 | 0.00 | 0.65 |
| 249 | 123 | 119.00 | 7.00 | 0.00 | 0.75 |
| 250 | 123 | 119.00 | 8.00 | 0.00 | 0.85 |
| 251 | 123 | 119.00 | 9.00 | 0.00 | 0.95 |
| 252 | 123 | 119.00 | 10.00 | 0.00 | 1.05 |
| 253 | 123 | 119.00 | 11.00 | 0.00 | 1.15 |
| 254 | 123 | 119.00 | 12.00 | 0.00 | 1.25 |
| 255 | 123 | 119.00 | 13.00 | 0.00 | 1.35 |
| 256 | 123 | 119.00 | 14.00 | 0.00 | 1.45 |
| 257 | 123 | 119.00 | 15.00 | 0.00 | 1.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 258 | 123 | 119.00 | 16.00 | 0.00 | 1.65 |
| 259 | 123 | 119.00 | 17.00 | 0.00 | 1.75 |
| 260 | 123 | 119.00 | 18.00 | 0.00 | 1.85 |
| 261 | 123 | 119.00 | 19.00 | 0.00 | 1.95 |
| 262 | 123 | 119.00 | 20.00 | 0.00 | 2.05 |
| 263 | 123 | 119.00 | 21.00 | 0.00 | 2.15 |
| 264 | 123 | 119.00 | 22.00 | 0.00 | 2.25 |
| 265 | 123 | 119.00 | 23.00 | 0.00 | 2.35 |
| 266 | 123 | 119.00 | 24.00 | 0.00 | 2.45 |
| 267 | 123 | 119.00 | 25.00 | 0.00 | 2.55 |
| 268 | 123 | 119.00 | 26.00 | 0.00 | 2.65 |
| 269 | 123 | 119.00 | 27.00 | 0.00 | 2.75 |
| 270 | 123 | 119.00 | 28.00 | 0.00 | 2.85 |
| 271 | 123 | 119.00 | 29.00 | 0.00 | 2.95 |
| 272 | 123 | 119.00 | 30.00 | 0.00 | 3.05 |
| 273 | 123 | 119.00 | 31.00 | 0.00 | 3.15 |
| 274 | 123 | 119.00 | 32.00 | 0.00 | 3.25 |
| 275 | 123 | 119.00 | 33.00 | 0.00 | 3.35 |
| 276 | 123 | 119.00 | 34.00 | 0.00 | 3.45 |
| 277 | 123 | 119.00 | 35.00 | 0.00 | 3.55 |
| 278 | 123 | 119.00 | 36.00 | 0.00 | 3.65 |
| 279 | 123 | 119.00 | 37.00 | 0.00 | 3.75 |
| 280 | 123 | 119.00 | 38.00 | 0.00 | 3.85 |
| 281 | 123 | 119.00 | 39.00 | 0.00 | 3.95 |
| 282 | 123 | 119.00 | 40.00 | 0.00 | 4.05 |
| 283 | 123 | 119.00 | 41.00 | 0.00 | 4.15 |
| 284 | 123 | 119.00 | 42.00 | 0.00 | 4.25 |
| 285 | 123 | 119.00 | 43.00 | 0.00 | 4.35 |
| 286 | 123 | 119.00 | 44.00 | 0.00 | 4.45 |
| 287 | 123 | 119.00 | 45.00 | 0.00 | 4.55 |
| 288 | 123 | 119.00 | 46.00 | 0.00 | 4.65 |
| 289 | 123 | 119.00 | 47.00 | 0.00 | 4.75 |
| 290 | 123 | 119.00 | 48.00 | 0.00 | 4.85 |
| 291 | 123 | 119.00 | 49.00 | 0.00 | 4.95 |
| 292 | 123 | 119.00 | 50.00 | 0.00 | 5.05 |
| 293 | 123 | 119.00 | 51.00 | 0.00 | 5.15 |
| 294 | 123 | 119.00 | 52.00 | 0.00 | 5.25 |
| 295 | 123 | 119.00 | 53.00 | 0.00 | 5.35 |
| 296 | 123 | 119.00 | 54.00 | 0.00 | 5.45 |
| 297 | 123 | 119.00 | 55.00 | 0.00 | 5.55 |
| 298 | 123 | 119.00 | 56.00 | 0.00 | 5.65 |
| 299 | 123 | 119.00 | 57.00 | 0.00 | 5.75 |
| 300 | 123 | 119.00 | 58.00 | 0.00 | 5.85 |
| 301 | 123 | 119.00 | 59.00 | 0.00 | 5.95 |
| 302 | 123 | 119.00 | 60.00 | 0.00 | 6.05 |
| 303 | 123 | 119.00 | 61.00 | 0.00 | 6.15 |
| 304 | 123 | 119.00 | 62.00 | 0.00 | 6.25 |
| 305 | 123 | 119.00 | 63.00 | 0.00 | 6.35 |
| 306 | 123 | 119.00 | 64.00 | 0.00 | 6.45 |
| 307 | 123 | 119.00 | 65.00 | 0.00 | 6.55 |
| 308 | 123 | 119.00 | 66.00 | 0.00 | 6.65 |
| 309 | 123 | 119.00 | 67.00 | 0.00 | 6.75 |
| 310 | 123 | 119.00 | 68.00 | 0.00 | 6.85 |
| 311 | 123 | 119.00 | 69.00 | 0.00 | 6.95 |
| 312 | 123 | 119.00 | 70.00 | 0.00 | 7.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 313 | 123 | 119.00 | 71.00 | 0.00 | 7.15 |
| 314 | 123 | 119.00 | 72.00 | 0.00 | 7.25 |
| 315 | 123 | 119.00 | 73.00 | 0.00 | 7.35 |
| 316 | 123 | 119.00 | 74.00 | 0.00 | 7.45 |
| 317 | 123 | 119.00 | 75.00 | 0.00 | 7.55 |
| 318 | 123 | 119.00 | 76.00 | 0.00 | 7.65 |
| 319 | 123 | 119.00 | 77.00 | 0.00 | 7.75 |
| 320 | 123 | 119.00 | 78.00 | 0.00 | 7.85 |
| 321 | 123 | 119.00 | 79.00 | 0.00 | 7.95 |
| 322 | 123 | 119.00 | 80.00 | 0.00 | 8.05 |
| 323 | 123 | 119.00 | 81.00 | 0.00 | 8.15 |
| 324 | 123 | 119.00 | 82.00 | 0.00 | 8.25 |
| 325 | 123 | 119.00 | 83.00 | 0.00 | 8.35 |
| 326 | 123 | 119.00 | 84.00 | 0.00 | 8.45 |
| 327 | 123 | 119.00 | 85.00 | 0.00 | 8.55 |
| 328 | 123 | 119.00 | 86.00 | 0.00 | 8.65 |
| 329 | 123 | 119.00 | 87.00 | 0.00 | 8.75 |
| 330 | 123 | 119.00 | 88.00 | 0.00 | 8.85 |
| 331 | 123 | 119.00 | 89.00 | 0.00 | 8.95 |
| 332 | 123 | 119.00 | 90.00 | 0.00 | 9.05 |
| 333 | 123 | 119.00 | 91.00 | 0.00 | 9.15 |
| 334 | 123 | 119.00 | 92.00 | 0.00 | 9.25 |
| 335 | 123 | 119.00 | 93.00 | 0.00 | 9.35 |
| 336 | 123 | 119.00 | 94.00 | 0.00 | 9.45 |
| 337 | 123 | 119.00 | 95.00 | 0.00 | 9.55 |
| 338 | 123 | 119.00 | 96.00 | 0.00 | 9.65 |
| 339 | 123 | 119.00 | 97.00 | 0.00 | 9.75 |
| 340 | 123 | 119.00 | 98.00 | 0.00 | 9.85 |
| 341 | 123 | 119.00 | 99.00 | 0.00 | 9.95 |
| 342 | 123 | 119.00 | 100.00 | 0.00 | 10.05 |
| 343 | 123 | 119.00 | 101.00 | 0.00 | 10.15 |
| 344 | 123 | 119.00 | 102.00 | 0.00 | 10.25 |
| 345 | 123 | 119.00 | 103.00 | 0.00 | 10.35 |
| 346 | 123 | 119.00 | 104.00 | 0.00 | 10.45 |
| 347 | 123 | 119.00 | 105.00 | 0.00 | 10.55 |
| 348 | 123 | 119.00 | 106.00 | 0.00 | 10.65 |
| 349 | 123 | 119.00 | 107.00 | 0.00 | 10.75 |
| 350 | 123 | 119.00 | 108.00 | 0.00 | 10.85 |
| 351 | 123 | 119.00 | 109.00 | 0.00 | 10.95 |
| 352 | 123 | 119.00 | 110.00 | 0.00 | 11.05 |
| 353 | 123 | 119.00 | 111.00 | 0.00 | 11.15 |
| 354 | 123 | 119.00 | 112.00 | 0.00 | 11.25 |
| 355 | 123 | 119.00 | 113.00 | 0.00 | 11.35 |
| 356 | 123 | 119.00 | 114.00 | 0.00 | 11.45 |
| 357 | 123 | 119.00 | 115.00 | 0.00 | 11.55 |
| 358 | 123 | 119.00 | 116.00 | 0.00 | 11.65 |
| 359 | 123 | 119.00 | 117.00 | 0.00 | 11.75 |
| 360 | 123 | 119.00 | 118.00 | 0.00 | 11.85 |
| 361 | 123 | 119.00 | 119.00 | 0.00 | 11.95 |
| 362 | 123 | 119.00 | 120.00 | 0.00 | 12.05 |
| 363 | 123 | 119.00 | 121.00 | 0.00 | 12.15 |
| 364 | 123 | 119.00 | 122.00 | 0.00 | 12.25 |
| 365 | 123 | 119.00 | 123.00 | 0.00 | 12.35 |
| 366 | 123 | 119.00 | 124.00 | 0.00 | 12.45 |
| 367 | 123 | 119.00 | 125.00 | 0.00 | 12.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 368 | 123 | 119.00 | 126.00 | 0.00 | 12.65 |
| 369 | 123 | 119.00 | 127.00 | 0.00 | 12.75 |
| 370 | 123 | 119.00 | 128.00 | 0.00 | 12.85 |
| 371 | 123 | 119.00 | 129.00 | 0.00 | 12.95 |
| 372 | 123 | 119.00 | 130.00 | 0.00 | 13.05 |
| 373 | 123 | 119.00 | 131.00 | 0.00 | 13.15 |
| 374 | 123 | 119.00 | 132.00 | 0.00 | 13.25 |
| 375 | 123 | 119.00 | 133.00 | 0.00 | 13.35 |
| 376 | 123 | 119.00 | 134.00 | 0.00 | 13.45 |
| 377 | 123 | 119.00 | 135.00 | 0.00 | 13.55 |
| 378 | 123 | 119.00 | 136.00 | 0.00 | 13.65 |
| 379 | 123 | 119.00 | 137.00 | 0.00 | 13.75 |
| 380 | 123 | 119.00 | 138.00 | 0.00 | 13.85 |
| 381 | 123 | 119.00 | 139.00 | 0.00 | 13.95 |
| 382 | 123 | 119.00 | 140.00 | 0.00 | 14.05 |
| 383 | 123 | 119.00 | 141.00 | 0.00 | 14.15 |
| 384 | 123 | 119.00 | 142.00 | 0.00 | 14.25 |
| 385 | 123 | 119.00 | 143.00 | 0.00 | 14.35 |
| 386 | 123 | 119.00 | 144.00 | 0.00 | 14.45 |
| 387 | 123 | 119.00 | 145.00 | 0.00 | 14.55 |
| 388 | 123 | 119.00 | 146.00 | 0.00 | 14.65 |
| 389 | 123 | 119.00 | 147.00 | 0.00 | 14.75 |
| 390 | 123 | 119.00 | 148.00 | 0.00 | 14.85 |
| 391 | 123 | 119.00 | 149.00 | 0.00 | 14.95 |
| 392 | 123 | 119.00 | 150.00 | 0.00 | 15.05 |
| 393 | 123 | 119.00 | 151.00 | 0.00 | 15.15 |
| 394 | 123 | 119.00 | 152.00 | 0.00 | 15.25 |
| 395 | 123 | 119.00 | 153.00 | 0.00 | 15.35 |
| 396 | 123 | 119.00 | 154.00 | 0.00 | 15.45 |
| 397 | 123 | 119.00 | 155.00 | 0.00 | 15.55 |
| 398 | 123 | 119.00 | 156.00 | 0.00 | 15.65 |
| 399 | 123 | 119.00 | 157.00 | 0.00 | 15.75 |
| 400 | 123 | 119.00 | 158.00 | 0.00 | 15.85 |
| 401 | 123 | 119.00 | 159.00 | 0.00 | 15.95 |
| 402 | 123 | 119.00 | 160.00 | 0.00 | 16.05 |
| 403 | 123 | 119.00 | 161.00 | 0.00 | 16.15 |
| 404 | 123 | 119.00 | 162.00 | 0.00 | 16.25 |
| 405 | 123 | 119.00 | 163.00 | 0.00 | 16.35 |
| 406 | 123 | 119.00 | 164.00 | 0.00 | 16.45 |
| 407 | 123 | 119.00 | 165.00 | 0.00 | 16.55 |
| 408 | 123 | 119.00 | 166.00 | 0.00 | 16.65 |
| 409 | 123 | 119.00 | 167.00 | 0.00 | 16.75 |
| 410 | 123 | 119.00 | 168.00 | 0.00 | 16.85 |
| 411 | 123 | 119.00 | 169.00 | 0.00 | 16.95 |
| 412 | 123 | 119.00 | 170.00 | 0.00 | 17.05 |
| 413 | 123 | 119.00 | 171.00 | 0.00 | 17.15 |
| 414 | 123 | 119.00 | 172.00 | 0.00 | 17.25 |
| 415 | 123 | 119.00 | 173.00 | 0.00 | 17.35 |
| 416 | 123 | 119.00 | 174.00 | 0.00 | 17.45 |
| 417 | 123 | 119.00 | 175.00 | 0.00 | 17.55 |
| 418 | 123 | 119.00 | 176.00 | 0.00 | 17.65 |
| 419 | 123 | 119.00 | 177.00 | 0.00 | 17.75 |
| 420 | 123 | 119.00 | 178.00 | 0.00 | 17.85 |
| 421 | 123 | 119.00 | 179.00 | 0.00 | 17.95 |
| 422 | 123 | 119.00 | 180.00 | 0.00 | 18.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 423 | 123 | 119.00 | 181.00 | 0.00 | 18.15 |
| 424 | 123 | 119.00 | 182.00 | 0.00 | 18.25 |
| 425 | 123 | 119.00 | 183.00 | 0.00 | 18.35 |
| 426 | 123 | 119.00 | 184.00 | 0.00 | 18.45 |
| 427 | 123 | 119.00 | 185.00 | 0.00 | 18.55 |
| 428 | 123 | 119.00 | 186.00 | 0.00 | 18.65 |
| 429 | 123 | 119.00 | 187.00 | 0.00 | 18.75 |
| 430 | 123 | 119.00 | 188.00 | 0.00 | 18.85 |
| 431 | 123 | 119.00 | 189.00 | 0.00 | 18.95 |
| 432 | 123 | 119.00 | 190.00 | 0.00 | 19.05 |
| 433 | 123 | 119.00 | 191.00 | 0.00 | 19.15 |
| 434 | 123 | 119.00 | 192.00 | 0.00 | 19.25 |
| 435 | 123 | 119.00 | 193.00 | 0.00 | 19.35 |
| 436 | 123 | 119.00 | 194.00 | 0.00 | 19.45 |
| 437 | 123 | 119.00 | 195.00 | 0.00 | 19.55 |
| 438 | 123 | 119.00 | 196.00 | 0.00 | 19.65 |
| 439 | 123 | 119.00 | 197.00 | 0.00 | 19.75 |
| 440 | 123 | 119.00 | 198.00 | 0.00 | 19.85 |
| 441 | 123 | 119.00 | 199.00 | 0.00 | 19.95 |
| 442 | 123 | 119.00 | 200.00 | 0.00 | 20.05 |
| 443 | 123 | 119.00 | 201.00 | 0.00 | 20.15 |
| 444 | 123 | 119.00 | 202.00 | 0.00 | 20.25 |
| 445 | 123 | 119.00 | 203.00 | 0.00 | 20.35 |
| 446 | 123 | 119.00 | 204.00 | 0.00 | 20.45 |
| 447 | 123 | 119.00 | 205.00 | 0.00 | 20.55 |
| 448 | 123 | 119.00 | 206.00 | 0.00 | 20.65 |
| 449 | 123 | 119.00 | 207.00 | 0.00 | 20.75 |
| 450 | 123 | 119.00 | 208.00 | 0.00 | 20.85 |
| 451 | 123 | 119.00 | 209.00 | 0.00 | 20.95 |
| 452 | 123 | 119.00 | 210.00 | 0.00 | 21.05 |
| 453 | 123 | 119.00 | 211.00 | 0.00 | 21.15 |
| 454 | 123 | 119.00 | 212.00 | 0.00 | 21.25 |
| 455 | 123 | 119.00 | 213.00 | 0.00 | 21.35 |
| 456 | 123 | 119.00 | 214.00 | 0.00 | 21.45 |
| 457 | 123 | 119.00 | 215.00 | 0.00 | 21.55 |
| 458 | 123 | 119.00 | 216.00 | 0.00 | 21.65 |
| 459 | 123 | 119.00 | 217.00 | 0.00 | 21.75 |
| 460 | 123 | 119.00 | 218.00 | 0.00 | 21.85 |
| 461 | 123 | 119.00 | 219.00 | 0.00 | 21.95 |
| 462 | 123 | 119.00 | 220.00 | 0.00 | 22.05 |
| 463 | 123 | 119.00 | 221.00 | 0.00 | 22.15 |
| 464 | 123 | 119.00 | 222.00 | 0.00 | 22.25 |
| 465 | 123 | 119.00 | 223.00 | 0.00 | 22.35 |
| 466 | 123 | 119.00 | 224.00 | 0.00 | 22.45 |
| 467 | 123 | 119.00 | 225.00 | 0.00 | 22.55 |
| 468 | 123 | 119.00 | 226.00 | 0.00 | 22.65 |
| 469 | 123 | 119.00 | 227.00 | 0.00 | 22.75 |
| 470 | 123 | 119.00 | 228.00 | 0.00 | 22.85 |
| 471 | 123 | 119.00 | 229.00 | 0.00 | 22.95 |
| 472 | 123 | 119.00 | 230.00 | 0.00 | 23.05 |
| 473 | 123 | 119.00 | 231.00 | 0.00 | 23.15 |
| 474 | 123 | 119.00 | 232.00 | 0.00 | 23.25 |
| 475 | 123 | 119.00 | 233.00 | 0.00 | 23.35 |
| 476 | 123 | 119.00 | 234.00 | 0.00 | 23.45 |
| 477 | 123 | 119.00 | 235.00 | 0.00 | 23.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 478 | 123 | 119.00 | 236.00 | 0.00 | 23.65 |
| 479 | 123 | 119.00 | 237.00 | 0.00 | 23.75 |
| 480 | 123 | 119.00 | 238.00 | 0.00 | 23.85 |
| 481 | 123 | 119.00 | 239.00 | 0.00 | 23.95 |
| 482 | 123 | 119.00 | 240.00 | 0.00 | 24.05 |
| 483 | 123 | 119.00 | 241.00 | 0.00 | 24.15 |
| 484 | 123 | 119.00 | 242.00 | 0.00 | 24.25 |
| 485 | 123 | 119.00 | 243.00 | 0.00 | 24.35 |
| 486 | 123 | 119.00 | 244.00 | 0.00 | 24.45 |
| 487 | 123 | 119.00 | 245.00 | 0.00 | 24.55 |
| 488 | 123 | 119.00 | 246.00 | 0.00 | 24.65 |
| 489 | 123 | 119.00 | 247.00 | 0.00 | 24.75 |
| 490 | 123 | 119.00 | 248.00 | 0.00 | 24.85 |
| 491 | 123 | 119.00 | 249.00 | 0.00 | 24.95 |
| 492 | 123 | 119.00 | 250.00 | 0.00 | 25.05 |
| 493 | 123 | 119.00 | 251.00 | 0.00 | 25.15 |
| 494 | 123 | 119.00 | 252.00 | 0.00 | 25.25 |
| 495 | 123 | 119.00 | 253.00 | 0.00 | 25.35 |
| 496 | 123 | 119.00 | 254.00 | 0.00 | 25.45 |
| 497 | 123 | 119.00 | 255.00 | 0.00 | 25.55 |
| 498 | 123 | 119.00 | 256.00 | 0.00 | 25.65 |
| 499 | 123 | 119.00 | 257.00 | 0.00 | 25.75 |
| 500 | 123 | 119.00 | 258.00 | 0.00 | 25.85 |
| 501 | 123 | 119.00 | 259.00 | 0.00 | 25.95 |
| 502 | 123 | 119.00 | 260.00 | 0.00 | 26.05 |
| 503 | 123 | 119.00 | 261.00 | 0.00 | 26.15 |
| 504 | 123 | 119.00 | 262.00 | 0.00 | 26.25 |
| 505 | 123 | 119.00 | 263.00 | 0.00 | 26.35 |
| 506 | 123 | 119.00 | 264.00 | 0.00 | 26.45 |
| 507 | 123 | 119.00 | 265.00 | 0.00 | 26.55 |
| 508 | 123 | 119.00 | 266.00 | 0.00 | 26.65 |
| 509 | 123 | 119.00 | 267.00 | 0.00 | 26.75 |
| 510 | 123 | 119.00 | 268.00 | 0.00 | 26.85 |
| 511 | 123 | 119.00 | 269.00 | 0.00 | 26.95 |
| 512 | 123 | 119.00 | 270.00 | 0.00 | 27.05 |
| 513 | 123 | 119.00 | 271.00 | 0.00 | 27.15 |
| 514 | 123 | 119.00 | 272.00 | 0.00 | 27.25 |
| 515 | 123 | 119.00 | 273.00 | 0.00 | 27.35 |
| 516 | 123 | 119.00 | 274.00 | 0.00 | 27.45 |
| 517 | 123 | 119.00 | 275.00 | 0.00 | 27.55 |
| 518 | 123 | 119.00 | 276.00 | 0.00 | 27.65 |
| 519 | 123 | 119.00 | 277.00 | 0.00 | 27.75 |
| 520 | 123 | 119.00 | 278.00 | 0.00 | 27.85 |
| 521 | 123 | 119.00 | 279.00 | 0.00 | 27.95 |
| 522 | 123 | 119.00 | 280.00 | 0.00 | 28.05 |
| 523 | 123 | 119.00 | 281.00 | 0.00 | 28.15 |
| 524 | 123 | 119.00 | 282.00 | 0.00 | 28.25 |
| 525 | 123 | 119.00 | 283.00 | 0.00 | 28.35 |
| 526 | 123 | 119.00 | 284.00 | 0.00 | 28.45 |
| 527 | 123 | 119.00 | 285.00 | 0.00 | 28.55 |
| 528 | 123 | 119.00 | 286.00 | 0.00 | 28.65 |
| 529 | 123 | 119.00 | 287.00 | 0.00 | 28.75 |
| 530 | 123 | 119.00 | 288.00 | 0.00 | 28.85 |
| 531 | 123 | 119.00 | 289.00 | 0.00 | 28.95 |
| 532 | 123 | 119.00 | 290.00 | 0.00 | 29.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 533 | 123 | 119.00 | 291.00 | 0.00 | 29.15 |
| 534 | 123 | 119.00 | 292.00 | 0.00 | 29.25 |
| 535 | 123 | 119.00 | 293.00 | 0.00 | 29.35 |
| 536 | 123 | 119.00 | 294.00 | 0.00 | 29.45 |
| 537 | 123 | 119.00 | 295.00 | 0.00 | 29.55 |
| 538 | 123 | 119.00 | 296.00 | 0.00 | 29.65 |
| 539 | 123 | 119.00 | 297.00 | 0.00 | 29.75 |
| 540 | 123 | 119.00 | 298.00 | 0.00 | 29.85 |
| 541 | 123 | 119.00 | 299.00 | 0.00 | 29.95 |
| 542 | 123 | 119.00 | 300.00 | 0.00 | 30.05 |
| 543 | 123 | 119.00 | 301.00 | 0.00 | 30.15 |
| 544 | 123 | 119.00 | 302.00 | 0.00 | 30.25 |
| 545 | 123 | 119.00 | 303.00 | 0.00 | 30.35 |
| 546 | 123 | 119.00 | 304.00 | 0.00 | 30.45 |
| 547 | 123 | 119.00 | 305.00 | 0.00 | 30.55 |
| 548 | 123 | 119.00 | 306.00 | 0.00 | 30.65 |
| 549 | 123 | 119.00 | 307.00 | 0.00 | 30.75 |
| 550 | 123 | 119.00 | 308.00 | 0.00 | 30.85 |
| 551 | 123 | 119.00 | 309.00 | 0.00 | 30.95 |
| 552 | 123 | 119.00 | 310.00 | 0.00 | 31.05 |
| 553 | 123 | 119.00 | 311.00 | 0.00 | 31.15 |
| 554 | 123 | 119.00 | 312.00 | 0.00 | 31.25 |
| 555 | 123 | 119.00 | 313.00 | 0.00 | 31.35 |
| 556 | 123 | 119.00 | 314.00 | 0.00 | 31.45 |
| 557 | 123 | 119.00 | 315.00 | 0.00 | 31.55 |
| 558 | 123 | 119.00 | 316.00 | 0.00 | 31.65 |
| 559 | 123 | 119.00 | 317.00 | 0.00 | 31.75 |
| 560 | 123 | 119.00 | 318.00 | 0.00 | 31.85 |
| 561 | 123 | 119.00 | 319.00 | 0.00 | 31.95 |
| 562 | 123 | 119.00 | 320.00 | 0.00 | 32.05 |
| 563 | 123 | 119.00 | 321.00 | 0.00 | 32.15 |
| 564 | 123 | 119.00 | 322.00 | 0.00 | 32.25 |
| 565 | 123 | 119.00 | 323.00 | 0.00 | 32.35 |
| 566 | 123 | 119.00 | 324.00 | 0.00 | 32.45 |
| 567 | 123 | 119.00 | 325.00 | 0.00 | 32.55 |
| 568 | 123 | 119.00 | 326.00 | 0.00 | 32.65 |
| 569 | 123 | 119.00 | 327.00 | 0.00 | 32.75 |
| 570 | 123 | 119.00 | 328.00 | 0.00 | 32.85 |
| 571 | 123 | 119.00 | 329.00 | 0.00 | 32.95 |
| 572 | 123 | 119.00 | 330.00 | 0.00 | 33.05 |
| 573 | 123 | 119.00 | 331.00 | 0.00 | 33.15 |
| 574 | 123 | 119.00 | 332.00 | 0.00 | 33.25 |
| 575 | 123 | 119.00 | 333.00 | 0.00 | 33.35 |
| 576 | 123 | 119.00 | 334.00 | 0.00 | 33.45 |
| 577 | 123 | 119.00 | 335.00 | 0.00 | 33.55 |
| 578 | 123 | 119.00 | 336.00 | 0.00 | 33.65 |
| 579 | 123 | 119.00 | 337.00 | 0.00 | 33.75 |
| 580 | 123 | 119.00 | 338.00 | 0.00 | 33.85 |
| 581 | 123 | 119.00 | 339.00 | 0.00 | 33.95 |
| 582 | 123 | 119.00 | 340.00 | 0.00 | 34.05 |
| 583 | 123 | 119.00 | 341.00 | 0.00 | 34.15 |
| 584 | 123 | 119.00 | 342.00 | 0.00 | 34.25 |
| 585 | 123 | 119.00 | 343.00 | 0.00 | 34.35 |
| 586 | 123 | 119.00 | 344.00 | 0.00 | 34.45 |
| 587 | 123 | 119.00 | 345.00 | 0.00 | 34.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 588 | 123 | 119.00 | 346.00 | 0.00 | 34.65 |
| 589 | 123 | 119.00 | 347.00 | 0.00 | 34.75 |
| 590 | 123 | 119.00 | 348.00 | 0.00 | 34.85 |
| 591 | 123 | 119.00 | 349.00 | 0.00 | 34.95 |
| 592 | 123 | 119.00 | 350.00 | 0.00 | 35.05 |
| 593 | 123 | 119.00 | 351.00 | 0.00 | 35.15 |
| 594 | 123 | 119.00 | 352.00 | 0.00 | 35.25 |
| 595 | 123 | 119.00 | 353.00 | 0.00 | 35.35 |
| 596 | 123 | 119.00 | 354.00 | 0.00 | 35.45 |
| 597 | 123 | 119.00 | 355.00 | 0.00 | 35.55 |
| 598 | 123 | 119.00 | 356.00 | 0.00 | 35.65 |
| 599 | 123 | 119.00 | 357.00 | 0.00 | 35.75 |
| 600 | 123 | 119.00 | 358.00 | 0.00 | 35.85 |
| 601 | 123 | 119.00 | 359.00 | 0.00 | 35.95 |
| 602 | 123 | 119.00 | 360.00 | 0.00 | 36.05 |
| 603 | 123 | 119.00 | 361.00 | 0.00 | 36.15 |
| 604 | 123 | 119.00 | 362.00 | 0.00 | 36.25 |
| 605 | 123 | 119.00 | 363.00 | 0.00 | 36.35 |
| 606 | 123 | 119.00 | 364.00 | 0.00 | 36.45 |
| 607 | 123 | 119.00 | 365.00 | 0.00 | 36.55 |
| 608 | 123 | 119.00 | 366.00 | 0.00 | 36.65 |
| 609 | 123 | 119.00 | 367.00 | 0.00 | 36.75 |
| 610 | 123 | 119.00 | 368.00 | 0.00 | 36.85 |
| 611 | 123 | 119.00 | 369.00 | 0.00 | 36.95 |
| 612 | 123 | 119.00 | 370.00 | 0.00 | 37.05 |
| 613 | 123 | 119.00 | 371.00 | 0.00 | 37.15 |
| 614 | 123 | 119.00 | 372.00 | 0.00 | 37.25 |
| 615 | 123 | 119.00 | 373.00 | 0.00 | 37.35 |
| 616 | 123 | 119.00 | 374.00 | 0.00 | 37.45 |
| 617 | 123 | 119.00 | 375.00 | 0.00 | 37.55 |
| 618 | 123 | 119.00 | 376.00 | 0.00 | 37.65 |
| 619 | 123 | 119.00 | 377.00 | 0.00 | 37.75 |
| 620 | 123 | 119.00 | 378.00 | 0.00 | 37.85 |
| 621 | 123 | 119.00 | 379.00 | 0.00 | 37.95 |
| 622 | 123 | 119.00 | 380.00 | 0.00 | 38.05 |
| 623 | 123 | 119.00 | 381.00 | 0.00 | 38.15 |
| 624 | 123 | 119.00 | 382.00 | 0.00 | 38.25 |
| 625 | 123 | 119.00 | 383.00 | 0.00 | 38.35 |
| 626 | 123 | 119.00 | 384.00 | 0.00 | 38.45 |
| 627 | 123 | 119.00 | 385.00 | 0.00 | 38.55 |
| 628 | 123 | 119.00 | 386.00 | 0.00 | 38.65 |
| 629 | 123 | 119.00 | 387.00 | 0.00 | 38.75 |
| 630 | 123 | 119.00 | 388.00 | 0.00 | 38.85 |
| 631 | 123 | 119.00 | 389.00 | 0.00 | 38.95 |
| 632 | 123 | 119.00 | 390.00 | 0.00 | 39.05 |
| 633 | 123 | 119.00 | 391.00 | 0.00 | 39.15 |
| 634 | 123 | 119.00 | 392.00 | 0.00 | 39.25 |
| 635 | 123 | 119.00 | 393.00 | 0.00 | 39.35 |
| 636 | 123 | 119.00 | 394.00 | 0.00 | 39.45 |
| 637 | 123 | 119.00 | 395.00 | 0.00 | 39.55 |
| 638 | 123 | 119.00 | 396.00 | 0.00 | 39.65 |
| 639 | 123 | 119.00 | 397.00 | 0.00 | 39.75 |
| 640 | 123 | 119.00 | 398.00 | 0.00 | 39.85 |
| 641 | 123 | 119.00 | 399.00 | 0.00 | 39.95 |
| 642 | 123 | 119.00 | 400.00 | 0.00 | 40.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 643 | 123 | 119.00 | 401.00 | 0.00 | 40.15 |
| 644 | 123 | 119.00 | 402.00 | 0.00 | 40.25 |
| 645 | 123 | 119.00 | 403.00 | 0.00 | 40.35 |
| 646 | 123 | 119.00 | 404.00 | 0.00 | 40.45 |
| 647 | 123 | 119.00 | 405.00 | 0.00 | 40.55 |
| 648 | 123 | 119.00 | 406.00 | 0.00 | 40.65 |
| 649 | 123 | 119.00 | 407.00 | 0.00 | 40.75 |
| 650 | 123 | 119.00 | 408.00 | 0.00 | 40.85 |
| 651 | 123 | 119.00 | 409.00 | 0.00 | 40.95 |
| 652 | 123 | 119.00 | 410.00 | 0.00 | 41.05 |
| 653 | 123 | 119.00 | 411.00 | 0.00 | 41.15 |
| 654 | 123 | 119.00 | 412.00 | 0.00 | 41.25 |
| 655 | 123 | 119.00 | 413.00 | 0.00 | 41.35 |
| 656 | 123 | 119.00 | 414.00 | 0.00 | 41.45 |
| 657 | 123 | 119.00 | 415.00 | 0.00 | 41.55 |
| 658 | 123 | 119.00 | 416.00 | 0.00 | 41.65 |
| 659 | 123 | 119.00 | 417.00 | 0.00 | 41.75 |
| 660 | 123 | 119.00 | 418.00 | 0.00 | 41.85 |
| 661 | 123 | 119.00 | 419.00 | 0.00 | 41.95 |
| 662 | 123 | 119.00 | 420.00 | 0.00 | 42.05 |
| 663 | 123 | 119.00 | 421.00 | 0.00 | 42.15 |
| 664 | 123 | 119.00 | 422.00 | 0.00 | 42.25 |
| 665 | 123 | 119.00 | 423.00 | 0.00 | 42.35 |
| 666 | 123 | 119.00 | 424.00 | 0.00 | 42.45 |
| 667 | 123 | 119.00 | 425.00 | 0.00 | 42.55 |
| 668 | 123 | 119.00 | 426.00 | 0.00 | 42.65 |
| 669 | 123 | 119.00 | 427.00 | 0.00 | 42.75 |
| 670 | 123 | 119.00 | 428.00 | 0.00 | 42.85 |
| 671 | 123 | 119.00 | 429.00 | 0.00 | 42.95 |
| 672 | 123 | 119.00 | 430.00 | 0.00 | 43.05 |
| 673 | 123 | 119.00 | 431.00 | 0.00 | 43.15 |
| 674 | 123 | 119.00 | 432.00 | 0.00 | 43.25 |
| 675 | 123 | 119.00 | 433.00 | 0.00 | 43.35 |
| 676 | 123 | 119.00 | 434.00 | 0.00 | 43.45 |
| 677 | 123 | 119.00 | 435.00 | 0.00 | 43.55 |
| 678 | 123 | 119.00 | 436.00 | 0.00 | 43.65 |
| 679 | 123 | 119.00 | 437.00 | 0.00 | 43.75 |
| 680 | 123 | 119.00 | 438.00 | 0.00 | 43.85 |
| 681 | 123 | 119.00 | 439.00 | 0.00 | 43.95 |
| 682 | 123 | 119.00 | 440.00 | 0.00 | 44.05 |
| 683 | 123 | 119.00 | 441.00 | 0.00 | 44.15 |
| 684 | 123 | 119.00 | 442.00 | 0.00 | 44.25 |
| 685 | 123 | 119.00 | 443.00 | 0.00 | 44.35 |
| 686 | 123 | 119.00 | 444.00 | 0.00 | 44.45 |
| 687 | 123 | 119.00 | 445.00 | 0.00 | 44.55 |
| 688 | 123 | 119.00 | 446.00 | 0.00 | 44.65 |
| 689 | 123 | 119.00 | 447.00 | 0.00 | 44.75 |
| 690 | 123 | 119.00 | 448.00 | 0.00 | 44.85 |
| 691 | 123 | 119.00 | 449.00 | 0.00 | 44.95 |
| 692 | 123 | 119.00 | 450.00 | 0.00 | 45.05 |
| 693 | 123 | 119.00 | 451.00 | 0.00 | 45.15 |
| 694 | 123 | 119.00 | 452.00 | 0.00 | 45.25 |
| 695 | 123 | 119.00 | 453.00 | 0.00 | 45.35 |
| 696 | 123 | 119.00 | 454.00 | 0.00 | 45.45 |
| 697 | 123 | 119.00 | 455.00 | 0.00 | 45.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 698 | 123 | 119.00 | 456.00 | 0.00 | 45.65 |
| 699 | 123 | 119.00 | 457.00 | 0.00 | 45.75 |
| 700 | 123 | 119.00 | 458.00 | 0.00 | 45.85 |
| 701 | 123 | 119.00 | 459.00 | 0.00 | 45.95 |
| 702 | 123 | 119.00 | 460.00 | 0.00 | 46.05 |
| 703 | 123 | 119.00 | 461.00 | 0.00 | 46.15 |
| 704 | 123 | 119.00 | 462.00 | 0.00 | 46.25 |
| 705 | 123 | 119.00 | 463.00 | 0.00 | 46.35 |
| 706 | 123 | 119.00 | 464.00 | 0.00 | 46.45 |
| 707 | 123 | 119.00 | 465.00 | 0.00 | 46.55 |
| 708 | 123 | 119.00 | 466.00 | 0.00 | 46.65 |
| 709 | 123 | 119.00 | 467.00 | 0.00 | 46.75 |
| 710 | 123 | 119.00 | 468.00 | 0.00 | 46.85 |
| 711 | 123 | 119.00 | 469.00 | 0.00 | 46.95 |
| 712 | 123 | 119.00 | 470.00 | 0.00 | 47.05 |
| 713 | 123 | 119.00 | 471.00 | 0.00 | 47.15 |
| 714 | 123 | 119.00 | 472.00 | 0.00 | 47.25 |
| 715 | 123 | 119.00 | 473.00 | 0.00 | 47.35 |
| 716 | 123 | 119.00 | 474.00 | 0.00 | 47.45 |
| 717 | 123 | 119.00 | 475.00 | 0.00 | 47.55 |
| 718 | 123 | 119.00 | 476.00 | 0.00 | 47.65 |
| 719 | 123 | 119.00 | 477.00 | 0.00 | 47.75 |
| 720 | 123 | 119.00 | 478.00 | 0.00 | 47.85 |
| 721 | 123 | 119.00 | 479.00 | 0.00 | 47.95 |
| 722 | 123 | 119.00 | 480.00 | 0.00 | 48.05 |
| 723 | 123 | 119.00 | 481.00 | 0.00 | 48.15 |
| 724 | 123 | 119.00 | 482.00 | 0.00 | 48.25 |
| 725 | 123 | 119.00 | 483.00 | 0.00 | 48.35 |
| 726 | 123 | 119.00 | 484.00 | 0.00 | 48.45 |
| 727 | 123 | 119.00 | 485.00 | 0.00 | 48.55 |
| 728 | 123 | 119.00 | 486.00 | 0.00 | 48.65 |
| 729 | 123 | 119.00 | 487.00 | 0.00 | 48.75 |
| 730 | 123 | 119.00 | 488.00 | 0.00 | 48.85 |
| 731 | 123 | 119.00 | 489.00 | 0.00 | 48.95 |
| 732 | 123 | 119.00 | 490.00 | 0.00 | 49.05 |
| 733 | 123 | 119.00 | 491.00 | 0.00 | 49.15 |
| 734 | 123 | 119.00 | 492.00 | 0.00 | 49.25 |
| 735 | 123 | 119.00 | 493.00 | 0.00 | 49.35 |
| 736 | 123 | 119.00 | 494.00 | 0.00 | 49.45 |
| 737 | 123 | 119.00 | 495.00 | 0.00 | 49.55 |
| 738 | 123 | 119.00 | 496.00 | 0.00 | 49.65 |
| 739 | 123 | 119.00 | 497.00 | 0.00 | 49.75 |
| 740 | 123 | 119.00 | 498.00 | 0.00 | 49.85 |
| 741 | 123 | 119.00 | 499.00 | 0.00 | 49.95 |
| 742 | 123 | 119.00 | 500.00 | 0.00 | 50.05 |
| 743 | 123 | 119.00 | 501.00 | 0.00 | 50.15 |
| 744 | 123 | 119.00 | 502.00 | 0.00 | 50.25 |
| 745 | 123 | 119.00 | 503.00 | 0.00 | 50.35 |
| 746 | 123 | 119.00 | 504.00 | 0.00 | 50.45 |
| 747 | 123 | 119.00 | 505.00 | 0.00 | 50.55 |
| 748 | 123 | 119.00 | 506.00 | 0.00 | 50.65 |
| 749 | 123 | 119.00 | 507.00 | 0.00 | 50.75 |
| 750 | 123 | 119.00 | 508.00 | 0.00 | 50.85 |
| 751 | 123 | 119.00 | 509.00 | 0.00 | 50.95 |
| 752 | 123 | 119.00 | 510.00 | 0.00 | 51.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 753 | 123 | 119.00 | 511.00 | 0.00 | 51.15 |
| 754 | 123 | 119.00 | 512.00 | 0.00 | 51.25 |
| 755 | 123 | 119.00 | 513.00 | 0.00 | 51.35 |
| 756 | 123 | 119.00 | 514.00 | 0.00 | 51.45 |
| 757 | 123 | 119.00 | 515.00 | 0.00 | 51.55 |
| 758 | 123 | 119.00 | 516.00 | 0.00 | 51.65 |
| 759 | 123 | 119.00 | 517.00 | 0.00 | 51.75 |
| 760 | 123 | 119.00 | 518.00 | 0.00 | 51.85 |
| 761 | 123 | 119.00 | 519.00 | 0.00 | 51.95 |
| 762 | 123 | 119.00 | 520.00 | 0.00 | 52.05 |
| 763 | 123 | 119.00 | 521.00 | 0.00 | 52.15 |
| 764 | 123 | 119.00 | 522.00 | 0.00 | 52.25 |
| 765 | 123 | 119.00 | 523.00 | 0.00 | 52.35 |
| 766 | 123 | 119.00 | 524.00 | 0.00 | 52.45 |
| 767 | 123 | 119.00 | 525.00 | 0.00 | 52.55 |
| 768 | 123 | 119.00 | 526.00 | 0.00 | 52.65 |
| 769 | 123 | 119.00 | 527.00 | 0.00 | 52.75 |
| 770 | 123 | 119.00 | 528.00 | 0.00 | 52.85 |
| 771 | 123 | 119.00 | 529.00 | 0.00 | 52.95 |
| 772 | 123 | 119.00 | 530.00 | 0.00 | 53.05 |
| 773 | 123 | 119.00 | 531.00 | 0.00 | 53.15 |
| 774 | 123 | 119.00 | 532.00 | 0.00 | 53.25 |
| 775 | 123 | 119.00 | 533.00 | 0.00 | 53.35 |
| 776 | 123 | 119.00 | 534.00 | 0.00 | 53.45 |
| 777 | 123 | 119.00 | 535.00 | 0.00 | 53.55 |
| 778 | 123 | 119.00 | 536.00 | 0.00 | 53.65 |
| 779 | 123 | 119.00 | 537.00 | 0.00 | 53.75 |
| 780 | 123 | 119.00 | 538.00 | 0.00 | 53.85 |
| 781 | 123 | 119.00 | 539.00 | 0.00 | 53.95 |
| 782 | 123 | 119.00 | 540.00 | 0.00 | 54.05 |
| 783 | 123 | 119.00 | 541.00 | 0.00 | 54.15 |
| 784 | 123 | 119.00 | 542.00 | 0.00 | 54.25 |
| 785 | 123 | 119.00 | 543.00 | 0.00 | 54.35 |
| 786 | 123 | 119.00 | 544.00 | 0.00 | 54.45 |
| 787 | 123 | 119.00 | 545.00 | 0.00 | 54.55 |
| 788 | 123 | 119.00 | 546.00 | 0.00 | 54.65 |
| 789 | 123 | 119.00 | 547.00 | 0.00 | 54.75 |
| 790 | 123 | 119.00 | 548.00 | 0.00 | 54.85 |
| 791 | 123 | 119.00 | 549.00 | 0.00 | 54.95 |
| 792 | 123 | 119.00 | 550.00 | 0.00 | 55.05 |
| 793 | 123 | 119.00 | 551.00 | 0.00 | 55.15 |
| 794 | 123 | 119.00 | 552.00 | 0.00 | 55.25 |
| 795 | 123 | 119.00 | 553.00 | 0.00 | 55.35 |
| 796 | 123 | 119.00 | 554.00 | 0.00 | 55.45 |
| 797 | 123 | 119.00 | 555.00 | 0.00 | 55.55 |
| 798 | 123 | 119.00 | 556.00 | 0.00 | 55.65 |
| 799 | 123 | 119.00 | 557.00 | 0.00 | 55.75 |
| 800 | 123 | 119.00 | 558.00 | 0.00 | 55.85 |
| 801 | 123 | 119.00 | 559.00 | 0.00 | 55.95 |
| 802 | 123 | 119.00 | 560.00 | 0.00 | 56.05 |
| 803 | 123 | 119.00 | 561.00 | 0.00 | 56.15 |
| 804 | 123 | 119.00 | 562.00 | 0.00 | 56.25 |
| 805 | 123 | 119.00 | 563.00 | 0.00 | 56.35 |
| 806 | 123 | 119.00 | 564.00 | 0.00 | 56.45 |
| 807 | 123 | 119.00 | 565.00 | 0.00 | 56.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 808 | 123 | 119.00 | 566.00 | 0.00 | 56.65 |
| 809 | 123 | 119.00 | 567.00 | 0.00 | 56.75 |
| 810 | 123 | 119.00 | 568.00 | 0.00 | 56.85 |
| 811 | 123 | 119.00 | 569.00 | 0.00 | 56.95 |
| 812 | 123 | 119.00 | 570.00 | 0.00 | 57.05 |
| 813 | 123 | 119.00 | 571.00 | 0.00 | 57.15 |
| 814 | 123 | 119.00 | 572.00 | 0.00 | 57.25 |
| 815 | 123 | 119.00 | 573.00 | 0.00 | 57.35 |
| 816 | 123 | 119.00 | 574.00 | 0.00 | 57.45 |
| 817 | 123 | 119.00 | 575.00 | 0.00 | 57.55 |
| 818 | 123 | 119.00 | 576.00 | 0.00 | 57.65 |
| 819 | 123 | 119.00 | 577.00 | 0.00 | 57.75 |
| 820 | 123 | 119.00 | 578.00 | 0.00 | 57.85 |
| 821 | 123 | 119.00 | 579.00 | 0.00 | 57.95 |
| 822 | 123 | 119.00 | 580.00 | 0.00 | 58.05 |
| 823 | 123 | 119.00 | 581.00 | 0.00 | 58.15 |
| 824 | 123 | 119.00 | 582.00 | 0.00 | 58.25 |
| 825 | 123 | 119.00 | 583.00 | 0.00 | 58.35 |
| 826 | 123 | 119.00 | 584.00 | 0.00 | 58.45 |
| 827 | 123 | 119.00 | 585.00 | 0.00 | 58.55 |
| 828 | 123 | 119.00 | 586.00 | 0.00 | 58.65 |
| 829 | 123 | 119.00 | 587.00 | 0.00 | 58.75 |
| 830 | 123 | 119.00 | 588.00 | 0.00 | 58.85 |
| 831 | 123 | 119.00 | 589.00 | 0.00 | 58.95 |
| 832 | 123 | 119.00 | 590.00 | 0.00 | 59.05 |
| 833 | 123 | 119.00 | 591.00 | 0.00 | 59.15 |
| 834 | 123 | 119.00 | 592.00 | 0.00 | 59.25 |
| 835 | 123 | 119.00 | 593.00 | 0.00 | 59.35 |
| 836 | 123 | 119.00 | 594.00 | 0.00 | 59.45 |
| 837 | 123 | 119.00 | 595.00 | 0.00 | 59.55 |
| 838 | 123 | 119.00 | 596.00 | 0.00 | 59.65 |
| 839 | 123 | 119.00 | 597.00 | 0.00 | 59.75 |
| 840 | 123 | 119.00 | 598.00 | 0.00 | 59.85 |
| 841 | 123 | 119.00 | 599.00 | 0.00 | 59.95 |
| 842 | 123 | 119.00 | 600.00 | 0.00 | 60.05 |
| 843 | 123 | 119.00 | 601.00 | 0.00 | 60.15 |
| 844 | 123 | 119.00 | 602.00 | 0.00 | 60.25 |
| 845 | 123 | 119.00 | 603.00 | 0.00 | 60.35 |
| 846 | 123 | 119.00 | 604.00 | 0.00 | 60.45 |
| 847 | 123 | 119.00 | 605.00 | 0.00 | 60.55 |
| 848 | 123 | 119.00 | 606.00 | 0.00 | 60.65 |
| 849 | 123 | 119.00 | 607.00 | 0.00 | 60.75 |
| 850 | 123 | 119.00 | 608.00 | 0.00 | 60.85 |
| 851 | 123 | 119.00 | 609.00 | 0.00 | 60.95 |
| 852 | 123 | 119.00 | 610.00 | 0.00 | 61.05 |
| 853 | 123 | 119.00 | 611.00 | 0.00 | 61.15 |
| 854 | 123 | 119.00 | 612.00 | 0.00 | 61.25 |
| 855 | 123 | 119.00 | 613.00 | 0.00 | 61.35 |
| 856 | 123 | 119.00 | 614.00 | 0.00 | 61.45 |
| 857 | 123 | 119.00 | 615.00 | 0.00 | 61.55 |
| 858 | 123 | 119.00 | 616.00 | 0.00 | 61.65 |
| 859 | 123 | 119.00 | 617.00 | 0.00 | 61.75 |
| 860 | 123 | 119.00 | 618.00 | 0.00 | 61.85 |
| 861 | 123 | 119.00 | 619.00 | 0.00 | 61.95 |
| 862 | 123 | 119.00 | 620.00 | 0.00 | 62.05 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 863 | 123 | 119.00 | 621.00 | 0.00 | 62.15 |
| 864 | 123 | 119.00 | 622.00 | 0.00 | 62.25 |
| 865 | 123 | 119.00 | 623.00 | 0.00 | 62.35 |
| 866 | 123 | 119.00 | 624.00 | 0.00 | 62.45 |
| 867 | 123 | 119.00 | 625.00 | 0.00 | 62.55 |
| 868 | 123 | 119.00 | 626.00 | 0.00 | 62.65 |
| 869 | 123 | 119.00 | 627.00 | 0.00 | 62.75 |
| 870 | 123 | 119.00 | 628.00 | 0.00 | 62.85 |
| 871 | 123 | 119.00 | 629.00 | 0.00 | 62.95 |
| 872 | 123 | 119.00 | 630.00 | 0.00 | 63.05 |
| 873 | 123 | 119.00 | 631.00 | 0.00 | 63.15 |
| 874 | 123 | 119.00 | 632.00 | 0.00 | 63.25 |
| 875 | 123 | 119.00 | 633.00 | 0.00 | 63.35 |
| 876 | 123 | 119.00 | 634.00 | 0.00 | 63.45 |
| 877 | 123 | 119.00 | 635.00 | 0.00 | 63.55 |
| 878 | 123 | 119.00 | 636.00 | 0.00 | 63.65 |
| 879 | 123 | 119.00 | 637.00 | 0.00 | 63.75 |
| 880 | 123 | 119.00 | 638.00 | 0.00 | 63.85 |
| 881 | 123 | 119.00 | 639.00 | 0.00 | 63.95 |
| 882 | 123 | 119.00 | 640.00 | 0.00 | 64.05 |
| 883 | 123 | 119.00 | 641.00 | 0.00 | 64.15 |
| 884 | 123 | 119.00 | 642.00 | 0.00 | 64.25 |
| 885 | 123 | 119.00 | 643.00 | 0.00 | 64.35 |
| 886 | 123 | 119.00 | 644.00 | 0.00 | 64.45 |
| 887 | 123 | 119.00 | 645.00 | 0.00 | 64.55 |
| 888 | 123 | 119.00 | 646.00 | 0.00 | 64.65 |
| 889 | 123 | 119.00 | 647.00 | 0.00 | 64.75 |
| 890 | 123 | 119.00 | 648.00 | 0.00 | 64.85 |
| 891 | 123 | 119.00 | 649.00 | 0.00 | 64.95 |
| 892 | 123 | 119.00 | 650.00 | 0.00 | 65.05 |
| 893 | 123 | 119.00 | 651.00 | 0.00 | 65.15 |
| 894 | 123 | 119.00 | 652.00 | 0.00 | 65.25 |
| 895 | 123 | 119.00 | 653.00 | 0.00 | 65.35 |
| 896 | 123 | 119.00 | 654.00 | 0.00 | 65.45 |
| 897 | 123 | 119.00 | 655.00 | 0.00 | 65.55 |
| 898 | 123 | 119.00 | 656.00 | 0.00 | 65.65 |
| 899 | 123 | 119.00 | 657.00 | 0.00 | 65.75 |
| 900 | 123 | 119.00 | 658.00 | 0.00 | 65.85 |
| 901 | 123 | 119.00 | 659.00 | 0.00 | 65.95 |
| 902 | 123 | 119.00 | 660.00 | 0.00 | 66.05 |
| 903 | 123 | 119.00 | 661.00 | 0.00 | 66.15 |
| 904 | 123 | 119.00 | 662.00 | 0.00 | 66.25 |
| 905 | 123 | 119.00 | 663.00 | 0.00 | 66.35 |
| 906 | 123 | 119.00 | 664.00 | 0.00 | 66.45 |
| 907 | 123 | 119.00 | 665.00 | 0.00 | 66.55 |
| 908 | 123 | 119.00 | 666.00 | 0.00 | 66.65 |
| 909 | 123 | 119.00 | 667.00 | 0.00 | 66.75 |
| 910 | 123 | 119.00 | 668.00 | 0.00 | 66.85 |
| 911 | 123 | 119.00 | 669.00 | 0.00 | 66.95 |
| 912 | 123 | 119.00 | 670.00 | 0.00 | 67.05 |
| 913 | 123 | 119.00 | 671.00 | 0.00 | 67.15 |
| 914 | 123 | 119.00 | 672.00 | 0.00 | 67.25 |
| 915 | 123 | 119.00 | 673.00 | 0.00 | 67.35 |
| 916 | 123 | 119.00 | 674.00 | 0.00 | 67.45 |
| 917 | 123 | 119.00 | 675.00 | 0.00 | 67.55 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 918 | 123 | 119.00 | 676.00 | 0.00 | 67.65 |
| 919 | 123 | 119.00 | 677.00 | 0.00 | 67.75 |
| 920 | 123 | 119.00 | 678.00 | 0.00 | 67.85 |
| 921 | 123 | 119.00 | 679.00 | 0.00 | 67.95 |
| 922 | 123 | 119.00 | 680.00 | 0.00 | 68.05 |
| 923 | 123 | 119.00 | 681.00 | 0.00 | 68.15 |
| 924 | 123 | 119.00 | 682.00 | 0.00 | 68.25 |
| 925 | 123 | 119.00 | 683.00 | 0.00 | 68.35 |
| 926 | 123 | 119.00 | 684.00 | 0.00 | 68.45 |
| 927 | 123 | 119.00 | 685.00 | 0.00 | 68.55 |
| 928 | 123 | 119.00 | 686.00 | 0.00 | 68.65 |
| 929 | 123 | 119.00 | 687.00 | 0.00 | 68.75 |
| 930 | 123 | 119.00 | 688.00 | 0.00 | 68.85 |
| 931 | 123 | 119.00 | 689.00 | 0.00 | 68.95 |
| 932 | 123 | 119.00 | 690.00 | 0.00 | 69.05 |
| 933 | 123 | 119.00 | 691.00 | 0.00 | 69.15 |
| 934 | 123 | 119.00 | 692.00 | 0.00 | 69.25 |
| 935 | 123 | 119.00 | 693.00 | 0.00 | 69.35 |
| 936 | 123 | 119.00 | 694.00 | 0.00 | 69.45 |
| 937 | 123 | 119.00 | 695.00 | 0.00 | 69.55 |
| 938 | 123 | 119.00 | 696.00 | 0.00 | 69.65 |
| 939 | 123 | 119.00 | 697.00 | 0.00 | 69.75 |
| 940 | 123 | 119.00 | 698.00 | 0.00 | 69.85 |
| 941 | 123 | 119.00 | 699.00 | 0.00 | 69.95 |
| 942 | 123 | 119.00 | 700.00 | 0.00 | 70.05 |
| 943 | 123 | 119.00 | 701.00 | 0.00 | 70.15 |
| 944 | 123 | 119.00 | 702.00 | 0.00 | 70.25 |
| 945 | 123 | 119.00 | 703.00 | 0.00 | 70.35 |
| 946 | 123 | 119.00 | 704.00 | 0.00 | 70.45 |
| 947 | 123 | 119.00 | 705.00 | 0.00 | 70.55 |
| 948 | 123 | 119.00 | 706.00 | 0.00 | 70.65 |
| 949 | 123 | 119.00 | 707.00 | 0.00 | 70.75 |
| 950 | 123 | 119.00 | 708.00 | 0.00 | 70.85 |
| 951 | 123 | 119.00 | 709.00 | 0.00 | 70.95 |
| 952 | 123 | 119.00 | 710.00 | 0.00 | 71.05 |
| 953 | 123 | 119.00 | 711.00 | 0.00 | 71.15 |
| 954 | 123 | 119.00 | 712.00 | 0.00 | 71.25 |
| 955 | 123 | 119.00 | 713.00 | 0.00 | 71.35 |
| 956 | 123 | 119.00 | 714.00 | 0.00 | 71.45 |
| 957 | 123 | 119.00 | 715.00 | 0.00 | 71.55 |
| 958 | 123 | 119.00 | 716.00 | 0.00 | 71.65 |
| 959 | 123 | 119.00 | 717.00 | 0.00 | 71.75 |
| 960 | 123 | 119.00 | 718.00 | 0.00 | 71.85 |
| 961 | 123 | 119.00 | 719.00 | 0.00 | 71.95 |
| 962 | 123 | 119.00 | 720.00 | 0.00 | 72.05 |
| 963 | 123 | 119.00 | 721.00 | 0.00 | 72.15 |
| 964 | 123 | 119.00 | 722.00 | 0.00 | 72.25 |
| 965 | 123 | 119.00 | 723.00 | 0.00 | 72.35 |
| 966 | 123 | 119.00 | 724.00 | 0.00 | 72.45 |
| 967 | 123 | 119.00 | 725.00 | 0.00 | 72.50 |

If your employee's gross pay is over £967, go to page 244.

NICs where employer is eligible to claim veterans employer NICs relief

Use this table for employees who are aged 21 or over and under State Pension age and apprentices who are aged 25 or over where employer is eligible to claim Freeports employer NICs relief.

Do not use this table for:

- any tax year other than 2023 to 2024
- employees where the employer is eligible to claim Freeports employer NICs relief (go to Table letter F)
- employees employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 244.

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 may pay slightly more or less than if you used the exact percentage method.

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

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to 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 |
| 633 | 533 | 100.00 | 0.00 | 0.00 | 0.00 |
| 637 | 533 | 104.00 | 0.00 | 0.00 | 0.00 |
| 641 | 533 | 108.00 | 0.00 | 0.00 | 0.00 |
| 645 | 533 | 112.00 | 0.00 | 0.00 | 0.00 |
| 649 | 533 | 116.00 | 0.00 | 0.00 | 0.00 |
| 653 | 533 | 120.00 | 0.00 | 0.00 | 0.00 |
| 657 | 533 | 124.00 | 0.00 | 0.00 | 0.00 |
| 661 | 533 | 128.00 | 0.00 | 0.00 | 0.00 |
| 665 | 533 | 132.00 | 0.00 | 0.00 | 0.00 |
| 669 | 533 | 136.00 | 0.00 | 0.00 | 0.00 |
| 673 | 533 | 140.00 | 0.00 | 0.00 | 0.00 |
| 677 | 533 | 144.00 | 0.00 | 0.00 | 0.00 |
| 681 | 533 | 148.00 | 0.00 | 0.00 | 0.00 |
| 685 | 533 | 152.00 | 0.00 | 0.00 | 0.00 |
| 689 | 533 | 156.00 | 0.00 | 0.00 | 0.00 |
| 693 | 533 | 160.00 | 0.00 | 0.00 | 0.00 |
| 697 | 533 | 164.00 | 0.00 | 0.00 | 0.00 |
| 701 | 533 | 168.00 | 0.00 | 0.00 | 0.00 |
| 705 | 533 | 172.00 | 0.00 | 0.00 | 0.00 |
| 709 | 533 | 176.00 | 0.00 | 0.00 | 0.00 |
| 713 | 533 | 180.00 | 0.00 | 0.00 | 0.00 |
| 717 | 533 | 184.00 | 0.00 | 0.00 | 0.00 |
| 721 | 533 | 188.00 | 0.00 | 0.00 | 0.00 |
| 725 | 533 | 192.00 | 0.00 | 0.00 | 0.00 |
| 729 | 533 | 196.00 | 0.00 | 0.00 | 0.00 |
| 733 | 533 | 200.00 | 0.00 | 0.00 | 0.00 |
| 737 | 533 | 204.00 | 0.00 | 0.00 | 0.00 |
| 741 | 533 | 208.00 | 0.00 | 0.00 | 0.00 |
| 745 | 533 | 212.00 | 0.00 | 0.00 | 0.00 |
| 749 | 533 | 216.00 | 0.00 | 0.00 | 0.00 |
| 753 | 533 | 220.00 | 0.00 | 0.00 | 0.00 |
| 757 | 533 | 224.00 | 0.00 | 0.00 | 0.00 |
| 758 | 533 | 225.00 | 0.00 | 0.00 | 0.00 |
| 761 | 533 | 228.00 | 0.00 | 0.00 | 0.00 |
| 765 | 533 | 232.00 | 0.00 | 0.00 | 0.00 |
| 769 | 533 | 236.00 | 0.00 | 0.00 | 0.00 |
| 773 | 533 | 240.00 | 0.00 | 0.00 | 0.00 |
| 777 | 533 | 244.00 | 0.00 | 0.00 | 0.00 |
| 781 | 533 | 248.00 | 0.00 | 0.00 | 0.00 |
| 785 | 533 | 252.00 | 0.00 | 0.00 | 0.00 |
| 789 | 533 | 256.00 | 0.00 | 0.00 | 0.00 |
| 793 | 533 | 260.00 | 0.00 | 0.00 | 0.00 |
| 797 | 533 | 264.00 | 0.00 | 0.00 | 0.00 |
| 801 | 533 | 268.00 | 0.00 | 0.00 | 0.00 |
| 805 | 533 | 272.00 | 0.00 | 0.00 | 0.00 |
| 809 | 533 | 276.00 | 0.00 | 0.00 | 0.00 |
| 813 | 533 | 280.00 | 0.00 | 0.00 | 0.00 |
| 817 | 533 | 284.00 | 0.00 | 0.00 | 0.00 |
| 821 | 533 | 288.00 | 0.00 | 0.00 | 0.00 |
| 825 | 533 | 292.00 | 0.00 | 0.00 | 0.00 |
| 829 | 533 | 296.00 | 0.00 | 0.00 | 0.00 |
| 833 | 533 | 300.00 | 0.00 | 0.00 | 0.00 |
| 837 | 533 | 304.00 | 0.00 | 0.00 | 0.00 |
| 841 | 533 | 308.00 | 0.00 | 0.00 | 0.00 |
| 845 | 533 | 312.00 | 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 |
| 849 | 533 | 316.00 | 0.00 | 0.00 | 0.00 |
| 853 | 533 | 320.00 | 0.00 | 0.00 | 0.00 |
| 857 | 533 | 324.00 | 0.00 | 0.00 | 0.00 |
| 861 | 533 | 328.00 | 0.00 | 0.00 | 0.00 |
| 865 | 533 | 332.00 | 0.00 | 0.00 | 0.00 |
| 869 | 533 | 336.00 | 0.00 | 0.00 | 0.00 |
| 873 | 533 | 340.00 | 0.00 | 0.00 | 0.00 |
| 877 | 533 | 344.00 | 0.00 | 0.00 | 0.00 |
| 881 | 533 | 348.00 | 0.00 | 0.00 | 0.00 |
| 885 | 533 | 352.00 | 0.00 | 0.00 | 0.00 |
| 889 | 533 | 356.00 | 0.00 | 0.00 | 0.00 |
| 893 | 533 | 360.00 | 0.00 | 0.00 | 0.00 |
| 897 | 533 | 364.00 | 0.00 | 0.00 | 0.00 |
| 901 | 533 | 368.00 | 0.00 | 0.00 | 0.00 |
| 905 | 533 | 372.00 | 0.00 | 0.00 | 0.00 |
| 909 | 533 | 376.00 | 0.00 | 0.00 | 0.00 |
| 913 | 533 | 380.00 | 0.00 | 0.00 | 0.00 |
| 917 | 533 | 384.00 | 0.00 | 0.00 | 0.00 |
| 921 | 533 | 388.00 | 0.00 | 0.00 | 0.00 |
| 925 | 533 | 392.00 | 0.00 | 0.00 | 0.00 |
| 929 | 533 | 396.00 | 0.00 | 0.00 | 0.00 |
| 933 | 533 | 400.00 | 0.00 | 0.00 | 0.00 |
| 937 | 533 | 404.00 | 0.00 | 0.00 | 0.00 |
| 941 | 533 | 408.00 | 0.00 | 0.00 | 0.00 |
| 945 | 533 | 412.00 | 0.00 | 0.00 | 0.00 |
| 949 | 533 | 416.00 | 0.00 | 0.00 | 0.00 |
| 953 | 533 | 420.00 | 0.00 | 0.00 | 0.00 |
| 957 | 533 | 424.00 | 0.00 | 0.00 | 0.00 |
| 961 | 533 | 428.00 | 0.00 | 0.00 | 0.00 |
| 965 | 533 | 432.00 | 0.00 | 0.00 | 0.00 |
| 969 | 533 | 436.00 | 0.00 | 0.00 | 0.00 |
| 973 | 533 | 440.00 | 0.00 | 0.00 | 0.00 |
| 977 | 533 | 444.00 | 0.00 | 0.00 | 0.00 |
| 981 | 533 | 448.00 | 0.00 | 0.00 | 0.00 |
| 985 | 533 | 452.00 | 0.00 | 0.00 | 0.00 |
| 989 | 533 | 456.00 | 0.00 | 0.00 | 0.00 |
| 993 | 533 | 460.00 | 0.00 | 0.00 | 0.00 |
| 997 | 533 | 464.00 | 0.00 | 0.00 | 0.00 |
| 1001 | 533 | 468.00 | 0.00 | 0.00 | 0.00 |
| 1005 | 533 | 472.00 | 0.00 | 0.00 | 0.00 |
| 1009 | 533 | 476.00 | 0.00 | 0.00 | 0.00 |
| 1013 | 533 | 480.00 | 0.00 | 0.00 | 0.00 |
| 1017 | 533 | 484.00 | 0.00 | 0.00 | 0.00 |
| 1021 | 533 | 488.00 | 0.00 | 0.00 | 0.00 |
| 1025 | 533 | 492.00 | 0.00 | 0.00 | 0.00 |
| 1029 | 533 | 496.00 | 0.00 | 0.00 | 0.00 |
| 1033 | 533 | 500.00 | 0.00 | 0.00 | 0.00 |
| 1037 | 533 | 504.00 | 0.00 | 0.00 | 0.00 |
| 1041 | 533 | 508.00 | 0.00 | 0.00 | 0.00 |
| 1045 | 533 | 512.00 | 0.00 | 0.00 | 0.00 |
| 1048 | 533 | 515.00 | 0.00 | 0.00 | 0.00 |
| 1049 | 533 | 515.00 | 1.00 | 0.00 | 0.30 |
| 1053 | 533 | 515.00 | 5.00 | 0.00 | 0.70 |
| 1057 | 533 | 515.00 | 9.00 | 0.00 | 1.10 |
| 1061 | 533 | 515.00 | 13.00 | 0.00 | 1.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1065 | 533 | 515.00 | 17.00 | 0.00 | 1.90 |
| 1069 | 533 | 515.00 | 21.00 | 0.00 | 2.30 |
| 1073 | 533 | 515.00 | 25.00 | 0.00 | 2.70 |
| 1077 | 533 | 515.00 | 29.00 | 0.00 | 3.10 |
| 1081 | 533 | 515.00 | 33.00 | 0.00 | 3.50 |
| 1085 | 533 | 515.00 | 37.00 | 0.00 | 3.90 |
| 1089 | 533 | 515.00 | 41.00 | 0.00 | 4.30 |
| 1093 | 533 | 515.00 | 45.00 | 0.00 | 4.70 |
| 1097 | 533 | 515.00 | 49.00 | 0.00 | 5.10 |
| 1101 | 533 | 515.00 | 53.00 | 0.00 | 5.50 |
| 1105 | 533 | 515.00 | 57.00 | 0.00 | 5.90 |
| 1109 | 533 | 515.00 | 61.00 | 0.00 | 6.30 |
| 1113 | 533 | 515.00 | 65.00 | 0.00 | 6.70 |
| 1117 | 533 | 515.00 | 69.00 | 0.00 | 7.10 |
| 1121 | 533 | 515.00 | 73.00 | 0.00 | 7.50 |
| 1125 | 533 | 515.00 | 77.00 | 0.00 | 7.90 |
| 1129 | 533 | 515.00 | 81.00 | 0.00 | 8.30 |
| 1133 | 533 | 515.00 | 85.00 | 0.00 | 8.70 |
| 1137 | 533 | 515.00 | 89.00 | 0.00 | 9.10 |
| 1141 | 533 | 515.00 | 93.00 | 0.00 | 9.50 |
| 1145 | 533 | 515.00 | 97.00 | 0.00 | 9.90 |
| 1149 | 533 | 515.00 | 101.00 | 0.00 | 10.30 |
| 1153 | 533 | 515.00 | 105.00 | 0.00 | 10.70 |
| 1157 | 533 | 515.00 | 109.00 | 0.00 | 11.10 |
| 1161 | 533 | 515.00 | 113.00 | 0.00 | 11.50 |
| 1165 | 533 | 515.00 | 117.00 | 0.00 | 11.90 |
| 1169 | 533 | 515.00 | 121.00 | 0.00 | 12.30 |
| 1173 | 533 | 515.00 | 125.00 | 0.00 | 12.70 |
| 1177 | 533 | 515.00 | 129.00 | 0.00 | 13.10 |
| 1181 | 533 | 515.00 | 133.00 | 0.00 | 13.50 |
| 1185 | 533 | 515.00 | 137.00 | 0.00 | 13.90 |
| 1189 | 533 | 515.00 | 141.00 | 0.00 | 14.30 |
| 1193 | 533 | 515.00 | 145.00 | 0.00 | 14.70 |
| 1197 | 533 | 515.00 | 149.00 | 0.00 | 15.10 |
| 1201 | 533 | 515.00 | 153.00 | 0.00 | 15.50 |
| 1205 | 533 | 515.00 | 157.00 | 0.00 | 15.90 |
| 1209 | 533 | 515.00 | 161.00 | 0.00 | 16.30 |
| 1213 | 533 | 515.00 | 165.00 | 0.00 | 16.70 |
| 1217 | 533 | 515.00 | 169.00 | 0.00 | 17.10 |
| 1221 | 533 | 515.00 | 173.00 | 0.00 | 17.50 |
| 1225 | 533 | 515.00 | 177.00 | 0.00 | 17.90 |
| 1229 | 533 | 515.00 | 181.00 | 0.00 | 18.30 |
| 1233 | 533 | 515.00 | 185.00 | 0.00 | 18.70 |
| 1237 | 533 | 515.00 | 189.00 | 0.00 | 19.10 |
| 1241 | 533 | 515.00 | 193.00 | 0.00 | 19.50 |
| 1245 | 533 | 515.00 | 197.00 | 0.00 | 19.90 |
| 1249 | 533 | 515.00 | 201.00 | 0.00 | 20.30 |
| 1253 | 533 | 515.00 | 205.00 | 0.00 | 20.70 |
| 1257 | 533 | 515.00 | 209.00 | 0.00 | 21.10 |
| 1261 | 533 | 515.00 | 213.00 | 0.00 | 21.50 |
| 1265 | 533 | 515.00 | 217.00 | 0.00 | 21.90 |
| 1269 | 533 | 515.00 | 221.00 | 0.00 | 22.30 |
| 1273 | 533 | 515.00 | 225.00 | 0.00 | 22.70 |
| 1277 | 533 | 515.00 | 229.00 | 0.00 | 23.10 |
| 1281 | 533 | 515.00 | 233.00 | 0.00 | 23.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1285 | 533 | 515.00 | 237.00 | 0.00 | 23.90 |
| 1289 | 533 | 515.00 | 241.00 | 0.00 | 24.30 |
| 1293 | 533 | 515.00 | 245.00 | 0.00 | 24.70 |
| 1297 | 533 | 515.00 | 249.00 | 0.00 | 25.10 |
| 1301 | 533 | 515.00 | 253.00 | 0.00 | 25.50 |
| 1305 | 533 | 515.00 | 257.00 | 0.00 | 25.90 |
| 1309 | 533 | 515.00 | 261.00 | 0.00 | 26.30 |
| 1313 | 533 | 515.00 | 265.00 | 0.00 | 26.70 |
| 1317 | 533 | 515.00 | 269.00 | 0.00 | 27.10 |
| 1321 | 533 | 515.00 | 273.00 | 0.00 | 27.50 |
| 1325 | 533 | 515.00 | 277.00 | 0.00 | 27.90 |
| 1329 | 533 | 515.00 | 281.00 | 0.00 | 28.30 |
| 1333 | 533 | 515.00 | 285.00 | 0.00 | 28.70 |
| 1337 | 533 | 515.00 | 289.00 | 0.00 | 29.10 |
| 1341 | 533 | 515.00 | 293.00 | 0.00 | 29.50 |
| 1345 | 533 | 515.00 | 297.00 | 0.00 | 29.90 |
| 1349 | 533 | 515.00 | 301.00 | 0.00 | 30.30 |
| 1353 | 533 | 515.00 | 305.00 | 0.00 | 30.70 |
| 1357 | 533 | 515.00 | 309.00 | 0.00 | 31.10 |
| 1361 | 533 | 515.00 | 313.00 | 0.00 | 31.50 |
| 1365 | 533 | 515.00 | 317.00 | 0.00 | 31.90 |
| 1369 | 533 | 515.00 | 321.00 | 0.00 | 32.30 |
| 1373 | 533 | 515.00 | 325.00 | 0.00 | 32.70 |
| 1377 | 533 | 515.00 | 329.00 | 0.00 | 33.10 |
| 1381 | 533 | 515.00 | 333.00 | 0.00 | 33.50 |
| 1385 | 533 | 515.00 | 337.00 | 0.00 | 33.90 |
| 1389 | 533 | 515.00 | 341.00 | 0.00 | 34.30 |
| 1393 | 533 | 515.00 | 345.00 | 0.00 | 34.70 |
| 1397 | 533 | 515.00 | 349.00 | 0.00 | 35.10 |
| 1401 | 533 | 515.00 | 353.00 | 0.00 | 35.50 |
| 1405 | 533 | 515.00 | 357.00 | 0.00 | 35.90 |
| 1409 | 533 | 515.00 | 361.00 | 0.00 | 36.30 |
| 1413 | 533 | 515.00 | 365.00 | 0.00 | 36.70 |
| 1417 | 533 | 515.00 | 369.00 | 0.00 | 37.10 |
| 1421 | 533 | 515.00 | 373.00 | 0.00 | 37.50 |
| 1425 | 533 | 515.00 | 377.00 | 0.00 | 37.90 |
| 1429 | 533 | 515.00 | 381.00 | 0.00 | 38.30 |
| 1433 | 533 | 515.00 | 385.00 | 0.00 | 38.70 |
| 1437 | 533 | 515.00 | 389.00 | 0.00 | 39.10 |
| 1441 | 533 | 515.00 | 393.00 | 0.00 | 39.50 |
| 1445 | 533 | 515.00 | 397.00 | 0.00 | 39.90 |
| 1449 | 533 | 515.00 | 401.00 | 0.00 | 40.30 |
| 1453 | 533 | 515.00 | 405.00 | 0.00 | 40.70 |
| 1457 | 533 | 515.00 | 409.00 | 0.00 | 41.10 |
| 1461 | 533 | 515.00 | 413.00 | 0.00 | 41.50 |
| 1465 | 533 | 515.00 | 417.00 | 0.00 | 41.90 |
| 1469 | 533 | 515.00 | 421.00 | 0.00 | 42.30 |
| 1473 | 533 | 515.00 | 425.00 | 0.00 | 42.70 |
| 1477 | 533 | 515.00 | 429.00 | 0.00 | 43.10 |
| 1481 | 533 | 515.00 | 433.00 | 0.00 | 43.50 |
| 1485 | 533 | 515.00 | 437.00 | 0.00 | 43.90 |
| 1489 | 533 | 515.00 | 441.00 | 0.00 | 44.30 |
| 1493 | 533 | 515.00 | 445.00 | 0.00 | 44.70 |
| 1497 | 533 | 515.00 | 449.00 | 0.00 | 45.10 |
| 1501 | 533 | 515.00 | 453.00 | 0.00 | 45.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1505 | 533 | 515.00 | 457.00 | 0.00 | 45.90 |
| 1509 | 533 | 515.00 | 461.00 | 0.00 | 46.30 |
| 1513 | 533 | 515.00 | 465.00 | 0.00 | 46.70 |
| 1517 | 533 | 515.00 | 469.00 | 0.00 | 47.10 |
| 1521 | 533 | 515.00 | 473.00 | 0.00 | 47.50 |
| 1525 | 533 | 515.00 | 477.00 | 0.00 | 47.90 |
| 1529 | 533 | 515.00 | 481.00 | 0.00 | 48.30 |
| 1533 | 533 | 515.00 | 485.00 | 0.00 | 48.70 |
| 1537 | 533 | 515.00 | 489.00 | 0.00 | 49.10 |
| 1541 | 533 | 515.00 | 493.00 | 0.00 | 49.50 |
| 1545 | 533 | 515.00 | 497.00 | 0.00 | 49.90 |
| 1549 | 533 | 515.00 | 501.00 | 0.00 | 50.30 |
| 1553 | 533 | 515.00 | 505.00 | 0.00 | 50.70 |
| 1557 | 533 | 515.00 | 509.00 | 0.00 | 51.10 |
| 1561 | 533 | 515.00 | 513.00 | 0.00 | 51.50 |
| 1565 | 533 | 515.00 | 517.00 | 0.00 | 51.90 |
| 1569 | 533 | 515.00 | 521.00 | 0.00 | 52.30 |
| 1573 | 533 | 515.00 | 525.00 | 0.00 | 52.70 |
| 1577 | 533 | 515.00 | 529.00 | 0.00 | 53.10 |
| 1581 | 533 | 515.00 | 533.00 | 0.00 | 53.50 |
| 1585 | 533 | 515.00 | 537.00 | 0.00 | 53.90 |
| 1589 | 533 | 515.00 | 541.00 | 0.00 | 54.30 |
| 1593 | 533 | 515.00 | 545.00 | 0.00 | 54.70 |
| 1597 | 533 | 515.00 | 549.00 | 0.00 | 55.10 |
| 1601 | 533 | 515.00 | 553.00 | 0.00 | 55.50 |
| 1605 | 533 | 515.00 | 557.00 | 0.00 | 55.90 |
| 1609 | 533 | 515.00 | 561.00 | 0.00 | 56.30 |
| 1613 | 533 | 515.00 | 565.00 | 0.00 | 56.70 |
| 1617 | 533 | 515.00 | 569.00 | 0.00 | 57.10 |
| 1621 | 533 | 515.00 | 573.00 | 0.00 | 57.50 |
| 1625 | 533 | 515.00 | 577.00 | 0.00 | 57.90 |
| 1629 | 533 | 515.00 | 581.00 | 0.00 | 58.30 |
| 1633 | 533 | 515.00 | 585.00 | 0.00 | 58.70 |
| 1637 | 533 | 515.00 | 589.00 | 0.00 | 59.10 |
| 1641 | 533 | 515.00 | 593.00 | 0.00 | 59.50 |
| 1645 | 533 | 515.00 | 597.00 | 0.00 | 59.90 |
| 1649 | 533 | 515.00 | 601.00 | 0.00 | 60.30 |
| 1653 | 533 | 515.00 | 605.00 | 0.00 | 60.70 |
| 1657 | 533 | 515.00 | 609.00 | 0.00 | 61.10 |
| 1661 | 533 | 515.00 | 613.00 | 0.00 | 61.50 |
| 1665 | 533 | 515.00 | 617.00 | 0.00 | 61.90 |
| 1669 | 533 | 515.00 | 621.00 | 0.00 | 62.30 |
| 1673 | 533 | 515.00 | 625.00 | 0.00 | 62.70 |
| 1677 | 533 | 515.00 | 629.00 | 0.00 | 63.10 |
| 1681 | 533 | 515.00 | 633.00 | 0.00 | 63.50 |
| 1685 | 533 | 515.00 | 637.00 | 0.00 | 63.90 |
| 1689 | 533 | 515.00 | 641.00 | 0.00 | 64.30 |
| 1693 | 533 | 515.00 | 645.00 | 0.00 | 64.70 |
| 1697 | 533 | 515.00 | 649.00 | 0.00 | 65.10 |
| 1701 | 533 | 515.00 | 653.00 | 0.00 | 65.50 |
| 1705 | 533 | 515.00 | 657.00 | 0.00 | 65.90 |
| 1709 | 533 | 515.00 | 661.00 | 0.00 | 66.30 |
| 1713 | 533 | 515.00 | 665.00 | 0.00 | 66.70 |
| 1717 | 533 | 515.00 | 669.00 | 0.00 | 67.10 |
| 1721 | 533 | 515.00 | 673.00 | 0.00 | 67.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1725 | 533 | 515.00 | 677.00 | 0.00 | 67.90 |
| 1729 | 533 | 515.00 | 681.00 | 0.00 | 68.30 |
| 1733 | 533 | 515.00 | 685.00 | 0.00 | 68.70 |
| 1737 | 533 | 515.00 | 689.00 | 0.00 | 69.10 |
| 1741 | 533 | 515.00 | 693.00 | 0.00 | 69.50 |
| 1745 | 533 | 515.00 | 697.00 | 0.00 | 69.90 |
| 1749 | 533 | 515.00 | 701.00 | 0.00 | 70.30 |
| 1753 | 533 | 515.00 | 705.00 | 0.00 | 70.70 |
| 1757 | 533 | 515.00 | 709.00 | 0.00 | 71.10 |
| 1761 | 533 | 515.00 | 713.00 | 0.00 | 71.50 |
| 1765 | 533 | 515.00 | 717.00 | 0.00 | 71.90 |
| 1769 | 533 | 515.00 | 721.00 | 0.00 | 72.30 |
| 1773 | 533 | 515.00 | 725.00 | 0.00 | 72.70 |
| 1777 | 533 | 515.00 | 729.00 | 0.00 | 73.10 |
| 1781 | 533 | 515.00 | 733.00 | 0.00 | 73.50 |
| 1785 | 533 | 515.00 | 737.00 | 0.00 | 73.90 |
| 1789 | 533 | 515.00 | 741.00 | 0.00 | 74.30 |
| 1793 | 533 | 515.00 | 745.00 | 0.00 | 74.70 |
| 1797 | 533 | 515.00 | 749.00 | 0.00 | 75.10 |
| 1801 | 533 | 515.00 | 753.00 | 0.00 | 75.50 |
| 1805 | 533 | 515.00 | 757.00 | 0.00 | 75.90 |
| 1809 | 533 | 515.00 | 761.00 | 0.00 | 76.30 |
| 1813 | 533 | 515.00 | 765.00 | 0.00 | 76.70 |
| 1817 | 533 | 515.00 | 769.00 | 0.00 | 77.10 |
| 1821 | 533 | 515.00 | 773.00 | 0.00 | 77.50 |
| 1825 | 533 | 515.00 | 777.00 | 0.00 | 77.90 |
| 1829 | 533 | 515.00 | 781.00 | 0.00 | 78.30 |
| 1833 | 533 | 515.00 | 785.00 | 0.00 | 78.70 |
| 1837 | 533 | 515.00 | 789.00 | 0.00 | 79.10 |
| 1841 | 533 | 515.00 | 793.00 | 0.00 | 79.50 |
| 1845 | 533 | 515.00 | 797.00 | 0.00 | 79.90 |
| 1849 | 533 | 515.00 | 801.00 | 0.00 | 80.30 |
| 1853 | 533 | 515.00 | 805.00 | 0.00 | 80.70 |
| 1857 | 533 | 515.00 | 809.00 | 0.00 | 81.10 |
| 1861 | 533 | 515.00 | 813.00 | 0.00 | 81.50 |
| 1865 | 533 | 515.00 | 817.00 | 0.00 | 81.90 |
| 1869 | 533 | 515.00 | 821.00 | 0.00 | 82.30 |
| 1873 | 533 | 515.00 | 825.00 | 0.00 | 82.70 |
| 1877 | 533 | 515.00 | 829.00 | 0.00 | 83.10 |
| 1881 | 533 | 515.00 | 833.00 | 0.00 | 83.50 |
| 1885 | 533 | 515.00 | 837.00 | 0.00 | 83.90 |
| 1889 | 533 | 515.00 | 841.00 | 0.00 | 84.30 |
| 1893 | 533 | 515.00 | 845.00 | 0.00 | 84.70 |
| 1897 | 533 | 515.00 | 849.00 | 0.00 | 85.10 |
| 1901 | 533 | 515.00 | 853.00 | 0.00 | 85.50 |
| 1905 | 533 | 515.00 | 857.00 | 0.00 | 85.90 |
| 1909 | 533 | 515.00 | 861.00 | 0.00 | 86.30 |
| 1913 | 533 | 515.00 | 865.00 | 0.00 | 86.70 |
| 1917 | 533 | 515.00 | 869.00 | 0.00 | 87.10 |
| 1921 | 533 | 515.00 | 873.00 | 0.00 | 87.50 |
| 1925 | 533 | 515.00 | 877.00 | 0.00 | 87.90 |
| 1929 | 533 | 515.00 | 881.00 | 0.00 | 88.30 |
| 1933 | 533 | 515.00 | 885.00 | 0.00 | 88.70 |
| 1937 | 533 | 515.00 | 889.00 | 0.00 | 89.10 |
| 1941 | 533 | 515.00 | 893.00 | 0.00 | 89.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 1945 | 533 | 515.00 | 897.00 | 0.00 | 89.90 |
| 1949 | 533 | 515.00 | 901.00 | 0.00 | 90.30 |
| 1953 | 533 | 515.00 | 905.00 | 0.00 | 90.70 |
| 1957 | 533 | 515.00 | 909.00 | 0.00 | 91.10 |
| 1961 | 533 | 515.00 | 913.00 | 0.00 | 91.50 |
| 1965 | 533 | 515.00 | 917.00 | 0.00 | 91.90 |
| 1969 | 533 | 515.00 | 921.00 | 0.00 | 92.30 |
| 1973 | 533 | 515.00 | 925.00 | 0.00 | 92.70 |
| 1977 | 533 | 515.00 | 929.00 | 0.00 | 93.10 |
| 1981 | 533 | 515.00 | 933.00 | 0.00 | 93.50 |
| 1985 | 533 | 515.00 | 937.00 | 0.00 | 93.90 |
| 1989 | 533 | 515.00 | 941.00 | 0.00 | 94.30 |
| 1993 | 533 | 515.00 | 945.00 | 0.00 | 94.70 |
| 1997 | 533 | 515.00 | 949.00 | 0.00 | 95.10 |
| 2001 | 533 | 515.00 | 953.00 | 0.00 | 95.50 |
| 2005 | 533 | 515.00 | 957.00 | 0.00 | 95.90 |
| 2009 | 533 | 515.00 | 961.00 | 0.00 | 96.30 |
| 2013 | 533 | 515.00 | 965.00 | 0.00 | 96.70 |
| 2017 | 533 | 515.00 | 969.00 | 0.00 | 97.10 |
| 2021 | 533 | 515.00 | 973.00 | 0.00 | 97.50 |
| 2025 | 533 | 515.00 | 977.00 | 0.00 | 97.90 |
| 2029 | 533 | 515.00 | 981.00 | 0.00 | 98.30 |
| 2033 | 533 | 515.00 | 985.00 | 0.00 | 98.70 |
| 2037 | 533 | 515.00 | 989.00 | 0.00 | 99.10 |
| 2041 | 533 | 515.00 | 993.00 | 0.00 | 99.50 |
| 2045 | 533 | 515.00 | 997.00 | 0.00 | 99.90 |
| 2049 | 533 | 515.00 | 1001.00 | 0.00 | 100.30 |
| 2053 | 533 | 515.00 | 1005.00 | 0.00 | 100.70 |
| 2057 | 533 | 515.00 | 1009.00 | 0.00 | 101.10 |
| 2061 | 533 | 515.00 | 1013.00 | 0.00 | 101.50 |
| 2065 | 533 | 515.00 | 1017.00 | 0.00 | 101.90 |
| 2069 | 533 | 515.00 | 1021.00 | 0.00 | 102.30 |
| 2073 | 533 | 515.00 | 1025.00 | 0.00 | 102.70 |
| 2077 | 533 | 515.00 | 1029.00 | 0.00 | 103.10 |
| 2081 | 533 | 515.00 | 1033.00 | 0.00 | 103.50 |
| 2085 | 533 | 515.00 | 1037.00 | 0.00 | 103.90 |
| 2089 | 533 | 515.00 | 1041.00 | 0.00 | 104.30 |
| 2093 | 533 | 515.00 | 1045.00 | 0.00 | 104.70 |
| 2097 | 533 | 515.00 | 1049.00 | 0.00 | 105.10 |
| 2101 | 533 | 515.00 | 1053.00 | 0.00 | 105.50 |
| 2105 | 533 | 515.00 | 1057.00 | 0.00 | 105.90 |
| 2109 | 533 | 515.00 | 1061.00 | 0.00 | 106.30 |
| 2113 | 533 | 515.00 | 1065.00 | 0.00 | 106.70 |
| 2117 | 533 | 515.00 | 1069.00 | 0.00 | 107.10 |
| 2121 | 533 | 515.00 | 1073.00 | 0.00 | 107.50 |
| 2125 | 533 | 515.00 | 1077.00 | 0.00 | 107.90 |
| 2129 | 533 | 515.00 | 1081.00 | 0.00 | 108.30 |
| 2133 | 533 | 515.00 | 1085.00 | 0.00 | 108.70 |
| 2137 | 533 | 515.00 | 1089.00 | 0.00 | 109.10 |
| 2141 | 533 | 515.00 | 1093.00 | 0.00 | 109.50 |
| 2145 | 533 | 515.00 | 1097.00 | 0.00 | 109.90 |
| 2149 | 533 | 515.00 | 1101.00 | 0.00 | 110.30 |
| 2153 | 533 | 515.00 | 1105.00 | 0.00 | 110.70 |
| 2157 | 533 | 515.00 | 1109.00 | 0.00 | 111.10 |
| 2161 | 533 | 515.00 | 1113.00 | 0.00 | 111.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2165 | 533 | 515.00 | 1117.00 | 0.00 | 111.90 |
| 2169 | 533 | 515.00 | 1121.00 | 0.00 | 112.30 |
| 2173 | 533 | 515.00 | 1125.00 | 0.00 | 112.70 |
| 2177 | 533 | 515.00 | 1129.00 | 0.00 | 113.10 |
| 2181 | 533 | 515.00 | 1133.00 | 0.00 | 113.50 |
| 2185 | 533 | 515.00 | 1137.00 | 0.00 | 113.90 |
| 2189 | 533 | 515.00 | 1141.00 | 0.00 | 114.30 |
| 2193 | 533 | 515.00 | 1145.00 | 0.00 | 114.70 |
| 2197 | 533 | 515.00 | 1149.00 | 0.00 | 115.10 |
| 2201 | 533 | 515.00 | 1153.00 | 0.00 | 115.50 |
| 2205 | 533 | 515.00 | 1157.00 | 0.00 | 115.90 |
| 2209 | 533 | 515.00 | 1161.00 | 0.00 | 116.30 |
| 2213 | 533 | 515.00 | 1165.00 | 0.00 | 116.70 |
| 2217 | 533 | 515.00 | 1169.00 | 0.00 | 117.10 |
| 2221 | 533 | 515.00 | 1173.00 | 0.00 | 117.50 |
| 2225 | 533 | 515.00 | 1177.00 | 0.00 | 117.90 |
| 2229 | 533 | 515.00 | 1181.00 | 0.00 | 118.30 |
| 2233 | 533 | 515.00 | 1185.00 | 0.00 | 118.70 |
| 2237 | 533 | 515.00 | 1189.00 | 0.00 | 119.10 |
| 2241 | 533 | 515.00 | 1193.00 | 0.00 | 119.50 |
| 2245 | 533 | 515.00 | 1197.00 | 0.00 | 119.90 |
| 2249 | 533 | 515.00 | 1201.00 | 0.00 | 120.30 |
| 2253 | 533 | 515.00 | 1205.00 | 0.00 | 120.70 |
| 2257 | 533 | 515.00 | 1209.00 | 0.00 | 121.10 |
| 2261 | 533 | 515.00 | 1213.00 | 0.00 | 121.50 |
| 2265 | 533 | 515.00 | 1217.00 | 0.00 | 121.90 |
| 2269 | 533 | 515.00 | 1221.00 | 0.00 | 122.30 |
| 2273 | 533 | 515.00 | 1225.00 | 0.00 | 122.70 |
| 2277 | 533 | 515.00 | 1229.00 | 0.00 | 123.10 |
| 2281 | 533 | 515.00 | 1233.00 | 0.00 | 123.50 |
| 2285 | 533 | 515.00 | 1237.00 | 0.00 | 123.90 |
| 2289 | 533 | 515.00 | 1241.00 | 0.00 | 124.30 |
| 2293 | 533 | 515.00 | 1245.00 | 0.00 | 124.70 |
| 2297 | 533 | 515.00 | 1249.00 | 0.00 | 125.10 |
| 2301 | 533 | 515.00 | 1253.00 | 0.00 | 125.50 |
| 2305 | 533 | 515.00 | 1257.00 | 0.00 | 125.90 |
| 2309 | 533 | 515.00 | 1261.00 | 0.00 | 126.30 |
| 2313 | 533 | 515.00 | 1265.00 | 0.00 | 126.70 |
| 2317 | 533 | 515.00 | 1269.00 | 0.00 | 127.10 |
| 2321 | 533 | 515.00 | 1273.00 | 0.00 | 127.50 |
| 2325 | 533 | 515.00 | 1277.00 | 0.00 | 127.90 |
| 2329 | 533 | 515.00 | 1281.00 | 0.00 | 128.30 |
| 2333 | 533 | 515.00 | 1285.00 | 0.00 | 128.70 |
| 2337 | 533 | 515.00 | 1289.00 | 0.00 | 129.10 |
| 2341 | 533 | 515.00 | 1293.00 | 0.00 | 129.50 |
| 2345 | 533 | 515.00 | 1297.00 | 0.00 | 129.90 |
| 2349 | 533 | 515.00 | 1301.00 | 0.00 | 130.30 |
| 2353 | 533 | 515.00 | 1305.00 | 0.00 | 130.70 |
| 2357 | 533 | 515.00 | 1309.00 | 0.00 | 131.10 |
| 2361 | 533 | 515.00 | 1313.00 | 0.00 | 131.50 |
| 2365 | 533 | 515.00 | 1317.00 | 0.00 | 131.90 |
| 2369 | 533 | 515.00 | 1321.00 | 0.00 | 132.30 |
| 2373 | 533 | 515.00 | 1325.00 | 0.00 | 132.70 |
| 2377 | 533 | 515.00 | 1329.00 | 0.00 | 133.10 |
| 2381 | 533 | 515.00 | 1333.00 | 0.00 | 133.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2385 | 533 | 515.00 | 1337.00 | 0.00 | 133.90 |
| 2389 | 533 | 515.00 | 1341.00 | 0.00 | 134.30 |
| 2393 | 533 | 515.00 | 1345.00 | 0.00 | 134.70 |
| 2397 | 533 | 515.00 | 1349.00 | 0.00 | 135.10 |
| 2401 | 533 | 515.00 | 1353.00 | 0.00 | 135.50 |
| 2405 | 533 | 515.00 | 1357.00 | 0.00 | 135.90 |
| 2409 | 533 | 515.00 | 1361.00 | 0.00 | 136.30 |
| 2413 | 533 | 515.00 | 1365.00 | 0.00 | 136.70 |
| 2417 | 533 | 515.00 | 1369.00 | 0.00 | 137.10 |
| 2421 | 533 | 515.00 | 1373.00 | 0.00 | 137.50 |
| 2425 | 533 | 515.00 | 1377.00 | 0.00 | 137.90 |
| 2429 | 533 | 515.00 | 1381.00 | 0.00 | 138.30 |
| 2433 | 533 | 515.00 | 1385.00 | 0.00 | 138.70 |
| 2437 | 533 | 515.00 | 1389.00 | 0.00 | 139.10 |
| 2441 | 533 | 515.00 | 1393.00 | 0.00 | 139.50 |
| 2445 | 533 | 515.00 | 1397.00 | 0.00 | 139.90 |
| 2449 | 533 | 515.00 | 1401.00 | 0.00 | 140.30 |
| 2453 | 533 | 515.00 | 1405.00 | 0.00 | 140.70 |
| 2457 | 533 | 515.00 | 1409.00 | 0.00 | 141.10 |
| 2461 | 533 | 515.00 | 1413.00 | 0.00 | 141.50 |
| 2465 | 533 | 515.00 | 1417.00 | 0.00 | 141.90 |
| 2469 | 533 | 515.00 | 1421.00 | 0.00 | 142.30 |
| 2473 | 533 | 515.00 | 1425.00 | 0.00 | 142.70 |
| 2477 | 533 | 515.00 | 1429.00 | 0.00 | 143.10 |
| 2481 | 533 | 515.00 | 1433.00 | 0.00 | 143.50 |
| 2485 | 533 | 515.00 | 1437.00 | 0.00 | 143.90 |
| 2489 | 533 | 515.00 | 1441.00 | 0.00 | 144.30 |
| 2493 | 533 | 515.00 | 1445.00 | 0.00 | 144.70 |
| 2497 | 533 | 515.00 | 1449.00 | 0.00 | 145.10 |
| 2501 | 533 | 515.00 | 1453.00 | 0.00 | 145.50 |
| 2505 | 533 | 515.00 | 1457.00 | 0.00 | 145.90 |
| 2509 | 533 | 515.00 | 1461.00 | 0.00 | 146.30 |
| 2513 | 533 | 515.00 | 1465.00 | 0.00 | 146.70 |
| 2517 | 533 | 515.00 | 1469.00 | 0.00 | 147.10 |
| 2521 | 533 | 515.00 | 1473.00 | 0.00 | 147.50 |
| 2525 | 533 | 515.00 | 1477.00 | 0.00 | 147.90 |
| 2529 | 533 | 515.00 | 1481.00 | 0.00 | 148.30 |
| 2533 | 533 | 515.00 | 1485.00 | 0.00 | 148.70 |
| 2537 | 533 | 515.00 | 1489.00 | 0.00 | 149.10 |
| 2541 | 533 | 515.00 | 1493.00 | 0.00 | 149.50 |
| 2545 | 533 | 515.00 | 1497.00 | 0.00 | 149.90 |
| 2549 | 533 | 515.00 | 1501.00 | 0.00 | 150.30 |
| 2553 | 533 | 515.00 | 1505.00 | 0.00 | 150.70 |
| 2557 | 533 | 515.00 | 1509.00 | 0.00 | 151.10 |
| 2561 | 533 | 515.00 | 1513.00 | 0.00 | 151.50 |
| 2565 | 533 | 515.00 | 1517.00 | 0.00 | 151.90 |
| 2569 | 533 | 515.00 | 1521.00 | 0.00 | 152.30 |
| 2573 | 533 | 515.00 | 1525.00 | 0.00 | 152.70 |
| 2577 | 533 | 515.00 | 1529.00 | 0.00 | 153.10 |
| 2581 | 533 | 515.00 | 1533.00 | 0.00 | 153.50 |
| 2585 | 533 | 515.00 | 1537.00 | 0.00 | 153.90 |
| 2589 | 533 | 515.00 | 1541.00 | 0.00 | 154.30 |
| 2593 | 533 | 515.00 | 1545.00 | 0.00 | 154.70 |
| 2597 | 533 | 515.00 | 1549.00 | 0.00 | 155.10 |
| 2601 | 533 | 515.00 | 1553.00 | 0.00 | 155.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2605 | 533 | 515.00 | 1557.00 | 0.00 | 155.90 |
| 2609 | 533 | 515.00 | 1561.00 | 0.00 | 156.30 |
| 2613 | 533 | 515.00 | 1565.00 | 0.00 | 156.70 |
| 2617 | 533 | 515.00 | 1569.00 | 0.00 | 157.10 |
| 2621 | 533 | 515.00 | 1573.00 | 0.00 | 157.50 |
| 2625 | 533 | 515.00 | 1577.00 | 0.00 | 157.90 |
| 2629 | 533 | 515.00 | 1581.00 | 0.00 | 158.30 |
| 2633 | 533 | 515.00 | 1585.00 | 0.00 | 158.70 |
| 2637 | 533 | 515.00 | 1589.00 | 0.00 | 159.10 |
| 2641 | 533 | 515.00 | 1593.00 | 0.00 | 159.50 |
| 2645 | 533 | 515.00 | 1597.00 | 0.00 | 159.90 |
| 2649 | 533 | 515.00 | 1601.00 | 0.00 | 160.30 |
| 2653 | 533 | 515.00 | 1605.00 | 0.00 | 160.70 |
| 2657 | 533 | 515.00 | 1609.00 | 0.00 | 161.10 |
| 2661 | 533 | 515.00 | 1613.00 | 0.00 | 161.50 |
| 2665 | 533 | 515.00 | 1617.00 | 0.00 | 161.90 |
| 2669 | 533 | 515.00 | 1621.00 | 0.00 | 162.30 |
| 2673 | 533 | 515.00 | 1625.00 | 0.00 | 162.70 |
| 2677 | 533 | 515.00 | 1629.00 | 0.00 | 163.10 |
| 2681 | 533 | 515.00 | 1633.00 | 0.00 | 163.50 |
| 2685 | 533 | 515.00 | 1637.00 | 0.00 | 163.90 |
| 2689 | 533 | 515.00 | 1641.00 | 0.00 | 164.30 |
| 2693 | 533 | 515.00 | 1645.00 | 0.00 | 164.70 |
| 2697 | 533 | 515.00 | 1649.00 | 0.00 | 165.10 |
| 2701 | 533 | 515.00 | 1653.00 | 0.00 | 165.50 |
| 2705 | 533 | 515.00 | 1657.00 | 0.00 | 165.90 |
| 2709 | 533 | 515.00 | 1661.00 | 0.00 | 166.30 |
| 2713 | 533 | 515.00 | 1665.00 | 0.00 | 166.70 |
| 2717 | 533 | 515.00 | 1669.00 | 0.00 | 167.10 |
| 2721 | 533 | 515.00 | 1673.00 | 0.00 | 167.50 |
| 2725 | 533 | 515.00 | 1677.00 | 0.00 | 167.90 |
| 2729 | 533 | 515.00 | 1681.00 | 0.00 | 168.30 |
| 2733 | 533 | 515.00 | 1685.00 | 0.00 | 168.70 |
| 2737 | 533 | 515.00 | 1689.00 | 0.00 | 169.10 |
| 2741 | 533 | 515.00 | 1693.00 | 0.00 | 169.50 |
| 2745 | 533 | 515.00 | 1697.00 | 0.00 | 169.90 |
| 2749 | 533 | 515.00 | 1701.00 | 0.00 | 170.30 |
| 2753 | 533 | 515.00 | 1705.00 | 0.00 | 170.70 |
| 2757 | 533 | 515.00 | 1709.00 | 0.00 | 171.10 |
| 2761 | 533 | 515.00 | 1713.00 | 0.00 | 171.50 |
| 2765 | 533 | 515.00 | 1717.00 | 0.00 | 171.90 |
| 2769 | 533 | 515.00 | 1721.00 | 0.00 | 172.30 |
| 2773 | 533 | 515.00 | 1725.00 | 0.00 | 172.70 |
| 2777 | 533 | 515.00 | 1729.00 | 0.00 | 173.10 |
| 2781 | 533 | 515.00 | 1733.00 | 0.00 | 173.50 |
| 2785 | 533 | 515.00 | 1737.00 | 0.00 | 173.90 |
| 2789 | 533 | 515.00 | 1741.00 | 0.00 | 174.30 |
| 2793 | 533 | 515.00 | 1745.00 | 0.00 | 174.70 |
| 2797 | 533 | 515.00 | 1749.00 | 0.00 | 175.10 |
| 2801 | 533 | 515.00 | 1753.00 | 0.00 | 175.50 |
| 2805 | 533 | 515.00 | 1757.00 | 0.00 | 175.90 |
| 2809 | 533 | 515.00 | 1761.00 | 0.00 | 176.30 |
| 2813 | 533 | 515.00 | 1765.00 | 0.00 | 176.70 |
| 2817 | 533 | 515.00 | 1769.00 | 0.00 | 177.10 |
| 2821 | 533 | 515.00 | 1773.00 | 0.00 | 177.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 2825 | 533 | 515.00 | 1777.00 | 0.00 | 177.90 |
| 2829 | 533 | 515.00 | 1781.00 | 0.00 | 178.30 |
| 2833 | 533 | 515.00 | 1785.00 | 0.00 | 178.70 |
| 2837 | 533 | 515.00 | 1789.00 | 0.00 | 179.10 |
| 2841 | 533 | 515.00 | 1793.00 | 0.00 | 179.50 |
| 2845 | 533 | 515.00 | 1797.00 | 0.00 | 179.90 |
| 2849 | 533 | 515.00 | 1801.00 | 0.00 | 180.30 |
| 2853 | 533 | 515.00 | 1805.00 | 0.00 | 180.70 |
| 2857 | 533 | 515.00 | 1809.00 | 0.00 | 181.10 |
| 2861 | 533 | 515.00 | 1813.00 | 0.00 | 181.50 |
| 2865 | 533 | 515.00 | 1817.00 | 0.00 | 181.90 |
| 2869 | 533 | 515.00 | 1821.00 | 0.00 | 182.30 |
| 2873 | 533 | 515.00 | 1825.00 | 0.00 | 182.70 |
| 2877 | 533 | 515.00 | 1829.00 | 0.00 | 183.10 |
| 2881 | 533 | 515.00 | 1833.00 | 0.00 | 183.50 |
| 2885 | 533 | 515.00 | 1837.00 | 0.00 | 183.90 |
| 2889 | 533 | 515.00 | 1841.00 | 0.00 | 184.30 |
| 2893 | 533 | 515.00 | 1845.00 | 0.00 | 184.70 |
| 2897 | 533 | 515.00 | 1849.00 | 0.00 | 185.10 |
| 2901 | 533 | 515.00 | 1853.00 | 0.00 | 185.50 |
| 2905 | 533 | 515.00 | 1857.00 | 0.00 | 185.90 |
| 2909 | 533 | 515.00 | 1861.00 | 0.00 | 186.30 |
| 2913 | 533 | 515.00 | 1865.00 | 0.00 | 186.70 |
| 2917 | 533 | 515.00 | 1869.00 | 0.00 | 187.10 |
| 2921 | 533 | 515.00 | 1873.00 | 0.00 | 187.50 |
| 2925 | 533 | 515.00 | 1877.00 | 0.00 | 187.90 |
| 2929 | 533 | 515.00 | 1881.00 | 0.00 | 188.30 |
| 2933 | 533 | 515.00 | 1885.00 | 0.00 | 188.70 |
| 2937 | 533 | 515.00 | 1889.00 | 0.00 | 189.10 |
| 2941 | 533 | 515.00 | 1893.00 | 0.00 | 189.50 |
| 2945 | 533 | 515.00 | 1897.00 | 0.00 | 189.90 |
| 2949 | 533 | 515.00 | 1901.00 | 0.00 | 190.30 |
| 2953 | 533 | 515.00 | 1905.00 | 0.00 | 190.70 |
| 2957 | 533 | 515.00 | 1909.00 | 0.00 | 191.10 |
| 2961 | 533 | 515.00 | 1913.00 | 0.00 | 191.50 |
| 2965 | 533 | 515.00 | 1917.00 | 0.00 | 191.90 |
| 2969 | 533 | 515.00 | 1921.00 | 0.00 | 192.30 |
| 2973 | 533 | 515.00 | 1925.00 | 0.00 | 192.70 |
| 2977 | 533 | 515.00 | 1929.00 | 0.00 | 193.10 |
| 2981 | 533 | 515.00 | 1933.00 | 0.00 | 193.50 |
| 2985 | 533 | 515.00 | 1937.00 | 0.00 | 193.90 |
| 2989 | 533 | 515.00 | 1941.00 | 0.00 | 194.30 |
| 2993 | 533 | 515.00 | 1945.00 | 0.00 | 194.70 |
| 2997 | 533 | 515.00 | 1949.00 | 0.00 | 195.10 |
| 3001 | 533 | 515.00 | 1953.00 | 0.00 | 195.50 |
| 3005 | 533 | 515.00 | 1957.00 | 0.00 | 195.90 |
| 3009 | 533 | 515.00 | 1961.00 | 0.00 | 196.30 |
| 3013 | 533 | 515.00 | 1965.00 | 0.00 | 196.70 |
| 3017 | 533 | 515.00 | 1969.00 | 0.00 | 197.10 |
| 3021 | 533 | 515.00 | 1973.00 | 0.00 | 197.50 |
| 3025 | 533 | 515.00 | 1977.00 | 0.00 | 197.90 |
| 3029 | 533 | 515.00 | 1981.00 | 0.00 | 198.30 |
| 3033 | 533 | 515.00 | 1985.00 | 0.00 | 198.70 |
| 3037 | 533 | 515.00 | 1989.00 | 0.00 | 199.10 |
| 3041 | 533 | 515.00 | 1993.00 | 0.00 | 199.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3045 | 533 | 515.00 | 1997.00 | 0.00 | 199.90 |
| 3049 | 533 | 515.00 | 2001.00 | 0.00 | 200.30 |
| 3053 | 533 | 515.00 | 2005.00 | 0.00 | 200.70 |
| 3057 | 533 | 515.00 | 2009.00 | 0.00 | 201.10 |
| 3061 | 533 | 515.00 | 2013.00 | 0.00 | 201.50 |
| 3065 | 533 | 515.00 | 2017.00 | 0.00 | 201.90 |
| 3069 | 533 | 515.00 | 2021.00 | 0.00 | 202.30 |
| 3073 | 533 | 515.00 | 2025.00 | 0.00 | 202.70 |
| 3077 | 533 | 515.00 | 2029.00 | 0.00 | 203.10 |
| 3081 | 533 | 515.00 | 2033.00 | 0.00 | 203.50 |
| 3085 | 533 | 515.00 | 2037.00 | 0.00 | 203.90 |
| 3089 | 533 | 515.00 | 2041.00 | 0.00 | 204.30 |
| 3093 | 533 | 515.00 | 2045.00 | 0.00 | 204.70 |
| 3097 | 533 | 515.00 | 2049.00 | 0.00 | 205.10 |
| 3101 | 533 | 515.00 | 2053.00 | 0.00 | 205.50 |
| 3105 | 533 | 515.00 | 2057.00 | 0.00 | 205.90 |
| 3109 | 533 | 515.00 | 2061.00 | 0.00 | 206.30 |
| 3113 | 533 | 515.00 | 2065.00 | 0.00 | 206.70 |
| 3117 | 533 | 515.00 | 2069.00 | 0.00 | 207.10 |
| 3121 | 533 | 515.00 | 2073.00 | 0.00 | 207.50 |
| 3125 | 533 | 515.00 | 2077.00 | 0.00 | 207.90 |
| 3129 | 533 | 515.00 | 2081.00 | 0.00 | 208.30 |
| 3133 | 533 | 515.00 | 2085.00 | 0.00 | 208.70 |
| 3137 | 533 | 515.00 | 2089.00 | 0.00 | 209.10 |
| 3141 | 533 | 515.00 | 2093.00 | 0.00 | 209.50 |
| 3145 | 533 | 515.00 | 2097.00 | 0.00 | 209.90 |
| 3149 | 533 | 515.00 | 2101.00 | 0.00 | 210.30 |
| 3153 | 533 | 515.00 | 2105.00 | 0.00 | 210.70 |
| 3157 | 533 | 515.00 | 2109.00 | 0.00 | 211.10 |
| 3161 | 533 | 515.00 | 2113.00 | 0.00 | 211.50 |
| 3165 | 533 | 515.00 | 2117.00 | 0.00 | 211.90 |
| 3169 | 533 | 515.00 | 2121.00 | 0.00 | 212.30 |
| 3173 | 533 | 515.00 | 2125.00 | 0.00 | 212.70 |
| 3177 | 533 | 515.00 | 2129.00 | 0.00 | 213.10 |
| 3181 | 533 | 515.00 | 2133.00 | 0.00 | 213.50 |
| 3185 | 533 | 515.00 | 2137.00 | 0.00 | 213.90 |
| 3189 | 533 | 515.00 | 2141.00 | 0.00 | 214.30 |
| 3193 | 533 | 515.00 | 2145.00 | 0.00 | 214.70 |
| 3197 | 533 | 515.00 | 2149.00 | 0.00 | 215.10 |
| 3201 | 533 | 515.00 | 2153.00 | 0.00 | 215.50 |
| 3205 | 533 | 515.00 | 2157.00 | 0.00 | 215.90 |
| 3209 | 533 | 515.00 | 2161.00 | 0.00 | 216.30 |
| 3213 | 533 | 515.00 | 2165.00 | 0.00 | 216.70 |
| 3217 | 533 | 515.00 | 2169.00 | 0.00 | 217.10 |
| 3221 | 533 | 515.00 | 2173.00 | 0.00 | 217.50 |
| 3225 | 533 | 515.00 | 2177.00 | 0.00 | 217.90 |
| 3229 | 533 | 515.00 | 2181.00 | 0.00 | 218.30 |
| 3233 | 533 | 515.00 | 2185.00 | 0.00 | 218.70 |
| 3237 | 533 | 515.00 | 2189.00 | 0.00 | 219.10 |
| 3241 | 533 | 515.00 | 2193.00 | 0.00 | 219.50 |
| 3245 | 533 | 515.00 | 2197.00 | 0.00 | 219.90 |
| 3249 | 533 | 515.00 | 2201.00 | 0.00 | 220.30 |
| 3253 | 533 | 515.00 | 2205.00 | 0.00 | 220.70 |
| 3257 | 533 | 515.00 | 2209.00 | 0.00 | 221.10 |
| 3261 | 533 | 515.00 | 2213.00 | 0.00 | 221.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3265 | 533 | 515.00 | 2217.00 | 0.00 | 221.90 |
| 3269 | 533 | 515.00 | 2221.00 | 0.00 | 222.30 |
| 3273 | 533 | 515.00 | 2225.00 | 0.00 | 222.70 |
| 3277 | 533 | 515.00 | 2229.00 | 0.00 | 223.10 |
| 3281 | 533 | 515.00 | 2233.00 | 0.00 | 223.50 |
| 3285 | 533 | 515.00 | 2237.00 | 0.00 | 223.90 |
| 3289 | 533 | 515.00 | 2241.00 | 0.00 | 224.30 |
| 3293 | 533 | 515.00 | 2245.00 | 0.00 | 224.70 |
| 3297 | 533 | 515.00 | 2249.00 | 0.00 | 225.10 |
| 3301 | 533 | 515.00 | 2253.00 | 0.00 | 225.50 |
| 3305 | 533 | 515.00 | 2257.00 | 0.00 | 225.90 |
| 3309 | 533 | 515.00 | 2261.00 | 0.00 | 226.30 |
| 3313 | 533 | 515.00 | 2265.00 | 0.00 | 226.70 |
| 3317 | 533 | 515.00 | 2269.00 | 0.00 | 227.10 |
| 3321 | 533 | 515.00 | 2273.00 | 0.00 | 227.50 |
| 3325 | 533 | 515.00 | 2277.00 | 0.00 | 227.90 |
| 3329 | 533 | 515.00 | 2281.00 | 0.00 | 228.30 |
| 3333 | 533 | 515.00 | 2285.00 | 0.00 | 228.70 |
| 3337 | 533 | 515.00 | 2289.00 | 0.00 | 229.10 |
| 3341 | 533 | 515.00 | 2293.00 | 0.00 | 229.50 |
| 3345 | 533 | 515.00 | 2297.00 | 0.00 | 229.90 |
| 3349 | 533 | 515.00 | 2301.00 | 0.00 | 230.30 |
| 3353 | 533 | 515.00 | 2305.00 | 0.00 | 230.70 |
| 3357 | 533 | 515.00 | 2309.00 | 0.00 | 231.10 |
| 3361 | 533 | 515.00 | 2313.00 | 0.00 | 231.50 |
| 3365 | 533 | 515.00 | 2317.00 | 0.00 | 231.90 |
| 3369 | 533 | 515.00 | 2321.00 | 0.00 | 232.30 |
| 3373 | 533 | 515.00 | 2325.00 | 0.00 | 232.70 |
| 3377 | 533 | 515.00 | 2329.00 | 0.00 | 233.10 |
| 3381 | 533 | 515.00 | 2333.00 | 0.00 | 233.50 |
| 3385 | 533 | 515.00 | 2337.00 | 0.00 | 233.90 |
| 3389 | 533 | 515.00 | 2341.00 | 0.00 | 234.30 |
| 3393 | 533 | 515.00 | 2345.00 | 0.00 | 234.70 |
| 3397 | 533 | 515.00 | 2349.00 | 0.00 | 235.10 |
| 3401 | 533 | 515.00 | 2353.00 | 0.00 | 235.50 |
| 3405 | 533 | 515.00 | 2357.00 | 0.00 | 235.90 |
| 3409 | 533 | 515.00 | 2361.00 | 0.00 | 236.30 |
| 3413 | 533 | 515.00 | 2365.00 | 0.00 | 236.70 |
| 3417 | 533 | 515.00 | 2369.00 | 0.00 | 237.10 |
| 3421 | 533 | 515.00 | 2373.00 | 0.00 | 237.50 |
| 3425 | 533 | 515.00 | 2377.00 | 0.00 | 237.90 |
| 3429 | 533 | 515.00 | 2381.00 | 0.00 | 238.30 |
| 3433 | 533 | 515.00 | 2385.00 | 0.00 | 238.70 |
| 3437 | 533 | 515.00 | 2389.00 | 0.00 | 239.10 |
| 3441 | 533 | 515.00 | 2393.00 | 0.00 | 239.50 |
| 3445 | 533 | 515.00 | 2397.00 | 0.00 | 239.90 |
| 3449 | 533 | 515.00 | 2401.00 | 0.00 | 240.30 |
| 3453 | 533 | 515.00 | 2405.00 | 0.00 | 240.70 |
| 3457 | 533 | 515.00 | 2409.00 | 0.00 | 241.10 |
| 3461 | 533 | 515.00 | 2413.00 | 0.00 | 241.50 |
| 3465 | 533 | 515.00 | 2417.00 | 0.00 | 241.90 |
| 3469 | 533 | 515.00 | 2421.00 | 0.00 | 242.30 |
| 3473 | 533 | 515.00 | 2425.00 | 0.00 | 242.70 |
| 3477 | 533 | 515.00 | 2429.00 | 0.00 | 243.10 |
| 3481 | 533 | 515.00 | 2433.00 | 0.00 | 243.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3485 | 533 | 515.00 | 2437.00 | 0.00 | 243.90 |
| 3489 | 533 | 515.00 | 2441.00 | 0.00 | 244.30 |
| 3493 | 533 | 515.00 | 2445.00 | 0.00 | 244.70 |
| 3497 | 533 | 515.00 | 2449.00 | 0.00 | 245.10 |
| 3501 | 533 | 515.00 | 2453.00 | 0.00 | 245.50 |
| 3505 | 533 | 515.00 | 2457.00 | 0.00 | 245.90 |
| 3509 | 533 | 515.00 | 2461.00 | 0.00 | 246.30 |
| 3513 | 533 | 515.00 | 2465.00 | 0.00 | 246.70 |
| 3517 | 533 | 515.00 | 2469.00 | 0.00 | 247.10 |
| 3521 | 533 | 515.00 | 2473.00 | 0.00 | 247.50 |
| 3525 | 533 | 515.00 | 2477.00 | 0.00 | 247.90 |
| 3529 | 533 | 515.00 | 2481.00 | 0.00 | 248.30 |
| 3533 | 533 | 515.00 | 2485.00 | 0.00 | 248.70 |
| 3537 | 533 | 515.00 | 2489.00 | 0.00 | 249.10 |
| 3541 | 533 | 515.00 | 2493.00 | 0.00 | 249.50 |
| 3545 | 533 | 515.00 | 2497.00 | 0.00 | 249.90 |
| 3549 | 533 | 515.00 | 2501.00 | 0.00 | 250.30 |
| 3553 | 533 | 515.00 | 2505.00 | 0.00 | 250.70 |
| 3557 | 533 | 515.00 | 2509.00 | 0.00 | 251.10 |
| 3561 | 533 | 515.00 | 2513.00 | 0.00 | 251.50 |
| 3565 | 533 | 515.00 | 2517.00 | 0.00 | 251.90 |
| 3569 | 533 | 515.00 | 2521.00 | 0.00 | 252.30 |
| 3573 | 533 | 515.00 | 2525.00 | 0.00 | 252.70 |
| 3577 | 533 | 515.00 | 2529.00 | 0.00 | 253.10 |
| 3581 | 533 | 515.00 | 2533.00 | 0.00 | 253.50 |
| 3585 | 533 | 515.00 | 2537.00 | 0.00 | 253.90 |
| 3589 | 533 | 515.00 | 2541.00 | 0.00 | 254.30 |
| 3593 | 533 | 515.00 | 2545.00 | 0.00 | 254.70 |
| 3597 | 533 | 515.00 | 2549.00 | 0.00 | 255.10 |
| 3601 | 533 | 515.00 | 2553.00 | 0.00 | 255.50 |
| 3605 | 533 | 515.00 | 2557.00 | 0.00 | 255.90 |
| 3609 | 533 | 515.00 | 2561.00 | 0.00 | 256.30 |
| 3613 | 533 | 515.00 | 2565.00 | 0.00 | 256.70 |
| 3617 | 533 | 515.00 | 2569.00 | 0.00 | 257.10 |
| 3621 | 533 | 515.00 | 2573.00 | 0.00 | 257.50 |
| 3625 | 533 | 515.00 | 2577.00 | 0.00 | 257.90 |
| 3629 | 533 | 515.00 | 2581.00 | 0.00 | 258.30 |
| 3633 | 533 | 515.00 | 2585.00 | 0.00 | 258.70 |
| 3637 | 533 | 515.00 | 2589.00 | 0.00 | 259.10 |
| 3641 | 533 | 515.00 | 2593.00 | 0.00 | 259.50 |
| 3645 | 533 | 515.00 | 2597.00 | 0.00 | 259.90 |
| 3649 | 533 | 515.00 | 2601.00 | 0.00 | 260.30 |
| 3653 | 533 | 515.00 | 2605.00 | 0.00 | 260.70 |
| 3657 | 533 | 515.00 | 2609.00 | 0.00 | 261.10 |
| 3661 | 533 | 515.00 | 2613.00 | 0.00 | 261.50 |
| 3665 | 533 | 515.00 | 2617.00 | 0.00 | 261.90 |
| 3669 | 533 | 515.00 | 2621.00 | 0.00 | 262.30 |
| 3673 | 533 | 515.00 | 2625.00 | 0.00 | 262.70 |
| 3677 | 533 | 515.00 | 2629.00 | 0.00 | 263.10 |
| 3681 | 533 | 515.00 | 2633.00 | 0.00 | 263.50 |
| 3685 | 533 | 515.00 | 2637.00 | 0.00 | 263.90 |
| 3689 | 533 | 515.00 | 2641.00 | 0.00 | 264.30 |
| 3693 | 533 | 515.00 | 2645.00 | 0.00 | 264.70 |
| 3697 | 533 | 515.00 | 2649.00 | 0.00 | 265.10 |
| 3701 | 533 | 515.00 | 2653.00 | 0.00 | 265.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3705 | 533 | 515.00 | 2657.00 | 0.00 | 265.90 |
| 3709 | 533 | 515.00 | 2661.00 | 0.00 | 266.30 |
| 3713 | 533 | 515.00 | 2665.00 | 0.00 | 266.70 |
| 3717 | 533 | 515.00 | 2669.00 | 0.00 | 267.10 |
| 3721 | 533 | 515.00 | 2673.00 | 0.00 | 267.50 |
| 3725 | 533 | 515.00 | 2677.00 | 0.00 | 267.90 |
| 3729 | 533 | 515.00 | 2681.00 | 0.00 | 268.30 |
| 3733 | 533 | 515.00 | 2685.00 | 0.00 | 268.70 |
| 3737 | 533 | 515.00 | 2689.00 | 0.00 | 269.10 |
| 3741 | 533 | 515.00 | 2693.00 | 0.00 | 269.50 |
| 3745 | 533 | 515.00 | 2697.00 | 0.00 | 269.90 |
| 3749 | 533 | 515.00 | 2701.00 | 0.00 | 270.30 |
| 3753 | 533 | 515.00 | 2705.00 | 0.00 | 270.70 |
| 3757 | 533 | 515.00 | 2709.00 | 0.00 | 271.10 |
| 3761 | 533 | 515.00 | 2713.00 | 0.00 | 271.50 |
| 3765 | 533 | 515.00 | 2717.00 | 0.00 | 271.90 |
| 3769 | 533 | 515.00 | 2721.00 | 0.00 | 272.30 |
| 3773 | 533 | 515.00 | 2725.00 | 0.00 | 272.70 |
| 3777 | 533 | 515.00 | 2729.00 | 0.00 | 273.10 |
| 3781 | 533 | 515.00 | 2733.00 | 0.00 | 273.50 |
| 3785 | 533 | 515.00 | 2737.00 | 0.00 | 273.90 |
| 3789 | 533 | 515.00 | 2741.00 | 0.00 | 274.30 |
| 3793 | 533 | 515.00 | 2745.00 | 0.00 | 274.70 |
| 3797 | 533 | 515.00 | 2749.00 | 0.00 | 275.10 |
| 3801 | 533 | 515.00 | 2753.00 | 0.00 | 275.50 |
| 3805 | 533 | 515.00 | 2757.00 | 0.00 | 275.90 |
| 3809 | 533 | 515.00 | 2761.00 | 0.00 | 276.30 |
| 3813 | 533 | 515.00 | 2765.00 | 0.00 | 276.70 |
| 3817 | 533 | 515.00 | 2769.00 | 0.00 | 277.10 |
| 3821 | 533 | 515.00 | 2773.00 | 0.00 | 277.50 |
| 3825 | 533 | 515.00 | 2777.00 | 0.00 | 277.90 |
| 3829 | 533 | 515.00 | 2781.00 | 0.00 | 278.30 |
| 3833 | 533 | 515.00 | 2785.00 | 0.00 | 278.70 |
| 3837 | 533 | 515.00 | 2789.00 | 0.00 | 279.10 |
| 3841 | 533 | 515.00 | 2793.00 | 0.00 | 279.50 |
| 3845 | 533 | 515.00 | 2797.00 | 0.00 | 279.90 |
| 3849 | 533 | 515.00 | 2801.00 | 0.00 | 280.30 |
| 3853 | 533 | 515.00 | 2805.00 | 0.00 | 280.70 |
| 3857 | 533 | 515.00 | 2809.00 | 0.00 | 281.10 |
| 3861 | 533 | 515.00 | 2813.00 | 0.00 | 281.50 |
| 3865 | 533 | 515.00 | 2817.00 | 0.00 | 281.90 |
| 3869 | 533 | 515.00 | 2821.00 | 0.00 | 282.30 |
| 3873 | 533 | 515.00 | 2825.00 | 0.00 | 282.70 |
| 3877 | 533 | 515.00 | 2829.00 | 0.00 | 283.10 |
| 3881 | 533 | 515.00 | 2833.00 | 0.00 | 283.50 |
| 3885 | 533 | 515.00 | 2837.00 | 0.00 | 283.90 |
| 3889 | 533 | 515.00 | 2841.00 | 0.00 | 284.30 |
| 3893 | 533 | 515.00 | 2845.00 | 0.00 | 284.70 |
| 3897 | 533 | 515.00 | 2849.00 | 0.00 | 285.10 |
| 3901 | 533 | 515.00 | 2853.00 | 0.00 | 285.50 |
| 3905 | 533 | 515.00 | 2857.00 | 0.00 | 285.90 |
| 3909 | 533 | 515.00 | 2861.00 | 0.00 | 286.30 |
| 3913 | 533 | 515.00 | 2865.00 | 0.00 | 286.70 |
| 3917 | 533 | 515.00 | 2869.00 | 0.00 | 287.10 |
| 3921 | 533 | 515.00 | 2873.00 | 0.00 | 287.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 3925 | 533 | 515.00 | 2877.00 | 0.00 | 287.90 |
| 3929 | 533 | 515.00 | 2881.00 | 0.00 | 288.30 |
| 3933 | 533 | 515.00 | 2885.00 | 0.00 | 288.70 |
| 3937 | 533 | 515.00 | 2889.00 | 0.00 | 289.10 |
| 3941 | 533 | 515.00 | 2893.00 | 0.00 | 289.50 |
| 3945 | 533 | 515.00 | 2897.00 | 0.00 | 289.90 |
| 3949 | 533 | 515.00 | 2901.00 | 0.00 | 290.30 |
| 3953 | 533 | 515.00 | 2905.00 | 0.00 | 290.70 |
| 3957 | 533 | 515.00 | 2909.00 | 0.00 | 291.10 |
| 3961 | 533 | 515.00 | 2913.00 | 0.00 | 291.50 |
| 3965 | 533 | 515.00 | 2917.00 | 0.00 | 291.90 |
| 3969 | 533 | 515.00 | 2921.00 | 0.00 | 292.30 |
| 3973 | 533 | 515.00 | 2925.00 | 0.00 | 292.70 |
| 3977 | 533 | 515.00 | 2929.00 | 0.00 | 293.10 |
| 3981 | 533 | 515.00 | 2933.00 | 0.00 | 293.50 |
| 3985 | 533 | 515.00 | 2937.00 | 0.00 | 293.90 |
| 3989 | 533 | 515.00 | 2941.00 | 0.00 | 294.30 |
| 3993 | 533 | 515.00 | 2945.00 | 0.00 | 294.70 |
| 3997 | 533 | 515.00 | 2949.00 | 0.00 | 295.10 |
| 4001 | 533 | 515.00 | 2953.00 | 0.00 | 295.50 |
| 4005 | 533 | 515.00 | 2957.00 | 0.00 | 295.90 |
| 4009 | 533 | 515.00 | 2961.00 | 0.00 | 296.30 |
| 4013 | 533 | 515.00 | 2965.00 | 0.00 | 296.70 |
| 4017 | 533 | 515.00 | 2969.00 | 0.00 | 297.10 |
| 4021 | 533 | 515.00 | 2973.00 | 0.00 | 297.50 |
| 4025 | 533 | 515.00 | 2977.00 | 0.00 | 297.90 |
| 4029 | 533 | 515.00 | 2981.00 | 0.00 | 298.30 |
| 4033 | 533 | 515.00 | 2985.00 | 0.00 | 298.70 |
| 4037 | 533 | 515.00 | 2989.00 | 0.00 | 299.10 |
| 4041 | 533 | 515.00 | 2993.00 | 0.00 | 299.50 |
| 4045 | 533 | 515.00 | 2997.00 | 0.00 | 299.90 |
| 4049 | 533 | 515.00 | 3001.00 | 0.00 | 300.30 |
| 4053 | 533 | 515.00 | 3005.00 | 0.00 | 300.70 |
| 4057 | 533 | 515.00 | 3009.00 | 0.00 | 301.10 |
| 4061 | 533 | 515.00 | 3013.00 | 0.00 | 301.50 |
| 4065 | 533 | 515.00 | 3017.00 | 0.00 | 301.90 |
| 4069 | 533 | 515.00 | 3021.00 | 0.00 | 302.30 |
| 4073 | 533 | 515.00 | 3025.00 | 0.00 | 302.70 |
| 4077 | 533 | 515.00 | 3029.00 | 0.00 | 303.10 |
| 4081 | 533 | 515.00 | 3033.00 | 0.00 | 303.50 |
| 4085 | 533 | 515.00 | 3037.00 | 0.00 | 303.90 |
| 4089 | 533 | 515.00 | 3041.00 | 0.00 | 304.30 |
| 4093 | 533 | 515.00 | 3045.00 | 0.00 | 304.70 |
| 4097 | 533 | 515.00 | 3049.00 | 0.00 | 305.10 |
| 4101 | 533 | 515.00 | 3053.00 | 0.00 | 305.50 |
| 4105 | 533 | 515.00 | 3057.00 | 0.00 | 305.90 |
| 4109 | 533 | 515.00 | 3061.00 | 0.00 | 306.30 |
| 4113 | 533 | 515.00 | 3065.00 | 0.00 | 306.70 |
| 4117 | 533 | 515.00 | 3069.00 | 0.00 | 307.10 |
| 4121 | 533 | 515.00 | 3073.00 | 0.00 | 307.50 |
| 4125 | 533 | 515.00 | 3077.00 | 0.00 | 307.90 |
| 4129 | 533 | 515.00 | 3081.00 | 0.00 | 308.30 |
| 4133 | 533 | 515.00 | 3085.00 | 0.00 | 308.70 |
| 4137 | 533 | 515.00 | 3089.00 | 0.00 | 309.10 |
| 4141 | 533 | 515.00 | 3093.00 | 0.00 | 309.50 |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT |
|---|---|--|--|--|--|
| | 1a | 1b | 1c | 1d | 1e |
| £ | £ | £ p | £ p | £ p | £ p |
| 4145 | 533 | 515.00 | 3097.00 | 0.00 | 309.90 |
| 4149 | 533 | 515.00 | 3101.00 | 0.00 | 310.30 |
| 4153 | 533 | 515.00 | 3105.00 | 0.00 | 310.70 |
| 4157 | 533 | 515.00 | 3109.00 | 0.00 | 311.10 |
| 4161 | 533 | 515.00 | 3113.00 | 0.00 | 311.50 |
| 4165 | 533 | 515.00 | 3117.00 | 0.00 | 311.90 |
| 4169 | 533 | 515.00 | 3121.00 | 0.00 | 312.30 |
| 4173 | 533 | 515.00 | 3125.00 | 0.00 | 312.70 |
| 4177 | 533 | 515.00 | 3129.00 | 0.00 | 313.10 |
| 4181 | 533 | 515.00 | 3133.00 | 0.00 | 313.50 |
| 4185 | 533 | 515.00 | 3137.00 | 0.00 | 313.90 |
| 4189 | 533 | 515.00 | 3141.00 | 0.00 | 314.10 |

If your employee's gross pay is over £4,189, go to page 244.

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

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

Use the main table to work out your NICs due on the earnings up to the UEL.

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

| Step | Action | Example (based on Table letter A with total monthly earnings of £5505.29) | |
|------|--|---|---|
| 1 | Subtract the UEL figure from the total gross pay. | £5505.29 - £4189 = £1316.29 | |
| 2 | Round the answer down to the nearest whole £. | Rounded down to £1316 | |
| 3 | Look this figure up in the Additional gross pay table on page 245. | Look up £1316 | |
| 4 | If the figure is not shown in the table, build up to it by adding together as few entries as possible. | Amount | Employee's NICs payable |
| | | £1000 | £20.00 |
| | | £300 | + £6.00 |
| | | £16 | £0.32 |
| | | Total | = £26.32 |
| 5 | Add the employee's NICs worked out on the earnings above the UEL (column 1e of the Additional gross pay table) to the employee's NICs due for earnings at the UEL (column 1e of the main table). | | Total payable by employee |
| | | | £26.32 (further employee NICs) |
| | | | + £314.10 (due for employee on earnings at UEL) |
| | | Total | = £340.42 |
| 6 | Record the figures resulting from Step 5 in column 1e of form RT11. | | |

On form RT11 record or equivalent

| Col 1a | Col 1b | Col 1c | Col 1d | Col 1e |
|--------|--------|---------|--------|--------|
| 533.00 | 515.00 | 3141.00 | 0.00 | 340.42 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable |
|--------------------------------|-------------------------|-------------------------|
| | 1d | 1e |
| | £ p | £ p |
| 1 | 0.14 | 0.02 |
| 2 | 0.28 | 0.04 |
| 3 | 0.41 | 0.06 |
| 4 | 0.55 | 0.08 |
| 5 | 0.69 | 0.10 |
| 6 | 0.83 | 0.12 |
| 7 | 0.97 | 0.14 |
| 8 | 1.10 | 0.16 |
| 9 | 1.24 | 0.18 |
| 10 | 1.38 | 0.20 |
| 11 | 1.52 | 0.22 |
| 12 | 1.66 | 0.24 |
| 13 | 1.79 | 0.26 |
| 14 | 1.93 | 0.28 |
| 15 | 2.07 | 0.30 |
| 16 | 2.21 | 0.32 |
| 17 | 2.35 | 0.34 |
| 18 | 2.48 | 0.36 |
| 19 | 2.62 | 0.38 |
| 20 | 2.76 | 0.40 |
| 21 | 2.90 | 0.42 |
| 22 | 3.04 | 0.44 |
| 23 | 3.17 | 0.46 |
| 24 | 3.31 | 0.48 |
| 25 | 3.45 | 0.50 |
| 26 | 3.59 | 0.52 |
| 27 | 3.73 | 0.54 |
| 28 | 3.86 | 0.56 |
| 29 | 4.00 | 0.58 |
| 30 | 4.14 | 0.60 |
| 31 | 4.28 | 0.62 |
| 32 | 4.42 | 0.64 |
| 33 | 4.55 | 0.66 |
| 34 | 4.69 | 0.68 |
| 35 | 4.83 | 0.70 |
| 36 | 4.97 | 0.72 |
| 37 | 5.11 | 0.74 |
| 38 | 5.24 | 0.76 |
| 39 | 5.38 | 0.78 |
| 40 | 5.52 | 0.80 |
| 41 | 5.66 | 0.82 |
| 42 | 5.80 | 0.84 |
| 43 | 5.93 | 0.86 |
| 44 | 6.07 | 0.88 |
| 45 | 6.21 | 0.90 |
| 46 | 6.35 | 0.92 |
| 47 | 6.49 | 0.94 |
| 48 | 6.62 | 0.96 |
| 49 | 6.76 | 0.98 |
| 50 | 6.90 | 1.00 |
| 51 | 7.04 | 1.02 |
| 52 | 7.18 | 1.04 |
| 53 | 7.31 | 1.06 |
| 54 | 7.45 | 1.08 |
| 55 | 7.59 | 1.10 |

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable |
|--------------------------------|-------------------------|-------------------------|
| | 1d | 1e |
| | £ p | £ p |
| 56 | 7.73 | 1.12 |
| 57 | 7.87 | 1.14 |
| 58 | 8.00 | 1.16 |
| 59 | 8.14 | 1.18 |
| 60 | 8.28 | 1.20 |
| 61 | 8.42 | 1.22 |
| 62 | 8.56 | 1.24 |
| 63 | 8.69 | 1.26 |
| 64 | 8.83 | 1.28 |
| 65 | 8.97 | 1.30 |
| 66 | 9.11 | 1.32 |
| 67 | 9.25 | 1.34 |
| 68 | 9.38 | 1.36 |
| 69 | 9.52 | 1.38 |
| 70 | 9.66 | 1.40 |
| 71 | 9.80 | 1.42 |
| 72 | 9.94 | 1.44 |
| 73 | 10.07 | 1.46 |
| 74 | 10.21 | 1.48 |
| 75 | 10.35 | 1.50 |
| 76 | 10.49 | 1.52 |
| 77 | 10.63 | 1.54 |
| 78 | 10.76 | 1.56 |
| 79 | 10.90 | 1.58 |
| 80 | 11.04 | 1.60 |
| 81 | 11.18 | 1.62 |
| 82 | 11.32 | 1.64 |
| 83 | 11.45 | 1.66 |
| 84 | 11.59 | 1.68 |
| 85 | 11.73 | 1.70 |
| 86 | 11.87 | 1.72 |
| 87 | 12.01 | 1.74 |
| 88 | 12.14 | 1.76 |
| 89 | 12.28 | 1.78 |
| 90 | 12.42 | 1.80 |
| 91 | 12.56 | 1.82 |
| 92 | 12.70 | 1.84 |
| 93 | 12.83 | 1.86 |
| 94 | 12.97 | 1.88 |
| 95 | 13.11 | 1.90 |
| 96 | 13.25 | 1.92 |
| 97 | 13.39 | 1.94 |
| 98 | 13.52 | 1.96 |
| 99 | 13.66 | 1.98 |
| 100 | 13.80 | 2.00 |
| 200 | 27.60 | 4.00 |
| 300 | 41.40 | 6.00 |
| 400 | 55.20 | 8.00 |
| 500 | 69.00 | 10.00 |
| 600 | 82.80 | 12.00 |
| 700 | 96.60 | 14.00 |
| 800 | 110.40 | 16.00 |
| 900 | 124.20 | 18.00 |
| 1000 | 138.00 | 20.00 |
| 2000 | 276.00 | 40.00 |

Additional gross pay table

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable |
|--------------------------------|-------------------------|-------------------------|
| | 1d | 1e |
| £ | £ p | £ p |
| 3000 | 414.00 | 60.00 |
| 4000 | 552.00 | 80.00 |
| 5000 | 690.00 | 100.00 |
| 6000 | 828.00 | 120.00 |
| 7000 | 966.00 | 140.00 |
| 8000 | 1104.00 | 160.00 |
| 9000 | 1242.00 | 180.00 |
| 10000 | 1380.00 | 200.00 |
| 20000 | 2760.00 | 400.00 |
| 30000 | 4140.00 | 600.00 |
| 40000 | 5520.00 | 800.00 |
| 50000 | 6900.00 | 1000.00 |
| 60000 | 8280.00 | 1200.00 |
| 70000 | 9660.00 | 1400.00 |
| 80000 | 11040.00 | 1600.00 |
| 90000 | 12420.00 | 1800.00 |
| 100000 | 13800.00 | 2000.00 |