



HM Revenue  
& Customs

# National Insurance contributions Tables A, D, F, H, J, L, M, N, V and Z

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

Use from 6 April 2024 to 5 April 2025 inclusive

Standard Rate National Insurance contributions tables  
CA38

## Help and guidance

You can get help and guidance from the following sources.

### The internet

For help with your payroll, go to [www.gov.uk/business-tax/payee](http://www.gov.uk/business-tax/payee)

For wider interactive business help, go to [www.gov.uk/set-up-business](http://www.gov.uk/set-up-business)

### Webinars

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

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

For more information about this and other webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

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

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

### Online services

For information and help using our online services, go to [www.gov.uk/log-in-register-hmrc-online-services](http://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](http://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](http://www.gov.uk/government/collections/payroll-publications-for-employers)

### Yr laith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i [www.gov.uk/cymraeg](http://www.gov.uk/cymraeg) 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](http://www.gov.uk/guidance/help-and-support-for-employing-people)

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

Follow us on Twitter @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](http://www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin)

### Employer email alerts

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

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

To register, go to <https://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](http://www.gov.uk/government/publications/hmrc-charter)

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## Changes for the tax year 2024 to 2025

At the time this booklet was printed, changes in the rates of National Insurance contributions (NICs) for the tax year 2024 to 2025 were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we will inform you of any further changes before 6 April 2024.

# Save money - avoid errors

## Do it online

Almost all employers are required to file their payroll information online. There are very few exceptions.

For further information about these exceptions:

- go to [www.gov.uk/find-out-which-employers-are-exempt-from-online-payroll-reporting](http://www.gov.uk/find-out-which-employers-are-exempt-from-online-payroll-reporting)
- go to the helpbook RT7, 'Guidance for employers exempt from filing Real Time Information online'

For more information about online filing, go to [www.gov.uk/pay-online](http://www.gov.uk/pay-online)

## Checklist to help you submit your PAYE information to HMRC

- 1 The form RT11, (form RT11, 'Deductions working sheet' replaces form P11 for the purposes of operating a manual payroll) must show 'Tax year starting 6 April 2024'.
- 2 Have you used the correct National Insurance contributions (NICs) tables or percentage rates – are they for the current year?
- 3 Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B or, where the employer is eligible to claim Investment Zones NIC relief, Category E reduced rate NICs or, where the employer is eligible to claim Freeport NICs relief, Category I reduced rate NICs? If not, deduct full rate NICs at category A, F, H, M or V.
- 4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NIC category letter to use. Use category C or, where the employer is eligible to claim Investment Zones NIC relief, Category K for employees who are State Pension Age or over or, where the employer is eligible to claim Freeports NICs relief, category S 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 are an employer who is exempt from filing online

When completing your payment submission, check:

- you have your employee's full name, National Insurance number and, where known, address and date of birth
- you have entered the correct category of NIC (for employees who are aged 21 or over
  - this is usually either A, B, C, H or J
  - if you are eligible to claim Investment Zones NICs relief N, E, D or K
  - if you are eligible to claim Freeports NICs relief F, I, S or L
  - if you are eligible for Armed Forces Veteran's NIC relief, category V
- for employees who are under the age of 21, this is usually either M or Z
- for Apprentices who are aged under 25, including those under 21, this is category H
- that your addition is correct before entering the NIC amounts (both sides of RT11 added up and carried forward)

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

## What to do if your employee's circumstances change

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

## Abolition of secondary NICs for those employees under the age of 21

The rate of employer Class 1 secondary NICs for employees under the age of 21 is 0% up to the 'Upper Secondary Threshold' (UST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.9.1.

## Save money - avoid errors continued

### **Abolition of secondary NICs for Apprentices under the age of 25**

The rate of secondary Class 1 NICs for Apprentices under the age of 25 is 0% up to the 'Apprentice Upper Secondary Threshold' (AUST).

Apprentices must follow a government recognised apprenticeship in the UK one which follows government arrangements/approved frameworks, and have a written agreement, specifying the government recognised apprentice framework/standard, with a start and expected completion date. This is an agreement between the training provider, apprentice and employer and is the evidence the employer needs to retain when applying the zero-rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs will continue to be payable on all earnings above the AUST.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.8.6.

### **Employment Allowance**

You may be eligible to claim an Employment Allowance of up to £5,000.

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

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

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

For more information, details of eligibility and how to claim the Employment Allowance go to CWG2 paragraph 3.9.3 and go to [www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurancecontributions/2024-to-2025-employer-further-guideto-payee-and-national-insurance-contributions](http://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurancecontributions/2024-to-2025-employer-further-guideto-payee-and-national-insurance-contributions)

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

A 0% rate of secondary NICs was introduced from April 2021 up to the 'Veterans Upper Secondary Threshold' (VUST) for employees who are armed forces veterans. There is no reduction in the rate of Class 1 secondary NICs above the VUST.

For the tax year 2024 to 2025 this threshold is £967 weekly, £4,189 monthly, £50,270 annually. It is important to remember that this rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

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

### **Zero rate of secondary NICs for eligible employees working in a Freeport or Investment Zone special tax site**

A 0% rate of secondary NICs is available up to the 'Freeports Upper Secondary Threshold' (FUST) and 'Investment Zone Upper Secondary Threshold' (IZUST) for eligible employers of eligible employees who meet the Freeport and Investment Zones qualifying conditions. There is no reduction in the rate of Class 1 secondary NICs above the FUST and the IZUST.

For the tax year 2024 to 2025 the FUST and IZUST are £481 weekly, £2,083 monthly, £25,000 annually. It is important to remember that this 0% rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

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

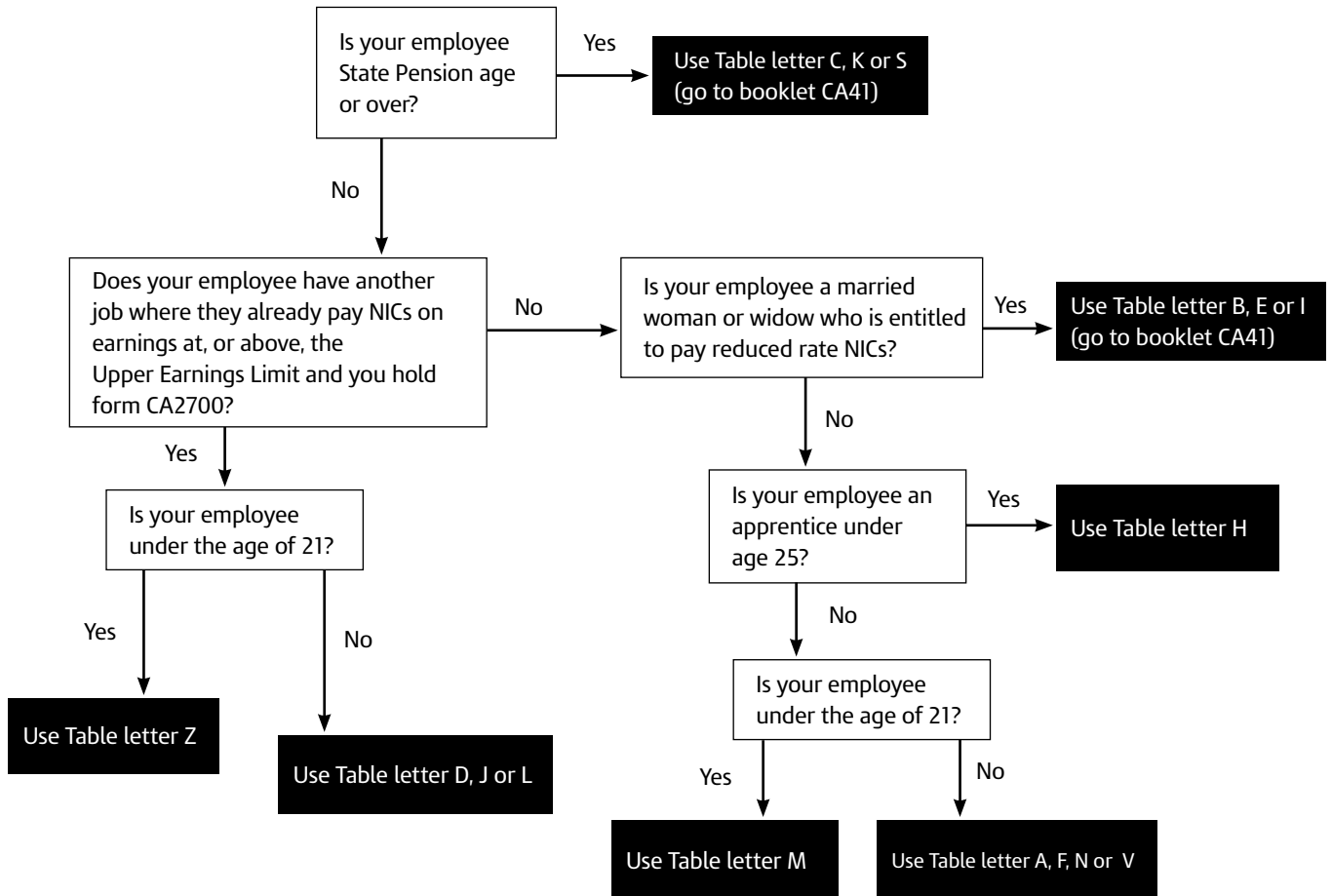
# Which National Insurance contributions (NICs) tables to use

NICs tables are renewed every tax year.

Check you are using the tables for the correct period in 2024 to 2025.

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

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



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

## Class 1 secondary National Insurance contributions (NICs) for employees under 21 years of age (U21)

A 0% rate of secondary NICs was introduced from April 2015 for employees under the age of 21, up to the 'Upper Secondary Threshold' (UST). There is no reduction in the rate of Class 1 secondary NICs above the UST.

For the tax year 2024 to 2025 this threshold is £967 weekly, £4,189 monthly, £50,270 annually.

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

These changes do not alter any of the rules for calculating NICs other than by using the U21 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

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

## Class 1 secondary NICs for Apprentices under 25 years of age (U25)

A 0% rate of Class 1 secondary NICs was introduced from April 2016 for Apprentices under the age of 25, up to the 'Apprentice Upper Secondary Threshold' (AUST). There is no reduction in the rate of Class 1 secondary NICs above the AUST.

For the tax year 2024 to 2025 this threshold is £967 weekly, £4,189 monthly, £50,270 annually.

It is important to remember that this rate of Class 1 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 NIC's other than by using the Apprentice U25 secondary rate where appropriate.

Primary Class 1 NIC's will remain unaltered.

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

Apprentices must follow a government recognised apprenticeship in the UK, that is, one which follows government arrangements/approved frameworks, and have a written agreement, specifying the government recognised apprentice framework/standard, with

a start and expected completion date. This is an agreement between the training provider, apprentice and employer and is the evidence the employer needs to retain when applying the zero-rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs will continue to be payable on all earnings above the AUST.

Employers should ensure that they hold the employee's correct date of birth.

For more information go to CWG2 paragraph 3.9.2.

## Apprenticeship Levy

Since April 2017 employers with annual pay bills greater than £3 million, and some connected companies and charities with pay bills less than this amount, will be required to pay the Apprenticeship Levy.

All employers (subject to the rules on connection) will have an annual levy allowance of £15,000 with which to offset against their levy liability. This means that only employers with a pay bill of over £3 million will have to pay and report the levy. However, where the connection rules apply, a pay bill less than £3 million may attract a levy liability, depending on how the levy allowance is shared (connected companies and connected charities only have a single £15,000 levy allowance for the group).

The levy is charged at a rate of 0.5% of an employer's annual pay bill. Pay bill is defined as earnings which are liable to Class 1 secondary NICs, including earnings below the Secondary Threshold.

You will need to determine your levy liability. For more information, go to CWG2 paragraph 3.9.4.

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

From April 2021 the rate of employer Class 1 secondary NICs for employees who are armed forces veterans is 0% up to the 'Veterans Upper Secondary Threshold' (VUST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct details.

For more information go to CWG2 paragraph 3.9.6.

## Zero rate of secondary NICs for eligible employees working in a Freeport or Investment Zone special tax site

A 0% rate of secondary NICs is available for eligible employees up to the 'Freeports Upper Secondary Threshold' (FUST) and 'Investment Zone Upper Secondary Threshold' (IZUST). Class 1 secondary NICs continue to be payable on all earnings above the FUST and IZUST.

The current way in which NICs is assessed remains unchanged.

Employers should ensure that they hold the employee's correct details.

For more information go to CWG2 paragraph 3.9.7.

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

Where there is a liability, the employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ST and PT respectively up to the Upper Earnings Limit (UEL)/ Upper Secondary Threshold (UST)/ Investment Zone Upper Secondary Threshold (IZUST)/ Veterans Upper Secondary Threshold (VUST) /Apprentice Upper Secondary Threshold (AUST).

The last earnings figure in each table is the UEL/UST/VUST/AUST (£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/UST/VUST/AUST. The employer pays NICs at the rate of 13.8% on earnings above the UEL/UST/VUST/AUST.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/VUST/AUST. The NICs liability for each step is based on the earnings limits and percentage rates shown on page 8 and with the exception of the LEL, ST, PT and UEL is worked out at the mid-point of the steps. Therefore, you and your employee may

pay slightly more or less than if you used the exact percentage method to work out the NICs due.

Where the employee's total earnings fall between the LEL and 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, go to page 350.

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

An example form RT11 is also shown on page 9.

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

### Introduction

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

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

You can work out NICs by using either:

- these tables
- the exact percentage method

For general information about NICs, go to the employer helpbooks.

### Are you using the correct tables?

These tables should be used to calculate NICs due on earnings paid on or after 6 April 2024.

Only use the tables in this booklet for employees who are employed in the tax year 2024 to 2025, and for whom NICs are payable under table letter A, D, F, H, J, L, M, N, V or Z.

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

### About these tables

The tables under letters A, D, F, H, J, L, M, N, V or Z contain 2 tables, for:

- weekly pay intervals
- monthly pay intervals

The letters A, D, F, H, J, L, M, N, V or Z correspond with the table letters under which NICs are payable.



## Identifying the correct table to use

### 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 scheme and over the age of 25.

### Table letter D

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 where the employer is eligible to claim Investment Zones employer NIC relief.

### Table letter F

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

### Table letter H

Use this table for employees who are Apprentices on an Approved Apprenticeship scheme and under the age of 25.

### Table letter J

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

### Table 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 where the employer is eligible to claim Freeports employer NIC relief.

### Table letter M

Use this table for employees who are under the age of 21 and are not on an Approved Apprenticeship scheme.

### Table letter N

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Investment Zones employer NIC relief.

### 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 whose employer is eligible to claim Veterans employer NIC relief.

### Table letter Z

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

## How to use these tables

- 1 Decide which table you should use A, D, F, H, J, L, M, N, V or Z and then apply the earnings period (weekly or monthly) to determine the NICs liability.
- 2 Look up the employee's gross pay in the left-hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, go to page 350.
- 3 Record the figures in each column of the table onto the employee's form RT11, 'Deductions working sheet'. Go to the example on page 9.

## Adapting these tables for pay intervals other than weekly or monthly

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

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

## Earnings limits and NICs rates from 6 January 2024

| Earnings limits   | Employees contributions |   |  |
|---|-------------------------|---|--|
|   |                         | Contribution table letters<br>A, F, H, M, N and V | Contribution table letters D, J, L and Z |
| Below £123 weekly<br>below £533 monthly<br>below £6,396 yearly                                | <b>Below LEL</b>        | <b>Nil</b>  | <b>Nil</b>                               |
| £123.01 to £242 weekly, or<br>£533.01 to £1,048 monthly, or<br>£6,396.01 to £12,570 yearly    | <b>LEL to PT</b>        | <b>0%</b>   | <b>0%</b>                                |
| £242.01 to £967 weekly, or<br>£1,048.01 to £4,189 monthly, or<br>£12,570.01 to £50,270 yearly | <b>PT to UEL</b>        | <b>8%</b>   | <b>2%</b>                                |
| Above £967 weekly<br>Above £4,189 monthly<br>Above £50,270 yearly                             | <b>Above UEL</b>        | <b>2%</b>   | <b>2%</b>                                |

| Earnings limits   | Employers contributions                         |                                       |   |   |
|---|---|---------------------------------------|---|---|
|   |   | Contribution table letters<br>A and J | Contribution table letters<br>D, F, L and N | Contribution table letters<br>H, M, V and Z |
| Below £123 weekly<br>below £533 monthly<br>below £6,396 yearly                                | <b>Below LEL</b>                                | <b>Nil</b>                            | <b>Nil</b>                                  | <b>Nil</b>                                  |
| £123.01 to £175 weekly, or<br>£533.01 to £758 monthly, or<br>£6,396.01 to £9,100 yearly       | <b>LEL to ST</b>                                | <b>0%</b>                             | <b>0%</b>                                   | <b>0%</b>                                   |
| £175.01 to £481 weekly, or<br>£758.01 to £2,083 monthly, or<br>£9,100.01 to £25,000 yearly    | <b>ST to FUST/IZUST</b>                         | <b>13.8%</b>                          | <b>0%</b>                                   | <b>0%</b>                                   |
| £481.01 to £967 weekly, or<br>£2,083.01 to £4,189 monthly, or<br>£25,000.01 to £50,270 yearly | <b>FUST/IZUST to<br/>UEL/UST/AUST/<br/>VUST</b> | <b>13.8%</b>                          | <b>13.8%</b>                                | <b>0%</b>                                   |
| Above £967 weekly<br>Above £4,189 monthly<br>Above £50,270 yearly                             | <b>Above UEL/UST/<br/>AUST/VUST</b>             | <b>13.8%</b>                          | <b>13.8%</b>                                | <b>13.8%</b>                                |

# An example of working out NICs using these tables and recording figures on form RT11

## Example

A monthly paid 24 year old male employee earns £888.15 payable on 29 April 2024 (tax month 1).

NICs are due under monthly Table letter A. The nearest lower figure to £888.15 is £885.

Record the figures shown in the table onto the employee's form RT11.

### Extract from monthly Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
| 1a  | 1b  | 1c   | 1d   | 1e   |  |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 888   | 533   | 352  | 0.00   | 17.80  | 0.00   | 17.80  |

### Extract from form RT11

| National Insurance contributions (NICs)                    |                            |  |   |   |  |   |   |   |  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
|--|----------------------------|--|---|---|--|---|---|---|--|---|---|----|--|---|--|---|---|---|---|----|---|---|-------|---|--|
| Week number for weekly pay or Month number for monthly pay | Date of payment DD MM YYYY | NICs Category Letter (RT2 question 20) | Earnings details                          |   |  |   |   |   | Contributions details  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
|  |                            |  | Gross earnings for NICs (RT2 question 20) |   | Gross earnings for NICs year to date (RT2 question 21) |   | Earnings at the Lower Earnings Limit (LEL) where earnings are equal to or exceed the LEL in this pay period (RT2 question 21) |   | Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 21) |   | Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 21) |    | Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 20) |   | Total of employer's contributions year to date (RT2 question 21) |   | Total employee's contributions this period. (RT2 question 20) |   | Total employee's contributions year to date (RT2 question 21) |    |   |   |       |   |  |
|  |                            |  | £   | p | £  | p | 1a  | £ | 1b   | £ | p   | 1c | £  | p | 1d   | £ | p   | £ | p   | 1e | £ | p | £     | p |  |
| Week 1   |                            |  |   |   |  |   |   |   |  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
| Week 2   |                            |  |   |   |  |   |   |   |  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
| Week 3   |                            |  |   |   |  |   |   |   |  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
| Week 4   |                            |  |   |   |  |   |   |   |  |   |   |    |  |   |  |   |   |   |   |    |   |   |       |   |  |
| Month 1 total  | 29/07/2022                 | A                                      | 888.15                                    |   | 888.15   |   | 533   |   | 352  |   | 0.00  |    | 17.80  |   | 17.80  |   |   |   | 0.00  |    |   |   | 17.80 |   |  |

For tips on completing form RT11, go to helpbook RT7, 'Guidance for Employers exempt from filing Real Time Information online'.

## Weekly table for standard rate NICs for use from 6 April 2024 to 5 April 2025

## 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 scheme and over the age of 25.

Do not use this table for:

- any tax year other than 2024 to 2025
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are under the age of 21 (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.21   | 0.00   | 0.21   |
| 177   | 123   | 54.00  | 0.00   | 0.34   | 0.00   | 0.34   |
| 178   | 123   | 55.00  | 0.00   | 0.48   | 0.00   | 0.48   |
| 179   | 123   | 56.00  | 0.00   | 0.62   | 0.00   | 0.62   |
| 180   | 123   | 57.00  | 0.00   | 0.76   | 0.00   | 0.76   |
| 181   | 123   | 58.00  | 0.00   | 0.90   | 0.00   | 0.90   |
| 182   | 123   | 59.00  | 0.00   | 1.03   | 0.00   | 1.03   |
| 183   | 123   | 60.00  | 0.00   | 1.17   | 0.00   | 1.17   |
| 184   | 123   | 61.00  | 0.00   | 1.31   | 0.00   | 1.31   |
| 185   | 123   | 62.00  | 0.00   | 1.45   | 0.00   | 1.45   |
| 186   | 123   | 63.00  | 0.00   | 1.59   | 0.00   | 1.59   |
| 187   | 123   | 64.00  | 0.00   | 1.72   | 0.00   | 1.72   |
| 188   | 123   | 65.00  | 0.00   | 1.86   | 0.00   | 1.86   |
| 189   | 123   | 66.00  | 0.00   | 2.00   | 0.00   | 2.00   |
| 190   | 123   | 67.00  | 0.00   | 2.14   | 0.00   | 2.14   |
| 191   | 123   | 68.00  | 0.00   | 2.28   | 0.00   | 2.28   |
| 192   | 123   | 69.00  | 0.00   | 2.41   | 0.00   | 2.41   |
| 193   | 123   | 70.00  | 0.00   | 2.55   | 0.00   | 2.55   |
| 194   | 123   | 71.00  | 0.00   | 2.69   | 0.00   | 2.69   |
| 195   | 123   | 72.00  | 0.00   | 2.83   | 0.00   | 2.83   |
| 196   | 123   | 73.00  | 0.00   | 2.97   | 0.00   | 2.97   |
| 197   | 123   | 74.00  | 0.00   | 3.10   | 0.00   | 3.10   |

## Table letter A

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 3.24   | 0.00   | 3.24   |
| 199   | 123   | 76.00  | 0.00   | 3.38   | 0.00   | 3.38   |
| 200   | 123   | 77.00  | 0.00   | 3.52   | 0.00   | 3.52   |
| 201   | 123   | 78.00  | 0.00   | 3.66   | 0.00   | 3.66   |
| 202   | 123   | 79.00  | 0.00   | 3.79   | 0.00   | 3.79   |
| 203   | 123   | 80.00  | 0.00   | 3.93   | 0.00   | 3.93   |
| 204   | 123   | 81.00  | 0.00   | 4.07   | 0.00   | 4.07   |
| 205   | 123   | 82.00  | 0.00   | 4.21   | 0.00   | 4.21   |
| 206   | 123   | 83.00  | 0.00   | 4.35   | 0.00   | 4.35   |
| 207   | 123   | 84.00  | 0.00   | 4.48   | 0.00   | 4.48   |
| 208   | 123   | 85.00  | 0.00   | 4.62   | 0.00   | 4.62   |
| 209   | 123   | 86.00  | 0.00   | 4.76   | 0.00   | 4.76   |
| 210   | 123   | 87.00  | 0.00   | 4.90   | 0.00   | 4.90   |
| 211   | 123   | 88.00  | 0.00   | 5.04   | 0.00   | 5.04   |
| 212   | 123   | 89.00  | 0.00   | 5.17   | 0.00   | 5.17   |
| 213   | 123   | 90.00  | 0.00   | 5.31   | 0.00   | 5.31   |
| 214   | 123   | 91.00  | 0.00   | 5.45   | 0.00   | 5.45   |
| 215   | 123   | 92.00  | 0.00   | 5.59   | 0.00   | 5.59   |
| 216   | 123   | 93.00  | 0.00   | 5.73   | 0.00   | 5.73   |
| 217   | 123   | 94.00  | 0.00   | 5.86   | 0.00   | 5.86   |
| 218   | 123   | 95.00  | 0.00   | 6.00   | 0.00   | 6.00   |
| 219   | 123   | 96.00  | 0.00   | 6.14   | 0.00   | 6.14   |
| 220   | 123   | 97.00  | 0.00   | 6.28   | 0.00   | 6.28   |
| 221   | 123   | 98.00  | 0.00   | 6.42   | 0.00   | 6.42   |
| 222   | 123   | 99.00  | 0.00   | 6.55   | 0.00   | 6.55   |
| 223   | 123   | 100.00   | 0.00   | 6.69   | 0.00   | 6.69   |
| 224   | 123   | 101.00   | 0.00   | 6.83   | 0.00   | 6.83   |
| 225   | 123   | 102.00   | 0.00   | 6.97   | 0.00   | 6.97   |
| 226   | 123   | 103.00   | 0.00   | 7.11   | 0.00   | 7.11   |
| 227   | 123   | 104.00   | 0.00   | 7.24   | 0.00   | 7.24   |
| 228   | 123   | 105.00   | 0.00   | 7.38   | 0.00   | 7.38   |
| 229   | 123   | 106.00   | 0.00   | 7.52   | 0.00   | 7.52   |
| 230   | 123   | 107.00   | 0.00   | 7.66   | 0.00   | 7.66   |
| 231   | 123   | 108.00   | 0.00   | 7.80   | 0.00   | 7.80   |
| 232   | 123   | 109.00   | 0.00   | 7.93   | 0.00   | 7.93   |
| 233   | 123   | 110.00   | 0.00   | 8.07   | 0.00   | 8.07   |
| 234   | 123   | 111.00   | 0.00   | 8.21   | 0.00   | 8.21   |
| 235   | 123   | 112.00   | 0.00   | 8.35   | 0.00   | 8.35   |
| 236   | 123   | 113.00   | 0.00   | 8.49   | 0.00   | 8.49   |
| 237   | 123   | 114.00   | 0.00   | 8.62   | 0.00   | 8.62   |
| 238   | 123   | 115.00   | 0.00   | 8.76   | 0.00   | 8.76   |
| 239   | 123   | 116.00   | 0.00   | 8.90   | 0.00   | 8.90   |
| 240   | 123   | 117.00   | 0.00   | 9.04   | 0.00   | 9.04   |
| 241   | 123   | 118.00   | 0.00   | 9.18   | 0.00   | 9.18   |
| 242   | 123   | 119.00   | 0.00   | 9.25   | 0.00   | 9.25   |
| 243   | 123   | 119.00   | 1.00   | 9.45   | 0.12   | 9.57   |
| 244   | 123   | 119.00   | 2.00   | 9.59   | 0.20   | 9.79   |
| 245   | 123   | 119.00   | 3.00   | 9.73   | 0.28   | 10.01  |
| 246   | 123   | 119.00   | 4.00   | 9.87   | 0.36   | 10.23  |
| 247   | 123   | 119.00   | 5.00   | 10.00  | 0.44   | 10.44  |
| 248   | 123   | 119.00   | 6.00   | 10.14  | 0.52   | 10.66  |
| 249   | 123   | 119.00   | 7.00   | 10.28  | 0.60   | 10.88  |
| 250   | 123   | 119.00   | 8.00   | 10.42  | 0.68   | 11.10  |
| 251   | 123   | 119.00   | 9.00   | 10.56  | 0.76   | 11.32  |
| 252   | 123   | 119.00   | 10.00  | 10.69  | 0.84   | 11.53  |

Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 10.83  | 0.92   | 11.75  |
| 254   | 123   | 119.00   | 12.00  | 10.97  | 1.00   | 11.97  |
| 255   | 123   | 119.00   | 13.00  | 11.11  | 1.08   | 12.19  |
| 256   | 123   | 119.00   | 14.00  | 11.25  | 1.16   | 12.41  |
| 257   | 123   | 119.00   | 15.00  | 11.38  | 1.24   | 12.62  |
| 258   | 123   | 119.00   | 16.00  | 11.52  | 1.32   | 12.84  |
| 259   | 123   | 119.00   | 17.00  | 11.66  | 1.40   | 13.06  |
| 260   | 123   | 119.00   | 18.00  | 11.80  | 1.48   | 13.28  |
| 261   | 123   | 119.00   | 19.00  | 11.94  | 1.56   | 13.50  |
| 262   | 123   | 119.00   | 20.00  | 12.07  | 1.64   | 13.71  |
| 263   | 123   | 119.00   | 21.00  | 12.21  | 1.72   | 13.93  |
| 264   | 123   | 119.00   | 22.00  | 12.35  | 1.80   | 14.15  |
| 265   | 123   | 119.00   | 23.00  | 12.49  | 1.88   | 14.37  |
| 266   | 123   | 119.00   | 24.00  | 12.63  | 1.96   | 14.59  |
| 267   | 123   | 119.00   | 25.00  | 12.76  | 2.04   | 14.80  |
| 268   | 123   | 119.00   | 26.00  | 12.90  | 2.12   | 15.02  |
| 269   | 123   | 119.00   | 27.00  | 13.04  | 2.20   | 15.24  |
| 270   | 123   | 119.00   | 28.00  | 13.18  | 2.28   | 15.46  |
| 271   | 123   | 119.00   | 29.00  | 13.32  | 2.36   | 15.68  |
| 272   | 123   | 119.00   | 30.00  | 13.45  | 2.44   | 15.89  |
| 273   | 123   | 119.00   | 31.00  | 13.59  | 2.52   | 16.11  |
| 274   | 123   | 119.00   | 32.00  | 13.73  | 2.60   | 16.33  |
| 275   | 123   | 119.00   | 33.00  | 13.87  | 2.68   | 16.55  |
| 276   | 123   | 119.00   | 34.00  | 14.01  | 2.76   | 16.77  |
| 277   | 123   | 119.00   | 35.00  | 14.14  | 2.84   | 16.98  |
| 278   | 123   | 119.00   | 36.00  | 14.28  | 2.92   | 17.20  |
| 279   | 123   | 119.00   | 37.00  | 14.42  | 3.00   | 17.42  |
| 280   | 123   | 119.00   | 38.00  | 14.56  | 3.08   | 17.64  |
| 281   | 123   | 119.00   | 39.00  | 14.70  | 3.16   | 17.86  |
| 282   | 123   | 119.00   | 40.00  | 14.83  | 3.24   | 18.07  |
| 283   | 123   | 119.00   | 41.00  | 14.97  | 3.32   | 18.29  |
| 284   | 123   | 119.00   | 42.00  | 15.11  | 3.40   | 18.51  |
| 285   | 123   | 119.00   | 43.00  | 15.25  | 3.48   | 18.73  |
| 286   | 123   | 119.00   | 44.00  | 15.39  | 3.56   | 18.95  |
| 287   | 123   | 119.00   | 45.00  | 15.52  | 3.64   | 19.16  |
| 288   | 123   | 119.00   | 46.00  | 15.66  | 3.72   | 19.38  |
| 289   | 123   | 119.00   | 47.00  | 15.80  | 3.80   | 19.60  |
| 290   | 123   | 119.00   | 48.00  | 15.94  | 3.88   | 19.82  |
| 291   | 123   | 119.00   | 49.00  | 16.08  | 3.96   | 20.04  |
| 292   | 123   | 119.00   | 50.00  | 16.21  | 4.04   | 20.25  |
| 293   | 123   | 119.00   | 51.00  | 16.35  | 4.12   | 20.47  |
| 294   | 123   | 119.00   | 52.00  | 16.49  | 4.20   | 20.69  |
| 295   | 123   | 119.00   | 53.00  | 16.63  | 4.28   | 20.91  |
| 296   | 123   | 119.00   | 54.00  | 16.77  | 4.36   | 21.13  |
| 297   | 123   | 119.00   | 55.00  | 16.90  | 4.44   | 21.34  |
| 298   | 123   | 119.00   | 56.00  | 17.04  | 4.52   | 21.56  |
| 299   | 123   | 119.00   | 57.00  | 17.18  | 4.60   | 21.78  |
| 300   | 123   | 119.00   | 58.00  | 17.32  | 4.68   | 22.00  |
| 301   | 123   | 119.00   | 59.00  | 17.46  | 4.76   | 22.22  |
| 302   | 123   | 119.00   | 60.00  | 17.59  | 4.84   | 22.43  |
| 303   | 123   | 119.00   | 61.00  | 17.73  | 4.92   | 22.65  |
| 304   | 123   | 119.00   | 62.00  | 17.87  | 5.00   | 22.87  |
| 305   | 123   | 119.00   | 63.00  | 18.01  | 5.08   | 23.09  |
| 306   | 123   | 119.00   | 64.00  | 18.15  | 5.16   | 23.31  |
| 307   | 123   | 119.00   | 65.00  | 18.28  | 5.24   | 23.52  |

## Table letter A

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 18.42  | 5.32   | 23.74  |
| 309   | 123   | 119.00   | 67.00  | 18.56  | 5.40   | 23.96  |
| 310   | 123   | 119.00   | 68.00  | 18.70  | 5.48   | 24.18  |
| 311   | 123   | 119.00   | 69.00  | 18.84  | 5.56   | 24.40  |
| 312   | 123   | 119.00   | 70.00  | 18.97  | 5.64   | 24.61  |
| 313   | 123   | 119.00   | 71.00  | 19.11  | 5.72   | 24.83  |
| 314   | 123   | 119.00   | 72.00  | 19.25  | 5.80   | 25.05  |
| 315   | 123   | 119.00   | 73.00  | 19.39  | 5.88   | 25.27  |
| 316   | 123   | 119.00   | 74.00  | 19.53  | 5.96   | 25.49  |
| 317   | 123   | 119.00   | 75.00  | 19.66  | 6.04   | 25.70  |
| 318   | 123   | 119.00   | 76.00  | 19.80  | 6.12   | 25.92  |
| 319   | 123   | 119.00   | 77.00  | 19.94  | 6.20   | 26.14  |
| 320   | 123   | 119.00   | 78.00  | 20.08  | 6.28   | 26.36  |
| 321   | 123   | 119.00   | 79.00  | 20.22  | 6.36   | 26.58  |
| 322   | 123   | 119.00   | 80.00  | 20.35  | 6.44   | 26.79  |
| 323   | 123   | 119.00   | 81.00  | 20.49  | 6.52   | 27.01  |
| 324   | 123   | 119.00   | 82.00  | 20.63  | 6.60   | 27.23  |
| 325   | 123   | 119.00   | 83.00  | 20.77  | 6.68   | 27.45  |
| 326   | 123   | 119.00   | 84.00  | 20.91  | 6.76   | 27.67  |
| 327   | 123   | 119.00   | 85.00  | 21.04  | 6.84   | 27.88  |
| 328   | 123   | 119.00   | 86.00  | 21.18  | 6.92   | 28.10  |
| 329   | 123   | 119.00   | 87.00  | 21.32  | 7.00   | 28.32  |
| 330   | 123   | 119.00   | 88.00  | 21.46  | 7.08   | 28.54  |
| 331   | 123   | 119.00   | 89.00  | 21.60  | 7.16   | 28.76  |
| 332   | 123   | 119.00   | 90.00  | 21.73  | 7.24   | 28.97  |
| 333   | 123   | 119.00   | 91.00  | 21.87  | 7.32   | 29.19  |
| 334   | 123   | 119.00   | 92.00  | 22.01  | 7.40   | 29.41  |
| 335   | 123   | 119.00   | 93.00  | 22.15  | 7.48   | 29.63  |
| 336   | 123   | 119.00   | 94.00  | 22.29  | 7.56   | 29.85  |
| 337   | 123   | 119.00   | 95.00  | 22.42  | 7.64   | 30.06  |
| 338   | 123   | 119.00   | 96.00  | 22.56  | 7.72   | 30.28  |
| 339   | 123   | 119.00   | 97.00  | 22.70  | 7.80   | 30.50  |
| 340   | 123   | 119.00   | 98.00  | 22.84  | 7.88   | 30.72  |
| 341   | 123   | 119.00   | 99.00  | 22.98  | 7.96   | 30.94  |
| 342   | 123   | 119.00   | 100.00   | 23.11  | 8.04   | 31.15  |
| 343   | 123   | 119.00   | 101.00   | 23.25  | 8.12   | 31.37  |
| 344   | 123   | 119.00   | 102.00   | 23.39  | 8.20   | 31.59  |
| 345   | 123   | 119.00   | 103.00   | 23.53  | 8.28   | 31.81  |
| 346   | 123   | 119.00   | 104.00   | 23.67  | 8.36   | 32.03  |
| 347   | 123   | 119.00   | 105.00   | 23.80  | 8.44   | 32.24  |
| 348   | 123   | 119.00   | 106.00   | 23.94  | 8.52   | 32.46  |
| 349   | 123   | 119.00   | 107.00   | 24.08  | 8.60   | 32.68  |
| 350   | 123   | 119.00   | 108.00   | 24.22  | 8.68   | 32.90  |
| 351   | 123   | 119.00   | 109.00   | 24.36  | 8.76   | 33.12  |
| 352   | 123   | 119.00   | 110.00   | 24.49  | 8.84   | 33.33  |
| 353   | 123   | 119.00   | 111.00   | 24.63  | 8.92   | 33.55  |
| 354   | 123   | 119.00   | 112.00   | 24.77  | 9.00   | 33.77  |
| 355   | 123   | 119.00   | 113.00   | 24.91  | 9.08   | 33.99  |
| 356   | 123   | 119.00   | 114.00   | 25.05  | 9.16   | 34.21  |
| 357   | 123   | 119.00   | 115.00   | 25.18  | 9.24   | 34.42  |
| 358   | 123   | 119.00   | 116.00   | 25.32  | 9.32   | 34.64  |
| 359   | 123   | 119.00   | 117.00   | 25.46  | 9.40   | 34.86  |
| 360   | 123   | 119.00   | 118.00   | 25.60  | 9.48   | 35.08  |
| 361   | 123   | 119.00   | 119.00   | 25.74  | 9.56   | 35.30  |
| 362   | 123   | 119.00   | 120.00   | 25.87  | 9.64   | 35.51  |



Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 26.01  | 9.72   | 35.73  |
| 364   | 123   | 119.00   | 122.00   | 26.15  | 9.80   | 35.95  |
| 365   | 123   | 119.00   | 123.00   | 26.29  | 9.88   | 36.17  |
| 366   | 123   | 119.00   | 124.00   | 26.43  | 9.96   | 36.39  |
| 367   | 123   | 119.00   | 125.00   | 26.56  | 10.04  | 36.60  |
| 368   | 123   | 119.00   | 126.00   | 26.70  | 10.12  | 36.82  |
| 369   | 123   | 119.00   | 127.00   | 26.84  | 10.20  | 37.04  |
| 370   | 123   | 119.00   | 128.00   | 26.98  | 10.28  | 37.26  |
| 371   | 123   | 119.00   | 129.00   | 27.12  | 10.36  | 37.48  |
| 372   | 123   | 119.00   | 130.00   | 27.25  | 10.44  | 37.69  |
| 373   | 123   | 119.00   | 131.00   | 27.39  | 10.52  | 37.91  |
| 374   | 123   | 119.00   | 132.00   | 27.53  | 10.60  | 38.13  |
| 375   | 123   | 119.00   | 133.00   | 27.67  | 10.68  | 38.35  |
| 376   | 123   | 119.00   | 134.00   | 27.81  | 10.76  | 38.57  |
| 377   | 123   | 119.00   | 135.00   | 27.94  | 10.84  | 38.78  |
| 378   | 123   | 119.00   | 136.00   | 28.08  | 10.92  | 39.00  |
| 379   | 123   | 119.00   | 137.00   | 28.22  | 11.00  | 39.22  |
| 380   | 123   | 119.00   | 138.00   | 28.36  | 11.08  | 39.44  |
| 381   | 123   | 119.00   | 139.00   | 28.50  | 11.16  | 39.66  |
| 382   | 123   | 119.00   | 140.00   | 28.63  | 11.24  | 39.87  |
| 383   | 123   | 119.00   | 141.00   | 28.77  | 11.32  | 40.09  |
| 384   | 123   | 119.00   | 142.00   | 28.91  | 11.40  | 40.31  |
| 385   | 123   | 119.00   | 143.00   | 29.05  | 11.48  | 40.53  |
| 386   | 123   | 119.00   | 144.00   | 29.19  | 11.56  | 40.75  |
| 387   | 123   | 119.00   | 145.00   | 29.32  | 11.64  | 40.96  |
| 388   | 123   | 119.00   | 146.00   | 29.46  | 11.72  | 41.18  |
| 389   | 123   | 119.00   | 147.00   | 29.60  | 11.80  | 41.40  |
| 390   | 123   | 119.00   | 148.00   | 29.74  | 11.88  | 41.62  |
| 391   | 123   | 119.00   | 149.00   | 29.88  | 11.96  | 41.84  |
| 392   | 123   | 119.00   | 150.00   | 30.01  | 12.04  | 42.05  |
| 393   | 123   | 119.00   | 151.00   | 30.15  | 12.12  | 42.27  |
| 394   | 123   | 119.00   | 152.00   | 30.29  | 12.20  | 42.49  |
| 395   | 123   | 119.00   | 153.00   | 30.43  | 12.28  | 42.71  |
| 396   | 123   | 119.00   | 154.00   | 30.57  | 12.36  | 42.93  |
| 397   | 123   | 119.00   | 155.00   | 30.70  | 12.44  | 43.14  |
| 398   | 123   | 119.00   | 156.00   | 30.84  | 12.52  | 43.36  |
| 399   | 123   | 119.00   | 157.00   | 30.98  | 12.60  | 43.58  |
| 400   | 123   | 119.00   | 158.00   | 31.12  | 12.68  | 43.80  |
| 401   | 123   | 119.00   | 159.00   | 31.26  | 12.76  | 44.02  |
| 402   | 123   | 119.00   | 160.00   | 31.39  | 12.84  | 44.23  |
| 403   | 123   | 119.00   | 161.00   | 31.53  | 12.92  | 44.45  |
| 404   | 123   | 119.00   | 162.00   | 31.67  | 13.00  | 44.67  |
| 405   | 123   | 119.00   | 163.00   | 31.81  | 13.08  | 44.89  |
| 406   | 123   | 119.00   | 164.00   | 31.95  | 13.16  | 45.11  |
| 407   | 123   | 119.00   | 165.00   | 32.08  | 13.24  | 45.32  |
| 408   | 123   | 119.00   | 166.00   | 32.22  | 13.32  | 45.54  |
| 409   | 123   | 119.00   | 167.00   | 32.36  | 13.40  | 45.76  |
| 410   | 123   | 119.00   | 168.00   | 32.50  | 13.48  | 45.98  |
| 411   | 123   | 119.00   | 169.00   | 32.64  | 13.56  | 46.20  |
| 412   | 123   | 119.00   | 170.00   | 32.77  | 13.64  | 46.41  |
| 413   | 123   | 119.00   | 171.00   | 32.91  | 13.72  | 46.63  |
| 414   | 123   | 119.00   | 172.00   | 33.05  | 13.80  | 46.85  |
| 415   | 123   | 119.00   | 173.00   | 33.19  | 13.88  | 47.07  |
| 416   | 123   | 119.00   | 174.00   | 33.33  | 13.96  | 47.29  |
| 417   | 123   | 119.00   | 175.00   | 33.46  | 14.04  | 47.50  |

## Table letter A

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 33.60  | 14.12  | 47.72  |
| 419   | 123   | 119.00   | 177.00   | 33.74  | 14.20  | 47.94  |
| 420   | 123   | 119.00   | 178.00   | 33.88  | 14.28  | 48.16  |
| 421   | 123   | 119.00   | 179.00   | 34.02  | 14.36  | 48.38  |
| 422   | 123   | 119.00   | 180.00   | 34.15  | 14.44  | 48.59  |
| 423   | 123   | 119.00   | 181.00   | 34.29  | 14.52  | 48.81  |
| 424   | 123   | 119.00   | 182.00   | 34.43  | 14.60  | 49.03  |
| 425   | 123   | 119.00   | 183.00   | 34.57  | 14.68  | 49.25  |
| 426   | 123   | 119.00   | 184.00   | 34.71  | 14.76  | 49.47  |
| 427   | 123   | 119.00   | 185.00   | 34.84  | 14.84  | 49.68  |
| 428   | 123   | 119.00   | 186.00   | 34.98  | 14.92  | 49.90  |
| 429   | 123   | 119.00   | 187.00   | 35.12  | 15.00  | 50.12  |
| 430   | 123   | 119.00   | 188.00   | 35.26  | 15.08  | 50.34  |
| 431   | 123   | 119.00   | 189.00   | 35.40  | 15.16  | 50.56  |
| 432   | 123   | 119.00   | 190.00   | 35.53  | 15.24  | 50.77  |
| 433   | 123   | 119.00   | 191.00   | 35.67  | 15.32  | 50.99  |
| 434   | 123   | 119.00   | 192.00   | 35.81  | 15.40  | 51.21  |
| 435   | 123   | 119.00   | 193.00   | 35.95  | 15.48  | 51.43  |
| 436   | 123   | 119.00   | 194.00   | 36.09  | 15.56  | 51.65  |
| 437   | 123   | 119.00   | 195.00   | 36.22  | 15.64  | 51.86  |
| 438   | 123   | 119.00   | 196.00   | 36.36  | 15.72  | 52.08  |
| 439   | 123   | 119.00   | 197.00   | 36.50  | 15.80  | 52.30  |
| 440   | 123   | 119.00   | 198.00   | 36.64  | 15.88  | 52.52  |
| 441   | 123   | 119.00   | 199.00   | 36.78  | 15.96  | 52.74  |
| 442   | 123   | 119.00   | 200.00   | 36.91  | 16.04  | 52.95  |
| 443   | 123   | 119.00   | 201.00   | 37.05  | 16.12  | 53.17  |
| 444   | 123   | 119.00   | 202.00   | 37.19  | 16.20  | 53.39  |
| 445   | 123   | 119.00   | 203.00   | 37.33  | 16.28  | 53.61  |
| 446   | 123   | 119.00   | 204.00   | 37.47  | 16.36  | 53.83  |
| 447   | 123   | 119.00   | 205.00   | 37.60  | 16.44  | 54.04  |
| 448   | 123   | 119.00   | 206.00   | 37.74  | 16.52  | 54.26  |
| 449   | 123   | 119.00   | 207.00   | 37.88  | 16.60  | 54.48  |
| 450   | 123   | 119.00   | 208.00   | 38.02  | 16.68  | 54.70  |
| 451   | 123   | 119.00   | 209.00   | 38.16  | 16.76  | 54.92  |
| 452   | 123   | 119.00   | 210.00   | 38.29  | 16.84  | 55.13  |
| 453   | 123   | 119.00   | 211.00   | 38.43  | 16.92  | 55.35  |
| 454   | 123   | 119.00   | 212.00   | 38.57  | 17.00  | 55.57  |
| 455   | 123   | 119.00   | 213.00   | 38.71  | 17.08  | 55.79  |
| 456   | 123   | 119.00   | 214.00   | 38.85  | 17.16  | 56.01  |
| 457   | 123   | 119.00   | 215.00   | 38.98  | 17.24  | 56.22  |
| 458   | 123   | 119.00   | 216.00   | 39.12  | 17.32  | 56.44  |
| 459   | 123   | 119.00   | 217.00   | 39.26  | 17.40  | 56.66  |
| 460   | 123   | 119.00   | 218.00   | 39.40  | 17.48  | 56.88  |
| 461   | 123   | 119.00   | 219.00   | 39.54  | 17.56  | 57.10  |
| 462   | 123   | 119.00   | 220.00   | 39.67  | 17.64  | 57.31  |
| 463   | 123   | 119.00   | 221.00   | 39.81  | 17.72  | 57.53  |
| 464   | 123   | 119.00   | 222.00   | 39.95  | 17.80  | 57.75  |
| 465   | 123   | 119.00   | 223.00   | 40.09  | 17.88  | 57.97  |
| 466   | 123   | 119.00   | 224.00   | 40.23  | 17.96  | 58.19  |
| 467   | 123   | 119.00   | 225.00   | 40.36  | 18.04  | 58.40  |
| 468   | 123   | 119.00   | 226.00   | 40.50  | 18.12  | 58.62  |
| 469   | 123   | 119.00   | 227.00   | 40.64  | 18.20  | 58.84  |
| 470   | 123   | 119.00   | 228.00   | 40.78  | 18.28  | 59.06  |
| 471   | 123   | 119.00   | 229.00   | 40.92  | 18.36  | 59.28  |
| 472   | 123   | 119.00   | 230.00   | 41.05  | 18.44  | 59.49  |

**Weekly table**

**Table letter A**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 41.19  | 18.52  | 59.71  |
| 474   | 123   | 119.00   | 232.00   | 41.33  | 18.60  | 59.93  |
| 475   | 123   | 119.00   | 233.00   | 41.47  | 18.68  | 60.15  |
| 476   | 123   | 119.00   | 234.00   | 41.61  | 18.76  | 60.37  |
| 477   | 123   | 119.00   | 235.00   | 41.74  | 18.84  | 60.58  |
| 478   | 123   | 119.00   | 236.00   | 41.88  | 18.92  | 60.80  |
| 479   | 123   | 119.00   | 237.00   | 42.02  | 19.00  | 61.02  |
| 480   | 123   | 119.00   | 238.00   | 42.16  | 19.08  | 61.24  |
| 481   | 123   | 119.00   | 239.00   | 42.23  | 19.12  | 61.35  |
| 482   | 123   | 119.00   | 240.00   | 42.43  | 19.24  | 61.67  |
| 483   | 123   | 119.00   | 241.00   | 42.57  | 19.32  | 61.89  |
| 484   | 123   | 119.00   | 242.00   | 42.71  | 19.40  | 62.11  |
| 485   | 123   | 119.00   | 243.00   | 42.85  | 19.48  | 62.33  |
| 486   | 123   | 119.00   | 244.00   | 42.99  | 19.56  | 62.55  |
| 487   | 123   | 119.00   | 245.00   | 43.12  | 19.64  | 62.76  |
| 488   | 123   | 119.00   | 246.00   | 43.26  | 19.72  | 62.98  |
| 489   | 123   | 119.00   | 247.00   | 43.40  | 19.80  | 63.20  |
| 490   | 123   | 119.00   | 248.00   | 43.54  | 19.88  | 63.42  |
| 491   | 123   | 119.00   | 249.00   | 43.68  | 19.96  | 63.64  |
| 492   | 123   | 119.00   | 250.00   | 43.81  | 20.04  | 63.85  |
| 493   | 123   | 119.00   | 251.00   | 43.95  | 20.12  | 64.07  |
| 494   | 123   | 119.00   | 252.00   | 44.09  | 20.20  | 64.29  |
| 495   | 123   | 119.00   | 253.00   | 44.23  | 20.28  | 64.51  |
| 496   | 123   | 119.00   | 254.00   | 44.37  | 20.36  | 64.73  |
| 497   | 123   | 119.00   | 255.00   | 44.50  | 20.44  | 64.94  |
| 498   | 123   | 119.00   | 256.00   | 44.64  | 20.52  | 65.16  |
| 499   | 123   | 119.00   | 257.00   | 44.78  | 20.60  | 65.38  |
| 500   | 123   | 119.00   | 258.00   | 44.92  | 20.68  | 65.60  |
| 501   | 123   | 119.00   | 259.00   | 45.06  | 20.76  | 65.82  |
| 502   | 123   | 119.00   | 260.00   | 45.19  | 20.84  | 66.03  |
| 503   | 123   | 119.00   | 261.00   | 45.33  | 20.92  | 66.25  |
| 504   | 123   | 119.00   | 262.00   | 45.47  | 21.00  | 66.47  |
| 505   | 123   | 119.00   | 263.00   | 45.61  | 21.08  | 66.69  |
| 506   | 123   | 119.00   | 264.00   | 45.75  | 21.16  | 66.91  |
| 507   | 123   | 119.00   | 265.00   | 45.88  | 21.24  | 67.12  |
| 508   | 123   | 119.00   | 266.00   | 46.02  | 21.32  | 67.34  |
| 509   | 123   | 119.00   | 267.00   | 46.16  | 21.40  | 67.56  |
| 510   | 123   | 119.00   | 268.00   | 46.30  | 21.48  | 67.78  |
| 511   | 123   | 119.00   | 269.00   | 46.44  | 21.56  | 68.00  |
| 512   | 123   | 119.00   | 270.00   | 46.57  | 21.64  | 68.21  |
| 513   | 123   | 119.00   | 271.00   | 46.71  | 21.72  | 68.43  |
| 514   | 123   | 119.00   | 272.00   | 46.85  | 21.80  | 68.65  |
| 515   | 123   | 119.00   | 273.00   | 46.99  | 21.88  | 68.87  |
| 516   | 123   | 119.00   | 274.00   | 47.13  | 21.96  | 69.09  |
| 517   | 123   | 119.00   | 275.00   | 47.26  | 22.04  | 69.30  |
| 518   | 123   | 119.00   | 276.00   | 47.40  | 22.12  | 69.52  |
| 519   | 123   | 119.00   | 277.00   | 47.54  | 22.20  | 69.74  |
| 520   | 123   | 119.00   | 278.00   | 47.68  | 22.28  | 69.96  |
| 521   | 123   | 119.00   | 279.00   | 47.82  | 22.36  | 70.18  |
| 522   | 123   | 119.00   | 280.00   | 47.95  | 22.44  | 70.39  |
| 523   | 123   | 119.00   | 281.00   | 48.09  | 22.52  | 70.61  |
| 524   | 123   | 119.00   | 282.00   | 48.23  | 22.60  | 70.83  |
| 525   | 123   | 119.00   | 283.00   | 48.37  | 22.68  | 71.05  |
| 526   | 123   | 119.00   | 284.00   | 48.51  | 22.76  | 71.27  |
| 527   | 123   | 119.00   | 285.00   | 48.64  | 22.84  | 71.48  |

**Table letter A**

**Weekly table**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 528   | 123   | 119.00   | 286.00   | 48.78  | 22.92  | 71.70  |
| 529   | 123   | 119.00   | 287.00   | 48.92  | 23.00  | 71.92  |
| 530   | 123   | 119.00   | 288.00   | 49.06  | 23.08  | 72.14  |
| 531   | 123   | 119.00   | 289.00   | 49.20  | 23.16  | 72.36  |
| 532   | 123   | 119.00   | 290.00   | 49.33  | 23.24  | 72.57  |
| 533   | 123   | 119.00   | 291.00   | 49.47  | 23.32  | 72.79  |
| 534   | 123   | 119.00   | 292.00   | 49.61  | 23.40  | 73.01  |
| 535   | 123   | 119.00   | 293.00   | 49.75  | 23.48  | 73.23  |
| 536   | 123   | 119.00   | 294.00   | 49.89  | 23.56  | 73.45  |
| 537   | 123   | 119.00   | 295.00   | 50.02  | 23.64  | 73.66  |
| 538   | 123   | 119.00   | 296.00   | 50.16  | 23.72  | 73.88  |
| 539   | 123   | 119.00   | 297.00   | 50.30  | 23.80  | 74.10  |
| 540   | 123   | 119.00   | 298.00   | 50.44  | 23.88  | 74.32  |
| 541   | 123   | 119.00   | 299.00   | 50.58  | 23.96  | 74.54  |
| 542   | 123   | 119.00   | 300.00   | 50.71  | 24.04  | 74.75  |
| 543   | 123   | 119.00   | 301.00   | 50.85  | 24.12  | 74.97  |
| 544   | 123   | 119.00   | 302.00   | 50.99  | 24.20  | 75.19  |
| 545   | 123   | 119.00   | 303.00   | 51.13  | 24.28  | 75.41  |
| 546   | 123   | 119.00   | 304.00   | 51.27  | 24.36  | 75.63  |
| 547   | 123   | 119.00   | 305.00   | 51.40  | 24.44  | 75.84  |
| 548   | 123   | 119.00   | 306.00   | 51.54  | 24.52  | 76.06  |
| 549   | 123   | 119.00   | 307.00   | 51.68  | 24.60  | 76.28  |
| 550   | 123   | 119.00   | 308.00   | 51.82  | 24.68  | 76.50  |
| 551   | 123   | 119.00   | 309.00   | 51.96  | 24.76  | 76.72  |
| 552   | 123   | 119.00   | 310.00   | 52.09  | 24.84  | 76.93  |
| 553   | 123   | 119.00   | 311.00   | 52.23  | 24.92  | 77.15  |
| 554   | 123   | 119.00   | 312.00   | 52.37  | 25.00  | 77.37  |
| 555   | 123   | 119.00   | 313.00   | 52.51  | 25.08  | 77.59  |
| 556   | 123   | 119.00   | 314.00   | 52.65  | 25.16  | 77.81  |
| 557   | 123   | 119.00   | 315.00   | 52.78  | 25.24  | 78.02  |
| 558   | 123   | 119.00   | 316.00   | 52.92  | 25.32  | 78.24  |
| 559   | 123   | 119.00   | 317.00   | 53.06  | 25.40  | 78.46  |
| 560   | 123   | 119.00   | 318.00   | 53.20  | 25.48  | 78.68  |
| 561   | 123   | 119.00   | 319.00   | 53.34  | 25.56  | 78.90  |
| 562   | 123   | 119.00   | 320.00   | 53.47  | 25.64  | 79.11  |
| 563   | 123   | 119.00   | 321.00   | 53.61  | 25.72  | 79.33  |
| 564   | 123   | 119.00   | 322.00   | 53.75  | 25.80  | 79.55  |
| 565   | 123   | 119.00   | 323.00   | 53.89  | 25.88  | 79.77  |
| 566   | 123   | 119.00   | 324.00   | 54.03  | 25.96  | 79.99  |
| 567   | 123   | 119.00   | 325.00   | 54.16  | 26.04  | 80.20  |
| 568   | 123   | 119.00   | 326.00   | 54.30  | 26.12  | 80.42  |
| 569   | 123   | 119.00   | 327.00   | 54.44  | 26.20  | 80.64  |
| 570   | 123   | 119.00   | 328.00   | 54.58  | 26.28  | 80.86  |
| 571   | 123   | 119.00   | 329.00   | 54.72  | 26.36  | 81.08  |
| 572   | 123   | 119.00   | 330.00   | 54.85  | 26.44  | 81.29  |
| 573   | 123   | 119.00   | 331.00   | 54.99  | 26.52  | 81.51  |
| 574   | 123   | 119.00   | 332.00   | 55.13  | 26.60  | 81.73  |
| 575   | 123   | 119.00   | 333.00   | 55.27  | 26.68  | 81.95  |
| 576   | 123   | 119.00   | 334.00   | 55.41  | 26.76  | 82.17  |
| 577   | 123   | 119.00   | 335.00   | 55.54  | 26.84  | 82.38  |
| 578   | 123   | 119.00   | 336.00   | 55.68  | 26.92  | 82.60  |
| 579   | 123   | 119.00   | 337.00   | 55.82  | 27.00  | 82.82  |
| 580   | 123   | 119.00   | 338.00   | 55.96  | 27.08  | 83.04  |
| 581   | 123   | 119.00   | 339.00   | 56.10  | 27.16  | 83.26  |
| 582   | 123   | 119.00   | 340.00   | 56.23  | 27.24  | 83.47  |

Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 56.37  | 27.32  | 83.69  |
| 584   | 123   | 119.00   | 342.00   | 56.51  | 27.40  | 83.91  |
| 585   | 123   | 119.00   | 343.00   | 56.65  | 27.48  | 84.13  |
| 586   | 123   | 119.00   | 344.00   | 56.79  | 27.56  | 84.35  |
| 587   | 123   | 119.00   | 345.00   | 56.92  | 27.64  | 84.56  |
| 588   | 123   | 119.00   | 346.00   | 57.06  | 27.72  | 84.78  |
| 589   | 123   | 119.00   | 347.00   | 57.20  | 27.80  | 85.00  |
| 590   | 123   | 119.00   | 348.00   | 57.34  | 27.88  | 85.22  |
| 591   | 123   | 119.00   | 349.00   | 57.48  | 27.96  | 85.44  |
| 592   | 123   | 119.00   | 350.00   | 57.61  | 28.04  | 85.65  |
| 593   | 123   | 119.00   | 351.00   | 57.75  | 28.12  | 85.87  |
| 594   | 123   | 119.00   | 352.00   | 57.89  | 28.20  | 86.09  |
| 595   | 123   | 119.00   | 353.00   | 58.03  | 28.28  | 86.31  |
| 596   | 123   | 119.00   | 354.00   | 58.17  | 28.36  | 86.53  |
| 597   | 123   | 119.00   | 355.00   | 58.30  | 28.44  | 86.74  |
| 598   | 123   | 119.00   | 356.00   | 58.44  | 28.52  | 86.96  |
| 599   | 123   | 119.00   | 357.00   | 58.58  | 28.60  | 87.18  |
| 600   | 123   | 119.00   | 358.00   | 58.72  | 28.68  | 87.40  |
| 601   | 123   | 119.00   | 359.00   | 58.86  | 28.76  | 87.62  |
| 602   | 123   | 119.00   | 360.00   | 58.99  | 28.84  | 87.83  |
| 603   | 123   | 119.00   | 361.00   | 59.13  | 28.92  | 88.05  |
| 604   | 123   | 119.00   | 362.00   | 59.27  | 29.00  | 88.27  |
| 605   | 123   | 119.00   | 363.00   | 59.41  | 29.08  | 88.49  |
| 606   | 123   | 119.00   | 364.00   | 59.55  | 29.16  | 88.71  |
| 607   | 123   | 119.00   | 365.00   | 59.68  | 29.24  | 88.92  |
| 608   | 123   | 119.00   | 366.00   | 59.82  | 29.32  | 89.14  |
| 609   | 123   | 119.00   | 367.00   | 59.96  | 29.40  | 89.36  |
| 610   | 123   | 119.00   | 368.00   | 60.10  | 29.48  | 89.58  |
| 611   | 123   | 119.00   | 369.00   | 60.24  | 29.56  | 89.80  |
| 612   | 123   | 119.00   | 370.00   | 60.37  | 29.64  | 90.01  |
| 613   | 123   | 119.00   | 371.00   | 60.51  | 29.72  | 90.23  |
| 614   | 123   | 119.00   | 372.00   | 60.65  | 29.80  | 90.45  |
| 615   | 123   | 119.00   | 373.00   | 60.79  | 29.88  | 90.67  |
| 616   | 123   | 119.00   | 374.00   | 60.93  | 29.96  | 90.89  |
| 617   | 123   | 119.00   | 375.00   | 61.06  | 30.04  | 91.10  |
| 618   | 123   | 119.00   | 376.00   | 61.20  | 30.12  | 91.32  |
| 619   | 123   | 119.00   | 377.00   | 61.34  | 30.20  | 91.54  |
| 620   | 123   | 119.00   | 378.00   | 61.48  | 30.28  | 91.76  |
| 621   | 123   | 119.00   | 379.00   | 61.62  | 30.36  | 91.98  |
| 622   | 123   | 119.00   | 380.00   | 61.75  | 30.44  | 92.19  |
| 623   | 123   | 119.00   | 381.00   | 61.89  | 30.52  | 92.41  |
| 624   | 123   | 119.00   | 382.00   | 62.03  | 30.60  | 92.63  |
| 625   | 123   | 119.00   | 383.00   | 62.17  | 30.68  | 92.85  |
| 626   | 123   | 119.00   | 384.00   | 62.31  | 30.76  | 93.07  |
| 627   | 123   | 119.00   | 385.00   | 62.44  | 30.84  | 93.28  |
| 628   | 123   | 119.00   | 386.00   | 62.58  | 30.92  | 93.50  |
| 629   | 123   | 119.00   | 387.00   | 62.72  | 31.00  | 93.72  |
| 630   | 123   | 119.00   | 388.00   | 62.86  | 31.08  | 93.94  |
| 631   | 123   | 119.00   | 389.00   | 63.00  | 31.16  | 94.16  |
| 632   | 123   | 119.00   | 390.00   | 63.13  | 31.24  | 94.37  |
| 633   | 123   | 119.00   | 391.00   | 63.27  | 31.32  | 94.59  |
| 634   | 123   | 119.00   | 392.00   | 63.41  | 31.40  | 94.81  |
| 635   | 123   | 119.00   | 393.00   | 63.55  | 31.48  | 95.03  |
| 636   | 123   | 119.00   | 394.00   | 63.69  | 31.56  | 95.25  |
| 637   | 123   | 119.00   | 395.00   | 63.82  | 31.64  | 95.46  |

## Table letter A

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 63.96  | 31.72  | 95.68  |
| 639   | 123   | 119.00   | 397.00   | 64.10  | 31.80  | 95.90  |
| 640   | 123   | 119.00   | 398.00   | 64.24  | 31.88  | 96.12  |
| 641   | 123   | 119.00   | 399.00   | 64.38  | 31.96  | 96.34  |
| 642   | 123   | 119.00   | 400.00   | 64.51  | 32.04  | 96.55  |
| 643   | 123   | 119.00   | 401.00   | 64.65  | 32.12  | 96.77  |
| 644   | 123   | 119.00   | 402.00   | 64.79  | 32.20  | 96.99  |
| 645   | 123   | 119.00   | 403.00   | 64.93  | 32.28  | 97.21  |
| 646   | 123   | 119.00   | 404.00   | 65.07  | 32.36  | 97.43  |
| 647   | 123   | 119.00   | 405.00   | 65.20  | 32.44  | 97.64  |
| 648   | 123   | 119.00   | 406.00   | 65.34  | 32.52  | 97.86  |
| 649   | 123   | 119.00   | 407.00   | 65.48  | 32.60  | 98.08  |
| 650   | 123   | 119.00   | 408.00   | 65.62  | 32.68  | 98.30  |
| 651   | 123   | 119.00   | 409.00   | 65.76  | 32.76  | 98.52  |
| 652   | 123   | 119.00   | 410.00   | 65.89  | 32.84  | 98.73  |
| 653   | 123   | 119.00   | 411.00   | 66.03  | 32.92  | 98.95  |
| 654   | 123   | 119.00   | 412.00   | 66.17  | 33.00  | 99.17  |
| 655   | 123   | 119.00   | 413.00   | 66.31  | 33.08  | 99.39  |
| 656   | 123   | 119.00   | 414.00   | 66.45  | 33.16  | 99.61  |
| 657   | 123   | 119.00   | 415.00   | 66.58  | 33.24  | 99.82  |
| 658   | 123   | 119.00   | 416.00   | 66.72  | 33.32  | 100.04   |
| 659   | 123   | 119.00   | 417.00   | 66.86  | 33.40  | 100.26   |
| 660   | 123   | 119.00   | 418.00   | 67.00  | 33.48  | 100.48   |
| 661   | 123   | 119.00   | 419.00   | 67.14  | 33.56  | 100.70   |
| 662   | 123   | 119.00   | 420.00   | 67.27  | 33.64  | 100.91   |
| 663   | 123   | 119.00   | 421.00   | 67.41  | 33.72  | 101.13   |
| 664   | 123   | 119.00   | 422.00   | 67.55  | 33.80  | 101.35   |
| 665   | 123   | 119.00   | 423.00   | 67.69  | 33.88  | 101.57   |
| 666   | 123   | 119.00   | 424.00   | 67.83  | 33.96  | 101.79   |
| 667   | 123   | 119.00   | 425.00   | 67.96  | 34.04  | 102.00   |
| 668   | 123   | 119.00   | 426.00   | 68.10  | 34.12  | 102.22   |
| 669   | 123   | 119.00   | 427.00   | 68.24  | 34.20  | 102.44   |
| 670   | 123   | 119.00   | 428.00   | 68.38  | 34.28  | 102.66   |
| 671   | 123   | 119.00   | 429.00   | 68.52  | 34.36  | 102.88   |
| 672   | 123   | 119.00   | 430.00   | 68.65  | 34.44  | 103.09   |
| 673   | 123   | 119.00   | 431.00   | 68.79  | 34.52  | 103.31   |
| 674   | 123   | 119.00   | 432.00   | 68.93  | 34.60  | 103.53   |
| 675   | 123   | 119.00   | 433.00   | 69.07  | 34.68  | 103.75   |
| 676   | 123   | 119.00   | 434.00   | 69.21  | 34.76  | 103.97   |
| 677   | 123   | 119.00   | 435.00   | 69.34  | 34.84  | 104.18   |
| 678   | 123   | 119.00   | 436.00   | 69.48  | 34.92  | 104.40   |
| 679   | 123   | 119.00   | 437.00   | 69.62  | 35.00  | 104.62   |
| 680   | 123   | 119.00   | 438.00   | 69.76  | 35.08  | 104.84   |
| 681   | 123   | 119.00   | 439.00   | 69.90  | 35.16  | 105.06   |
| 682   | 123   | 119.00   | 440.00   | 70.03  | 35.24  | 105.27   |
| 683   | 123   | 119.00   | 441.00   | 70.17  | 35.32  | 105.49   |
| 684   | 123   | 119.00   | 442.00   | 70.31  | 35.40  | 105.71   |
| 685   | 123   | 119.00   | 443.00   | 70.45  | 35.48  | 105.93   |
| 686   | 123   | 119.00   | 444.00   | 70.59  | 35.56  | 106.15   |
| 687   | 123   | 119.00   | 445.00   | 70.72  | 35.64  | 106.36   |
| 688   | 123   | 119.00   | 446.00   | 70.86  | 35.72  | 106.58   |
| 689   | 123   | 119.00   | 447.00   | 71.00  | 35.80  | 106.80   |
| 690   | 123   | 119.00   | 448.00   | 71.14  | 35.88  | 107.02   |
| 691   | 123   | 119.00   | 449.00   | 71.28  | 35.96  | 107.24   |
| 692   | 123   | 119.00   | 450.00   | 71.41  | 36.04  | 107.45   |

Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 71.55  | 36.12  | 107.67   |
| 694   | 123   | 119.00   | 452.00   | 71.69  | 36.20  | 107.89   |
| 695   | 123   | 119.00   | 453.00   | 71.83  | 36.28  | 108.11   |
| 696   | 123   | 119.00   | 454.00   | 71.97  | 36.36  | 108.33   |
| 697   | 123   | 119.00   | 455.00   | 72.10  | 36.44  | 108.54   |
| 698   | 123   | 119.00   | 456.00   | 72.24  | 36.52  | 108.76   |
| 699   | 123   | 119.00   | 457.00   | 72.38  | 36.60  | 108.98   |
| 700   | 123   | 119.00   | 458.00   | 72.52  | 36.68  | 109.20   |
| 701   | 123   | 119.00   | 459.00   | 72.66  | 36.76  | 109.42   |
| 702   | 123   | 119.00   | 460.00   | 72.79  | 36.84  | 109.63   |
| 703   | 123   | 119.00   | 461.00   | 72.93  | 36.92  | 109.85   |
| 704   | 123   | 119.00   | 462.00   | 73.07  | 37.00  | 110.07   |
| 705   | 123   | 119.00   | 463.00   | 73.21  | 37.08  | 110.29   |
| 706   | 123   | 119.00   | 464.00   | 73.35  | 37.16  | 110.51   |
| 707   | 123   | 119.00   | 465.00   | 73.48  | 37.24  | 110.72   |
| 708   | 123   | 119.00   | 466.00   | 73.62  | 37.32  | 110.94   |
| 709   | 123   | 119.00   | 467.00   | 73.76  | 37.40  | 111.16   |
| 710   | 123   | 119.00   | 468.00   | 73.90  | 37.48  | 111.38   |
| 711   | 123   | 119.00   | 469.00   | 74.04  | 37.56  | 111.60   |
| 712   | 123   | 119.00   | 470.00   | 74.17  | 37.64  | 111.81   |
| 713   | 123   | 119.00   | 471.00   | 74.31  | 37.72  | 112.03   |
| 714   | 123   | 119.00   | 472.00   | 74.45  | 37.80  | 112.25   |
| 715   | 123   | 119.00   | 473.00   | 74.59  | 37.88  | 112.47   |
| 716   | 123   | 119.00   | 474.00   | 74.73  | 37.96  | 112.69   |
| 717   | 123   | 119.00   | 475.00   | 74.86  | 38.04  | 112.90   |
| 718   | 123   | 119.00   | 476.00   | 75.00  | 38.12  | 113.12   |
| 719   | 123   | 119.00   | 477.00   | 75.14  | 38.20  | 113.34   |
| 720   | 123   | 119.00   | 478.00   | 75.28  | 38.28  | 113.56   |
| 721   | 123   | 119.00   | 479.00   | 75.42  | 38.36  | 113.78   |
| 722   | 123   | 119.00   | 480.00   | 75.55  | 38.44  | 113.99   |
| 723   | 123   | 119.00   | 481.00   | 75.69  | 38.52  | 114.21   |
| 724   | 123   | 119.00   | 482.00   | 75.83  | 38.60  | 114.43   |
| 725   | 123   | 119.00   | 483.00   | 75.97  | 38.68  | 114.65   |
| 726   | 123   | 119.00   | 484.00   | 76.11  | 38.76  | 114.87   |
| 727   | 123   | 119.00   | 485.00   | 76.24  | 38.84  | 115.08   |
| 728   | 123   | 119.00   | 486.00   | 76.38  | 38.92  | 115.30   |
| 729   | 123   | 119.00   | 487.00   | 76.52  | 39.00  | 115.52   |
| 730   | 123   | 119.00   | 488.00   | 76.66  | 39.08  | 115.74   |
| 731   | 123   | 119.00   | 489.00   | 76.80  | 39.16  | 115.96   |
| 732   | 123   | 119.00   | 490.00   | 76.93  | 39.24  | 116.17   |
| 733   | 123   | 119.00   | 491.00   | 77.07  | 39.32  | 116.39   |
| 734   | 123   | 119.00   | 492.00   | 77.21  | 39.40  | 116.61   |
| 735   | 123   | 119.00   | 493.00   | 77.35  | 39.48  | 116.83   |
| 736   | 123   | 119.00   | 494.00   | 77.49  | 39.56  | 117.05   |
| 737   | 123   | 119.00   | 495.00   | 77.62  | 39.64  | 117.26   |
| 738   | 123   | 119.00   | 496.00   | 77.76  | 39.72  | 117.48   |
| 739   | 123   | 119.00   | 497.00   | 77.90  | 39.80  | 117.70   |
| 740   | 123   | 119.00   | 498.00   | 78.04  | 39.88  | 117.92   |
| 741   | 123   | 119.00   | 499.00   | 78.18  | 39.96  | 118.14   |
| 742   | 123   | 119.00   | 500.00   | 78.31  | 40.04  | 118.35   |
| 743   | 123   | 119.00   | 501.00   | 78.45  | 40.12  | 118.57   |
| 744   | 123   | 119.00   | 502.00   | 78.59  | 40.20  | 118.79   |
| 745   | 123   | 119.00   | 503.00   | 78.73  | 40.28  | 119.01   |
| 746   | 123   | 119.00   | 504.00   | 78.87  | 40.36  | 119.23   |
| 747   | 123   | 119.00   | 505.00   | 79.00  | 40.44  | 119.44   |

## Table letter A

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 79.14  | 40.52  | 119.66   |
| 749   | 123   | 119.00   | 507.00   | 79.28  | 40.60  | 119.88   |
| 750   | 123   | 119.00   | 508.00   | 79.42  | 40.68  | 120.10   |
| 751   | 123   | 119.00   | 509.00   | 79.56  | 40.76  | 120.32   |
| 752   | 123   | 119.00   | 510.00   | 79.69  | 40.84  | 120.53   |
| 753   | 123   | 119.00   | 511.00   | 79.83  | 40.92  | 120.75   |
| 754   | 123   | 119.00   | 512.00   | 79.97  | 41.00  | 120.97   |
| 755   | 123   | 119.00   | 513.00   | 80.11  | 41.08  | 121.19   |
| 756   | 123   | 119.00   | 514.00   | 80.25  | 41.16  | 121.41   |
| 757   | 123   | 119.00   | 515.00   | 80.38  | 41.24  | 121.62   |
| 758   | 123   | 119.00   | 516.00   | 80.52  | 41.32  | 121.84   |
| 759   | 123   | 119.00   | 517.00   | 80.66  | 41.40  | 122.06   |
| 760   | 123   | 119.00   | 518.00   | 80.80  | 41.48  | 122.28   |
| 761   | 123   | 119.00   | 519.00   | 80.94  | 41.56  | 122.50   |
| 762   | 123   | 119.00   | 520.00   | 81.07  | 41.64  | 122.71   |
| 763   | 123   | 119.00   | 521.00   | 81.21  | 41.72  | 122.93   |
| 764   | 123   | 119.00   | 522.00   | 81.35  | 41.80  | 123.15   |
| 765   | 123   | 119.00   | 523.00   | 81.49  | 41.88  | 123.37   |
| 766   | 123   | 119.00   | 524.00   | 81.63  | 41.96  | 123.59   |
| 767   | 123   | 119.00   | 525.00   | 81.76  | 42.04  | 123.80   |
| 768   | 123   | 119.00   | 526.00   | 81.90  | 42.12  | 124.02   |
| 769   | 123   | 119.00   | 527.00   | 82.04  | 42.20  | 124.24   |
| 770   | 123   | 119.00   | 528.00   | 82.18  | 42.28  | 124.46   |
| 771   | 123   | 119.00   | 529.00   | 82.32  | 42.36  | 124.68   |
| 772   | 123   | 119.00   | 530.00   | 82.45  | 42.44  | 124.89   |
| 773   | 123   | 119.00   | 531.00   | 82.59  | 42.52  | 125.11   |
| 774   | 123   | 119.00   | 532.00   | 82.73  | 42.60  | 125.33   |
| 775   | 123   | 119.00   | 533.00   | 82.87  | 42.68  | 125.55   |
| 776   | 123   | 119.00   | 534.00   | 83.01  | 42.76  | 125.77   |
| 777   | 123   | 119.00   | 535.00   | 83.14  | 42.84  | 125.98   |
| 778   | 123   | 119.00   | 536.00   | 83.28  | 42.92  | 126.20   |
| 779   | 123   | 119.00   | 537.00   | 83.42  | 43.00  | 126.42   |
| 780   | 123   | 119.00   | 538.00   | 83.56  | 43.08  | 126.64   |
| 781   | 123   | 119.00   | 539.00   | 83.70  | 43.16  | 126.86   |
| 782   | 123   | 119.00   | 540.00   | 83.83  | 43.24  | 127.07   |
| 783   | 123   | 119.00   | 541.00   | 83.97  | 43.32  | 127.29   |
| 784   | 123   | 119.00   | 542.00   | 84.11  | 43.40  | 127.51   |
| 785   | 123   | 119.00   | 543.00   | 84.25  | 43.48  | 127.73   |
| 786   | 123   | 119.00   | 544.00   | 84.39  | 43.56  | 127.95   |
| 787   | 123   | 119.00   | 545.00   | 84.52  | 43.64  | 128.16   |
| 788   | 123   | 119.00   | 546.00   | 84.66  | 43.72  | 128.38   |
| 789   | 123   | 119.00   | 547.00   | 84.80  | 43.80  | 128.60   |
| 790   | 123   | 119.00   | 548.00   | 84.94  | 43.88  | 128.82   |
| 791   | 123   | 119.00   | 549.00   | 85.08  | 43.96  | 129.04   |
| 792   | 123   | 119.00   | 550.00   | 85.21  | 44.04  | 129.25   |
| 793   | 123   | 119.00   | 551.00   | 85.35  | 44.12  | 129.47   |
| 794   | 123   | 119.00   | 552.00   | 85.49  | 44.20  | 129.69   |
| 795   | 123   | 119.00   | 553.00   | 85.63  | 44.28  | 129.91   |
| 796   | 123   | 119.00   | 554.00   | 85.77  | 44.36  | 130.13   |
| 797   | 123   | 119.00   | 555.00   | 85.90  | 44.44  | 130.34   |
| 798   | 123   | 119.00   | 556.00   | 86.04  | 44.52  | 130.56   |
| 799   | 123   | 119.00   | 557.00   | 86.18  | 44.60  | 130.78   |
| 800   | 123   | 119.00   | 558.00   | 86.32  | 44.68  | 131.00   |
| 801   | 123   | 119.00   | 559.00   | 86.46  | 44.76  | 131.22   |
| 802   | 123   | 119.00   | 560.00   | 86.59  | 44.84  | 131.43   |



Weekly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 86.73  | 44.92  | 131.65   |
| 804   | 123   | 119.00   | 562.00   | 86.87  | 45.00  | 131.87   |
| 805   | 123   | 119.00   | 563.00   | 87.01  | 45.08  | 132.09   |
| 806   | 123   | 119.00   | 564.00   | 87.15  | 45.16  | 132.31   |
| 807   | 123   | 119.00   | 565.00   | 87.28  | 45.24  | 132.52   |
| 808   | 123   | 119.00   | 566.00   | 87.42  | 45.32  | 132.74   |
| 809   | 123   | 119.00   | 567.00   | 87.56  | 45.40  | 132.96   |
| 810   | 123   | 119.00   | 568.00   | 87.70  | 45.48  | 133.18   |
| 811   | 123   | 119.00   | 569.00   | 87.84  | 45.56  | 133.40   |
| 812   | 123   | 119.00   | 570.00   | 87.97  | 45.64  | 133.61   |
| 813   | 123   | 119.00   | 571.00   | 88.11  | 45.72  | 133.83   |
| 814   | 123   | 119.00   | 572.00   | 88.25  | 45.80  | 134.05   |
| 815   | 123   | 119.00   | 573.00   | 88.39  | 45.88  | 134.27   |
| 816   | 123   | 119.00   | 574.00   | 88.53  | 45.96  | 134.49   |
| 817   | 123   | 119.00   | 575.00   | 88.66  | 46.04  | 134.70   |
| 818   | 123   | 119.00   | 576.00   | 88.80  | 46.12  | 134.92   |
| 819   | 123   | 119.00   | 577.00   | 88.94  | 46.20  | 135.14   |
| 820   | 123   | 119.00   | 578.00   | 89.08  | 46.28  | 135.36   |
| 821   | 123   | 119.00   | 579.00   | 89.22  | 46.36  | 135.58   |
| 822   | 123   | 119.00   | 580.00   | 89.35  | 46.44  | 135.79   |
| 823   | 123   | 119.00   | 581.00   | 89.49  | 46.52  | 136.01   |
| 824   | 123   | 119.00   | 582.00   | 89.63  | 46.60  | 136.23   |
| 825   | 123   | 119.00   | 583.00   | 89.77  | 46.68  | 136.45   |
| 826   | 123   | 119.00   | 584.00   | 89.91  | 46.76  | 136.67   |
| 827   | 123   | 119.00   | 585.00   | 90.04  | 46.84  | 136.88   |
| 828   | 123   | 119.00   | 586.00   | 90.18  | 46.92  | 137.10   |
| 829   | 123   | 119.00   | 587.00   | 90.32  | 47.00  | 137.32   |
| 830   | 123   | 119.00   | 588.00   | 90.46  | 47.08  | 137.54   |
| 831   | 123   | 119.00   | 589.00   | 90.60  | 47.16  | 137.76   |
| 832   | 123   | 119.00   | 590.00   | 90.73  | 47.24  | 137.97   |
| 833   | 123   | 119.00   | 591.00   | 90.87  | 47.32  | 138.19   |
| 834   | 123   | 119.00   | 592.00   | 91.01  | 47.40  | 138.41   |
| 835   | 123   | 119.00   | 593.00   | 91.15  | 47.48  | 138.63   |
| 836   | 123   | 119.00   | 594.00   | 91.29  | 47.56  | 138.85   |
| 837   | 123   | 119.00   | 595.00   | 91.42  | 47.64  | 139.06   |
| 838   | 123   | 119.00   | 596.00   | 91.56  | 47.72  | 139.28   |
| 839   | 123   | 119.00   | 597.00   | 91.70  | 47.80  | 139.50   |
| 840   | 123   | 119.00   | 598.00   | 91.84  | 47.88  | 139.72   |
| 841   | 123   | 119.00   | 599.00   | 91.98  | 47.96  | 139.94   |
| 842   | 123   | 119.00   | 600.00   | 92.11  | 48.04  | 140.15   |
| 843   | 123   | 119.00   | 601.00   | 92.25  | 48.12  | 140.37   |
| 844   | 123   | 119.00   | 602.00   | 92.39  | 48.20  | 140.59   |
| 845   | 123   | 119.00   | 603.00   | 92.53  | 48.28  | 140.81   |
| 846   | 123   | 119.00   | 604.00   | 92.67  | 48.36  | 141.03   |
| 847   | 123   | 119.00   | 605.00   | 92.80  | 48.44  | 141.24   |
| 848   | 123   | 119.00   | 606.00   | 92.94  | 48.52  | 141.46   |
| 849   | 123   | 119.00   | 607.00   | 93.08  | 48.60  | 141.68   |
| 850   | 123   | 119.00   | 608.00   | 93.22  | 48.68  | 141.90   |
| 851   | 123   | 119.00   | 609.00   | 93.36  | 48.76  | 142.12   |
| 852   | 123   | 119.00   | 610.00   | 93.49  | 48.84  | 142.33   |
| 853   | 123   | 119.00   | 611.00   | 93.63  | 48.92  | 142.55   |
| 854   | 123   | 119.00   | 612.00   | 93.77  | 49.00  | 142.77   |
| 855   | 123   | 119.00   | 613.00   | 93.91  | 49.08  | 142.99   |
| 856   | 123   | 119.00   | 614.00   | 94.05  | 49.16  | 143.21   |
| 857   | 123   | 119.00   | 615.00   | 94.18  | 49.24  | 143.42   |

**Table letter A**

**Weekly table**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 858   | 123   | 119.00   | 616.00   | 94.32  | 49.32  | 143.64   |
| 859   | 123   | 119.00   | 617.00   | 94.46  | 49.40  | 143.86   |
| 860   | 123   | 119.00   | 618.00   | 94.60  | 49.48  | 144.08   |
| 861   | 123   | 119.00   | 619.00   | 94.74  | 49.56  | 144.30   |
| 862   | 123   | 119.00   | 620.00   | 94.87  | 49.64  | 144.51   |
| 863   | 123   | 119.00   | 621.00   | 95.01  | 49.72  | 144.73   |
| 864   | 123   | 119.00   | 622.00   | 95.15  | 49.80  | 144.95   |
| 865   | 123   | 119.00   | 623.00   | 95.29  | 49.88  | 145.17   |
| 866   | 123   | 119.00   | 624.00   | 95.43  | 49.96  | 145.39   |
| 867   | 123   | 119.00   | 625.00   | 95.56  | 50.04  | 145.60   |
| 868   | 123   | 119.00   | 626.00   | 95.70  | 50.12  | 145.82   |
| 869   | 123   | 119.00   | 627.00   | 95.84  | 50.20  | 146.04   |
| 870   | 123   | 119.00   | 628.00   | 95.98  | 50.28  | 146.26   |
| 871   | 123   | 119.00   | 629.00   | 96.12  | 50.36  | 146.48   |
| 872   | 123   | 119.00   | 630.00   | 96.25  | 50.44  | 146.69   |
| 873   | 123   | 119.00   | 631.00   | 96.39  | 50.52  | 146.91   |
| 874   | 123   | 119.00   | 632.00   | 96.53  | 50.60  | 147.13   |
| 875   | 123   | 119.00   | 633.00   | 96.67  | 50.68  | 147.35   |
| 876   | 123   | 119.00   | 634.00   | 96.81  | 50.76  | 147.57   |
| 877   | 123   | 119.00   | 635.00   | 96.94  | 50.84  | 147.78   |
| 878   | 123   | 119.00   | 636.00   | 97.08  | 50.92  | 148.00   |
| 879   | 123   | 119.00   | 637.00   | 97.22  | 51.00  | 148.22   |
| 880   | 123   | 119.00   | 638.00   | 97.36  | 51.08  | 148.44   |
| 881   | 123   | 119.00   | 639.00   | 97.50  | 51.16  | 148.66   |
| 882   | 123   | 119.00   | 640.00   | 97.63  | 51.24  | 148.87   |
| 883   | 123   | 119.00   | 641.00   | 97.77  | 51.32  | 149.09   |
| 884   | 123   | 119.00   | 642.00   | 97.91  | 51.40  | 149.31   |
| 885   | 123   | 119.00   | 643.00   | 98.05  | 51.48  | 149.53   |
| 886   | 123   | 119.00   | 644.00   | 98.19  | 51.56  | 149.75   |
| 887   | 123   | 119.00   | 645.00   | 98.32  | 51.64  | 149.96   |
| 888   | 123   | 119.00   | 646.00   | 98.46  | 51.72  | 150.18   |
| 889   | 123   | 119.00   | 647.00   | 98.60  | 51.80  | 150.40   |
| 890   | 123   | 119.00   | 648.00   | 98.74  | 51.88  | 150.62   |
| 891   | 123   | 119.00   | 649.00   | 98.88  | 51.96  | 150.84   |
| 892   | 123   | 119.00   | 650.00   | 99.01  | 52.04  | 151.05   |
| 893   | 123   | 119.00   | 651.00   | 99.15  | 52.12  | 151.27   |
| 894   | 123   | 119.00   | 652.00   | 99.29  | 52.20  | 151.49   |
| 895   | 123   | 119.00   | 653.00   | 99.43  | 52.28  | 151.71   |
| 896   | 123   | 119.00   | 654.00   | 99.57  | 52.36  | 151.93   |
| 897   | 123   | 119.00   | 655.00   | 99.70  | 52.44  | 152.14   |
| 898   | 123   | 119.00   | 656.00   | 99.84  | 52.52  | 152.36   |
| 899   | 123   | 119.00   | 657.00   | 99.98  | 52.60  | 152.58   |
| 900   | 123   | 119.00   | 658.00   | 100.12   | 52.68  | 152.80   |
| 901   | 123   | 119.00   | 659.00   | 100.26   | 52.76  | 153.02   |
| 902   | 123   | 119.00   | 660.00   | 100.39   | 52.84  | 153.23   |
| 903   | 123   | 119.00   | 661.00   | 100.53   | 52.92  | 153.45   |
| 904   | 123   | 119.00   | 662.00   | 100.67   | 53.00  | 153.67   |
| 905   | 123   | 119.00   | 663.00   | 100.81   | 53.08  | 153.89   |
| 906   | 123   | 119.00   | 664.00   | 100.95   | 53.16  | 154.11   |
| 907   | 123   | 119.00   | 665.00   | 101.08   | 53.24  | 154.32   |
| 908   | 123   | 119.00   | 666.00   | 101.22   | 53.32  | 154.54   |
| 909   | 123   | 119.00   | 667.00   | 101.36   | 53.40  | 154.76   |
| 910   | 123   | 119.00   | 668.00   | 101.50   | 53.48  | 154.98   |
| 911   | 123   | 119.00   | 669.00   | 101.64   | 53.56  | 155.20   |
| 912   | 123   | 119.00   | 670.00   | 101.77   | 53.64  | 155.41   |

**Weekly table**

**Table letter A**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 913   | 123   | 119.00   | 671.00   | 101.91   | 53.72  | 155.63   |
| 914   | 123   | 119.00   | 672.00   | 102.05   | 53.80  | 155.85   |
| 915   | 123   | 119.00   | 673.00   | 102.19   | 53.88  | 156.07   |
| 916   | 123   | 119.00   | 674.00   | 102.33   | 53.96  | 156.29   |
| 917   | 123   | 119.00   | 675.00   | 102.46   | 54.04  | 156.50   |
| 918   | 123   | 119.00   | 676.00   | 102.60   | 54.12  | 156.72   |
| 919   | 123   | 119.00   | 677.00   | 102.74   | 54.20  | 156.94   |
| 920   | 123   | 119.00   | 678.00   | 102.88   | 54.28  | 157.16   |
| 921   | 123   | 119.00   | 679.00   | 103.02   | 54.36  | 157.38   |
| 922   | 123   | 119.00   | 680.00   | 103.15   | 54.44  | 157.59   |
| 923   | 123   | 119.00   | 681.00   | 103.29   | 54.52  | 157.81   |
| 924   | 123   | 119.00   | 682.00   | 103.43   | 54.60  | 158.03   |
| 925   | 123   | 119.00   | 683.00   | 103.57   | 54.68  | 158.25   |
| 926   | 123   | 119.00   | 684.00   | 103.71   | 54.76  | 158.47   |
| 927   | 123   | 119.00   | 685.00   | 103.84   | 54.84  | 158.68   |
| 928   | 123   | 119.00   | 686.00   | 103.98   | 54.92  | 158.90   |
| 929   | 123   | 119.00   | 687.00   | 104.12   | 55.00  | 159.12   |
| 930   | 123   | 119.00   | 688.00   | 104.26   | 55.08  | 159.34   |
| 931   | 123   | 119.00   | 689.00   | 104.40   | 55.16  | 159.56   |
| 932   | 123   | 119.00   | 690.00   | 104.53   | 55.24  | 159.77   |
| 933   | 123   | 119.00   | 691.00   | 104.67   | 55.32  | 159.99   |
| 934   | 123   | 119.00   | 692.00   | 104.81   | 55.40  | 160.21   |
| 935   | 123   | 119.00   | 693.00   | 104.95   | 55.48  | 160.43   |
| 936   | 123   | 119.00   | 694.00   | 105.09   | 55.56  | 160.65   |
| 937   | 123   | 119.00   | 695.00   | 105.22   | 55.64  | 160.86   |
| 938   | 123   | 119.00   | 696.00   | 105.36   | 55.72  | 161.08   |
| 939   | 123   | 119.00   | 697.00   | 105.50   | 55.80  | 161.30   |
| 940   | 123   | 119.00   | 698.00   | 105.64   | 55.88  | 161.52   |
| 941   | 123   | 119.00   | 699.00   | 105.78   | 55.96  | 161.74   |
| 942   | 123   | 119.00   | 700.00   | 105.91   | 56.04  | 161.95   |
| 943   | 123   | 119.00   | 701.00   | 106.05   | 56.12  | 162.17   |
| 944   | 123   | 119.00   | 702.00   | 106.19   | 56.20  | 162.39   |
| 945   | 123   | 119.00   | 703.00   | 106.33   | 56.28  | 162.61   |
| 946   | 123   | 119.00   | 704.00   | 106.47   | 56.36  | 162.83   |
| 947   | 123   | 119.00   | 705.00   | 106.60   | 56.44  | 163.04   |
| 948   | 123   | 119.00   | 706.00   | 106.74   | 56.52  | 163.26   |
| 949   | 123   | 119.00   | 707.00   | 106.88   | 56.60  | 163.48   |
| 950   | 123   | 119.00   | 708.00   | 107.02   | 56.68  | 163.70   |
| 951   | 123   | 119.00   | 709.00   | 107.16   | 56.76  | 163.92   |
| 952   | 123   | 119.00   | 710.00   | 107.29   | 56.84  | 164.13   |
| 953   | 123   | 119.00   | 711.00   | 107.43   | 56.92  | 164.35   |
| 954   | 123   | 119.00   | 712.00   | 107.57   | 57.00  | 164.57   |
| 955   | 123   | 119.00   | 713.00   | 107.71   | 57.08  | 164.79   |
| 956   | 123   | 119.00   | 714.00   | 107.85   | 57.16  | 165.01   |
| 957   | 123   | 119.00   | 715.00   | 107.98   | 57.24  | 165.22   |
| 958   | 123   | 119.00   | 716.00   | 108.12   | 57.32  | 165.44   |
| 959   | 123   | 119.00   | 717.00   | 108.26   | 57.40  | 165.66   |
| 960   | 123   | 119.00   | 718.00   | 108.40   | 57.48  | 165.88   |
| 961   | 123   | 119.00   | 719.00   | 108.54   | 57.56  | 166.10   |
| 962   | 123   | 119.00   | 720.00   | 108.67   | 57.64  | 166.31   |
| 963   | 123   | 119.00   | 721.00   | 108.81   | 57.72  | 166.53   |
| 964   | 123   | 119.00   | 722.00   | 108.95   | 57.80  | 166.75   |
| 965   | 123   | 119.00   | 723.00   | 109.09   | 57.88  | 166.97   |
| 966   | 123   | 119.00   | 724.00   | 109.23   | 57.96  | 167.19   |
| 967   | 123   | 119.00   | 725.00   | 109.30   | 58.00  | 167.30   |

If the employee's gross pay is over £967, go to page 350.

# Monthly table for standard rate NICs for use from 6 April 2024 to 5 April 2025

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 scheme and over the age of 25.

Do not use this table for:

- any tax year other than 2024 to 2025
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are under the age of 21 (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.69   | 0.00   | 0.69   |
| 765   | 533   | 232.00   | 0.00   | 1.24   | 0.00   | 1.24   |
| 769   | 533   | 236.00   | 0.00   | 1.79   | 0.00   | 1.79   |
| 773   | 533   | 240.00   | 0.00   | 2.35   | 0.00   | 2.35   |
| 777   | 533   | 244.00   | 0.00   | 2.90   | 0.00   | 2.90   |
| 781   | 533   | 248.00   | 0.00   | 3.45   | 0.00   | 3.45   |
| 785   | 533   | 252.00   | 0.00   | 4.00   | 0.00   | 4.00   |
| 789   | 533   | 256.00   | 0.00   | 4.55   | 0.00   | 4.55   |
| 793   | 533   | 260.00   | 0.00   | 5.11   | 0.00   | 5.11   |
| 797   | 533   | 264.00   | 0.00   | 5.66   | 0.00   | 5.66   |
| 801   | 533   | 268.00   | 0.00   | 6.21   | 0.00   | 6.21   |
| 805   | 533   | 272.00   | 0.00   | 6.76   | 0.00   | 6.76   |
| 809   | 533   | 276.00   | 0.00   | 7.31   | 0.00   | 7.31   |
| 813   | 533   | 280.00   | 0.00   | 7.87   | 0.00   | 7.87   |
| 817   | 533   | 284.00   | 0.00   | 8.42   | 0.00   | 8.42   |
| 821   | 533   | 288.00   | 0.00   | 8.97   | 0.00   | 8.97   |
| 825   | 533   | 292.00   | 0.00   | 9.52   | 0.00   | 9.52   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 10.07  | 0.00   | 10.07  |
| 833   | 533   | 300.00   | 0.00   | 10.63  | 0.00   | 10.63  |
| 837   | 533   | 304.00   | 0.00   | 11.18  | 0.00   | 11.18  |
| 841   | 533   | 308.00   | 0.00   | 11.73  | 0.00   | 11.73  |
| 845   | 533   | 312.00   | 0.00   | 12.28  | 0.00   | 12.28  |
| 849   | 533   | 316.00   | 0.00   | 12.83  | 0.00   | 12.83  |
| 853   | 533   | 320.00   | 0.00   | 13.39  | 0.00   | 13.39  |
| 857   | 533   | 324.00   | 0.00   | 13.94  | 0.00   | 13.94  |
| 861   | 533   | 328.00   | 0.00   | 14.49  | 0.00   | 14.49  |
| 865   | 533   | 332.00   | 0.00   | 15.04  | 0.00   | 15.04  |
| 869   | 533   | 336.00   | 0.00   | 15.59  | 0.00   | 15.59  |
| 873   | 533   | 340.00   | 0.00   | 16.15  | 0.00   | 16.15  |
| 877   | 533   | 344.00   | 0.00   | 16.70  | 0.00   | 16.70  |
| 881   | 533   | 348.00   | 0.00   | 17.25  | 0.00   | 17.25  |
| 885   | 533   | 352.00   | 0.00   | 17.80  | 0.00   | 17.80  |
| 889   | 533   | 356.00   | 0.00   | 18.35  | 0.00   | 18.35  |
| 893   | 533   | 360.00   | 0.00   | 18.91  | 0.00   | 18.91  |
| 897   | 533   | 364.00   | 0.00   | 19.46  | 0.00   | 19.46  |
| 901   | 533   | 368.00   | 0.00   | 20.01  | 0.00   | 20.01  |
| 905   | 533   | 372.00   | 0.00   | 20.56  | 0.00   | 20.56  |
| 909   | 533   | 376.00   | 0.00   | 21.11  | 0.00   | 21.11  |
| 913   | 533   | 380.00   | 0.00   | 21.67  | 0.00   | 21.67  |
| 917   | 533   | 384.00   | 0.00   | 22.22  | 0.00   | 22.22  |
| 921   | 533   | 388.00   | 0.00   | 22.77  | 0.00   | 22.77  |
| 925   | 533   | 392.00   | 0.00   | 23.32  | 0.00   | 23.32  |
| 929   | 533   | 396.00   | 0.00   | 23.87  | 0.00   | 23.87  |
| 933   | 533   | 400.00   | 0.00   | 24.43  | 0.00   | 24.43  |
| 937   | 533   | 404.00   | 0.00   | 24.98  | 0.00   | 24.98  |
| 941   | 533   | 408.00   | 0.00   | 25.53  | 0.00   | 25.53  |
| 945   | 533   | 412.00   | 0.00   | 26.08  | 0.00   | 26.08  |
| 949   | 533   | 416.00   | 0.00   | 26.63  | 0.00   | 26.63  |
| 953   | 533   | 420.00   | 0.00   | 27.19  | 0.00   | 27.19  |
| 957   | 533   | 424.00   | 0.00   | 27.74  | 0.00   | 27.74  |
| 961   | 533   | 428.00   | 0.00   | 28.29  | 0.00   | 28.29  |
| 965   | 533   | 432.00   | 0.00   | 28.84  | 0.00   | 28.84  |
| 969   | 533   | 436.00   | 0.00   | 29.39  | 0.00   | 29.39  |
| 973   | 533   | 440.00   | 0.00   | 29.95  | 0.00   | 29.95  |
| 977   | 533   | 444.00   | 0.00   | 30.50  | 0.00   | 30.50  |
| 981   | 533   | 448.00   | 0.00   | 31.05  | 0.00   | 31.05  |
| 985   | 533   | 452.00   | 0.00   | 31.60  | 0.00   | 31.60  |
| 989   | 533   | 456.00   | 0.00   | 32.15  | 0.00   | 32.15  |
| 993   | 533   | 460.00   | 0.00   | 32.71  | 0.00   | 32.71  |
| 997   | 533   | 464.00   | 0.00   | 33.26  | 0.00   | 33.26  |
| 1001  | 533   | 468.00   | 0.00   | 33.81  | 0.00   | 33.81  |
| 1005  | 533   | 472.00   | 0.00   | 34.36  | 0.00   | 34.36  |
| 1009  | 533   | 476.00   | 0.00   | 34.91  | 0.00   | 34.91  |
| 1013  | 533   | 480.00   | 0.00   | 35.47  | 0.00   | 35.47  |
| 1017  | 533   | 484.00   | 0.00   | 36.02  | 0.00   | 36.02  |
| 1021  | 533   | 488.00   | 0.00   | 36.57  | 0.00   | 36.57  |
| 1025  | 533   | 492.00   | 0.00   | 37.12  | 0.00   | 37.12  |
| 1029  | 533   | 496.00   | 0.00   | 37.67  | 0.00   | 37.67  |
| 1033  | 533   | 500.00   | 0.00   | 38.23  | 0.00   | 38.23  |
| 1037  | 533   | 504.00   | 0.00   | 38.78  | 0.00   | 38.78  |
| 1041  | 533   | 508.00   | 0.00   | 39.33  | 0.00   | 39.33  |
| 1045  | 533   | 512.00   | 0.00   | 39.81  | 0.00   | 39.81  |

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 40.02  | 0.00   | 40.02  |
| 1049  | 533   | 515.00   | 1.00   | 40.43  | 0.24   | 40.67  |
| 1053  | 533   | 515.00   | 5.00   | 40.99  | 0.56   | 41.55  |
| 1057  | 533   | 515.00   | 9.00   | 41.54  | 0.88   | 42.42  |
| 1061  | 533   | 515.00   | 13.00  | 42.09  | 1.20   | 43.29  |
| 1065  | 533   | 515.00   | 17.00  | 42.64  | 1.52   | 44.16  |
| 1069  | 533   | 515.00   | 21.00  | 43.19  | 1.84   | 45.03  |
| 1073  | 533   | 515.00   | 25.00  | 43.75  | 2.16   | 45.91  |
| 1077  | 533   | 515.00   | 29.00  | 44.30  | 2.48   | 46.78  |
| 1081  | 533   | 515.00   | 33.00  | 44.85  | 2.80   | 47.65  |
| 1085  | 533   | 515.00   | 37.00  | 45.40  | 3.12   | 48.52  |
| 1089  | 533   | 515.00   | 41.00  | 45.95  | 3.44   | 49.39  |
| 1093  | 533   | 515.00   | 45.00  | 46.51  | 3.76   | 50.27  |
| 1097  | 533   | 515.00   | 49.00  | 47.06  | 4.08   | 51.14  |
| 1101  | 533   | 515.00   | 53.00  | 47.61  | 4.40   | 52.01  |
| 1105  | 533   | 515.00   | 57.00  | 48.16  | 4.72   | 52.88  |
| 1109  | 533   | 515.00   | 61.00  | 48.71  | 5.04   | 53.75  |
| 1113  | 533   | 515.00   | 65.00  | 49.27  | 5.36   | 54.63  |
| 1117  | 533   | 515.00   | 69.00  | 49.82  | 5.68   | 55.50  |
| 1121  | 533   | 515.00   | 73.00  | 50.37  | 6.00   | 56.37  |
| 1125  | 533   | 515.00   | 77.00  | 50.92  | 6.32   | 57.24  |
| 1129  | 533   | 515.00   | 81.00  | 51.47  | 6.64   | 58.11  |
| 1133  | 533   | 515.00   | 85.00  | 52.03  | 6.96   | 58.99  |
| 1137  | 533   | 515.00   | 89.00  | 52.58  | 7.28   | 59.86  |
| 1141  | 533   | 515.00   | 93.00  | 53.13  | 7.60   | 60.73  |
| 1145  | 533   | 515.00   | 97.00  | 53.68  | 7.92   | 61.60  |
| 1149  | 533   | 515.00   | 101.00   | 54.23  | 8.24   | 62.47  |
| 1153  | 533   | 515.00   | 105.00   | 54.79  | 8.56   | 63.35  |
| 1157  | 533   | 515.00   | 109.00   | 55.34  | 8.88   | 64.22  |
| 1161  | 533   | 515.00   | 113.00   | 55.89  | 9.20   | 65.09  |
| 1165  | 533   | 515.00   | 117.00   | 56.44  | 9.52   | 65.96  |
| 1169  | 533   | 515.00   | 121.00   | 56.99  | 9.84   | 66.83  |
| 1173  | 533   | 515.00   | 125.00   | 57.55  | 10.16  | 67.71  |
| 1177  | 533   | 515.00   | 129.00   | 58.10  | 10.48  | 68.58  |
| 1181  | 533   | 515.00   | 133.00   | 58.65  | 10.80  | 69.45  |
| 1185  | 533   | 515.00   | 137.00   | 59.20  | 11.12  | 70.32  |
| 1189  | 533   | 515.00   | 141.00   | 59.75  | 11.44  | 71.19  |
| 1193  | 533   | 515.00   | 145.00   | 60.31  | 11.76  | 72.07  |
| 1197  | 533   | 515.00   | 149.00   | 60.86  | 12.08  | 72.94  |
| 1201  | 533   | 515.00   | 153.00   | 61.41  | 12.40  | 73.81  |
| 1205  | 533   | 515.00   | 157.00   | 61.96  | 12.72  | 74.68  |
| 1209  | 533   | 515.00   | 161.00   | 62.51  | 13.04  | 75.55  |
| 1213  | 533   | 515.00   | 165.00   | 63.07  | 13.36  | 76.43  |
| 1217  | 533   | 515.00   | 169.00   | 63.62  | 13.68  | 77.30  |
| 1221  | 533   | 515.00   | 173.00   | 64.17  | 14.00  | 78.17  |
| 1225  | 533   | 515.00   | 177.00   | 64.72  | 14.32  | 79.04  |
| 1229  | 533   | 515.00   | 181.00   | 65.27  | 14.64  | 79.91  |
| 1233  | 533   | 515.00   | 185.00   | 65.83  | 14.96  | 80.79  |
| 1237  | 533   | 515.00   | 189.00   | 66.38  | 15.28  | 81.66  |
| 1241  | 533   | 515.00   | 193.00   | 66.93  | 15.60  | 82.53  |
| 1245  | 533   | 515.00   | 197.00   | 67.48  | 15.92  | 83.40  |
| 1249  | 533   | 515.00   | 201.00   | 68.03  | 16.24  | 84.27  |
| 1253  | 533   | 515.00   | 205.00   | 68.59  | 16.56  | 85.15  |
| 1257  | 533   | 515.00   | 209.00   | 69.14  | 16.88  | 86.02  |
| 1261  | 533   | 515.00   | 213.00   | 69.69  | 17.20  | 86.89  |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 70.24  | 17.52  | 87.76  |
| 1269  | 533   | 515.00   | 221.00   | 70.79  | 17.84  | 88.63  |
| 1273  | 533   | 515.00   | 225.00   | 71.35  | 18.16  | 89.51  |
| 1277  | 533   | 515.00   | 229.00   | 71.90  | 18.48  | 90.38  |
| 1281  | 533   | 515.00   | 233.00   | 72.45  | 18.80  | 91.25  |
| 1285  | 533   | 515.00   | 237.00   | 73.00  | 19.12  | 92.12  |
| 1289  | 533   | 515.00   | 241.00   | 73.55  | 19.44  | 92.99  |
| 1293  | 533   | 515.00   | 245.00   | 74.11  | 19.76  | 93.87  |
| 1297  | 533   | 515.00   | 249.00   | 74.66  | 20.08  | 94.74  |
| 1301  | 533   | 515.00   | 253.00   | 75.21  | 20.40  | 95.61  |
| 1305  | 533   | 515.00   | 257.00   | 75.76  | 20.72  | 96.48  |
| 1309  | 533   | 515.00   | 261.00   | 76.31  | 21.04  | 97.35  |
| 1313  | 533   | 515.00   | 265.00   | 76.87  | 21.36  | 98.23  |
| 1317  | 533   | 515.00   | 269.00   | 77.42  | 21.68  | 99.10  |
| 1321  | 533   | 515.00   | 273.00   | 77.97  | 22.00  | 99.97  |
| 1325  | 533   | 515.00   | 277.00   | 78.52  | 22.32  | 100.84   |
| 1329  | 533   | 515.00   | 281.00   | 79.07  | 22.64  | 101.71   |
| 1333  | 533   | 515.00   | 285.00   | 79.63  | 22.96  | 102.59   |
| 1337  | 533   | 515.00   | 289.00   | 80.18  | 23.28  | 103.46   |
| 1341  | 533   | 515.00   | 293.00   | 80.73  | 23.60  | 104.33   |
| 1345  | 533   | 515.00   | 297.00   | 81.28  | 23.92  | 105.20   |
| 1349  | 533   | 515.00   | 301.00   | 81.83  | 24.24  | 106.07   |
| 1353  | 533   | 515.00   | 305.00   | 82.39  | 24.56  | 106.95   |
| 1357  | 533   | 515.00   | 309.00   | 82.94  | 24.88  | 107.82   |
| 1361  | 533   | 515.00   | 313.00   | 83.49  | 25.20  | 108.69   |
| 1365  | 533   | 515.00   | 317.00   | 84.04  | 25.52  | 109.56   |
| 1369  | 533   | 515.00   | 321.00   | 84.59  | 25.84  | 110.43   |
| 1373  | 533   | 515.00   | 325.00   | 85.15  | 26.16  | 111.31   |
| 1377  | 533   | 515.00   | 329.00   | 85.70  | 26.48  | 112.18   |
| 1381  | 533   | 515.00   | 333.00   | 86.25  | 26.80  | 113.05   |
| 1385  | 533   | 515.00   | 337.00   | 86.80  | 27.12  | 113.92   |
| 1389  | 533   | 515.00   | 341.00   | 87.35  | 27.44  | 114.79   |
| 1393  | 533   | 515.00   | 345.00   | 87.91  | 27.76  | 115.67   |
| 1397  | 533   | 515.00   | 349.00   | 88.46  | 28.08  | 116.54   |
| 1401  | 533   | 515.00   | 353.00   | 89.01  | 28.40  | 117.41   |
| 1405  | 533   | 515.00   | 357.00   | 89.56  | 28.72  | 118.28   |
| 1409  | 533   | 515.00   | 361.00   | 90.11  | 29.04  | 119.15   |
| 1413  | 533   | 515.00   | 365.00   | 90.67  | 29.36  | 120.03   |
| 1417  | 533   | 515.00   | 369.00   | 91.22  | 29.68  | 120.90   |
| 1421  | 533   | 515.00   | 373.00   | 91.77  | 30.00  | 121.77   |
| 1425  | 533   | 515.00   | 377.00   | 92.32  | 30.32  | 122.64   |
| 1429  | 533   | 515.00   | 381.00   | 92.87  | 30.64  | 123.51   |
| 1433  | 533   | 515.00   | 385.00   | 93.43  | 30.96  | 124.39   |
| 1437  | 533   | 515.00   | 389.00   | 93.98  | 31.28  | 125.26   |
| 1441  | 533   | 515.00   | 393.00   | 94.53  | 31.60  | 126.13   |
| 1445  | 533   | 515.00   | 397.00   | 95.08  | 31.92  | 127.00   |
| 1449  | 533   | 515.00   | 401.00   | 95.63  | 32.24  | 127.87   |
| 1453  | 533   | 515.00   | 405.00   | 96.19  | 32.56  | 128.75   |
| 1457  | 533   | 515.00   | 409.00   | 96.74  | 32.88  | 129.62   |
| 1461  | 533   | 515.00   | 413.00   | 97.29  | 33.20  | 130.49   |
| 1465  | 533   | 515.00   | 417.00   | 97.84  | 33.52  | 131.36   |
| 1469  | 533   | 515.00   | 421.00   | 98.39  | 33.84  | 132.23   |
| 1473  | 533   | 515.00   | 425.00   | 98.95  | 34.16  | 133.11   |
| 1477  | 533   | 515.00   | 429.00   | 99.50  | 34.48  | 133.98   |
| 1481  | 533   | 515.00   | 433.00   | 100.05   | 34.80  | 134.85   |



Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 100.60   | 35.12  | 135.72   |
| 1489  | 533   | 515.00   | 441.00   | 101.15   | 35.44  | 136.59   |
| 1493  | 533   | 515.00   | 445.00   | 101.71   | 35.76  | 137.47   |
| 1497  | 533   | 515.00   | 449.00   | 102.26   | 36.08  | 138.34   |
| 1501  | 533   | 515.00   | 453.00   | 102.81   | 36.40  | 139.21   |
| 1505  | 533   | 515.00   | 457.00   | 103.36   | 36.72  | 140.08   |
| 1509  | 533   | 515.00   | 461.00   | 103.91   | 37.04  | 140.95   |
| 1513  | 533   | 515.00   | 465.00   | 104.47   | 37.36  | 141.83   |
| 1517  | 533   | 515.00   | 469.00   | 105.02   | 37.68  | 142.70   |
| 1521  | 533   | 515.00   | 473.00   | 105.57   | 38.00  | 143.57   |
| 1525  | 533   | 515.00   | 477.00   | 106.12   | 38.32  | 144.44   |
| 1529  | 533   | 515.00   | 481.00   | 106.67   | 38.64  | 145.31   |
| 1533  | 533   | 515.00   | 485.00   | 107.23   | 38.96  | 146.19   |
| 1537  | 533   | 515.00   | 489.00   | 107.78   | 39.28  | 147.06   |
| 1541  | 533   | 515.00   | 493.00   | 108.33   | 39.60  | 147.93   |
| 1545  | 533   | 515.00   | 497.00   | 108.88   | 39.92  | 148.80   |
| 1549  | 533   | 515.00   | 501.00   | 109.43   | 40.24  | 149.67   |
| 1553  | 533   | 515.00   | 505.00   | 109.99   | 40.56  | 150.55   |
| 1557  | 533   | 515.00   | 509.00   | 110.54   | 40.88  | 151.42   |
| 1561  | 533   | 515.00   | 513.00   | 111.09   | 41.20  | 152.29   |
| 1565  | 533   | 515.00   | 517.00   | 111.64   | 41.52  | 153.16   |
| 1569  | 533   | 515.00   | 521.00   | 112.19   | 41.84  | 154.03   |
| 1573  | 533   | 515.00   | 525.00   | 112.75   | 42.16  | 154.91   |
| 1577  | 533   | 515.00   | 529.00   | 113.30   | 42.48  | 155.78   |
| 1581  | 533   | 515.00   | 533.00   | 113.85   | 42.80  | 156.65   |
| 1585  | 533   | 515.00   | 537.00   | 114.40   | 43.12  | 157.52   |
| 1589  | 533   | 515.00   | 541.00   | 114.95   | 43.44  | 158.39   |
| 1593  | 533   | 515.00   | 545.00   | 115.51   | 43.76  | 159.27   |
| 1597  | 533   | 515.00   | 549.00   | 116.06   | 44.08  | 160.14   |
| 1601  | 533   | 515.00   | 553.00   | 116.61   | 44.40  | 161.01   |
| 1605  | 533   | 515.00   | 557.00   | 117.16   | 44.72  | 161.88   |
| 1609  | 533   | 515.00   | 561.00   | 117.71   | 45.04  | 162.75   |
| 1613  | 533   | 515.00   | 565.00   | 118.27   | 45.36  | 163.63   |
| 1617  | 533   | 515.00   | 569.00   | 118.82   | 45.68  | 164.50   |
| 1621  | 533   | 515.00   | 573.00   | 119.37   | 46.00  | 165.37   |
| 1625  | 533   | 515.00   | 577.00   | 119.92   | 46.32  | 166.24   |
| 1629  | 533   | 515.00   | 581.00   | 120.47   | 46.64  | 167.11   |
| 1633  | 533   | 515.00   | 585.00   | 121.03   | 46.96  | 167.99   |
| 1637  | 533   | 515.00   | 589.00   | 121.58   | 47.28  | 168.86   |
| 1641  | 533   | 515.00   | 593.00   | 122.13   | 47.60  | 169.73   |
| 1645  | 533   | 515.00   | 597.00   | 122.68   | 47.92  | 170.60   |
| 1649  | 533   | 515.00   | 601.00   | 123.23   | 48.24  | 171.47   |
| 1653  | 533   | 515.00   | 605.00   | 123.79   | 48.56  | 172.35   |
| 1657  | 533   | 515.00   | 609.00   | 124.34   | 48.88  | 173.22   |
| 1661  | 533   | 515.00   | 613.00   | 124.89   | 49.20  | 174.09   |
| 1665  | 533   | 515.00   | 617.00   | 125.44   | 49.52  | 174.96   |
| 1669  | 533   | 515.00   | 621.00   | 125.99   | 49.84  | 175.83   |
| 1673  | 533   | 515.00   | 625.00   | 126.55   | 50.16  | 176.71   |
| 1677  | 533   | 515.00   | 629.00   | 127.10   | 50.48  | 177.58   |
| 1681  | 533   | 515.00   | 633.00   | 127.65   | 50.80  | 178.45   |
| 1685  | 533   | 515.00   | 637.00   | 128.20   | 51.12  | 179.32   |
| 1689  | 533   | 515.00   | 641.00   | 128.75   | 51.44  | 180.19   |
| 1693  | 533   | 515.00   | 645.00   | 129.31   | 51.76  | 181.07   |
| 1697  | 533   | 515.00   | 649.00   | 129.86   | 52.08  | 181.94   |
| 1701  | 533   | 515.00   | 653.00   | 130.41   | 52.40  | 182.81   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 130.96   | 52.72  | 183.68   |
| 1709  | 533   | 515.00   | 661.00   | 131.51   | 53.04  | 184.55   |
| 1713  | 533   | 515.00   | 665.00   | 132.07   | 53.36  | 185.43   |
| 1717  | 533   | 515.00   | 669.00   | 132.62   | 53.68  | 186.30   |
| 1721  | 533   | 515.00   | 673.00   | 133.17   | 54.00  | 187.17   |
| 1725  | 533   | 515.00   | 677.00   | 133.72   | 54.32  | 188.04   |
| 1729  | 533   | 515.00   | 681.00   | 134.27   | 54.64  | 188.91   |
| 1733  | 533   | 515.00   | 685.00   | 134.83   | 54.96  | 189.79   |
| 1737  | 533   | 515.00   | 689.00   | 135.38   | 55.28  | 190.66   |
| 1741  | 533   | 515.00   | 693.00   | 135.93   | 55.60  | 191.53   |
| 1745  | 533   | 515.00   | 697.00   | 136.48   | 55.92  | 192.40   |
| 1749  | 533   | 515.00   | 701.00   | 137.03   | 56.24  | 193.27   |
| 1753  | 533   | 515.00   | 705.00   | 137.59   | 56.56  | 194.15   |
| 1757  | 533   | 515.00   | 709.00   | 138.14   | 56.88  | 195.02   |
| 1761  | 533   | 515.00   | 713.00   | 138.69   | 57.20  | 195.89   |
| 1765  | 533   | 515.00   | 717.00   | 139.24   | 57.52  | 196.76   |
| 1769  | 533   | 515.00   | 721.00   | 139.79   | 57.84  | 197.63   |
| 1773  | 533   | 515.00   | 725.00   | 140.35   | 58.16  | 198.51   |
| 1777  | 533   | 515.00   | 729.00   | 140.90   | 58.48  | 199.38   |
| 1781  | 533   | 515.00   | 733.00   | 141.45   | 58.80  | 200.25   |
| 1785  | 533   | 515.00   | 737.00   | 142.00   | 59.12  | 201.12   |
| 1789  | 533   | 515.00   | 741.00   | 142.55   | 59.44  | 201.99   |
| 1793  | 533   | 515.00   | 745.00   | 143.11   | 59.76  | 202.87   |
| 1797  | 533   | 515.00   | 749.00   | 143.66   | 60.08  | 203.74   |
| 1801  | 533   | 515.00   | 753.00   | 144.21   | 60.40  | 204.61   |
| 1805  | 533   | 515.00   | 757.00   | 144.76   | 60.72  | 205.48   |
| 1809  | 533   | 515.00   | 761.00   | 145.31   | 61.04  | 206.35   |
| 1813  | 533   | 515.00   | 765.00   | 145.87   | 61.36  | 207.23   |
| 1817  | 533   | 515.00   | 769.00   | 146.42   | 61.68  | 208.10   |
| 1821  | 533   | 515.00   | 773.00   | 146.97   | 62.00  | 208.97   |
| 1825  | 533   | 515.00   | 777.00   | 147.52   | 62.32  | 209.84   |
| 1829  | 533   | 515.00   | 781.00   | 148.07   | 62.64  | 210.71   |
| 1833  | 533   | 515.00   | 785.00   | 148.63   | 62.96  | 211.59   |
| 1837  | 533   | 515.00   | 789.00   | 149.18   | 63.28  | 212.46   |
| 1841  | 533   | 515.00   | 793.00   | 149.73   | 63.60  | 213.33   |
| 1845  | 533   | 515.00   | 797.00   | 150.28   | 63.92  | 214.20   |
| 1849  | 533   | 515.00   | 801.00   | 150.83   | 64.24  | 215.07   |
| 1853  | 533   | 515.00   | 805.00   | 151.39   | 64.56  | 215.95   |
| 1857  | 533   | 515.00   | 809.00   | 151.94   | 64.88  | 216.82   |
| 1861  | 533   | 515.00   | 813.00   | 152.49   | 65.20  | 217.69   |
| 1865  | 533   | 515.00   | 817.00   | 153.04   | 65.52  | 218.56   |
| 1869  | 533   | 515.00   | 821.00   | 153.59   | 65.84  | 219.43   |
| 1873  | 533   | 515.00   | 825.00   | 154.15   | 66.16  | 220.31   |
| 1877  | 533   | 515.00   | 829.00   | 154.70   | 66.48  | 221.18   |
| 1881  | 533   | 515.00   | 833.00   | 155.25   | 66.80  | 222.05   |
| 1885  | 533   | 515.00   | 837.00   | 155.80   | 67.12  | 222.92   |
| 1889  | 533   | 515.00   | 841.00   | 156.35   | 67.44  | 223.79   |
| 1893  | 533   | 515.00   | 845.00   | 156.91   | 67.76  | 224.67   |
| 1897  | 533   | 515.00   | 849.00   | 157.46   | 68.08  | 225.54   |
| 1901  | 533   | 515.00   | 853.00   | 158.01   | 68.40  | 226.41   |
| 1905  | 533   | 515.00   | 857.00   | 158.56   | 68.72  | 227.28   |
| 1909  | 533   | 515.00   | 861.00   | 159.11   | 69.04  | 228.15   |
| 1913  | 533   | 515.00   | 865.00   | 159.67   | 69.36  | 229.03   |
| 1917  | 533   | 515.00   | 869.00   | 160.22   | 69.68  | 229.90   |
| 1921  | 533   | 515.00   | 873.00   | 160.77   | 70.00  | 230.77   |

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 161.32   | 70.32  | 231.64   |
| 1929  | 533   | 515.00   | 881.00   | 161.87   | 70.64  | 232.51   |
| 1933  | 533   | 515.00   | 885.00   | 162.43   | 70.96  | 233.39   |
| 1937  | 533   | 515.00   | 889.00   | 162.98   | 71.28  | 234.26   |
| 1941  | 533   | 515.00   | 893.00   | 163.53   | 71.60  | 235.13   |
| 1945  | 533   | 515.00   | 897.00   | 164.08   | 71.92  | 236.00   |
| 1949  | 533   | 515.00   | 901.00   | 164.63   | 72.24  | 236.87   |
| 1953  | 533   | 515.00   | 905.00   | 165.19   | 72.56  | 237.75   |
| 1957  | 533   | 515.00   | 909.00   | 165.74   | 72.88  | 238.62   |
| 1961  | 533   | 515.00   | 913.00   | 166.29   | 73.20  | 239.49   |
| 1965  | 533   | 515.00   | 917.00   | 166.84   | 73.52  | 240.36   |
| 1969  | 533   | 515.00   | 921.00   | 167.39   | 73.84  | 241.23   |
| 1973  | 533   | 515.00   | 925.00   | 167.95   | 74.16  | 242.11   |
| 1977  | 533   | 515.00   | 929.00   | 168.50   | 74.48  | 242.98   |
| 1981  | 533   | 515.00   | 933.00   | 169.05   | 74.80  | 243.85   |
| 1985  | 533   | 515.00   | 937.00   | 169.60   | 75.12  | 244.72   |
| 1989  | 533   | 515.00   | 941.00   | 170.15   | 75.44  | 245.59   |
| 1993  | 533   | 515.00   | 945.00   | 170.71   | 75.76  | 246.47   |
| 1997  | 533   | 515.00   | 949.00   | 171.26   | 76.08  | 247.34   |
| 2001  | 533   | 515.00   | 953.00   | 171.81   | 76.40  | 248.21   |
| 2005  | 533   | 515.00   | 957.00   | 172.36   | 76.72  | 249.08   |
| 2009  | 533   | 515.00   | 961.00   | 172.91   | 77.04  | 249.95   |
| 2013  | 533   | 515.00   | 965.00   | 173.47   | 77.36  | 250.83   |
| 2017  | 533   | 515.00   | 969.00   | 174.02   | 77.68  | 251.70   |
| 2021  | 533   | 515.00   | 973.00   | 174.57   | 78.00  | 252.57   |
| 2025  | 533   | 515.00   | 977.00   | 175.12   | 78.32  | 253.44   |
| 2029  | 533   | 515.00   | 981.00   | 175.67   | 78.64  | 254.31   |
| 2033  | 533   | 515.00   | 985.00   | 176.23   | 78.96  | 255.19   |
| 2037  | 533   | 515.00   | 989.00   | 176.78   | 79.28  | 256.06   |
| 2041  | 533   | 515.00   | 993.00   | 177.33   | 79.60  | 256.93   |
| 2045  | 533   | 515.00   | 997.00   | 177.88   | 79.92  | 257.80   |
| 2049  | 533   | 515.00   | 1001.00  | 178.43   | 80.24  | 258.67   |
| 2053  | 533   | 515.00   | 1005.00  | 178.99   | 80.56  | 259.55   |
| 2057  | 533   | 515.00   | 1009.00  | 179.54   | 80.88  | 260.42   |
| 2061  | 533   | 515.00   | 1013.00  | 180.09   | 81.20  | 261.29   |
| 2065  | 533   | 515.00   | 1017.00  | 180.64   | 81.52  | 262.16   |
| 2069  | 533   | 515.00   | 1021.00  | 181.19   | 81.84  | 263.03   |
| 2073  | 533   | 515.00   | 1025.00  | 181.75   | 82.16  | 263.91   |
| 2077  | 533   | 515.00   | 1029.00  | 182.30   | 82.48  | 264.78   |
| 2081  | 533   | 515.00   | 1033.00  | 182.71   | 82.72  | 265.43   |
| 2083  | 533   | 515.00   | 1035.00  | 182.85   | 82.80  | 265.65   |
| 2085  | 533   | 515.00   | 1037.00  | 183.40   | 83.12  | 266.52   |
| 2089  | 533   | 515.00   | 1041.00  | 183.95   | 83.44  | 267.39   |
| 2093  | 533   | 515.00   | 1045.00  | 184.51   | 83.76  | 268.27   |
| 2097  | 533   | 515.00   | 1049.00  | 185.06   | 84.08  | 269.14   |
| 2101  | 533   | 515.00   | 1053.00  | 185.61   | 84.40  | 270.01   |
| 2105  | 533   | 515.00   | 1057.00  | 186.16   | 84.72  | 270.88   |
| 2109  | 533   | 515.00   | 1061.00  | 186.71   | 85.04  | 271.75   |
| 2113  | 533   | 515.00   | 1065.00  | 187.27   | 85.36  | 272.63   |
| 2117  | 533   | 515.00   | 1069.00  | 187.82   | 85.68  | 273.50   |
| 2121  | 533   | 515.00   | 1073.00  | 188.37   | 86.00  | 274.37   |
| 2125  | 533   | 515.00   | 1077.00  | 188.92   | 86.32  | 275.24   |
| 2129  | 533   | 515.00   | 1081.00  | 189.47   | 86.64  | 276.11   |
| 2133  | 533   | 515.00   | 1085.00  | 190.03   | 86.96  | 276.99   |
| 2137  | 533   | 515.00   | 1089.00  | 190.58   | 87.28  | 277.86   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 191.13   | 87.60  | 278.73   |
| 2145  | 533   | 515.00   | 1097.00  | 191.68   | 87.92  | 279.60   |
| 2149  | 533   | 515.00   | 1101.00  | 192.23   | 88.24  | 280.47   |
| 2153  | 533   | 515.00   | 1105.00  | 192.79   | 88.56  | 281.35   |
| 2157  | 533   | 515.00   | 1109.00  | 193.34   | 88.88  | 282.22   |
| 2161  | 533   | 515.00   | 1113.00  | 193.89   | 89.20  | 283.09   |
| 2165  | 533   | 515.00   | 1117.00  | 194.44   | 89.52  | 283.96   |
| 2169  | 533   | 515.00   | 1121.00  | 194.99   | 89.84  | 284.83   |
| 2173  | 533   | 515.00   | 1125.00  | 195.55   | 90.16  | 285.71   |
| 2177  | 533   | 515.00   | 1129.00  | 196.10   | 90.48  | 286.58   |
| 2181  | 533   | 515.00   | 1133.00  | 196.65   | 90.80  | 287.45   |
| 2185  | 533   | 515.00   | 1137.00  | 197.20   | 91.12  | 288.32   |
| 2189  | 533   | 515.00   | 1141.00  | 197.75   | 91.44  | 289.19   |
| 2193  | 533   | 515.00   | 1145.00  | 198.31   | 91.76  | 290.07   |
| 2197  | 533   | 515.00   | 1149.00  | 198.86   | 92.08  | 290.94   |
| 2201  | 533   | 515.00   | 1153.00  | 199.41   | 92.40  | 291.81   |
| 2205  | 533   | 515.00   | 1157.00  | 199.96   | 92.72  | 292.68   |
| 2209  | 533   | 515.00   | 1161.00  | 200.51   | 93.04  | 293.55   |
| 2213  | 533   | 515.00   | 1165.00  | 201.07   | 93.36  | 294.43   |
| 2217  | 533   | 515.00   | 1169.00  | 201.62   | 93.68  | 295.30   |
| 2221  | 533   | 515.00   | 1173.00  | 202.17   | 94.00  | 296.17   |
| 2225  | 533   | 515.00   | 1177.00  | 202.72   | 94.32  | 297.04   |
| 2229  | 533   | 515.00   | 1181.00  | 203.27   | 94.64  | 297.91   |
| 2233  | 533   | 515.00   | 1185.00  | 203.83   | 94.96  | 298.79   |
| 2237  | 533   | 515.00   | 1189.00  | 204.38   | 95.28  | 299.66   |
| 2241  | 533   | 515.00   | 1193.00  | 204.93   | 95.60  | 300.53   |
| 2245  | 533   | 515.00   | 1197.00  | 205.48   | 95.92  | 301.40   |
| 2249  | 533   | 515.00   | 1201.00  | 206.03   | 96.24  | 302.27   |
| 2253  | 533   | 515.00   | 1205.00  | 206.59   | 96.56  | 303.15   |
| 2257  | 533   | 515.00   | 1209.00  | 207.14   | 96.88  | 304.02   |
| 2261  | 533   | 515.00   | 1213.00  | 207.69   | 97.20  | 304.89   |
| 2265  | 533   | 515.00   | 1217.00  | 208.24   | 97.52  | 305.76   |
| 2269  | 533   | 515.00   | 1221.00  | 208.79   | 97.84  | 306.63   |
| 2273  | 533   | 515.00   | 1225.00  | 209.35   | 98.16  | 307.51   |
| 2277  | 533   | 515.00   | 1229.00  | 209.90   | 98.48  | 308.38   |
| 2281  | 533   | 515.00   | 1233.00  | 210.45   | 98.80  | 309.25   |
| 2285  | 533   | 515.00   | 1237.00  | 211.00   | 99.12  | 310.12   |
| 2289  | 533   | 515.00   | 1241.00  | 211.55   | 99.44  | 310.99   |
| 2293  | 533   | 515.00   | 1245.00  | 212.11   | 99.76  | 311.87   |
| 2297  | 533   | 515.00   | 1249.00  | 212.66   | 100.08   | 312.74   |
| 2301  | 533   | 515.00   | 1253.00  | 213.21   | 100.40   | 313.61   |
| 2305  | 533   | 515.00   | 1257.00  | 213.76   | 100.72   | 314.48   |
| 2309  | 533   | 515.00   | 1261.00  | 214.31   | 101.04   | 315.35   |
| 2313  | 533   | 515.00   | 1265.00  | 214.87   | 101.36   | 316.23   |
| 2317  | 533   | 515.00   | 1269.00  | 215.42   | 101.68   | 317.10   |
| 2321  | 533   | 515.00   | 1273.00  | 215.97   | 102.00   | 317.97   |
| 2325  | 533   | 515.00   | 1277.00  | 216.52   | 102.32   | 318.84   |
| 2329  | 533   | 515.00   | 1281.00  | 217.07   | 102.64   | 319.71   |
| 2333  | 533   | 515.00   | 1285.00  | 217.63   | 102.96   | 320.59   |
| 2337  | 533   | 515.00   | 1289.00  | 218.18   | 103.28   | 321.46   |
| 2341  | 533   | 515.00   | 1293.00  | 218.73   | 103.60   | 322.33   |
| 2345  | 533   | 515.00   | 1297.00  | 219.28   | 103.92   | 323.20   |
| 2349  | 533   | 515.00   | 1301.00  | 219.83   | 104.24   | 324.07   |
| 2353  | 533   | 515.00   | 1305.00  | 220.39   | 104.56   | 324.95   |
| 2357  | 533   | 515.00   | 1309.00  | 220.94   | 104.88   | 325.82   |

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 221.49   | 105.20   | 326.69   |
| 2365  | 533   | 515.00   | 1317.00  | 222.04   | 105.52   | 327.56   |
| 2369  | 533   | 515.00   | 1321.00  | 222.59   | 105.84   | 328.43   |
| 2373  | 533   | 515.00   | 1325.00  | 223.15   | 106.16   | 329.31   |
| 2377  | 533   | 515.00   | 1329.00  | 223.70   | 106.48   | 330.18   |
| 2381  | 533   | 515.00   | 1333.00  | 224.25   | 106.80   | 331.05   |
| 2385  | 533   | 515.00   | 1337.00  | 224.80   | 107.12   | 331.92   |
| 2389  | 533   | 515.00   | 1341.00  | 225.35   | 107.44   | 332.79   |
| 2393  | 533   | 515.00   | 1345.00  | 225.91   | 107.76   | 333.67   |
| 2397  | 533   | 515.00   | 1349.00  | 226.46   | 108.08   | 334.54   |
| 2401  | 533   | 515.00   | 1353.00  | 227.01   | 108.40   | 335.41   |
| 2405  | 533   | 515.00   | 1357.00  | 227.56   | 108.72   | 336.28   |
| 2409  | 533   | 515.00   | 1361.00  | 228.11   | 109.04   | 337.15   |
| 2413  | 533   | 515.00   | 1365.00  | 228.67   | 109.36   | 338.03   |
| 2417  | 533   | 515.00   | 1369.00  | 229.22   | 109.68   | 338.90   |
| 2421  | 533   | 515.00   | 1373.00  | 229.77   | 110.00   | 339.77   |
| 2425  | 533   | 515.00   | 1377.00  | 230.32   | 110.32   | 340.64   |
| 2429  | 533   | 515.00   | 1381.00  | 230.87   | 110.64   | 341.51   |
| 2433  | 533   | 515.00   | 1385.00  | 231.43   | 110.96   | 342.39   |
| 2437  | 533   | 515.00   | 1389.00  | 231.98   | 111.28   | 343.26   |
| 2441  | 533   | 515.00   | 1393.00  | 232.53   | 111.60   | 344.13   |
| 2445  | 533   | 515.00   | 1397.00  | 233.08   | 111.92   | 345.00   |
| 2449  | 533   | 515.00   | 1401.00  | 233.63   | 112.24   | 345.87   |
| 2453  | 533   | 515.00   | 1405.00  | 234.19   | 112.56   | 346.75   |
| 2457  | 533   | 515.00   | 1409.00  | 234.74   | 112.88   | 347.62   |
| 2461  | 533   | 515.00   | 1413.00  | 235.29   | 113.20   | 348.49   |
| 2465  | 533   | 515.00   | 1417.00  | 235.84   | 113.52   | 349.36   |
| 2469  | 533   | 515.00   | 1421.00  | 236.39   | 113.84   | 350.23   |
| 2473  | 533   | 515.00   | 1425.00  | 236.95   | 114.16   | 351.11   |
| 2477  | 533   | 515.00   | 1429.00  | 237.50   | 114.48   | 351.98   |
| 2481  | 533   | 515.00   | 1433.00  | 238.05   | 114.80   | 352.85   |
| 2485  | 533   | 515.00   | 1437.00  | 238.60   | 115.12   | 353.72   |
| 2489  | 533   | 515.00   | 1441.00  | 239.15   | 115.44   | 354.59   |
| 2493  | 533   | 515.00   | 1445.00  | 239.71   | 115.76   | 355.47   |
| 2497  | 533   | 515.00   | 1449.00  | 240.26   | 116.08   | 356.34   |
| 2501  | 533   | 515.00   | 1453.00  | 240.81   | 116.40   | 357.21   |
| 2505  | 533   | 515.00   | 1457.00  | 241.36   | 116.72   | 358.08   |
| 2509  | 533   | 515.00   | 1461.00  | 241.91   | 117.04   | 358.95   |
| 2513  | 533   | 515.00   | 1465.00  | 242.47   | 117.36   | 359.83   |
| 2517  | 533   | 515.00   | 1469.00  | 243.02   | 117.68   | 360.70   |
| 2521  | 533   | 515.00   | 1473.00  | 243.57   | 118.00   | 361.57   |
| 2525  | 533   | 515.00   | 1477.00  | 244.12   | 118.32   | 362.44   |
| 2529  | 533   | 515.00   | 1481.00  | 244.67   | 118.64   | 363.31   |
| 2533  | 533   | 515.00   | 1485.00  | 245.23   | 118.96   | 364.19   |
| 2537  | 533   | 515.00   | 1489.00  | 245.78   | 119.28   | 365.06   |
| 2541  | 533   | 515.00   | 1493.00  | 246.33   | 119.60   | 365.93   |
| 2545  | 533   | 515.00   | 1497.00  | 246.88   | 119.92   | 366.80   |
| 2549  | 533   | 515.00   | 1501.00  | 247.43   | 120.24   | 367.67   |
| 2553  | 533   | 515.00   | 1505.00  | 247.99   | 120.56   | 368.55   |
| 2557  | 533   | 515.00   | 1509.00  | 248.54   | 120.88   | 369.42   |
| 2561  | 533   | 515.00   | 1513.00  | 249.09   | 121.20   | 370.29   |
| 2565  | 533   | 515.00   | 1517.00  | 249.64   | 121.52   | 371.16   |
| 2569  | 533   | 515.00   | 1521.00  | 250.19   | 121.84   | 372.03   |
| 2573  | 533   | 515.00   | 1525.00  | 250.75   | 122.16   | 372.91   |
| 2577  | 533   | 515.00   | 1529.00  | 251.30   | 122.48   | 373.78   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 251.85   | 122.80   | 374.65   |
| 2585  | 533   | 515.00   | 1537.00  | 252.40   | 123.12   | 375.52   |
| 2589  | 533   | 515.00   | 1541.00  | 252.95   | 123.44   | 376.39   |
| 2593  | 533   | 515.00   | 1545.00  | 253.51   | 123.76   | 377.27   |
| 2597  | 533   | 515.00   | 1549.00  | 254.06   | 124.08   | 378.14   |
| 2601  | 533   | 515.00   | 1553.00  | 254.61   | 124.40   | 379.01   |
| 2605  | 533   | 515.00   | 1557.00  | 255.16   | 124.72   | 379.88   |
| 2609  | 533   | 515.00   | 1561.00  | 255.71   | 125.04   | 380.75   |
| 2613  | 533   | 515.00   | 1565.00  | 256.27   | 125.36   | 381.63   |
| 2617  | 533   | 515.00   | 1569.00  | 256.82   | 125.68   | 382.50   |
| 2621  | 533   | 515.00   | 1573.00  | 257.37   | 126.00   | 383.37   |
| 2625  | 533   | 515.00   | 1577.00  | 257.92   | 126.32   | 384.24   |
| 2629  | 533   | 515.00   | 1581.00  | 258.47   | 126.64   | 385.11   |
| 2633  | 533   | 515.00   | 1585.00  | 259.03   | 126.96   | 385.99   |
| 2637  | 533   | 515.00   | 1589.00  | 259.58   | 127.28   | 386.86   |
| 2641  | 533   | 515.00   | 1593.00  | 260.13   | 127.60   | 387.73   |
| 2645  | 533   | 515.00   | 1597.00  | 260.68   | 127.92   | 388.60   |
| 2649  | 533   | 515.00   | 1601.00  | 261.23   | 128.24   | 389.47   |
| 2653  | 533   | 515.00   | 1605.00  | 261.79   | 128.56   | 390.35   |
| 2657  | 533   | 515.00   | 1609.00  | 262.34   | 128.88   | 391.22   |
| 2661  | 533   | 515.00   | 1613.00  | 262.89   | 129.20   | 392.09   |
| 2665  | 533   | 515.00   | 1617.00  | 263.44   | 129.52   | 392.96   |
| 2669  | 533   | 515.00   | 1621.00  | 263.99   | 129.84   | 393.83   |
| 2673  | 533   | 515.00   | 1625.00  | 264.55   | 130.16   | 394.71   |
| 2677  | 533   | 515.00   | 1629.00  | 265.10   | 130.48   | 395.58   |
| 2681  | 533   | 515.00   | 1633.00  | 265.65   | 130.80   | 396.45   |
| 2685  | 533   | 515.00   | 1637.00  | 266.20   | 131.12   | 397.32   |
| 2689  | 533   | 515.00   | 1641.00  | 266.75   | 131.44   | 398.19   |
| 2693  | 533   | 515.00   | 1645.00  | 267.31   | 131.76   | 399.07   |
| 2697  | 533   | 515.00   | 1649.00  | 267.86   | 132.08   | 399.94   |
| 2701  | 533   | 515.00   | 1653.00  | 268.41   | 132.40   | 400.81   |
| 2705  | 533   | 515.00   | 1657.00  | 268.96   | 132.72   | 401.68   |
| 2709  | 533   | 515.00   | 1661.00  | 269.51   | 133.04   | 402.55   |
| 2713  | 533   | 515.00   | 1665.00  | 270.07   | 133.36   | 403.43   |
| 2717  | 533   | 515.00   | 1669.00  | 270.62   | 133.68   | 404.30   |
| 2721  | 533   | 515.00   | 1673.00  | 271.17   | 134.00   | 405.17   |
| 2725  | 533   | 515.00   | 1677.00  | 271.72   | 134.32   | 406.04   |
| 2729  | 533   | 515.00   | 1681.00  | 272.27   | 134.64   | 406.91   |
| 2733  | 533   | 515.00   | 1685.00  | 272.83   | 134.96   | 407.79   |
| 2737  | 533   | 515.00   | 1689.00  | 273.38   | 135.28   | 408.66   |
| 2741  | 533   | 515.00   | 1693.00  | 273.93   | 135.60   | 409.53   |
| 2745  | 533   | 515.00   | 1697.00  | 274.48   | 135.92   | 410.40   |
| 2749  | 533   | 515.00   | 1701.00  | 275.03   | 136.24   | 411.27   |
| 2753  | 533   | 515.00   | 1705.00  | 275.59   | 136.56   | 412.15   |
| 2757  | 533   | 515.00   | 1709.00  | 276.14   | 136.88   | 413.02   |
| 2761  | 533   | 515.00   | 1713.00  | 276.69   | 137.20   | 413.89   |
| 2765  | 533   | 515.00   | 1717.00  | 277.24   | 137.52   | 414.76   |
| 2769  | 533   | 515.00   | 1721.00  | 277.79   | 137.84   | 415.63   |
| 2773  | 533   | 515.00   | 1725.00  | 278.35   | 138.16   | 416.51   |
| 2777  | 533   | 515.00   | 1729.00  | 278.90   | 138.48   | 417.38   |
| 2781  | 533   | 515.00   | 1733.00  | 279.45   | 138.80   | 418.25   |
| 2785  | 533   | 515.00   | 1737.00  | 280.00   | 139.12   | 419.12   |
| 2789  | 533   | 515.00   | 1741.00  | 280.55   | 139.44   | 419.99   |
| 2793  | 533   | 515.00   | 1745.00  | 281.11   | 139.76   | 420.87   |
| 2797  | 533   | 515.00   | 1749.00  | 281.66   | 140.08   | 421.74   |

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 282.21   | 140.40   | 422.61   |
| 2805  | 533   | 515.00   | 1757.00  | 282.76   | 140.72   | 423.48   |
| 2809  | 533   | 515.00   | 1761.00  | 283.31   | 141.04   | 424.35   |
| 2813  | 533   | 515.00   | 1765.00  | 283.87   | 141.36   | 425.23   |
| 2817  | 533   | 515.00   | 1769.00  | 284.42   | 141.68   | 426.10   |
| 2821  | 533   | 515.00   | 1773.00  | 284.97   | 142.00   | 426.97   |
| 2825  | 533   | 515.00   | 1777.00  | 285.52   | 142.32   | 427.84   |
| 2829  | 533   | 515.00   | 1781.00  | 286.07   | 142.64   | 428.71   |
| 2833  | 533   | 515.00   | 1785.00  | 286.63   | 142.96   | 429.59   |
| 2837  | 533   | 515.00   | 1789.00  | 287.18   | 143.28   | 430.46   |
| 2841  | 533   | 515.00   | 1793.00  | 287.73   | 143.60   | 431.33   |
| 2845  | 533   | 515.00   | 1797.00  | 288.28   | 143.92   | 432.20   |
| 2849  | 533   | 515.00   | 1801.00  | 288.83   | 144.24   | 433.07   |
| 2853  | 533   | 515.00   | 1805.00  | 289.39   | 144.56   | 433.95   |
| 2857  | 533   | 515.00   | 1809.00  | 289.94   | 144.88   | 434.82   |
| 2861  | 533   | 515.00   | 1813.00  | 290.49   | 145.20   | 435.69   |
| 2865  | 533   | 515.00   | 1817.00  | 291.04   | 145.52   | 436.56   |
| 2869  | 533   | 515.00   | 1821.00  | 291.59   | 145.84   | 437.43   |
| 2873  | 533   | 515.00   | 1825.00  | 292.15   | 146.16   | 438.31   |
| 2877  | 533   | 515.00   | 1829.00  | 292.70   | 146.48   | 439.18   |
| 2881  | 533   | 515.00   | 1833.00  | 293.25   | 146.80   | 440.05   |
| 2885  | 533   | 515.00   | 1837.00  | 293.80   | 147.12   | 440.92   |
| 2889  | 533   | 515.00   | 1841.00  | 294.35   | 147.44   | 441.79   |
| 2893  | 533   | 515.00   | 1845.00  | 294.91   | 147.76   | 442.67   |
| 2897  | 533   | 515.00   | 1849.00  | 295.46   | 148.08   | 443.54   |
| 2901  | 533   | 515.00   | 1853.00  | 296.01   | 148.40   | 444.41   |
| 2905  | 533   | 515.00   | 1857.00  | 296.56   | 148.72   | 445.28   |
| 2909  | 533   | 515.00   | 1861.00  | 297.11   | 149.04   | 446.15   |
| 2913  | 533   | 515.00   | 1865.00  | 297.67   | 149.36   | 447.03   |
| 2917  | 533   | 515.00   | 1869.00  | 298.22   | 149.68   | 447.90   |
| 2921  | 533   | 515.00   | 1873.00  | 298.77   | 150.00   | 448.77   |
| 2925  | 533   | 515.00   | 1877.00  | 299.32   | 150.32   | 449.64   |
| 2929  | 533   | 515.00   | 1881.00  | 299.87   | 150.64   | 450.51   |
| 2933  | 533   | 515.00   | 1885.00  | 300.43   | 150.96   | 451.39   |
| 2937  | 533   | 515.00   | 1889.00  | 300.98   | 151.28   | 452.26   |
| 2941  | 533   | 515.00   | 1893.00  | 301.53   | 151.60   | 453.13   |
| 2945  | 533   | 515.00   | 1897.00  | 302.08   | 151.92   | 454.00   |
| 2949  | 533   | 515.00   | 1901.00  | 302.63   | 152.24   | 454.87   |
| 2953  | 533   | 515.00   | 1905.00  | 303.19   | 152.56   | 455.75   |
| 2957  | 533   | 515.00   | 1909.00  | 303.74   | 152.88   | 456.62   |
| 2961  | 533   | 515.00   | 1913.00  | 304.29   | 153.20   | 457.49   |
| 2965  | 533   | 515.00   | 1917.00  | 304.84   | 153.52   | 458.36   |
| 2969  | 533   | 515.00   | 1921.00  | 305.39   | 153.84   | 459.23   |
| 2973  | 533   | 515.00   | 1925.00  | 305.95   | 154.16   | 460.11   |
| 2977  | 533   | 515.00   | 1929.00  | 306.50   | 154.48   | 460.98   |
| 2981  | 533   | 515.00   | 1933.00  | 307.05   | 154.80   | 461.85   |
| 2985  | 533   | 515.00   | 1937.00  | 307.60   | 155.12   | 462.72   |
| 2989  | 533   | 515.00   | 1941.00  | 308.15   | 155.44   | 463.59   |
| 2993  | 533   | 515.00   | 1945.00  | 308.71   | 155.76   | 464.47   |
| 2997  | 533   | 515.00   | 1949.00  | 309.26   | 156.08   | 465.34   |
| 3001  | 533   | 515.00   | 1953.00  | 309.81   | 156.40   | 466.21   |
| 3005  | 533   | 515.00   | 1957.00  | 310.36   | 156.72   | 467.08   |
| 3009  | 533   | 515.00   | 1961.00  | 310.91   | 157.04   | 467.95   |
| 3013  | 533   | 515.00   | 1965.00  | 311.47   | 157.36   | 468.83   |
| 3017  | 533   | 515.00   | 1969.00  | 312.02   | 157.68   | 469.70   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 312.57   | 158.00   | 470.57   |
| 3025  | 533   | 515.00   | 1977.00  | 313.12   | 158.32   | 471.44   |
| 3029  | 533   | 515.00   | 1981.00  | 313.67   | 158.64   | 472.31   |
| 3033  | 533   | 515.00   | 1985.00  | 314.23   | 158.96   | 473.19   |
| 3037  | 533   | 515.00   | 1989.00  | 314.78   | 159.28   | 474.06   |
| 3041  | 533   | 515.00   | 1993.00  | 315.33   | 159.60   | 474.93   |
| 3045  | 533   | 515.00   | 1997.00  | 315.88   | 159.92   | 475.80   |
| 3049  | 533   | 515.00   | 2001.00  | 316.43   | 160.24   | 476.67   |
| 3053  | 533   | 515.00   | 2005.00  | 316.99   | 160.56   | 477.55   |
| 3057  | 533   | 515.00   | 2009.00  | 317.54   | 160.88   | 478.42   |
| 3061  | 533   | 515.00   | 2013.00  | 318.09   | 161.20   | 479.29   |
| 3065  | 533   | 515.00   | 2017.00  | 318.64   | 161.52   | 480.16   |
| 3069  | 533   | 515.00   | 2021.00  | 319.19   | 161.84   | 481.03   |
| 3073  | 533   | 515.00   | 2025.00  | 319.75   | 162.16   | 481.91   |
| 3077  | 533   | 515.00   | 2029.00  | 320.30   | 162.48   | 482.78   |
| 3081  | 533   | 515.00   | 2033.00  | 320.85   | 162.80   | 483.65   |
| 3085  | 533   | 515.00   | 2037.00  | 321.40   | 163.12   | 484.52   |
| 3089  | 533   | 515.00   | 2041.00  | 321.95   | 163.44   | 485.39   |
| 3093  | 533   | 515.00   | 2045.00  | 322.51   | 163.76   | 486.27   |
| 3097  | 533   | 515.00   | 2049.00  | 323.06   | 164.08   | 487.14   |
| 3101  | 533   | 515.00   | 2053.00  | 323.61   | 164.40   | 488.01   |
| 3105  | 533   | 515.00   | 2057.00  | 324.16   | 164.72   | 488.88   |
| 3109  | 533   | 515.00   | 2061.00  | 324.71   | 165.04   | 489.75   |
| 3113  | 533   | 515.00   | 2065.00  | 325.27   | 165.36   | 490.63   |
| 3117  | 533   | 515.00   | 2069.00  | 325.82   | 165.68   | 491.50   |
| 3121  | 533   | 515.00   | 2073.00  | 326.37   | 166.00   | 492.37   |
| 3125  | 533   | 515.00   | 2077.00  | 326.92   | 166.32   | 493.24   |
| 3129  | 533   | 515.00   | 2081.00  | 327.47   | 166.64   | 494.11   |
| 3133  | 533   | 515.00   | 2085.00  | 328.03   | 166.96   | 494.99   |
| 3137  | 533   | 515.00   | 2089.00  | 328.58   | 167.28   | 495.86   |
| 3141  | 533   | 515.00   | 2093.00  | 329.13   | 167.60   | 496.73   |
| 3145  | 533   | 515.00   | 2097.00  | 329.68   | 167.92   | 497.60   |
| 3149  | 533   | 515.00   | 2101.00  | 330.23   | 168.24   | 498.47   |
| 3153  | 533   | 515.00   | 2105.00  | 330.79   | 168.56   | 499.35   |
| 3157  | 533   | 515.00   | 2109.00  | 331.34   | 168.88   | 500.22   |
| 3161  | 533   | 515.00   | 2113.00  | 331.89   | 169.20   | 501.09   |
| 3165  | 533   | 515.00   | 2117.00  | 332.44   | 169.52   | 501.96   |
| 3169  | 533   | 515.00   | 2121.00  | 332.99   | 169.84   | 502.83   |
| 3173  | 533   | 515.00   | 2125.00  | 333.55   | 170.16   | 503.71   |
| 3177  | 533   | 515.00   | 2129.00  | 334.10   | 170.48   | 504.58   |
| 3181  | 533   | 515.00   | 2133.00  | 334.65   | 170.80   | 505.45   |
| 3185  | 533   | 515.00   | 2137.00  | 335.20   | 171.12   | 506.32   |
| 3189  | 533   | 515.00   | 2141.00  | 335.75   | 171.44   | 507.19   |
| 3193  | 533   | 515.00   | 2145.00  | 336.31   | 171.76   | 508.07   |
| 3197  | 533   | 515.00   | 2149.00  | 336.86   | 172.08   | 508.94   |
| 3201  | 533   | 515.00   | 2153.00  | 337.41   | 172.40   | 509.81   |
| 3205  | 533   | 515.00   | 2157.00  | 337.96   | 172.72   | 510.68   |
| 3209  | 533   | 515.00   | 2161.00  | 338.51   | 173.04   | 511.55   |
| 3213  | 533   | 515.00   | 2165.00  | 339.07   | 173.36   | 512.43   |
| 3217  | 533   | 515.00   | 2169.00  | 339.62   | 173.68   | 513.30   |
| 3221  | 533   | 515.00   | 2173.00  | 340.17   | 174.00   | 514.17   |
| 3225  | 533   | 515.00   | 2177.00  | 340.72   | 174.32   | 515.04   |
| 3229  | 533   | 515.00   | 2181.00  | 341.27   | 174.64   | 515.91   |
| 3233  | 533   | 515.00   | 2185.00  | 341.83   | 174.96   | 516.79   |
| 3237  | 533   | 515.00   | 2189.00  | 342.38   | 175.28   | 517.66   |



Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 342.93   | 175.60   | 518.53   |
| 3245  | 533   | 515.00   | 2197.00  | 343.48   | 175.92   | 519.40   |
| 3249  | 533   | 515.00   | 2201.00  | 344.03   | 176.24   | 520.27   |
| 3253  | 533   | 515.00   | 2205.00  | 344.59   | 176.56   | 521.15   |
| 3257  | 533   | 515.00   | 2209.00  | 345.14   | 176.88   | 522.02   |
| 3261  | 533   | 515.00   | 2213.00  | 345.69   | 177.20   | 522.89   |
| 3265  | 533   | 515.00   | 2217.00  | 346.24   | 177.52   | 523.76   |
| 3269  | 533   | 515.00   | 2221.00  | 346.79   | 177.84   | 524.63   |
| 3273  | 533   | 515.00   | 2225.00  | 347.35   | 178.16   | 525.51   |
| 3277  | 533   | 515.00   | 2229.00  | 347.90   | 178.48   | 526.38   |
| 3281  | 533   | 515.00   | 2233.00  | 348.45   | 178.80   | 527.25   |
| 3285  | 533   | 515.00   | 2237.00  | 349.00   | 179.12   | 528.12   |
| 3289  | 533   | 515.00   | 2241.00  | 349.55   | 179.44   | 528.99   |
| 3293  | 533   | 515.00   | 2245.00  | 350.11   | 179.76   | 529.87   |
| 3297  | 533   | 515.00   | 2249.00  | 350.66   | 180.08   | 530.74   |
| 3301  | 533   | 515.00   | 2253.00  | 351.21   | 180.40   | 531.61   |
| 3305  | 533   | 515.00   | 2257.00  | 351.76   | 180.72   | 532.48   |
| 3309  | 533   | 515.00   | 2261.00  | 352.31   | 181.04   | 533.35   |
| 3313  | 533   | 515.00   | 2265.00  | 352.87   | 181.36   | 534.23   |
| 3317  | 533   | 515.00   | 2269.00  | 353.42   | 181.68   | 535.10   |
| 3321  | 533   | 515.00   | 2273.00  | 353.97   | 182.00   | 535.97   |
| 3325  | 533   | 515.00   | 2277.00  | 354.52   | 182.32   | 536.84   |
| 3329  | 533   | 515.00   | 2281.00  | 355.07   | 182.64   | 537.71   |
| 3333  | 533   | 515.00   | 2285.00  | 355.63   | 182.96   | 538.59   |
| 3337  | 533   | 515.00   | 2289.00  | 356.18   | 183.28   | 539.46   |
| 3341  | 533   | 515.00   | 2293.00  | 356.73   | 183.60   | 540.33   |
| 3345  | 533   | 515.00   | 2297.00  | 357.28   | 183.92   | 541.20   |
| 3349  | 533   | 515.00   | 2301.00  | 357.83   | 184.24   | 542.07   |
| 3353  | 533   | 515.00   | 2305.00  | 358.39   | 184.56   | 542.95   |
| 3357  | 533   | 515.00   | 2309.00  | 358.94   | 184.88   | 543.82   |
| 3361  | 533   | 515.00   | 2313.00  | 359.49   | 185.20   | 544.69   |
| 3365  | 533   | 515.00   | 2317.00  | 360.04   | 185.52   | 545.56   |
| 3369  | 533   | 515.00   | 2321.00  | 360.59   | 185.84   | 546.43   |
| 3373  | 533   | 515.00   | 2325.00  | 361.15   | 186.16   | 547.31   |
| 3377  | 533   | 515.00   | 2329.00  | 361.70   | 186.48   | 548.18   |
| 3381  | 533   | 515.00   | 2333.00  | 362.25   | 186.80   | 549.05   |
| 3385  | 533   | 515.00   | 2337.00  | 362.80   | 187.12   | 549.92   |
| 3389  | 533   | 515.00   | 2341.00  | 363.35   | 187.44   | 550.79   |
| 3393  | 533   | 515.00   | 2345.00  | 363.91   | 187.76   | 551.67   |
| 3397  | 533   | 515.00   | 2349.00  | 364.46   | 188.08   | 552.54   |
| 3401  | 533   | 515.00   | 2353.00  | 365.01   | 188.40   | 553.41   |
| 3405  | 533   | 515.00   | 2357.00  | 365.56   | 188.72   | 554.28   |
| 3409  | 533   | 515.00   | 2361.00  | 366.11   | 189.04   | 555.15   |
| 3413  | 533   | 515.00   | 2365.00  | 366.67   | 189.36   | 556.03   |
| 3417  | 533   | 515.00   | 2369.00  | 367.22   | 189.68   | 556.90   |
| 3421  | 533   | 515.00   | 2373.00  | 367.77   | 190.00   | 557.77   |
| 3425  | 533   | 515.00   | 2377.00  | 368.32   | 190.32   | 558.64   |
| 3429  | 533   | 515.00   | 2381.00  | 368.87   | 190.64   | 559.51   |
| 3433  | 533   | 515.00   | 2385.00  | 369.43   | 190.96   | 560.39   |
| 3437  | 533   | 515.00   | 2389.00  | 369.98   | 191.28   | 561.26   |
| 3441  | 533   | 515.00   | 2393.00  | 370.53   | 191.60   | 562.13   |
| 3445  | 533   | 515.00   | 2397.00  | 371.08   | 191.92   | 563.00   |
| 3449  | 533   | 515.00   | 2401.00  | 371.63   | 192.24   | 563.87   |
| 3453  | 533   | 515.00   | 2405.00  | 372.19   | 192.56   | 564.75   |
| 3457  | 533   | 515.00   | 2409.00  | 372.74   | 192.88   | 565.62   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 373.29   | 193.20   | 566.49   |
| 3465  | 533   | 515.00   | 2417.00  | 373.84   | 193.52   | 567.36   |
| 3469  | 533   | 515.00   | 2421.00  | 374.39   | 193.84   | 568.23   |
| 3473  | 533   | 515.00   | 2425.00  | 374.95   | 194.16   | 569.11   |
| 3477  | 533   | 515.00   | 2429.00  | 375.50   | 194.48   | 569.98   |
| 3481  | 533   | 515.00   | 2433.00  | 376.05   | 194.80   | 570.85   |
| 3485  | 533   | 515.00   | 2437.00  | 376.60   | 195.12   | 571.72   |
| 3489  | 533   | 515.00   | 2441.00  | 377.15   | 195.44   | 572.59   |
| 3493  | 533   | 515.00   | 2445.00  | 377.71   | 195.76   | 573.47   |
| 3497  | 533   | 515.00   | 2449.00  | 378.26   | 196.08   | 574.34   |
| 3501  | 533   | 515.00   | 2453.00  | 378.81   | 196.40   | 575.21   |
| 3505  | 533   | 515.00   | 2457.00  | 379.36   | 196.72   | 576.08   |
| 3509  | 533   | 515.00   | 2461.00  | 379.91   | 197.04   | 576.95   |
| 3513  | 533   | 515.00   | 2465.00  | 380.47   | 197.36   | 577.83   |
| 3517  | 533   | 515.00   | 2469.00  | 381.02   | 197.68   | 578.70   |
| 3521  | 533   | 515.00   | 2473.00  | 381.57   | 198.00   | 579.57   |
| 3525  | 533   | 515.00   | 2477.00  | 382.12   | 198.32   | 580.44   |
| 3529  | 533   | 515.00   | 2481.00  | 382.67   | 198.64   | 581.31   |
| 3533  | 533   | 515.00   | 2485.00  | 383.23   | 198.96   | 582.19   |
| 3537  | 533   | 515.00   | 2489.00  | 383.78   | 199.28   | 583.06   |
| 3541  | 533   | 515.00   | 2493.00  | 384.33   | 199.60   | 583.93   |
| 3545  | 533   | 515.00   | 2497.00  | 384.88   | 199.92   | 584.80   |
| 3549  | 533   | 515.00   | 2501.00  | 385.43   | 200.24   | 585.67   |
| 3553  | 533   | 515.00   | 2505.00  | 385.99   | 200.56   | 586.55   |
| 3557  | 533   | 515.00   | 2509.00  | 386.54   | 200.88   | 587.42   |
| 3561  | 533   | 515.00   | 2513.00  | 387.09   | 201.20   | 588.29   |
| 3565  | 533   | 515.00   | 2517.00  | 387.64   | 201.52   | 589.16   |
| 3569  | 533   | 515.00   | 2521.00  | 388.19   | 201.84   | 590.03   |
| 3573  | 533   | 515.00   | 2525.00  | 388.75   | 202.16   | 590.91   |
| 3577  | 533   | 515.00   | 2529.00  | 389.30   | 202.48   | 591.78   |
| 3581  | 533   | 515.00   | 2533.00  | 389.85   | 202.80   | 592.65   |
| 3585  | 533   | 515.00   | 2537.00  | 390.40   | 203.12   | 593.52   |
| 3589  | 533   | 515.00   | 2541.00  | 390.95   | 203.44   | 594.39   |
| 3593  | 533   | 515.00   | 2545.00  | 391.51   | 203.76   | 595.27   |
| 3597  | 533   | 515.00   | 2549.00  | 392.06   | 204.08   | 596.14   |
| 3601  | 533   | 515.00   | 2553.00  | 392.61   | 204.40   | 597.01   |
| 3605  | 533   | 515.00   | 2557.00  | 393.16   | 204.72   | 597.88   |
| 3609  | 533   | 515.00   | 2561.00  | 393.71   | 205.04   | 598.75   |
| 3613  | 533   | 515.00   | 2565.00  | 394.27   | 205.36   | 599.63   |
| 3617  | 533   | 515.00   | 2569.00  | 394.82   | 205.68   | 600.50   |
| 3621  | 533   | 515.00   | 2573.00  | 395.37   | 206.00   | 601.37   |
| 3625  | 533   | 515.00   | 2577.00  | 395.92   | 206.32   | 602.24   |
| 3629  | 533   | 515.00   | 2581.00  | 396.47   | 206.64   | 603.11   |
| 3633  | 533   | 515.00   | 2585.00  | 397.03   | 206.96   | 603.99   |
| 3637  | 533   | 515.00   | 2589.00  | 397.58   | 207.28   | 604.86   |
| 3641  | 533   | 515.00   | 2593.00  | 398.13   | 207.60   | 605.73   |
| 3645  | 533   | 515.00   | 2597.00  | 398.68   | 207.92   | 606.60   |
| 3649  | 533   | 515.00   | 2601.00  | 399.23   | 208.24   | 607.47   |
| 3653  | 533   | 515.00   | 2605.00  | 399.79   | 208.56   | 608.35   |
| 3657  | 533   | 515.00   | 2609.00  | 400.34   | 208.88   | 609.22   |
| 3661  | 533   | 515.00   | 2613.00  | 400.89   | 209.20   | 610.09   |
| 3665  | 533   | 515.00   | 2617.00  | 401.44   | 209.52   | 610.96   |
| 3669  | 533   | 515.00   | 2621.00  | 401.99   | 209.84   | 611.83   |
| 3673  | 533   | 515.00   | 2625.00  | 402.55   | 210.16   | 612.71   |
| 3677  | 533   | 515.00   | 2629.00  | 403.10   | 210.48   | 613.58   |

Monthly table

Table letter A

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 403.65   | 210.80   | 614.45   |
| 3685  | 533   | 515.00   | 2637.00  | 404.20   | 211.12   | 615.32   |
| 3689  | 533   | 515.00   | 2641.00  | 404.75   | 211.44   | 616.19   |
| 3693  | 533   | 515.00   | 2645.00  | 405.31   | 211.76   | 617.07   |
| 3697  | 533   | 515.00   | 2649.00  | 405.86   | 212.08   | 617.94   |
| 3701  | 533   | 515.00   | 2653.00  | 406.41   | 212.40   | 618.81   |
| 3705  | 533   | 515.00   | 2657.00  | 406.96   | 212.72   | 619.68   |
| 3709  | 533   | 515.00   | 2661.00  | 407.51   | 213.04   | 620.55   |
| 3713  | 533   | 515.00   | 2665.00  | 408.07   | 213.36   | 621.43   |
| 3717  | 533   | 515.00   | 2669.00  | 408.62   | 213.68   | 622.30   |
| 3721  | 533   | 515.00   | 2673.00  | 409.17   | 214.00   | 623.17   |
| 3725  | 533   | 515.00   | 2677.00  | 409.72   | 214.32   | 624.04   |
| 3729  | 533   | 515.00   | 2681.00  | 410.27   | 214.64   | 624.91   |
| 3733  | 533   | 515.00   | 2685.00  | 410.83   | 214.96   | 625.79   |
| 3737  | 533   | 515.00   | 2689.00  | 411.38   | 215.28   | 626.66   |
| 3741  | 533   | 515.00   | 2693.00  | 411.93   | 215.60   | 627.53   |
| 3745  | 533   | 515.00   | 2697.00  | 412.48   | 215.92   | 628.40   |
| 3749  | 533   | 515.00   | 2701.00  | 413.03   | 216.24   | 629.27   |
| 3753  | 533   | 515.00   | 2705.00  | 413.59   | 216.56   | 630.15   |
| 3757  | 533   | 515.00   | 2709.00  | 414.14   | 216.88   | 631.02   |
| 3761  | 533   | 515.00   | 2713.00  | 414.69   | 217.20   | 631.89   |
| 3765  | 533   | 515.00   | 2717.00  | 415.24   | 217.52   | 632.76   |
| 3769  | 533   | 515.00   | 2721.00  | 415.79   | 217.84   | 633.63   |
| 3773  | 533   | 515.00   | 2725.00  | 416.35   | 218.16   | 634.51   |
| 3777  | 533   | 515.00   | 2729.00  | 416.90   | 218.48   | 635.38   |
| 3781  | 533   | 515.00   | 2733.00  | 417.45   | 218.80   | 636.25   |
| 3785  | 533   | 515.00   | 2737.00  | 418.00   | 219.12   | 637.12   |
| 3789  | 533   | 515.00   | 2741.00  | 418.55   | 219.44   | 637.99   |
| 3793  | 533   | 515.00   | 2745.00  | 419.11   | 219.76   | 638.87   |
| 3797  | 533   | 515.00   | 2749.00  | 419.66   | 220.08   | 639.74   |
| 3801  | 533   | 515.00   | 2753.00  | 420.21   | 220.40   | 640.61   |
| 3805  | 533   | 515.00   | 2757.00  | 420.76   | 220.72   | 641.48   |
| 3809  | 533   | 515.00   | 2761.00  | 421.31   | 221.04   | 642.35   |
| 3813  | 533   | 515.00   | 2765.00  | 421.87   | 221.36   | 643.23   |
| 3817  | 533   | 515.00   | 2769.00  | 422.42   | 221.68   | 644.10   |
| 3821  | 533   | 515.00   | 2773.00  | 422.97   | 222.00   | 644.97   |
| 3825  | 533   | 515.00   | 2777.00  | 423.52   | 222.32   | 645.84   |
| 3829  | 533   | 515.00   | 2781.00  | 424.07   | 222.64   | 646.71   |
| 3833  | 533   | 515.00   | 2785.00  | 424.63   | 222.96   | 647.59   |
| 3837  | 533   | 515.00   | 2789.00  | 425.18   | 223.28   | 648.46   |
| 3841  | 533   | 515.00   | 2793.00  | 425.73   | 223.60   | 649.33   |
| 3845  | 533   | 515.00   | 2797.00  | 426.28   | 223.92   | 650.20   |
| 3849  | 533   | 515.00   | 2801.00  | 426.83   | 224.24   | 651.07   |
| 3853  | 533   | 515.00   | 2805.00  | 427.39   | 224.56   | 651.95   |
| 3857  | 533   | 515.00   | 2809.00  | 427.94   | 224.88   | 652.82   |
| 3861  | 533   | 515.00   | 2813.00  | 428.49   | 225.20   | 653.69   |
| 3865  | 533   | 515.00   | 2817.00  | 429.04   | 225.52   | 654.56   |
| 3869  | 533   | 515.00   | 2821.00  | 429.59   | 225.84   | 655.43   |
| 3873  | 533   | 515.00   | 2825.00  | 430.15   | 226.16   | 656.31   |
| 3877  | 533   | 515.00   | 2829.00  | 430.70   | 226.48   | 657.18   |
| 3881  | 533   | 515.00   | 2833.00  | 431.25   | 226.80   | 658.05   |
| 3885  | 533   | 515.00   | 2837.00  | 431.80   | 227.12   | 658.92   |
| 3889  | 533   | 515.00   | 2841.00  | 432.35   | 227.44   | 659.79   |
| 3893  | 533   | 515.00   | 2845.00  | 432.91   | 227.76   | 660.67   |
| 3897  | 533   | 515.00   | 2849.00  | 433.46   | 228.08   | 661.54   |

## Table letter A

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 434.01   | 228.40   | 662.41   |
| 3905  | 533   | 515.00   | 2857.00  | 434.56   | 228.72   | 663.28   |
| 3909  | 533   | 515.00   | 2861.00  | 435.11   | 229.04   | 664.15   |
| 3913  | 533   | 515.00   | 2865.00  | 435.67   | 229.36   | 665.03   |
| 3917  | 533   | 515.00   | 2869.00  | 436.22   | 229.68   | 665.90   |
| 3921  | 533   | 515.00   | 2873.00  | 436.77   | 230.00   | 666.77   |
| 3925  | 533   | 515.00   | 2877.00  | 437.32   | 230.32   | 667.64   |
| 3929  | 533   | 515.00   | 2881.00  | 437.87   | 230.64   | 668.51   |
| 3933  | 533   | 515.00   | 2885.00  | 438.43   | 230.96   | 669.39   |
| 3937  | 533   | 515.00   | 2889.00  | 438.98   | 231.28   | 670.26   |
| 3941  | 533   | 515.00   | 2893.00  | 439.53   | 231.60   | 671.13   |
| 3945  | 533   | 515.00   | 2897.00  | 440.08   | 231.92   | 672.00   |
| 3949  | 533   | 515.00   | 2901.00  | 440.63   | 232.24   | 672.87   |
| 3953  | 533   | 515.00   | 2905.00  | 441.19   | 232.56   | 673.75   |
| 3957  | 533   | 515.00   | 2909.00  | 441.74   | 232.88   | 674.62   |
| 3961  | 533   | 515.00   | 2913.00  | 442.29   | 233.20   | 675.49   |
| 3965  | 533   | 515.00   | 2917.00  | 442.84   | 233.52   | 676.36   |
| 3969  | 533   | 515.00   | 2921.00  | 443.39   | 233.84   | 677.23   |
| 3973  | 533   | 515.00   | 2925.00  | 443.95   | 234.16   | 678.11   |
| 3977  | 533   | 515.00   | 2929.00  | 444.50   | 234.48   | 678.98   |
| 3981  | 533   | 515.00   | 2933.00  | 445.05   | 234.80   | 679.85   |
| 3985  | 533   | 515.00   | 2937.00  | 445.60   | 235.12   | 680.72   |
| 3989  | 533   | 515.00   | 2941.00  | 446.15   | 235.44   | 681.59   |
| 3993  | 533   | 515.00   | 2945.00  | 446.71   | 235.76   | 682.47   |
| 3997  | 533   | 515.00   | 2949.00  | 447.26   | 236.08   | 683.34   |
| 4001  | 533   | 515.00   | 2953.00  | 447.81   | 236.40   | 684.21   |
| 4005  | 533   | 515.00   | 2957.00  | 448.36   | 236.72   | 685.08   |
| 4009  | 533   | 515.00   | 2961.00  | 448.91   | 237.04   | 685.95   |
| 4013  | 533   | 515.00   | 2965.00  | 449.47   | 237.36   | 686.83   |
| 4017  | 533   | 515.00   | 2969.00  | 450.02   | 237.68   | 687.70   |
| 4021  | 533   | 515.00   | 2973.00  | 450.57   | 238.00   | 688.57   |
| 4025  | 533   | 515.00   | 2977.00  | 451.12   | 238.32   | 689.44   |
| 4029  | 533   | 515.00   | 2981.00  | 451.67   | 238.64   | 690.31   |
| 4033  | 533   | 515.00   | 2985.00  | 452.23   | 238.96   | 691.19   |
| 4037  | 533   | 515.00   | 2989.00  | 452.78   | 239.28   | 692.06   |
| 4041  | 533   | 515.00   | 2993.00  | 453.33   | 239.60   | 692.93   |
| 4045  | 533   | 515.00   | 2997.00  | 453.88   | 239.92   | 693.80   |
| 4049  | 533   | 515.00   | 3001.00  | 454.43   | 240.24   | 694.67   |
| 4053  | 533   | 515.00   | 3005.00  | 454.99   | 240.56   | 695.55   |
| 4057  | 533   | 515.00   | 3009.00  | 455.54   | 240.88   | 696.42   |
| 4061  | 533   | 515.00   | 3013.00  | 456.09   | 241.20   | 697.29   |
| 4065  | 533   | 515.00   | 3017.00  | 456.64   | 241.52   | 698.16   |
| 4069  | 533   | 515.00   | 3021.00  | 457.19   | 241.84   | 699.03   |
| 4073  | 533   | 515.00   | 3025.00  | 457.75   | 242.16   | 699.91   |
| 4077  | 533   | 515.00   | 3029.00  | 458.30   | 242.48   | 700.78   |
| 4081  | 533   | 515.00   | 3033.00  | 458.85   | 242.80   | 701.65   |
| 4085  | 533   | 515.00   | 3037.00  | 459.40   | 243.12   | 702.52   |
| 4089  | 533   | 515.00   | 3041.00  | 459.95   | 243.44   | 703.39   |
| 4093  | 533   | 515.00   | 3045.00  | 460.51   | 243.76   | 704.27   |
| 4097  | 533   | 515.00   | 3049.00  | 461.06   | 244.08   | 705.14   |
| 4101  | 533   | 515.00   | 3053.00  | 461.61   | 244.40   | 706.01   |
| 4105  | 533   | 515.00   | 3057.00  | 462.16   | 244.72   | 706.88   |
| 4109  | 533   | 515.00   | 3061.00  | 462.71   | 245.04   | 707.75   |
| 4113  | 533   | 515.00   | 3065.00  | 463.27   | 245.36   | 708.63   |
| 4117  | 533   | 515.00   | 3069.00  | 463.82   | 245.68   | 709.50   |

**Table letter A**

**Monthly table**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4121  | 533   | 515.00   | 3073.00  | 464.37   | 246.00   | 710.37   |
| 4125  | 533   | 515.00   | 3077.00  | 464.92   | 246.32   | 711.24   |
| 4129  | 533   | 515.00   | 3081.00  | 465.47   | 246.64   | 712.11   |
| 4133  | 533   | 515.00   | 3085.00  | 466.03   | 246.96   | 712.99   |
| 4137  | 533   | 515.00   | 3089.00  | 466.58   | 247.28   | 713.86   |
| 4141  | 533   | 515.00   | 3093.00  | 467.13   | 247.60   | 714.73   |
| 4145  | 533   | 515.00   | 3097.00  | 467.68   | 247.92   | 715.60   |
| 4149  | 533   | 515.00   | 3101.00  | 468.23   | 248.24   | 716.47   |
| 4153  | 533   | 515.00   | 3105.00  | 468.79   | 248.56   | 717.35   |
| 4157  | 533   | 515.00   | 3109.00  | 469.34   | 248.88   | 718.22   |
| 4161  | 533   | 515.00   | 3113.00  | 469.89   | 249.20   | 719.09   |
| 4165  | 533   | 515.00   | 3117.00  | 470.44   | 249.52   | 719.96   |
| 4169  | 533   | 515.00   | 3121.00  | 470.99   | 249.84   | 720.83   |
| 4173  | 533   | 515.00   | 3125.00  | 471.55   | 250.16   | 721.71   |
| 4177  | 533   | 515.00   | 3129.00  | 472.10   | 250.48   | 722.58   |
| 4181  | 533   | 515.00   | 3133.00  | 472.65   | 250.80   | 723.45   |
| 4185  | 533   | 515.00   | 3137.00  | 473.20   | 251.12   | 724.32   |
| 4189  | 533   | 515.00   | 3141.00  | 473.48   | 251.28   | 724.76   |

If the employee's gross pay is over £4,189, go to page 350.

**Weekly table for standard rate NICs where employee has deferment and employer is eligible to claim Investment Zones employer NIC relief for use from 6 April 2024 to 5 April 2025**

**Table letter D**

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 where the employer is eligible to claim Investment Zones employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Investment Zones employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

**Completing form RT11, 'Deductions working sheet' or substitute**

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter D

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.03   | 0.03   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.05   | 0.05   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.07   | 0.07   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.09   | 0.09   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.11   | 0.11   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.13   | 0.13   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.15   | 0.15   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.17   | 0.17   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.19   | 0.19   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.21   | 0.21   |



**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.23   | 0.23   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 0.25   | 0.25   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 0.27   | 0.27   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 0.29   | 0.29   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 0.31   | 0.31   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 0.33   | 0.33   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 0.35   | 0.35   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 0.37   | 0.37   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 0.39   | 0.39   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 0.41   | 0.41   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 0.43   | 0.43   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 0.45   | 0.45   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 0.47   | 0.47   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 0.49   | 0.49   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 0.51   | 0.51   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 0.53   | 0.53   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 0.55   | 0.55   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 0.57   | 0.57   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 0.59   | 0.59   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 0.61   | 0.61   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 0.63   | 0.63   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 0.65   | 0.65   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 0.67   | 0.67   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 0.69   | 0.69   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 0.71   | 0.71   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 0.73   | 0.73   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 0.75   | 0.75   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 0.77   | 0.77   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 0.79   | 0.79   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 0.81   | 0.81   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 0.83   | 0.83   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 0.85   | 0.85   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 0.87   | 0.87   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 0.89   | 0.89   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 0.91   | 0.91   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 0.93   | 0.93   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 0.95   | 0.95   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 0.97   | 0.97   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 0.99   | 0.99   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 1.01   | 1.01   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 1.03   | 1.03   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 1.05   | 1.05   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 1.07   | 1.07   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 1.09   | 1.09   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 1.11   | 1.11   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 1.13   | 1.13   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 1.15   | 1.15   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 1.17   | 1.17   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 1.19   | 1.19   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 1.21   | 1.21   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 1.23   | 1.23   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 1.25   | 1.25   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 1.27   | 1.27   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 1.29   | 1.29   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 1.31   | 1.31   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 1.33   | 1.33   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 1.35   | 1.35   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 1.37   | 1.37   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 1.39   | 1.39   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 1.41   | 1.41   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 1.43   | 1.43   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 1.45   | 1.45   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 1.47   | 1.47   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 1.49   | 1.49   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 1.51   | 1.51   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 1.53   | 1.53   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 1.55   | 1.55   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 1.57   | 1.57   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 1.59   | 1.59   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 1.61   | 1.61   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 1.63   | 1.63   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 1.65   | 1.65   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 1.67   | 1.67   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 1.69   | 1.69   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 1.71   | 1.71   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 1.73   | 1.73   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 1.75   | 1.75   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 1.77   | 1.77   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 1.79   | 1.79   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 1.81   | 1.81   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 1.83   | 1.83   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 1.85   | 1.85   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 1.87   | 1.87   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 1.89   | 1.89   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 1.91   | 1.91   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 1.93   | 1.93   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 1.95   | 1.95   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 1.97   | 1.97   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 1.99   | 1.99   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 2.01   | 2.01   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 2.03   | 2.03   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 2.05   | 2.05   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 2.07   | 2.07   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 2.09   | 2.09   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 2.11   | 2.11   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 2.13   | 2.13   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 2.15   | 2.15   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 2.17   | 2.17   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 2.19   | 2.19   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 2.21   | 2.21   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 2.23   | 2.23   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 2.25   | 2.25   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 2.27   | 2.27   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 2.29   | 2.29   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 2.31   | 2.31   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 2.33   | 2.33   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 2.35   | 2.35   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 2.37   | 2.37   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 2.39   | 2.39   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 2.41   | 2.41   |

Weekly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 2.43   | 2.43   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 2.45   | 2.45   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 2.47   | 2.47   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 2.49   | 2.49   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 2.51   | 2.51   |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 2.53   | 2.53   |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 2.55   | 2.55   |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 2.57   | 2.57   |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 2.59   | 2.59   |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 2.61   | 2.61   |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 2.63   | 2.63   |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 2.65   | 2.65   |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 2.67   | 2.67   |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 2.69   | 2.69   |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 2.71   | 2.71   |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 2.73   | 2.73   |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 2.75   | 2.75   |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 2.77   | 2.77   |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 2.79   | 2.79   |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 2.81   | 2.81   |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 2.83   | 2.83   |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 2.85   | 2.85   |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 2.87   | 2.87   |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 2.89   | 2.89   |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 2.91   | 2.91   |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 2.93   | 2.93   |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 2.95   | 2.95   |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 2.97   | 2.97   |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 2.99   | 2.99   |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 3.01   | 3.01   |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 3.03   | 3.03   |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 3.05   | 3.05   |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 3.07   | 3.07   |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 3.09   | 3.09   |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 3.11   | 3.11   |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 3.13   | 3.13   |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 3.15   | 3.15   |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 3.17   | 3.17   |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 3.19   | 3.19   |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 3.21   | 3.21   |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 3.23   | 3.23   |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 3.25   | 3.25   |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 3.27   | 3.27   |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 3.29   | 3.29   |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 3.31   | 3.31   |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 3.33   | 3.33   |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 3.35   | 3.35   |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 3.37   | 3.37   |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 3.39   | 3.39   |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 3.41   | 3.41   |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 3.43   | 3.43   |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 3.45   | 3.45   |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 3.47   | 3.47   |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 3.49   | 3.49   |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 3.51   | 3.51   |

## Table letter D

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 3.53   | 3.53   |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 3.55   | 3.55   |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 3.57   | 3.57   |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 3.59   | 3.59   |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 3.61   | 3.61   |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 3.63   | 3.63   |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 3.65   | 3.65   |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 3.67   | 3.67   |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 3.69   | 3.69   |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 3.71   | 3.71   |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 3.73   | 3.73   |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 3.75   | 3.75   |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 3.77   | 3.77   |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 3.79   | 3.79   |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 3.81   | 3.81   |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 3.83   | 3.83   |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 3.85   | 3.85   |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 3.87   | 3.87   |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 3.89   | 3.89   |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 3.91   | 3.91   |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 3.93   | 3.93   |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 3.95   | 3.95   |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 3.97   | 3.97   |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 3.99   | 3.99   |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 4.01   | 4.01   |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 4.03   | 4.03   |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 4.05   | 4.05   |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 4.07   | 4.07   |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 4.09   | 4.09   |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 4.11   | 4.11   |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 4.13   | 4.13   |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 4.15   | 4.15   |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 4.17   | 4.17   |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 4.19   | 4.19   |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 4.21   | 4.21   |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 4.23   | 4.23   |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 4.25   | 4.25   |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 4.27   | 4.27   |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 4.29   | 4.29   |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 4.31   | 4.31   |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 4.33   | 4.33   |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 4.35   | 4.35   |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 4.37   | 4.37   |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 4.39   | 4.39   |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 4.41   | 4.41   |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 4.43   | 4.43   |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 4.45   | 4.45   |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 4.47   | 4.47   |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 4.49   | 4.49   |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 4.51   | 4.51   |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 4.53   | 4.53   |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 4.55   | 4.55   |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 4.57   | 4.57   |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 4.59   | 4.59   |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 4.61   | 4.61   |

Weekly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 4.63   | 4.63   |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 4.65   | 4.65   |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 4.67   | 4.67   |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 4.69   | 4.69   |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 4.71   | 4.71   |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 4.73   | 4.73   |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 4.75   | 4.75   |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 4.77   | 4.77   |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 4.78   | 4.78   |
| 482   | 123   | 119.00   | 240.00   | 0.21   | 4.81   | 5.02   |
| 483   | 123   | 119.00   | 241.00   | 0.34   | 4.83   | 5.17   |
| 484   | 123   | 119.00   | 242.00   | 0.48   | 4.85   | 5.33   |
| 485   | 123   | 119.00   | 243.00   | 0.62   | 4.87   | 5.49   |
| 486   | 123   | 119.00   | 244.00   | 0.76   | 4.89   | 5.65   |
| 487   | 123   | 119.00   | 245.00   | 0.90   | 4.91   | 5.81   |
| 488   | 123   | 119.00   | 246.00   | 1.03   | 4.93   | 5.96   |
| 489   | 123   | 119.00   | 247.00   | 1.17   | 4.95   | 6.12   |
| 490   | 123   | 119.00   | 248.00   | 1.31   | 4.97   | 6.28   |
| 491   | 123   | 119.00   | 249.00   | 1.45   | 4.99   | 6.44   |
| 492   | 123   | 119.00   | 250.00   | 1.59   | 5.01   | 6.60   |
| 493   | 123   | 119.00   | 251.00   | 1.72   | 5.03   | 6.75   |
| 494   | 123   | 119.00   | 252.00   | 1.86   | 5.05   | 6.91   |
| 495   | 123   | 119.00   | 253.00   | 2.00   | 5.07   | 7.07   |
| 496   | 123   | 119.00   | 254.00   | 2.14   | 5.09   | 7.23   |
| 497   | 123   | 119.00   | 255.00   | 2.28   | 5.11   | 7.39   |
| 498   | 123   | 119.00   | 256.00   | 2.41   | 5.13   | 7.54   |
| 499   | 123   | 119.00   | 257.00   | 2.55   | 5.15   | 7.70   |
| 500   | 123   | 119.00   | 258.00   | 2.69   | 5.17   | 7.86   |
| 501   | 123   | 119.00   | 259.00   | 2.83   | 5.19   | 8.02   |
| 502   | 123   | 119.00   | 260.00   | 2.97   | 5.21   | 8.18   |
| 503   | 123   | 119.00   | 261.00   | 3.10   | 5.23   | 8.33   |
| 504   | 123   | 119.00   | 262.00   | 3.24   | 5.25   | 8.49   |
| 505   | 123   | 119.00   | 263.00   | 3.38   | 5.27   | 8.65   |
| 506   | 123   | 119.00   | 264.00   | 3.52   | 5.29   | 8.81   |
| 507   | 123   | 119.00   | 265.00   | 3.66   | 5.31   | 8.97   |
| 508   | 123   | 119.00   | 266.00   | 3.79   | 5.33   | 9.12   |
| 509   | 123   | 119.00   | 267.00   | 3.93   | 5.35   | 9.28   |
| 510   | 123   | 119.00   | 268.00   | 4.07   | 5.37   | 9.44   |
| 511   | 123   | 119.00   | 269.00   | 4.21   | 5.39   | 9.60   |
| 512   | 123   | 119.00   | 270.00   | 4.35   | 5.41   | 9.76   |
| 513   | 123   | 119.00   | 271.00   | 4.48   | 5.43   | 9.91   |
| 514   | 123   | 119.00   | 272.00   | 4.62   | 5.45   | 10.07  |
| 515   | 123   | 119.00   | 273.00   | 4.76   | 5.47   | 10.23  |
| 516   | 123   | 119.00   | 274.00   | 4.90   | 5.49   | 10.39  |
| 517   | 123   | 119.00   | 275.00   | 5.04   | 5.51   | 10.55  |
| 518   | 123   | 119.00   | 276.00   | 5.17   | 5.53   | 10.70  |
| 519   | 123   | 119.00   | 277.00   | 5.31   | 5.55   | 10.86  |
| 520   | 123   | 119.00   | 278.00   | 5.45   | 5.57   | 11.02  |
| 521   | 123   | 119.00   | 279.00   | 5.59   | 5.59   | 11.18  |
| 522   | 123   | 119.00   | 280.00   | 5.73   | 5.61   | 11.34  |
| 523   | 123   | 119.00   | 281.00   | 5.86   | 5.63   | 11.49  |
| 524   | 123   | 119.00   | 282.00   | 6.00   | 5.65   | 11.65  |
| 525   | 123   | 119.00   | 283.00   | 6.14   | 5.67   | 11.81  |
| 526   | 123   | 119.00   | 284.00   | 6.28   | 5.69   | 11.97  |
| 527   | 123   | 119.00   | 285.00   | 6.42   | 5.71   | 12.13  |

## Table letter D

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 6.55   | 5.73   | 12.28  |
| 529   | 123   | 119.00   | 287.00   | 6.69   | 5.75   | 12.44  |
| 530   | 123   | 119.00   | 288.00   | 6.83   | 5.77   | 12.60  |
| 531   | 123   | 119.00   | 289.00   | 6.97   | 5.79   | 12.76  |
| 532   | 123   | 119.00   | 290.00   | 7.11   | 5.81   | 12.92  |
| 533   | 123   | 119.00   | 291.00   | 7.24   | 5.83   | 13.07  |
| 534   | 123   | 119.00   | 292.00   | 7.38   | 5.85   | 13.23  |
| 535   | 123   | 119.00   | 293.00   | 7.52   | 5.87   | 13.39  |
| 536   | 123   | 119.00   | 294.00   | 7.66   | 5.89   | 13.55  |
| 537   | 123   | 119.00   | 295.00   | 7.80   | 5.91   | 13.71  |
| 538   | 123   | 119.00   | 296.00   | 7.93   | 5.93   | 13.86  |
| 539   | 123   | 119.00   | 297.00   | 8.07   | 5.95   | 14.02  |
| 540   | 123   | 119.00   | 298.00   | 8.21   | 5.97   | 14.18  |
| 541   | 123   | 119.00   | 299.00   | 8.35   | 5.99   | 14.34  |
| 542   | 123   | 119.00   | 300.00   | 8.49   | 6.01   | 14.50  |
| 543   | 123   | 119.00   | 301.00   | 8.62   | 6.03   | 14.65  |
| 544   | 123   | 119.00   | 302.00   | 8.76   | 6.05   | 14.81  |
| 545   | 123   | 119.00   | 303.00   | 8.90   | 6.07   | 14.97  |
| 546   | 123   | 119.00   | 304.00   | 9.04   | 6.09   | 15.13  |
| 547   | 123   | 119.00   | 305.00   | 9.18   | 6.11   | 15.29  |
| 548   | 123   | 119.00   | 306.00   | 9.31   | 6.13   | 15.44  |
| 549   | 123   | 119.00   | 307.00   | 9.45   | 6.15   | 15.60  |
| 550   | 123   | 119.00   | 308.00   | 9.59   | 6.17   | 15.76  |
| 551   | 123   | 119.00   | 309.00   | 9.73   | 6.19   | 15.92  |
| 552   | 123   | 119.00   | 310.00   | 9.87   | 6.21   | 16.08  |
| 553   | 123   | 119.00   | 311.00   | 10.00  | 6.23   | 16.23  |
| 554   | 123   | 119.00   | 312.00   | 10.14  | 6.25   | 16.39  |
| 555   | 123   | 119.00   | 313.00   | 10.28  | 6.27   | 16.55  |
| 556   | 123   | 119.00   | 314.00   | 10.42  | 6.29   | 16.71  |
| 557   | 123   | 119.00   | 315.00   | 10.56  | 6.31   | 16.87  |
| 558   | 123   | 119.00   | 316.00   | 10.69  | 6.33   | 17.02  |
| 559   | 123   | 119.00   | 317.00   | 10.83  | 6.35   | 17.18  |
| 560   | 123   | 119.00   | 318.00   | 10.97  | 6.37   | 17.34  |
| 561   | 123   | 119.00   | 319.00   | 11.11  | 6.39   | 17.50  |
| 562   | 123   | 119.00   | 320.00   | 11.25  | 6.41   | 17.66  |
| 563   | 123   | 119.00   | 321.00   | 11.38  | 6.43   | 17.81  |
| 564   | 123   | 119.00   | 322.00   | 11.52  | 6.45   | 17.97  |
| 565   | 123   | 119.00   | 323.00   | 11.66  | 6.47   | 18.13  |
| 566   | 123   | 119.00   | 324.00   | 11.80  | 6.49   | 18.29  |
| 567   | 123   | 119.00   | 325.00   | 11.94  | 6.51   | 18.45  |
| 568   | 123   | 119.00   | 326.00   | 12.07  | 6.53   | 18.60  |
| 569   | 123   | 119.00   | 327.00   | 12.21  | 6.55   | 18.76  |
| 570   | 123   | 119.00   | 328.00   | 12.35  | 6.57   | 18.92  |
| 571   | 123   | 119.00   | 329.00   | 12.49  | 6.59   | 19.08  |
| 572   | 123   | 119.00   | 330.00   | 12.63  | 6.61   | 19.24  |
| 573   | 123   | 119.00   | 331.00   | 12.76  | 6.63   | 19.39  |
| 574   | 123   | 119.00   | 332.00   | 12.90  | 6.65   | 19.55  |
| 575   | 123   | 119.00   | 333.00   | 13.04  | 6.67   | 19.71  |
| 576   | 123   | 119.00   | 334.00   | 13.18  | 6.69   | 19.87  |
| 577   | 123   | 119.00   | 335.00   | 13.32  | 6.71   | 20.03  |
| 578   | 123   | 119.00   | 336.00   | 13.45  | 6.73   | 20.18  |
| 579   | 123   | 119.00   | 337.00   | 13.59  | 6.75   | 20.34  |
| 580   | 123   | 119.00   | 338.00   | 13.73  | 6.77   | 20.50  |
| 581   | 123   | 119.00   | 339.00   | 13.87  | 6.79   | 20.66  |
| 582   | 123   | 119.00   | 340.00   | 14.01  | 6.81   | 20.82  |

**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 583   | 123   | 119.00   | 341.00   | 14.14  | 6.83   | 20.97  |
| 584   | 123   | 119.00   | 342.00   | 14.28  | 6.85   | 21.13  |
| 585   | 123   | 119.00   | 343.00   | 14.42  | 6.87   | 21.29  |
| 586   | 123   | 119.00   | 344.00   | 14.56  | 6.89   | 21.45  |
| 587   | 123   | 119.00   | 345.00   | 14.70  | 6.91   | 21.61  |
| 588   | 123   | 119.00   | 346.00   | 14.83  | 6.93   | 21.76  |
| 589   | 123   | 119.00   | 347.00   | 14.97  | 6.95   | 21.92  |
| 590   | 123   | 119.00   | 348.00   | 15.11  | 6.97   | 22.08  |
| 591   | 123   | 119.00   | 349.00   | 15.25  | 6.99   | 22.24  |
| 592   | 123   | 119.00   | 350.00   | 15.39  | 7.01   | 22.40  |
| 593   | 123   | 119.00   | 351.00   | 15.52  | 7.03   | 22.55  |
| 594   | 123   | 119.00   | 352.00   | 15.66  | 7.05   | 22.71  |
| 595   | 123   | 119.00   | 353.00   | 15.80  | 7.07   | 22.87  |
| 596   | 123   | 119.00   | 354.00   | 15.94  | 7.09   | 23.03  |
| 597   | 123   | 119.00   | 355.00   | 16.08  | 7.11   | 23.19  |
| 598   | 123   | 119.00   | 356.00   | 16.21  | 7.13   | 23.34  |
| 599   | 123   | 119.00   | 357.00   | 16.35  | 7.15   | 23.50  |
| 600   | 123   | 119.00   | 358.00   | 16.49  | 7.17   | 23.66  |
| 601   | 123   | 119.00   | 359.00   | 16.63  | 7.19   | 23.82  |
| 602   | 123   | 119.00   | 360.00   | 16.77  | 7.21   | 23.98  |
| 603   | 123   | 119.00   | 361.00   | 16.90  | 7.23   | 24.13  |
| 604   | 123   | 119.00   | 362.00   | 17.04  | 7.25   | 24.29  |
| 605   | 123   | 119.00   | 363.00   | 17.18  | 7.27   | 24.45  |
| 606   | 123   | 119.00   | 364.00   | 17.32  | 7.29   | 24.61  |
| 607   | 123   | 119.00   | 365.00   | 17.46  | 7.31   | 24.77  |
| 608   | 123   | 119.00   | 366.00   | 17.59  | 7.33   | 24.92  |
| 609   | 123   | 119.00   | 367.00   | 17.73  | 7.35   | 25.08  |
| 610   | 123   | 119.00   | 368.00   | 17.87  | 7.37   | 25.24  |
| 611   | 123   | 119.00   | 369.00   | 18.01  | 7.39   | 25.40  |
| 612   | 123   | 119.00   | 370.00   | 18.15  | 7.41   | 25.56  |
| 613   | 123   | 119.00   | 371.00   | 18.28  | 7.43   | 25.71  |
| 614   | 123   | 119.00   | 372.00   | 18.42  | 7.45   | 25.87  |
| 615   | 123   | 119.00   | 373.00   | 18.56  | 7.47   | 26.03  |
| 616   | 123   | 119.00   | 374.00   | 18.70  | 7.49   | 26.19  |
| 617   | 123   | 119.00   | 375.00   | 18.84  | 7.51   | 26.35  |
| 618   | 123   | 119.00   | 376.00   | 18.97  | 7.53   | 26.50  |
| 619   | 123   | 119.00   | 377.00   | 19.11  | 7.55   | 26.66  |
| 620   | 123   | 119.00   | 378.00   | 19.25  | 7.57   | 26.82  |
| 621   | 123   | 119.00   | 379.00   | 19.39  | 7.59   | 26.98  |
| 622   | 123   | 119.00   | 380.00   | 19.53  | 7.61   | 27.14  |
| 623   | 123   | 119.00   | 381.00   | 19.66  | 7.63   | 27.29  |
| 624   | 123   | 119.00   | 382.00   | 19.80  | 7.65   | 27.45  |
| 625   | 123   | 119.00   | 383.00   | 19.94  | 7.67   | 27.61  |
| 626   | 123   | 119.00   | 384.00   | 20.08  | 7.69   | 27.77  |
| 627   | 123   | 119.00   | 385.00   | 20.22  | 7.71   | 27.93  |
| 628   | 123   | 119.00   | 386.00   | 20.35  | 7.73   | 28.08  |
| 629   | 123   | 119.00   | 387.00   | 20.49  | 7.75   | 28.24  |
| 630   | 123   | 119.00   | 388.00   | 20.63  | 7.77   | 28.40  |
| 631   | 123   | 119.00   | 389.00   | 20.77  | 7.79   | 28.56  |
| 632   | 123   | 119.00   | 390.00   | 20.91  | 7.81   | 28.72  |
| 633   | 123   | 119.00   | 391.00   | 21.04  | 7.83   | 28.87  |
| 634   | 123   | 119.00   | 392.00   | 21.18  | 7.85   | 29.03  |
| 635   | 123   | 119.00   | 393.00   | 21.32  | 7.87   | 29.19  |
| 636   | 123   | 119.00   | 394.00   | 21.46  | 7.89   | 29.35  |
| 637   | 123   | 119.00   | 395.00   | 21.60  | 7.91   | 29.51  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 21.73  | 7.93   | 29.66  |
| 639   | 123   | 119.00   | 397.00   | 21.87  | 7.95   | 29.82  |
| 640   | 123   | 119.00   | 398.00   | 22.01  | 7.97   | 29.98  |
| 641   | 123   | 119.00   | 399.00   | 22.15  | 7.99   | 30.14  |
| 642   | 123   | 119.00   | 400.00   | 22.29  | 8.01   | 30.30  |
| 643   | 123   | 119.00   | 401.00   | 22.42  | 8.03   | 30.45  |
| 644   | 123   | 119.00   | 402.00   | 22.56  | 8.05   | 30.61  |
| 645   | 123   | 119.00   | 403.00   | 22.70  | 8.07   | 30.77  |
| 646   | 123   | 119.00   | 404.00   | 22.84  | 8.09   | 30.93  |
| 647   | 123   | 119.00   | 405.00   | 22.98  | 8.11   | 31.09  |
| 648   | 123   | 119.00   | 406.00   | 23.11  | 8.13   | 31.24  |
| 649   | 123   | 119.00   | 407.00   | 23.25  | 8.15   | 31.40  |
| 650   | 123   | 119.00   | 408.00   | 23.39  | 8.17   | 31.56  |
| 651   | 123   | 119.00   | 409.00   | 23.53  | 8.19   | 31.72  |
| 652   | 123   | 119.00   | 410.00   | 23.67  | 8.21   | 31.88  |
| 653   | 123   | 119.00   | 411.00   | 23.80  | 8.23   | 32.03  |
| 654   | 123   | 119.00   | 412.00   | 23.94  | 8.25   | 32.19  |
| 655   | 123   | 119.00   | 413.00   | 24.08  | 8.27   | 32.35  |
| 656   | 123   | 119.00   | 414.00   | 24.22  | 8.29   | 32.51  |
| 657   | 123   | 119.00   | 415.00   | 24.36  | 8.31   | 32.67  |
| 658   | 123   | 119.00   | 416.00   | 24.49  | 8.33   | 32.82  |
| 659   | 123   | 119.00   | 417.00   | 24.63  | 8.35   | 32.98  |
| 660   | 123   | 119.00   | 418.00   | 24.77  | 8.37   | 33.14  |
| 661   | 123   | 119.00   | 419.00   | 24.91  | 8.39   | 33.30  |
| 662   | 123   | 119.00   | 420.00   | 25.05  | 8.41   | 33.46  |
| 663   | 123   | 119.00   | 421.00   | 25.18  | 8.43   | 33.61  |
| 664   | 123   | 119.00   | 422.00   | 25.32  | 8.45   | 33.77  |
| 665   | 123   | 119.00   | 423.00   | 25.46  | 8.47   | 33.93  |
| 666   | 123   | 119.00   | 424.00   | 25.60  | 8.49   | 34.09  |
| 667   | 123   | 119.00   | 425.00   | 25.74  | 8.51   | 34.25  |
| 668   | 123   | 119.00   | 426.00   | 25.87  | 8.53   | 34.40  |
| 669   | 123   | 119.00   | 427.00   | 26.01  | 8.55   | 34.56  |
| 670   | 123   | 119.00   | 428.00   | 26.15  | 8.57   | 34.72  |
| 671   | 123   | 119.00   | 429.00   | 26.29  | 8.59   | 34.88  |
| 672   | 123   | 119.00   | 430.00   | 26.43  | 8.61   | 35.04  |
| 673   | 123   | 119.00   | 431.00   | 26.56  | 8.63   | 35.19  |
| 674   | 123   | 119.00   | 432.00   | 26.70  | 8.65   | 35.35  |
| 675   | 123   | 119.00   | 433.00   | 26.84  | 8.67   | 35.51  |
| 676   | 123   | 119.00   | 434.00   | 26.98  | 8.69   | 35.67  |
| 677   | 123   | 119.00   | 435.00   | 27.12  | 8.71   | 35.83  |
| 678   | 123   | 119.00   | 436.00   | 27.25  | 8.73   | 35.98  |
| 679   | 123   | 119.00   | 437.00   | 27.39  | 8.75   | 36.14  |
| 680   | 123   | 119.00   | 438.00   | 27.53  | 8.77   | 36.30  |
| 681   | 123   | 119.00   | 439.00   | 27.67  | 8.79   | 36.46  |
| 682   | 123   | 119.00   | 440.00   | 27.81  | 8.81   | 36.62  |
| 683   | 123   | 119.00   | 441.00   | 27.94  | 8.83   | 36.77  |
| 684   | 123   | 119.00   | 442.00   | 28.08  | 8.85   | 36.93  |
| 685   | 123   | 119.00   | 443.00   | 28.22  | 8.87   | 37.09  |
| 686   | 123   | 119.00   | 444.00   | 28.36  | 8.89   | 37.25  |
| 687   | 123   | 119.00   | 445.00   | 28.50  | 8.91   | 37.41  |
| 688   | 123   | 119.00   | 446.00   | 28.63  | 8.93   | 37.56  |
| 689   | 123   | 119.00   | 447.00   | 28.77  | 8.95   | 37.72  |
| 690   | 123   | 119.00   | 448.00   | 28.91  | 8.97   | 37.88  |
| 691   | 123   | 119.00   | 449.00   | 29.05  | 8.99   | 38.04  |
| 692   | 123   | 119.00   | 450.00   | 29.19  | 9.01   | 38.20  |



**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 693   | 123   | 119.00   | 451.00   | 29.32  | 9.03   | 38.35  |
| 694   | 123   | 119.00   | 452.00   | 29.46  | 9.05   | 38.51  |
| 695   | 123   | 119.00   | 453.00   | 29.60  | 9.07   | 38.67  |
| 696   | 123   | 119.00   | 454.00   | 29.74  | 9.09   | 38.83  |
| 697   | 123   | 119.00   | 455.00   | 29.88  | 9.11   | 38.99  |
| 698   | 123   | 119.00   | 456.00   | 30.01  | 9.13   | 39.14  |
| 699   | 123   | 119.00   | 457.00   | 30.15  | 9.15   | 39.30  |
| 700   | 123   | 119.00   | 458.00   | 30.29  | 9.17   | 39.46  |
| 701   | 123   | 119.00   | 459.00   | 30.43  | 9.19   | 39.62  |
| 702   | 123   | 119.00   | 460.00   | 30.57  | 9.21   | 39.78  |
| 703   | 123   | 119.00   | 461.00   | 30.70  | 9.23   | 39.93  |
| 704   | 123   | 119.00   | 462.00   | 30.84  | 9.25   | 40.09  |
| 705   | 123   | 119.00   | 463.00   | 30.98  | 9.27   | 40.25  |
| 706   | 123   | 119.00   | 464.00   | 31.12  | 9.29   | 40.41  |
| 707   | 123   | 119.00   | 465.00   | 31.26  | 9.31   | 40.57  |
| 708   | 123   | 119.00   | 466.00   | 31.39  | 9.33   | 40.72  |
| 709   | 123   | 119.00   | 467.00   | 31.53  | 9.35   | 40.88  |
| 710   | 123   | 119.00   | 468.00   | 31.67  | 9.37   | 41.04  |
| 711   | 123   | 119.00   | 469.00   | 31.81  | 9.39   | 41.20  |
| 712   | 123   | 119.00   | 470.00   | 31.95  | 9.41   | 41.36  |
| 713   | 123   | 119.00   | 471.00   | 32.08  | 9.43   | 41.51  |
| 714   | 123   | 119.00   | 472.00   | 32.22  | 9.45   | 41.67  |
| 715   | 123   | 119.00   | 473.00   | 32.36  | 9.47   | 41.83  |
| 716   | 123   | 119.00   | 474.00   | 32.50  | 9.49   | 41.99  |
| 717   | 123   | 119.00   | 475.00   | 32.64  | 9.51   | 42.15  |
| 718   | 123   | 119.00   | 476.00   | 32.77  | 9.53   | 42.30  |
| 719   | 123   | 119.00   | 477.00   | 32.91  | 9.55   | 42.46  |
| 720   | 123   | 119.00   | 478.00   | 33.05  | 9.57   | 42.62  |
| 721   | 123   | 119.00   | 479.00   | 33.19  | 9.59   | 42.78  |
| 722   | 123   | 119.00   | 480.00   | 33.33  | 9.61   | 42.94  |
| 723   | 123   | 119.00   | 481.00   | 33.46  | 9.63   | 43.09  |
| 724   | 123   | 119.00   | 482.00   | 33.60  | 9.65   | 43.25  |
| 725   | 123   | 119.00   | 483.00   | 33.74  | 9.67   | 43.41  |
| 726   | 123   | 119.00   | 484.00   | 33.88  | 9.69   | 43.57  |
| 727   | 123   | 119.00   | 485.00   | 34.02  | 9.71   | 43.73  |
| 728   | 123   | 119.00   | 486.00   | 34.15  | 9.73   | 43.88  |
| 729   | 123   | 119.00   | 487.00   | 34.29  | 9.75   | 44.04  |
| 730   | 123   | 119.00   | 488.00   | 34.43  | 9.77   | 44.20  |
| 731   | 123   | 119.00   | 489.00   | 34.57  | 9.79   | 44.36  |
| 732   | 123   | 119.00   | 490.00   | 34.71  | 9.81   | 44.52  |
| 733   | 123   | 119.00   | 491.00   | 34.84  | 9.83   | 44.67  |
| 734   | 123   | 119.00   | 492.00   | 34.98  | 9.85   | 44.83  |
| 735   | 123   | 119.00   | 493.00   | 35.12  | 9.87   | 44.99  |
| 736   | 123   | 119.00   | 494.00   | 35.26  | 9.89   | 45.15  |
| 737   | 123   | 119.00   | 495.00   | 35.40  | 9.91   | 45.31  |
| 738   | 123   | 119.00   | 496.00   | 35.53  | 9.93   | 45.46  |
| 739   | 123   | 119.00   | 497.00   | 35.67  | 9.95   | 45.62  |
| 740   | 123   | 119.00   | 498.00   | 35.81  | 9.97   | 45.78  |
| 741   | 123   | 119.00   | 499.00   | 35.95  | 9.99   | 45.94  |
| 742   | 123   | 119.00   | 500.00   | 36.09  | 10.01  | 46.10  |
| 743   | 123   | 119.00   | 501.00   | 36.22  | 10.03  | 46.25  |
| 744   | 123   | 119.00   | 502.00   | 36.36  | 10.05  | 46.41  |
| 745   | 123   | 119.00   | 503.00   | 36.50  | 10.07  | 46.57  |
| 746   | 123   | 119.00   | 504.00   | 36.64  | 10.09  | 46.73  |
| 747   | 123   | 119.00   | 505.00   | 36.78  | 10.11  | 46.89  |

| 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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 36.91  | 10.13  | 47.04  |
| 749   | 123   | 119.00   | 507.00   | 37.05  | 10.15  | 47.20  |
| 750   | 123   | 119.00   | 508.00   | 37.19  | 10.17  | 47.36  |
| 751   | 123   | 119.00   | 509.00   | 37.33  | 10.19  | 47.52  |
| 752   | 123   | 119.00   | 510.00   | 37.47  | 10.21  | 47.68  |
| 753   | 123   | 119.00   | 511.00   | 37.60  | 10.23  | 47.83  |
| 754   | 123   | 119.00   | 512.00   | 37.74  | 10.25  | 47.99  |
| 755   | 123   | 119.00   | 513.00   | 37.88  | 10.27  | 48.15  |
| 756   | 123   | 119.00   | 514.00   | 38.02  | 10.29  | 48.31  |
| 757   | 123   | 119.00   | 515.00   | 38.16  | 10.31  | 48.47  |
| 758   | 123   | 119.00   | 516.00   | 38.29  | 10.33  | 48.62  |
| 759   | 123   | 119.00   | 517.00   | 38.43  | 10.35  | 48.78  |
| 760   | 123   | 119.00   | 518.00   | 38.57  | 10.37  | 48.94  |
| 761   | 123   | 119.00   | 519.00   | 38.71  | 10.39  | 49.10  |
| 762   | 123   | 119.00   | 520.00   | 38.85  | 10.41  | 49.26  |
| 763   | 123   | 119.00   | 521.00   | 38.98  | 10.43  | 49.41  |
| 764   | 123   | 119.00   | 522.00   | 39.12  | 10.45  | 49.57  |
| 765   | 123   | 119.00   | 523.00   | 39.26  | 10.47  | 49.73  |
| 766   | 123   | 119.00   | 524.00   | 39.40  | 10.49  | 49.89  |
| 767   | 123   | 119.00   | 525.00   | 39.54  | 10.51  | 50.05  |
| 768   | 123   | 119.00   | 526.00   | 39.67  | 10.53  | 50.20  |
| 769   | 123   | 119.00   | 527.00   | 39.81  | 10.55  | 50.36  |
| 770   | 123   | 119.00   | 528.00   | 39.95  | 10.57  | 50.52  |
| 771   | 123   | 119.00   | 529.00   | 40.09  | 10.59  | 50.68  |
| 772   | 123   | 119.00   | 530.00   | 40.23  | 10.61  | 50.84  |
| 773   | 123   | 119.00   | 531.00   | 40.36  | 10.63  | 50.99  |
| 774   | 123   | 119.00   | 532.00   | 40.50  | 10.65  | 51.15  |
| 775   | 123   | 119.00   | 533.00   | 40.64  | 10.67  | 51.31  |
| 776   | 123   | 119.00   | 534.00   | 40.78  | 10.69  | 51.47  |
| 777   | 123   | 119.00   | 535.00   | 40.92  | 10.71  | 51.63  |
| 778   | 123   | 119.00   | 536.00   | 41.05  | 10.73  | 51.78  |
| 779   | 123   | 119.00   | 537.00   | 41.19  | 10.75  | 51.94  |
| 780   | 123   | 119.00   | 538.00   | 41.33  | 10.77  | 52.10  |
| 781   | 123   | 119.00   | 539.00   | 41.47  | 10.79  | 52.26  |
| 782   | 123   | 119.00   | 540.00   | 41.61  | 10.81  | 52.42  |
| 783   | 123   | 119.00   | 541.00   | 41.74  | 10.83  | 52.57  |
| 784   | 123   | 119.00   | 542.00   | 41.88  | 10.85  | 52.73  |
| 785   | 123   | 119.00   | 543.00   | 42.02  | 10.87  | 52.89  |
| 786   | 123   | 119.00   | 544.00   | 42.16  | 10.89  | 53.05  |
| 787   | 123   | 119.00   | 545.00   | 42.30  | 10.91  | 53.21  |
| 788   | 123   | 119.00   | 546.00   | 42.43  | 10.93  | 53.36  |
| 789   | 123   | 119.00   | 547.00   | 42.57  | 10.95  | 53.52  |
| 790   | 123   | 119.00   | 548.00   | 42.71  | 10.97  | 53.68  |
| 791   | 123   | 119.00   | 549.00   | 42.85  | 10.99  | 53.84  |
| 792   | 123   | 119.00   | 550.00   | 42.99  | 11.01  | 54.00  |
| 793   | 123   | 119.00   | 551.00   | 43.12  | 11.03  | 54.15  |
| 794   | 123   | 119.00   | 552.00   | 43.26  | 11.05  | 54.31  |
| 795   | 123   | 119.00   | 553.00   | 43.40  | 11.07  | 54.47  |
| 796   | 123   | 119.00   | 554.00   | 43.54  | 11.09  | 54.63  |
| 797   | 123   | 119.00   | 555.00   | 43.68  | 11.11  | 54.79  |
| 798   | 123   | 119.00   | 556.00   | 43.81  | 11.13  | 54.94  |
| 799   | 123   | 119.00   | 557.00   | 43.95  | 11.15  | 55.10  |
| 800   | 123   | 119.00   | 558.00   | 44.09  | 11.17  | 55.26  |
| 801   | 123   | 119.00   | 559.00   | 44.23  | 11.19  | 55.42  |
| 802   | 123   | 119.00   | 560.00   | 44.37  | 11.21  | 55.58  |

**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 803   | 123   | 119.00   | 561.00   | 44.50  | 11.23  | 55.73  |
| 804   | 123   | 119.00   | 562.00   | 44.64  | 11.25  | 55.89  |
| 805   | 123   | 119.00   | 563.00   | 44.78  | 11.27  | 56.05  |
| 806   | 123   | 119.00   | 564.00   | 44.92  | 11.29  | 56.21  |
| 807   | 123   | 119.00   | 565.00   | 45.06  | 11.31  | 56.37  |
| 808   | 123   | 119.00   | 566.00   | 45.19  | 11.33  | 56.52  |
| 809   | 123   | 119.00   | 567.00   | 45.33  | 11.35  | 56.68  |
| 810   | 123   | 119.00   | 568.00   | 45.47  | 11.37  | 56.84  |
| 811   | 123   | 119.00   | 569.00   | 45.61  | 11.39  | 57.00  |
| 812   | 123   | 119.00   | 570.00   | 45.75  | 11.41  | 57.16  |
| 813   | 123   | 119.00   | 571.00   | 45.88  | 11.43  | 57.31  |
| 814   | 123   | 119.00   | 572.00   | 46.02  | 11.45  | 57.47  |
| 815   | 123   | 119.00   | 573.00   | 46.16  | 11.47  | 57.63  |
| 816   | 123   | 119.00   | 574.00   | 46.30  | 11.49  | 57.79  |
| 817   | 123   | 119.00   | 575.00   | 46.44  | 11.51  | 57.95  |
| 818   | 123   | 119.00   | 576.00   | 46.57  | 11.53  | 58.10  |
| 819   | 123   | 119.00   | 577.00   | 46.71  | 11.55  | 58.26  |
| 820   | 123   | 119.00   | 578.00   | 46.85  | 11.57  | 58.42  |
| 821   | 123   | 119.00   | 579.00   | 46.99  | 11.59  | 58.58  |
| 822   | 123   | 119.00   | 580.00   | 47.13  | 11.61  | 58.74  |
| 823   | 123   | 119.00   | 581.00   | 47.26  | 11.63  | 58.89  |
| 824   | 123   | 119.00   | 582.00   | 47.40  | 11.65  | 59.05  |
| 825   | 123   | 119.00   | 583.00   | 47.54  | 11.67  | 59.21  |
| 826   | 123   | 119.00   | 584.00   | 47.68  | 11.69  | 59.37  |
| 827   | 123   | 119.00   | 585.00   | 47.82  | 11.71  | 59.53  |
| 828   | 123   | 119.00   | 586.00   | 47.95  | 11.73  | 59.68  |
| 829   | 123   | 119.00   | 587.00   | 48.09  | 11.75  | 59.84  |
| 830   | 123   | 119.00   | 588.00   | 48.23  | 11.77  | 60.00  |
| 831   | 123   | 119.00   | 589.00   | 48.37  | 11.79  | 60.16  |
| 832   | 123   | 119.00   | 590.00   | 48.51  | 11.81  | 60.32  |
| 833   | 123   | 119.00   | 591.00   | 48.64  | 11.83  | 60.47  |
| 834   | 123   | 119.00   | 592.00   | 48.78  | 11.85  | 60.63  |
| 835   | 123   | 119.00   | 593.00   | 48.92  | 11.87  | 60.79  |
| 836   | 123   | 119.00   | 594.00   | 49.06  | 11.89  | 60.95  |
| 837   | 123   | 119.00   | 595.00   | 49.20  | 11.91  | 61.11  |
| 838   | 123   | 119.00   | 596.00   | 49.33  | 11.93  | 61.26  |
| 839   | 123   | 119.00   | 597.00   | 49.47  | 11.95  | 61.42  |
| 840   | 123   | 119.00   | 598.00   | 49.61  | 11.97  | 61.58  |
| 841   | 123   | 119.00   | 599.00   | 49.75  | 11.99  | 61.74  |
| 842   | 123   | 119.00   | 600.00   | 49.89  | 12.01  | 61.90  |
| 843   | 123   | 119.00   | 601.00   | 50.02  | 12.03  | 62.05  |
| 844   | 123   | 119.00   | 602.00   | 50.16  | 12.05  | 62.21  |
| 845   | 123   | 119.00   | 603.00   | 50.30  | 12.07  | 62.37  |
| 846   | 123   | 119.00   | 604.00   | 50.44  | 12.09  | 62.53  |
| 847   | 123   | 119.00   | 605.00   | 50.58  | 12.11  | 62.69  |
| 848   | 123   | 119.00   | 606.00   | 50.71  | 12.13  | 62.84  |
| 849   | 123   | 119.00   | 607.00   | 50.85  | 12.15  | 63.00  |
| 850   | 123   | 119.00   | 608.00   | 50.99  | 12.17  | 63.16  |
| 851   | 123   | 119.00   | 609.00   | 51.13  | 12.19  | 63.32  |
| 852   | 123   | 119.00   | 610.00   | 51.27  | 12.21  | 63.48  |
| 853   | 123   | 119.00   | 611.00   | 51.40  | 12.23  | 63.63  |
| 854   | 123   | 119.00   | 612.00   | 51.54  | 12.25  | 63.79  |
| 855   | 123   | 119.00   | 613.00   | 51.68  | 12.27  | 63.95  |
| 856   | 123   | 119.00   | 614.00   | 51.82  | 12.29  | 64.11  |
| 857   | 123   | 119.00   | 615.00   | 51.96  | 12.31  | 64.27  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 52.09  | 12.33  | 64.42  |
| 859   | 123   | 119.00   | 617.00   | 52.23  | 12.35  | 64.58  |
| 860   | 123   | 119.00   | 618.00   | 52.37  | 12.37  | 64.74  |
| 861   | 123   | 119.00   | 619.00   | 52.51  | 12.39  | 64.90  |
| 862   | 123   | 119.00   | 620.00   | 52.65  | 12.41  | 65.06  |
| 863   | 123   | 119.00   | 621.00   | 52.78  | 12.43  | 65.21  |
| 864   | 123   | 119.00   | 622.00   | 52.92  | 12.45  | 65.37  |
| 865   | 123   | 119.00   | 623.00   | 53.06  | 12.47  | 65.53  |
| 866   | 123   | 119.00   | 624.00   | 53.20  | 12.49  | 65.69  |
| 867   | 123   | 119.00   | 625.00   | 53.34  | 12.51  | 65.85  |
| 868   | 123   | 119.00   | 626.00   | 53.47  | 12.53  | 66.00  |
| 869   | 123   | 119.00   | 627.00   | 53.61  | 12.55  | 66.16  |
| 870   | 123   | 119.00   | 628.00   | 53.75  | 12.57  | 66.32  |
| 871   | 123   | 119.00   | 629.00   | 53.89  | 12.59  | 66.48  |
| 872   | 123   | 119.00   | 630.00   | 54.03  | 12.61  | 66.64  |
| 873   | 123   | 119.00   | 631.00   | 54.16  | 12.63  | 66.79  |
| 874   | 123   | 119.00   | 632.00   | 54.30  | 12.65  | 66.95  |
| 875   | 123   | 119.00   | 633.00   | 54.44  | 12.67  | 67.11  |
| 876   | 123   | 119.00   | 634.00   | 54.58  | 12.69  | 67.27  |
| 877   | 123   | 119.00   | 635.00   | 54.72  | 12.71  | 67.43  |
| 878   | 123   | 119.00   | 636.00   | 54.85  | 12.73  | 67.58  |
| 879   | 123   | 119.00   | 637.00   | 54.99  | 12.75  | 67.74  |
| 880   | 123   | 119.00   | 638.00   | 55.13  | 12.77  | 67.90  |
| 881   | 123   | 119.00   | 639.00   | 55.27  | 12.79  | 68.06  |
| 882   | 123   | 119.00   | 640.00   | 55.41  | 12.81  | 68.22  |
| 883   | 123   | 119.00   | 641.00   | 55.54  | 12.83  | 68.37  |
| 884   | 123   | 119.00   | 642.00   | 55.68  | 12.85  | 68.53  |
| 885   | 123   | 119.00   | 643.00   | 55.82  | 12.87  | 68.69  |
| 886   | 123   | 119.00   | 644.00   | 55.96  | 12.89  | 68.85  |
| 887   | 123   | 119.00   | 645.00   | 56.10  | 12.91  | 69.01  |
| 888   | 123   | 119.00   | 646.00   | 56.23  | 12.93  | 69.16  |
| 889   | 123   | 119.00   | 647.00   | 56.37  | 12.95  | 69.32  |
| 890   | 123   | 119.00   | 648.00   | 56.51  | 12.97  | 69.48  |
| 891   | 123   | 119.00   | 649.00   | 56.65  | 12.99  | 69.64  |
| 892   | 123   | 119.00   | 650.00   | 56.79  | 13.01  | 69.80  |
| 893   | 123   | 119.00   | 651.00   | 56.92  | 13.03  | 69.95  |
| 894   | 123   | 119.00   | 652.00   | 57.06  | 13.05  | 70.11  |
| 895   | 123   | 119.00   | 653.00   | 57.20  | 13.07  | 70.27  |
| 896   | 123   | 119.00   | 654.00   | 57.34  | 13.09  | 70.43  |
| 897   | 123   | 119.00   | 655.00   | 57.48  | 13.11  | 70.59  |
| 898   | 123   | 119.00   | 656.00   | 57.61  | 13.13  | 70.74  |
| 899   | 123   | 119.00   | 657.00   | 57.75  | 13.15  | 70.90  |
| 900   | 123   | 119.00   | 658.00   | 57.89  | 13.17  | 71.06  |
| 901   | 123   | 119.00   | 659.00   | 58.03  | 13.19  | 71.22  |
| 902   | 123   | 119.00   | 660.00   | 58.17  | 13.21  | 71.38  |
| 903   | 123   | 119.00   | 661.00   | 58.30  | 13.23  | 71.53  |
| 904   | 123   | 119.00   | 662.00   | 58.44  | 13.25  | 71.69  |
| 905   | 123   | 119.00   | 663.00   | 58.58  | 13.27  | 71.85  |
| 906   | 123   | 119.00   | 664.00   | 58.72  | 13.29  | 72.01  |
| 907   | 123   | 119.00   | 665.00   | 58.86  | 13.31  | 72.17  |
| 908   | 123   | 119.00   | 666.00   | 58.99  | 13.33  | 72.32  |
| 909   | 123   | 119.00   | 667.00   | 59.13  | 13.35  | 72.48  |
| 910   | 123   | 119.00   | 668.00   | 59.27  | 13.37  | 72.64  |
| 911   | 123   | 119.00   | 669.00   | 59.41  | 13.39  | 72.80  |
| 912   | 123   | 119.00   | 670.00   | 59.55  | 13.41  | 72.96  |

**Weekly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 913   | 123   | 119.00   | 671.00   | 59.68  | 13.43  | 73.11  |
| 914   | 123   | 119.00   | 672.00   | 59.82  | 13.45  | 73.27  |
| 915   | 123   | 119.00   | 673.00   | 59.96  | 13.47  | 73.43  |
| 916   | 123   | 119.00   | 674.00   | 60.10  | 13.49  | 73.59  |
| 917   | 123   | 119.00   | 675.00   | 60.24  | 13.51  | 73.75  |
| 918   | 123   | 119.00   | 676.00   | 60.37  | 13.53  | 73.90  |
| 919   | 123   | 119.00   | 677.00   | 60.51  | 13.55  | 74.06  |
| 920   | 123   | 119.00   | 678.00   | 60.65  | 13.57  | 74.22  |
| 921   | 123   | 119.00   | 679.00   | 60.79  | 13.59  | 74.38  |
| 922   | 123   | 119.00   | 680.00   | 60.93  | 13.61  | 74.54  |
| 923   | 123   | 119.00   | 681.00   | 61.06  | 13.63  | 74.69  |
| 924   | 123   | 119.00   | 682.00   | 61.20  | 13.65  | 74.85  |
| 925   | 123   | 119.00   | 683.00   | 61.34  | 13.67  | 75.01  |
| 926   | 123   | 119.00   | 684.00   | 61.48  | 13.69  | 75.17  |
| 927   | 123   | 119.00   | 685.00   | 61.62  | 13.71  | 75.33  |
| 928   | 123   | 119.00   | 686.00   | 61.75  | 13.73  | 75.48  |
| 929   | 123   | 119.00   | 687.00   | 61.89  | 13.75  | 75.64  |
| 930   | 123   | 119.00   | 688.00   | 62.03  | 13.77  | 75.80  |
| 931   | 123   | 119.00   | 689.00   | 62.17  | 13.79  | 75.96  |
| 932   | 123   | 119.00   | 690.00   | 62.31  | 13.81  | 76.12  |
| 933   | 123   | 119.00   | 691.00   | 62.44  | 13.83  | 76.27  |
| 934   | 123   | 119.00   | 692.00   | 62.58  | 13.85  | 76.43  |
| 935   | 123   | 119.00   | 693.00   | 62.72  | 13.87  | 76.59  |
| 936   | 123   | 119.00   | 694.00   | 62.86  | 13.89  | 76.75  |
| 937   | 123   | 119.00   | 695.00   | 63.00  | 13.91  | 76.91  |
| 938   | 123   | 119.00   | 696.00   | 63.13  | 13.93  | 77.06  |
| 939   | 123   | 119.00   | 697.00   | 63.27  | 13.95  | 77.22  |
| 940   | 123   | 119.00   | 698.00   | 63.41  | 13.97  | 77.38  |
| 941   | 123   | 119.00   | 699.00   | 63.55  | 13.99  | 77.54  |
| 942   | 123   | 119.00   | 700.00   | 63.69  | 14.01  | 77.70  |
| 943   | 123   | 119.00   | 701.00   | 63.82  | 14.03  | 77.85  |
| 944   | 123   | 119.00   | 702.00   | 63.96  | 14.05  | 78.01  |
| 945   | 123   | 119.00   | 703.00   | 64.10  | 14.07  | 78.17  |
| 946   | 123   | 119.00   | 704.00   | 64.24  | 14.09  | 78.33  |
| 947   | 123   | 119.00   | 705.00   | 64.38  | 14.11  | 78.49  |
| 948   | 123   | 119.00   | 706.00   | 64.51  | 14.13  | 78.64  |
| 949   | 123   | 119.00   | 707.00   | 64.65  | 14.15  | 78.80  |
| 950   | 123   | 119.00   | 708.00   | 64.79  | 14.17  | 78.96  |
| 951   | 123   | 119.00   | 709.00   | 64.93  | 14.19  | 79.12  |
| 952   | 123   | 119.00   | 710.00   | 65.07  | 14.21  | 79.28  |
| 953   | 123   | 119.00   | 711.00   | 65.20  | 14.23  | 79.43  |
| 954   | 123   | 119.00   | 712.00   | 65.34  | 14.25  | 79.59  |
| 955   | 123   | 119.00   | 713.00   | 65.48  | 14.27  | 79.75  |
| 956   | 123   | 119.00   | 714.00   | 65.62  | 14.29  | 79.91  |
| 957   | 123   | 119.00   | 715.00   | 65.76  | 14.31  | 80.07  |
| 958   | 123   | 119.00   | 716.00   | 65.89  | 14.33  | 80.22  |
| 959   | 123   | 119.00   | 717.00   | 66.03  | 14.35  | 80.38  |
| 960   | 123   | 119.00   | 718.00   | 66.17  | 14.37  | 80.54  |
| 961   | 123   | 119.00   | 719.00   | 66.31  | 14.39  | 80.70  |
| 962   | 123   | 119.00   | 720.00   | 66.45  | 14.41  | 80.86  |
| 963   | 123   | 119.00   | 721.00   | 66.58  | 14.43  | 81.01  |
| 964   | 123   | 119.00   | 722.00   | 66.72  | 14.45  | 81.17  |
| 965   | 123   | 119.00   | 723.00   | 66.86  | 14.47  | 81.33  |
| 966   | 123   | 119.00   | 724.00   | 67.00  | 14.49  | 81.49  |
| 967   | 123   | 119.00   | 725.00   | 67.07  | 14.50  | 81.57  |

**Monthly table for standard rate NICs where employee has deferment and employer is eligible to claim Investment Zones employer NIC relief for use from 6 April 2024 to 5 April 2025**

**Table letter D**

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 where the employer is eligible to claim Investment Zones employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age ( go to Table letter A)
- employees where the employer is eligible to claim Investment Zones Employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)

- employees where the employer is eligible to claim Veterans Employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

**Completing form RT11, 'Deductions working sheet' or substitute**

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter D

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |



Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.06   | 0.06   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.14   | 0.14   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.22   | 0.22   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 0.30   | 0.30   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 0.38   | 0.38   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 0.46   | 0.46   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 0.54   | 0.54   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 0.62   | 0.62   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 0.70   | 0.70   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 0.78   | 0.78   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 0.86   | 0.86   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 0.94   | 0.94   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 1.02   | 1.02   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 1.10   | 1.10   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 1.18   | 1.18   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 1.26   | 1.26   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 1.34   | 1.34   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 1.42   | 1.42   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 1.50   | 1.50   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 1.58   | 1.58   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 1.66   | 1.66   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 1.74   | 1.74   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 1.82   | 1.82   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 1.90   | 1.90   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 1.98   | 1.98   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 2.06   | 2.06   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 2.14   | 2.14   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 2.22   | 2.22   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 2.30   | 2.30   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 2.38   | 2.38   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 2.46   | 2.46   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 2.54   | 2.54   |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 2.62   | 2.62   |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 2.70   | 2.70   |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 2.78   | 2.78   |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 2.86   | 2.86   |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 2.94   | 2.94   |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 3.02   | 3.02   |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 3.10   | 3.10   |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 3.18   | 3.18   |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 3.26   | 3.26   |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 3.34   | 3.34   |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 3.42   | 3.42   |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 3.50   | 3.50   |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 3.58   | 3.58   |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 3.66   | 3.66   |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 3.74   | 3.74   |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 3.82   | 3.82   |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 3.90   | 3.90   |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 3.98   | 3.98   |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 4.06   | 4.06   |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 4.14   | 4.14   |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 4.22   | 4.22   |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 4.30   | 4.30   |

| 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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 4.38   | 4.38   |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 4.46   | 4.46   |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 4.54   | 4.54   |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 4.62   | 4.62   |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 4.70   | 4.70   |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 4.78   | 4.78   |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 4.86   | 4.86   |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 4.94   | 4.94   |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 5.02   | 5.02   |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 5.10   | 5.10   |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 5.18   | 5.18   |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 5.26   | 5.26   |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 5.34   | 5.34   |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 5.42   | 5.42   |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 5.50   | 5.50   |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 5.58   | 5.58   |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 5.66   | 5.66   |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 5.74   | 5.74   |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 5.82   | 5.82   |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 5.90   | 5.90   |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 5.98   | 5.98   |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 6.06   | 6.06   |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 6.14   | 6.14   |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 6.22   | 6.22   |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 6.30   | 6.30   |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 6.38   | 6.38   |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 6.46   | 6.46   |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 6.54   | 6.54   |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 6.62   | 6.62   |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 6.70   | 6.70   |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 6.78   | 6.78   |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 6.86   | 6.86   |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 6.94   | 6.94   |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 7.02   | 7.02   |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 7.10   | 7.10   |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 7.18   | 7.18   |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 7.26   | 7.26   |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 7.34   | 7.34   |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 7.42   | 7.42   |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 7.50   | 7.50   |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 7.58   | 7.58   |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 7.66   | 7.66   |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 7.74   | 7.74   |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 7.82   | 7.82   |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 7.90   | 7.90   |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 7.98   | 7.98   |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 8.06   | 8.06   |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 8.14   | 8.14   |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 8.22   | 8.22   |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 8.30   | 8.30   |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 8.38   | 8.38   |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 8.46   | 8.46   |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 8.54   | 8.54   |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 8.62   | 8.62   |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 8.70   | 8.70   |

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 8.78   | 8.78   |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 8.86   | 8.86   |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 8.94   | 8.94   |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 9.02   | 9.02   |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 9.10   | 9.10   |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 9.18   | 9.18   |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 9.26   | 9.26   |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 9.34   | 9.34   |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 9.42   | 9.42   |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 9.50   | 9.50   |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 9.58   | 9.58   |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 9.66   | 9.66   |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 9.74   | 9.74   |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 9.82   | 9.82   |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 9.90   | 9.90   |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 9.98   | 9.98   |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 10.06  | 10.06  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 10.14  | 10.14  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 10.22  | 10.22  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 10.30  | 10.30  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 10.38  | 10.38  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 10.46  | 10.46  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 10.54  | 10.54  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 10.62  | 10.62  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 10.70  | 10.70  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 10.78  | 10.78  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 10.86  | 10.86  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 10.94  | 10.94  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 11.02  | 11.02  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 11.10  | 11.10  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 11.18  | 11.18  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 11.26  | 11.26  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 11.34  | 11.34  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 11.42  | 11.42  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 11.50  | 11.50  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 11.58  | 11.58  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 11.66  | 11.66  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 11.74  | 11.74  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 11.82  | 11.82  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 11.90  | 11.90  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 11.98  | 11.98  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 12.06  | 12.06  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 12.14  | 12.14  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 12.22  | 12.22  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 12.30  | 12.30  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 12.38  | 12.38  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 12.46  | 12.46  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 12.54  | 12.54  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 12.62  | 12.62  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 12.70  | 12.70  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 12.78  | 12.78  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 12.86  | 12.86  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 12.94  | 12.94  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 13.02  | 13.02  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 13.10  | 13.10  |

## Table letter D

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 13.18  | 13.18  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 13.26  | 13.26  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 13.34  | 13.34  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 13.42  | 13.42  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 13.50  | 13.50  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 13.58  | 13.58  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 13.66  | 13.66  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 13.74  | 13.74  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 13.82  | 13.82  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 13.90  | 13.90  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 13.98  | 13.98  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 14.06  | 14.06  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 14.14  | 14.14  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 14.22  | 14.22  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 14.30  | 14.30  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 14.38  | 14.38  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 14.46  | 14.46  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 14.54  | 14.54  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 14.62  | 14.62  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 14.70  | 14.70  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 14.78  | 14.78  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 14.86  | 14.86  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 14.94  | 14.94  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 15.02  | 15.02  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 15.10  | 15.10  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 15.18  | 15.18  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 15.26  | 15.26  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 15.34  | 15.34  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 15.42  | 15.42  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 15.50  | 15.50  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 15.58  | 15.58  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 15.66  | 15.66  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 15.74  | 15.74  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 15.82  | 15.82  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 15.90  | 15.90  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 15.98  | 15.98  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 16.06  | 16.06  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 16.14  | 16.14  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 16.22  | 16.22  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 16.30  | 16.30  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 16.38  | 16.38  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 16.46  | 16.46  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 16.54  | 16.54  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 16.62  | 16.62  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 16.70  | 16.70  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 16.78  | 16.78  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 16.86  | 16.86  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 16.94  | 16.94  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 17.02  | 17.02  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 17.10  | 17.10  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 17.18  | 17.18  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 17.26  | 17.26  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 17.34  | 17.34  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 17.42  | 17.42  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 17.50  | 17.50  |

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 17.58  | 17.58  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 17.66  | 17.66  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 17.74  | 17.74  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 17.82  | 17.82  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 17.90  | 17.90  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 17.98  | 17.98  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 18.06  | 18.06  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 18.14  | 18.14  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 18.22  | 18.22  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 18.30  | 18.30  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 18.38  | 18.38  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 18.46  | 18.46  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 18.54  | 18.54  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 18.62  | 18.62  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 18.70  | 18.70  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 18.78  | 18.78  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 18.86  | 18.86  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 18.94  | 18.94  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 19.02  | 19.02  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 19.10  | 19.10  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 19.18  | 19.18  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 19.26  | 19.26  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 19.34  | 19.34  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 19.42  | 19.42  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 19.50  | 19.50  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 19.58  | 19.58  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 19.66  | 19.66  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 19.74  | 19.74  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 19.82  | 19.82  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 19.90  | 19.90  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 19.98  | 19.98  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 20.06  | 20.06  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 20.14  | 20.14  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 20.22  | 20.22  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 20.30  | 20.30  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 20.38  | 20.38  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 20.46  | 20.46  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 20.54  | 20.54  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 20.62  | 20.62  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 20.68  | 20.68  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 20.70  | 20.70  |
| 2085  | 533   | 515.00   | 1037.00  | 0.55   | 20.78  | 21.33  |
| 2089  | 533   | 515.00   | 1041.00  | 1.10   | 20.86  | 21.96  |
| 2093  | 533   | 515.00   | 1045.00  | 1.66   | 20.94  | 22.60  |
| 2097  | 533   | 515.00   | 1049.00  | 2.21   | 21.02  | 23.23  |
| 2101  | 533   | 515.00   | 1053.00  | 2.76   | 21.10  | 23.86  |
| 2105  | 533   | 515.00   | 1057.00  | 3.31   | 21.18  | 24.49  |
| 2109  | 533   | 515.00   | 1061.00  | 3.86   | 21.26  | 25.12  |
| 2113  | 533   | 515.00   | 1065.00  | 4.42   | 21.34  | 25.76  |
| 2117  | 533   | 515.00   | 1069.00  | 4.97   | 21.42  | 26.39  |
| 2121  | 533   | 515.00   | 1073.00  | 5.52   | 21.50  | 27.02  |
| 2125  | 533   | 515.00   | 1077.00  | 6.07   | 21.58  | 27.65  |
| 2129  | 533   | 515.00   | 1081.00  | 6.62   | 21.66  | 28.28  |
| 2133  | 533   | 515.00   | 1085.00  | 7.18   | 21.74  | 28.92  |
| 2137  | 533   | 515.00   | 1089.00  | 7.73   | 21.82  | 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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 8.28   | 21.90  | 30.18  |
| 2145  | 533   | 515.00   | 1097.00  | 8.83   | 21.98  | 30.81  |
| 2149  | 533   | 515.00   | 1101.00  | 9.38   | 22.06  | 31.44  |
| 2153  | 533   | 515.00   | 1105.00  | 9.94   | 22.14  | 32.08  |
| 2157  | 533   | 515.00   | 1109.00  | 10.49  | 22.22  | 32.71  |
| 2161  | 533   | 515.00   | 1113.00  | 11.04  | 22.30  | 33.34  |
| 2165  | 533   | 515.00   | 1117.00  | 11.59  | 22.38  | 33.97  |
| 2169  | 533   | 515.00   | 1121.00  | 12.14  | 22.46  | 34.60  |
| 2173  | 533   | 515.00   | 1125.00  | 12.70  | 22.54  | 35.24  |
| 2177  | 533   | 515.00   | 1129.00  | 13.25  | 22.62  | 35.87  |
| 2181  | 533   | 515.00   | 1133.00  | 13.80  | 22.70  | 36.50  |
| 2185  | 533   | 515.00   | 1137.00  | 14.35  | 22.78  | 37.13  |
| 2189  | 533   | 515.00   | 1141.00  | 14.90  | 22.86  | 37.76  |
| 2193  | 533   | 515.00   | 1145.00  | 15.46  | 22.94  | 38.40  |
| 2197  | 533   | 515.00   | 1149.00  | 16.01  | 23.02  | 39.03  |
| 2201  | 533   | 515.00   | 1153.00  | 16.56  | 23.10  | 39.66  |
| 2205  | 533   | 515.00   | 1157.00  | 17.11  | 23.18  | 40.29  |
| 2209  | 533   | 515.00   | 1161.00  | 17.66  | 23.26  | 40.92  |
| 2213  | 533   | 515.00   | 1165.00  | 18.22  | 23.34  | 41.56  |
| 2217  | 533   | 515.00   | 1169.00  | 18.77  | 23.42  | 42.19  |
| 2221  | 533   | 515.00   | 1173.00  | 19.32  | 23.50  | 42.82  |
| 2225  | 533   | 515.00   | 1177.00  | 19.87  | 23.58  | 43.45  |
| 2229  | 533   | 515.00   | 1181.00  | 20.42  | 23.66  | 44.08  |
| 2233  | 533   | 515.00   | 1185.00  | 20.98  | 23.74  | 44.72  |
| 2237  | 533   | 515.00   | 1189.00  | 21.53  | 23.82  | 45.35  |
| 2241  | 533   | 515.00   | 1193.00  | 22.08  | 23.90  | 45.98  |
| 2245  | 533   | 515.00   | 1197.00  | 22.63  | 23.98  | 46.61  |
| 2249  | 533   | 515.00   | 1201.00  | 23.18  | 24.06  | 47.24  |
| 2253  | 533   | 515.00   | 1205.00  | 23.74  | 24.14  | 47.88  |
| 2257  | 533   | 515.00   | 1209.00  | 24.29  | 24.22  | 48.51  |
| 2261  | 533   | 515.00   | 1213.00  | 24.84  | 24.30  | 49.14  |
| 2265  | 533   | 515.00   | 1217.00  | 25.39  | 24.38  | 49.77  |
| 2269  | 533   | 515.00   | 1221.00  | 25.94  | 24.46  | 50.40  |
| 2273  | 533   | 515.00   | 1225.00  | 26.50  | 24.54  | 51.04  |
| 2277  | 533   | 515.00   | 1229.00  | 27.05  | 24.62  | 51.67  |
| 2281  | 533   | 515.00   | 1233.00  | 27.60  | 24.70  | 52.30  |
| 2285  | 533   | 515.00   | 1237.00  | 28.15  | 24.78  | 52.93  |
| 2289  | 533   | 515.00   | 1241.00  | 28.70  | 24.86  | 53.56  |
| 2293  | 533   | 515.00   | 1245.00  | 29.26  | 24.94  | 54.20  |
| 2297  | 533   | 515.00   | 1249.00  | 29.81  | 25.02  | 54.83  |
| 2301  | 533   | 515.00   | 1253.00  | 30.36  | 25.10  | 55.46  |
| 2305  | 533   | 515.00   | 1257.00  | 30.91  | 25.18  | 56.09  |
| 2309  | 533   | 515.00   | 1261.00  | 31.46  | 25.26  | 56.72  |
| 2313  | 533   | 515.00   | 1265.00  | 32.02  | 25.34  | 57.36  |
| 2317  | 533   | 515.00   | 1269.00  | 32.57  | 25.42  | 57.99  |
| 2321  | 533   | 515.00   | 1273.00  | 33.12  | 25.50  | 58.62  |
| 2325  | 533   | 515.00   | 1277.00  | 33.67  | 25.58  | 59.25  |
| 2329  | 533   | 515.00   | 1281.00  | 34.22  | 25.66  | 59.88  |
| 2333  | 533   | 515.00   | 1285.00  | 34.78  | 25.74  | 60.52  |
| 2337  | 533   | 515.00   | 1289.00  | 35.33  | 25.82  | 61.15  |
| 2341  | 533   | 515.00   | 1293.00  | 35.88  | 25.90  | 61.78  |
| 2345  | 533   | 515.00   | 1297.00  | 36.43  | 25.98  | 62.41  |
| 2349  | 533   | 515.00   | 1301.00  | 36.98  | 26.06  | 63.04  |
| 2353  | 533   | 515.00   | 1305.00  | 37.54  | 26.14  | 63.68  |
| 2357  | 533   | 515.00   | 1309.00  | 38.09  | 26.22  | 64.31  |

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 38.64  | 26.30  | 64.94  |
| 2365  | 533   | 515.00   | 1317.00  | 39.19  | 26.38  | 65.57  |
| 2369  | 533   | 515.00   | 1321.00  | 39.74  | 26.46  | 66.20  |
| 2373  | 533   | 515.00   | 1325.00  | 40.30  | 26.54  | 66.84  |
| 2377  | 533   | 515.00   | 1329.00  | 40.85  | 26.62  | 67.47  |
| 2381  | 533   | 515.00   | 1333.00  | 41.40  | 26.70  | 68.10  |
| 2385  | 533   | 515.00   | 1337.00  | 41.95  | 26.78  | 68.73  |
| 2389  | 533   | 515.00   | 1341.00  | 42.50  | 26.86  | 69.36  |
| 2393  | 533   | 515.00   | 1345.00  | 43.06  | 26.94  | 70.00  |
| 2397  | 533   | 515.00   | 1349.00  | 43.61  | 27.02  | 70.63  |
| 2401  | 533   | 515.00   | 1353.00  | 44.16  | 27.10  | 71.26  |
| 2405  | 533   | 515.00   | 1357.00  | 44.71  | 27.18  | 71.89  |
| 2409  | 533   | 515.00   | 1361.00  | 45.26  | 27.26  | 72.52  |
| 2413  | 533   | 515.00   | 1365.00  | 45.82  | 27.34  | 73.16  |
| 2417  | 533   | 515.00   | 1369.00  | 46.37  | 27.42  | 73.79  |
| 2421  | 533   | 515.00   | 1373.00  | 46.92  | 27.50  | 74.42  |
| 2425  | 533   | 515.00   | 1377.00  | 47.47  | 27.58  | 75.05  |
| 2429  | 533   | 515.00   | 1381.00  | 48.02  | 27.66  | 75.68  |
| 2433  | 533   | 515.00   | 1385.00  | 48.58  | 27.74  | 76.32  |
| 2437  | 533   | 515.00   | 1389.00  | 49.13  | 27.82  | 76.95  |
| 2441  | 533   | 515.00   | 1393.00  | 49.68  | 27.90  | 77.58  |
| 2445  | 533   | 515.00   | 1397.00  | 50.23  | 27.98  | 78.21  |
| 2449  | 533   | 515.00   | 1401.00  | 50.78  | 28.06  | 78.84  |
| 2453  | 533   | 515.00   | 1405.00  | 51.34  | 28.14  | 79.48  |
| 2457  | 533   | 515.00   | 1409.00  | 51.89  | 28.22  | 80.11  |
| 2461  | 533   | 515.00   | 1413.00  | 52.44  | 28.30  | 80.74  |
| 2465  | 533   | 515.00   | 1417.00  | 52.99  | 28.38  | 81.37  |
| 2469  | 533   | 515.00   | 1421.00  | 53.54  | 28.46  | 82.00  |
| 2473  | 533   | 515.00   | 1425.00  | 54.10  | 28.54  | 82.64  |
| 2477  | 533   | 515.00   | 1429.00  | 54.65  | 28.62  | 83.27  |
| 2481  | 533   | 515.00   | 1433.00  | 55.20  | 28.70  | 83.90  |
| 2485  | 533   | 515.00   | 1437.00  | 55.75  | 28.78  | 84.53  |
| 2489  | 533   | 515.00   | 1441.00  | 56.30  | 28.86  | 85.16  |
| 2493  | 533   | 515.00   | 1445.00  | 56.86  | 28.94  | 85.80  |
| 2497  | 533   | 515.00   | 1449.00  | 57.41  | 29.02  | 86.43  |
| 2501  | 533   | 515.00   | 1453.00  | 57.96  | 29.10  | 87.06  |
| 2505  | 533   | 515.00   | 1457.00  | 58.51  | 29.18  | 87.69  |
| 2509  | 533   | 515.00   | 1461.00  | 59.06  | 29.26  | 88.32  |
| 2513  | 533   | 515.00   | 1465.00  | 59.62  | 29.34  | 88.96  |
| 2517  | 533   | 515.00   | 1469.00  | 60.17  | 29.42  | 89.59  |
| 2521  | 533   | 515.00   | 1473.00  | 60.72  | 29.50  | 90.22  |
| 2525  | 533   | 515.00   | 1477.00  | 61.27  | 29.58  | 90.85  |
| 2529  | 533   | 515.00   | 1481.00  | 61.82  | 29.66  | 91.48  |
| 2533  | 533   | 515.00   | 1485.00  | 62.38  | 29.74  | 92.12  |
| 2537  | 533   | 515.00   | 1489.00  | 62.93  | 29.82  | 92.75  |
| 2541  | 533   | 515.00   | 1493.00  | 63.48  | 29.90  | 93.38  |
| 2545  | 533   | 515.00   | 1497.00  | 64.03  | 29.98  | 94.01  |
| 2549  | 533   | 515.00   | 1501.00  | 64.58  | 30.06  | 94.64  |
| 2553  | 533   | 515.00   | 1505.00  | 65.14  | 30.14  | 95.28  |
| 2557  | 533   | 515.00   | 1509.00  | 65.69  | 30.22  | 95.91  |
| 2561  | 533   | 515.00   | 1513.00  | 66.24  | 30.30  | 96.54  |
| 2565  | 533   | 515.00   | 1517.00  | 66.79  | 30.38  | 97.17  |
| 2569  | 533   | 515.00   | 1521.00  | 67.34  | 30.46  | 97.80  |
| 2573  | 533   | 515.00   | 1525.00  | 67.90  | 30.54  | 98.44  |
| 2577  | 533   | 515.00   | 1529.00  | 68.45  | 30.62  | 99.07  |

## Table letter D

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 69.00  | 30.70  | 99.70  |
| 2585  | 533   | 515.00   | 1537.00  | 69.55  | 30.78  | 100.33   |
| 2589  | 533   | 515.00   | 1541.00  | 70.10  | 30.86  | 100.96   |
| 2593  | 533   | 515.00   | 1545.00  | 70.66  | 30.94  | 101.60   |
| 2597  | 533   | 515.00   | 1549.00  | 71.21  | 31.02  | 102.23   |
| 2601  | 533   | 515.00   | 1553.00  | 71.76  | 31.10  | 102.86   |
| 2605  | 533   | 515.00   | 1557.00  | 72.31  | 31.18  | 103.49   |
| 2609  | 533   | 515.00   | 1561.00  | 72.86  | 31.26  | 104.12   |
| 2613  | 533   | 515.00   | 1565.00  | 73.42  | 31.34  | 104.76   |
| 2617  | 533   | 515.00   | 1569.00  | 73.97  | 31.42  | 105.39   |
| 2621  | 533   | 515.00   | 1573.00  | 74.52  | 31.50  | 106.02   |
| 2625  | 533   | 515.00   | 1577.00  | 75.07  | 31.58  | 106.65   |
| 2629  | 533   | 515.00   | 1581.00  | 75.62  | 31.66  | 107.28   |
| 2633  | 533   | 515.00   | 1585.00  | 76.18  | 31.74  | 107.92   |
| 2637  | 533   | 515.00   | 1589.00  | 76.73  | 31.82  | 108.55   |
| 2641  | 533   | 515.00   | 1593.00  | 77.28  | 31.90  | 109.18   |
| 2645  | 533   | 515.00   | 1597.00  | 77.83  | 31.98  | 109.81   |
| 2649  | 533   | 515.00   | 1601.00  | 78.38  | 32.06  | 110.44   |
| 2653  | 533   | 515.00   | 1605.00  | 78.94  | 32.14  | 111.08   |
| 2657  | 533   | 515.00   | 1609.00  | 79.49  | 32.22  | 111.71   |
| 2661  | 533   | 515.00   | 1613.00  | 80.04  | 32.30  | 112.34   |
| 2665  | 533   | 515.00   | 1617.00  | 80.59  | 32.38  | 112.97   |
| 2669  | 533   | 515.00   | 1621.00  | 81.14  | 32.46  | 113.60   |
| 2673  | 533   | 515.00   | 1625.00  | 81.70  | 32.54  | 114.24   |
| 2677  | 533   | 515.00   | 1629.00  | 82.25  | 32.62  | 114.87   |
| 2681  | 533   | 515.00   | 1633.00  | 82.80  | 32.70  | 115.50   |
| 2685  | 533   | 515.00   | 1637.00  | 83.35  | 32.78  | 116.13   |
| 2689  | 533   | 515.00   | 1641.00  | 83.90  | 32.86  | 116.76   |
| 2693  | 533   | 515.00   | 1645.00  | 84.46  | 32.94  | 117.40   |
| 2697  | 533   | 515.00   | 1649.00  | 85.01  | 33.02  | 118.03   |
| 2701  | 533   | 515.00   | 1653.00  | 85.56  | 33.10  | 118.66   |
| 2705  | 533   | 515.00   | 1657.00  | 86.11  | 33.18  | 119.29   |
| 2709  | 533   | 515.00   | 1661.00  | 86.66  | 33.26  | 119.92   |
| 2713  | 533   | 515.00   | 1665.00  | 87.22  | 33.34  | 120.56   |
| 2717  | 533   | 515.00   | 1669.00  | 87.77  | 33.42  | 121.19   |
| 2721  | 533   | 515.00   | 1673.00  | 88.32  | 33.50  | 121.82   |
| 2725  | 533   | 515.00   | 1677.00  | 88.87  | 33.58  | 122.45   |
| 2729  | 533   | 515.00   | 1681.00  | 89.42  | 33.66  | 123.08   |
| 2733  | 533   | 515.00   | 1685.00  | 89.98  | 33.74  | 123.72   |
| 2737  | 533   | 515.00   | 1689.00  | 90.53  | 33.82  | 124.35   |
| 2741  | 533   | 515.00   | 1693.00  | 91.08  | 33.90  | 124.98   |
| 2745  | 533   | 515.00   | 1697.00  | 91.63  | 33.98  | 125.61   |
| 2749  | 533   | 515.00   | 1701.00  | 92.18  | 34.06  | 126.24   |
| 2753  | 533   | 515.00   | 1705.00  | 92.74  | 34.14  | 126.88   |
| 2757  | 533   | 515.00   | 1709.00  | 93.29  | 34.22  | 127.51   |
| 2761  | 533   | 515.00   | 1713.00  | 93.84  | 34.30  | 128.14   |
| 2765  | 533   | 515.00   | 1717.00  | 94.39  | 34.38  | 128.77   |
| 2769  | 533   | 515.00   | 1721.00  | 94.94  | 34.46  | 129.40   |
| 2773  | 533   | 515.00   | 1725.00  | 95.50  | 34.54  | 130.04   |
| 2777  | 533   | 515.00   | 1729.00  | 96.05  | 34.62  | 130.67   |
| 2781  | 533   | 515.00   | 1733.00  | 96.60  | 34.70  | 131.30   |
| 2785  | 533   | 515.00   | 1737.00  | 97.15  | 34.78  | 131.93   |
| 2789  | 533   | 515.00   | 1741.00  | 97.70  | 34.86  | 132.56   |
| 2793  | 533   | 515.00   | 1745.00  | 98.26  | 34.94  | 133.20   |
| 2797  | 533   | 515.00   | 1749.00  | 98.81  | 35.02  | 133.83   |



Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 99.36  | 35.10  | 134.46   |
| 2805  | 533   | 515.00   | 1757.00  | 99.91  | 35.18  | 135.09   |
| 2809  | 533   | 515.00   | 1761.00  | 100.46   | 35.26  | 135.72   |
| 2813  | 533   | 515.00   | 1765.00  | 101.02   | 35.34  | 136.36   |
| 2817  | 533   | 515.00   | 1769.00  | 101.57   | 35.42  | 136.99   |
| 2821  | 533   | 515.00   | 1773.00  | 102.12   | 35.50  | 137.62   |
| 2825  | 533   | 515.00   | 1777.00  | 102.67   | 35.58  | 138.25   |
| 2829  | 533   | 515.00   | 1781.00  | 103.22   | 35.66  | 138.88   |
| 2833  | 533   | 515.00   | 1785.00  | 103.78   | 35.74  | 139.52   |
| 2837  | 533   | 515.00   | 1789.00  | 104.33   | 35.82  | 140.15   |
| 2841  | 533   | 515.00   | 1793.00  | 104.88   | 35.90  | 140.78   |
| 2845  | 533   | 515.00   | 1797.00  | 105.43   | 35.98  | 141.41   |
| 2849  | 533   | 515.00   | 1801.00  | 105.98   | 36.06  | 142.04   |
| 2853  | 533   | 515.00   | 1805.00  | 106.54   | 36.14  | 142.68   |
| 2857  | 533   | 515.00   | 1809.00  | 107.09   | 36.22  | 143.31   |
| 2861  | 533   | 515.00   | 1813.00  | 107.64   | 36.30  | 143.94   |
| 2865  | 533   | 515.00   | 1817.00  | 108.19   | 36.38  | 144.57   |
| 2869  | 533   | 515.00   | 1821.00  | 108.74   | 36.46  | 145.20   |
| 2873  | 533   | 515.00   | 1825.00  | 109.30   | 36.54  | 145.84   |
| 2877  | 533   | 515.00   | 1829.00  | 109.85   | 36.62  | 146.47   |
| 2881  | 533   | 515.00   | 1833.00  | 110.40   | 36.70  | 147.10   |
| 2885  | 533   | 515.00   | 1837.00  | 110.95   | 36.78  | 147.73   |
| 2889  | 533   | 515.00   | 1841.00  | 111.50   | 36.86  | 148.36   |
| 2893  | 533   | 515.00   | 1845.00  | 112.06   | 36.94  | 149.00   |
| 2897  | 533   | 515.00   | 1849.00  | 112.61   | 37.02  | 149.63   |
| 2901  | 533   | 515.00   | 1853.00  | 113.16   | 37.10  | 150.26   |
| 2905  | 533   | 515.00   | 1857.00  | 113.71   | 37.18  | 150.89   |
| 2909  | 533   | 515.00   | 1861.00  | 114.26   | 37.26  | 151.52   |
| 2913  | 533   | 515.00   | 1865.00  | 114.82   | 37.34  | 152.16   |
| 2917  | 533   | 515.00   | 1869.00  | 115.37   | 37.42  | 152.79   |
| 2921  | 533   | 515.00   | 1873.00  | 115.92   | 37.50  | 153.42   |
| 2925  | 533   | 515.00   | 1877.00  | 116.47   | 37.58  | 154.05   |
| 2929  | 533   | 515.00   | 1881.00  | 117.02   | 37.66  | 154.68   |
| 2933  | 533   | 515.00   | 1885.00  | 117.58   | 37.74  | 155.32   |
| 2937  | 533   | 515.00   | 1889.00  | 118.13   | 37.82  | 155.95   |
| 2941  | 533   | 515.00   | 1893.00  | 118.68   | 37.90  | 156.58   |
| 2945  | 533   | 515.00   | 1897.00  | 119.23   | 37.98  | 157.21   |
| 2949  | 533   | 515.00   | 1901.00  | 119.78   | 38.06  | 157.84   |
| 2953  | 533   | 515.00   | 1905.00  | 120.34   | 38.14  | 158.48   |
| 2957  | 533   | 515.00   | 1909.00  | 120.89   | 38.22  | 159.11   |
| 2961  | 533   | 515.00   | 1913.00  | 121.44   | 38.30  | 159.74   |
| 2965  | 533   | 515.00   | 1917.00  | 121.99   | 38.38  | 160.37   |
| 2969  | 533   | 515.00   | 1921.00  | 122.54   | 38.46  | 161.00   |
| 2973  | 533   | 515.00   | 1925.00  | 123.10   | 38.54  | 161.64   |
| 2977  | 533   | 515.00   | 1929.00  | 123.65   | 38.62  | 162.27   |
| 2981  | 533   | 515.00   | 1933.00  | 124.20   | 38.70  | 162.90   |
| 2985  | 533   | 515.00   | 1937.00  | 124.75   | 38.78  | 163.53   |
| 2989  | 533   | 515.00   | 1941.00  | 125.30   | 38.86  | 164.16   |
| 2993  | 533   | 515.00   | 1945.00  | 125.86   | 38.94  | 164.80   |
| 2997  | 533   | 515.00   | 1949.00  | 126.41   | 39.02  | 165.43   |
| 3001  | 533   | 515.00   | 1953.00  | 126.96   | 39.10  | 166.06   |
| 3005  | 533   | 515.00   | 1957.00  | 127.51   | 39.18  | 166.69   |
| 3009  | 533   | 515.00   | 1961.00  | 128.06   | 39.26  | 167.32   |
| 3013  | 533   | 515.00   | 1965.00  | 128.62   | 39.34  | 167.96   |
| 3017  | 533   | 515.00   | 1969.00  | 129.17   | 39.42  | 168.59   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 129.72   | 39.50  | 169.22   |
| 3025  | 533   | 515.00   | 1977.00  | 130.27   | 39.58  | 169.85   |
| 3029  | 533   | 515.00   | 1981.00  | 130.82   | 39.66  | 170.48   |
| 3033  | 533   | 515.00   | 1985.00  | 131.38   | 39.74  | 171.12   |
| 3037  | 533   | 515.00   | 1989.00  | 131.93   | 39.82  | 171.75   |
| 3041  | 533   | 515.00   | 1993.00  | 132.48   | 39.90  | 172.38   |
| 3045  | 533   | 515.00   | 1997.00  | 133.03   | 39.98  | 173.01   |
| 3049  | 533   | 515.00   | 2001.00  | 133.58   | 40.06  | 173.64   |
| 3053  | 533   | 515.00   | 2005.00  | 134.14   | 40.14  | 174.28   |
| 3057  | 533   | 515.00   | 2009.00  | 134.69   | 40.22  | 174.91   |
| 3061  | 533   | 515.00   | 2013.00  | 135.24   | 40.30  | 175.54   |
| 3065  | 533   | 515.00   | 2017.00  | 135.79   | 40.38  | 176.17   |
| 3069  | 533   | 515.00   | 2021.00  | 136.34   | 40.46  | 176.80   |
| 3073  | 533   | 515.00   | 2025.00  | 136.90   | 40.54  | 177.44   |
| 3077  | 533   | 515.00   | 2029.00  | 137.45   | 40.62  | 178.07   |
| 3081  | 533   | 515.00   | 2033.00  | 138.00   | 40.70  | 178.70   |
| 3085  | 533   | 515.00   | 2037.00  | 138.55   | 40.78  | 179.33   |
| 3089  | 533   | 515.00   | 2041.00  | 139.10   | 40.86  | 179.96   |
| 3093  | 533   | 515.00   | 2045.00  | 139.66   | 40.94  | 180.60   |
| 3097  | 533   | 515.00   | 2049.00  | 140.21   | 41.02  | 181.23   |
| 3101  | 533   | 515.00   | 2053.00  | 140.76   | 41.10  | 181.86   |
| 3105  | 533   | 515.00   | 2057.00  | 141.31   | 41.18  | 182.49   |
| 3109  | 533   | 515.00   | 2061.00  | 141.86   | 41.26  | 183.12   |
| 3113  | 533   | 515.00   | 2065.00  | 142.42   | 41.34  | 183.76   |
| 3117  | 533   | 515.00   | 2069.00  | 142.97   | 41.42  | 184.39   |
| 3121  | 533   | 515.00   | 2073.00  | 143.52   | 41.50  | 185.02   |
| 3125  | 533   | 515.00   | 2077.00  | 144.07   | 41.58  | 185.65   |
| 3129  | 533   | 515.00   | 2081.00  | 144.62   | 41.66  | 186.28   |
| 3133  | 533   | 515.00   | 2085.00  | 145.18   | 41.74  | 186.92   |
| 3137  | 533   | 515.00   | 2089.00  | 145.73   | 41.82  | 187.55   |
| 3141  | 533   | 515.00   | 2093.00  | 146.28   | 41.90  | 188.18   |
| 3145  | 533   | 515.00   | 2097.00  | 146.83   | 41.98  | 188.81   |
| 3149  | 533   | 515.00   | 2101.00  | 147.38   | 42.06  | 189.44   |
| 3153  | 533   | 515.00   | 2105.00  | 147.94   | 42.14  | 190.08   |
| 3157  | 533   | 515.00   | 2109.00  | 148.49   | 42.22  | 190.71   |
| 3161  | 533   | 515.00   | 2113.00  | 149.04   | 42.30  | 191.34   |
| 3165  | 533   | 515.00   | 2117.00  | 149.59   | 42.38  | 191.97   |
| 3169  | 533   | 515.00   | 2121.00  | 150.14   | 42.46  | 192.60   |
| 3173  | 533   | 515.00   | 2125.00  | 150.70   | 42.54  | 193.24   |
| 3177  | 533   | 515.00   | 2129.00  | 151.25   | 42.62  | 193.87   |
| 3181  | 533   | 515.00   | 2133.00  | 151.80   | 42.70  | 194.50   |
| 3185  | 533   | 515.00   | 2137.00  | 152.35   | 42.78  | 195.13   |
| 3189  | 533   | 515.00   | 2141.00  | 152.90   | 42.86  | 195.76   |
| 3193  | 533   | 515.00   | 2145.00  | 153.46   | 42.94  | 196.40   |
| 3197  | 533   | 515.00   | 2149.00  | 154.01   | 43.02  | 197.03   |
| 3201  | 533   | 515.00   | 2153.00  | 154.56   | 43.10  | 197.66   |
| 3205  | 533   | 515.00   | 2157.00  | 155.11   | 43.18  | 198.29   |
| 3209  | 533   | 515.00   | 2161.00  | 155.66   | 43.26  | 198.92   |
| 3213  | 533   | 515.00   | 2165.00  | 156.22   | 43.34  | 199.56   |
| 3217  | 533   | 515.00   | 2169.00  | 156.77   | 43.42  | 200.19   |
| 3221  | 533   | 515.00   | 2173.00  | 157.32   | 43.50  | 200.82   |
| 3225  | 533   | 515.00   | 2177.00  | 157.87   | 43.58  | 201.45   |
| 3229  | 533   | 515.00   | 2181.00  | 158.42   | 43.66  | 202.08   |
| 3233  | 533   | 515.00   | 2185.00  | 158.98   | 43.74  | 202.72   |
| 3237  | 533   | 515.00   | 2189.00  | 159.53   | 43.82  | 203.35   |

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 160.08   | 43.90  | 203.98   |
| 3245  | 533   | 515.00   | 2197.00  | 160.63   | 43.98  | 204.61   |
| 3249  | 533   | 515.00   | 2201.00  | 161.18   | 44.06  | 205.24   |
| 3253  | 533   | 515.00   | 2205.00  | 161.74   | 44.14  | 205.88   |
| 3257  | 533   | 515.00   | 2209.00  | 162.29   | 44.22  | 206.51   |
| 3261  | 533   | 515.00   | 2213.00  | 162.84   | 44.30  | 207.14   |
| 3265  | 533   | 515.00   | 2217.00  | 163.39   | 44.38  | 207.77   |
| 3269  | 533   | 515.00   | 2221.00  | 163.94   | 44.46  | 208.40   |
| 3273  | 533   | 515.00   | 2225.00  | 164.50   | 44.54  | 209.04   |
| 3277  | 533   | 515.00   | 2229.00  | 165.05   | 44.62  | 209.67   |
| 3281  | 533   | 515.00   | 2233.00  | 165.60   | 44.70  | 210.30   |
| 3285  | 533   | 515.00   | 2237.00  | 166.15   | 44.78  | 210.93   |
| 3289  | 533   | 515.00   | 2241.00  | 166.70   | 44.86  | 211.56   |
| 3293  | 533   | 515.00   | 2245.00  | 167.26   | 44.94  | 212.20   |
| 3297  | 533   | 515.00   | 2249.00  | 167.81   | 45.02  | 212.83   |
| 3301  | 533   | 515.00   | 2253.00  | 168.36   | 45.10  | 213.46   |
| 3305  | 533   | 515.00   | 2257.00  | 168.91   | 45.18  | 214.09   |
| 3309  | 533   | 515.00   | 2261.00  | 169.46   | 45.26  | 214.72   |
| 3313  | 533   | 515.00   | 2265.00  | 170.02   | 45.34  | 215.36   |
| 3317  | 533   | 515.00   | 2269.00  | 170.57   | 45.42  | 215.99   |
| 3321  | 533   | 515.00   | 2273.00  | 171.12   | 45.50  | 216.62   |
| 3325  | 533   | 515.00   | 2277.00  | 171.67   | 45.58  | 217.25   |
| 3329  | 533   | 515.00   | 2281.00  | 172.22   | 45.66  | 217.88   |
| 3333  | 533   | 515.00   | 2285.00  | 172.78   | 45.74  | 218.52   |
| 3337  | 533   | 515.00   | 2289.00  | 173.33   | 45.82  | 219.15   |
| 3341  | 533   | 515.00   | 2293.00  | 173.88   | 45.90  | 219.78   |
| 3345  | 533   | 515.00   | 2297.00  | 174.43   | 45.98  | 220.41   |
| 3349  | 533   | 515.00   | 2301.00  | 174.98   | 46.06  | 221.04   |
| 3353  | 533   | 515.00   | 2305.00  | 175.54   | 46.14  | 221.68   |
| 3357  | 533   | 515.00   | 2309.00  | 176.09   | 46.22  | 222.31   |
| 3361  | 533   | 515.00   | 2313.00  | 176.64   | 46.30  | 222.94   |
| 3365  | 533   | 515.00   | 2317.00  | 177.19   | 46.38  | 223.57   |
| 3369  | 533   | 515.00   | 2321.00  | 177.74   | 46.46  | 224.20   |
| 3373  | 533   | 515.00   | 2325.00  | 178.30   | 46.54  | 224.84   |
| 3377  | 533   | 515.00   | 2329.00  | 178.85   | 46.62  | 225.47   |
| 3381  | 533   | 515.00   | 2333.00  | 179.40   | 46.70  | 226.10   |
| 3385  | 533   | 515.00   | 2337.00  | 179.95   | 46.78  | 226.73   |
| 3389  | 533   | 515.00   | 2341.00  | 180.50   | 46.86  | 227.36   |
| 3393  | 533   | 515.00   | 2345.00  | 181.06   | 46.94  | 228.00   |
| 3397  | 533   | 515.00   | 2349.00  | 181.61   | 47.02  | 228.63   |
| 3401  | 533   | 515.00   | 2353.00  | 182.16   | 47.10  | 229.26   |
| 3405  | 533   | 515.00   | 2357.00  | 182.71   | 47.18  | 229.89   |
| 3409  | 533   | 515.00   | 2361.00  | 183.26   | 47.26  | 230.52   |
| 3413  | 533   | 515.00   | 2365.00  | 183.82   | 47.34  | 231.16   |
| 3417  | 533   | 515.00   | 2369.00  | 184.37   | 47.42  | 231.79   |
| 3421  | 533   | 515.00   | 2373.00  | 184.92   | 47.50  | 232.42   |
| 3425  | 533   | 515.00   | 2377.00  | 185.47   | 47.58  | 233.05   |
| 3429  | 533   | 515.00   | 2381.00  | 186.02   | 47.66  | 233.68   |
| 3433  | 533   | 515.00   | 2385.00  | 186.58   | 47.74  | 234.32   |
| 3437  | 533   | 515.00   | 2389.00  | 187.13   | 47.82  | 234.95   |
| 3441  | 533   | 515.00   | 2393.00  | 187.68   | 47.90  | 235.58   |
| 3445  | 533   | 515.00   | 2397.00  | 188.23   | 47.98  | 236.21   |
| 3449  | 533   | 515.00   | 2401.00  | 188.78   | 48.06  | 236.84   |
| 3453  | 533   | 515.00   | 2405.00  | 189.34   | 48.14  | 237.48   |
| 3457  | 533   | 515.00   | 2409.00  | 189.89   | 48.22  | 238.11   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 190.44   | 48.30  | 238.74   |
| 3465  | 533   | 515.00   | 2417.00  | 190.99   | 48.38  | 239.37   |
| 3469  | 533   | 515.00   | 2421.00  | 191.54   | 48.46  | 240.00   |
| 3473  | 533   | 515.00   | 2425.00  | 192.10   | 48.54  | 240.64   |
| 3477  | 533   | 515.00   | 2429.00  | 192.65   | 48.62  | 241.27   |
| 3481  | 533   | 515.00   | 2433.00  | 193.20   | 48.70  | 241.90   |
| 3485  | 533   | 515.00   | 2437.00  | 193.75   | 48.78  | 242.53   |
| 3489  | 533   | 515.00   | 2441.00  | 194.30   | 48.86  | 243.16   |
| 3493  | 533   | 515.00   | 2445.00  | 194.86   | 48.94  | 243.80   |
| 3497  | 533   | 515.00   | 2449.00  | 195.41   | 49.02  | 244.43   |
| 3501  | 533   | 515.00   | 2453.00  | 195.96   | 49.10  | 245.06   |
| 3505  | 533   | 515.00   | 2457.00  | 196.51   | 49.18  | 245.69   |
| 3509  | 533   | 515.00   | 2461.00  | 197.06   | 49.26  | 246.32   |
| 3513  | 533   | 515.00   | 2465.00  | 197.62   | 49.34  | 246.96   |
| 3517  | 533   | 515.00   | 2469.00  | 198.17   | 49.42  | 247.59   |
| 3521  | 533   | 515.00   | 2473.00  | 198.72   | 49.50  | 248.22   |
| 3525  | 533   | 515.00   | 2477.00  | 199.27   | 49.58  | 248.85   |
| 3529  | 533   | 515.00   | 2481.00  | 199.82   | 49.66  | 249.48   |
| 3533  | 533   | 515.00   | 2485.00  | 200.38   | 49.74  | 250.12   |
| 3537  | 533   | 515.00   | 2489.00  | 200.93   | 49.82  | 250.75   |
| 3541  | 533   | 515.00   | 2493.00  | 201.48   | 49.90  | 251.38   |
| 3545  | 533   | 515.00   | 2497.00  | 202.03   | 49.98  | 252.01   |
| 3549  | 533   | 515.00   | 2501.00  | 202.58   | 50.06  | 252.64   |
| 3553  | 533   | 515.00   | 2505.00  | 203.14   | 50.14  | 253.28   |
| 3557  | 533   | 515.00   | 2509.00  | 203.69   | 50.22  | 253.91   |
| 3561  | 533   | 515.00   | 2513.00  | 204.24   | 50.30  | 254.54   |
| 3565  | 533   | 515.00   | 2517.00  | 204.79   | 50.38  | 255.17   |
| 3569  | 533   | 515.00   | 2521.00  | 205.34   | 50.46  | 255.80   |
| 3573  | 533   | 515.00   | 2525.00  | 205.90   | 50.54  | 256.44   |
| 3577  | 533   | 515.00   | 2529.00  | 206.45   | 50.62  | 257.07   |
| 3581  | 533   | 515.00   | 2533.00  | 207.00   | 50.70  | 257.70   |
| 3585  | 533   | 515.00   | 2537.00  | 207.55   | 50.78  | 258.33   |
| 3589  | 533   | 515.00   | 2541.00  | 208.10   | 50.86  | 258.96   |
| 3593  | 533   | 515.00   | 2545.00  | 208.66   | 50.94  | 259.60   |
| 3597  | 533   | 515.00   | 2549.00  | 209.21   | 51.02  | 260.23   |
| 3601  | 533   | 515.00   | 2553.00  | 209.76   | 51.10  | 260.86   |
| 3605  | 533   | 515.00   | 2557.00  | 210.31   | 51.18  | 261.49   |
| 3609  | 533   | 515.00   | 2561.00  | 210.86   | 51.26  | 262.12   |
| 3613  | 533   | 515.00   | 2565.00  | 211.42   | 51.34  | 262.76   |
| 3617  | 533   | 515.00   | 2569.00  | 211.97   | 51.42  | 263.39   |
| 3621  | 533   | 515.00   | 2573.00  | 212.52   | 51.50  | 264.02   |
| 3625  | 533   | 515.00   | 2577.00  | 213.07   | 51.58  | 264.65   |
| 3629  | 533   | 515.00   | 2581.00  | 213.62   | 51.66  | 265.28   |
| 3633  | 533   | 515.00   | 2585.00  | 214.18   | 51.74  | 265.92   |
| 3637  | 533   | 515.00   | 2589.00  | 214.73   | 51.82  | 266.55   |
| 3641  | 533   | 515.00   | 2593.00  | 215.28   | 51.90  | 267.18   |
| 3645  | 533   | 515.00   | 2597.00  | 215.83   | 51.98  | 267.81   |
| 3649  | 533   | 515.00   | 2601.00  | 216.38   | 52.06  | 268.44   |
| 3653  | 533   | 515.00   | 2605.00  | 216.94   | 52.14  | 269.08   |
| 3657  | 533   | 515.00   | 2609.00  | 217.49   | 52.22  | 269.71   |
| 3661  | 533   | 515.00   | 2613.00  | 218.04   | 52.30  | 270.34   |
| 3665  | 533   | 515.00   | 2617.00  | 218.59   | 52.38  | 270.97   |
| 3669  | 533   | 515.00   | 2621.00  | 219.14   | 52.46  | 271.60   |
| 3673  | 533   | 515.00   | 2625.00  | 219.70   | 52.54  | 272.24   |
| 3677  | 533   | 515.00   | 2629.00  | 220.25   | 52.62  | 272.87   |

Monthly table

Table letter D

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 220.80   | 52.70  | 273.50   |
| 3685  | 533   | 515.00   | 2637.00  | 221.35   | 52.78  | 274.13   |
| 3689  | 533   | 515.00   | 2641.00  | 221.90   | 52.86  | 274.76   |
| 3693  | 533   | 515.00   | 2645.00  | 222.46   | 52.94  | 275.40   |
| 3697  | 533   | 515.00   | 2649.00  | 223.01   | 53.02  | 276.03   |
| 3701  | 533   | 515.00   | 2653.00  | 223.56   | 53.10  | 276.66   |
| 3705  | 533   | 515.00   | 2657.00  | 224.11   | 53.18  | 277.29   |
| 3709  | 533   | 515.00   | 2661.00  | 224.66   | 53.26  | 277.92   |
| 3713  | 533   | 515.00   | 2665.00  | 225.22   | 53.34  | 278.56   |
| 3717  | 533   | 515.00   | 2669.00  | 225.77   | 53.42  | 279.19   |
| 3721  | 533   | 515.00   | 2673.00  | 226.32   | 53.50  | 279.82   |
| 3725  | 533   | 515.00   | 2677.00  | 226.87   | 53.58  | 280.45   |
| 3729  | 533   | 515.00   | 2681.00  | 227.42   | 53.66  | 281.08   |
| 3733  | 533   | 515.00   | 2685.00  | 227.98   | 53.74  | 281.72   |
| 3737  | 533   | 515.00   | 2689.00  | 228.53   | 53.82  | 282.35   |
| 3741  | 533   | 515.00   | 2693.00  | 229.08   | 53.90  | 282.98   |
| 3745  | 533   | 515.00   | 2697.00  | 229.63   | 53.98  | 283.61   |
| 3749  | 533   | 515.00   | 2701.00  | 230.18   | 54.06  | 284.24   |
| 3753  | 533   | 515.00   | 2705.00  | 230.74   | 54.14  | 284.88   |
| 3757  | 533   | 515.00   | 2709.00  | 231.29   | 54.22  | 285.51   |
| 3761  | 533   | 515.00   | 2713.00  | 231.84   | 54.30  | 286.14   |
| 3765  | 533   | 515.00   | 2717.00  | 232.39   | 54.38  | 286.77   |
| 3769  | 533   | 515.00   | 2721.00  | 232.94   | 54.46  | 287.40   |
| 3773  | 533   | 515.00   | 2725.00  | 233.50   | 54.54  | 288.04   |
| 3777  | 533   | 515.00   | 2729.00  | 234.05   | 54.62  | 288.67   |
| 3781  | 533   | 515.00   | 2733.00  | 234.60   | 54.70  | 289.30   |
| 3785  | 533   | 515.00   | 2737.00  | 235.15   | 54.78  | 289.93   |
| 3789  | 533   | 515.00   | 2741.00  | 235.70   | 54.86  | 290.56   |
| 3793  | 533   | 515.00   | 2745.00  | 236.26   | 54.94  | 291.20   |
| 3797  | 533   | 515.00   | 2749.00  | 236.81   | 55.02  | 291.83   |
| 3801  | 533   | 515.00   | 2753.00  | 237.36   | 55.10  | 292.46   |
| 3805  | 533   | 515.00   | 2757.00  | 237.91   | 55.18  | 293.09   |
| 3809  | 533   | 515.00   | 2761.00  | 238.46   | 55.26  | 293.72   |
| 3813  | 533   | 515.00   | 2765.00  | 239.02   | 55.34  | 294.36   |
| 3817  | 533   | 515.00   | 2769.00  | 239.57   | 55.42  | 294.99   |
| 3821  | 533   | 515.00   | 2773.00  | 240.12   | 55.50  | 295.62   |
| 3825  | 533   | 515.00   | 2777.00  | 240.67   | 55.58  | 296.25   |
| 3829  | 533   | 515.00   | 2781.00  | 241.22   | 55.66  | 296.88   |
| 3833  | 533   | 515.00   | 2785.00  | 241.78   | 55.74  | 297.52   |
| 3837  | 533   | 515.00   | 2789.00  | 242.33   | 55.82  | 298.15   |
| 3841  | 533   | 515.00   | 2793.00  | 242.88   | 55.90  | 298.78   |
| 3845  | 533   | 515.00   | 2797.00  | 243.43   | 55.98  | 299.41   |
| 3849  | 533   | 515.00   | 2801.00  | 243.98   | 56.06  | 300.04   |
| 3853  | 533   | 515.00   | 2805.00  | 244.54   | 56.14  | 300.68   |
| 3857  | 533   | 515.00   | 2809.00  | 245.09   | 56.22  | 301.31   |
| 3861  | 533   | 515.00   | 2813.00  | 245.64   | 56.30  | 301.94   |
| 3865  | 533   | 515.00   | 2817.00  | 246.19   | 56.38  | 302.57   |
| 3869  | 533   | 515.00   | 2821.00  | 246.74   | 56.46  | 303.20   |
| 3873  | 533   | 515.00   | 2825.00  | 247.30   | 56.54  | 303.84   |
| 3877  | 533   | 515.00   | 2829.00  | 247.85   | 56.62  | 304.47   |
| 3881  | 533   | 515.00   | 2833.00  | 248.40   | 56.70  | 305.10   |
| 3885  | 533   | 515.00   | 2837.00  | 248.95   | 56.78  | 305.73   |
| 3889  | 533   | 515.00   | 2841.00  | 249.50   | 56.86  | 306.36   |
| 3893  | 533   | 515.00   | 2845.00  | 250.06   | 56.94  | 307.00   |
| 3897  | 533   | 515.00   | 2849.00  | 250.61   | 57.02  | 307.63   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 251.16   | 57.10  | 308.26   |
| 3905  | 533   | 515.00   | 2857.00  | 251.71   | 57.18  | 308.89   |
| 3909  | 533   | 515.00   | 2861.00  | 252.26   | 57.26  | 309.52   |
| 3913  | 533   | 515.00   | 2865.00  | 252.82   | 57.34  | 310.16   |
| 3917  | 533   | 515.00   | 2869.00  | 253.37   | 57.42  | 310.79   |
| 3921  | 533   | 515.00   | 2873.00  | 253.92   | 57.50  | 311.42   |
| 3925  | 533   | 515.00   | 2877.00  | 254.47   | 57.58  | 312.05   |
| 3929  | 533   | 515.00   | 2881.00  | 255.02   | 57.66  | 312.68   |
| 3933  | 533   | 515.00   | 2885.00  | 255.58   | 57.74  | 313.32   |
| 3937  | 533   | 515.00   | 2889.00  | 256.13   | 57.82  | 313.95   |
| 3941  | 533   | 515.00   | 2893.00  | 256.68   | 57.90  | 314.58   |
| 3945  | 533   | 515.00   | 2897.00  | 257.23   | 57.98  | 315.21   |
| 3949  | 533   | 515.00   | 2901.00  | 257.78   | 58.06  | 315.84   |
| 3953  | 533   | 515.00   | 2905.00  | 258.34   | 58.14  | 316.48   |
| 3957  | 533   | 515.00   | 2909.00  | 258.89   | 58.22  | 317.11   |
| 3961  | 533   | 515.00   | 2913.00  | 259.44   | 58.30  | 317.74   |
| 3965  | 533   | 515.00   | 2917.00  | 259.99   | 58.38  | 318.37   |
| 3969  | 533   | 515.00   | 2921.00  | 260.54   | 58.46  | 319.00   |
| 3973  | 533   | 515.00   | 2925.00  | 261.10   | 58.54  | 319.64   |
| 3977  | 533   | 515.00   | 2929.00  | 261.65   | 58.62  | 320.27   |
| 3981  | 533   | 515.00   | 2933.00  | 262.20   | 58.70  | 320.90   |
| 3985  | 533   | 515.00   | 2937.00  | 262.75   | 58.78  | 321.53   |
| 3989  | 533   | 515.00   | 2941.00  | 263.30   | 58.86  | 322.16   |
| 3993  | 533   | 515.00   | 2945.00  | 263.86   | 58.94  | 322.80   |
| 3997  | 533   | 515.00   | 2949.00  | 264.41   | 59.02  | 323.43   |
| 4001  | 533   | 515.00   | 2953.00  | 264.96   | 59.10  | 324.06   |
| 4005  | 533   | 515.00   | 2957.00  | 265.51   | 59.18  | 324.69   |
| 4009  | 533   | 515.00   | 2961.00  | 266.06   | 59.26  | 325.32   |
| 4013  | 533   | 515.00   | 2965.00  | 266.62   | 59.34  | 325.96   |
| 4017  | 533   | 515.00   | 2969.00  | 267.17   | 59.42  | 326.59   |
| 4021  | 533   | 515.00   | 2973.00  | 267.72   | 59.50  | 327.22   |
| 4025  | 533   | 515.00   | 2977.00  | 268.27   | 59.58  | 327.85   |
| 4029  | 533   | 515.00   | 2981.00  | 268.82   | 59.66  | 328.48   |
| 4033  | 533   | 515.00   | 2985.00  | 269.38   | 59.74  | 329.12   |
| 4037  | 533   | 515.00   | 2989.00  | 269.93   | 59.82  | 329.75   |
| 4041  | 533   | 515.00   | 2993.00  | 270.48   | 59.90  | 330.38   |
| 4045  | 533   | 515.00   | 2997.00  | 271.03   | 59.98  | 331.01   |
| 4049  | 533   | 515.00   | 3001.00  | 271.58   | 60.06  | 331.64   |
| 4053  | 533   | 515.00   | 3005.00  | 272.14   | 60.14  | 332.28   |
| 4057  | 533   | 515.00   | 3009.00  | 272.69   | 60.22  | 332.91   |
| 4061  | 533   | 515.00   | 3013.00  | 273.24   | 60.30  | 333.54   |
| 4065  | 533   | 515.00   | 3017.00  | 273.79   | 60.38  | 334.17   |
| 4069  | 533   | 515.00   | 3021.00  | 274.34   | 60.46  | 334.80   |
| 4073  | 533   | 515.00   | 3025.00  | 274.90   | 60.54  | 335.44   |
| 4077  | 533   | 515.00   | 3029.00  | 275.45   | 60.62  | 336.07   |
| 4081  | 533   | 515.00   | 3033.00  | 276.00   | 60.70  | 336.70   |
| 4085  | 533   | 515.00   | 3037.00  | 276.55   | 60.78  | 337.33   |
| 4089  | 533   | 515.00   | 3041.00  | 277.10   | 60.86  | 337.96   |
| 4093  | 533   | 515.00   | 3045.00  | 277.66   | 60.94  | 338.60   |
| 4097  | 533   | 515.00   | 3049.00  | 278.21   | 61.02  | 339.23   |
| 4101  | 533   | 515.00   | 3053.00  | 278.76   | 61.10  | 339.86   |
| 4105  | 533   | 515.00   | 3057.00  | 279.31   | 61.18  | 340.49   |
| 4109  | 533   | 515.00   | 3061.00  | 279.86   | 61.26  | 341.12   |
| 4113  | 533   | 515.00   | 3065.00  | 280.42   | 61.34  | 341.76   |
| 4117  | 533   | 515.00   | 3069.00  | 280.97   | 61.42  | 342.39   |

**Monthly table**

**Table letter D**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4121  | 533   | 515.00   | 3073.00  | 281.52   | 61.50  | 343.02   |
| 4125  | 533   | 515.00   | 3077.00  | 282.07   | 61.58  | 343.65   |
| 4129  | 533   | 515.00   | 3081.00  | 282.62   | 61.66  | 344.28   |
| 4133  | 533   | 515.00   | 3085.00  | 283.18   | 61.74  | 344.92   |
| 4137  | 533   | 515.00   | 3089.00  | 283.73   | 61.82  | 345.55   |
| 4141  | 533   | 515.00   | 3093.00  | 284.28   | 61.90  | 346.18   |
| 4145  | 533   | 515.00   | 3097.00  | 284.83   | 61.98  | 346.81   |
| 4149  | 533   | 515.00   | 3101.00  | 285.38   | 62.06  | 347.44   |
| 4153  | 533   | 515.00   | 3105.00  | 285.94   | 62.14  | 348.08   |
| 4157  | 533   | 515.00   | 3109.00  | 286.49   | 62.22  | 348.71   |
| 4161  | 533   | 515.00   | 3113.00  | 287.04   | 62.30  | 349.34   |
| 4165  | 533   | 515.00   | 3117.00  | 287.59   | 62.38  | 349.97   |
| 4169  | 533   | 515.00   | 3121.00  | 288.14   | 62.46  | 350.60   |
| 4173  | 533   | 515.00   | 3125.00  | 288.70   | 62.54  | 351.24   |
| 4177  | 533   | 515.00   | 3129.00  | 289.25   | 62.62  | 351.87   |
| 4181  | 533   | 515.00   | 3133.00  | 289.80   | 62.70  | 352.50   |
| 4185  | 533   | 515.00   | 3137.00  | 290.35   | 62.78  | 353.13   |
| 4189  | 533   | 515.00   | 3141.00  | 290.63   | 62.82  | 353.45   |

If the employee's gross pay is over £4,189, go to page 350

**Weekly table for standard rate NICs where employer is eligible to claim Freeports employer NIC relief for use from 6 April 2024 to 5 April 2025**

**Table letter F**

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

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to Table letter N)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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



Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

Table letter F

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.12   | 0.12   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.20   | 0.20   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.28   | 0.28   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.36   | 0.36   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.44   | 0.44   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.52   | 0.52   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.60   | 0.60   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.68   | 0.68   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.76   | 0.76   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.84   | 0.84   |

Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.92   | 0.92   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 1.00   | 1.00   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 1.08   | 1.08   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 1.16   | 1.16   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 1.24   | 1.24   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 1.32   | 1.32   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 1.40   | 1.40   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 1.48   | 1.48   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 1.56   | 1.56   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 1.64   | 1.64   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 1.72   | 1.72   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 1.80   | 1.80   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 1.88   | 1.88   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 1.96   | 1.96   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 2.04   | 2.04   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 2.12   | 2.12   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 2.20   | 2.20   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 2.28   | 2.28   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 2.36   | 2.36   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 2.44   | 2.44   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 2.52   | 2.52   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 2.60   | 2.60   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 2.68   | 2.68   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 2.76   | 2.76   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 2.84   | 2.84   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 2.92   | 2.92   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 3.00   | 3.00   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 3.08   | 3.08   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 3.16   | 3.16   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 3.24   | 3.24   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 3.32   | 3.32   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 3.40   | 3.40   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 3.48   | 3.48   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 3.56   | 3.56   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 3.64   | 3.64   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 3.72   | 3.72   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 3.80   | 3.80   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 3.88   | 3.88   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 3.96   | 3.96   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 4.04   | 4.04   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 4.12   | 4.12   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 4.20   | 4.20   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 4.28   | 4.28   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 4.36   | 4.36   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 4.44   | 4.44   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 4.52   | 4.52   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 4.60   | 4.60   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 4.68   | 4.68   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 4.76   | 4.76   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 4.84   | 4.84   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 4.92   | 4.92   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 5.00   | 5.00   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 5.08   | 5.08   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 5.16   | 5.16   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 5.24   | 5.24   |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 5.32   | 5.32   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 5.40   | 5.40   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 5.48   | 5.48   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 5.56   | 5.56   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 5.64   | 5.64   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 5.72   | 5.72   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 5.80   | 5.80   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 5.88   | 5.88   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 5.96   | 5.96   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 6.04   | 6.04   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 6.12   | 6.12   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 6.20   | 6.20   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 6.28   | 6.28   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 6.36   | 6.36   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 6.44   | 6.44   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 6.52   | 6.52   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 6.60   | 6.60   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 6.68   | 6.68   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 6.76   | 6.76   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 6.84   | 6.84   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 6.92   | 6.92   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 7.00   | 7.00   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 7.08   | 7.08   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 7.16   | 7.16   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 7.24   | 7.24   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 7.32   | 7.32   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 7.40   | 7.40   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 7.48   | 7.48   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 7.56   | 7.56   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 7.64   | 7.64   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 7.72   | 7.72   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 7.80   | 7.80   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 7.88   | 7.88   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 7.96   | 7.96   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 8.04   | 8.04   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 8.12   | 8.12   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 8.20   | 8.20   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 8.28   | 8.28   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 8.36   | 8.36   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 8.44   | 8.44   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 8.52   | 8.52   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 8.60   | 8.60   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 8.68   | 8.68   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 8.76   | 8.76   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 8.84   | 8.84   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 8.92   | 8.92   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 9.00   | 9.00   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 9.08   | 9.08   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 9.16   | 9.16   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 9.24   | 9.24   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 9.32   | 9.32   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 9.40   | 9.40   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 9.48   | 9.48   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 9.56   | 9.56   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 9.64   | 9.64   |

Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 9.72   | 9.72   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 9.80   | 9.80   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 9.88   | 9.88   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 9.96   | 9.96   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 10.04  | 10.04  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 10.12  | 10.12  |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 10.20  | 10.20  |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 10.28  | 10.28  |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 10.36  | 10.36  |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 10.44  | 10.44  |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 10.52  | 10.52  |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 10.60  | 10.60  |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 10.68  | 10.68  |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 10.76  | 10.76  |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 10.84  | 10.84  |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 10.92  | 10.92  |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 11.00  | 11.00  |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 11.08  | 11.08  |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 11.16  | 11.16  |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 11.24  | 11.24  |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 11.32  | 11.32  |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 11.40  | 11.40  |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 11.48  | 11.48  |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 11.56  | 11.56  |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 11.64  | 11.64  |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 11.72  | 11.72  |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 11.80  | 11.80  |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 11.88  | 11.88  |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 11.96  | 11.96  |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 12.04  | 12.04  |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 12.12  | 12.12  |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 12.20  | 12.20  |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 12.28  | 12.28  |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 12.36  | 12.36  |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 12.44  | 12.44  |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 12.52  | 12.52  |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 12.60  | 12.60  |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 12.68  | 12.68  |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 12.76  | 12.76  |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 12.84  | 12.84  |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 12.92  | 12.92  |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 13.00  | 13.00  |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 13.08  | 13.08  |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 13.16  | 13.16  |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 13.24  | 13.24  |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 13.32  | 13.32  |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 13.40  | 13.40  |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 13.48  | 13.48  |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 13.56  | 13.56  |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 13.64  | 13.64  |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 13.72  | 13.72  |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 13.80  | 13.80  |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 13.88  | 13.88  |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 13.96  | 13.96  |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 14.04  | 14.04  |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 14.12  | 14.12  |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 14.20  | 14.20  |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 14.28  | 14.28  |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 14.36  | 14.36  |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 14.44  | 14.44  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 14.52  | 14.52  |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 14.60  | 14.60  |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 14.68  | 14.68  |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 14.76  | 14.76  |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 14.84  | 14.84  |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 14.92  | 14.92  |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 15.00  | 15.00  |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 15.08  | 15.08  |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 15.16  | 15.16  |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 15.24  | 15.24  |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 15.32  | 15.32  |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 15.40  | 15.40  |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 15.48  | 15.48  |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 15.56  | 15.56  |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 15.64  | 15.64  |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 15.72  | 15.72  |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 15.80  | 15.80  |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 15.88  | 15.88  |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 15.96  | 15.96  |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 16.04  | 16.04  |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 16.12  | 16.12  |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 16.20  | 16.20  |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 16.28  | 16.28  |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 16.36  | 16.36  |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 16.44  | 16.44  |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 16.52  | 16.52  |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 16.60  | 16.60  |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 16.68  | 16.68  |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 16.76  | 16.76  |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 16.84  | 16.84  |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 16.92  | 16.92  |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 17.00  | 17.00  |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 17.08  | 17.08  |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 17.16  | 17.16  |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 17.24  | 17.24  |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 17.32  | 17.32  |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 17.40  | 17.40  |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 17.48  | 17.48  |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 17.56  | 17.56  |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 17.64  | 17.64  |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 17.72  | 17.72  |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 17.80  | 17.80  |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 17.88  | 17.88  |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 17.96  | 17.96  |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 18.04  | 18.04  |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 18.12  | 18.12  |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 18.20  | 18.20  |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 18.28  | 18.28  |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 18.36  | 18.36  |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 18.44  | 18.44  |

Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 18.52  | 18.52  |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 18.60  | 18.60  |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 18.68  | 18.68  |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 18.76  | 18.76  |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 18.84  | 18.84  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 18.92  | 18.92  |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 19.00  | 19.00  |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 19.08  | 19.08  |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 19.12  | 19.12  |
| 482   | 123   | 119.00   | 240.00   | 0.21   | 19.24  | 19.45  |
| 483   | 123   | 119.00   | 241.00   | 0.34   | 19.32  | 19.66  |
| 484   | 123   | 119.00   | 242.00   | 0.48   | 19.40  | 19.88  |
| 485   | 123   | 119.00   | 243.00   | 0.62   | 19.48  | 20.10  |
| 486   | 123   | 119.00   | 244.00   | 0.76   | 19.56  | 20.32  |
| 487   | 123   | 119.00   | 245.00   | 0.90   | 19.64  | 20.54  |
| 488   | 123   | 119.00   | 246.00   | 1.03   | 19.72  | 20.75  |
| 489   | 123   | 119.00   | 247.00   | 1.17   | 19.80  | 20.97  |
| 490   | 123   | 119.00   | 248.00   | 1.31   | 19.88  | 21.19  |
| 491   | 123   | 119.00   | 249.00   | 1.45   | 19.96  | 21.41  |
| 492   | 123   | 119.00   | 250.00   | 1.59   | 20.04  | 21.63  |
| 493   | 123   | 119.00   | 251.00   | 1.72   | 20.12  | 21.84  |
| 494   | 123   | 119.00   | 252.00   | 1.86   | 20.20  | 22.06  |
| 495   | 123   | 119.00   | 253.00   | 2.00   | 20.28  | 22.28  |
| 496   | 123   | 119.00   | 254.00   | 2.14   | 20.36  | 22.50  |
| 497   | 123   | 119.00   | 255.00   | 2.28   | 20.44  | 22.72  |
| 498   | 123   | 119.00   | 256.00   | 2.41   | 20.52  | 22.93  |
| 499   | 123   | 119.00   | 257.00   | 2.55   | 20.60  | 23.15  |
| 500   | 123   | 119.00   | 258.00   | 2.69   | 20.68  | 23.37  |
| 501   | 123   | 119.00   | 259.00   | 2.83   | 20.76  | 23.59  |
| 502   | 123   | 119.00   | 260.00   | 2.97   | 20.84  | 23.81  |
| 503   | 123   | 119.00   | 261.00   | 3.10   | 20.92  | 24.02  |
| 504   | 123   | 119.00   | 262.00   | 3.24   | 21.00  | 24.24  |
| 505   | 123   | 119.00   | 263.00   | 3.38   | 21.08  | 24.46  |
| 506   | 123   | 119.00   | 264.00   | 3.52   | 21.16  | 24.68  |
| 507   | 123   | 119.00   | 265.00   | 3.66   | 21.24  | 24.90  |
| 508   | 123   | 119.00   | 266.00   | 3.79   | 21.32  | 25.11  |
| 509   | 123   | 119.00   | 267.00   | 3.93   | 21.40  | 25.33  |
| 510   | 123   | 119.00   | 268.00   | 4.07   | 21.48  | 25.55  |
| 511   | 123   | 119.00   | 269.00   | 4.21   | 21.56  | 25.77  |
| 512   | 123   | 119.00   | 270.00   | 4.35   | 21.64  | 25.99  |
| 513   | 123   | 119.00   | 271.00   | 4.48   | 21.72  | 26.20  |
| 514   | 123   | 119.00   | 272.00   | 4.62   | 21.80  | 26.42  |
| 515   | 123   | 119.00   | 273.00   | 4.76   | 21.88  | 26.64  |
| 516   | 123   | 119.00   | 274.00   | 4.90   | 21.96  | 26.86  |
| 517   | 123   | 119.00   | 275.00   | 5.04   | 22.04  | 27.08  |
| 518   | 123   | 119.00   | 276.00   | 5.17   | 22.12  | 27.29  |
| 519   | 123   | 119.00   | 277.00   | 5.31   | 22.20  | 27.51  |
| 520   | 123   | 119.00   | 278.00   | 5.45   | 22.28  | 27.73  |
| 521   | 123   | 119.00   | 279.00   | 5.59   | 22.36  | 27.95  |
| 522   | 123   | 119.00   | 280.00   | 5.73   | 22.44  | 28.17  |
| 523   | 123   | 119.00   | 281.00   | 5.86   | 22.52  | 28.38  |
| 524   | 123   | 119.00   | 282.00   | 6.00   | 22.60  | 28.60  |
| 525   | 123   | 119.00   | 283.00   | 6.14   | 22.68  | 28.82  |
| 526   | 123   | 119.00   | 284.00   | 6.28   | 22.76  | 29.04  |
| 527   | 123   | 119.00   | 285.00   | 6.42   | 22.84  | 29.26  |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 6.55   | 22.92  | 29.47  |
| 529   | 123   | 119.00   | 287.00   | 6.69   | 23.00  | 29.69  |
| 530   | 123   | 119.00   | 288.00   | 6.83   | 23.08  | 29.91  |
| 531   | 123   | 119.00   | 289.00   | 6.97   | 23.16  | 30.13  |
| 532   | 123   | 119.00   | 290.00   | 7.11   | 23.24  | 30.35  |
| 533   | 123   | 119.00   | 291.00   | 7.24   | 23.32  | 30.56  |
| 534   | 123   | 119.00   | 292.00   | 7.38   | 23.40  | 30.78  |
| 535   | 123   | 119.00   | 293.00   | 7.52   | 23.48  | 31.00  |
| 536   | 123   | 119.00   | 294.00   | 7.66   | 23.56  | 31.22  |
| 537   | 123   | 119.00   | 295.00   | 7.80   | 23.64  | 31.44  |
| 538   | 123   | 119.00   | 296.00   | 7.93   | 23.72  | 31.65  |
| 539   | 123   | 119.00   | 297.00   | 8.07   | 23.80  | 31.87  |
| 540   | 123   | 119.00   | 298.00   | 8.21   | 23.88  | 32.09  |
| 541   | 123   | 119.00   | 299.00   | 8.35   | 23.96  | 32.31  |
| 542   | 123   | 119.00   | 300.00   | 8.49   | 24.04  | 32.53  |
| 543   | 123   | 119.00   | 301.00   | 8.62   | 24.12  | 32.74  |
| 544   | 123   | 119.00   | 302.00   | 8.76   | 24.20  | 32.96  |
| 545   | 123   | 119.00   | 303.00   | 8.90   | 24.28  | 33.18  |
| 546   | 123   | 119.00   | 304.00   | 9.04   | 24.36  | 33.40  |
| 547   | 123   | 119.00   | 305.00   | 9.18   | 24.44  | 33.62  |
| 548   | 123   | 119.00   | 306.00   | 9.31   | 24.52  | 33.83  |
| 549   | 123   | 119.00   | 307.00   | 9.45   | 24.60  | 34.05  |
| 550   | 123   | 119.00   | 308.00   | 9.59   | 24.68  | 34.27  |
| 551   | 123   | 119.00   | 309.00   | 9.73   | 24.76  | 34.49  |
| 552   | 123   | 119.00   | 310.00   | 9.87   | 24.84  | 34.71  |
| 553   | 123   | 119.00   | 311.00   | 10.00  | 24.92  | 34.92  |
| 554   | 123   | 119.00   | 312.00   | 10.14  | 25.00  | 35.14  |
| 555   | 123   | 119.00   | 313.00   | 10.28  | 25.08  | 35.36  |
| 556   | 123   | 119.00   | 314.00   | 10.42  | 25.16  | 35.58  |
| 557   | 123   | 119.00   | 315.00   | 10.56  | 25.24  | 35.80  |
| 558   | 123   | 119.00   | 316.00   | 10.69  | 25.32  | 36.01  |
| 559   | 123   | 119.00   | 317.00   | 10.83  | 25.40  | 36.23  |
| 560   | 123   | 119.00   | 318.00   | 10.97  | 25.48  | 36.45  |
| 561   | 123   | 119.00   | 319.00   | 11.11  | 25.56  | 36.67  |
| 562   | 123   | 119.00   | 320.00   | 11.25  | 25.64  | 36.89  |
| 563   | 123   | 119.00   | 321.00   | 11.38  | 25.72  | 37.10  |
| 564   | 123   | 119.00   | 322.00   | 11.52  | 25.80  | 37.32  |
| 565   | 123   | 119.00   | 323.00   | 11.66  | 25.88  | 37.54  |
| 566   | 123   | 119.00   | 324.00   | 11.80  | 25.96  | 37.76  |
| 567   | 123   | 119.00   | 325.00   | 11.94  | 26.04  | 37.98  |
| 568   | 123   | 119.00   | 326.00   | 12.07  | 26.12  | 38.19  |
| 569   | 123   | 119.00   | 327.00   | 12.21  | 26.20  | 38.41  |
| 570   | 123   | 119.00   | 328.00   | 12.35  | 26.28  | 38.63  |
| 571   | 123   | 119.00   | 329.00   | 12.49  | 26.36  | 38.85  |
| 572   | 123   | 119.00   | 330.00   | 12.63  | 26.44  | 39.07  |
| 573   | 123   | 119.00   | 331.00   | 12.76  | 26.52  | 39.28  |
| 574   | 123   | 119.00   | 332.00   | 12.90  | 26.60  | 39.50  |
| 575   | 123   | 119.00   | 333.00   | 13.04  | 26.68  | 39.72  |
| 576   | 123   | 119.00   | 334.00   | 13.18  | 26.76  | 39.94  |
| 577   | 123   | 119.00   | 335.00   | 13.32  | 26.84  | 40.16  |
| 578   | 123   | 119.00   | 336.00   | 13.45  | 26.92  | 40.37  |
| 579   | 123   | 119.00   | 337.00   | 13.59  | 27.00  | 40.59  |
| 580   | 123   | 119.00   | 338.00   | 13.73  | 27.08  | 40.81  |
| 581   | 123   | 119.00   | 339.00   | 13.87  | 27.16  | 41.03  |
| 582   | 123   | 119.00   | 340.00   | 14.01  | 27.24  | 41.25  |



Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 14.14  | 27.32  | 41.46  |
| 584   | 123   | 119.00   | 342.00   | 14.28  | 27.40  | 41.68  |
| 585   | 123   | 119.00   | 343.00   | 14.42  | 27.48  | 41.90  |
| 586   | 123   | 119.00   | 344.00   | 14.56  | 27.56  | 42.12  |
| 587   | 123   | 119.00   | 345.00   | 14.70  | 27.64  | 42.34  |
| 588   | 123   | 119.00   | 346.00   | 14.83  | 27.72  | 42.55  |
| 589   | 123   | 119.00   | 347.00   | 14.97  | 27.80  | 42.77  |
| 590   | 123   | 119.00   | 348.00   | 15.11  | 27.88  | 42.99  |
| 591   | 123   | 119.00   | 349.00   | 15.25  | 27.96  | 43.21  |
| 592   | 123   | 119.00   | 350.00   | 15.39  | 28.04  | 43.43  |
| 593   | 123   | 119.00   | 351.00   | 15.52  | 28.12  | 43.64  |
| 594   | 123   | 119.00   | 352.00   | 15.66  | 28.20  | 43.86  |
| 595   | 123   | 119.00   | 353.00   | 15.80  | 28.28  | 44.08  |
| 596   | 123   | 119.00   | 354.00   | 15.94  | 28.36  | 44.30  |
| 597   | 123   | 119.00   | 355.00   | 16.08  | 28.44  | 44.52  |
| 598   | 123   | 119.00   | 356.00   | 16.21  | 28.52  | 44.73  |
| 599   | 123   | 119.00   | 357.00   | 16.35  | 28.60  | 44.95  |
| 600   | 123   | 119.00   | 358.00   | 16.49  | 28.68  | 45.17  |
| 601   | 123   | 119.00   | 359.00   | 16.63  | 28.76  | 45.39  |
| 602   | 123   | 119.00   | 360.00   | 16.77  | 28.84  | 45.61  |
| 603   | 123   | 119.00   | 361.00   | 16.90  | 28.92  | 45.82  |
| 604   | 123   | 119.00   | 362.00   | 17.04  | 29.00  | 46.04  |
| 605   | 123   | 119.00   | 363.00   | 17.18  | 29.08  | 46.26  |
| 606   | 123   | 119.00   | 364.00   | 17.32  | 29.16  | 46.48  |
| 607   | 123   | 119.00   | 365.00   | 17.46  | 29.24  | 46.70  |
| 608   | 123   | 119.00   | 366.00   | 17.59  | 29.32  | 46.91  |
| 609   | 123   | 119.00   | 367.00   | 17.73  | 29.40  | 47.13  |
| 610   | 123   | 119.00   | 368.00   | 17.87  | 29.48  | 47.35  |
| 611   | 123   | 119.00   | 369.00   | 18.01  | 29.56  | 47.57  |
| 612   | 123   | 119.00   | 370.00   | 18.15  | 29.64  | 47.79  |
| 613   | 123   | 119.00   | 371.00   | 18.28  | 29.72  | 48.00  |
| 614   | 123   | 119.00   | 372.00   | 18.42  | 29.80  | 48.22  |
| 615   | 123   | 119.00   | 373.00   | 18.56  | 29.88  | 48.44  |
| 616   | 123   | 119.00   | 374.00   | 18.70  | 29.96  | 48.66  |
| 617   | 123   | 119.00   | 375.00   | 18.84  | 30.04  | 48.88  |
| 618   | 123   | 119.00   | 376.00   | 18.97  | 30.12  | 49.09  |
| 619   | 123   | 119.00   | 377.00   | 19.11  | 30.20  | 49.31  |
| 620   | 123   | 119.00   | 378.00   | 19.25  | 30.28  | 49.53  |
| 621   | 123   | 119.00   | 379.00   | 19.39  | 30.36  | 49.75  |
| 622   | 123   | 119.00   | 380.00   | 19.53  | 30.44  | 49.97  |
| 623   | 123   | 119.00   | 381.00   | 19.66  | 30.52  | 50.18  |
| 624   | 123   | 119.00   | 382.00   | 19.80  | 30.60  | 50.40  |
| 625   | 123   | 119.00   | 383.00   | 19.94  | 30.68  | 50.62  |
| 626   | 123   | 119.00   | 384.00   | 20.08  | 30.76  | 50.84  |
| 627   | 123   | 119.00   | 385.00   | 20.22  | 30.84  | 51.06  |
| 628   | 123   | 119.00   | 386.00   | 20.35  | 30.92  | 51.27  |
| 629   | 123   | 119.00   | 387.00   | 20.49  | 31.00  | 51.49  |
| 630   | 123   | 119.00   | 388.00   | 20.63  | 31.08  | 51.71  |
| 631   | 123   | 119.00   | 389.00   | 20.77  | 31.16  | 51.93  |
| 632   | 123   | 119.00   | 390.00   | 20.91  | 31.24  | 52.15  |
| 633   | 123   | 119.00   | 391.00   | 21.04  | 31.32  | 52.36  |
| 634   | 123   | 119.00   | 392.00   | 21.18  | 31.40  | 52.58  |
| 635   | 123   | 119.00   | 393.00   | 21.32  | 31.48  | 52.80  |
| 636   | 123   | 119.00   | 394.00   | 21.46  | 31.56  | 53.02  |
| 637   | 123   | 119.00   | 395.00   | 21.60  | 31.64  | 53.24  |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 21.73  | 31.72  | 53.45  |
| 639   | 123   | 119.00   | 397.00   | 21.87  | 31.80  | 53.67  |
| 640   | 123   | 119.00   | 398.00   | 22.01  | 31.88  | 53.89  |
| 641   | 123   | 119.00   | 399.00   | 22.15  | 31.96  | 54.11  |
| 642   | 123   | 119.00   | 400.00   | 22.29  | 32.04  | 54.33  |
| 643   | 123   | 119.00   | 401.00   | 22.42  | 32.12  | 54.54  |
| 644   | 123   | 119.00   | 402.00   | 22.56  | 32.20  | 54.76  |
| 645   | 123   | 119.00   | 403.00   | 22.70  | 32.28  | 54.98  |
| 646   | 123   | 119.00   | 404.00   | 22.84  | 32.36  | 55.20  |
| 647   | 123   | 119.00   | 405.00   | 22.98  | 32.44  | 55.42  |
| 648   | 123   | 119.00   | 406.00   | 23.11  | 32.52  | 55.63  |
| 649   | 123   | 119.00   | 407.00   | 23.25  | 32.60  | 55.85  |
| 650   | 123   | 119.00   | 408.00   | 23.39  | 32.68  | 56.07  |
| 651   | 123   | 119.00   | 409.00   | 23.53  | 32.76  | 56.29  |
| 652   | 123   | 119.00   | 410.00   | 23.67  | 32.84  | 56.51  |
| 653   | 123   | 119.00   | 411.00   | 23.80  | 32.92  | 56.72  |
| 654   | 123   | 119.00   | 412.00   | 23.94  | 33.00  | 56.94  |
| 655   | 123   | 119.00   | 413.00   | 24.08  | 33.08  | 57.16  |
| 656   | 123   | 119.00   | 414.00   | 24.22  | 33.16  | 57.38  |
| 657   | 123   | 119.00   | 415.00   | 24.36  | 33.24  | 57.60  |
| 658   | 123   | 119.00   | 416.00   | 24.49  | 33.32  | 57.81  |
| 659   | 123   | 119.00   | 417.00   | 24.63  | 33.40  | 58.03  |
| 660   | 123   | 119.00   | 418.00   | 24.77  | 33.48  | 58.25  |
| 661   | 123   | 119.00   | 419.00   | 24.91  | 33.56  | 58.47  |
| 662   | 123   | 119.00   | 420.00   | 25.05  | 33.64  | 58.69  |
| 663   | 123   | 119.00   | 421.00   | 25.18  | 33.72  | 58.90  |
| 664   | 123   | 119.00   | 422.00   | 25.32  | 33.80  | 59.12  |
| 665   | 123   | 119.00   | 423.00   | 25.46  | 33.88  | 59.34  |
| 666   | 123   | 119.00   | 424.00   | 25.60  | 33.96  | 59.56  |
| 667   | 123   | 119.00   | 425.00   | 25.74  | 34.04  | 59.78  |
| 668   | 123   | 119.00   | 426.00   | 25.87  | 34.12  | 59.99  |
| 669   | 123   | 119.00   | 427.00   | 26.01  | 34.20  | 60.21  |
| 670   | 123   | 119.00   | 428.00   | 26.15  | 34.28  | 60.43  |
| 671   | 123   | 119.00   | 429.00   | 26.29  | 34.36  | 60.65  |
| 672   | 123   | 119.00   | 430.00   | 26.43  | 34.44  | 60.87  |
| 673   | 123   | 119.00   | 431.00   | 26.56  | 34.52  | 61.08  |
| 674   | 123   | 119.00   | 432.00   | 26.70  | 34.60  | 61.30  |
| 675   | 123   | 119.00   | 433.00   | 26.84  | 34.68  | 61.52  |
| 676   | 123   | 119.00   | 434.00   | 26.98  | 34.76  | 61.74  |
| 677   | 123   | 119.00   | 435.00   | 27.12  | 34.84  | 61.96  |
| 678   | 123   | 119.00   | 436.00   | 27.25  | 34.92  | 62.17  |
| 679   | 123   | 119.00   | 437.00   | 27.39  | 35.00  | 62.39  |
| 680   | 123   | 119.00   | 438.00   | 27.53  | 35.08  | 62.61  |
| 681   | 123   | 119.00   | 439.00   | 27.67  | 35.16  | 62.83  |
| 682   | 123   | 119.00   | 440.00   | 27.81  | 35.24  | 63.05  |
| 683   | 123   | 119.00   | 441.00   | 27.94  | 35.32  | 63.26  |
| 684   | 123   | 119.00   | 442.00   | 28.08  | 35.40  | 63.48  |
| 685   | 123   | 119.00   | 443.00   | 28.22  | 35.48  | 63.70  |
| 686   | 123   | 119.00   | 444.00   | 28.36  | 35.56  | 63.92  |
| 687   | 123   | 119.00   | 445.00   | 28.50  | 35.64  | 64.14  |
| 688   | 123   | 119.00   | 446.00   | 28.63  | 35.72  | 64.35  |
| 689   | 123   | 119.00   | 447.00   | 28.77  | 35.80  | 64.57  |
| 690   | 123   | 119.00   | 448.00   | 28.91  | 35.88  | 64.79  |
| 691   | 123   | 119.00   | 449.00   | 29.05  | 35.96  | 65.01  |
| 692   | 123   | 119.00   | 450.00   | 29.19  | 36.04  | 65.23  |

Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 29.32  | 36.12  | 65.44  |
| 694   | 123   | 119.00   | 452.00   | 29.46  | 36.20  | 65.66  |
| 695   | 123   | 119.00   | 453.00   | 29.60  | 36.28  | 65.88  |
| 696   | 123   | 119.00   | 454.00   | 29.74  | 36.36  | 66.10  |
| 697   | 123   | 119.00   | 455.00   | 29.88  | 36.44  | 66.32  |
| 698   | 123   | 119.00   | 456.00   | 30.01  | 36.52  | 66.53  |
| 699   | 123   | 119.00   | 457.00   | 30.15  | 36.60  | 66.75  |
| 700   | 123   | 119.00   | 458.00   | 30.29  | 36.68  | 66.97  |
| 701   | 123   | 119.00   | 459.00   | 30.43  | 36.76  | 67.19  |
| 702   | 123   | 119.00   | 460.00   | 30.57  | 36.84  | 67.41  |
| 703   | 123   | 119.00   | 461.00   | 30.70  | 36.92  | 67.62  |
| 704   | 123   | 119.00   | 462.00   | 30.84  | 37.00  | 67.84  |
| 705   | 123   | 119.00   | 463.00   | 30.98  | 37.08  | 68.06  |
| 706   | 123   | 119.00   | 464.00   | 31.12  | 37.16  | 68.28  |
| 707   | 123   | 119.00   | 465.00   | 31.26  | 37.24  | 68.50  |
| 708   | 123   | 119.00   | 466.00   | 31.39  | 37.32  | 68.71  |
| 709   | 123   | 119.00   | 467.00   | 31.53  | 37.40  | 68.93  |
| 710   | 123   | 119.00   | 468.00   | 31.67  | 37.48  | 69.15  |
| 711   | 123   | 119.00   | 469.00   | 31.81  | 37.56  | 69.37  |
| 712   | 123   | 119.00   | 470.00   | 31.95  | 37.64  | 69.59  |
| 713   | 123   | 119.00   | 471.00   | 32.08  | 37.72  | 69.80  |
| 714   | 123   | 119.00   | 472.00   | 32.22  | 37.80  | 70.02  |
| 715   | 123   | 119.00   | 473.00   | 32.36  | 37.88  | 70.24  |
| 716   | 123   | 119.00   | 474.00   | 32.50  | 37.96  | 70.46  |
| 717   | 123   | 119.00   | 475.00   | 32.64  | 38.04  | 70.68  |
| 718   | 123   | 119.00   | 476.00   | 32.77  | 38.12  | 70.89  |
| 719   | 123   | 119.00   | 477.00   | 32.91  | 38.20  | 71.11  |
| 720   | 123   | 119.00   | 478.00   | 33.05  | 38.28  | 71.33  |
| 721   | 123   | 119.00   | 479.00   | 33.19  | 38.36  | 71.55  |
| 722   | 123   | 119.00   | 480.00   | 33.33  | 38.44  | 71.77  |
| 723   | 123   | 119.00   | 481.00   | 33.46  | 38.52  | 71.98  |
| 724   | 123   | 119.00   | 482.00   | 33.60  | 38.60  | 72.20  |
| 725   | 123   | 119.00   | 483.00   | 33.74  | 38.68  | 72.42  |
| 726   | 123   | 119.00   | 484.00   | 33.88  | 38.76  | 72.64  |
| 727   | 123   | 119.00   | 485.00   | 34.02  | 38.84  | 72.86  |
| 728   | 123   | 119.00   | 486.00   | 34.15  | 38.92  | 73.07  |
| 729   | 123   | 119.00   | 487.00   | 34.29  | 39.00  | 73.29  |
| 730   | 123   | 119.00   | 488.00   | 34.43  | 39.08  | 73.51  |
| 731   | 123   | 119.00   | 489.00   | 34.57  | 39.16  | 73.73  |
| 732   | 123   | 119.00   | 490.00   | 34.71  | 39.24  | 73.95  |
| 733   | 123   | 119.00   | 491.00   | 34.84  | 39.32  | 74.16  |
| 734   | 123   | 119.00   | 492.00   | 34.98  | 39.40  | 74.38  |
| 735   | 123   | 119.00   | 493.00   | 35.12  | 39.48  | 74.60  |
| 736   | 123   | 119.00   | 494.00   | 35.26  | 39.56  | 74.82  |
| 737   | 123   | 119.00   | 495.00   | 35.40  | 39.64  | 75.04  |
| 738   | 123   | 119.00   | 496.00   | 35.53  | 39.72  | 75.25  |
| 739   | 123   | 119.00   | 497.00   | 35.67  | 39.80  | 75.47  |
| 740   | 123   | 119.00   | 498.00   | 35.81  | 39.88  | 75.69  |
| 741   | 123   | 119.00   | 499.00   | 35.95  | 39.96  | 75.91  |
| 742   | 123   | 119.00   | 500.00   | 36.09  | 40.04  | 76.13  |
| 743   | 123   | 119.00   | 501.00   | 36.22  | 40.12  | 76.34  |
| 744   | 123   | 119.00   | 502.00   | 36.36  | 40.20  | 76.56  |
| 745   | 123   | 119.00   | 503.00   | 36.50  | 40.28  | 76.78  |
| 746   | 123   | 119.00   | 504.00   | 36.64  | 40.36  | 77.00  |
| 747   | 123   | 119.00   | 505.00   | 36.78  | 40.44  | 77.22  |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 36.91  | 40.52  | 77.43  |
| 749   | 123   | 119.00   | 507.00   | 37.05  | 40.60  | 77.65  |
| 750   | 123   | 119.00   | 508.00   | 37.19  | 40.68  | 77.87  |
| 751   | 123   | 119.00   | 509.00   | 37.33  | 40.76  | 78.09  |
| 752   | 123   | 119.00   | 510.00   | 37.47  | 40.84  | 78.31  |
| 753   | 123   | 119.00   | 511.00   | 37.60  | 40.92  | 78.52  |
| 754   | 123   | 119.00   | 512.00   | 37.74  | 41.00  | 78.74  |
| 755   | 123   | 119.00   | 513.00   | 37.88  | 41.08  | 78.96  |
| 756   | 123   | 119.00   | 514.00   | 38.02  | 41.16  | 79.18  |
| 757   | 123   | 119.00   | 515.00   | 38.16  | 41.24  | 79.40  |
| 758   | 123   | 119.00   | 516.00   | 38.29  | 41.32  | 79.61  |
| 759   | 123   | 119.00   | 517.00   | 38.43  | 41.40  | 79.83  |
| 760   | 123   | 119.00   | 518.00   | 38.57  | 41.48  | 80.05  |
| 761   | 123   | 119.00   | 519.00   | 38.71  | 41.56  | 80.27  |
| 762   | 123   | 119.00   | 520.00   | 38.85  | 41.64  | 80.49  |
| 763   | 123   | 119.00   | 521.00   | 38.98  | 41.72  | 80.70  |
| 764   | 123   | 119.00   | 522.00   | 39.12  | 41.80  | 80.92  |
| 765   | 123   | 119.00   | 523.00   | 39.26  | 41.88  | 81.14  |
| 766   | 123   | 119.00   | 524.00   | 39.40  | 41.96  | 81.36  |
| 767   | 123   | 119.00   | 525.00   | 39.54  | 42.04  | 81.58  |
| 768   | 123   | 119.00   | 526.00   | 39.67  | 42.12  | 81.79  |
| 769   | 123   | 119.00   | 527.00   | 39.81  | 42.20  | 82.01  |
| 770   | 123   | 119.00   | 528.00   | 39.95  | 42.28  | 82.23  |
| 771   | 123   | 119.00   | 529.00   | 40.09  | 42.36  | 82.45  |
| 772   | 123   | 119.00   | 530.00   | 40.23  | 42.44  | 82.67  |
| 773   | 123   | 119.00   | 531.00   | 40.36  | 42.52  | 82.88  |
| 774   | 123   | 119.00   | 532.00   | 40.50  | 42.60  | 83.10  |
| 775   | 123   | 119.00   | 533.00   | 40.64  | 42.68  | 83.32  |
| 776   | 123   | 119.00   | 534.00   | 40.78  | 42.76  | 83.54  |
| 777   | 123   | 119.00   | 535.00   | 40.92  | 42.84  | 83.76  |
| 778   | 123   | 119.00   | 536.00   | 41.05  | 42.92  | 83.97  |
| 779   | 123   | 119.00   | 537.00   | 41.19  | 43.00  | 84.19  |
| 780   | 123   | 119.00   | 538.00   | 41.33  | 43.08  | 84.41  |
| 781   | 123   | 119.00   | 539.00   | 41.47  | 43.16  | 84.63  |
| 782   | 123   | 119.00   | 540.00   | 41.61  | 43.24  | 84.85  |
| 783   | 123   | 119.00   | 541.00   | 41.74  | 43.32  | 85.06  |
| 784   | 123   | 119.00   | 542.00   | 41.88  | 43.40  | 85.28  |
| 785   | 123   | 119.00   | 543.00   | 42.02  | 43.48  | 85.50  |
| 786   | 123   | 119.00   | 544.00   | 42.16  | 43.56  | 85.72  |
| 787   | 123   | 119.00   | 545.00   | 42.30  | 43.64  | 85.94  |
| 788   | 123   | 119.00   | 546.00   | 42.43  | 43.72  | 86.15  |
| 789   | 123   | 119.00   | 547.00   | 42.57  | 43.80  | 86.37  |
| 790   | 123   | 119.00   | 548.00   | 42.71  | 43.88  | 86.59  |
| 791   | 123   | 119.00   | 549.00   | 42.85  | 43.96  | 86.81  |
| 792   | 123   | 119.00   | 550.00   | 42.99  | 44.04  | 87.03  |
| 793   | 123   | 119.00   | 551.00   | 43.12  | 44.12  | 87.24  |
| 794   | 123   | 119.00   | 552.00   | 43.26  | 44.20  | 87.46  |
| 795   | 123   | 119.00   | 553.00   | 43.40  | 44.28  | 87.68  |
| 796   | 123   | 119.00   | 554.00   | 43.54  | 44.36  | 87.90  |
| 797   | 123   | 119.00   | 555.00   | 43.68  | 44.44  | 88.12  |
| 798   | 123   | 119.00   | 556.00   | 43.81  | 44.52  | 88.33  |
| 799   | 123   | 119.00   | 557.00   | 43.95  | 44.60  | 88.55  |
| 800   | 123   | 119.00   | 558.00   | 44.09  | 44.68  | 88.77  |
| 801   | 123   | 119.00   | 559.00   | 44.23  | 44.76  | 88.99  |
| 802   | 123   | 119.00   | 560.00   | 44.37  | 44.84  | 89.21  |

Weekly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 44.50  | 44.92  | 89.42  |
| 804   | 123   | 119.00   | 562.00   | 44.64  | 45.00  | 89.64  |
| 805   | 123   | 119.00   | 563.00   | 44.78  | 45.08  | 89.86  |
| 806   | 123   | 119.00   | 564.00   | 44.92  | 45.16  | 90.08  |
| 807   | 123   | 119.00   | 565.00   | 45.06  | 45.24  | 90.30  |
| 808   | 123   | 119.00   | 566.00   | 45.19  | 45.32  | 90.51  |
| 809   | 123   | 119.00   | 567.00   | 45.33  | 45.40  | 90.73  |
| 810   | 123   | 119.00   | 568.00   | 45.47  | 45.48  | 90.95  |
| 811   | 123   | 119.00   | 569.00   | 45.61  | 45.56  | 91.17  |
| 812   | 123   | 119.00   | 570.00   | 45.75  | 45.64  | 91.39  |
| 813   | 123   | 119.00   | 571.00   | 45.88  | 45.72  | 91.60  |
| 814   | 123   | 119.00   | 572.00   | 46.02  | 45.80  | 91.82  |
| 815   | 123   | 119.00   | 573.00   | 46.16  | 45.88  | 92.04  |
| 816   | 123   | 119.00   | 574.00   | 46.30  | 45.96  | 92.26  |
| 817   | 123   | 119.00   | 575.00   | 46.44  | 46.04  | 92.48  |
| 818   | 123   | 119.00   | 576.00   | 46.57  | 46.12  | 92.69  |
| 819   | 123   | 119.00   | 577.00   | 46.71  | 46.20  | 92.91  |
| 820   | 123   | 119.00   | 578.00   | 46.85  | 46.28  | 93.13  |
| 821   | 123   | 119.00   | 579.00   | 46.99  | 46.36  | 93.35  |
| 822   | 123   | 119.00   | 580.00   | 47.13  | 46.44  | 93.57  |
| 823   | 123   | 119.00   | 581.00   | 47.26  | 46.52  | 93.78  |
| 824   | 123   | 119.00   | 582.00   | 47.40  | 46.60  | 94.00  |
| 825   | 123   | 119.00   | 583.00   | 47.54  | 46.68  | 94.22  |
| 826   | 123   | 119.00   | 584.00   | 47.68  | 46.76  | 94.44  |
| 827   | 123   | 119.00   | 585.00   | 47.82  | 46.84  | 94.66  |
| 828   | 123   | 119.00   | 586.00   | 47.95  | 46.92  | 94.87  |
| 829   | 123   | 119.00   | 587.00   | 48.09  | 47.00  | 95.09  |
| 830   | 123   | 119.00   | 588.00   | 48.23  | 47.08  | 95.31  |
| 831   | 123   | 119.00   | 589.00   | 48.37  | 47.16  | 95.53  |
| 832   | 123   | 119.00   | 590.00   | 48.51  | 47.24  | 95.75  |
| 833   | 123   | 119.00   | 591.00   | 48.64  | 47.32  | 95.96  |
| 834   | 123   | 119.00   | 592.00   | 48.78  | 47.40  | 96.18  |
| 835   | 123   | 119.00   | 593.00   | 48.92  | 47.48  | 96.40  |
| 836   | 123   | 119.00   | 594.00   | 49.06  | 47.56  | 96.62  |
| 837   | 123   | 119.00   | 595.00   | 49.20  | 47.64  | 96.84  |
| 838   | 123   | 119.00   | 596.00   | 49.33  | 47.72  | 97.05  |
| 839   | 123   | 119.00   | 597.00   | 49.47  | 47.80  | 97.27  |
| 840   | 123   | 119.00   | 598.00   | 49.61  | 47.88  | 97.49  |
| 841   | 123   | 119.00   | 599.00   | 49.75  | 47.96  | 97.71  |
| 842   | 123   | 119.00   | 600.00   | 49.89  | 48.04  | 97.93  |
| 843   | 123   | 119.00   | 601.00   | 50.02  | 48.12  | 98.14  |
| 844   | 123   | 119.00   | 602.00   | 50.16  | 48.20  | 98.36  |
| 845   | 123   | 119.00   | 603.00   | 50.30  | 48.28  | 98.58  |
| 846   | 123   | 119.00   | 604.00   | 50.44  | 48.36  | 98.80  |
| 847   | 123   | 119.00   | 605.00   | 50.58  | 48.44  | 99.02  |
| 848   | 123   | 119.00   | 606.00   | 50.71  | 48.52  | 99.23  |
| 849   | 123   | 119.00   | 607.00   | 50.85  | 48.60  | 99.45  |
| 850   | 123   | 119.00   | 608.00   | 50.99  | 48.68  | 99.67  |
| 851   | 123   | 119.00   | 609.00   | 51.13  | 48.76  | 99.89  |
| 852   | 123   | 119.00   | 610.00   | 51.27  | 48.84  | 100.11   |
| 853   | 123   | 119.00   | 611.00   | 51.40  | 48.92  | 100.32   |
| 854   | 123   | 119.00   | 612.00   | 51.54  | 49.00  | 100.54   |
| 855   | 123   | 119.00   | 613.00   | 51.68  | 49.08  | 100.76   |
| 856   | 123   | 119.00   | 614.00   | 51.82  | 49.16  | 100.98   |
| 857   | 123   | 119.00   | 615.00   | 51.96  | 49.24  | 101.20   |

## Table letter F

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 52.09  | 49.32  | 101.41   |
| 859   | 123   | 119.00   | 617.00   | 52.23  | 49.40  | 101.63   |
| 860   | 123   | 119.00   | 618.00   | 52.37  | 49.48  | 101.85   |
| 861   | 123   | 119.00   | 619.00   | 52.51  | 49.56  | 102.07   |
| 862   | 123   | 119.00   | 620.00   | 52.65  | 49.64  | 102.29   |
| 863   | 123   | 119.00   | 621.00   | 52.78  | 49.72  | 102.50   |
| 864   | 123   | 119.00   | 622.00   | 52.92  | 49.80  | 102.72   |
| 865   | 123   | 119.00   | 623.00   | 53.06  | 49.88  | 102.94   |
| 866   | 123   | 119.00   | 624.00   | 53.20  | 49.96  | 103.16   |
| 867   | 123   | 119.00   | 625.00   | 53.34  | 50.04  | 103.38   |
| 868   | 123   | 119.00   | 626.00   | 53.47  | 50.12  | 103.59   |
| 869   | 123   | 119.00   | 627.00   | 53.61  | 50.20  | 103.81   |
| 870   | 123   | 119.00   | 628.00   | 53.75  | 50.28  | 104.03   |
| 871   | 123   | 119.00   | 629.00   | 53.89  | 50.36  | 104.25   |
| 872   | 123   | 119.00   | 630.00   | 54.03  | 50.44  | 104.47   |
| 873   | 123   | 119.00   | 631.00   | 54.16  | 50.52  | 104.68   |
| 874   | 123   | 119.00   | 632.00   | 54.30  | 50.60  | 104.90   |
| 875   | 123   | 119.00   | 633.00   | 54.44  | 50.68  | 105.12   |
| 876   | 123   | 119.00   | 634.00   | 54.58  | 50.76  | 105.34   |
| 877   | 123   | 119.00   | 635.00   | 54.72  | 50.84  | 105.56   |
| 878   | 123   | 119.00   | 636.00   | 54.85  | 50.92  | 105.77   |
| 879   | 123   | 119.00   | 637.00   | 54.99  | 51.00  | 105.99   |
| 880   | 123   | 119.00   | 638.00   | 55.13  | 51.08  | 106.21   |
| 881   | 123   | 119.00   | 639.00   | 55.27  | 51.16  | 106.43   |
| 882   | 123   | 119.00   | 640.00   | 55.41  | 51.24  | 106.65   |
| 883   | 123   | 119.00   | 641.00   | 55.54  | 51.32  | 106.86   |
| 884   | 123   | 119.00   | 642.00   | 55.68  | 51.40  | 107.08   |
| 885   | 123   | 119.00   | 643.00   | 55.82  | 51.48  | 107.30   |
| 886   | 123   | 119.00   | 644.00   | 55.96  | 51.56  | 107.52   |
| 887   | 123   | 119.00   | 645.00   | 56.10  | 51.64  | 107.74   |
| 888   | 123   | 119.00   | 646.00   | 56.23  | 51.72  | 107.95   |
| 889   | 123   | 119.00   | 647.00   | 56.37  | 51.80  | 108.17   |
| 890   | 123   | 119.00   | 648.00   | 56.51  | 51.88  | 108.39   |
| 891   | 123   | 119.00   | 649.00   | 56.65  | 51.96  | 108.61   |
| 892   | 123   | 119.00   | 650.00   | 56.79  | 52.04  | 108.83   |
| 893   | 123   | 119.00   | 651.00   | 56.92  | 52.12  | 109.04   |
| 894   | 123   | 119.00   | 652.00   | 57.06  | 52.20  | 109.26   |
| 895   | 123   | 119.00   | 653.00   | 57.20  | 52.28  | 109.48   |
| 896   | 123   | 119.00   | 654.00   | 57.34  | 52.36  | 109.70   |
| 897   | 123   | 119.00   | 655.00   | 57.48  | 52.44  | 109.92   |
| 898   | 123   | 119.00   | 656.00   | 57.61  | 52.52  | 110.13   |
| 899   | 123   | 119.00   | 657.00   | 57.75  | 52.60  | 110.35   |
| 900   | 123   | 119.00   | 658.00   | 57.89  | 52.68  | 110.57   |
| 901   | 123   | 119.00   | 659.00   | 58.03  | 52.76  | 110.79   |
| 902   | 123   | 119.00   | 660.00   | 58.17  | 52.84  | 111.01   |
| 903   | 123   | 119.00   | 661.00   | 58.30  | 52.92  | 111.22   |
| 904   | 123   | 119.00   | 662.00   | 58.44  | 53.00  | 111.44   |
| 905   | 123   | 119.00   | 663.00   | 58.58  | 53.08  | 111.66   |
| 906   | 123   | 119.00   | 664.00   | 58.72  | 53.16  | 111.88   |
| 907   | 123   | 119.00   | 665.00   | 58.86  | 53.24  | 112.10   |
| 908   | 123   | 119.00   | 666.00   | 58.99  | 53.32  | 112.31   |
| 909   | 123   | 119.00   | 667.00   | 59.13  | 53.40  | 112.53   |
| 910   | 123   | 119.00   | 668.00   | 59.27  | 53.48  | 112.75   |
| 911   | 123   | 119.00   | 669.00   | 59.41  | 53.56  | 112.97   |
| 912   | 123   | 119.00   | 670.00   | 59.55  | 53.64  | 113.19   |

**Weekly table**

**Table letter F**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 59.68  | 53.72  | 113.40   |
| 914   | 123   | 119.00   | 672.00   | 59.82  | 53.80  | 113.62   |
| 915   | 123   | 119.00   | 673.00   | 59.96  | 53.88  | 113.84   |
| 916   | 123   | 119.00   | 674.00   | 60.10  | 53.96  | 114.06   |
| 917   | 123   | 119.00   | 675.00   | 60.24  | 54.04  | 114.28   |
| 918   | 123   | 119.00   | 676.00   | 60.37  | 54.12  | 114.49   |
| 919   | 123   | 119.00   | 677.00   | 60.51  | 54.20  | 114.71   |
| 920   | 123   | 119.00   | 678.00   | 60.65  | 54.28  | 114.93   |
| 921   | 123   | 119.00   | 679.00   | 60.79  | 54.36  | 115.15   |
| 922   | 123   | 119.00   | 680.00   | 60.93  | 54.44  | 115.37   |
| 923   | 123   | 119.00   | 681.00   | 61.06  | 54.52  | 115.58   |
| 924   | 123   | 119.00   | 682.00   | 61.20  | 54.60  | 115.80   |
| 925   | 123   | 119.00   | 683.00   | 61.34  | 54.68  | 116.02   |
| 926   | 123   | 119.00   | 684.00   | 61.48  | 54.76  | 116.24   |
| 927   | 123   | 119.00   | 685.00   | 61.62  | 54.84  | 116.46   |
| 928   | 123   | 119.00   | 686.00   | 61.75  | 54.92  | 116.67   |
| 929   | 123   | 119.00   | 687.00   | 61.89  | 55.00  | 116.89   |
| 930   | 123   | 119.00   | 688.00   | 62.03  | 55.08  | 117.11   |
| 931   | 123   | 119.00   | 689.00   | 62.17  | 55.16  | 117.33   |
| 932   | 123   | 119.00   | 690.00   | 62.31  | 55.24  | 117.55   |
| 933   | 123   | 119.00   | 691.00   | 62.44  | 55.32  | 117.76   |
| 934   | 123   | 119.00   | 692.00   | 62.58  | 55.40  | 117.98   |
| 935   | 123   | 119.00   | 693.00   | 62.72  | 55.48  | 118.20   |
| 936   | 123   | 119.00   | 694.00   | 62.86  | 55.56  | 118.42   |
| 937   | 123   | 119.00   | 695.00   | 63.00  | 55.64  | 118.64   |
| 938   | 123   | 119.00   | 696.00   | 63.13  | 55.72  | 118.85   |
| 939   | 123   | 119.00   | 697.00   | 63.27  | 55.80  | 119.07   |
| 940   | 123   | 119.00   | 698.00   | 63.41  | 55.88  | 119.29   |
| 941   | 123   | 119.00   | 699.00   | 63.55  | 55.96  | 119.51   |
| 942   | 123   | 119.00   | 700.00   | 63.69  | 56.04  | 119.73   |
| 943   | 123   | 119.00   | 701.00   | 63.82  | 56.12  | 119.94   |
| 944   | 123   | 119.00   | 702.00   | 63.96  | 56.20  | 120.16   |
| 945   | 123   | 119.00   | 703.00   | 64.10  | 56.28  | 120.38   |
| 946   | 123   | 119.00   | 704.00   | 64.24  | 56.36  | 120.60   |
| 947   | 123   | 119.00   | 705.00   | 64.38  | 56.44  | 120.82   |
| 948   | 123   | 119.00   | 706.00   | 64.51  | 56.52  | 121.03   |
| 949   | 123   | 119.00   | 707.00   | 64.65  | 56.60  | 121.25   |
| 950   | 123   | 119.00   | 708.00   | 64.79  | 56.68  | 121.47   |
| 951   | 123   | 119.00   | 709.00   | 64.93  | 56.76  | 121.69   |
| 952   | 123   | 119.00   | 710.00   | 65.07  | 56.84  | 121.91   |
| 953   | 123   | 119.00   | 711.00   | 65.20  | 56.92  | 122.12   |
| 954   | 123   | 119.00   | 712.00   | 65.34  | 57.00  | 122.34   |
| 955   | 123   | 119.00   | 713.00   | 65.48  | 57.08  | 122.56   |
| 956   | 123   | 119.00   | 714.00   | 65.62  | 57.16  | 122.78   |
| 957   | 123   | 119.00   | 715.00   | 65.76  | 57.24  | 123.00   |
| 958   | 123   | 119.00   | 716.00   | 65.89  | 57.32  | 123.21   |
| 959   | 123   | 119.00   | 717.00   | 66.03  | 57.40  | 123.43   |
| 960   | 123   | 119.00   | 718.00   | 66.17  | 57.48  | 123.65   |
| 961   | 123   | 119.00   | 719.00   | 66.31  | 57.56  | 123.87   |
| 962   | 123   | 119.00   | 720.00   | 66.45  | 57.64  | 124.09   |
| 963   | 123   | 119.00   | 721.00   | 66.58  | 57.72  | 124.30   |
| 964   | 123   | 119.00   | 722.00   | 66.72  | 57.80  | 124.52   |
| 965   | 123   | 119.00   | 723.00   | 66.86  | 57.88  | 124.74   |
| 966   | 123   | 119.00   | 724.00   | 67.00  | 57.96  | 124.96   |
| 967   | 123   | 119.00   | 725.00   | 67.07  | 58.00  | 125.07   |

If the employee's gross pay is over £967, go to page 350

# Monthly table standard rate NICs where employer is eligible to claim Freeports employer NIC relief for use from 6 April 2024 to 5 April 2025

Table letter F

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

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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



Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.24   | 0.24   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.56   | 0.56   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.88   | 0.88   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 1.20   | 1.20   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 1.52   | 1.52   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 1.84   | 1.84   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 2.16   | 2.16   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 2.48   | 2.48   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 2.80   | 2.80   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 3.12   | 3.12   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 3.44   | 3.44   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 3.76   | 3.76   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 4.08   | 4.08   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 4.40   | 4.40   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 4.72   | 4.72   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 5.04   | 5.04   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 5.36   | 5.36   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 5.68   | 5.68   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 6.00   | 6.00   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 6.32   | 6.32   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 6.64   | 6.64   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 6.96   | 6.96   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 7.28   | 7.28   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 7.60   | 7.60   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 7.92   | 7.92   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 8.24   | 8.24   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 8.56   | 8.56   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 8.88   | 8.88   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 9.20   | 9.20   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 9.52   | 9.52   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 9.84   | 9.84   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 10.16  | 10.16  |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 10.48  | 10.48  |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 10.80  | 10.80  |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 11.12  | 11.12  |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 11.44  | 11.44  |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 11.76  | 11.76  |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 12.08  | 12.08  |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 12.40  | 12.40  |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 12.72  | 12.72  |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 13.04  | 13.04  |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 13.36  | 13.36  |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 13.68  | 13.68  |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 14.00  | 14.00  |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 14.32  | 14.32  |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 14.64  | 14.64  |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 14.96  | 14.96  |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 15.28  | 15.28  |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 15.60  | 15.60  |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 15.92  | 15.92  |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 16.24  | 16.24  |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 16.56  | 16.56  |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 16.88  | 16.88  |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 17.20  | 17.20  |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 17.52  | 17.52  |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 17.84  | 17.84  |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 18.16  | 18.16  |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 18.48  | 18.48  |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 18.80  | 18.80  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 19.12  | 19.12  |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 19.44  | 19.44  |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 19.76  | 19.76  |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 20.08  | 20.08  |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 20.40  | 20.40  |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 20.72  | 20.72  |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 21.04  | 21.04  |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 21.36  | 21.36  |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 21.68  | 21.68  |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 22.00  | 22.00  |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 22.32  | 22.32  |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 22.64  | 22.64  |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 22.96  | 22.96  |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 23.28  | 23.28  |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 23.60  | 23.60  |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 23.92  | 23.92  |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 24.24  | 24.24  |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 24.56  | 24.56  |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 24.88  | 24.88  |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 25.20  | 25.20  |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 25.52  | 25.52  |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 25.84  | 25.84  |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 26.16  | 26.16  |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 26.48  | 26.48  |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 26.80  | 26.80  |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 27.12  | 27.12  |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 27.44  | 27.44  |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 27.76  | 27.76  |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 28.08  | 28.08  |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 28.40  | 28.40  |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 28.72  | 28.72  |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 29.04  | 29.04  |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 29.36  | 29.36  |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 29.68  | 29.68  |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 30.00  | 30.00  |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 30.32  | 30.32  |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 30.64  | 30.64  |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 30.96  | 30.96  |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 31.28  | 31.28  |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 31.60  | 31.60  |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 31.92  | 31.92  |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 32.24  | 32.24  |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 32.56  | 32.56  |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 32.88  | 32.88  |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 33.20  | 33.20  |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 33.52  | 33.52  |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 33.84  | 33.84  |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 34.16  | 34.16  |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 34.48  | 34.48  |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 34.80  | 34.80  |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 35.12  | 35.12  |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 35.44  | 35.44  |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 35.76  | 35.76  |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 36.08  | 36.08  |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 36.40  | 36.40  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 36.72  | 36.72  |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 37.04  | 37.04  |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 37.36  | 37.36  |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 37.68  | 37.68  |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 38.00  | 38.00  |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 38.32  | 38.32  |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 38.64  | 38.64  |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 38.96  | 38.96  |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 39.28  | 39.28  |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 39.60  | 39.60  |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 39.92  | 39.92  |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 40.24  | 40.24  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 40.56  | 40.56  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 40.88  | 40.88  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 41.20  | 41.20  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 41.52  | 41.52  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 41.84  | 41.84  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 42.16  | 42.16  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 42.48  | 42.48  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 42.80  | 42.80  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 43.12  | 43.12  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 43.44  | 43.44  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 43.76  | 43.76  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 44.08  | 44.08  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 44.40  | 44.40  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 44.72  | 44.72  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 45.04  | 45.04  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 45.36  | 45.36  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 45.68  | 45.68  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 46.00  | 46.00  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 46.32  | 46.32  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 46.64  | 46.64  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 46.96  | 46.96  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 47.28  | 47.28  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 47.60  | 47.60  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 47.92  | 47.92  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 48.24  | 48.24  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 48.56  | 48.56  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 48.88  | 48.88  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 49.20  | 49.20  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 49.52  | 49.52  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 49.84  | 49.84  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 50.16  | 50.16  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 50.48  | 50.48  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 50.80  | 50.80  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 51.12  | 51.12  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 51.44  | 51.44  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 51.76  | 51.76  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 52.08  | 52.08  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 52.40  | 52.40  |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 52.72  | 52.72  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 53.04  | 53.04  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 53.36  | 53.36  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 53.68  | 53.68  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 54.00  | 54.00  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 54.32  | 54.32  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 54.64  | 54.64  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 54.96  | 54.96  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 55.28  | 55.28  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 55.60  | 55.60  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 55.92  | 55.92  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 56.24  | 56.24  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 56.56  | 56.56  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 56.88  | 56.88  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 57.20  | 57.20  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 57.52  | 57.52  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 57.84  | 57.84  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 58.16  | 58.16  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 58.48  | 58.48  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 58.80  | 58.80  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 59.12  | 59.12  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 59.44  | 59.44  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 59.76  | 59.76  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 60.08  | 60.08  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 60.40  | 60.40  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 60.72  | 60.72  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 61.04  | 61.04  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 61.36  | 61.36  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 61.68  | 61.68  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 62.00  | 62.00  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 62.32  | 62.32  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 62.64  | 62.64  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 62.96  | 62.96  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 63.28  | 63.28  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 63.60  | 63.60  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 63.92  | 63.92  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 64.24  | 64.24  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 64.56  | 64.56  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 64.88  | 64.88  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 65.20  | 65.20  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 65.52  | 65.52  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 65.84  | 65.84  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 66.16  | 66.16  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 66.48  | 66.48  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 66.80  | 66.80  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 67.12  | 67.12  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 67.44  | 67.44  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 67.76  | 67.76  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 68.08  | 68.08  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 68.40  | 68.40  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 68.72  | 68.72  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 69.04  | 69.04  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 69.36  | 69.36  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 69.68  | 69.68  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 70.00  | 70.00  |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 70.32  | 70.32  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 70.64  | 70.64  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 70.96  | 70.96  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 71.28  | 71.28  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 71.60  | 71.60  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 71.92  | 71.92  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 72.24  | 72.24  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 72.56  | 72.56  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 72.88  | 72.88  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 73.20  | 73.20  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 73.52  | 73.52  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 73.84  | 73.84  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 74.16  | 74.16  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 74.48  | 74.48  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 74.80  | 74.80  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 75.12  | 75.12  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 75.44  | 75.44  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 75.76  | 75.76  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 76.08  | 76.08  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 76.40  | 76.40  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 76.72  | 76.72  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 77.04  | 77.04  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 77.36  | 77.36  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 77.68  | 77.68  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 78.00  | 78.00  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 78.32  | 78.32  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 78.64  | 78.64  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 78.96  | 78.96  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 79.28  | 79.28  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 79.60  | 79.60  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 79.92  | 79.92  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 80.24  | 80.24  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 80.56  | 80.56  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 80.88  | 80.88  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 81.20  | 81.20  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 81.52  | 81.52  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 81.84  | 81.84  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 82.16  | 82.16  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 82.48  | 82.48  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 82.72  | 82.72  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 82.80  | 82.80  |
| 2085  | 533   | 515.00   | 1037.00  | 0.55   | 83.12  | 83.67  |
| 2089  | 533   | 515.00   | 1041.00  | 1.10   | 83.44  | 84.54  |
| 2093  | 533   | 515.00   | 1045.00  | 1.66   | 83.76  | 85.42  |
| 2097  | 533   | 515.00   | 1049.00  | 2.21   | 84.08  | 86.29  |
| 2101  | 533   | 515.00   | 1053.00  | 2.76   | 84.40  | 87.16  |
| 2105  | 533   | 515.00   | 1057.00  | 3.31   | 84.72  | 88.03  |
| 2109  | 533   | 515.00   | 1061.00  | 3.86   | 85.04  | 88.90  |
| 2113  | 533   | 515.00   | 1065.00  | 4.42   | 85.36  | 89.78  |
| 2117  | 533   | 515.00   | 1069.00  | 4.97   | 85.68  | 90.65  |
| 2121  | 533   | 515.00   | 1073.00  | 5.52   | 86.00  | 91.52  |
| 2125  | 533   | 515.00   | 1077.00  | 6.07   | 86.32  | 92.39  |
| 2129  | 533   | 515.00   | 1081.00  | 6.62   | 86.64  | 93.26  |
| 2133  | 533   | 515.00   | 1085.00  | 7.18   | 86.96  | 94.14  |
| 2137  | 533   | 515.00   | 1089.00  | 7.73   | 87.28  | 95.01  |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 8.28   | 87.60  | 95.88  |
| 2145  | 533   | 515.00   | 1097.00  | 8.83   | 87.92  | 96.75  |
| 2149  | 533   | 515.00   | 1101.00  | 9.38   | 88.24  | 97.62  |
| 2153  | 533   | 515.00   | 1105.00  | 9.94   | 88.56  | 98.50  |
| 2157  | 533   | 515.00   | 1109.00  | 10.49  | 88.88  | 99.37  |
| 2161  | 533   | 515.00   | 1113.00  | 11.04  | 89.20  | 100.24   |
| 2165  | 533   | 515.00   | 1117.00  | 11.59  | 89.52  | 101.11   |
| 2169  | 533   | 515.00   | 1121.00  | 12.14  | 89.84  | 101.98   |
| 2173  | 533   | 515.00   | 1125.00  | 12.70  | 90.16  | 102.86   |
| 2177  | 533   | 515.00   | 1129.00  | 13.25  | 90.48  | 103.73   |
| 2181  | 533   | 515.00   | 1133.00  | 13.80  | 90.80  | 104.60   |
| 2185  | 533   | 515.00   | 1137.00  | 14.35  | 91.12  | 105.47   |
| 2189  | 533   | 515.00   | 1141.00  | 14.90  | 91.44  | 106.34   |
| 2193  | 533   | 515.00   | 1145.00  | 15.46  | 91.76  | 107.22   |
| 2197  | 533   | 515.00   | 1149.00  | 16.01  | 92.08  | 108.09   |
| 2201  | 533   | 515.00   | 1153.00  | 16.56  | 92.40  | 108.96   |
| 2205  | 533   | 515.00   | 1157.00  | 17.11  | 92.72  | 109.83   |
| 2209  | 533   | 515.00   | 1161.00  | 17.66  | 93.04  | 110.70   |
| 2213  | 533   | 515.00   | 1165.00  | 18.22  | 93.36  | 111.58   |
| 2217  | 533   | 515.00   | 1169.00  | 18.77  | 93.68  | 112.45   |
| 2221  | 533   | 515.00   | 1173.00  | 19.32  | 94.00  | 113.32   |
| 2225  | 533   | 515.00   | 1177.00  | 19.87  | 94.32  | 114.19   |
| 2229  | 533   | 515.00   | 1181.00  | 20.42  | 94.64  | 115.06   |
| 2233  | 533   | 515.00   | 1185.00  | 20.98  | 94.96  | 115.94   |
| 2237  | 533   | 515.00   | 1189.00  | 21.53  | 95.28  | 116.81   |
| 2241  | 533   | 515.00   | 1193.00  | 22.08  | 95.60  | 117.68   |
| 2245  | 533   | 515.00   | 1197.00  | 22.63  | 95.92  | 118.55   |
| 2249  | 533   | 515.00   | 1201.00  | 23.18  | 96.24  | 119.42   |
| 2253  | 533   | 515.00   | 1205.00  | 23.74  | 96.56  | 120.30   |
| 2257  | 533   | 515.00   | 1209.00  | 24.29  | 96.88  | 121.17   |
| 2261  | 533   | 515.00   | 1213.00  | 24.84  | 97.20  | 122.04   |
| 2265  | 533   | 515.00   | 1217.00  | 25.39  | 97.52  | 122.91   |
| 2269  | 533   | 515.00   | 1221.00  | 25.94  | 97.84  | 123.78   |
| 2273  | 533   | 515.00   | 1225.00  | 26.50  | 98.16  | 124.66   |
| 2277  | 533   | 515.00   | 1229.00  | 27.05  | 98.48  | 125.53   |
| 2281  | 533   | 515.00   | 1233.00  | 27.60  | 98.80  | 126.40   |
| 2285  | 533   | 515.00   | 1237.00  | 28.15  | 99.12  | 127.27   |
| 2289  | 533   | 515.00   | 1241.00  | 28.70  | 99.44  | 128.14   |
| 2293  | 533   | 515.00   | 1245.00  | 29.26  | 99.76  | 129.02   |
| 2297  | 533   | 515.00   | 1249.00  | 29.81  | 100.08   | 129.89   |
| 2301  | 533   | 515.00   | 1253.00  | 30.36  | 100.40   | 130.76   |
| 2305  | 533   | 515.00   | 1257.00  | 30.91  | 100.72   | 131.63   |
| 2309  | 533   | 515.00   | 1261.00  | 31.46  | 101.04   | 132.50   |
| 2313  | 533   | 515.00   | 1265.00  | 32.02  | 101.36   | 133.38   |
| 2317  | 533   | 515.00   | 1269.00  | 32.57  | 101.68   | 134.25   |
| 2321  | 533   | 515.00   | 1273.00  | 33.12  | 102.00   | 135.12   |
| 2325  | 533   | 515.00   | 1277.00  | 33.67  | 102.32   | 135.99   |
| 2329  | 533   | 515.00   | 1281.00  | 34.22  | 102.64   | 136.86   |
| 2333  | 533   | 515.00   | 1285.00  | 34.78  | 102.96   | 137.74   |
| 2337  | 533   | 515.00   | 1289.00  | 35.33  | 103.28   | 138.61   |
| 2341  | 533   | 515.00   | 1293.00  | 35.88  | 103.60   | 139.48   |
| 2345  | 533   | 515.00   | 1297.00  | 36.43  | 103.92   | 140.35   |
| 2349  | 533   | 515.00   | 1301.00  | 36.98  | 104.24   | 141.22   |
| 2353  | 533   | 515.00   | 1305.00  | 37.54  | 104.56   | 142.10   |
| 2357  | 533   | 515.00   | 1309.00  | 38.09  | 104.88   | 142.97   |



Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 38.64  | 105.20   | 143.84   |
| 2365  | 533   | 515.00   | 1317.00  | 39.19  | 105.52   | 144.71   |
| 2369  | 533   | 515.00   | 1321.00  | 39.74  | 105.84   | 145.58   |
| 2373  | 533   | 515.00   | 1325.00  | 40.30  | 106.16   | 146.46   |
| 2377  | 533   | 515.00   | 1329.00  | 40.85  | 106.48   | 147.33   |
| 2381  | 533   | 515.00   | 1333.00  | 41.40  | 106.80   | 148.20   |
| 2385  | 533   | 515.00   | 1337.00  | 41.95  | 107.12   | 149.07   |
| 2389  | 533   | 515.00   | 1341.00  | 42.50  | 107.44   | 149.94   |
| 2393  | 533   | 515.00   | 1345.00  | 43.06  | 107.76   | 150.82   |
| 2397  | 533   | 515.00   | 1349.00  | 43.61  | 108.08   | 151.69   |
| 2401  | 533   | 515.00   | 1353.00  | 44.16  | 108.40   | 152.56   |
| 2405  | 533   | 515.00   | 1357.00  | 44.71  | 108.72   | 153.43   |
| 2409  | 533   | 515.00   | 1361.00  | 45.26  | 109.04   | 154.30   |
| 2413  | 533   | 515.00   | 1365.00  | 45.82  | 109.36   | 155.18   |
| 2417  | 533   | 515.00   | 1369.00  | 46.37  | 109.68   | 156.05   |
| 2421  | 533   | 515.00   | 1373.00  | 46.92  | 110.00   | 156.92   |
| 2425  | 533   | 515.00   | 1377.00  | 47.47  | 110.32   | 157.79   |
| 2429  | 533   | 515.00   | 1381.00  | 48.02  | 110.64   | 158.66   |
| 2433  | 533   | 515.00   | 1385.00  | 48.58  | 110.96   | 159.54   |
| 2437  | 533   | 515.00   | 1389.00  | 49.13  | 111.28   | 160.41   |
| 2441  | 533   | 515.00   | 1393.00  | 49.68  | 111.60   | 161.28   |
| 2445  | 533   | 515.00   | 1397.00  | 50.23  | 111.92   | 162.15   |
| 2449  | 533   | 515.00   | 1401.00  | 50.78  | 112.24   | 163.02   |
| 2453  | 533   | 515.00   | 1405.00  | 51.34  | 112.56   | 163.90   |
| 2457  | 533   | 515.00   | 1409.00  | 51.89  | 112.88   | 164.77   |
| 2461  | 533   | 515.00   | 1413.00  | 52.44  | 113.20   | 165.64   |
| 2465  | 533   | 515.00   | 1417.00  | 52.99  | 113.52   | 166.51   |
| 2469  | 533   | 515.00   | 1421.00  | 53.54  | 113.84   | 167.38   |
| 2473  | 533   | 515.00   | 1425.00  | 54.10  | 114.16   | 168.26   |
| 2477  | 533   | 515.00   | 1429.00  | 54.65  | 114.48   | 169.13   |
| 2481  | 533   | 515.00   | 1433.00  | 55.20  | 114.80   | 170.00   |
| 2485  | 533   | 515.00   | 1437.00  | 55.75  | 115.12   | 170.87   |
| 2489  | 533   | 515.00   | 1441.00  | 56.30  | 115.44   | 171.74   |
| 2493  | 533   | 515.00   | 1445.00  | 56.86  | 115.76   | 172.62   |
| 2497  | 533   | 515.00   | 1449.00  | 57.41  | 116.08   | 173.49   |
| 2501  | 533   | 515.00   | 1453.00  | 57.96  | 116.40   | 174.36   |
| 2505  | 533   | 515.00   | 1457.00  | 58.51  | 116.72   | 175.23   |
| 2509  | 533   | 515.00   | 1461.00  | 59.06  | 117.04   | 176.10   |
| 2513  | 533   | 515.00   | 1465.00  | 59.62  | 117.36   | 176.98   |
| 2517  | 533   | 515.00   | 1469.00  | 60.17  | 117.68   | 177.85   |
| 2521  | 533   | 515.00   | 1473.00  | 60.72  | 118.00   | 178.72   |
| 2525  | 533   | 515.00   | 1477.00  | 61.27  | 118.32   | 179.59   |
| 2529  | 533   | 515.00   | 1481.00  | 61.82  | 118.64   | 180.46   |
| 2533  | 533   | 515.00   | 1485.00  | 62.38  | 118.96   | 181.34   |
| 2537  | 533   | 515.00   | 1489.00  | 62.93  | 119.28   | 182.21   |
| 2541  | 533   | 515.00   | 1493.00  | 63.48  | 119.60   | 183.08   |
| 2545  | 533   | 515.00   | 1497.00  | 64.03  | 119.92   | 183.95   |
| 2549  | 533   | 515.00   | 1501.00  | 64.58  | 120.24   | 184.82   |
| 2553  | 533   | 515.00   | 1505.00  | 65.14  | 120.56   | 185.70   |
| 2557  | 533   | 515.00   | 1509.00  | 65.69  | 120.88   | 186.57   |
| 2561  | 533   | 515.00   | 1513.00  | 66.24  | 121.20   | 187.44   |
| 2565  | 533   | 515.00   | 1517.00  | 66.79  | 121.52   | 188.31   |
| 2569  | 533   | 515.00   | 1521.00  | 67.34  | 121.84   | 189.18   |
| 2573  | 533   | 515.00   | 1525.00  | 67.90  | 122.16   | 190.06   |
| 2577  | 533   | 515.00   | 1529.00  | 68.45  | 122.48   | 190.93   |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 69.00  | 122.80   | 191.80   |
| 2585  | 533   | 515.00   | 1537.00  | 69.55  | 123.12   | 192.67   |
| 2589  | 533   | 515.00   | 1541.00  | 70.10  | 123.44   | 193.54   |
| 2593  | 533   | 515.00   | 1545.00  | 70.66  | 123.76   | 194.42   |
| 2597  | 533   | 515.00   | 1549.00  | 71.21  | 124.08   | 195.29   |
| 2601  | 533   | 515.00   | 1553.00  | 71.76  | 124.40   | 196.16   |
| 2605  | 533   | 515.00   | 1557.00  | 72.31  | 124.72   | 197.03   |
| 2609  | 533   | 515.00   | 1561.00  | 72.86  | 125.04   | 197.90   |
| 2613  | 533   | 515.00   | 1565.00  | 73.42  | 125.36   | 198.78   |
| 2617  | 533   | 515.00   | 1569.00  | 73.97  | 125.68   | 199.65   |
| 2621  | 533   | 515.00   | 1573.00  | 74.52  | 126.00   | 200.52   |
| 2625  | 533   | 515.00   | 1577.00  | 75.07  | 126.32   | 201.39   |
| 2629  | 533   | 515.00   | 1581.00  | 75.62  | 126.64   | 202.26   |
| 2633  | 533   | 515.00   | 1585.00  | 76.18  | 126.96   | 203.14   |
| 2637  | 533   | 515.00   | 1589.00  | 76.73  | 127.28   | 204.01   |
| 2641  | 533   | 515.00   | 1593.00  | 77.28  | 127.60   | 204.88   |
| 2645  | 533   | 515.00   | 1597.00  | 77.83  | 127.92   | 205.75   |
| 2649  | 533   | 515.00   | 1601.00  | 78.38  | 128.24   | 206.62   |
| 2653  | 533   | 515.00   | 1605.00  | 78.94  | 128.56   | 207.50   |
| 2657  | 533   | 515.00   | 1609.00  | 79.49  | 128.88   | 208.37   |
| 2661  | 533   | 515.00   | 1613.00  | 80.04  | 129.20   | 209.24   |
| 2665  | 533   | 515.00   | 1617.00  | 80.59  | 129.52   | 210.11   |
| 2669  | 533   | 515.00   | 1621.00  | 81.14  | 129.84   | 210.98   |
| 2673  | 533   | 515.00   | 1625.00  | 81.70  | 130.16   | 211.86   |
| 2677  | 533   | 515.00   | 1629.00  | 82.25  | 130.48   | 212.73   |
| 2681  | 533   | 515.00   | 1633.00  | 82.80  | 130.80   | 213.60   |
| 2685  | 533   | 515.00   | 1637.00  | 83.35  | 131.12   | 214.47   |
| 2689  | 533   | 515.00   | 1641.00  | 83.90  | 131.44   | 215.34   |
| 2693  | 533   | 515.00   | 1645.00  | 84.46  | 131.76   | 216.22   |
| 2697  | 533   | 515.00   | 1649.00  | 85.01  | 132.08   | 217.09   |
| 2701  | 533   | 515.00   | 1653.00  | 85.56  | 132.40   | 217.96   |
| 2705  | 533   | 515.00   | 1657.00  | 86.11  | 132.72   | 218.83   |
| 2709  | 533   | 515.00   | 1661.00  | 86.66  | 133.04   | 219.70   |
| 2713  | 533   | 515.00   | 1665.00  | 87.22  | 133.36   | 220.58   |
| 2717  | 533   | 515.00   | 1669.00  | 87.77  | 133.68   | 221.45   |
| 2721  | 533   | 515.00   | 1673.00  | 88.32  | 134.00   | 222.32   |
| 2725  | 533   | 515.00   | 1677.00  | 88.87  | 134.32   | 223.19   |
| 2729  | 533   | 515.00   | 1681.00  | 89.42  | 134.64   | 224.06   |
| 2733  | 533   | 515.00   | 1685.00  | 89.98  | 134.96   | 224.94   |
| 2737  | 533   | 515.00   | 1689.00  | 90.53  | 135.28   | 225.81   |
| 2741  | 533   | 515.00   | 1693.00  | 91.08  | 135.60   | 226.68   |
| 2745  | 533   | 515.00   | 1697.00  | 91.63  | 135.92   | 227.55   |
| 2749  | 533   | 515.00   | 1701.00  | 92.18  | 136.24   | 228.42   |
| 2753  | 533   | 515.00   | 1705.00  | 92.74  | 136.56   | 229.30   |
| 2757  | 533   | 515.00   | 1709.00  | 93.29  | 136.88   | 230.17   |
| 2761  | 533   | 515.00   | 1713.00  | 93.84  | 137.20   | 231.04   |
| 2765  | 533   | 515.00   | 1717.00  | 94.39  | 137.52   | 231.91   |
| 2769  | 533   | 515.00   | 1721.00  | 94.94  | 137.84   | 232.78   |
| 2773  | 533   | 515.00   | 1725.00  | 95.50  | 138.16   | 233.66   |
| 2777  | 533   | 515.00   | 1729.00  | 96.05  | 138.48   | 234.53   |
| 2781  | 533   | 515.00   | 1733.00  | 96.60  | 138.80   | 235.40   |
| 2785  | 533   | 515.00   | 1737.00  | 97.15  | 139.12   | 236.27   |
| 2789  | 533   | 515.00   | 1741.00  | 97.70  | 139.44   | 237.14   |
| 2793  | 533   | 515.00   | 1745.00  | 98.26  | 139.76   | 238.02   |
| 2797  | 533   | 515.00   | 1749.00  | 98.81  | 140.08   | 238.89   |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 99.36  | 140.40   | 239.76   |
| 2805  | 533   | 515.00   | 1757.00  | 99.91  | 140.72   | 240.63   |
| 2809  | 533   | 515.00   | 1761.00  | 100.46   | 141.04   | 241.50   |
| 2813  | 533   | 515.00   | 1765.00  | 101.02   | 141.36   | 242.38   |
| 2817  | 533   | 515.00   | 1769.00  | 101.57   | 141.68   | 243.25   |
| 2821  | 533   | 515.00   | 1773.00  | 102.12   | 142.00   | 244.12   |
| 2825  | 533   | 515.00   | 1777.00  | 102.67   | 142.32   | 244.99   |
| 2829  | 533   | 515.00   | 1781.00  | 103.22   | 142.64   | 245.86   |
| 2833  | 533   | 515.00   | 1785.00  | 103.78   | 142.96   | 246.74   |
| 2837  | 533   | 515.00   | 1789.00  | 104.33   | 143.28   | 247.61   |
| 2841  | 533   | 515.00   | 1793.00  | 104.88   | 143.60   | 248.48   |
| 2845  | 533   | 515.00   | 1797.00  | 105.43   | 143.92   | 249.35   |
| 2849  | 533   | 515.00   | 1801.00  | 105.98   | 144.24   | 250.22   |
| 2853  | 533   | 515.00   | 1805.00  | 106.54   | 144.56   | 251.10   |
| 2857  | 533   | 515.00   | 1809.00  | 107.09   | 144.88   | 251.97   |
| 2861  | 533   | 515.00   | 1813.00  | 107.64   | 145.20   | 252.84   |
| 2865  | 533   | 515.00   | 1817.00  | 108.19   | 145.52   | 253.71   |
| 2869  | 533   | 515.00   | 1821.00  | 108.74   | 145.84   | 254.58   |
| 2873  | 533   | 515.00   | 1825.00  | 109.30   | 146.16   | 255.46   |
| 2877  | 533   | 515.00   | 1829.00  | 109.85   | 146.48   | 256.33   |
| 2881  | 533   | 515.00   | 1833.00  | 110.40   | 146.80   | 257.20   |
| 2885  | 533   | 515.00   | 1837.00  | 110.95   | 147.12   | 258.07   |
| 2889  | 533   | 515.00   | 1841.00  | 111.50   | 147.44   | 258.94   |
| 2893  | 533   | 515.00   | 1845.00  | 112.06   | 147.76   | 259.82   |
| 2897  | 533   | 515.00   | 1849.00  | 112.61   | 148.08   | 260.69   |
| 2901  | 533   | 515.00   | 1853.00  | 113.16   | 148.40   | 261.56   |
| 2905  | 533   | 515.00   | 1857.00  | 113.71   | 148.72   | 262.43   |
| 2909  | 533   | 515.00   | 1861.00  | 114.26   | 149.04   | 263.30   |
| 2913  | 533   | 515.00   | 1865.00  | 114.82   | 149.36   | 264.18   |
| 2917  | 533   | 515.00   | 1869.00  | 115.37   | 149.68   | 265.05   |
| 2921  | 533   | 515.00   | 1873.00  | 115.92   | 150.00   | 265.92   |
| 2925  | 533   | 515.00   | 1877.00  | 116.47   | 150.32   | 266.79   |
| 2929  | 533   | 515.00   | 1881.00  | 117.02   | 150.64   | 267.66   |
| 2933  | 533   | 515.00   | 1885.00  | 117.58   | 150.96   | 268.54   |
| 2937  | 533   | 515.00   | 1889.00  | 118.13   | 151.28   | 269.41   |
| 2941  | 533   | 515.00   | 1893.00  | 118.68   | 151.60   | 270.28   |
| 2945  | 533   | 515.00   | 1897.00  | 119.23   | 151.92   | 271.15   |
| 2949  | 533   | 515.00   | 1901.00  | 119.78   | 152.24   | 272.02   |
| 2953  | 533   | 515.00   | 1905.00  | 120.34   | 152.56   | 272.90   |
| 2957  | 533   | 515.00   | 1909.00  | 120.89   | 152.88   | 273.77   |
| 2961  | 533   | 515.00   | 1913.00  | 121.44   | 153.20   | 274.64   |
| 2965  | 533   | 515.00   | 1917.00  | 121.99   | 153.52   | 275.51   |
| 2969  | 533   | 515.00   | 1921.00  | 122.54   | 153.84   | 276.38   |
| 2973  | 533   | 515.00   | 1925.00  | 123.10   | 154.16   | 277.26   |
| 2977  | 533   | 515.00   | 1929.00  | 123.65   | 154.48   | 278.13   |
| 2981  | 533   | 515.00   | 1933.00  | 124.20   | 154.80   | 279.00   |
| 2985  | 533   | 515.00   | 1937.00  | 124.75   | 155.12   | 279.87   |
| 2989  | 533   | 515.00   | 1941.00  | 125.30   | 155.44   | 280.74   |
| 2993  | 533   | 515.00   | 1945.00  | 125.86   | 155.76   | 281.62   |
| 2997  | 533   | 515.00   | 1949.00  | 126.41   | 156.08   | 282.49   |
| 3001  | 533   | 515.00   | 1953.00  | 126.96   | 156.40   | 283.36   |
| 3005  | 533   | 515.00   | 1957.00  | 127.51   | 156.72   | 284.23   |
| 3009  | 533   | 515.00   | 1961.00  | 128.06   | 157.04   | 285.10   |
| 3013  | 533   | 515.00   | 1965.00  | 128.62   | 157.36   | 285.98   |
| 3017  | 533   | 515.00   | 1969.00  | 129.17   | 157.68   | 286.85   |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 129.72   | 158.00   | 287.72   |
| 3025  | 533   | 515.00   | 1977.00  | 130.27   | 158.32   | 288.59   |
| 3029  | 533   | 515.00   | 1981.00  | 130.82   | 158.64   | 289.46   |
| 3033  | 533   | 515.00   | 1985.00  | 131.38   | 158.96   | 290.34   |
| 3037  | 533   | 515.00   | 1989.00  | 131.93   | 159.28   | 291.21   |
| 3041  | 533   | 515.00   | 1993.00  | 132.48   | 159.60   | 292.08   |
| 3045  | 533   | 515.00   | 1997.00  | 133.03   | 159.92   | 292.95   |
| 3049  | 533   | 515.00   | 2001.00  | 133.58   | 160.24   | 293.82   |
| 3053  | 533   | 515.00   | 2005.00  | 134.14   | 160.56   | 294.70   |
| 3057  | 533   | 515.00   | 2009.00  | 134.69   | 160.88   | 295.57   |
| 3061  | 533   | 515.00   | 2013.00  | 135.24   | 161.20   | 296.44   |
| 3065  | 533   | 515.00   | 2017.00  | 135.79   | 161.52   | 297.31   |
| 3069  | 533   | 515.00   | 2021.00  | 136.34   | 161.84   | 298.18   |
| 3073  | 533   | 515.00   | 2025.00  | 136.90   | 162.16   | 299.06   |
| 3077  | 533   | 515.00   | 2029.00  | 137.45   | 162.48   | 299.93   |
| 3081  | 533   | 515.00   | 2033.00  | 138.00   | 162.80   | 300.80   |
| 3085  | 533   | 515.00   | 2037.00  | 138.55   | 163.12   | 301.67   |
| 3089  | 533   | 515.00   | 2041.00  | 139.10   | 163.44   | 302.54   |
| 3093  | 533   | 515.00   | 2045.00  | 139.66   | 163.76   | 303.42   |
| 3097  | 533   | 515.00   | 2049.00  | 140.21   | 164.08   | 304.29   |
| 3101  | 533   | 515.00   | 2053.00  | 140.76   | 164.40   | 305.16   |
| 3105  | 533   | 515.00   | 2057.00  | 141.31   | 164.72   | 306.03   |
| 3109  | 533   | 515.00   | 2061.00  | 141.86   | 165.04   | 306.90   |
| 3113  | 533   | 515.00   | 2065.00  | 142.42   | 165.36   | 307.78   |
| 3117  | 533   | 515.00   | 2069.00  | 142.97   | 165.68   | 308.65   |
| 3121  | 533   | 515.00   | 2073.00  | 143.52   | 166.00   | 309.52   |
| 3125  | 533   | 515.00   | 2077.00  | 144.07   | 166.32   | 310.39   |
| 3129  | 533   | 515.00   | 2081.00  | 144.62   | 166.64   | 311.26   |
| 3133  | 533   | 515.00   | 2085.00  | 145.18   | 166.96   | 312.14   |
| 3137  | 533   | 515.00   | 2089.00  | 145.73   | 167.28   | 313.01   |
| 3141  | 533   | 515.00   | 2093.00  | 146.28   | 167.60   | 313.88   |
| 3145  | 533   | 515.00   | 2097.00  | 146.83   | 167.92   | 314.75   |
| 3149  | 533   | 515.00   | 2101.00  | 147.38   | 168.24   | 315.62   |
| 3153  | 533   | 515.00   | 2105.00  | 147.94   | 168.56   | 316.50   |
| 3157  | 533   | 515.00   | 2109.00  | 148.49   | 168.88   | 317.37   |
| 3161  | 533   | 515.00   | 2113.00  | 149.04   | 169.20   | 318.24   |
| 3165  | 533   | 515.00   | 2117.00  | 149.59   | 169.52   | 319.11   |
| 3169  | 533   | 515.00   | 2121.00  | 150.14   | 169.84   | 319.98   |
| 3173  | 533   | 515.00   | 2125.00  | 150.70   | 170.16   | 320.86   |
| 3177  | 533   | 515.00   | 2129.00  | 151.25   | 170.48   | 321.73   |
| 3181  | 533   | 515.00   | 2133.00  | 151.80   | 170.80   | 322.60   |
| 3185  | 533   | 515.00   | 2137.00  | 152.35   | 171.12   | 323.47   |
| 3189  | 533   | 515.00   | 2141.00  | 152.90   | 171.44   | 324.34   |
| 3193  | 533   | 515.00   | 2145.00  | 153.46   | 171.76   | 325.22   |
| 3197  | 533   | 515.00   | 2149.00  | 154.01   | 172.08   | 326.09   |
| 3201  | 533   | 515.00   | 2153.00  | 154.56   | 172.40   | 326.96   |
| 3205  | 533   | 515.00   | 2157.00  | 155.11   | 172.72   | 327.83   |
| 3209  | 533   | 515.00   | 2161.00  | 155.66   | 173.04   | 328.70   |
| 3213  | 533   | 515.00   | 2165.00  | 156.22   | 173.36   | 329.58   |
| 3217  | 533   | 515.00   | 2169.00  | 156.77   | 173.68   | 330.45   |
| 3221  | 533   | 515.00   | 2173.00  | 157.32   | 174.00   | 331.32   |
| 3225  | 533   | 515.00   | 2177.00  | 157.87   | 174.32   | 332.19   |
| 3229  | 533   | 515.00   | 2181.00  | 158.42   | 174.64   | 333.06   |
| 3233  | 533   | 515.00   | 2185.00  | 158.98   | 174.96   | 333.94   |
| 3237  | 533   | 515.00   | 2189.00  | 159.53   | 175.28   | 334.81   |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 160.08   | 175.60   | 335.68   |
| 3245  | 533   | 515.00   | 2197.00  | 160.63   | 175.92   | 336.55   |
| 3249  | 533   | 515.00   | 2201.00  | 161.18   | 176.24   | 337.42   |
| 3253  | 533   | 515.00   | 2205.00  | 161.74   | 176.56   | 338.30   |
| 3257  | 533   | 515.00   | 2209.00  | 162.29   | 176.88   | 339.17   |
| 3261  | 533   | 515.00   | 2213.00  | 162.84   | 177.20   | 340.04   |
| 3265  | 533   | 515.00   | 2217.00  | 163.39   | 177.52   | 340.91   |
| 3269  | 533   | 515.00   | 2221.00  | 163.94   | 177.84   | 341.78   |
| 3273  | 533   | 515.00   | 2225.00  | 164.50   | 178.16   | 342.66   |
| 3277  | 533   | 515.00   | 2229.00  | 165.05   | 178.48   | 343.53   |
| 3281  | 533   | 515.00   | 2233.00  | 165.60   | 178.80   | 344.40   |
| 3285  | 533   | 515.00   | 2237.00  | 166.15   | 179.12   | 345.27   |
| 3289  | 533   | 515.00   | 2241.00  | 166.70   | 179.44   | 346.14   |
| 3293  | 533   | 515.00   | 2245.00  | 167.26   | 179.76   | 347.02   |
| 3297  | 533   | 515.00   | 2249.00  | 167.81   | 180.08   | 347.89   |
| 3301  | 533   | 515.00   | 2253.00  | 168.36   | 180.40   | 348.76   |
| 3305  | 533   | 515.00   | 2257.00  | 168.91   | 180.72   | 349.63   |
| 3309  | 533   | 515.00   | 2261.00  | 169.46   | 181.04   | 350.50   |
| 3313  | 533   | 515.00   | 2265.00  | 170.02   | 181.36   | 351.38   |
| 3317  | 533   | 515.00   | 2269.00  | 170.57   | 181.68   | 352.25   |
| 3321  | 533   | 515.00   | 2273.00  | 171.12   | 182.00   | 353.12   |
| 3325  | 533   | 515.00   | 2277.00  | 171.67   | 182.32   | 353.99   |
| 3329  | 533   | 515.00   | 2281.00  | 172.22   | 182.64   | 354.86   |
| 3333  | 533   | 515.00   | 2285.00  | 172.78   | 182.96   | 355.74   |
| 3337  | 533   | 515.00   | 2289.00  | 173.33   | 183.28   | 356.61   |
| 3341  | 533   | 515.00   | 2293.00  | 173.88   | 183.60   | 357.48   |
| 3345  | 533   | 515.00   | 2297.00  | 174.43   | 183.92   | 358.35   |
| 3349  | 533   | 515.00   | 2301.00  | 174.98   | 184.24   | 359.22   |
| 3353  | 533   | 515.00   | 2305.00  | 175.54   | 184.56   | 360.10   |
| 3357  | 533   | 515.00   | 2309.00  | 176.09   | 184.88   | 360.97   |
| 3361  | 533   | 515.00   | 2313.00  | 176.64   | 185.20   | 361.84   |
| 3365  | 533   | 515.00   | 2317.00  | 177.19   | 185.52   | 362.71   |
| 3369  | 533   | 515.00   | 2321.00  | 177.74   | 185.84   | 363.58   |
| 3373  | 533   | 515.00   | 2325.00  | 178.30   | 186.16   | 364.46   |
| 3377  | 533   | 515.00   | 2329.00  | 178.85   | 186.48   | 365.33   |
| 3381  | 533   | 515.00   | 2333.00  | 179.40   | 186.80   | 366.20   |
| 3385  | 533   | 515.00   | 2337.00  | 179.95   | 187.12   | 367.07   |
| 3389  | 533   | 515.00   | 2341.00  | 180.50   | 187.44   | 367.94   |
| 3393  | 533   | 515.00   | 2345.00  | 181.06   | 187.76   | 368.82   |
| 3397  | 533   | 515.00   | 2349.00  | 181.61   | 188.08   | 369.69   |
| 3401  | 533   | 515.00   | 2353.00  | 182.16   | 188.40   | 370.56   |
| 3405  | 533   | 515.00   | 2357.00  | 182.71   | 188.72   | 371.43   |
| 3409  | 533   | 515.00   | 2361.00  | 183.26   | 189.04   | 372.30   |
| 3413  | 533   | 515.00   | 2365.00  | 183.82   | 189.36   | 373.18   |
| 3417  | 533   | 515.00   | 2369.00  | 184.37   | 189.68   | 374.05   |
| 3421  | 533   | 515.00   | 2373.00  | 184.92   | 190.00   | 374.92   |
| 3425  | 533   | 515.00   | 2377.00  | 185.47   | 190.32   | 375.79   |
| 3429  | 533   | 515.00   | 2381.00  | 186.02   | 190.64   | 376.66   |
| 3433  | 533   | 515.00   | 2385.00  | 186.58   | 190.96   | 377.54   |
| 3437  | 533   | 515.00   | 2389.00  | 187.13   | 191.28   | 378.41   |
| 3441  | 533   | 515.00   | 2393.00  | 187.68   | 191.60   | 379.28   |
| 3445  | 533   | 515.00   | 2397.00  | 188.23   | 191.92   | 380.15   |
| 3449  | 533   | 515.00   | 2401.00  | 188.78   | 192.24   | 381.02   |
| 3453  | 533   | 515.00   | 2405.00  | 189.34   | 192.56   | 381.90   |
| 3457  | 533   | 515.00   | 2409.00  | 189.89   | 192.88   | 382.77   |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 190.44   | 193.20   | 383.64   |
| 3465  | 533   | 515.00   | 2417.00  | 190.99   | 193.52   | 384.51   |
| 3469  | 533   | 515.00   | 2421.00  | 191.54   | 193.84   | 385.38   |
| 3473  | 533   | 515.00   | 2425.00  | 192.10   | 194.16   | 386.26   |
| 3477  | 533   | 515.00   | 2429.00  | 192.65   | 194.48   | 387.13   |
| 3481  | 533   | 515.00   | 2433.00  | 193.20   | 194.80   | 388.00   |
| 3485  | 533   | 515.00   | 2437.00  | 193.75   | 195.12   | 388.87   |
| 3489  | 533   | 515.00   | 2441.00  | 194.30   | 195.44   | 389.74   |
| 3493  | 533   | 515.00   | 2445.00  | 194.86   | 195.76   | 390.62   |
| 3497  | 533   | 515.00   | 2449.00  | 195.41   | 196.08   | 391.49   |
| 3501  | 533   | 515.00   | 2453.00  | 195.96   | 196.40   | 392.36   |
| 3505  | 533   | 515.00   | 2457.00  | 196.51   | 196.72   | 393.23   |
| 3509  | 533   | 515.00   | 2461.00  | 197.06   | 197.04   | 394.10   |
| 3513  | 533   | 515.00   | 2465.00  | 197.62   | 197.36   | 394.98   |
| 3517  | 533   | 515.00   | 2469.00  | 198.17   | 197.68   | 395.85   |
| 3521  | 533   | 515.00   | 2473.00  | 198.72   | 198.00   | 396.72   |
| 3525  | 533   | 515.00   | 2477.00  | 199.27   | 198.32   | 397.59   |
| 3529  | 533   | 515.00   | 2481.00  | 199.82   | 198.64   | 398.46   |
| 3533  | 533   | 515.00   | 2485.00  | 200.38   | 198.96   | 399.34   |
| 3537  | 533   | 515.00   | 2489.00  | 200.93   | 199.28   | 400.21   |
| 3541  | 533   | 515.00   | 2493.00  | 201.48   | 199.60   | 401.08   |
| 3545  | 533   | 515.00   | 2497.00  | 202.03   | 199.92   | 401.95   |
| 3549  | 533   | 515.00   | 2501.00  | 202.58   | 200.24   | 402.82   |
| 3553  | 533   | 515.00   | 2505.00  | 203.14   | 200.56   | 403.70   |
| 3557  | 533   | 515.00   | 2509.00  | 203.69   | 200.88   | 404.57   |
| 3561  | 533   | 515.00   | 2513.00  | 204.24   | 201.20   | 405.44   |
| 3565  | 533   | 515.00   | 2517.00  | 204.79   | 201.52   | 406.31   |
| 3569  | 533   | 515.00   | 2521.00  | 205.34   | 201.84   | 407.18   |
| 3573  | 533   | 515.00   | 2525.00  | 205.90   | 202.16   | 408.06   |
| 3577  | 533   | 515.00   | 2529.00  | 206.45   | 202.48   | 408.93   |
| 3581  | 533   | 515.00   | 2533.00  | 207.00   | 202.80   | 409.80   |
| 3585  | 533   | 515.00   | 2537.00  | 207.55   | 203.12   | 410.67   |
| 3589  | 533   | 515.00   | 2541.00  | 208.10   | 203.44   | 411.54   |
| 3593  | 533   | 515.00   | 2545.00  | 208.66   | 203.76   | 412.42   |
| 3597  | 533   | 515.00   | 2549.00  | 209.21   | 204.08   | 413.29   |
| 3601  | 533   | 515.00   | 2553.00  | 209.76   | 204.40   | 414.16   |
| 3605  | 533   | 515.00   | 2557.00  | 210.31   | 204.72   | 415.03   |
| 3609  | 533   | 515.00   | 2561.00  | 210.86   | 205.04   | 415.90   |
| 3613  | 533   | 515.00   | 2565.00  | 211.42   | 205.36   | 416.78   |
| 3617  | 533   | 515.00   | 2569.00  | 211.97   | 205.68   | 417.65   |
| 3621  | 533   | 515.00   | 2573.00  | 212.52   | 206.00   | 418.52   |
| 3625  | 533   | 515.00   | 2577.00  | 213.07   | 206.32   | 419.39   |
| 3629  | 533   | 515.00   | 2581.00  | 213.62   | 206.64   | 420.26   |
| 3633  | 533   | 515.00   | 2585.00  | 214.18   | 206.96   | 421.14   |
| 3637  | 533   | 515.00   | 2589.00  | 214.73   | 207.28   | 422.01   |
| 3641  | 533   | 515.00   | 2593.00  | 215.28   | 207.60   | 422.88   |
| 3645  | 533   | 515.00   | 2597.00  | 215.83   | 207.92   | 423.75   |
| 3649  | 533   | 515.00   | 2601.00  | 216.38   | 208.24   | 424.62   |
| 3653  | 533   | 515.00   | 2605.00  | 216.94   | 208.56   | 425.50   |
| 3657  | 533   | 515.00   | 2609.00  | 217.49   | 208.88   | 426.37   |
| 3661  | 533   | 515.00   | 2613.00  | 218.04   | 209.20   | 427.24   |
| 3665  | 533   | 515.00   | 2617.00  | 218.59   | 209.52   | 428.11   |
| 3669  | 533   | 515.00   | 2621.00  | 219.14   | 209.84   | 428.98   |
| 3673  | 533   | 515.00   | 2625.00  | 219.70   | 210.16   | 429.86   |
| 3677  | 533   | 515.00   | 2629.00  | 220.25   | 210.48   | 430.73   |

Monthly table

Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 220.80   | 210.80   | 431.60   |
| 3685  | 533   | 515.00   | 2637.00  | 221.35   | 211.12   | 432.47   |
| 3689  | 533   | 515.00   | 2641.00  | 221.90   | 211.44   | 433.34   |
| 3693  | 533   | 515.00   | 2645.00  | 222.46   | 211.76   | 434.22   |
| 3697  | 533   | 515.00   | 2649.00  | 223.01   | 212.08   | 435.09   |
| 3701  | 533   | 515.00   | 2653.00  | 223.56   | 212.40   | 435.96   |
| 3705  | 533   | 515.00   | 2657.00  | 224.11   | 212.72   | 436.83   |
| 3709  | 533   | 515.00   | 2661.00  | 224.66   | 213.04   | 437.70   |
| 3713  | 533   | 515.00   | 2665.00  | 225.22   | 213.36   | 438.58   |
| 3717  | 533   | 515.00   | 2669.00  | 225.77   | 213.68   | 439.45   |
| 3721  | 533   | 515.00   | 2673.00  | 226.32   | 214.00   | 440.32   |
| 3725  | 533   | 515.00   | 2677.00  | 226.87   | 214.32   | 441.19   |
| 3729  | 533   | 515.00   | 2681.00  | 227.42   | 214.64   | 442.06   |
| 3733  | 533   | 515.00   | 2685.00  | 227.98   | 214.96   | 442.94   |
| 3737  | 533   | 515.00   | 2689.00  | 228.53   | 215.28   | 443.81   |
| 3741  | 533   | 515.00   | 2693.00  | 229.08   | 215.60   | 444.68   |
| 3745  | 533   | 515.00   | 2697.00  | 229.63   | 215.92   | 445.55   |
| 3749  | 533   | 515.00   | 2701.00  | 230.18   | 216.24   | 446.42   |
| 3753  | 533   | 515.00   | 2705.00  | 230.74   | 216.56   | 447.30   |
| 3757  | 533   | 515.00   | 2709.00  | 231.29   | 216.88   | 448.17   |
| 3761  | 533   | 515.00   | 2713.00  | 231.84   | 217.20   | 449.04   |
| 3765  | 533   | 515.00   | 2717.00  | 232.39   | 217.52   | 449.91   |
| 3769  | 533   | 515.00   | 2721.00  | 232.94   | 217.84   | 450.78   |
| 3773  | 533   | 515.00   | 2725.00  | 233.50   | 218.16   | 451.66   |
| 3777  | 533   | 515.00   | 2729.00  | 234.05   | 218.48   | 452.53   |
| 3781  | 533   | 515.00   | 2733.00  | 234.60   | 218.80   | 453.40   |
| 3785  | 533   | 515.00   | 2737.00  | 235.15   | 219.12   | 454.27   |
| 3789  | 533   | 515.00   | 2741.00  | 235.70   | 219.44   | 455.14   |
| 3793  | 533   | 515.00   | 2745.00  | 236.26   | 219.76   | 456.02   |
| 3797  | 533   | 515.00   | 2749.00  | 236.81   | 220.08   | 456.89   |
| 3801  | 533   | 515.00   | 2753.00  | 237.36   | 220.40   | 457.76   |
| 3805  | 533   | 515.00   | 2757.00  | 237.91   | 220.72   | 458.63   |
| 3809  | 533   | 515.00   | 2761.00  | 238.46   | 221.04   | 459.50   |
| 3813  | 533   | 515.00   | 2765.00  | 239.02   | 221.36   | 460.38   |
| 3817  | 533   | 515.00   | 2769.00  | 239.57   | 221.68   | 461.25   |
| 3821  | 533   | 515.00   | 2773.00  | 240.12   | 222.00   | 462.12   |
| 3825  | 533   | 515.00   | 2777.00  | 240.67   | 222.32   | 462.99   |
| 3829  | 533   | 515.00   | 2781.00  | 241.22   | 222.64   | 463.86   |
| 3833  | 533   | 515.00   | 2785.00  | 241.78   | 222.96   | 464.74   |
| 3837  | 533   | 515.00   | 2789.00  | 242.33   | 223.28   | 465.61   |
| 3841  | 533   | 515.00   | 2793.00  | 242.88   | 223.60   | 466.48   |
| 3845  | 533   | 515.00   | 2797.00  | 243.43   | 223.92   | 467.35   |
| 3849  | 533   | 515.00   | 2801.00  | 243.98   | 224.24   | 468.22   |
| 3853  | 533   | 515.00   | 2805.00  | 244.54   | 224.56   | 469.10   |
| 3857  | 533   | 515.00   | 2809.00  | 245.09   | 224.88   | 469.97   |
| 3861  | 533   | 515.00   | 2813.00  | 245.64   | 225.20   | 470.84   |
| 3865  | 533   | 515.00   | 2817.00  | 246.19   | 225.52   | 471.71   |
| 3869  | 533   | 515.00   | 2821.00  | 246.74   | 225.84   | 472.58   |
| 3873  | 533   | 515.00   | 2825.00  | 247.30   | 226.16   | 473.46   |
| 3877  | 533   | 515.00   | 2829.00  | 247.85   | 226.48   | 474.33   |
| 3881  | 533   | 515.00   | 2833.00  | 248.40   | 226.80   | 475.20   |
| 3885  | 533   | 515.00   | 2837.00  | 248.95   | 227.12   | 476.07   |
| 3889  | 533   | 515.00   | 2841.00  | 249.50   | 227.44   | 476.94   |
| 3893  | 533   | 515.00   | 2845.00  | 250.06   | 227.76   | 477.82   |
| 3897  | 533   | 515.00   | 2849.00  | 250.61   | 228.08   | 478.69   |

## Table letter F

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 251.16   | 228.40   | 479.56   |
| 3905  | 533   | 515.00   | 2857.00  | 251.71   | 228.72   | 480.43   |
| 3909  | 533   | 515.00   | 2861.00  | 252.26   | 229.04   | 481.30   |
| 3913  | 533   | 515.00   | 2865.00  | 252.82   | 229.36   | 482.18   |
| 3917  | 533   | 515.00   | 2869.00  | 253.37   | 229.68   | 483.05   |
| 3921  | 533   | 515.00   | 2873.00  | 253.92   | 230.00   | 483.92   |
| 3925  | 533   | 515.00   | 2877.00  | 254.47   | 230.32   | 484.79   |
| 3929  | 533   | 515.00   | 2881.00  | 255.02   | 230.64   | 485.66   |
| 3933  | 533   | 515.00   | 2885.00  | 255.58   | 230.96   | 486.54   |
| 3937  | 533   | 515.00   | 2889.00  | 256.13   | 231.28   | 487.41   |
| 3941  | 533   | 515.00   | 2893.00  | 256.68   | 231.60   | 488.28   |
| 3945  | 533   | 515.00   | 2897.00  | 257.23   | 231.92   | 489.15   |
| 3949  | 533   | 515.00   | 2901.00  | 257.78   | 232.24   | 490.02   |
| 3953  | 533   | 515.00   | 2905.00  | 258.34   | 232.56   | 490.90   |
| 3957  | 533   | 515.00   | 2909.00  | 258.89   | 232.88   | 491.77   |
| 3961  | 533   | 515.00   | 2913.00  | 259.44   | 233.20   | 492.64   |
| 3965  | 533   | 515.00   | 2917.00  | 259.99   | 233.52   | 493.51   |
| 3969  | 533   | 515.00   | 2921.00  | 260.54   | 233.84   | 494.38   |
| 3973  | 533   | 515.00   | 2925.00  | 261.10   | 234.16   | 495.26   |
| 3977  | 533   | 515.00   | 2929.00  | 261.65   | 234.48   | 496.13   |
| 3981  | 533   | 515.00   | 2933.00  | 262.20   | 234.80   | 497.00   |
| 3985  | 533   | 515.00   | 2937.00  | 262.75   | 235.12   | 497.87   |
| 3989  | 533   | 515.00   | 2941.00  | 263.30   | 235.44   | 498.74   |
| 3993  | 533   | 515.00   | 2945.00  | 263.86   | 235.76   | 499.62   |
| 3997  | 533   | 515.00   | 2949.00  | 264.41   | 236.08   | 500.49   |
| 4001  | 533   | 515.00   | 2953.00  | 264.96   | 236.40   | 501.36   |
| 4005  | 533   | 515.00   | 2957.00  | 265.51   | 236.72   | 502.23   |
| 4009  | 533   | 515.00   | 2961.00  | 266.06   | 237.04   | 503.10   |
| 4013  | 533   | 515.00   | 2965.00  | 266.62   | 237.36   | 503.98   |
| 4017  | 533   | 515.00   | 2969.00  | 267.17   | 237.68   | 504.85   |
| 4021  | 533   | 515.00   | 2973.00  | 267.72   | 238.00   | 505.72   |
| 4025  | 533   | 515.00   | 2977.00  | 268.27   | 238.32   | 506.59   |
| 4029  | 533   | 515.00   | 2981.00  | 268.82   | 238.64   | 507.46   |
| 4033  | 533   | 515.00   | 2985.00  | 269.38   | 238.96   | 508.34   |
| 4037  | 533   | 515.00   | 2989.00  | 269.93   | 239.28   | 509.21   |
| 4041  | 533   | 515.00   | 2993.00  | 270.48   | 239.60   | 510.08   |
| 4045  | 533   | 515.00   | 2997.00  | 271.03   | 239.92   | 510.95   |
| 4049  | 533   | 515.00   | 3001.00  | 271.58   | 240.24   | 511.82   |
| 4053  | 533   | 515.00   | 3005.00  | 272.14   | 240.56   | 512.70   |
| 4057  | 533   | 515.00   | 3009.00  | 272.69   | 240.88   | 513.57   |
| 4061  | 533   | 515.00   | 3013.00  | 273.24   | 241.20   | 514.44   |
| 4065  | 533   | 515.00   | 3017.00  | 273.79   | 241.52   | 515.31   |
| 4069  | 533   | 515.00   | 3021.00  | 274.34   | 241.84   | 516.18   |
| 4073  | 533   | 515.00   | 3025.00  | 274.90   | 242.16   | 517.06   |
| 4077  | 533   | 515.00   | 3029.00  | 275.45   | 242.48   | 517.93   |
| 4081  | 533   | 515.00   | 3033.00  | 276.00   | 242.80   | 518.80   |
| 4085  | 533   | 515.00   | 3037.00  | 276.55   | 243.12   | 519.67   |
| 4089  | 533   | 515.00   | 3041.00  | 277.10   | 243.44   | 520.54   |
| 4093  | 533   | 515.00   | 3045.00  | 277.66   | 243.76   | 521.42   |
| 4097  | 533   | 515.00   | 3049.00  | 278.21   | 244.08   | 522.29   |
| 4101  | 533   | 515.00   | 3053.00  | 278.76   | 244.40   | 523.16   |
| 4105  | 533   | 515.00   | 3057.00  | 279.31   | 244.72   | 524.03   |
| 4109  | 533   | 515.00   | 3061.00  | 279.86   | 245.04   | 524.90   |
| 4113  | 533   | 515.00   | 3065.00  | 280.42   | 245.36   | 525.78   |
| 4117  | 533   | 515.00   | 3069.00  | 280.97   | 245.68   | 526.65   |



## Monthly table

## Table letter F

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 4121  | 533   | 515.00   | 3073.00  | 281.52   | 246.00   | 527.52   |
| 4125  | 533   | 515.00   | 3077.00  | 282.07   | 246.32   | 528.39   |
| 4129  | 533   | 515.00   | 3081.00  | 282.62   | 246.64   | 529.26   |
| 4133  | 533   | 515.00   | 3085.00  | 283.18   | 246.96   | 530.14   |
| 4137  | 533   | 515.00   | 3089.00  | 283.73   | 247.28   | 531.01   |
| 4141  | 533   | 515.00   | 3093.00  | 284.28   | 247.60   | 531.88   |
| 4145  | 533   | 515.00   | 3097.00  | 284.83   | 247.92   | 532.75   |
| 4149  | 533   | 515.00   | 3101.00  | 285.38   | 248.24   | 533.62   |
| 4153  | 533   | 515.00   | 3105.00  | 285.94   | 248.56   | 534.50   |
| 4157  | 533   | 515.00   | 3109.00  | 286.49   | 248.88   | 535.37   |
| 4161  | 533   | 515.00   | 3113.00  | 287.04   | 249.20   | 536.24   |
| 4165  | 533   | 515.00   | 3117.00  | 287.59   | 249.52   | 537.11   |
| 4169  | 533   | 515.00   | 3121.00  | 288.14   | 249.84   | 537.98   |
| 4173  | 533   | 515.00   | 3125.00  | 288.70   | 250.16   | 538.86   |
| 4177  | 533   | 515.00   | 3129.00  | 289.25   | 250.48   | 539.73   |
| 4181  | 533   | 515.00   | 3133.00  | 289.80   | 250.80   | 540.60   |
| 4185  | 533   | 515.00   | 3137.00  | 290.35   | 251.12   | 541.47   |
| 4189  | 533   | 515.00   | 3141.00  | 290.63   | 251.28   | 541.91   |

If the employee's gross pay is over £4,189, go to page 350

**Weekly table for standard rate NICs  
(employee under 25 apprentice)  
for use from 6 April 2024 to 5 April 2025**

Use this table for employees who are apprentices on an Approved Apprenticeship scheme and under the age of 25.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.12   | 0.12   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.20   | 0.20   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.28   | 0.28   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.36   | 0.36   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.44   | 0.44   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.52   | 0.52   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.60   | 0.60   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.68   | 0.68   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.76   | 0.76   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.84   | 0.84   |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.92   | 0.92   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 1.00   | 1.00   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 1.08   | 1.08   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 1.16   | 1.16   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 1.24   | 1.24   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 1.32   | 1.32   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 1.40   | 1.40   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 1.48   | 1.48   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 1.56   | 1.56   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 1.64   | 1.64   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 1.72   | 1.72   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 1.80   | 1.80   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 1.88   | 1.88   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 1.96   | 1.96   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 2.04   | 2.04   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 2.12   | 2.12   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 2.20   | 2.20   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 2.28   | 2.28   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 2.36   | 2.36   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 2.44   | 2.44   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 2.52   | 2.52   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 2.60   | 2.60   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 2.68   | 2.68   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 2.76   | 2.76   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 2.84   | 2.84   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 2.92   | 2.92   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 3.00   | 3.00   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 3.08   | 3.08   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 3.16   | 3.16   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 3.24   | 3.24   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 3.32   | 3.32   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 3.40   | 3.40   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 3.48   | 3.48   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 3.56   | 3.56   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 3.64   | 3.64   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 3.72   | 3.72   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 3.80   | 3.80   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 3.88   | 3.88   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 3.96   | 3.96   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 4.04   | 4.04   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 4.12   | 4.12   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 4.20   | 4.20   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 4.28   | 4.28   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 4.36   | 4.36   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 4.44   | 4.44   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 4.52   | 4.52   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 4.60   | 4.60   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 4.68   | 4.68   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 4.76   | 4.76   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 4.84   | 4.84   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 4.92   | 4.92   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 5.00   | 5.00   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 5.08   | 5.08   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 5.16   | 5.16   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 5.24   | 5.24   |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 5.32   | 5.32   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 5.40   | 5.40   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 5.48   | 5.48   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 5.56   | 5.56   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 5.64   | 5.64   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 5.72   | 5.72   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 5.80   | 5.80   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 5.88   | 5.88   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 5.96   | 5.96   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 6.04   | 6.04   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 6.12   | 6.12   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 6.20   | 6.20   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 6.28   | 6.28   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 6.36   | 6.36   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 6.44   | 6.44   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 6.52   | 6.52   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 6.60   | 6.60   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 6.68   | 6.68   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 6.76   | 6.76   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 6.84   | 6.84   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 6.92   | 6.92   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 7.00   | 7.00   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 7.08   | 7.08   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 7.16   | 7.16   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 7.24   | 7.24   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 7.32   | 7.32   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 7.40   | 7.40   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 7.48   | 7.48   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 7.56   | 7.56   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 7.64   | 7.64   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 7.72   | 7.72   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 7.80   | 7.80   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 7.88   | 7.88   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 7.96   | 7.96   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 8.04   | 8.04   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 8.12   | 8.12   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 8.20   | 8.20   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 8.28   | 8.28   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 8.36   | 8.36   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 8.44   | 8.44   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 8.52   | 8.52   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 8.60   | 8.60   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 8.68   | 8.68   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 8.76   | 8.76   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 8.84   | 8.84   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 8.92   | 8.92   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 9.00   | 9.00   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 9.08   | 9.08   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 9.16   | 9.16   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 9.24   | 9.24   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 9.32   | 9.32   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 9.40   | 9.40   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 9.48   | 9.48   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 9.56   | 9.56   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 9.64   | 9.64   |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 9.72   | 9.72   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 9.80   | 9.80   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 9.88   | 9.88   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 9.96   | 9.96   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 10.04  | 10.04  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 10.12  | 10.12  |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 10.20  | 10.20  |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 10.28  | 10.28  |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 10.36  | 10.36  |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 10.44  | 10.44  |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 10.52  | 10.52  |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 10.60  | 10.60  |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 10.68  | 10.68  |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 10.76  | 10.76  |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 10.84  | 10.84  |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 10.92  | 10.92  |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 11.00  | 11.00  |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 11.08  | 11.08  |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 11.16  | 11.16  |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 11.24  | 11.24  |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 11.32  | 11.32  |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 11.40  | 11.40  |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 11.48  | 11.48  |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 11.56  | 11.56  |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 11.64  | 11.64  |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 11.72  | 11.72  |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 11.80  | 11.80  |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 11.88  | 11.88  |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 11.96  | 11.96  |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 12.04  | 12.04  |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 12.12  | 12.12  |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 12.20  | 12.20  |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 12.28  | 12.28  |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 12.36  | 12.36  |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 12.44  | 12.44  |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 12.52  | 12.52  |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 12.60  | 12.60  |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 12.68  | 12.68  |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 12.76  | 12.76  |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 12.84  | 12.84  |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 12.92  | 12.92  |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 13.00  | 13.00  |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 13.08  | 13.08  |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 13.16  | 13.16  |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 13.24  | 13.24  |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 13.32  | 13.32  |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 13.40  | 13.40  |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 13.48  | 13.48  |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 13.56  | 13.56  |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 13.64  | 13.64  |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 13.72  | 13.72  |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 13.80  | 13.80  |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 13.88  | 13.88  |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 13.96  | 13.96  |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 14.04  | 14.04  |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 14.12  | 14.12  |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 14.20  | 14.20  |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 14.28  | 14.28  |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 14.36  | 14.36  |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 14.44  | 14.44  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 14.52  | 14.52  |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 14.60  | 14.60  |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 14.68  | 14.68  |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 14.76  | 14.76  |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 14.84  | 14.84  |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 14.92  | 14.92  |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 15.00  | 15.00  |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 15.08  | 15.08  |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 15.16  | 15.16  |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 15.24  | 15.24  |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 15.32  | 15.32  |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 15.40  | 15.40  |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 15.48  | 15.48  |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 15.56  | 15.56  |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 15.64  | 15.64  |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 15.72  | 15.72  |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 15.80  | 15.80  |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 15.88  | 15.88  |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 15.96  | 15.96  |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 16.04  | 16.04  |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 16.12  | 16.12  |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 16.20  | 16.20  |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 16.28  | 16.28  |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 16.36  | 16.36  |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 16.44  | 16.44  |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 16.52  | 16.52  |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 16.60  | 16.60  |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 16.68  | 16.68  |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 16.76  | 16.76  |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 16.84  | 16.84  |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 16.92  | 16.92  |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 17.00  | 17.00  |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 17.08  | 17.08  |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 17.16  | 17.16  |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 17.24  | 17.24  |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 17.32  | 17.32  |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 17.40  | 17.40  |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 17.48  | 17.48  |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 17.56  | 17.56  |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 17.64  | 17.64  |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 17.72  | 17.72  |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 17.80  | 17.80  |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 17.88  | 17.88  |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 17.96  | 17.96  |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 18.04  | 18.04  |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 18.12  | 18.12  |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 18.20  | 18.20  |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 18.28  | 18.28  |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 18.36  | 18.36  |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 18.44  | 18.44  |



Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 18.52  | 18.52  |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 18.60  | 18.60  |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 18.68  | 18.68  |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 18.76  | 18.76  |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 18.84  | 18.84  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 18.92  | 18.92  |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 19.00  | 19.00  |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 19.08  | 19.08  |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 19.12  | 19.12  |
| 482   | 123   | 119.00   | 240.00   | 0.00   | 19.24  | 19.24  |
| 483   | 123   | 119.00   | 241.00   | 0.00   | 19.32  | 19.32  |
| 484   | 123   | 119.00   | 242.00   | 0.00   | 19.40  | 19.40  |
| 485   | 123   | 119.00   | 243.00   | 0.00   | 19.48  | 19.48  |
| 486   | 123   | 119.00   | 244.00   | 0.00   | 19.56  | 19.56  |
| 487   | 123   | 119.00   | 245.00   | 0.00   | 19.64  | 19.64  |
| 488   | 123   | 119.00   | 246.00   | 0.00   | 19.72  | 19.72  |
| 489   | 123   | 119.00   | 247.00   | 0.00   | 19.80  | 19.80  |
| 490   | 123   | 119.00   | 248.00   | 0.00   | 19.88  | 19.88  |
| 491   | 123   | 119.00   | 249.00   | 0.00   | 19.96  | 19.96  |
| 492   | 123   | 119.00   | 250.00   | 0.00   | 20.04  | 20.04  |
| 493   | 123   | 119.00   | 251.00   | 0.00   | 20.12  | 20.12  |
| 494   | 123   | 119.00   | 252.00   | 0.00   | 20.20  | 20.20  |
| 495   | 123   | 119.00   | 253.00   | 0.00   | 20.28  | 20.28  |
| 496   | 123   | 119.00   | 254.00   | 0.00   | 20.36  | 20.36  |
| 497   | 123   | 119.00   | 255.00   | 0.00   | 20.44  | 20.44  |
| 498   | 123   | 119.00   | 256.00   | 0.00   | 20.52  | 20.52  |
| 499   | 123   | 119.00   | 257.00   | 0.00   | 20.60  | 20.60  |
| 500   | 123   | 119.00   | 258.00   | 0.00   | 20.68  | 20.68  |
| 501   | 123   | 119.00   | 259.00   | 0.00   | 20.76  | 20.76  |
| 502   | 123   | 119.00   | 260.00   | 0.00   | 20.84  | 20.84  |
| 503   | 123   | 119.00   | 261.00   | 0.00   | 20.92  | 20.92  |
| 504   | 123   | 119.00   | 262.00   | 0.00   | 21.00  | 21.00  |
| 505   | 123   | 119.00   | 263.00   | 0.00   | 21.08  | 21.08  |
| 506   | 123   | 119.00   | 264.00   | 0.00   | 21.16  | 21.16  |
| 507   | 123   | 119.00   | 265.00   | 0.00   | 21.24  | 21.24  |
| 508   | 123   | 119.00   | 266.00   | 0.00   | 21.32  | 21.32  |
| 509   | 123   | 119.00   | 267.00   | 0.00   | 21.40  | 21.40  |
| 510   | 123   | 119.00   | 268.00   | 0.00   | 21.48  | 21.48  |
| 511   | 123   | 119.00   | 269.00   | 0.00   | 21.56  | 21.56  |
| 512   | 123   | 119.00   | 270.00   | 0.00   | 21.64  | 21.64  |
| 513   | 123   | 119.00   | 271.00   | 0.00   | 21.72  | 21.72  |
| 514   | 123   | 119.00   | 272.00   | 0.00   | 21.80  | 21.80  |
| 515   | 123   | 119.00   | 273.00   | 0.00   | 21.88  | 21.88  |
| 516   | 123   | 119.00   | 274.00   | 0.00   | 21.96  | 21.96  |
| 517   | 123   | 119.00   | 275.00   | 0.00   | 22.04  | 22.04  |
| 518   | 123   | 119.00   | 276.00   | 0.00   | 22.12  | 22.12  |
| 519   | 123   | 119.00   | 277.00   | 0.00   | 22.20  | 22.20  |
| 520   | 123   | 119.00   | 278.00   | 0.00   | 22.28  | 22.28  |
| 521   | 123   | 119.00   | 279.00   | 0.00   | 22.36  | 22.36  |
| 522   | 123   | 119.00   | 280.00   | 0.00   | 22.44  | 22.44  |
| 523   | 123   | 119.00   | 281.00   | 0.00   | 22.52  | 22.52  |
| 524   | 123   | 119.00   | 282.00   | 0.00   | 22.60  | 22.60  |
| 525   | 123   | 119.00   | 283.00   | 0.00   | 22.68  | 22.68  |
| 526   | 123   | 119.00   | 284.00   | 0.00   | 22.76  | 22.76  |
| 527   | 123   | 119.00   | 285.00   | 0.00   | 22.84  | 22.84  |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 0.00   | 22.92  | 22.92  |
| 529   | 123   | 119.00   | 287.00   | 0.00   | 23.00  | 23.00  |
| 530   | 123   | 119.00   | 288.00   | 0.00   | 23.08  | 23.08  |
| 531   | 123   | 119.00   | 289.00   | 0.00   | 23.16  | 23.16  |
| 532   | 123   | 119.00   | 290.00   | 0.00   | 23.24  | 23.24  |
| 533   | 123   | 119.00   | 291.00   | 0.00   | 23.32  | 23.32  |
| 534   | 123   | 119.00   | 292.00   | 0.00   | 23.40  | 23.40  |
| 535   | 123   | 119.00   | 293.00   | 0.00   | 23.48  | 23.48  |
| 536   | 123   | 119.00   | 294.00   | 0.00   | 23.56  | 23.56  |
| 537   | 123   | 119.00   | 295.00   | 0.00   | 23.64  | 23.64  |
| 538   | 123   | 119.00   | 296.00   | 0.00   | 23.72  | 23.72  |
| 539   | 123   | 119.00   | 297.00   | 0.00   | 23.80  | 23.80  |
| 540   | 123   | 119.00   | 298.00   | 0.00   | 23.88  | 23.88  |
| 541   | 123   | 119.00   | 299.00   | 0.00   | 23.96  | 23.96  |
| 542   | 123   | 119.00   | 300.00   | 0.00   | 24.04  | 24.04  |
| 543   | 123   | 119.00   | 301.00   | 0.00   | 24.12  | 24.12  |
| 544   | 123   | 119.00   | 302.00   | 0.00   | 24.20  | 24.20  |
| 545   | 123   | 119.00   | 303.00   | 0.00   | 24.28  | 24.28  |
| 546   | 123   | 119.00   | 304.00   | 0.00   | 24.36  | 24.36  |
| 547   | 123   | 119.00   | 305.00   | 0.00   | 24.44  | 24.44  |
| 548   | 123   | 119.00   | 306.00   | 0.00   | 24.52  | 24.52  |
| 549   | 123   | 119.00   | 307.00   | 0.00   | 24.60  | 24.60  |
| 550   | 123   | 119.00   | 308.00   | 0.00   | 24.68  | 24.68  |
| 551   | 123   | 119.00   | 309.00   | 0.00   | 24.76  | 24.76  |
| 552   | 123   | 119.00   | 310.00   | 0.00   | 24.84  | 24.84  |
| 553   | 123   | 119.00   | 311.00   | 0.00   | 24.92  | 24.92  |
| 554   | 123   | 119.00   | 312.00   | 0.00   | 25.00  | 25.00  |
| 555   | 123   | 119.00   | 313.00   | 0.00   | 25.08  | 25.08  |
| 556   | 123   | 119.00   | 314.00   | 0.00   | 25.16  | 25.16  |
| 557   | 123   | 119.00   | 315.00   | 0.00   | 25.24  | 25.24  |
| 558   | 123   | 119.00   | 316.00   | 0.00   | 25.32  | 25.32  |
| 559   | 123   | 119.00   | 317.00   | 0.00   | 25.40  | 25.40  |
| 560   | 123   | 119.00   | 318.00   | 0.00   | 25.48  | 25.48  |
| 561   | 123   | 119.00   | 319.00   | 0.00   | 25.56  | 25.56  |
| 562   | 123   | 119.00   | 320.00   | 0.00   | 25.64  | 25.64  |
| 563   | 123   | 119.00   | 321.00   | 0.00   | 25.72  | 25.72  |
| 564   | 123   | 119.00   | 322.00   | 0.00   | 25.80  | 25.80  |
| 565   | 123   | 119.00   | 323.00   | 0.00   | 25.88  | 25.88  |
| 566   | 123   | 119.00   | 324.00   | 0.00   | 25.96  | 25.96  |
| 567   | 123   | 119.00   | 325.00   | 0.00   | 26.04  | 26.04  |
| 568   | 123   | 119.00   | 326.00   | 0.00   | 26.12  | 26.12  |
| 569   | 123   | 119.00   | 327.00   | 0.00   | 26.20  | 26.20  |
| 570   | 123   | 119.00   | 328.00   | 0.00   | 26.28  | 26.28  |
| 571   | 123   | 119.00   | 329.00   | 0.00   | 26.36  | 26.36  |
| 572   | 123   | 119.00   | 330.00   | 0.00   | 26.44  | 26.44  |
| 573   | 123   | 119.00   | 331.00   | 0.00   | 26.52  | 26.52  |
| 574   | 123   | 119.00   | 332.00   | 0.00   | 26.60  | 26.60  |
| 575   | 123   | 119.00   | 333.00   | 0.00   | 26.68  | 26.68  |
| 576   | 123   | 119.00   | 334.00   | 0.00   | 26.76  | 26.76  |
| 577   | 123   | 119.00   | 335.00   | 0.00   | 26.84  | 26.84  |
| 578   | 123   | 119.00   | 336.00   | 0.00   | 26.92  | 26.92  |
| 579   | 123   | 119.00   | 337.00   | 0.00   | 27.00  | 27.00  |
| 580   | 123   | 119.00   | 338.00   | 0.00   | 27.08  | 27.08  |
| 581   | 123   | 119.00   | 339.00   | 0.00   | 27.16  | 27.16  |
| 582   | 123   | 119.00   | 340.00   | 0.00   | 27.24  | 27.24  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 0.00   | 27.32  | 27.32  |
| 584   | 123   | 119.00   | 342.00   | 0.00   | 27.40  | 27.40  |
| 585   | 123   | 119.00   | 343.00   | 0.00   | 27.48  | 27.48  |
| 586   | 123   | 119.00   | 344.00   | 0.00   | 27.56  | 27.56  |
| 587   | 123   | 119.00   | 345.00   | 0.00   | 27.64  | 27.64  |
| 588   | 123   | 119.00   | 346.00   | 0.00   | 27.72  | 27.72  |
| 589   | 123   | 119.00   | 347.00   | 0.00   | 27.80  | 27.80  |
| 590   | 123   | 119.00   | 348.00   | 0.00   | 27.88  | 27.88  |
| 591   | 123   | 119.00   | 349.00   | 0.00   | 27.96  | 27.96  |
| 592   | 123   | 119.00   | 350.00   | 0.00   | 28.04  | 28.04  |
| 593   | 123   | 119.00   | 351.00   | 0.00   | 28.12  | 28.12  |
| 594   | 123   | 119.00   | 352.00   | 0.00   | 28.20  | 28.20  |
| 595   | 123   | 119.00   | 353.00   | 0.00   | 28.28  | 28.28  |
| 596   | 123   | 119.00   | 354.00   | 0.00   | 28.36  | 28.36  |
| 597   | 123   | 119.00   | 355.00   | 0.00   | 28.44  | 28.44  |
| 598   | 123   | 119.00   | 356.00   | 0.00   | 28.52  | 28.52  |
| 599   | 123   | 119.00   | 357.00   | 0.00   | 28.60  | 28.60  |
| 600   | 123   | 119.00   | 358.00   | 0.00   | 28.68  | 28.68  |
| 601   | 123   | 119.00   | 359.00   | 0.00   | 28.76  | 28.76  |
| 602   | 123   | 119.00   | 360.00   | 0.00   | 28.84  | 28.84  |
| 603   | 123   | 119.00   | 361.00   | 0.00   | 28.92  | 28.92  |
| 604   | 123   | 119.00   | 362.00   | 0.00   | 29.00  | 29.00  |
| 605   | 123   | 119.00   | 363.00   | 0.00   | 29.08  | 29.08  |
| 606   | 123   | 119.00   | 364.00   | 0.00   | 29.16  | 29.16  |
| 607   | 123   | 119.00   | 365.00   | 0.00   | 29.24  | 29.24  |
| 608   | 123   | 119.00   | 366.00   | 0.00   | 29.32  | 29.32  |
| 609   | 123   | 119.00   | 367.00   | 0.00   | 29.40  | 29.40  |
| 610   | 123   | 119.00   | 368.00   | 0.00   | 29.48  | 29.48  |
| 611   | 123   | 119.00   | 369.00   | 0.00   | 29.56  | 29.56  |
| 612   | 123   | 119.00   | 370.00   | 0.00   | 29.64  | 29.64  |
| 613   | 123   | 119.00   | 371.00   | 0.00   | 29.72  | 29.72  |
| 614   | 123   | 119.00   | 372.00   | 0.00   | 29.80  | 29.80  |
| 615   | 123   | 119.00   | 373.00   | 0.00   | 29.88  | 29.88  |
| 616   | 123   | 119.00   | 374.00   | 0.00   | 29.96  | 29.96  |
| 617   | 123   | 119.00   | 375.00   | 0.00   | 30.04  | 30.04  |
| 618   | 123   | 119.00   | 376.00   | 0.00   | 30.12  | 30.12  |
| 619   | 123   | 119.00   | 377.00   | 0.00   | 30.20  | 30.20  |
| 620   | 123   | 119.00   | 378.00   | 0.00   | 30.28  | 30.28  |
| 621   | 123   | 119.00   | 379.00   | 0.00   | 30.36  | 30.36  |
| 622   | 123   | 119.00   | 380.00   | 0.00   | 30.44  | 30.44  |
| 623   | 123   | 119.00   | 381.00   | 0.00   | 30.52  | 30.52  |
| 624   | 123   | 119.00   | 382.00   | 0.00   | 30.60  | 30.60  |
| 625   | 123   | 119.00   | 383.00   | 0.00   | 30.68  | 30.68  |
| 626   | 123   | 119.00   | 384.00   | 0.00   | 30.76  | 30.76  |
| 627   | 123   | 119.00   | 385.00   | 0.00   | 30.84  | 30.84  |
| 628   | 123   | 119.00   | 386.00   | 0.00   | 30.92  | 30.92  |
| 629   | 123   | 119.00   | 387.00   | 0.00   | 31.00  | 31.00  |
| 630   | 123   | 119.00   | 388.00   | 0.00   | 31.08  | 31.08  |
| 631   | 123   | 119.00   | 389.00   | 0.00   | 31.16  | 31.16  |
| 632   | 123   | 119.00   | 390.00   | 0.00   | 31.24  | 31.24  |
| 633   | 123   | 119.00   | 391.00   | 0.00   | 31.32  | 31.32  |
| 634   | 123   | 119.00   | 392.00   | 0.00   | 31.40  | 31.40  |
| 635   | 123   | 119.00   | 393.00   | 0.00   | 31.48  | 31.48  |
| 636   | 123   | 119.00   | 394.00   | 0.00   | 31.56  | 31.56  |
| 637   | 123   | 119.00   | 395.00   | 0.00   | 31.64  | 31.64  |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 0.00   | 31.72  | 31.72  |
| 639   | 123   | 119.00   | 397.00   | 0.00   | 31.80  | 31.80  |
| 640   | 123   | 119.00   | 398.00   | 0.00   | 31.88  | 31.88  |
| 641   | 123   | 119.00   | 399.00   | 0.00   | 31.96  | 31.96  |
| 642   | 123   | 119.00   | 400.00   | 0.00   | 32.04  | 32.04  |
| 643   | 123   | 119.00   | 401.00   | 0.00   | 32.12  | 32.12  |
| 644   | 123   | 119.00   | 402.00   | 0.00   | 32.20  | 32.20  |
| 645   | 123   | 119.00   | 403.00   | 0.00   | 32.28  | 32.28  |
| 646   | 123   | 119.00   | 404.00   | 0.00   | 32.36  | 32.36  |
| 647   | 123   | 119.00   | 405.00   | 0.00   | 32.44  | 32.44  |
| 648   | 123   | 119.00   | 406.00   | 0.00   | 32.52  | 32.52  |
| 649   | 123   | 119.00   | 407.00   | 0.00   | 32.60  | 32.60  |
| 650   | 123   | 119.00   | 408.00   | 0.00   | 32.68  | 32.68  |
| 651   | 123   | 119.00   | 409.00   | 0.00   | 32.76  | 32.76  |
| 652   | 123   | 119.00   | 410.00   | 0.00   | 32.84  | 32.84  |
| 653   | 123   | 119.00   | 411.00   | 0.00   | 32.92  | 32.92  |
| 654   | 123   | 119.00   | 412.00   | 0.00   | 33.00  | 33.00  |
| 655   | 123   | 119.00   | 413.00   | 0.00   | 33.08  | 33.08  |
| 656   | 123   | 119.00   | 414.00   | 0.00   | 33.16  | 33.16  |
| 657   | 123   | 119.00   | 415.00   | 0.00   | 33.24  | 33.24  |
| 658   | 123   | 119.00   | 416.00   | 0.00   | 33.32  | 33.32  |
| 659   | 123   | 119.00   | 417.00   | 0.00   | 33.40  | 33.40  |
| 660   | 123   | 119.00   | 418.00   | 0.00   | 33.48  | 33.48  |
| 661   | 123   | 119.00   | 419.00   | 0.00   | 33.56  | 33.56  |
| 662   | 123   | 119.00   | 420.00   | 0.00   | 33.64  | 33.64  |
| 663   | 123   | 119.00   | 421.00   | 0.00   | 33.72  | 33.72  |
| 664   | 123   | 119.00   | 422.00   | 0.00   | 33.80  | 33.80  |
| 665   | 123   | 119.00   | 423.00   | 0.00   | 33.88  | 33.88  |
| 666   | 123   | 119.00   | 424.00   | 0.00   | 33.96  | 33.96  |
| 667   | 123   | 119.00   | 425.00   | 0.00   | 34.04  | 34.04  |
| 668   | 123   | 119.00   | 426.00   | 0.00   | 34.12  | 34.12  |
| 669   | 123   | 119.00   | 427.00   | 0.00   | 34.20  | 34.20  |
| 670   | 123   | 119.00   | 428.00   | 0.00   | 34.28  | 34.28  |
| 671   | 123   | 119.00   | 429.00   | 0.00   | 34.36  | 34.36  |
| 672   | 123   | 119.00   | 430.00   | 0.00   | 34.44  | 34.44  |
| 673   | 123   | 119.00   | 431.00   | 0.00   | 34.52  | 34.52  |
| 674   | 123   | 119.00   | 432.00   | 0.00   | 34.60  | 34.60  |
| 675   | 123   | 119.00   | 433.00   | 0.00   | 34.68  | 34.68  |
| 676   | 123   | 119.00   | 434.00   | 0.00   | 34.76  | 34.76  |
| 677   | 123   | 119.00   | 435.00   | 0.00   | 34.84  | 34.84  |
| 678   | 123   | 119.00   | 436.00   | 0.00   | 34.92  | 34.92  |
| 679   | 123   | 119.00   | 437.00   | 0.00   | 35.00  | 35.00  |
| 680   | 123   | 119.00   | 438.00   | 0.00   | 35.08  | 35.08  |
| 681   | 123   | 119.00   | 439.00   | 0.00   | 35.16  | 35.16  |
| 682   | 123   | 119.00   | 440.00   | 0.00   | 35.24  | 35.24  |
| 683   | 123   | 119.00   | 441.00   | 0.00   | 35.32  | 35.32  |
| 684   | 123   | 119.00   | 442.00   | 0.00   | 35.40  | 35.40  |
| 685   | 123   | 119.00   | 443.00   | 0.00   | 35.48  | 35.48  |
| 686   | 123   | 119.00   | 444.00   | 0.00   | 35.56  | 35.56  |
| 687   | 123   | 119.00   | 445.00   | 0.00   | 35.64  | 35.64  |
| 688   | 123   | 119.00   | 446.00   | 0.00   | 35.72  | 35.72  |
| 689   | 123   | 119.00   | 447.00   | 0.00   | 35.80  | 35.80  |
| 690   | 123   | 119.00   | 448.00   | 0.00   | 35.88  | 35.88  |
| 691   | 123   | 119.00   | 449.00   | 0.00   | 35.96  | 35.96  |
| 692   | 123   | 119.00   | 450.00   | 0.00   | 36.04  | 36.04  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 0.00   | 36.12  | 36.12  |
| 694   | 123   | 119.00   | 452.00   | 0.00   | 36.20  | 36.20  |
| 695   | 123   | 119.00   | 453.00   | 0.00   | 36.28  | 36.28  |
| 696   | 123   | 119.00   | 454.00   | 0.00   | 36.36  | 36.36  |
| 697   | 123   | 119.00   | 455.00   | 0.00   | 36.44  | 36.44  |
| 698   | 123   | 119.00   | 456.00   | 0.00   | 36.52  | 36.52  |
| 699   | 123   | 119.00   | 457.00   | 0.00   | 36.60  | 36.60  |
| 700   | 123   | 119.00   | 458.00   | 0.00   | 36.68  | 36.68  |
| 701   | 123   | 119.00   | 459.00   | 0.00   | 36.76  | 36.76  |
| 702   | 123   | 119.00   | 460.00   | 0.00   | 36.84  | 36.84  |
| 703   | 123   | 119.00   | 461.00   | 0.00   | 36.92  | 36.92  |
| 704   | 123   | 119.00   | 462.00   | 0.00   | 37.00  | 37.00  |
| 705   | 123   | 119.00   | 463.00   | 0.00   | 37.08  | 37.08  |
| 706   | 123   | 119.00   | 464.00   | 0.00   | 37.16  | 37.16  |
| 707   | 123   | 119.00   | 465.00   | 0.00   | 37.24  | 37.24  |
| 708   | 123   | 119.00   | 466.00   | 0.00   | 37.32  | 37.32  |
| 709   | 123   | 119.00   | 467.00   | 0.00   | 37.40  | 37.40  |
| 710   | 123   | 119.00   | 468.00   | 0.00   | 37.48  | 37.48  |
| 711   | 123   | 119.00   | 469.00   | 0.00   | 37.56  | 37.56  |
| 712   | 123   | 119.00   | 470.00   | 0.00   | 37.64  | 37.64  |
| 713   | 123   | 119.00   | 471.00   | 0.00   | 37.72  | 37.72  |
| 714   | 123   | 119.00   | 472.00   | 0.00   | 37.80  | 37.80  |
| 715   | 123   | 119.00   | 473.00   | 0.00   | 37.88  | 37.88  |
| 716   | 123   | 119.00   | 474.00   | 0.00   | 37.96  | 37.96  |
| 717   | 123   | 119.00   | 475.00   | 0.00   | 38.04  | 38.04  |
| 718   | 123   | 119.00   | 476.00   | 0.00   | 38.12  | 38.12  |
| 719   | 123   | 119.00   | 477.00   | 0.00   | 38.20  | 38.20  |
| 720   | 123   | 119.00   | 478.00   | 0.00   | 38.28  | 38.28  |
| 721   | 123   | 119.00   | 479.00   | 0.00   | 38.36  | 38.36  |
| 722   | 123   | 119.00   | 480.00   | 0.00   | 38.44  | 38.44  |
| 723   | 123   | 119.00   | 481.00   | 0.00   | 38.52  | 38.52  |
| 724   | 123   | 119.00   | 482.00   | 0.00   | 38.60  | 38.60  |
| 725   | 123   | 119.00   | 483.00   | 0.00   | 38.68  | 38.68  |
| 726   | 123   | 119.00   | 484.00   | 0.00   | 38.76  | 38.76  |
| 727   | 123   | 119.00   | 485.00   | 0.00   | 38.84  | 38.84  |
| 728   | 123   | 119.00   | 486.00   | 0.00   | 38.92  | 38.92  |
| 729   | 123   | 119.00   | 487.00   | 0.00   | 39.00  | 39.00  |
| 730   | 123   | 119.00   | 488.00   | 0.00   | 39.08  | 39.08  |
| 731   | 123   | 119.00   | 489.00   | 0.00   | 39.16  | 39.16  |
| 732   | 123   | 119.00   | 490.00   | 0.00   | 39.24  | 39.24  |
| 733   | 123   | 119.00   | 491.00   | 0.00   | 39.32  | 39.32  |
| 734   | 123   | 119.00   | 492.00   | 0.00   | 39.40  | 39.40  |
| 735   | 123   | 119.00   | 493.00   | 0.00   | 39.48  | 39.48  |
| 736   | 123   | 119.00   | 494.00   | 0.00   | 39.56  | 39.56  |
| 737   | 123   | 119.00   | 495.00   | 0.00   | 39.64  | 39.64  |
| 738   | 123   | 119.00   | 496.00   | 0.00   | 39.72  | 39.72  |
| 739   | 123   | 119.00   | 497.00   | 0.00   | 39.80  | 39.80  |
| 740   | 123   | 119.00   | 498.00   | 0.00   | 39.88  | 39.88  |
| 741   | 123   | 119.00   | 499.00   | 0.00   | 39.96  | 39.96  |
| 742   | 123   | 119.00   | 500.00   | 0.00   | 40.04  | 40.04  |
| 743   | 123   | 119.00   | 501.00   | 0.00   | 40.12  | 40.12  |
| 744   | 123   | 119.00   | 502.00   | 0.00   | 40.20  | 40.20  |
| 745   | 123   | 119.00   | 503.00   | 0.00   | 40.28  | 40.28  |
| 746   | 123   | 119.00   | 504.00   | 0.00   | 40.36  | 40.36  |
| 747   | 123   | 119.00   | 505.00   | 0.00   | 40.44  | 40.44  |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 0.00   | 40.52  | 40.52  |
| 749   | 123   | 119.00   | 507.00   | 0.00   | 40.60  | 40.60  |
| 750   | 123   | 119.00   | 508.00   | 0.00   | 40.68  | 40.68  |
| 751   | 123   | 119.00   | 509.00   | 0.00   | 40.76  | 40.76  |
| 752   | 123   | 119.00   | 510.00   | 0.00   | 40.84  | 40.84  |
| 753   | 123   | 119.00   | 511.00   | 0.00   | 40.92  | 40.92  |
| 754   | 123   | 119.00   | 512.00   | 0.00   | 41.00  | 41.00  |
| 755   | 123   | 119.00   | 513.00   | 0.00   | 41.08  | 41.08  |
| 756   | 123   | 119.00   | 514.00   | 0.00   | 41.16  | 41.16  |
| 757   | 123   | 119.00   | 515.00   | 0.00   | 41.24  | 41.24  |
| 758   | 123   | 119.00   | 516.00   | 0.00   | 41.32  | 41.32  |
| 759   | 123   | 119.00   | 517.00   | 0.00   | 41.40  | 41.40  |
| 760   | 123   | 119.00   | 518.00   | 0.00   | 41.48  | 41.48  |
| 761   | 123   | 119.00   | 519.00   | 0.00   | 41.56  | 41.56  |
| 762   | 123   | 119.00   | 520.00   | 0.00   | 41.64  | 41.64  |
| 763   | 123   | 119.00   | 521.00   | 0.00   | 41.72  | 41.72  |
| 764   | 123   | 119.00   | 522.00   | 0.00   | 41.80  | 41.80  |
| 765   | 123   | 119.00   | 523.00   | 0.00   | 41.88  | 41.88  |
| 766   | 123   | 119.00   | 524.00   | 0.00   | 41.96  | 41.96  |
| 767   | 123   | 119.00   | 525.00   | 0.00   | 42.04  | 42.04  |
| 768   | 123   | 119.00   | 526.00   | 0.00   | 42.12  | 42.12  |
| 769   | 123   | 119.00   | 527.00   | 0.00   | 42.20  | 42.20  |
| 770   | 123   | 119.00   | 528.00   | 0.00   | 42.28  | 42.28  |
| 771   | 123   | 119.00   | 529.00   | 0.00   | 42.36  | 42.36  |
| 772   | 123   | 119.00   | 530.00   | 0.00   | 42.44  | 42.44  |
| 773   | 123   | 119.00   | 531.00   | 0.00   | 42.52  | 42.52  |
| 774   | 123   | 119.00   | 532.00   | 0.00   | 42.60  | 42.60  |
| 775   | 123   | 119.00   | 533.00   | 0.00   | 42.68  | 42.68  |
| 776   | 123   | 119.00   | 534.00   | 0.00   | 42.76  | 42.76  |
| 777   | 123   | 119.00   | 535.00   | 0.00   | 42.84  | 42.84  |
| 778   | 123   | 119.00   | 536.00   | 0.00   | 42.92  | 42.92  |
| 779   | 123   | 119.00   | 537.00   | 0.00   | 43.00  | 43.00  |
| 780   | 123   | 119.00   | 538.00   | 0.00   | 43.08  | 43.08  |
| 781   | 123   | 119.00   | 539.00   | 0.00   | 43.16  | 43.16  |
| 782   | 123   | 119.00   | 540.00   | 0.00   | 43.24  | 43.24  |
| 783   | 123   | 119.00   | 541.00   | 0.00   | 43.32  | 43.32  |
| 784   | 123   | 119.00   | 542.00   | 0.00   | 43.40  | 43.40  |
| 785   | 123   | 119.00   | 543.00   | 0.00   | 43.48  | 43.48  |
| 786   | 123   | 119.00   | 544.00   | 0.00   | 43.56  | 43.56  |
| 787   | 123   | 119.00   | 545.00   | 0.00   | 43.64  | 43.64  |
| 788   | 123   | 119.00   | 546.00   | 0.00   | 43.72  | 43.72  |
| 789   | 123   | 119.00   | 547.00   | 0.00   | 43.80  | 43.80  |
| 790   | 123   | 119.00   | 548.00   | 0.00   | 43.88  | 43.88  |
| 791   | 123   | 119.00   | 549.00   | 0.00   | 43.96  | 43.96  |
| 792   | 123   | 119.00   | 550.00   | 0.00   | 44.04  | 44.04  |
| 793   | 123   | 119.00   | 551.00   | 0.00   | 44.12  | 44.12  |
| 794   | 123   | 119.00   | 552.00   | 0.00   | 44.20  | 44.20  |
| 795   | 123   | 119.00   | 553.00   | 0.00   | 44.28  | 44.28  |
| 796   | 123   | 119.00   | 554.00   | 0.00   | 44.36  | 44.36  |
| 797   | 123   | 119.00   | 555.00   | 0.00   | 44.44  | 44.44  |
| 798   | 123   | 119.00   | 556.00   | 0.00   | 44.52  | 44.52  |
| 799   | 123   | 119.00   | 557.00   | 0.00   | 44.60  | 44.60  |
| 800   | 123   | 119.00   | 558.00   | 0.00   | 44.68  | 44.68  |
| 801   | 123   | 119.00   | 559.00   | 0.00   | 44.76  | 44.76  |
| 802   | 123   | 119.00   | 560.00   | 0.00   | 44.84  | 44.84  |

## Table letter H

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 0.00   | 44.92  | 44.92  |
| 804   | 123   | 119.00   | 562.00   | 0.00   | 45.00  | 45.00  |
| 805   | 123   | 119.00   | 563.00   | 0.00   | 45.08  | 45.08  |
| 806   | 123   | 119.00   | 564.00   | 0.00   | 45.16  | 45.16  |
| 807   | 123   | 119.00   | 565.00   | 0.00   | 45.24  | 45.24  |
| 808   | 123   | 119.00   | 566.00   | 0.00   | 45.32  | 45.32  |
| 809   | 123   | 119.00   | 567.00   | 0.00   | 45.40  | 45.40  |
| 810   | 123   | 119.00   | 568.00   | 0.00   | 45.48  | 45.48  |
| 811   | 123   | 119.00   | 569.00   | 0.00   | 45.56  | 45.56  |
| 812   | 123   | 119.00   | 570.00   | 0.00   | 45.64  | 45.64  |
| 813   | 123   | 119.00   | 571.00   | 0.00   | 45.72  | 45.72  |
| 814   | 123   | 119.00   | 572.00   | 0.00   | 45.80  | 45.80  |
| 815   | 123   | 119.00   | 573.00   | 0.00   | 45.88  | 45.88  |
| 816   | 123   | 119.00   | 574.00   | 0.00   | 45.96  | 45.96  |
| 817   | 123   | 119.00   | 575.00   | 0.00   | 46.04  | 46.04  |
| 818   | 123   | 119.00   | 576.00   | 0.00   | 46.12  | 46.12  |
| 819   | 123   | 119.00   | 577.00   | 0.00   | 46.20  | 46.20  |
| 820   | 123   | 119.00   | 578.00   | 0.00   | 46.28  | 46.28  |
| 821   | 123   | 119.00   | 579.00   | 0.00   | 46.36  | 46.36  |
| 822   | 123   | 119.00   | 580.00   | 0.00   | 46.44  | 46.44  |
| 823   | 123   | 119.00   | 581.00   | 0.00   | 46.52  | 46.52  |
| 824   | 123   | 119.00   | 582.00   | 0.00   | 46.60  | 46.60  |
| 825   | 123   | 119.00   | 583.00   | 0.00   | 46.68  | 46.68  |
| 826   | 123   | 119.00   | 584.00   | 0.00   | 46.76  | 46.76  |
| 827   | 123   | 119.00   | 585.00   | 0.00   | 46.84  | 46.84  |
| 828   | 123   | 119.00   | 586.00   | 0.00   | 46.92  | 46.92  |
| 829   | 123   | 119.00   | 587.00   | 0.00   | 47.00  | 47.00  |
| 830   | 123   | 119.00   | 588.00   | 0.00   | 47.08  | 47.08  |
| 831   | 123   | 119.00   | 589.00   | 0.00   | 47.16  | 47.16  |
| 832   | 123   | 119.00   | 590.00   | 0.00   | 47.24  | 47.24  |
| 833   | 123   | 119.00   | 591.00   | 0.00   | 47.32  | 47.32  |
| 834   | 123   | 119.00   | 592.00   | 0.00   | 47.40  | 47.40  |
| 835   | 123   | 119.00   | 593.00   | 0.00   | 47.48  | 47.48  |
| 836   | 123   | 119.00   | 594.00   | 0.00   | 47.56  | 47.56  |
| 837   | 123   | 119.00   | 595.00   | 0.00   | 47.64  | 47.64  |
| 838   | 123   | 119.00   | 596.00   | 0.00   | 47.72  | 47.72  |
| 839   | 123   | 119.00   | 597.00   | 0.00   | 47.80  | 47.80  |
| 840   | 123   | 119.00   | 598.00   | 0.00   | 47.88  | 47.88  |
| 841   | 123   | 119.00   | 599.00   | 0.00   | 47.96  | 47.96  |
| 842   | 123   | 119.00   | 600.00   | 0.00   | 48.04  | 48.04  |
| 843   | 123   | 119.00   | 601.00   | 0.00   | 48.12  | 48.12  |
| 844   | 123   | 119.00   | 602.00   | 0.00   | 48.20  | 48.20  |
| 845   | 123   | 119.00   | 603.00   | 0.00   | 48.28  | 48.28  |
| 846   | 123   | 119.00   | 604.00   | 0.00   | 48.36  | 48.36  |
| 847   | 123   | 119.00   | 605.00   | 0.00   | 48.44  | 48.44  |
| 848   | 123   | 119.00   | 606.00   | 0.00   | 48.52  | 48.52  |
| 849   | 123   | 119.00   | 607.00   | 0.00   | 48.60  | 48.60  |
| 850   | 123   | 119.00   | 608.00   | 0.00   | 48.68  | 48.68  |
| 851   | 123   | 119.00   | 609.00   | 0.00   | 48.76  | 48.76  |
| 852   | 123   | 119.00   | 610.00   | 0.00   | 48.84  | 48.84  |
| 853   | 123   | 119.00   | 611.00   | 0.00   | 48.92  | 48.92  |
| 854   | 123   | 119.00   | 612.00   | 0.00   | 49.00  | 49.00  |
| 855   | 123   | 119.00   | 613.00   | 0.00   | 49.08  | 49.08  |
| 856   | 123   | 119.00   | 614.00   | 0.00   | 49.16  | 49.16  |
| 857   | 123   | 119.00   | 615.00   | 0.00   | 49.24  | 49.24  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 0.00   | 49.32  | 49.32  |
| 859   | 123   | 119.00   | 617.00   | 0.00   | 49.40  | 49.40  |
| 860   | 123   | 119.00   | 618.00   | 0.00   | 49.48  | 49.48  |
| 861   | 123   | 119.00   | 619.00   | 0.00   | 49.56  | 49.56  |
| 862   | 123   | 119.00   | 620.00   | 0.00   | 49.64  | 49.64  |
| 863   | 123   | 119.00   | 621.00   | 0.00   | 49.72  | 49.72  |
| 864   | 123   | 119.00   | 622.00   | 0.00   | 49.80  | 49.80  |
| 865   | 123   | 119.00   | 623.00   | 0.00   | 49.88  | 49.88  |
| 866   | 123   | 119.00   | 624.00   | 0.00   | 49.96  | 49.96  |
| 867   | 123   | 119.00   | 625.00   | 0.00   | 50.04  | 50.04  |
| 868   | 123   | 119.00   | 626.00   | 0.00   | 50.12  | 50.12  |
| 869   | 123   | 119.00   | 627.00   | 0.00   | 50.20  | 50.20  |
| 870   | 123   | 119.00   | 628.00   | 0.00   | 50.28  | 50.28  |
| 871   | 123   | 119.00   | 629.00   | 0.00   | 50.36  | 50.36  |
| 872   | 123   | 119.00   | 630.00   | 0.00   | 50.44  | 50.44  |
| 873   | 123   | 119.00   | 631.00   | 0.00   | 50.52  | 50.52  |
| 874   | 123   | 119.00   | 632.00   | 0.00   | 50.60  | 50.60  |
| 875   | 123   | 119.00   | 633.00   | 0.00   | 50.68  | 50.68  |
| 876   | 123   | 119.00   | 634.00   | 0.00   | 50.76  | 50.76  |
| 877   | 123   | 119.00   | 635.00   | 0.00   | 50.84  | 50.84  |
| 878   | 123   | 119.00   | 636.00   | 0.00   | 50.92  | 50.92  |
| 879   | 123   | 119.00   | 637.00   | 0.00   | 51.00  | 51.00  |
| 880   | 123   | 119.00   | 638.00   | 0.00   | 51.08  | 51.08  |
| 881   | 123   | 119.00   | 639.00   | 0.00   | 51.16  | 51.16  |
| 882   | 123   | 119.00   | 640.00   | 0.00   | 51.24  | 51.24  |
| 883   | 123   | 119.00   | 641.00   | 0.00   | 51.32  | 51.32  |
| 884   | 123   | 119.00   | 642.00   | 0.00   | 51.40  | 51.40  |
| 885   | 123   | 119.00   | 643.00   | 0.00   | 51.48  | 51.48  |
| 886   | 123   | 119.00   | 644.00   | 0.00   | 51.56  | 51.56  |
| 887   | 123   | 119.00   | 645.00   | 0.00   | 51.64  | 51.64  |
| 888   | 123   | 119.00   | 646.00   | 0.00   | 51.72  | 51.72  |
| 889   | 123   | 119.00   | 647.00   | 0.00   | 51.80  | 51.80  |
| 890   | 123   | 119.00   | 648.00   | 0.00   | 51.88  | 51.88  |
| 891   | 123   | 119.00   | 649.00   | 0.00   | 51.96  | 51.96  |
| 892   | 123   | 119.00   | 650.00   | 0.00   | 52.04  | 52.04  |
| 893   | 123   | 119.00   | 651.00   | 0.00   | 52.12  | 52.12  |
| 894   | 123   | 119.00   | 652.00   | 0.00   | 52.20  | 52.20  |
| 895   | 123   | 119.00   | 653.00   | 0.00   | 52.28  | 52.28  |
| 896   | 123   | 119.00   | 654.00   | 0.00   | 52.36  | 52.36  |
| 897   | 123   | 119.00   | 655.00   | 0.00   | 52.44  | 52.44  |
| 898   | 123   | 119.00   | 656.00   | 0.00   | 52.52  | 52.52  |
| 899   | 123   | 119.00   | 657.00   | 0.00   | 52.60  | 52.60  |
| 900   | 123   | 119.00   | 658.00   | 0.00   | 52.68  | 52.68  |
| 901   | 123   | 119.00   | 659.00   | 0.00   | 52.76  | 52.76  |
| 902   | 123   | 119.00   | 660.00   | 0.00   | 52.84  | 52.84  |
| 903   | 123   | 119.00   | 661.00   | 0.00   | 52.92  | 52.92  |
| 904   | 123   | 119.00   | 662.00   | 0.00   | 53.00  | 53.00  |
| 905   | 123   | 119.00   | 663.00   | 0.00   | 53.08  | 53.08  |
| 906   | 123   | 119.00   | 664.00   | 0.00   | 53.16  | 53.16  |
| 907   | 123   | 119.00   | 665.00   | 0.00   | 53.24  | 53.24  |
| 908   | 123   | 119.00   | 666.00   | 0.00   | 53.32  | 53.32  |
| 909   | 123   | 119.00   | 667.00   | 0.00   | 53.40  | 53.40  |
| 910   | 123   | 119.00   | 668.00   | 0.00   | 53.48  | 53.48  |
| 911   | 123   | 119.00   | 669.00   | 0.00   | 53.56  | 53.56  |
| 912   | 123   | 119.00   | 670.00   | 0.00   | 53.64  | 53.64  |



Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 0.00   | 53.72  | 53.72  |
| 914   | 123   | 119.00   | 672.00   | 0.00   | 53.80  | 53.80  |
| 915   | 123   | 119.00   | 673.00   | 0.00   | 53.88  | 53.88  |
| 916   | 123   | 119.00   | 674.00   | 0.00   | 53.96  | 53.96  |
| 917   | 123   | 119.00   | 675.00   | 0.00   | 54.04  | 54.04  |
| 918   | 123   | 119.00   | 676.00   | 0.00   | 54.12  | 54.12  |
| 919   | 123   | 119.00   | 677.00   | 0.00   | 54.20  | 54.20  |
| 920   | 123   | 119.00   | 678.00   | 0.00   | 54.28  | 54.28  |
| 921   | 123   | 119.00   | 679.00   | 0.00   | 54.36  | 54.36  |
| 922   | 123   | 119.00   | 680.00   | 0.00   | 54.44  | 54.44  |
| 923   | 123   | 119.00   | 681.00   | 0.00   | 54.52  | 54.52  |
| 924   | 123   | 119.00   | 682.00   | 0.00   | 54.60  | 54.60  |
| 925   | 123   | 119.00   | 683.00   | 0.00   | 54.68  | 54.68  |
| 926   | 123   | 119.00   | 684.00   | 0.00   | 54.76  | 54.76  |
| 927   | 123   | 119.00   | 685.00   | 0.00   | 54.84  | 54.84  |
| 928   | 123   | 119.00   | 686.00   | 0.00   | 54.92  | 54.92  |
| 929   | 123   | 119.00   | 687.00   | 0.00   | 55.00  | 55.00  |
| 930   | 123   | 119.00   | 688.00   | 0.00   | 55.08  | 55.08  |
| 931   | 123   | 119.00   | 689.00   | 0.00   | 55.16  | 55.16  |
| 932   | 123   | 119.00   | 690.00   | 0.00   | 55.24  | 55.24  |
| 933   | 123   | 119.00   | 691.00   | 0.00   | 55.32  | 55.32  |
| 934   | 123   | 119.00   | 692.00   | 0.00   | 55.40  | 55.40  |
| 935   | 123   | 119.00   | 693.00   | 0.00   | 55.48  | 55.48  |
| 936   | 123   | 119.00   | 694.00   | 0.00   | 55.56  | 55.56  |
| 937   | 123   | 119.00   | 695.00   | 0.00   | 55.64  | 55.64  |
| 938   | 123   | 119.00   | 696.00   | 0.00   | 55.72  | 55.72  |
| 939   | 123   | 119.00   | 697.00   | 0.00   | 55.80  | 55.80  |
| 940   | 123   | 119.00   | 698.00   | 0.00   | 55.88  | 55.88  |
| 941   | 123   | 119.00   | 699.00   | 0.00   | 55.96  | 55.96  |
| 942   | 123   | 119.00   | 700.00   | 0.00   | 56.04  | 56.04  |
| 943   | 123   | 119.00   | 701.00   | 0.00   | 56.12  | 56.12  |
| 944   | 123   | 119.00   | 702.00   | 0.00   | 56.20  | 56.20  |
| 945   | 123   | 119.00   | 703.00   | 0.00   | 56.28  | 56.28  |
| 946   | 123   | 119.00   | 704.00   | 0.00   | 56.36  | 56.36  |
| 947   | 123   | 119.00   | 705.00   | 0.00   | 56.44  | 56.44  |
| 948   | 123   | 119.00   | 706.00   | 0.00   | 56.52  | 56.52  |
| 949   | 123   | 119.00   | 707.00   | 0.00   | 56.60  | 56.60  |
| 950   | 123   | 119.00   | 708.00   | 0.00   | 56.68  | 56.68  |
| 951   | 123   | 119.00   | 709.00   | 0.00   | 56.76  | 56.76  |
| 952   | 123   | 119.00   | 710.00   | 0.00   | 56.84  | 56.84  |
| 953   | 123   | 119.00   | 711.00   | 0.00   | 56.92  | 56.92  |
| 954   | 123   | 119.00   | 712.00   | 0.00   | 57.00  | 57.00  |
| 955   | 123   | 119.00   | 713.00   | 0.00   | 57.08  | 57.08  |
| 956   | 123   | 119.00   | 714.00   | 0.00   | 57.16  | 57.16  |
| 957   | 123   | 119.00   | 715.00   | 0.00   | 57.24  | 57.24  |
| 958   | 123   | 119.00   | 716.00   | 0.00   | 57.32  | 57.32  |
| 959   | 123   | 119.00   | 717.00   | 0.00   | 57.40  | 57.40  |
| 960   | 123   | 119.00   | 718.00   | 0.00   | 57.48  | 57.48  |
| 961   | 123   | 119.00   | 719.00   | 0.00   | 57.56  | 57.56  |
| 962   | 123   | 119.00   | 720.00   | 0.00   | 57.64  | 57.64  |
| 963   | 123   | 119.00   | 721.00   | 0.00   | 57.72  | 57.72  |
| 964   | 123   | 119.00   | 722.00   | 0.00   | 57.80  | 57.80  |
| 965   | 123   | 119.00   | 723.00   | 0.00   | 57.88  | 57.88  |
| 966   | 123   | 119.00   | 724.00   | 0.00   | 57.96  | 57.96  |
| 967   | 123   | 119.00   | 725.00   | 0.00   | 58.00  | 58.00  |

If the employee's gross pay is over £967, go to page 350

## Monthly table for standard rate NICs (employee under 25 apprentice) for use from 6 April 2024 to 5 April 2025

Table letter H

Use this table for employees who are apprentices on an Approved Apprenticeship scheme and under the age of 25.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.24   | 0.24   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.56   | 0.56   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.88   | 0.88   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 1.20   | 1.20   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 1.52   | 1.52   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 1.84   | 1.84   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 2.16   | 2.16   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 2.48   | 2.48   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 2.80   | 2.80   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 3.12   | 3.12   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 3.44   | 3.44   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 3.76   | 3.76   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 4.08   | 4.08   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 4.40   | 4.40   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 4.72   | 4.72   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 5.04   | 5.04   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 5.36   | 5.36   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 5.68   | 5.68   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 6.00   | 6.00   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 6.32   | 6.32   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 6.64   | 6.64   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 6.96   | 6.96   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 7.28   | 7.28   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 7.60   | 7.60   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 7.92   | 7.92   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 8.24   | 8.24   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 8.56   | 8.56   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 8.88   | 8.88   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 9.20   | 9.20   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 9.52   | 9.52   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 9.84   | 9.84   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 10.16  | 10.16  |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 10.48  | 10.48  |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 10.80  | 10.80  |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 11.12  | 11.12  |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 11.44  | 11.44  |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 11.76  | 11.76  |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 12.08  | 12.08  |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 12.40  | 12.40  |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 12.72  | 12.72  |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 13.04  | 13.04  |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 13.36  | 13.36  |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 13.68  | 13.68  |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 14.00  | 14.00  |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 14.32  | 14.32  |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 14.64  | 14.64  |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 14.96  | 14.96  |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 15.28  | 15.28  |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 15.60  | 15.60  |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 15.92  | 15.92  |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 16.24  | 16.24  |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 16.56  | 16.56  |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 16.88  | 16.88  |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 17.20  | 17.20  |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 17.52  | 17.52  |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 17.84  | 17.84  |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 18.16  | 18.16  |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 18.48  | 18.48  |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 18.80  | 18.80  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 19.12  | 19.12  |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 19.44  | 19.44  |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 19.76  | 19.76  |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 20.08  | 20.08  |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 20.40  | 20.40  |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 20.72  | 20.72  |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 21.04  | 21.04  |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 21.36  | 21.36  |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 21.68  | 21.68  |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 22.00  | 22.00  |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 22.32  | 22.32  |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 22.64  | 22.64  |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 22.96  | 22.96  |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 23.28  | 23.28  |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 23.60  | 23.60  |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 23.92  | 23.92  |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 24.24  | 24.24  |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 24.56  | 24.56  |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 24.88  | 24.88  |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 25.20  | 25.20  |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 25.52  | 25.52  |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 25.84  | 25.84  |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 26.16  | 26.16  |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 26.48  | 26.48  |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 26.80  | 26.80  |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 27.12  | 27.12  |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 27.44  | 27.44  |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 27.76  | 27.76  |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 28.08  | 28.08  |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 28.40  | 28.40  |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 28.72  | 28.72  |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 29.04  | 29.04  |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 29.36  | 29.36  |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 29.68  | 29.68  |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 30.00  | 30.00  |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 30.32  | 30.32  |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 30.64  | 30.64  |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 30.96  | 30.96  |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 31.28  | 31.28  |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 31.60  | 31.60  |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 31.92  | 31.92  |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 32.24  | 32.24  |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 32.56  | 32.56  |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 32.88  | 32.88  |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 33.20  | 33.20  |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 33.52  | 33.52  |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 33.84  | 33.84  |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 34.16  | 34.16  |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 34.48  | 34.48  |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 34.80  | 34.80  |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 35.12  | 35.12  |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 35.44  | 35.44  |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 35.76  | 35.76  |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 36.08  | 36.08  |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 36.40  | 36.40  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 36.72  | 36.72  |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 37.04  | 37.04  |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 37.36  | 37.36  |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 37.68  | 37.68  |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 38.00  | 38.00  |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 38.32  | 38.32  |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 38.64  | 38.64  |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 38.96  | 38.96  |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 39.28  | 39.28  |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 39.60  | 39.60  |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 39.92  | 39.92  |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 40.24  | 40.24  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 40.56  | 40.56  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 40.88  | 40.88  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 41.20  | 41.20  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 41.52  | 41.52  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 41.84  | 41.84  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 42.16  | 42.16  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 42.48  | 42.48  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 42.80  | 42.80  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 43.12  | 43.12  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 43.44  | 43.44  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 43.76  | 43.76  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 44.08  | 44.08  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 44.40  | 44.40  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 44.72  | 44.72  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 45.04  | 45.04  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 45.36  | 45.36  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 45.68  | 45.68  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 46.00  | 46.00  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 46.32  | 46.32  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 46.64  | 46.64  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 46.96  | 46.96  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 47.28  | 47.28  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 47.60  | 47.60  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 47.92  | 47.92  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 48.24  | 48.24  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 48.56  | 48.56  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 48.88  | 48.88  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 49.20  | 49.20  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 49.52  | 49.52  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 49.84  | 49.84  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 50.16  | 50.16  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 50.48  | 50.48  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 50.80  | 50.80  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 51.12  | 51.12  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 51.44  | 51.44  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 51.76  | 51.76  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 52.08  | 52.08  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 52.40  | 52.40  |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 52.72  | 52.72  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 53.04  | 53.04  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 53.36  | 53.36  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 53.68  | 53.68  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 54.00  | 54.00  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 54.32  | 54.32  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 54.64  | 54.64  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 54.96  | 54.96  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 55.28  | 55.28  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 55.60  | 55.60  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 55.92  | 55.92  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 56.24  | 56.24  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 56.56  | 56.56  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 56.88  | 56.88  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 57.20  | 57.20  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 57.52  | 57.52  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 57.84  | 57.84  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 58.16  | 58.16  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 58.48  | 58.48  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 58.80  | 58.80  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 59.12  | 59.12  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 59.44  | 59.44  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 59.76  | 59.76  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 60.08  | 60.08  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 60.40  | 60.40  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 60.72  | 60.72  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 61.04  | 61.04  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 61.36  | 61.36  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 61.68  | 61.68  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 62.00  | 62.00  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 62.32  | 62.32  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 62.64  | 62.64  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 62.96  | 62.96  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 63.28  | 63.28  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 63.60  | 63.60  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 63.92  | 63.92  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 64.24  | 64.24  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 64.56  | 64.56  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 64.88  | 64.88  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 65.20  | 65.20  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 65.52  | 65.52  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 65.84  | 65.84  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 66.16  | 66.16  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 66.48  | 66.48  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 66.80  | 66.80  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 67.12  | 67.12  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 67.44  | 67.44  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 67.76  | 67.76  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 68.08  | 68.08  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 68.40  | 68.40  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 68.72  | 68.72  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 69.04  | 69.04  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 69.36  | 69.36  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 69.68  | 69.68  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 70.00  | 70.00  |



Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 70.32  | 70.32  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 70.64  | 70.64  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 70.96  | 70.96  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 71.28  | 71.28  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 71.60  | 71.60  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 71.92  | 71.92  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 72.24  | 72.24  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 72.56  | 72.56  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 72.88  | 72.88  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 73.20  | 73.20  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 73.52  | 73.52  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 73.84  | 73.84  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 74.16  | 74.16  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 74.48  | 74.48  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 74.80  | 74.80  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 75.12  | 75.12  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 75.44  | 75.44  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 75.76  | 75.76  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 76.08  | 76.08  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 76.40  | 76.40  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 76.72  | 76.72  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 77.04  | 77.04  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 77.36  | 77.36  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 77.68  | 77.68  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 78.00  | 78.00  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 78.32  | 78.32  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 78.64  | 78.64  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 78.96  | 78.96  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 79.28  | 79.28  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 79.60  | 79.60  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 79.92  | 79.92  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 80.24  | 80.24  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 80.56  | 80.56  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 80.88  | 80.88  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 81.20  | 81.20  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 81.52  | 81.52  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 81.84  | 81.84  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 82.16  | 82.16  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 82.48  | 82.48  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 82.72  | 82.72  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 82.80  | 82.80  |
| 2085  | 533   | 515.00   | 1037.00  | 0.00   | 83.12  | 83.12  |
| 2089  | 533   | 515.00   | 1041.00  | 0.00   | 83.44  | 83.44  |
| 2093  | 533   | 515.00   | 1045.00  | 0.00   | 83.76  | 83.76  |
| 2097  | 533   | 515.00   | 1049.00  | 0.00   | 84.08  | 84.08  |
| 2101  | 533   | 515.00   | 1053.00  | 0.00   | 84.40  | 84.40  |
| 2105  | 533   | 515.00   | 1057.00  | 0.00   | 84.72  | 84.72  |
| 2109  | 533   | 515.00   | 1061.00  | 0.00   | 85.04  | 85.04  |
| 2113  | 533   | 515.00   | 1065.00  | 0.00   | 85.36  | 85.36  |
| 2117  | 533   | 515.00   | 1069.00  | 0.00   | 85.68  | 85.68  |
| 2121  | 533   | 515.00   | 1073.00  | 0.00   | 86.00  | 86.00  |
| 2125  | 533   | 515.00   | 1077.00  | 0.00   | 86.32  | 86.32  |
| 2129  | 533   | 515.00   | 1081.00  | 0.00   | 86.64  | 86.64  |
| 2133  | 533   | 515.00   | 1085.00  | 0.00   | 86.96  | 86.96  |
| 2137  | 533   | 515.00   | 1089.00  | 0.00   | 87.28  | 87.28  |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 0.00   | 87.60  | 87.60  |
| 2145  | 533   | 515.00   | 1097.00  | 0.00   | 87.92  | 87.92  |
| 2149  | 533   | 515.00   | 1101.00  | 0.00   | 88.24  | 88.24  |
| 2153  | 533   | 515.00   | 1105.00  | 0.00   | 88.56  | 88.56  |
| 2157  | 533   | 515.00   | 1109.00  | 0.00   | 88.88  | 88.88  |
| 2161  | 533   | 515.00   | 1113.00  | 0.00   | 89.20  | 89.20  |
| 2165  | 533   | 515.00   | 1117.00  | 0.00   | 89.52  | 89.52  |
| 2169  | 533   | 515.00   | 1121.00  | 0.00   | 89.84  | 89.84  |
| 2173  | 533   | 515.00   | 1125.00  | 0.00   | 90.16  | 90.16  |
| 2177  | 533   | 515.00   | 1129.00  | 0.00   | 90.48  | 90.48  |
| 2181  | 533   | 515.00   | 1133.00  | 0.00   | 90.80  | 90.80  |
| 2185  | 533   | 515.00   | 1137.00  | 0.00   | 91.12  | 91.12  |
| 2189  | 533   | 515.00   | 1141.00  | 0.00   | 91.44  | 91.44  |
| 2193  | 533   | 515.00   | 1145.00  | 0.00   | 91.76  | 91.76  |
| 2197  | 533   | 515.00   | 1149.00  | 0.00   | 92.08  | 92.08  |
| 2201  | 533   | 515.00   | 1153.00  | 0.00   | 92.40  | 92.40  |
| 2205  | 533   | 515.00   | 1157.00  | 0.00   | 92.72  | 92.72  |
| 2209  | 533   | 515.00   | 1161.00  | 0.00   | 93.04  | 93.04  |
| 2213  | 533   | 515.00   | 1165.00  | 0.00   | 93.36  | 93.36  |
| 2217  | 533   | 515.00   | 1169.00  | 0.00   | 93.68  | 93.68  |
| 2221  | 533   | 515.00   | 1173.00  | 0.00   | 94.00  | 94.00  |
| 2225  | 533   | 515.00   | 1177.00  | 0.00   | 94.32  | 94.32  |
| 2229  | 533   | 515.00   | 1181.00  | 0.00   | 94.64  | 94.64  |
| 2233  | 533   | 515.00   | 1185.00  | 0.00   | 94.96  | 94.96  |
| 2237  | 533   | 515.00   | 1189.00  | 0.00   | 95.28  | 95.28  |
| 2241  | 533   | 515.00   | 1193.00  | 0.00   | 95.60  | 95.60  |
| 2245  | 533   | 515.00   | 1197.00  | 0.00   | 95.92  | 95.92  |
| 2249  | 533   | 515.00   | 1201.00  | 0.00   | 96.24  | 96.24  |
| 2253  | 533   | 515.00   | 1205.00  | 0.00   | 96.56  | 96.56  |
| 2257  | 533   | 515.00   | 1209.00  | 0.00   | 96.88  | 96.88  |
| 2261  | 533   | 515.00   | 1213.00  | 0.00   | 97.20  | 97.20  |
| 2265  | 533   | 515.00   | 1217.00  | 0.00   | 97.52  | 97.52  |
| 2269  | 533   | 515.00   | 1221.00  | 0.00   | 97.84  | 97.84  |
| 2273  | 533   | 515.00   | 1225.00  | 0.00   | 98.16  | 98.16  |
| 2277  | 533   | 515.00   | 1229.00  | 0.00   | 98.48  | 98.48  |
| 2281  | 533   | 515.00   | 1233.00  | 0.00   | 98.80  | 98.80  |
| 2285  | 533   | 515.00   | 1237.00  | 0.00   | 99.12  | 99.12  |
| 2289  | 533   | 515.00   | 1241.00  | 0.00   | 99.44  | 99.44  |
| 2293  | 533   | 515.00   | 1245.00  | 0.00   | 99.76  | 99.76  |
| 2297  | 533   | 515.00   | 1249.00  | 0.00   | 100.08   | 100.08   |
| 2301  | 533   | 515.00   | 1253.00  | 0.00   | 100.40   | 100.40   |
| 2305  | 533   | 515.00   | 1257.00  | 0.00   | 100.72   | 100.72   |
| 2309  | 533   | 515.00   | 1261.00  | 0.00   | 101.04   | 101.04   |
| 2313  | 533   | 515.00   | 1265.00  | 0.00   | 101.36   | 101.36   |
| 2317  | 533   | 515.00   | 1269.00  | 0.00   | 101.68   | 101.68   |
| 2321  | 533   | 515.00   | 1273.00  | 0.00   | 102.00   | 102.00   |
| 2325  | 533   | 515.00   | 1277.00  | 0.00   | 102.32   | 102.32   |
| 2329  | 533   | 515.00   | 1281.00  | 0.00   | 102.64   | 102.64   |
| 2333  | 533   | 515.00   | 1285.00  | 0.00   | 102.96   | 102.96   |
| 2337  | 533   | 515.00   | 1289.00  | 0.00   | 103.28   | 103.28   |
| 2341  | 533   | 515.00   | 1293.00  | 0.00   | 103.60   | 103.60   |
| 2345  | 533   | 515.00   | 1297.00  | 0.00   | 103.92   | 103.92   |
| 2349  | 533   | 515.00   | 1301.00  | 0.00   | 104.24   | 104.24   |
| 2353  | 533   | 515.00   | 1305.00  | 0.00   | 104.56   | 104.56   |
| 2357  | 533   | 515.00   | 1309.00  | 0.00   | 104.88   | 104.88   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 0.00   | 105.20   | 105.20   |
| 2365  | 533   | 515.00   | 1317.00  | 0.00   | 105.52   | 105.52   |
| 2369  | 533   | 515.00   | 1321.00  | 0.00   | 105.84   | 105.84   |
| 2373  | 533   | 515.00   | 1325.00  | 0.00   | 106.16   | 106.16   |
| 2377  | 533   | 515.00   | 1329.00  | 0.00   | 106.48   | 106.48   |
| 2381  | 533   | 515.00   | 1333.00  | 0.00   | 106.80   | 106.80   |
| 2385  | 533   | 515.00   | 1337.00  | 0.00   | 107.12   | 107.12   |
| 2389  | 533   | 515.00   | 1341.00  | 0.00   | 107.44   | 107.44   |
| 2393  | 533   | 515.00   | 1345.00  | 0.00   | 107.76   | 107.76   |
| 2397  | 533   | 515.00   | 1349.00  | 0.00   | 108.08   | 108.08   |
| 2401  | 533   | 515.00   | 1353.00  | 0.00   | 108.40   | 108.40   |
| 2405  | 533   | 515.00   | 1357.00  | 0.00   | 108.72   | 108.72   |
| 2409  | 533   | 515.00   | 1361.00  | 0.00   | 109.04   | 109.04   |
| 2413  | 533   | 515.00   | 1365.00  | 0.00   | 109.36   | 109.36   |
| 2417  | 533   | 515.00   | 1369.00  | 0.00   | 109.68   | 109.68   |
| 2421  | 533   | 515.00   | 1373.00  | 0.00   | 110.00   | 110.00   |
| 2425  | 533   | 515.00   | 1377.00  | 0.00   | 110.32   | 110.32   |
| 2429  | 533   | 515.00   | 1381.00  | 0.00   | 110.64   | 110.64   |
| 2433  | 533   | 515.00   | 1385.00  | 0.00   | 110.96   | 110.96   |
| 2437  | 533   | 515.00   | 1389.00  | 0.00   | 111.28   | 111.28   |
| 2441  | 533   | 515.00   | 1393.00  | 0.00   | 111.60   | 111.60   |
| 2445  | 533   | 515.00   | 1397.00  | 0.00   | 111.92   | 111.92   |
| 2449  | 533   | 515.00   | 1401.00  | 0.00   | 112.24   | 112.24   |
| 2453  | 533   | 515.00   | 1405.00  | 0.00   | 112.56   | 112.56   |
| 2457  | 533   | 515.00   | 1409.00  | 0.00   | 112.88   | 112.88   |
| 2461  | 533   | 515.00   | 1413.00  | 0.00   | 113.20   | 113.20   |
| 2465  | 533   | 515.00   | 1417.00  | 0.00   | 113.52   | 113.52   |
| 2469  | 533   | 515.00   | 1421.00  | 0.00   | 113.84   | 113.84   |
| 2473  | 533   | 515.00   | 1425.00  | 0.00   | 114.16   | 114.16   |
| 2477  | 533   | 515.00   | 1429.00  | 0.00   | 114.48   | 114.48   |
| 2481  | 533   | 515.00   | 1433.00  | 0.00   | 114.80   | 114.80   |
| 2485  | 533   | 515.00   | 1437.00  | 0.00   | 115.12   | 115.12   |
| 2489  | 533   | 515.00   | 1441.00  | 0.00   | 115.44   | 115.44   |
| 2493  | 533   | 515.00   | 1445.00  | 0.00   | 115.76   | 115.76   |
| 2497  | 533   | 515.00   | 1449.00  | 0.00   | 116.08   | 116.08   |
| 2501  | 533   | 515.00   | 1453.00  | 0.00   | 116.40   | 116.40   |
| 2505  | 533   | 515.00   | 1457.00  | 0.00   | 116.72   | 116.72   |
| 2509  | 533   | 515.00   | 1461.00  | 0.00   | 117.04   | 117.04   |
| 2513  | 533   | 515.00   | 1465.00  | 0.00   | 117.36   | 117.36   |
| 2517  | 533   | 515.00   | 1469.00  | 0.00   | 117.68   | 117.68   |
| 2521  | 533   | 515.00   | 1473.00  | 0.00   | 118.00   | 118.00   |
| 2525  | 533   | 515.00   | 1477.00  | 0.00   | 118.32   | 118.32   |
| 2529  | 533   | 515.00   | 1481.00  | 0.00   | 118.64   | 118.64   |
| 2533  | 533   | 515.00   | 1485.00  | 0.00   | 118.96   | 118.96   |
| 2537  | 533   | 515.00   | 1489.00  | 0.00   | 119.28   | 119.28   |
| 2541  | 533   | 515.00   | 1493.00  | 0.00   | 119.60   | 119.60   |
| 2545  | 533   | 515.00   | 1497.00  | 0.00   | 119.92   | 119.92   |
| 2549  | 533   | 515.00   | 1501.00  | 0.00   | 120.24   | 120.24   |
| 2553  | 533   | 515.00   | 1505.00  | 0.00   | 120.56   | 120.56   |
| 2557  | 533   | 515.00   | 1509.00  | 0.00   | 120.88   | 120.88   |
| 2561  | 533   | 515.00   | 1513.00  | 0.00   | 121.20   | 121.20   |
| 2565  | 533   | 515.00   | 1517.00  | 0.00   | 121.52   | 121.52   |
| 2569  | 533   | 515.00   | 1521.00  | 0.00   | 121.84   | 121.84   |
| 2573  | 533   | 515.00   | 1525.00  | 0.00   | 122.16   | 122.16   |
| 2577  | 533   | 515.00   | 1529.00  | 0.00   | 122.48   | 122.48   |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 0.00   | 122.80   | 122.80   |
| 2585  | 533   | 515.00   | 1537.00  | 0.00   | 123.12   | 123.12   |
| 2589  | 533   | 515.00   | 1541.00  | 0.00   | 123.44   | 123.44   |
| 2593  | 533   | 515.00   | 1545.00  | 0.00   | 123.76   | 123.76   |
| 2597  | 533   | 515.00   | 1549.00  | 0.00   | 124.08   | 124.08   |
| 2601  | 533   | 515.00   | 1553.00  | 0.00   | 124.40   | 124.40   |
| 2605  | 533   | 515.00   | 1557.00  | 0.00   | 124.72   | 124.72   |
| 2609  | 533   | 515.00   | 1561.00  | 0.00   | 125.04   | 125.04   |
| 2613  | 533   | 515.00   | 1565.00  | 0.00   | 125.36   | 125.36   |
| 2617  | 533   | 515.00   | 1569.00  | 0.00   | 125.68   | 125.68   |
| 2621  | 533   | 515.00   | 1573.00  | 0.00   | 126.00   | 126.00   |
| 2625  | 533   | 515.00   | 1577.00  | 0.00   | 126.32   | 126.32   |
| 2629  | 533   | 515.00   | 1581.00  | 0.00   | 126.64   | 126.64   |
| 2633  | 533   | 515.00   | 1585.00  | 0.00   | 126.96   | 126.96   |
| 2637  | 533   | 515.00   | 1589.00  | 0.00   | 127.28   | 127.28   |
| 2641  | 533   | 515.00   | 1593.00  | 0.00   | 127.60   | 127.60   |
| 2645  | 533   | 515.00   | 1597.00  | 0.00   | 127.92   | 127.92   |
| 2649  | 533   | 515.00   | 1601.00  | 0.00   | 128.24   | 128.24   |
| 2653  | 533   | 515.00   | 1605.00  | 0.00   | 128.56   | 128.56   |
| 2657  | 533   | 515.00   | 1609.00  | 0.00   | 128.88   | 128.88   |
| 2661  | 533   | 515.00   | 1613.00  | 0.00   | 129.20   | 129.20   |
| 2665  | 533   | 515.00   | 1617.00  | 0.00   | 129.52   | 129.52   |
| 2669  | 533   | 515.00   | 1621.00  | 0.00   | 129.84   | 129.84   |
| 2673  | 533   | 515.00   | 1625.00  | 0.00   | 130.16   | 130.16   |
| 2677  | 533   | 515.00   | 1629.00  | 0.00   | 130.48   | 130.48   |
| 2681  | 533   | 515.00   | 1633.00  | 0.00   | 130.80   | 130.80   |
| 2685  | 533   | 515.00   | 1637.00  | 0.00   | 131.12   | 131.12   |
| 2689  | 533   | 515.00   | 1641.00  | 0.00   | 131.44   | 131.44   |
| 2693  | 533   | 515.00   | 1645.00  | 0.00   | 131.76   | 131.76   |
| 2697  | 533   | 515.00   | 1649.00  | 0.00   | 132.08   | 132.08   |
| 2701  | 533   | 515.00   | 1653.00  | 0.00   | 132.40   | 132.40   |
| 2705  | 533   | 515.00   | 1657.00  | 0.00   | 132.72   | 132.72   |
| 2709  | 533   | 515.00   | 1661.00  | 0.00   | 133.04   | 133.04   |
| 2713  | 533   | 515.00   | 1665.00  | 0.00   | 133.36   | 133.36   |
| 2717  | 533   | 515.00   | 1669.00  | 0.00   | 133.68   | 133.68   |
| 2721  | 533   | 515.00   | 1673.00  | 0.00   | 134.00   | 134.00   |
| 2725  | 533   | 515.00   | 1677.00  | 0.00   | 134.32   | 134.32   |
| 2729  | 533   | 515.00   | 1681.00  | 0.00   | 134.64   | 134.64   |
| 2733  | 533   | 515.00   | 1685.00  | 0.00   | 134.96   | 134.96   |
| 2737  | 533   | 515.00   | 1689.00  | 0.00   | 135.28   | 135.28   |
| 2741  | 533   | 515.00   | 1693.00  | 0.00   | 135.60   | 135.60   |
| 2745  | 533   | 515.00   | 1697.00  | 0.00   | 135.92   | 135.92   |
| 2749  | 533   | 515.00   | 1701.00  | 0.00   | 136.24   | 136.24   |
| 2753  | 533   | 515.00   | 1705.00  | 0.00   | 136.56   | 136.56   |
| 2757  | 533   | 515.00   | 1709.00  | 0.00   | 136.88   | 136.88   |
| 2761  | 533   | 515.00   | 1713.00  | 0.00   | 137.20   | 137.20   |
| 2765  | 533   | 515.00   | 1717.00  | 0.00   | 137.52   | 137.52   |
| 2769  | 533   | 515.00   | 1721.00  | 0.00   | 137.84   | 137.84   |
| 2773  | 533   | 515.00   | 1725.00  | 0.00   | 138.16   | 138.16   |
| 2777  | 533   | 515.00   | 1729.00  | 0.00   | 138.48   | 138.48   |
| 2781  | 533   | 515.00   | 1733.00  | 0.00   | 138.80   | 138.80   |
| 2785  | 533   | 515.00   | 1737.00  | 0.00   | 139.12   | 139.12   |
| 2789  | 533   | 515.00   | 1741.00  | 0.00   | 139.44   | 139.44   |
| 2793  | 533   | 515.00   | 1745.00  | 0.00   | 139.76   | 139.76   |
| 2797  | 533   | 515.00   | 1749.00  | 0.00   | 140.08   | 140.08   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 0.00   | 140.40   | 140.40   |
| 2805  | 533   | 515.00   | 1757.00  | 0.00   | 140.72   | 140.72   |
| 2809  | 533   | 515.00   | 1761.00  | 0.00   | 141.04   | 141.04   |
| 2813  | 533   | 515.00   | 1765.00  | 0.00   | 141.36   | 141.36   |
| 2817  | 533   | 515.00   | 1769.00  | 0.00   | 141.68   | 141.68   |
| 2821  | 533   | 515.00   | 1773.00  | 0.00   | 142.00   | 142.00   |
| 2825  | 533   | 515.00   | 1777.00  | 0.00   | 142.32   | 142.32   |
| 2829  | 533   | 515.00   | 1781.00  | 0.00   | 142.64   | 142.64   |
| 2833  | 533   | 515.00   | 1785.00  | 0.00   | 142.96   | 142.96   |
| 2837  | 533   | 515.00   | 1789.00  | 0.00   | 143.28   | 143.28   |
| 2841  | 533   | 515.00   | 1793.00  | 0.00   | 143.60   | 143.60   |
| 2845  | 533   | 515.00   | 1797.00  | 0.00   | 143.92   | 143.92   |
| 2849  | 533   | 515.00   | 1801.00  | 0.00   | 144.24   | 144.24   |
| 2853  | 533   | 515.00   | 1805.00  | 0.00   | 144.56   | 144.56   |
| 2857  | 533   | 515.00   | 1809.00  | 0.00   | 144.88   | 144.88   |
| 2861  | 533   | 515.00   | 1813.00  | 0.00   | 145.20   | 145.20   |
| 2865  | 533   | 515.00   | 1817.00  | 0.00   | 145.52   | 145.52   |
| 2869  | 533   | 515.00   | 1821.00  | 0.00   | 145.84   | 145.84   |
| 2873  | 533   | 515.00   | 1825.00  | 0.00   | 146.16   | 146.16   |
| 2877  | 533   | 515.00   | 1829.00  | 0.00   | 146.48   | 146.48   |
| 2881  | 533   | 515.00   | 1833.00  | 0.00   | 146.80   | 146.80   |
| 2885  | 533   | 515.00   | 1837.00  | 0.00   | 147.12   | 147.12   |
| 2889  | 533   | 515.00   | 1841.00  | 0.00   | 147.44   | 147.44   |
| 2893  | 533   | 515.00   | 1845.00  | 0.00   | 147.76   | 147.76   |
| 2897  | 533   | 515.00   | 1849.00  | 0.00   | 148.08   | 148.08   |
| 2901  | 533   | 515.00   | 1853.00  | 0.00   | 148.40   | 148.40   |
| 2905  | 533   | 515.00   | 1857.00  | 0.00   | 148.72   | 148.72   |
| 2909  | 533   | 515.00   | 1861.00  | 0.00   | 149.04   | 149.04   |
| 2913  | 533   | 515.00   | 1865.00  | 0.00   | 149.36   | 149.36   |
| 2917  | 533   | 515.00   | 1869.00  | 0.00   | 149.68   | 149.68   |
| 2921  | 533   | 515.00   | 1873.00  | 0.00   | 150.00   | 150.00   |
| 2925  | 533   | 515.00   | 1877.00  | 0.00   | 150.32   | 150.32   |
| 2929  | 533   | 515.00   | 1881.00  | 0.00   | 150.64   | 150.64   |
| 2933  | 533   | 515.00   | 1885.00  | 0.00   | 150.96   | 150.96   |
| 2937  | 533   | 515.00   | 1889.00  | 0.00   | 151.28   | 151.28   |
| 2941  | 533   | 515.00   | 1893.00  | 0.00   | 151.60   | 151.60   |
| 2945  | 533   | 515.00   | 1897.00  | 0.00   | 151.92   | 151.92   |
| 2949  | 533   | 515.00   | 1901.00  | 0.00   | 152.24   | 152.24   |
| 2953  | 533   | 515.00   | 1905.00  | 0.00   | 152.56   | 152.56   |
| 2957  | 533   | 515.00   | 1909.00  | 0.00   | 152.88   | 152.88   |
| 2961  | 533   | 515.00   | 1913.00  | 0.00   | 153.20   | 153.20   |
| 2965  | 533   | 515.00   | 1917.00  | 0.00   | 153.52   | 153.52   |
| 2969  | 533   | 515.00   | 1921.00  | 0.00   | 153.84   | 153.84   |
| 2973  | 533   | 515.00   | 1925.00  | 0.00   | 154.16   | 154.16   |
| 2977  | 533   | 515.00   | 1929.00  | 0.00   | 154.48   | 154.48   |
| 2981  | 533   | 515.00   | 1933.00  | 0.00   | 154.80   | 154.80   |
| 2985  | 533   | 515.00   | 1937.00  | 0.00   | 155.12   | 155.12   |
| 2989  | 533   | 515.00   | 1941.00  | 0.00   | 155.44   | 155.44   |
| 2993  | 533   | 515.00   | 1945.00  | 0.00   | 155.76   | 155.76   |
| 2997  | 533   | 515.00   | 1949.00  | 0.00   | 156.08   | 156.08   |
| 3001  | 533   | 515.00   | 1953.00  | 0.00   | 156.40   | 156.40   |
| 3005  | 533   | 515.00   | 1957.00  | 0.00   | 156.72   | 156.72   |
| 3009  | 533   | 515.00   | 1961.00  | 0.00   | 157.04   | 157.04   |
| 3013  | 533   | 515.00   | 1965.00  | 0.00   | 157.36   | 157.36   |
| 3017  | 533   | 515.00   | 1969.00  | 0.00   | 157.68   | 157.68   |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 0.00   | 158.00   | 158.00   |
| 3025  | 533   | 515.00   | 1977.00  | 0.00   | 158.32   | 158.32   |
| 3029  | 533   | 515.00   | 1981.00  | 0.00   | 158.64   | 158.64   |
| 3033  | 533   | 515.00   | 1985.00  | 0.00   | 158.96   | 158.96   |
| 3037  | 533   | 515.00   | 1989.00  | 0.00   | 159.28   | 159.28   |
| 3041  | 533   | 515.00   | 1993.00  | 0.00   | 159.60   | 159.60   |
| 3045  | 533   | 515.00   | 1997.00  | 0.00   | 159.92   | 159.92   |
| 3049  | 533   | 515.00   | 2001.00  | 0.00   | 160.24   | 160.24   |
| 3053  | 533   | 515.00   | 2005.00  | 0.00   | 160.56   | 160.56   |
| 3057  | 533   | 515.00   | 2009.00  | 0.00   | 160.88   | 160.88   |
| 3061  | 533   | 515.00   | 2013.00  | 0.00   | 161.20   | 161.20   |
| 3065  | 533   | 515.00   | 2017.00  | 0.00   | 161.52   | 161.52   |
| 3069  | 533   | 515.00   | 2021.00  | 0.00   | 161.84   | 161.84   |
| 3073  | 533   | 515.00   | 2025.00  | 0.00   | 162.16   | 162.16   |
| 3077  | 533   | 515.00   | 2029.00  | 0.00   | 162.48   | 162.48   |
| 3081  | 533   | 515.00   | 2033.00  | 0.00   | 162.80   | 162.80   |
| 3085  | 533   | 515.00   | 2037.00  | 0.00   | 163.12   | 163.12   |
| 3089  | 533   | 515.00   | 2041.00  | 0.00   | 163.44   | 163.44   |
| 3093  | 533   | 515.00   | 2045.00  | 0.00   | 163.76   | 163.76   |
| 3097  | 533   | 515.00   | 2049.00  | 0.00   | 164.08   | 164.08   |
| 3101  | 533   | 515.00   | 2053.00  | 0.00   | 164.40   | 164.40   |
| 3105  | 533   | 515.00   | 2057.00  | 0.00   | 164.72   | 164.72   |
| 3109  | 533   | 515.00   | 2061.00  | 0.00   | 165.04   | 165.04   |
| 3113  | 533   | 515.00   | 2065.00  | 0.00   | 165.36   | 165.36   |
| 3117  | 533   | 515.00   | 2069.00  | 0.00   | 165.68   | 165.68   |
| 3121  | 533   | 515.00   | 2073.00  | 0.00   | 166.00   | 166.00   |
| 3125  | 533   | 515.00   | 2077.00  | 0.00   | 166.32   | 166.32   |
| 3129  | 533   | 515.00   | 2081.00  | 0.00   | 166.64   | 166.64   |
| 3133  | 533   | 515.00   | 2085.00  | 0.00   | 166.96   | 166.96   |
| 3137  | 533   | 515.00   | 2089.00  | 0.00   | 167.28   | 167.28   |
| 3141  | 533   | 515.00   | 2093.00  | 0.00   | 167.60   | 167.60   |
| 3145  | 533   | 515.00   | 2097.00  | 0.00   | 167.92   | 167.92   |
| 3149  | 533   | 515.00   | 2101.00  | 0.00   | 168.24   | 168.24   |
| 3153  | 533   | 515.00   | 2105.00  | 0.00   | 168.56   | 168.56   |
| 3157  | 533   | 515.00   | 2109.00  | 0.00   | 168.88   | 168.88   |
| 3161  | 533   | 515.00   | 2113.00  | 0.00   | 169.20   | 169.20   |
| 3165  | 533   | 515.00   | 2117.00  | 0.00   | 169.52   | 169.52   |
| 3169  | 533   | 515.00   | 2121.00  | 0.00   | 169.84   | 169.84   |
| 3173  | 533   | 515.00   | 2125.00  | 0.00   | 170.16   | 170.16   |
| 3177  | 533   | 515.00   | 2129.00  | 0.00   | 170.48   | 170.48   |
| 3181  | 533   | 515.00   | 2133.00  | 0.00   | 170.80   | 170.80   |
| 3185  | 533   | 515.00   | 2137.00  | 0.00   | 171.12   | 171.12   |
| 3189  | 533   | 515.00   | 2141.00  | 0.00   | 171.44   | 171.44   |
| 3193  | 533   | 515.00   | 2145.00  | 0.00   | 171.76   | 171.76   |
| 3197  | 533   | 515.00   | 2149.00  | 0.00   | 172.08   | 172.08   |
| 3201  | 533   | 515.00   | 2153.00  | 0.00   | 172.40   | 172.40   |
| 3205  | 533   | 515.00   | 2157.00  | 0.00   | 172.72   | 172.72   |
| 3209  | 533   | 515.00   | 2161.00  | 0.00   | 173.04   | 173.04   |
| 3213  | 533   | 515.00   | 2165.00  | 0.00   | 173.36   | 173.36   |
| 3217  | 533   | 515.00   | 2169.00  | 0.00   | 173.68   | 173.68   |
| 3221  | 533   | 515.00   | 2173.00  | 0.00   | 174.00   | 174.00   |
| 3225  | 533   | 515.00   | 2177.00  | 0.00   | 174.32   | 174.32   |
| 3229  | 533   | 515.00   | 2181.00  | 0.00   | 174.64   | 174.64   |
| 3233  | 533   | 515.00   | 2185.00  | 0.00   | 174.96   | 174.96   |
| 3237  | 533   | 515.00   | 2189.00  | 0.00   | 175.28   | 175.28   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 0.00   | 175.60   | 175.60   |
| 3245  | 533   | 515.00   | 2197.00  | 0.00   | 175.92   | 175.92   |
| 3249  | 533   | 515.00   | 2201.00  | 0.00   | 176.24   | 176.24   |
| 3253  | 533   | 515.00   | 2205.00  | 0.00   | 176.56   | 176.56   |
| 3257  | 533   | 515.00   | 2209.00  | 0.00   | 176.88   | 176.88   |
| 3261  | 533   | 515.00   | 2213.00  | 0.00   | 177.20   | 177.20   |
| 3265  | 533   | 515.00   | 2217.00  | 0.00   | 177.52   | 177.52   |
| 3269  | 533   | 515.00   | 2221.00  | 0.00   | 177.84   | 177.84   |
| 3273  | 533   | 515.00   | 2225.00  | 0.00   | 178.16   | 178.16   |
| 3277  | 533   | 515.00   | 2229.00  | 0.00   | 178.48   | 178.48   |
| 3281  | 533   | 515.00   | 2233.00  | 0.00   | 178.80   | 178.80   |
| 3285  | 533   | 515.00   | 2237.00  | 0.00   | 179.12   | 179.12   |
| 3289  | 533   | 515.00   | 2241.00  | 0.00   | 179.44   | 179.44   |
| 3293  | 533   | 515.00   | 2245.00  | 0.00   | 179.76   | 179.76   |
| 3297  | 533   | 515.00   | 2249.00  | 0.00   | 180.08   | 180.08   |
| 3301  | 533   | 515.00   | 2253.00  | 0.00   | 180.40   | 180.40   |
| 3305  | 533   | 515.00   | 2257.00  | 0.00   | 180.72   | 180.72   |
| 3309  | 533   | 515.00   | 2261.00  | 0.00   | 181.04   | 181.04   |
| 3313  | 533   | 515.00   | 2265.00  | 0.00   | 181.36   | 181.36   |
| 3317  | 533   | 515.00   | 2269.00  | 0.00   | 181.68   | 181.68   |
| 3321  | 533   | 515.00   | 2273.00  | 0.00   | 182.00   | 182.00   |
| 3325  | 533   | 515.00   | 2277.00  | 0.00   | 182.32   | 182.32   |
| 3329  | 533   | 515.00   | 2281.00  | 0.00   | 182.64   | 182.64   |
| 3333  | 533   | 515.00   | 2285.00  | 0.00   | 182.96   | 182.96   |
| 3337  | 533   | 515.00   | 2289.00  | 0.00   | 183.28   | 183.28   |
| 3341  | 533   | 515.00   | 2293.00  | 0.00   | 183.60   | 183.60   |
| 3345  | 533   | 515.00   | 2297.00  | 0.00   | 183.92   | 183.92   |
| 3349  | 533   | 515.00   | 2301.00  | 0.00   | 184.24   | 184.24   |
| 3353  | 533   | 515.00   | 2305.00  | 0.00   | 184.56   | 184.56   |
| 3357  | 533   | 515.00   | 2309.00  | 0.00   | 184.88   | 184.88   |
| 3361  | 533   | 515.00   | 2313.00  | 0.00   | 185.20   | 185.20   |
| 3365  | 533   | 515.00   | 2317.00  | 0.00   | 185.52   | 185.52   |
| 3369  | 533   | 515.00   | 2321.00  | 0.00   | 185.84   | 185.84   |
| 3373  | 533   | 515.00   | 2325.00  | 0.00   | 186.16   | 186.16   |
| 3377  | 533   | 515.00   | 2329.00  | 0.00   | 186.48   | 186.48   |
| 3381  | 533   | 515.00   | 2333.00  | 0.00   | 186.80   | 186.80   |
| 3385  | 533   | 515.00   | 2337.00  | 0.00   | 187.12   | 187.12   |
| 3389  | 533   | 515.00   | 2341.00  | 0.00   | 187.44   | 187.44   |
| 3393  | 533   | 515.00   | 2345.00  | 0.00   | 187.76   | 187.76   |
| 3397  | 533   | 515.00   | 2349.00  | 0.00   | 188.08   | 188.08   |
| 3401  | 533   | 515.00   | 2353.00  | 0.00   | 188.40   | 188.40   |
| 3405  | 533   | 515.00   | 2357.00  | 0.00   | 188.72   | 188.72   |
| 3409  | 533   | 515.00   | 2361.00  | 0.00   | 189.04   | 189.04   |
| 3413  | 533   | 515.00   | 2365.00  | 0.00   | 189.36   | 189.36   |
| 3417  | 533   | 515.00   | 2369.00  | 0.00   | 189.68   | 189.68   |
| 3421  | 533   | 515.00   | 2373.00  | 0.00   | 190.00   | 190.00   |
| 3425  | 533   | 515.00   | 2377.00  | 0.00   | 190.32   | 190.32   |
| 3429  | 533   | 515.00   | 2381.00  | 0.00   | 190.64   | 190.64   |
| 3433  | 533   | 515.00   | 2385.00  | 0.00   | 190.96   | 190.96   |
| 3437  | 533   | 515.00   | 2389.00  | 0.00   | 191.28   | 191.28   |
| 3441  | 533   | 515.00   | 2393.00  | 0.00   | 191.60   | 191.60   |
| 3445  | 533   | 515.00   | 2397.00  | 0.00   | 191.92   | 191.92   |
| 3449  | 533   | 515.00   | 2401.00  | 0.00   | 192.24   | 192.24   |
| 3453  | 533   | 515.00   | 2405.00  | 0.00   | 192.56   | 192.56   |
| 3457  | 533   | 515.00   | 2409.00  | 0.00   | 192.88   | 192.88   |

Monthly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 0.00   | 193.20   | 193.20   |
| 3465  | 533   | 515.00   | 2417.00  | 0.00   | 193.52   | 193.52   |
| 3469  | 533   | 515.00   | 2421.00  | 0.00   | 193.84   | 193.84   |
| 3473  | 533   | 515.00   | 2425.00  | 0.00   | 194.16   | 194.16   |
| 3477  | 533   | 515.00   | 2429.00  | 0.00   | 194.48   | 194.48   |
| 3481  | 533   | 515.00   | 2433.00  | 0.00   | 194.80   | 194.80   |
| 3485  | 533   | 515.00   | 2437.00  | 0.00   | 195.12   | 195.12   |
| 3489  | 533   | 515.00   | 2441.00  | 0.00   | 195.44   | 195.44   |
| 3493  | 533   | 515.00   | 2445.00  | 0.00   | 195.76   | 195.76   |
| 3497  | 533   | 515.00   | 2449.00  | 0.00   | 196.08   | 196.08   |
| 3501  | 533   | 515.00   | 2453.00  | 0.00   | 196.40   | 196.40   |
| 3505  | 533   | 515.00   | 2457.00  | 0.00   | 196.72   | 196.72   |
| 3509  | 533   | 515.00   | 2461.00  | 0.00   | 197.04   | 197.04   |
| 3513  | 533   | 515.00   | 2465.00  | 0.00   | 197.36   | 197.36   |
| 3517  | 533   | 515.00   | 2469.00  | 0.00   | 197.68   | 197.68   |
| 3521  | 533   | 515.00   | 2473.00  | 0.00   | 198.00   | 198.00   |
| 3525  | 533   | 515.00   | 2477.00  | 0.00   | 198.32   | 198.32   |
| 3529  | 533   | 515.00   | 2481.00  | 0.00   | 198.64   | 198.64   |
| 3533  | 533   | 515.00   | 2485.00  | 0.00   | 198.96   | 198.96   |
| 3537  | 533   | 515.00   | 2489.00  | 0.00   | 199.28   | 199.28   |
| 3541  | 533   | 515.00   | 2493.00  | 0.00   | 199.60   | 199.60   |
| 3545  | 533   | 515.00   | 2497.00  | 0.00   | 199.92   | 199.92   |
| 3549  | 533   | 515.00   | 2501.00  | 0.00   | 200.24   | 200.24   |
| 3553  | 533   | 515.00   | 2505.00  | 0.00   | 200.56   | 200.56   |
| 3557  | 533   | 515.00   | 2509.00  | 0.00   | 200.88   | 200.88   |
| 3561  | 533   | 515.00   | 2513.00  | 0.00   | 201.20   | 201.20   |
| 3565  | 533   | 515.00   | 2517.00  | 0.00   | 201.52   | 201.52   |
| 3569  | 533   | 515.00   | 2521.00  | 0.00   | 201.84   | 201.84   |
| 3573  | 533   | 515.00   | 2525.00  | 0.00   | 202.16   | 202.16   |
| 3577  | 533   | 515.00   | 2529.00  | 0.00   | 202.48   | 202.48   |
| 3581  | 533   | 515.00   | 2533.00  | 0.00   | 202.80   | 202.80   |
| 3585  | 533   | 515.00   | 2537.00  | 0.00   | 203.12   | 203.12   |
| 3589  | 533   | 515.00   | 2541.00  | 0.00   | 203.44   | 203.44   |
| 3593  | 533   | 515.00   | 2545.00  | 0.00   | 203.76   | 203.76   |
| 3597  | 533   | 515.00   | 2549.00  | 0.00   | 204.08   | 204.08   |
| 3601  | 533   | 515.00   | 2553.00  | 0.00   | 204.40   | 204.40   |
| 3605  | 533   | 515.00   | 2557.00  | 0.00   | 204.72   | 204.72   |
| 3609  | 533   | 515.00   | 2561.00  | 0.00   | 205.04   | 205.04   |
| 3613  | 533   | 515.00   | 2565.00  | 0.00   | 205.36   | 205.36   |
| 3617  | 533   | 515.00   | 2569.00  | 0.00   | 205.68   | 205.68   |
| 3621  | 533   | 515.00   | 2573.00  | 0.00   | 206.00   | 206.00   |
| 3625  | 533   | 515.00   | 2577.00  | 0.00   | 206.32   | 206.32   |
| 3629  | 533   | 515.00   | 2581.00  | 0.00   | 206.64   | 206.64   |
| 3633  | 533   | 515.00   | 2585.00  | 0.00   | 206.96   | 206.96   |
| 3637  | 533   | 515.00   | 2589.00  | 0.00   | 207.28   | 207.28   |
| 3641  | 533   | 515.00   | 2593.00  | 0.00   | 207.60   | 207.60   |
| 3645  | 533   | 515.00   | 2597.00  | 0.00   | 207.92   | 207.92   |
| 3649  | 533   | 515.00   | 2601.00  | 0.00   | 208.24   | 208.24   |
| 3653  | 533   | 515.00   | 2605.00  | 0.00   | 208.56   | 208.56   |
| 3657  | 533   | 515.00   | 2609.00  | 0.00   | 208.88   | 208.88   |
| 3661  | 533   | 515.00   | 2613.00  | 0.00   | 209.20   | 209.20   |
| 3665  | 533   | 515.00   | 2617.00  | 0.00   | 209.52   | 209.52   |
| 3669  | 533   | 515.00   | 2621.00  | 0.00   | 209.84   | 209.84   |
| 3673  | 533   | 515.00   | 2625.00  | 0.00   | 210.16   | 210.16   |
| 3677  | 533   | 515.00   | 2629.00  | 0.00   | 210.48   | 210.48   |



Monthly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 0.00   | 210.80   | 210.80   |
| 3685  | 533   | 515.00   | 2637.00  | 0.00   | 211.12   | 211.12   |
| 3689  | 533   | 515.00   | 2641.00  | 0.00   | 211.44   | 211.44   |
| 3693  | 533   | 515.00   | 2645.00  | 0.00   | 211.76   | 211.76   |
| 3697  | 533   | 515.00   | 2649.00  | 0.00   | 212.08   | 212.08   |
| 3701  | 533   | 515.00   | 2653.00  | 0.00   | 212.40   | 212.40   |
| 3705  | 533   | 515.00   | 2657.00  | 0.00   | 212.72   | 212.72   |
| 3709  | 533   | 515.00   | 2661.00  | 0.00   | 213.04   | 213.04   |
| 3713  | 533   | 515.00   | 2665.00  | 0.00   | 213.36   | 213.36   |
| 3717  | 533   | 515.00   | 2669.00  | 0.00   | 213.68   | 213.68   |
| 3721  | 533   | 515.00   | 2673.00  | 0.00   | 214.00   | 214.00   |
| 3725  | 533   | 515.00   | 2677.00  | 0.00   | 214.32   | 214.32   |
| 3729  | 533   | 515.00   | 2681.00  | 0.00   | 214.64   | 214.64   |
| 3733  | 533   | 515.00   | 2685.00  | 0.00   | 214.96   | 214.96   |
| 3737  | 533   | 515.00   | 2689.00  | 0.00   | 215.28   | 215.28   |
| 3741  | 533   | 515.00   | 2693.00  | 0.00   | 215.60   | 215.60   |
| 3745  | 533   | 515.00   | 2697.00  | 0.00   | 215.92   | 215.92   |
| 3749  | 533   | 515.00   | 2701.00  | 0.00   | 216.24   | 216.24   |
| 3753  | 533   | 515.00   | 2705.00  | 0.00   | 216.56   | 216.56   |
| 3757  | 533   | 515.00   | 2709.00  | 0.00   | 216.88   | 216.88   |
| 3761  | 533   | 515.00   | 2713.00  | 0.00   | 217.20   | 217.20   |
| 3765  | 533   | 515.00   | 2717.00  | 0.00   | 217.52   | 217.52   |
| 3769  | 533   | 515.00   | 2721.00  | 0.00   | 217.84   | 217.84   |
| 3773  | 533   | 515.00   | 2725.00  | 0.00   | 218.16   | 218.16   |
| 3777  | 533   | 515.00   | 2729.00  | 0.00   | 218.48   | 218.48   |
| 3781  | 533   | 515.00   | 2733.00  | 0.00   | 218.80   | 218.80   |
| 3785  | 533   | 515.00   | 2737.00  | 0.00   | 219.12   | 219.12   |
| 3789  | 533   | 515.00   | 2741.00  | 0.00   | 219.44   | 219.44   |
| 3793  | 533   | 515.00   | 2745.00  | 0.00   | 219.76   | 219.76   |
| 3797  | 533   | 515.00   | 2749.00  | 0.00   | 220.08   | 220.08   |
| 3801  | 533   | 515.00   | 2753.00  | 0.00   | 220.40   | 220.40   |
| 3805  | 533   | 515.00   | 2757.00  | 0.00   | 220.72   | 220.72   |
| 3809  | 533   | 515.00   | 2761.00  | 0.00   | 221.04   | 221.04   |
| 3813  | 533   | 515.00   | 2765.00  | 0.00   | 221.36   | 221.36   |
| 3817  | 533   | 515.00   | 2769.00  | 0.00   | 221.68   | 221.68   |
| 3821  | 533   | 515.00   | 2773.00  | 0.00   | 222.00   | 222.00   |
| 3825  | 533   | 515.00   | 2777.00  | 0.00   | 222.32   | 222.32   |
| 3829  | 533   | 515.00   | 2781.00  | 0.00   | 222.64   | 222.64   |
| 3833  | 533   | 515.00   | 2785.00  | 0.00   | 222.96   | 222.96   |
| 3837  | 533   | 515.00   | 2789.00  | 0.00   | 223.28   | 223.28   |
| 3841  | 533   | 515.00   | 2793.00  | 0.00   | 223.60   | 223.60   |
| 3845  | 533   | 515.00   | 2797.00  | 0.00   | 223.92   | 223.92   |
| 3849  | 533   | 515.00   | 2801.00  | 0.00   | 224.24   | 224.24   |
| 3853  | 533   | 515.00   | 2805.00  | 0.00   | 224.56   | 224.56   |
| 3857  | 533   | 515.00   | 2809.00  | 0.00   | 224.88   | 224.88   |
| 3861  | 533   | 515.00   | 2813.00  | 0.00   | 225.20   | 225.20   |
| 3865  | 533   | 515.00   | 2817.00  | 0.00   | 225.52   | 225.52   |
| 3869  | 533   | 515.00   | 2821.00  | 0.00   | 225.84   | 225.84   |
| 3873  | 533   | 515.00   | 2825.00  | 0.00   | 226.16   | 226.16   |
| 3877  | 533   | 515.00   | 2829.00  | 0.00   | 226.48   | 226.48   |
| 3881  | 533   | 515.00   | 2833.00  | 0.00   | 226.80   | 226.80   |
| 3885  | 533   | 515.00   | 2837.00  | 0.00   | 227.12   | 227.12   |
| 3889  | 533   | 515.00   | 2841.00  | 0.00   | 227.44   | 227.44   |
| 3893  | 533   | 515.00   | 2845.00  | 0.00   | 227.76   | 227.76   |
| 3897  | 533   | 515.00   | 2849.00  | 0.00   | 228.08   | 228.08   |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 0.00   | 228.40   | 228.40   |
| 3905  | 533   | 515.00   | 2857.00  | 0.00   | 228.72   | 228.72   |
| 3909  | 533   | 515.00   | 2861.00  | 0.00   | 229.04   | 229.04   |
| 3913  | 533   | 515.00   | 2865.00  | 0.00   | 229.36   | 229.36   |
| 3917  | 533   | 515.00   | 2869.00  | 0.00   | 229.68   | 229.68   |
| 3921  | 533   | 515.00   | 2873.00  | 0.00   | 230.00   | 230.00   |
| 3925  | 533   | 515.00   | 2877.00  | 0.00   | 230.32   | 230.32   |
| 3929  | 533   | 515.00   | 2881.00  | 0.00   | 230.64   | 230.64   |
| 3933  | 533   | 515.00   | 2885.00  | 0.00   | 230.96   | 230.96   |
| 3937  | 533   | 515.00   | 2889.00  | 0.00   | 231.28   | 231.28   |
| 3941  | 533   | 515.00   | 2893.00  | 0.00   | 231.60   | 231.60   |
| 3945  | 533   | 515.00   | 2897.00  | 0.00   | 231.92   | 231.92   |
| 3949  | 533   | 515.00   | 2901.00  | 0.00   | 232.24   | 232.24   |
| 3953  | 533   | 515.00   | 2905.00  | 0.00   | 232.56   | 232.56   |
| 3957  | 533   | 515.00   | 2909.00  | 0.00   | 232.88   | 232.88   |
| 3961  | 533   | 515.00   | 2913.00  | 0.00   | 233.20   | 233.20   |
| 3965  | 533   | 515.00   | 2917.00  | 0.00   | 233.52   | 233.52   |
| 3969  | 533   | 515.00   | 2921.00  | 0.00   | 233.84   | 233.84   |
| 3973  | 533   | 515.00   | 2925.00  | 0.00   | 234.16   | 234.16   |
| 3977  | 533   | 515.00   | 2929.00  | 0.00   | 234.48   | 234.48   |
| 3981  | 533   | 515.00   | 2933.00  | 0.00   | 234.80   | 234.80   |
| 3985  | 533   | 515.00   | 2937.00  | 0.00   | 235.12   | 235.12   |
| 3989  | 533   | 515.00   | 2941.00  | 0.00   | 235.44   | 235.44   |
| 3993  | 533   | 515.00   | 2945.00  | 0.00   | 235.76   | 235.76   |
| 3997  | 533   | 515.00   | 2949.00  | 0.00   | 236.08   | 236.08   |
| 4001  | 533   | 515.00   | 2953.00  | 0.00   | 236.40   | 236.40   |
| 4005  | 533   | 515.00   | 2957.00  | 0.00   | 236.72   | 236.72   |
| 4009  | 533   | 515.00   | 2961.00  | 0.00   | 237.04   | 237.04   |
| 4013  | 533   | 515.00   | 2965.00  | 0.00   | 237.36   | 237.36   |
| 4017  | 533   | 515.00   | 2969.00  | 0.00   | 237.68   | 237.68   |
| 4021  | 533   | 515.00   | 2973.00  | 0.00   | 238.00   | 238.00   |
| 4025  | 533   | 515.00   | 2977.00  | 0.00   | 238.32   | 238.32   |
| 4029  | 533   | 515.00   | 2981.00  | 0.00   | 238.64   | 238.64   |
| 4033  | 533   | 515.00   | 2985.00  | 0.00   | 238.96   | 238.96   |
| 4037  | 533   | 515.00   | 2989.00  | 0.00   | 239.28   | 239.28   |
| 4041  | 533   | 515.00   | 2993.00  | 0.00   | 239.60   | 239.60   |
| 4045  | 533   | 515.00   | 2997.00  | 0.00   | 239.92   | 239.92   |
| 4049  | 533   | 515.00   | 3001.00  | 0.00   | 240.24   | 240.24   |
| 4053  | 533   | 515.00   | 3005.00  | 0.00   | 240.56   | 240.56   |
| 4057  | 533   | 515.00   | 3009.00  | 0.00   | 240.88   | 240.88   |
| 4061  | 533   | 515.00   | 3013.00  | 0.00   | 241.20   | 241.20   |
| 4065  | 533   | 515.00   | 3017.00  | 0.00   | 241.52   | 241.52   |
| 4069  | 533   | 515.00   | 3021.00  | 0.00   | 241.84   | 241.84   |
| 4073  | 533   | 515.00   | 3025.00  | 0.00   | 242.16   | 242.16   |
| 4077  | 533   | 515.00   | 3029.00  | 0.00   | 242.48   | 242.48   |
| 4081  | 533   | 515.00   | 3033.00  | 0.00   | 242.80   | 242.80   |
| 4085  | 533   | 515.00   | 3037.00  | 0.00   | 243.12   | 243.12   |
| 4089  | 533   | 515.00   | 3041.00  | 0.00   | 243.44   | 243.44   |
| 4093  | 533   | 515.00   | 3045.00  | 0.00   | 243.76   | 243.76   |
| 4097  | 533   | 515.00   | 3049.00  | 0.00   | 244.08   | 244.08   |
| 4101  | 533   | 515.00   | 3053.00  | 0.00   | 244.40   | 244.40   |
| 4105  | 533   | 515.00   | 3057.00  | 0.00   | 244.72   | 244.72   |
| 4109  | 533   | 515.00   | 3061.00  | 0.00   | 245.04   | 245.04   |
| 4113  | 533   | 515.00   | 3065.00  | 0.00   | 245.36   | 245.36   |
| 4117  | 533   | 515.00   | 3069.00  | 0.00   | 245.68   | 245.68   |

## Table letter H

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 4121  | 533   | 515.00   | 3073.00  | 0.00   | 246.00   | 246.00   |
| 4125  | 533   | 515.00   | 3077.00  | 0.00   | 246.32   | 246.32   |
| 4129  | 533   | 515.00   | 3081.00  | 0.00   | 246.64   | 246.64   |
| 4133  | 533   | 515.00   | 3085.00  | 0.00   | 246.96   | 246.96   |
| 4137  | 533   | 515.00   | 3089.00  | 0.00   | 247.28   | 247.28   |
| 4141  | 533   | 515.00   | 3093.00  | 0.00   | 247.60   | 247.60   |
| 4145  | 533   | 515.00   | 3097.00  | 0.00   | 247.92   | 247.92   |
| 4149  | 533   | 515.00   | 3101.00  | 0.00   | 248.24   | 248.24   |
| 4153  | 533   | 515.00   | 3105.00  | 0.00   | 248.56   | 248.56   |
| 4157  | 533   | 515.00   | 3109.00  | 0.00   | 248.88   | 248.88   |
| 4161  | 533   | 515.00   | 3113.00  | 0.00   | 249.20   | 249.20   |
| 4165  | 533   | 515.00   | 3117.00  | 0.00   | 249.52   | 249.52   |
| 4169  | 533   | 515.00   | 3121.00  | 0.00   | 249.84   | 249.84   |
| 4173  | 533   | 515.00   | 3125.00  | 0.00   | 250.16   | 250.16   |
| 4177  | 533   | 515.00   | 3129.00  | 0.00   | 250.48   | 250.48   |
| 4181  | 533   | 515.00   | 3133.00  | 0.00   | 250.80   | 250.80   |
| 4185  | 533   | 515.00   | 3137.00  | 0.00   | 251.12   | 251.12   |
| 4189  | 533   | 515.00   | 3141.00  | 0.00   | 251.28   | 251.28   |

If the employee's gross pay is over £4,189, go to page 350

## Weekly table for NICs where employee has deferment for use from 6 April 2024 to 5 April 2025

Table letter J

Use this table for 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. Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to Table letter N)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

Table letter J

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

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 203   | 123   | 80.00  | 0.00   | 3.93   | 0.00   | 3.93   |
| 204   | 123   | 81.00  | 0.00   | 4.07   | 0.00   | 4.07   |
| 205   | 123   | 82.00  | 0.00   | 4.21   | 0.00   | 4.21   |
| 206   | 123   | 83.00  | 0.00   | 4.35   | 0.00   | 4.35   |
| 207   | 123   | 84.00  | 0.00   | 4.48   | 0.00   | 4.48   |
| 208   | 123   | 85.00  | 0.00   | 4.62   | 0.00   | 4.62   |
| 209   | 123   | 86.00  | 0.00   | 4.76   | 0.00   | 4.76   |
| 210   | 123   | 87.00  | 0.00   | 4.90   | 0.00   | 4.90   |
| 211   | 123   | 88.00  | 0.00   | 5.04   | 0.00   | 5.04   |
| 212   | 123   | 89.00  | 0.00   | 5.17   | 0.00   | 5.17   |
| 213   | 123   | 90.00  | 0.00   | 5.31   | 0.00   | 5.31   |
| 214   | 123   | 91.00  | 0.00   | 5.45   | 0.00   | 5.45   |
| 215   | 123   | 92.00  | 0.00   | 5.59   | 0.00   | 5.59   |
| 216   | 123   | 93.00  | 0.00   | 5.73   | 0.00   | 5.73   |
| 217   | 123   | 94.00  | 0.00   | 5.86   | 0.00   | 5.86   |
| 218   | 123   | 95.00  | 0.00   | 6.00   | 0.00   | 6.00   |
| 219   | 123   | 96.00  | 0.00   | 6.14   | 0.00   | 6.14   |
| 220   | 123   | 97.00  | 0.00   | 6.28   | 0.00   | 6.28   |
| 221   | 123   | 98.00  | 0.00   | 6.42   | 0.00   | 6.42   |
| 222   | 123   | 99.00  | 0.00   | 6.55   | 0.00   | 6.55   |
| 223   | 123   | 100.00   | 0.00   | 6.69   | 0.00   | 6.69   |
| 224   | 123   | 101.00   | 0.00   | 6.83   | 0.00   | 6.83   |
| 225   | 123   | 102.00   | 0.00   | 6.97   | 0.00   | 6.97   |
| 226   | 123   | 103.00   | 0.00   | 7.11   | 0.00   | 7.11   |
| 227   | 123   | 104.00   | 0.00   | 7.24   | 0.00   | 7.24   |
| 228   | 123   | 105.00   | 0.00   | 7.38   | 0.00   | 7.38   |
| 229   | 123   | 106.00   | 0.00   | 7.52   | 0.00   | 7.52   |
| 230   | 123   | 107.00   | 0.00   | 7.66   | 0.00   | 7.66   |
| 231   | 123   | 108.00   | 0.00   | 7.80   | 0.00   | 7.80   |
| 232   | 123   | 109.00   | 0.00   | 7.93   | 0.00   | 7.93   |
| 233   | 123   | 110.00   | 0.00   | 8.07   | 0.00   | 8.07   |
| 234   | 123   | 111.00   | 0.00   | 8.21   | 0.00   | 8.21   |
| 235   | 123   | 112.00   | 0.00   | 8.35   | 0.00   | 8.35   |
| 236   | 123   | 113.00   | 0.00   | 8.49   | 0.00   | 8.49   |
| 237   | 123   | 114.00   | 0.00   | 8.62   | 0.00   | 8.62   |
| 238   | 123   | 115.00   | 0.00   | 8.76   | 0.00   | 8.76   |
| 239   | 123   | 116.00   | 0.00   | 8.90   | 0.00   | 8.90   |
| 240   | 123   | 117.00   | 0.00   | 9.04   | 0.00   | 9.04   |
| 241   | 123   | 118.00   | 0.00   | 9.18   | 0.00   | 9.18   |
| 242   | 123   | 119.00   | 0.00   | 9.25   | 0.00   | 9.25   |
| 243   | 123   | 119.00   | 1.00   | 9.45   | 0.03   | 9.48   |
| 244   | 123   | 119.00   | 2.00   | 9.59   | 0.05   | 9.64   |
| 245   | 123   | 119.00   | 3.00   | 9.73   | 0.07   | 9.80   |
| 246   | 123   | 119.00   | 4.00   | 9.87   | 0.09   | 9.96   |
| 247   | 123   | 119.00   | 5.00   | 10.00  | 0.11   | 10.11  |
| 248   | 123   | 119.00   | 6.00   | 10.14  | 0.13   | 10.27  |
| 249   | 123   | 119.00   | 7.00   | 10.28  | 0.15   | 10.43  |
| 250   | 123   | 119.00   | 8.00   | 10.42  | 0.17   | 10.59  |
| 251   | 123   | 119.00   | 9.00   | 10.56  | 0.19   | 10.75  |
| 252   | 123   | 119.00   | 10.00  | 10.69  | 0.21   | 10.90  |
| 253   | 123   | 119.00   | 11.00  | 10.83  | 0.23   | 11.06  |
| 254   | 123   | 119.00   | 12.00  | 10.97  | 0.25   | 11.22  |
| 255   | 123   | 119.00   | 13.00  | 11.11  | 0.27   | 11.38  |
| 256   | 123   | 119.00   | 14.00  | 11.25  | 0.29   | 11.54  |
| 257   | 123   | 119.00   | 15.00  | 11.38  | 0.31   | 11.69  |

Weekly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 258   | 123   | 119.00   | 16.00  | 11.52  | 0.33   | 11.85  |
| 259   | 123   | 119.00   | 17.00  | 11.66  | 0.35   | 12.01  |
| 260   | 123   | 119.00   | 18.00  | 11.80  | 0.37   | 12.17  |
| 261   | 123   | 119.00   | 19.00  | 11.94  | 0.39   | 12.33  |
| 262   | 123   | 119.00   | 20.00  | 12.07  | 0.41   | 12.48  |
| 263   | 123   | 119.00   | 21.00  | 12.21  | 0.43   | 12.64  |
| 264   | 123   | 119.00   | 22.00  | 12.35  | 0.45   | 12.80  |
| 265   | 123   | 119.00   | 23.00  | 12.49  | 0.47   | 12.96  |
| 266   | 123   | 119.00   | 24.00  | 12.63  | 0.49   | 13.12  |
| 267   | 123   | 119.00   | 25.00  | 12.76  | 0.51   | 13.27  |
| 268   | 123   | 119.00   | 26.00  | 12.90  | 0.53   | 13.43  |
| 269   | 123   | 119.00   | 27.00  | 13.04  | 0.55   | 13.59  |
| 270   | 123   | 119.00   | 28.00  | 13.18  | 0.57   | 13.75  |
| 271   | 123   | 119.00   | 29.00  | 13.32  | 0.59   | 13.91  |
| 272   | 123   | 119.00   | 30.00  | 13.45  | 0.61   | 14.06  |
| 273   | 123   | 119.00   | 31.00  | 13.59  | 0.63   | 14.22  |
| 274   | 123   | 119.00   | 32.00  | 13.73  | 0.65   | 14.38  |
| 275   | 123   | 119.00   | 33.00  | 13.87  | 0.67   | 14.54  |
| 276   | 123   | 119.00   | 34.00  | 14.01  | 0.69   | 14.70  |
| 277   | 123   | 119.00   | 35.00  | 14.14  | 0.71   | 14.85  |
| 278   | 123   | 119.00   | 36.00  | 14.28  | 0.73   | 15.01  |
| 279   | 123   | 119.00   | 37.00  | 14.42  | 0.75   | 15.17  |
| 280   | 123   | 119.00   | 38.00  | 14.56  | 0.77   | 15.33  |
| 281   | 123   | 119.00   | 39.00  | 14.70  | 0.79   | 15.49  |
| 282   | 123   | 119.00   | 40.00  | 14.83  | 0.81   | 15.64  |
| 283   | 123   | 119.00   | 41.00  | 14.97  | 0.83   | 15.80  |
| 284   | 123   | 119.00   | 42.00  | 15.11  | 0.85   | 15.96  |
| 285   | 123   | 119.00   | 43.00  | 15.25  | 0.87   | 16.12  |
| 286   | 123   | 119.00   | 44.00  | 15.39  | 0.89   | 16.28  |
| 287   | 123   | 119.00   | 45.00  | 15.52  | 0.91   | 16.43  |
| 288   | 123   | 119.00   | 46.00  | 15.66  | 0.93   | 16.59  |
| 289   | 123   | 119.00   | 47.00  | 15.80  | 0.95   | 16.75  |
| 290   | 123   | 119.00   | 48.00  | 15.94  | 0.97   | 16.91  |
| 291   | 123   | 119.00   | 49.00  | 16.08  | 0.99   | 17.07  |
| 292   | 123   | 119.00   | 50.00  | 16.21  | 1.01   | 17.22  |
| 293   | 123   | 119.00   | 51.00  | 16.35  | 1.03   | 17.38  |
| 294   | 123   | 119.00   | 52.00  | 16.49  | 1.05   | 17.54  |
| 295   | 123   | 119.00   | 53.00  | 16.63  | 1.07   | 17.70  |
| 296   | 123   | 119.00   | 54.00  | 16.77  | 1.09   | 17.86  |
| 297   | 123   | 119.00   | 55.00  | 16.90  | 1.11   | 18.01  |
| 298   | 123   | 119.00   | 56.00  | 17.04  | 1.13   | 18.17  |
| 299   | 123   | 119.00   | 57.00  | 17.18  | 1.15   | 18.33  |
| 300   | 123   | 119.00   | 58.00  | 17.32  | 1.17   | 18.49  |
| 301   | 123   | 119.00   | 59.00  | 17.46  | 1.19   | 18.65  |
| 302   | 123   | 119.00   | 60.00  | 17.59  | 1.21   | 18.80  |
| 303   | 123   | 119.00   | 61.00  | 17.73  | 1.23   | 18.96  |
| 304   | 123   | 119.00   | 62.00  | 17.87  | 1.25   | 19.12  |
| 305   | 123   | 119.00   | 63.00  | 18.01  | 1.27   | 19.28  |
| 306   | 123   | 119.00   | 64.00  | 18.15  | 1.29   | 19.44  |
| 307   | 123   | 119.00   | 65.00  | 18.28  | 1.31   | 19.59  |
| 308   | 123   | 119.00   | 66.00  | 18.42  | 1.33   | 19.75  |
| 309   | 123   | 119.00   | 67.00  | 18.56  | 1.35   | 19.91  |
| 310   | 123   | 119.00   | 68.00  | 18.70  | 1.37   | 20.07  |
| 311   | 123   | 119.00   | 69.00  | 18.84  | 1.39   | 20.23  |
| 312   | 123   | 119.00   | 70.00  | 18.97  | 1.41   | 20.38  |

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 313   | 123   | 119.00   | 71.00  | 19.11  | 1.43   | 20.54  |
| 314   | 123   | 119.00   | 72.00  | 19.25  | 1.45   | 20.70  |
| 315   | 123   | 119.00   | 73.00  | 19.39  | 1.47   | 20.86  |
| 316   | 123   | 119.00   | 74.00  | 19.53  | 1.49   | 21.02  |
| 317   | 123   | 119.00   | 75.00  | 19.66  | 1.51   | 21.17  |
| 318   | 123   | 119.00   | 76.00  | 19.80  | 1.53   | 21.33  |
| 319   | 123   | 119.00   | 77.00  | 19.94  | 1.55   | 21.49  |
| 320   | 123   | 119.00   | 78.00  | 20.08  | 1.57   | 21.65  |
| 321   | 123   | 119.00   | 79.00  | 20.22  | 1.59   | 21.81  |
| 322   | 123   | 119.00   | 80.00  | 20.35  | 1.61   | 21.96  |
| 323   | 123   | 119.00   | 81.00  | 20.49  | 1.63   | 22.12  |
| 324   | 123   | 119.00   | 82.00  | 20.63  | 1.65   | 22.28  |
| 325   | 123   | 119.00   | 83.00  | 20.77  | 1.67   | 22.44  |
| 326   | 123   | 119.00   | 84.00  | 20.91  | 1.69   | 22.60  |
| 327   | 123   | 119.00   | 85.00  | 21.04  | 1.71   | 22.75  |
| 328   | 123   | 119.00   | 86.00  | 21.18  | 1.73   | 22.91  |
| 329   | 123   | 119.00   | 87.00  | 21.32  | 1.75   | 23.07  |
| 330   | 123   | 119.00   | 88.00  | 21.46  | 1.77   | 23.23  |
| 331   | 123   | 119.00   | 89.00  | 21.60  | 1.79   | 23.39  |
| 332   | 123   | 119.00   | 90.00  | 21.73  | 1.81   | 23.54  |
| 333   | 123   | 119.00   | 91.00  | 21.87  | 1.83   | 23.70  |
| 334   | 123   | 119.00   | 92.00  | 22.01  | 1.85   | 23.86  |
| 335   | 123   | 119.00   | 93.00  | 22.15  | 1.87   | 24.02  |
| 336   | 123   | 119.00   | 94.00  | 22.29  | 1.89   | 24.18  |
| 337   | 123   | 119.00   | 95.00  | 22.42  | 1.91   | 24.33  |
| 338   | 123   | 119.00   | 96.00  | 22.56  | 1.93   | 24.49  |
| 339   | 123   | 119.00   | 97.00  | 22.70  | 1.95   | 24.65  |
| 340   | 123   | 119.00   | 98.00  | 22.84  | 1.97   | 24.81  |
| 341   | 123   | 119.00   | 99.00  | 22.98  | 1.99   | 24.97  |
| 342   | 123   | 119.00   | 100.00   | 23.11  | 2.01   | 25.12  |
| 343   | 123   | 119.00   | 101.00   | 23.25  | 2.03   | 25.28  |
| 344   | 123   | 119.00   | 102.00   | 23.39  | 2.05   | 25.44  |
| 345   | 123   | 119.00   | 103.00   | 23.53  | 2.07   | 25.60  |
| 346   | 123   | 119.00   | 104.00   | 23.67  | 2.09   | 25.76  |
| 347   | 123   | 119.00   | 105.00   | 23.80  | 2.11   | 25.91  |
| 348   | 123   | 119.00   | 106.00   | 23.94  | 2.13   | 26.07  |
| 349   | 123   | 119.00   | 107.00   | 24.08  | 2.15   | 26.23  |
| 350   | 123   | 119.00   | 108.00   | 24.22  | 2.17   | 26.39  |
| 351   | 123   | 119.00   | 109.00   | 24.36  | 2.19   | 26.55  |
| 352   | 123   | 119.00   | 110.00   | 24.49  | 2.21   | 26.70  |
| 353   | 123   | 119.00   | 111.00   | 24.63  | 2.23   | 26.86  |
| 354   | 123   | 119.00   | 112.00   | 24.77  | 2.25   | 27.02  |
| 355   | 123   | 119.00   | 113.00   | 24.91  | 2.27   | 27.18  |
| 356   | 123   | 119.00   | 114.00   | 25.05  | 2.29   | 27.34  |
| 357   | 123   | 119.00   | 115.00   | 25.18  | 2.31   | 27.49  |
| 358   | 123   | 119.00   | 116.00   | 25.32  | 2.33   | 27.65  |
| 359   | 123   | 119.00   | 117.00   | 25.46  | 2.35   | 27.81  |
| 360   | 123   | 119.00   | 118.00   | 25.60  | 2.37   | 27.97  |
| 361   | 123   | 119.00   | 119.00   | 25.74  | 2.39   | 28.13  |
| 362   | 123   | 119.00   | 120.00   | 25.87  | 2.41   | 28.28  |
| 363   | 123   | 119.00   | 121.00   | 26.01  | 2.43   | 28.44  |
| 364   | 123   | 119.00   | 122.00   | 26.15  | 2.45   | 28.60  |
| 365   | 123   | 119.00   | 123.00   | 26.29  | 2.47   | 28.76  |
| 366   | 123   | 119.00   | 124.00   | 26.43  | 2.49   | 28.92  |
| 367   | 123   | 119.00   | 125.00   | 26.56  | 2.51   | 29.07  |



Weekly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 368   | 123   | 119.00   | 126.00   | 26.70  | 2.53   | 29.23  |
| 369   | 123   | 119.00   | 127.00   | 26.84  | 2.55   | 29.39  |
| 370   | 123   | 119.00   | 128.00   | 26.98  | 2.57   | 29.55  |
| 371   | 123   | 119.00   | 129.00   | 27.12  | 2.59   | 29.71  |
| 372   | 123   | 119.00   | 130.00   | 27.25  | 2.61   | 29.86  |
| 373   | 123   | 119.00   | 131.00   | 27.39  | 2.63   | 30.02  |
| 374   | 123   | 119.00   | 132.00   | 27.53  | 2.65   | 30.18  |
| 375   | 123   | 119.00   | 133.00   | 27.67  | 2.67   | 30.34  |
| 376   | 123   | 119.00   | 134.00   | 27.81  | 2.69   | 30.50  |
| 377   | 123   | 119.00   | 135.00   | 27.94  | 2.71   | 30.65  |
| 378   | 123   | 119.00   | 136.00   | 28.08  | 2.73   | 30.81  |
| 379   | 123   | 119.00   | 137.00   | 28.22  | 2.75   | 30.97  |
| 380   | 123   | 119.00   | 138.00   | 28.36  | 2.77   | 31.13  |
| 381   | 123   | 119.00   | 139.00   | 28.50  | 2.79   | 31.29  |
| 382   | 123   | 119.00   | 140.00   | 28.63  | 2.81   | 31.44  |
| 383   | 123   | 119.00   | 141.00   | 28.77  | 2.83   | 31.60  |
| 384   | 123   | 119.00   | 142.00   | 28.91  | 2.85   | 31.76  |
| 385   | 123   | 119.00   | 143.00   | 29.05  | 2.87   | 31.92  |
| 386   | 123   | 119.00   | 144.00   | 29.19  | 2.89   | 32.08  |
| 387   | 123   | 119.00   | 145.00   | 29.32  | 2.91   | 32.23  |
| 388   | 123   | 119.00   | 146.00   | 29.46  | 2.93   | 32.39  |
| 389   | 123   | 119.00   | 147.00   | 29.60  | 2.95   | 32.55  |
| 390   | 123   | 119.00   | 148.00   | 29.74  | 2.97   | 32.71  |
| 391   | 123   | 119.00   | 149.00   | 29.88  | 2.99   | 32.87  |
| 392   | 123   | 119.00   | 150.00   | 30.01  | 3.01   | 33.02  |
| 393   | 123   | 119.00   | 151.00   | 30.15  | 3.03   | 33.18  |
| 394   | 123   | 119.00   | 152.00   | 30.29  | 3.05   | 33.34  |
| 395   | 123   | 119.00   | 153.00   | 30.43  | 3.07   | 33.50  |
| 396   | 123   | 119.00   | 154.00   | 30.57  | 3.09   | 33.66  |
| 397   | 123   | 119.00   | 155.00   | 30.70  | 3.11   | 33.81  |
| 398   | 123   | 119.00   | 156.00   | 30.84  | 3.13   | 33.97  |
| 399   | 123   | 119.00   | 157.00   | 30.98  | 3.15   | 34.13  |
| 400   | 123   | 119.00   | 158.00   | 31.12  | 3.17   | 34.29  |
| 401   | 123   | 119.00   | 159.00   | 31.26  | 3.19   | 34.45  |
| 402   | 123   | 119.00   | 160.00   | 31.39  | 3.21   | 34.60  |
| 403   | 123   | 119.00   | 161.00   | 31.53  | 3.23   | 34.76  |
| 404   | 123   | 119.00   | 162.00   | 31.67  | 3.25   | 34.92  |
| 405   | 123   | 119.00   | 163.00   | 31.81  | 3.27   | 35.08  |
| 406   | 123   | 119.00   | 164.00   | 31.95  | 3.29   | 35.24  |
| 407   | 123   | 119.00   | 165.00   | 32.08  | 3.31   | 35.39  |
| 408   | 123   | 119.00   | 166.00   | 32.22  | 3.33   | 35.55  |
| 409   | 123   | 119.00   | 167.00   | 32.36  | 3.35   | 35.71  |
| 410   | 123   | 119.00   | 168.00   | 32.50  | 3.37   | 35.87  |
| 411   | 123   | 119.00   | 169.00   | 32.64  | 3.39   | 36.03  |
| 412   | 123   | 119.00   | 170.00   | 32.77  | 3.41   | 36.18  |
| 413   | 123   | 119.00   | 171.00   | 32.91  | 3.43   | 36.34  |
| 414   | 123   | 119.00   | 172.00   | 33.05  | 3.45   | 36.50  |
| 415   | 123   | 119.00   | 173.00   | 33.19  | 3.47   | 36.66  |
| 416   | 123   | 119.00   | 174.00   | 33.33  | 3.49   | 36.82  |
| 417   | 123   | 119.00   | 175.00   | 33.46  | 3.51   | 36.97  |
| 418   | 123   | 119.00   | 176.00   | 33.60  | 3.53   | 37.13  |
| 419   | 123   | 119.00   | 177.00   | 33.74  | 3.55   | 37.29  |
| 420   | 123   | 119.00   | 178.00   | 33.88  | 3.57   | 37.45  |
| 421   | 123   | 119.00   | 179.00   | 34.02  | 3.59   | 37.61  |
| 422   | 123   | 119.00   | 180.00   | 34.15  | 3.61   | 37.76  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 423   | 123   | 119.00   | 181.00   | 34.29  | 3.63   | 37.92  |
| 424   | 123   | 119.00   | 182.00   | 34.43  | 3.65   | 38.08  |
| 425   | 123   | 119.00   | 183.00   | 34.57  | 3.67   | 38.24  |
| 426   | 123   | 119.00   | 184.00   | 34.71  | 3.69   | 38.40  |
| 427   | 123   | 119.00   | 185.00   | 34.84  | 3.71   | 38.55  |
| 428   | 123   | 119.00   | 186.00   | 34.98  | 3.73   | 38.71  |
| 429   | 123   | 119.00   | 187.00   | 35.12  | 3.75   | 38.87  |
| 430   | 123   | 119.00   | 188.00   | 35.26  | 3.77   | 39.03  |
| 431   | 123   | 119.00   | 189.00   | 35.40  | 3.79   | 39.19  |
| 432   | 123   | 119.00   | 190.00   | 35.53  | 3.81   | 39.34  |
| 433   | 123   | 119.00   | 191.00   | 35.67  | 3.83   | 39.50  |
| 434   | 123   | 119.00   | 192.00   | 35.81  | 3.85   | 39.66  |
| 435   | 123   | 119.00   | 193.00   | 35.95  | 3.87   | 39.82  |
| 436   | 123   | 119.00   | 194.00   | 36.09  | 3.89   | 39.98  |
| 437   | 123   | 119.00   | 195.00   | 36.22  | 3.91   | 40.13  |
| 438   | 123   | 119.00   | 196.00   | 36.36  | 3.93   | 40.29  |
| 439   | 123   | 119.00   | 197.00   | 36.50  | 3.95   | 40.45  |
| 440   | 123   | 119.00   | 198.00   | 36.64  | 3.97   | 40.61  |
| 441   | 123   | 119.00   | 199.00   | 36.78  | 3.99   | 40.77  |
| 442   | 123   | 119.00   | 200.00   | 36.91  | 4.01   | 40.92  |
| 443   | 123   | 119.00   | 201.00   | 37.05  | 4.03   | 41.08  |
| 444   | 123   | 119.00   | 202.00   | 37.19  | 4.05   | 41.24  |
| 445   | 123   | 119.00   | 203.00   | 37.33  | 4.07   | 41.40  |
| 446   | 123   | 119.00   | 204.00   | 37.47  | 4.09   | 41.56  |
| 447   | 123   | 119.00   | 205.00   | 37.60  | 4.11   | 41.71  |
| 448   | 123   | 119.00   | 206.00   | 37.74  | 4.13   | 41.87  |
| 449   | 123   | 119.00   | 207.00   | 37.88  | 4.15   | 42.03  |
| 450   | 123   | 119.00   | 208.00   | 38.02  | 4.17   | 42.19  |
| 451   | 123   | 119.00   | 209.00   | 38.16  | 4.19   | 42.35  |
| 452   | 123   | 119.00   | 210.00   | 38.29  | 4.21   | 42.50  |
| 453   | 123   | 119.00   | 211.00   | 38.43  | 4.23   | 42.66  |
| 454   | 123   | 119.00   | 212.00   | 38.57  | 4.25   | 42.82  |
| 455   | 123   | 119.00   | 213.00   | 38.71  | 4.27   | 42.98  |
| 456   | 123   | 119.00   | 214.00   | 38.85  | 4.29   | 43.14  |
| 457   | 123   | 119.00   | 215.00   | 38.98  | 4.31   | 43.29  |
| 458   | 123   | 119.00   | 216.00   | 39.12  | 4.33   | 43.45  |
| 459   | 123   | 119.00   | 217.00   | 39.26  | 4.35   | 43.61  |
| 460   | 123   | 119.00   | 218.00   | 39.40  | 4.37   | 43.77  |
| 461   | 123   | 119.00   | 219.00   | 39.54  | 4.39   | 43.93  |
| 462   | 123   | 119.00   | 220.00   | 39.67  | 4.41   | 44.08  |
| 463   | 123   | 119.00   | 221.00   | 39.81  | 4.43   | 44.24  |
| 464   | 123   | 119.00   | 222.00   | 39.95  | 4.45   | 44.40  |
| 465   | 123   | 119.00   | 223.00   | 40.09  | 4.47   | 44.56  |
| 466   | 123   | 119.00   | 224.00   | 40.23  | 4.49   | 44.72  |
| 467   | 123   | 119.00   | 225.00   | 40.36  | 4.51   | 44.87  |
| 468   | 123   | 119.00   | 226.00   | 40.50  | 4.53   | 45.03  |
| 469   | 123   | 119.00   | 227.00   | 40.64  | 4.55   | 45.19  |
| 470   | 123   | 119.00   | 228.00   | 40.78  | 4.57   | 45.35  |
| 471   | 123   | 119.00   | 229.00   | 40.92  | 4.59   | 45.51  |
| 472   | 123   | 119.00   | 230.00   | 41.05  | 4.61   | 45.66  |
| 473   | 123   | 119.00   | 231.00   | 41.19  | 4.63   | 45.82  |
| 474   | 123   | 119.00   | 232.00   | 41.33  | 4.65   | 45.98  |
| 475   | 123   | 119.00   | 233.00   | 41.47  | 4.67   | 46.14  |
| 476   | 123   | 119.00   | 234.00   | 41.61  | 4.69   | 46.30  |
| 477   | 123   | 119.00   | 235.00   | 41.74  | 4.71   | 46.45  |

Weekly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 478   | 123   | 119.00   | 236.00   | 41.88  | 4.73   | 46.61  |
| 479   | 123   | 119.00   | 237.00   | 42.02  | 4.75   | 46.77  |
| 480   | 123   | 119.00   | 238.00   | 42.16  | 4.77   | 46.93  |
| 481   | 123   | 119.00   | 239.00   | 42.23  | 4.78   | 47.01  |
| 482   | 123   | 119.00   | 240.00   | 42.43  | 4.81   | 47.24  |
| 483   | 123   | 119.00   | 241.00   | 42.57  | 4.83   | 47.40  |
| 484   | 123   | 119.00   | 242.00   | 42.71  | 4.85   | 47.56  |
| 485   | 123   | 119.00   | 243.00   | 42.85  | 4.87   | 47.72  |
| 486   | 123   | 119.00   | 244.00   | 42.99  | 4.89   | 47.88  |
| 487   | 123   | 119.00   | 245.00   | 43.12  | 4.91   | 48.03  |
| 488   | 123   | 119.00   | 246.00   | 43.26  | 4.93   | 48.19  |
| 489   | 123   | 119.00   | 247.00   | 43.40  | 4.95   | 48.35  |
| 490   | 123   | 119.00   | 248.00   | 43.54  | 4.97   | 48.51  |
| 491   | 123   | 119.00   | 249.00   | 43.68  | 4.99   | 48.67  |
| 492   | 123   | 119.00   | 250.00   | 43.81  | 5.01   | 48.82  |
| 493   | 123   | 119.00   | 251.00   | 43.95  | 5.03   | 48.98  |
| 494   | 123   | 119.00   | 252.00   | 44.09  | 5.05   | 49.14  |
| 495   | 123   | 119.00   | 253.00   | 44.23  | 5.07   | 49.30  |
| 496   | 123   | 119.00   | 254.00   | 44.37  | 5.09   | 49.46  |
| 497   | 123   | 119.00   | 255.00   | 44.50  | 5.11   | 49.61  |
| 498   | 123   | 119.00   | 256.00   | 44.64  | 5.13   | 49.77  |
| 499   | 123   | 119.00   | 257.00   | 44.78  | 5.15   | 49.93  |
| 500   | 123   | 119.00   | 258.00   | 44.92  | 5.17   | 50.09  |
| 501   | 123   | 119.00   | 259.00   | 45.06  | 5.19   | 50.25  |
| 502   | 123   | 119.00   | 260.00   | 45.19  | 5.21   | 50.40  |
| 503   | 123   | 119.00   | 261.00   | 45.33  | 5.23   | 50.56  |
| 504   | 123   | 119.00   | 262.00   | 45.47  | 5.25   | 50.72  |
| 505   | 123   | 119.00   | 263.00   | 45.61  | 5.27   | 50.88  |
| 506   | 123   | 119.00   | 264.00   | 45.75  | 5.29   | 51.04  |
| 507   | 123   | 119.00   | 265.00   | 45.88  | 5.31   | 51.19  |
| 508   | 123   | 119.00   | 266.00   | 46.02  | 5.33   | 51.35  |
| 509   | 123   | 119.00   | 267.00   | 46.16  | 5.35   | 51.51  |
| 510   | 123   | 119.00   | 268.00   | 46.30  | 5.37   | 51.67  |
| 511   | 123   | 119.00   | 269.00   | 46.44  | 5.39   | 51.83  |
| 512   | 123   | 119.00   | 270.00   | 46.57  | 5.41   | 51.98  |
| 513   | 123   | 119.00   | 271.00   | 46.71  | 5.43   | 52.14  |
| 514   | 123   | 119.00   | 272.00   | 46.85  | 5.45   | 52.30  |
| 515   | 123   | 119.00   | 273.00   | 46.99  | 5.47   | 52.46  |
| 516   | 123   | 119.00   | 274.00   | 47.13  | 5.49   | 52.62  |
| 517   | 123   | 119.00   | 275.00   | 47.26  | 5.51   | 52.77  |
| 518   | 123   | 119.00   | 276.00   | 47.40  | 5.53   | 52.93  |
| 519   | 123   | 119.00   | 277.00   | 47.54  | 5.55   | 53.09  |
| 520   | 123   | 119.00   | 278.00   | 47.68  | 5.57   | 53.25  |
| 521   | 123   | 119.00   | 279.00   | 47.82  | 5.59   | 53.41  |
| 522   | 123   | 119.00   | 280.00   | 47.95  | 5.61   | 53.56  |
| 523   | 123   | 119.00   | 281.00   | 48.09  | 5.63   | 53.72  |
| 524   | 123   | 119.00   | 282.00   | 48.23  | 5.65   | 53.88  |
| 525   | 123   | 119.00   | 283.00   | 48.37  | 5.67   | 54.04  |
| 526   | 123   | 119.00   | 284.00   | 48.51  | 5.69   | 54.20  |
| 527   | 123   | 119.00   | 285.00   | 48.64  | 5.71   | 54.35  |
| 528   | 123   | 119.00   | 286.00   | 48.78  | 5.73   | 54.51  |
| 529   | 123   | 119.00   | 287.00   | 48.92  | 5.75   | 54.67  |
| 530   | 123   | 119.00   | 288.00   | 49.06  | 5.77   | 54.83  |
| 531   | 123   | 119.00   | 289.00   | 49.20  | 5.79   | 54.99  |
| 532   | 123   | 119.00   | 290.00   | 49.33  | 5.81   | 55.14  |

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 533   | 123   | 119.00   | 291.00   | 49.47  | 5.83   | 55.30  |
| 534   | 123   | 119.00   | 292.00   | 49.61  | 5.85   | 55.46  |
| 535   | 123   | 119.00   | 293.00   | 49.75  | 5.87   | 55.62  |
| 536   | 123   | 119.00   | 294.00   | 49.89  | 5.89   | 55.78  |
| 537   | 123   | 119.00   | 295.00   | 50.02  | 5.91   | 55.93  |
| 538   | 123   | 119.00   | 296.00   | 50.16  | 5.93   | 56.09  |
| 539   | 123   | 119.00   | 297.00   | 50.30  | 5.95   | 56.25  |
| 540   | 123   | 119.00   | 298.00   | 50.44  | 5.97   | 56.41  |
| 541   | 123   | 119.00   | 299.00   | 50.58  | 5.99   | 56.57  |
| 542   | 123   | 119.00   | 300.00   | 50.71  | 6.01   | 56.72  |
| 543   | 123   | 119.00   | 301.00   | 50.85  | 6.03   | 56.88  |
| 544   | 123   | 119.00   | 302.00   | 50.99  | 6.05   | 57.04  |
| 545   | 123   | 119.00   | 303.00   | 51.13  | 6.07   | 57.20  |
| 546   | 123   | 119.00   | 304.00   | 51.27  | 6.09   | 57.36  |
| 547   | 123   | 119.00   | 305.00   | 51.40  | 6.11   | 57.51  |
| 548   | 123   | 119.00   | 306.00   | 51.54  | 6.13   | 57.67  |
| 549   | 123   | 119.00   | 307.00   | 51.68  | 6.15   | 57.83  |
| 550   | 123   | 119.00   | 308.00   | 51.82  | 6.17   | 57.99  |
| 551   | 123   | 119.00   | 309.00   | 51.96  | 6.19   | 58.15  |
| 552   | 123   | 119.00   | 310.00   | 52.09  | 6.21   | 58.30  |
| 553   | 123   | 119.00   | 311.00   | 52.23  | 6.23   | 58.46  |
| 554   | 123   | 119.00   | 312.00   | 52.37  | 6.25   | 58.62  |
| 555   | 123   | 119.00   | 313.00   | 52.51  | 6.27   | 58.78  |
| 556   | 123   | 119.00   | 314.00   | 52.65  | 6.29   | 58.94  |
| 557   | 123   | 119.00   | 315.00   | 52.78  | 6.31   | 59.09  |
| 558   | 123   | 119.00   | 316.00   | 52.92  | 6.33   | 59.25  |
| 559   | 123   | 119.00   | 317.00   | 53.06  | 6.35   | 59.41  |
| 560   | 123   | 119.00   | 318.00   | 53.20  | 6.37   | 59.57  |
| 561   | 123   | 119.00   | 319.00   | 53.34  | 6.39   | 59.73  |
| 562   | 123   | 119.00   | 320.00   | 53.47  | 6.41   | 59.88  |
| 563   | 123   | 119.00   | 321.00   | 53.61  | 6.43   | 60.04  |
| 564   | 123   | 119.00   | 322.00   | 53.75  | 6.45   | 60.20  |
| 565   | 123   | 119.00   | 323.00   | 53.89  | 6.47   | 60.36  |
| 566   | 123   | 119.00   | 324.00   | 54.03  | 6.49   | 60.52  |
| 567   | 123   | 119.00   | 325.00   | 54.16  | 6.51   | 60.67  |
| 568   | 123   | 119.00   | 326.00   | 54.30  | 6.53   | 60.83  |
| 569   | 123   | 119.00   | 327.00   | 54.44  | 6.55   | 60.99  |
| 570   | 123   | 119.00   | 328.00   | 54.58  | 6.57   | 61.15  |
| 571   | 123   | 119.00   | 329.00   | 54.72  | 6.59   | 61.31  |
| 572   | 123   | 119.00   | 330.00   | 54.85  | 6.61   | 61.46  |
| 573   | 123   | 119.00   | 331.00   | 54.99  | 6.63   | 61.62  |
| 574   | 123   | 119.00   | 332.00   | 55.13  | 6.65   | 61.78  |
| 575   | 123   | 119.00   | 333.00   | 55.27  | 6.67   | 61.94  |
| 576   | 123   | 119.00   | 334.00   | 55.41  | 6.69   | 62.10  |
| 577   | 123   | 119.00   | 335.00   | 55.54  | 6.71   | 62.25  |
| 578   | 123   | 119.00   | 336.00   | 55.68  | 6.73   | 62.41  |
| 579   | 123   | 119.00   | 337.00   | 55.82  | 6.75   | 62.57  |
| 580   | 123   | 119.00   | 338.00   | 55.96  | 6.77   | 62.73  |
| 581   | 123   | 119.00   | 339.00   | 56.10  | 6.79   | 62.89  |
| 582   | 123   | 119.00   | 340.00   | 56.23  | 6.81   | 63.04  |
| 583   | 123   | 119.00   | 341.00   | 56.37  | 6.83   | 63.20  |
| 584   | 123   | 119.00   | 342.00   | 56.51  | 6.85   | 63.36  |
| 585   | 123   | 119.00   | 343.00   | 56.65  | 6.87   | 63.52  |
| 586   | 123   | 119.00   | 344.00   | 56.79  | 6.89   | 63.68  |
| 587   | 123   | 119.00   | 345.00   | 56.92  | 6.91   | 63.83  |

Weekly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 588   | 123   | 119.00   | 346.00   | 57.06  | 6.93   | 63.99  |
| 589   | 123   | 119.00   | 347.00   | 57.20  | 6.95   | 64.15  |
| 590   | 123   | 119.00   | 348.00   | 57.34  | 6.97   | 64.31  |
| 591   | 123   | 119.00   | 349.00   | 57.48  | 6.99   | 64.47  |
| 592   | 123   | 119.00   | 350.00   | 57.61  | 7.01   | 64.62  |
| 593   | 123   | 119.00   | 351.00   | 57.75  | 7.03   | 64.78  |
| 594   | 123   | 119.00   | 352.00   | 57.89  | 7.05   | 64.94  |
| 595   | 123   | 119.00   | 353.00   | 58.03  | 7.07   | 65.10  |
| 596   | 123   | 119.00   | 354.00   | 58.17  | 7.09   | 65.26  |
| 597   | 123   | 119.00   | 355.00   | 58.30  | 7.11   | 65.41  |
| 598   | 123   | 119.00   | 356.00   | 58.44  | 7.13   | 65.57  |
| 599   | 123   | 119.00   | 357.00   | 58.58  | 7.15   | 65.73  |
| 600   | 123   | 119.00   | 358.00   | 58.72  | 7.17   | 65.89  |
| 601   | 123   | 119.00   | 359.00   | 58.86  | 7.19   | 66.05  |
| 602   | 123   | 119.00   | 360.00   | 58.99  | 7.21   | 66.20  |
| 603   | 123   | 119.00   | 361.00   | 59.13  | 7.23   | 66.36  |
| 604   | 123   | 119.00   | 362.00   | 59.27  | 7.25   | 66.52  |
| 605   | 123   | 119.00   | 363.00   | 59.41  | 7.27   | 66.68  |
| 606   | 123   | 119.00   | 364.00   | 59.55  | 7.29   | 66.84  |
| 607   | 123   | 119.00   | 365.00   | 59.68  | 7.31   | 66.99  |
| 608   | 123   | 119.00   | 366.00   | 59.82  | 7.33   | 67.15  |
| 609   | 123   | 119.00   | 367.00   | 59.96  | 7.35   | 67.31  |
| 610   | 123   | 119.00   | 368.00   | 60.10  | 7.37   | 67.47  |
| 611   | 123   | 119.00   | 369.00   | 60.24  | 7.39   | 67.63  |
| 612   | 123   | 119.00   | 370.00   | 60.37  | 7.41   | 67.78  |
| 613   | 123   | 119.00   | 371.00   | 60.51  | 7.43   | 67.94  |
| 614   | 123   | 119.00   | 372.00   | 60.65  | 7.45   | 68.10  |
| 615   | 123   | 119.00   | 373.00   | 60.79  | 7.47   | 68.26  |
| 616   | 123   | 119.00   | 374.00   | 60.93  | 7.49   | 68.42  |
| 617   | 123   | 119.00   | 375.00   | 61.06  | 7.51   | 68.57  |
| 618   | 123   | 119.00   | 376.00   | 61.20  | 7.53   | 68.73  |
| 619   | 123   | 119.00   | 377.00   | 61.34  | 7.55   | 68.89  |
| 620   | 123   | 119.00   | 378.00   | 61.48  | 7.57   | 69.05  |
| 621   | 123   | 119.00   | 379.00   | 61.62  | 7.59   | 69.21  |
| 622   | 123   | 119.00   | 380.00   | 61.75  | 7.61   | 69.36  |
| 623   | 123   | 119.00   | 381.00   | 61.89  | 7.63   | 69.52  |
| 624   | 123   | 119.00   | 382.00   | 62.03  | 7.65   | 69.68  |
| 625   | 123   | 119.00   | 383.00   | 62.17  | 7.67   | 69.84  |
| 626   | 123   | 119.00   | 384.00   | 62.31  | 7.69   | 70.00  |
| 627   | 123   | 119.00   | 385.00   | 62.44  | 7.71   | 70.15  |
| 628   | 123   | 119.00   | 386.00   | 62.58  | 7.73   | 70.31  |
| 629   | 123   | 119.00   | 387.00   | 62.72  | 7.75   | 70.47  |
| 630   | 123   | 119.00   | 388.00   | 62.86  | 7.77   | 70.63  |
| 631   | 123   | 119.00   | 389.00   | 63.00  | 7.79   | 70.79  |
| 632   | 123   | 119.00   | 390.00   | 63.13  | 7.81   | 70.94  |
| 633   | 123   | 119.00   | 391.00   | 63.27  | 7.83   | 71.10  |
| 634   | 123   | 119.00   | 392.00   | 63.41  | 7.85   | 71.26  |
| 635   | 123   | 119.00   | 393.00   | 63.55  | 7.87   | 71.42  |
| 636   | 123   | 119.00   | 394.00   | 63.69  | 7.89   | 71.58  |
| 637   | 123   | 119.00   | 395.00   | 63.82  | 7.91   | 71.73  |
| 638   | 123   | 119.00   | 396.00   | 63.96  | 7.93   | 71.89  |
| 639   | 123   | 119.00   | 397.00   | 64.10  | 7.95   | 72.05  |
| 640   | 123   | 119.00   | 398.00   | 64.24  | 7.97   | 72.21  |
| 641   | 123   | 119.00   | 399.00   | 64.38  | 7.99   | 72.37  |
| 642   | 123   | 119.00   | 400.00   | 64.51  | 8.01   | 72.52  |

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 643   | 123   | 119.00   | 401.00   | 64.65  | 8.03   | 72.68  |
| 644   | 123   | 119.00   | 402.00   | 64.79  | 8.05   | 72.84  |
| 645   | 123   | 119.00   | 403.00   | 64.93  | 8.07   | 73.00  |
| 646   | 123   | 119.00   | 404.00   | 65.07  | 8.09   | 73.16  |
| 647   | 123   | 119.00   | 405.00   | 65.20  | 8.11   | 73.31  |
| 648   | 123   | 119.00   | 406.00   | 65.34  | 8.13   | 73.47  |
| 649   | 123   | 119.00   | 407.00   | 65.48  | 8.15   | 73.63  |
| 650   | 123   | 119.00   | 408.00   | 65.62  | 8.17   | 73.79  |
| 651   | 123   | 119.00   | 409.00   | 65.76  | 8.19   | 73.95  |
| 652   | 123   | 119.00   | 410.00   | 65.89  | 8.21   | 74.10  |
| 653   | 123   | 119.00   | 411.00   | 66.03  | 8.23   | 74.26  |
| 654   | 123   | 119.00   | 412.00   | 66.17  | 8.25   | 74.42  |
| 655   | 123   | 119.00   | 413.00   | 66.31  | 8.27   | 74.58  |
| 656   | 123   | 119.00   | 414.00   | 66.45  | 8.29   | 74.74  |
| 657   | 123   | 119.00   | 415.00   | 66.58  | 8.31   | 74.89  |
| 658   | 123   | 119.00   | 416.00   | 66.72  | 8.33   | 75.05  |
| 659   | 123   | 119.00   | 417.00   | 66.86  | 8.35   | 75.21  |
| 660   | 123   | 119.00   | 418.00   | 67.00  | 8.37   | 75.37  |
| 661   | 123   | 119.00   | 419.00   | 67.14  | 8.39   | 75.53  |
| 662   | 123   | 119.00   | 420.00   | 67.27  | 8.41   | 75.68  |
| 663   | 123   | 119.00   | 421.00   | 67.41  | 8.43   | 75.84  |
| 664   | 123   | 119.00   | 422.00   | 67.55  | 8.45   | 76.00  |
| 665   | 123   | 119.00   | 423.00   | 67.69  | 8.47   | 76.16  |
| 666   | 123   | 119.00   | 424.00   | 67.83  | 8.49   | 76.32  |
| 667   | 123   | 119.00   | 425.00   | 67.96  | 8.51   | 76.47  |
| 668   | 123   | 119.00   | 426.00   | 68.10  | 8.53   | 76.63  |
| 669   | 123   | 119.00   | 427.00   | 68.24  | 8.55   | 76.79  |
| 670   | 123   | 119.00   | 428.00   | 68.38  | 8.57   | 76.95  |
| 671   | 123   | 119.00   | 429.00   | 68.52  | 8.59   | 77.11  |
| 672   | 123   | 119.00   | 430.00   | 68.65  | 8.61   | 77.26  |
| 673   | 123   | 119.00   | 431.00   | 68.79  | 8.63   | 77.42  |
| 674   | 123   | 119.00   | 432.00   | 68.93  | 8.65   | 77.58  |
| 675   | 123   | 119.00   | 433.00   | 69.07  | 8.67   | 77.74  |
| 676   | 123   | 119.00   | 434.00   | 69.21  | 8.69   | 77.90  |
| 677   | 123   | 119.00   | 435.00   | 69.34  | 8.71   | 78.05  |
| 678   | 123   | 119.00   | 436.00   | 69.48  | 8.73   | 78.21  |
| 679   | 123   | 119.00   | 437.00   | 69.62  | 8.75   | 78.37  |
| 680   | 123   | 119.00   | 438.00   | 69.76  | 8.77   | 78.53  |
| 681   | 123   | 119.00   | 439.00   | 69.90  | 8.79   | 78.69  |
| 682   | 123   | 119.00   | 440.00   | 70.03  | 8.81   | 78.84  |
| 683   | 123   | 119.00   | 441.00   | 70.17  | 8.83   | 79.00  |
| 684   | 123   | 119.00   | 442.00   | 70.31  | 8.85   | 79.16  |
| 685   | 123   | 119.00   | 443.00   | 70.45  | 8.87   | 79.32  |
| 686   | 123   | 119.00   | 444.00   | 70.59  | 8.89   | 79.48  |
| 687   | 123   | 119.00   | 445.00   | 70.72  | 8.91   | 79.63  |
| 688   | 123   | 119.00   | 446.00   | 70.86  | 8.93   | 79.79  |
| 689   | 123   | 119.00   | 447.00   | 71.00  | 8.95   | 79.95  |
| 690   | 123   | 119.00   | 448.00   | 71.14  | 8.97   | 80.11  |
| 691   | 123   | 119.00   | 449.00   | 71.28  | 8.99   | 80.27  |
| 692   | 123   | 119.00   | 450.00   | 71.41  | 9.01   | 80.42  |
| 693   | 123   | 119.00   | 451.00   | 71.55  | 9.03   | 80.58  |
| 694   | 123   | 119.00   | 452.00   | 71.69  | 9.05   | 80.74  |
| 695   | 123   | 119.00   | 453.00   | 71.83  | 9.07   | 80.90  |
| 696   | 123   | 119.00   | 454.00   | 71.97  | 9.09   | 81.06  |
| 697   | 123   | 119.00   | 455.00   | 72.10  | 9.11   | 81.21  |

Weekly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 698   | 123   | 119.00   | 456.00   | 72.24  | 9.13   | 81.37  |
| 699   | 123   | 119.00   | 457.00   | 72.38  | 9.15   | 81.53  |
| 700   | 123   | 119.00   | 458.00   | 72.52  | 9.17   | 81.69  |
| 701   | 123   | 119.00   | 459.00   | 72.66  | 9.19   | 81.85  |
| 702   | 123   | 119.00   | 460.00   | 72.79  | 9.21   | 82.00  |
| 703   | 123   | 119.00   | 461.00   | 72.93  | 9.23   | 82.16  |
| 704   | 123   | 119.00   | 462.00   | 73.07  | 9.25   | 82.32  |
| 705   | 123   | 119.00   | 463.00   | 73.21  | 9.27   | 82.48  |
| 706   | 123   | 119.00   | 464.00   | 73.35  | 9.29   | 82.64  |
| 707   | 123   | 119.00   | 465.00   | 73.48  | 9.31   | 82.79  |
| 708   | 123   | 119.00   | 466.00   | 73.62  | 9.33   | 82.95  |
| 709   | 123   | 119.00   | 467.00   | 73.76  | 9.35   | 83.11  |
| 710   | 123   | 119.00   | 468.00   | 73.90  | 9.37   | 83.27  |
| 711   | 123   | 119.00   | 469.00   | 74.04  | 9.39   | 83.43  |
| 712   | 123   | 119.00   | 470.00   | 74.17  | 9.41   | 83.58  |
| 713   | 123   | 119.00   | 471.00   | 74.31  | 9.43   | 83.74  |
| 714   | 123   | 119.00   | 472.00   | 74.45  | 9.45   | 83.90  |
| 715   | 123   | 119.00   | 473.00   | 74.59  | 9.47   | 84.06  |
| 716   | 123   | 119.00   | 474.00   | 74.73  | 9.49   | 84.22  |
| 717   | 123   | 119.00   | 475.00   | 74.86  | 9.51   | 84.37  |
| 718   | 123   | 119.00   | 476.00   | 75.00  | 9.53   | 84.53  |
| 719   | 123   | 119.00   | 477.00   | 75.14  | 9.55   | 84.69  |
| 720   | 123   | 119.00   | 478.00   | 75.28  | 9.57   | 84.85  |
| 721   | 123   | 119.00   | 479.00   | 75.42  | 9.59   | 85.01  |
| 722   | 123   | 119.00   | 480.00   | 75.55  | 9.61   | 85.16  |
| 723   | 123   | 119.00   | 481.00   | 75.69  | 9.63   | 85.32  |
| 724   | 123   | 119.00   | 482.00   | 75.83  | 9.65   | 85.48  |
| 725   | 123   | 119.00   | 483.00   | 75.97  | 9.67   | 85.64  |
| 726   | 123   | 119.00   | 484.00   | 76.11  | 9.69   | 85.80  |
| 727   | 123   | 119.00   | 485.00   | 76.24  | 9.71   | 85.95  |
| 728   | 123   | 119.00   | 486.00   | 76.38  | 9.73   | 86.11  |
| 729   | 123   | 119.00   | 487.00   | 76.52  | 9.75   | 86.27  |
| 730   | 123   | 119.00   | 488.00   | 76.66  | 9.77   | 86.43  |
| 731   | 123   | 119.00   | 489.00   | 76.80  | 9.79   | 86.59  |
| 732   | 123   | 119.00   | 490.00   | 76.93  | 9.81   | 86.74  |
| 733   | 123   | 119.00   | 491.00   | 77.07  | 9.83   | 86.90  |
| 734   | 123   | 119.00   | 492.00   | 77.21  | 9.85   | 87.06  |
| 735   | 123   | 119.00   | 493.00   | 77.35  | 9.87   | 87.22  |
| 736   | 123   | 119.00   | 494.00   | 77.49  | 9.89   | 87.38  |
| 737   | 123   | 119.00   | 495.00   | 77.62  | 9.91   | 87.53  |
| 738   | 123   | 119.00   | 496.00   | 77.76  | 9.93   | 87.69  |
| 739   | 123   | 119.00   | 497.00   | 77.90  | 9.95   | 87.85  |
| 740   | 123   | 119.00   | 498.00   | 78.04  | 9.97   | 88.01  |
| 741   | 123   | 119.00   | 499.00   | 78.18  | 9.99   | 88.17  |
| 742   | 123   | 119.00   | 500.00   | 78.31  | 10.01  | 88.32  |
| 743   | 123   | 119.00   | 501.00   | 78.45  | 10.03  | 88.48  |
| 744   | 123   | 119.00   | 502.00   | 78.59  | 10.05  | 88.64  |
| 745   | 123   | 119.00   | 503.00   | 78.73  | 10.07  | 88.80  |
| 746   | 123   | 119.00   | 504.00   | 78.87  | 10.09  | 88.96  |
| 747   | 123   | 119.00   | 505.00   | 79.00  | 10.11  | 89.11  |
| 748   | 123   | 119.00   | 506.00   | 79.14  | 10.13  | 89.27  |
| 749   | 123   | 119.00   | 507.00   | 79.28  | 10.15  | 89.43  |
| 750   | 123   | 119.00   | 508.00   | 79.42  | 10.17  | 89.59  |
| 751   | 123   | 119.00   | 509.00   | 79.56  | 10.19  | 89.75  |
| 752   | 123   | 119.00   | 510.00   | 79.69  | 10.21  | 89.90  |

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 753   | 123   | 119.00   | 511.00   | 79.83  | 10.23  | 90.06  |
| 754   | 123   | 119.00   | 512.00   | 79.97  | 10.25  | 90.22  |
| 755   | 123   | 119.00   | 513.00   | 80.11  | 10.27  | 90.38  |
| 756   | 123   | 119.00   | 514.00   | 80.25  | 10.29  | 90.54  |
| 757   | 123   | 119.00   | 515.00   | 80.38  | 10.31  | 90.69  |
| 758   | 123   | 119.00   | 516.00   | 80.52  | 10.33  | 90.85  |
| 759   | 123   | 119.00   | 517.00   | 80.66  | 10.35  | 91.01  |
| 760   | 123   | 119.00   | 518.00   | 80.80  | 10.37  | 91.17  |
| 761   | 123   | 119.00   | 519.00   | 80.94  | 10.39  | 91.33  |
| 762   | 123   | 119.00   | 520.00   | 81.07  | 10.41  | 91.48  |
| 763   | 123   | 119.00   | 521.00   | 81.21  | 10.43  | 91.64  |
| 764   | 123   | 119.00   | 522.00   | 81.35  | 10.45  | 91.80  |
| 765   | 123   | 119.00   | 523.00   | 81.49  | 10.47  | 91.96  |
| 766   | 123   | 119.00   | 524.00   | 81.63  | 10.49  | 92.12  |
| 767   | 123   | 119.00   | 525.00   | 81.76  | 10.51  | 92.27  |
| 768   | 123   | 119.00   | 526.00   | 81.90  | 10.53  | 92.43  |
| 769   | 123   | 119.00   | 527.00   | 82.04  | 10.55  | 92.59  |
| 770   | 123   | 119.00   | 528.00   | 82.18  | 10.57  | 92.75  |
| 771   | 123   | 119.00   | 529.00   | 82.32  | 10.59  | 92.91  |
| 772   | 123   | 119.00   | 530.00   | 82.45  | 10.61  | 93.06  |
| 773   | 123   | 119.00   | 531.00   | 82.59  | 10.63  | 93.22  |
| 774   | 123   | 119.00   | 532.00   | 82.73  | 10.65  | 93.38  |
| 775   | 123   | 119.00   | 533.00   | 82.87  | 10.67  | 93.54  |
| 776   | 123   | 119.00   | 534.00   | 83.01  | 10.69  | 93.70  |
| 777   | 123   | 119.00   | 535.00   | 83.14  | 10.71  | 93.85  |
| 778   | 123   | 119.00   | 536.00   | 83.28  | 10.73  | 94.01  |
| 779   | 123   | 119.00   | 537.00   | 83.42  | 10.75  | 94.17  |
| 780   | 123   | 119.00   | 538.00   | 83.56  | 10.77  | 94.33  |
| 781   | 123   | 119.00   | 539.00   | 83.70  | 10.79  | 94.49  |
| 782   | 123   | 119.00   | 540.00   | 83.83  | 10.81  | 94.64  |
| 783   | 123   | 119.00   | 541.00   | 83.97  | 10.83  | 94.80  |
| 784   | 123   | 119.00   | 542.00   | 84.11  | 10.85  | 94.96  |
| 785   | 123   | 119.00   | 543.00   | 84.25  | 10.87  | 95.12  |
| 786   | 123   | 119.00   | 544.00   | 84.39  | 10.89  | 95.28  |
| 787   | 123   | 119.00   | 545.00   | 84.52  | 10.91  | 95.43  |
| 788   | 123   | 119.00   | 546.00   | 84.66  | 10.93  | 95.59  |
| 789   | 123   | 119.00   | 547.00   | 84.80  | 10.95  | 95.75  |
| 790   | 123   | 119.00   | 548.00   | 84.94  | 10.97  | 95.91  |
| 791   | 123   | 119.00   | 549.00   | 85.08  | 10.99  | 96.07  |
| 792   | 123   | 119.00   | 550.00   | 85.21  | 11.01  | 96.22  |
| 793   | 123   | 119.00   | 551.00   | 85.35  | 11.03  | 96.38  |
| 794   | 123   | 119.00   | 552.00   | 85.49  | 11.05  | 96.54  |
| 795   | 123   | 119.00   | 553.00   | 85.63  | 11.07  | 96.70  |
| 796   | 123   | 119.00   | 554.00   | 85.77  | 11.09  | 96.86  |
| 797   | 123   | 119.00   | 555.00   | 85.90  | 11.11  | 97.01  |
| 798   | 123   | 119.00   | 556.00   | 86.04  | 11.13  | 97.17  |
| 799   | 123   | 119.00   | 557.00   | 86.18  | 11.15  | 97.33  |
| 800   | 123   | 119.00   | 558.00   | 86.32  | 11.17  | 97.49  |
| 801   | 123   | 119.00   | 559.00   | 86.46  | 11.19  | 97.65  |
| 802   | 123   | 119.00   | 560.00   | 86.59  | 11.21  | 97.80  |
| 803   | 123   | 119.00   | 561.00   | 86.73  | 11.23  | 97.96  |
| 804   | 123   | 119.00   | 562.00   | 86.87  | 11.25  | 98.12  |
| 805   | 123   | 119.00   | 563.00   | 87.01  | 11.27  | 98.28  |
| 806   | 123   | 119.00   | 564.00   | 87.15  | 11.29  | 98.44  |
| 807   | 123   | 119.00   | 565.00   | 87.28  | 11.31  | 98.59  |



**Weekly table**

**Table letter J**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 808   | 123   | 119.00   | 566.00   | 87.42  | 11.33  | 98.75  |
| 809   | 123   | 119.00   | 567.00   | 87.56  | 11.35  | 98.91  |
| 810   | 123   | 119.00   | 568.00   | 87.70  | 11.37  | 99.07  |
| 811   | 123   | 119.00   | 569.00   | 87.84  | 11.39  | 99.23  |
| 812   | 123   | 119.00   | 570.00   | 87.97  | 11.41  | 99.38  |
| 813   | 123   | 119.00   | 571.00   | 88.11  | 11.43  | 99.54  |
| 814   | 123   | 119.00   | 572.00   | 88.25  | 11.45  | 99.70  |
| 815   | 123   | 119.00   | 573.00   | 88.39  | 11.47  | 99.86  |
| 816   | 123   | 119.00   | 574.00   | 88.53  | 11.49  | 100.02   |
| 817   | 123   | 119.00   | 575.00   | 88.66  | 11.51  | 100.17   |
| 818   | 123   | 119.00   | 576.00   | 88.80  | 11.53  | 100.33   |
| 819   | 123   | 119.00   | 577.00   | 88.94  | 11.55  | 100.49   |
| 820   | 123   | 119.00   | 578.00   | 89.08  | 11.57  | 100.65   |
| 821   | 123   | 119.00   | 579.00   | 89.22  | 11.59  | 100.81   |
| 822   | 123   | 119.00   | 580.00   | 89.35  | 11.61  | 100.96   |
| 823   | 123   | 119.00   | 581.00   | 89.49  | 11.63  | 101.12   |
| 824   | 123   | 119.00   | 582.00   | 89.63  | 11.65  | 101.28   |
| 825   | 123   | 119.00   | 583.00   | 89.77  | 11.67  | 101.44   |
| 826   | 123   | 119.00   | 584.00   | 89.91  | 11.69  | 101.60   |
| 827   | 123   | 119.00   | 585.00   | 90.04  | 11.71  | 101.75   |
| 828   | 123   | 119.00   | 586.00   | 90.18  | 11.73  | 101.91   |
| 829   | 123   | 119.00   | 587.00   | 90.32  | 11.75  | 102.07   |
| 830   | 123   | 119.00   | 588.00   | 90.46  | 11.77  | 102.23   |
| 831   | 123   | 119.00   | 589.00   | 90.60  | 11.79  | 102.39   |
| 832   | 123   | 119.00   | 590.00   | 90.73  | 11.81  | 102.54   |
| 833   | 123   | 119.00   | 591.00   | 90.87  | 11.83  | 102.70   |
| 834   | 123   | 119.00   | 592.00   | 91.01  | 11.85  | 102.86   |
| 835   | 123   | 119.00   | 593.00   | 91.15  | 11.87  | 103.02   |
| 836   | 123   | 119.00   | 594.00   | 91.29  | 11.89  | 103.18   |
| 837   | 123   | 119.00   | 595.00   | 91.42  | 11.91  | 103.33   |
| 838   | 123   | 119.00   | 596.00   | 91.56  | 11.93  | 103.49   |
| 839   | 123   | 119.00   | 597.00   | 91.70  | 11.95  | 103.65   |
| 840   | 123   | 119.00   | 598.00   | 91.84  | 11.97  | 103.81   |
| 841   | 123   | 119.00   | 599.00   | 91.98  | 11.99  | 103.97   |
| 842   | 123   | 119.00   | 600.00   | 92.11  | 12.01  | 104.12   |
| 843   | 123   | 119.00   | 601.00   | 92.25  | 12.03  | 104.28   |
| 844   | 123   | 119.00   | 602.00   | 92.39  | 12.05  | 104.44   |
| 845   | 123   | 119.00   | 603.00   | 92.53  | 12.07  | 104.60   |
| 846   | 123   | 119.00   | 604.00   | 92.67  | 12.09  | 104.76   |
| 847   | 123   | 119.00   | 605.00   | 92.80  | 12.11  | 104.91   |
| 848   | 123   | 119.00   | 606.00   | 92.94  | 12.13  | 105.07   |
| 849   | 123   | 119.00   | 607.00   | 93.08  | 12.15  | 105.23   |
| 850   | 123   | 119.00   | 608.00   | 93.22  | 12.17  | 105.39   |
| 851   | 123   | 119.00   | 609.00   | 93.36  | 12.19  | 105.55   |
| 852   | 123   | 119.00   | 610.00   | 93.49  | 12.21  | 105.70   |
| 853   | 123   | 119.00   | 611.00   | 93.63  | 12.23  | 105.86   |
| 854   | 123   | 119.00   | 612.00   | 93.77  | 12.25  | 106.02   |
| 855   | 123   | 119.00   | 613.00   | 93.91  | 12.27  | 106.18   |
| 856   | 123   | 119.00   | 614.00   | 94.05  | 12.29  | 106.34   |
| 857   | 123   | 119.00   | 615.00   | 94.18  | 12.31  | 106.49   |
| 858   | 123   | 119.00   | 616.00   | 94.32  | 12.33  | 106.65   |
| 859   | 123   | 119.00   | 617.00   | 94.46  | 12.35  | 106.81   |
| 860   | 123   | 119.00   | 618.00   | 94.60  | 12.37  | 106.97   |
| 861   | 123   | 119.00   | 619.00   | 94.74  | 12.39  | 107.13   |
| 862   | 123   | 119.00   | 620.00   | 94.87  | 12.41  | 107.28   |

## Table letter J

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 863   | 123   | 119.00   | 621.00   | 95.01  | 12.43  | 107.44   |
| 864   | 123   | 119.00   | 622.00   | 95.15  | 12.45  | 107.60   |
| 865   | 123   | 119.00   | 623.00   | 95.29  | 12.47  | 107.76   |
| 866   | 123   | 119.00   | 624.00   | 95.43  | 12.49  | 107.92   |
| 867   | 123   | 119.00   | 625.00   | 95.56  | 12.51  | 108.07   |
| 868   | 123   | 119.00   | 626.00   | 95.70  | 12.53  | 108.23   |
| 869   | 123   | 119.00   | 627.00   | 95.84  | 12.55  | 108.39   |
| 870   | 123   | 119.00   | 628.00   | 95.98  | 12.57  | 108.55   |
| 871   | 123   | 119.00   | 629.00   | 96.12  | 12.59  | 108.71   |
| 872   | 123   | 119.00   | 630.00   | 96.25  | 12.61  | 108.86   |
| 873   | 123   | 119.00   | 631.00   | 96.39  | 12.63  | 109.02   |
| 874   | 123   | 119.00   | 632.00   | 96.53  | 12.65  | 109.18   |
| 875   | 123   | 119.00   | 633.00   | 96.67  | 12.67  | 109.34   |
| 876   | 123   | 119.00   | 634.00   | 96.81  | 12.69  | 109.50   |
| 877   | 123   | 119.00   | 635.00   | 96.94  | 12.71  | 109.65   |
| 878   | 123   | 119.00   | 636.00   | 97.08  | 12.73  | 109.81   |
| 879   | 123   | 119.00   | 637.00   | 97.22  | 12.75  | 109.97   |
| 880   | 123   | 119.00   | 638.00   | 97.36  | 12.77  | 110.13   |
| 881   | 123   | 119.00   | 639.00   | 97.50  | 12.79  | 110.29   |
| 882   | 123   | 119.00   | 640.00   | 97.63  | 12.81  | 110.44   |
| 883   | 123   | 119.00   | 641.00   | 97.77  | 12.83  | 110.60   |
| 884   | 123   | 119.00   | 642.00   | 97.91  | 12.85  | 110.76   |
| 885   | 123   | 119.00   | 643.00   | 98.05  | 12.87  | 110.92   |
| 886   | 123   | 119.00   | 644.00   | 98.19  | 12.89  | 111.08   |
| 887   | 123   | 119.00   | 645.00   | 98.32  | 12.91  | 111.23   |
| 888   | 123   | 119.00   | 646.00   | 98.46  | 12.93  | 111.39   |
| 889   | 123   | 119.00   | 647.00   | 98.60  | 12.95  | 111.55   |
| 890   | 123   | 119.00   | 648.00   | 98.74  | 12.97  | 111.71   |
| 891   | 123   | 119.00   | 649.00   | 98.88  | 12.99  | 111.87   |
| 892   | 123   | 119.00   | 650.00   | 99.01  | 13.01  | 112.02   |
| 893   | 123   | 119.00   | 651.00   | 99.15  | 13.03  | 112.18   |
| 894   | 123   | 119.00   | 652.00   | 99.29  | 13.05  | 112.34   |
| 895   | 123   | 119.00   | 653.00   | 99.43  | 13.07  | 112.50   |
| 896   | 123   | 119.00   | 654.00   | 99.57  | 13.09  | 112.66   |
| 897   | 123   | 119.00   | 655.00   | 99.70  | 13.11  | 112.81   |
| 898   | 123   | 119.00   | 656.00   | 99.84  | 13.13  | 112.97   |
| 899   | 123   | 119.00   | 657.00   | 99.98  | 13.15  | 113.13   |
| 900   | 123   | 119.00   | 658.00   | 100.12   | 13.17  | 113.29   |
| 901   | 123   | 119.00   | 659.00   | 100.26   | 13.19  | 113.45   |
| 902   | 123   | 119.00   | 660.00   | 100.39   | 13.21  | 113.60   |
| 903   | 123   | 119.00   | 661.00   | 100.53   | 13.23  | 113.76   |
| 904   | 123   | 119.00   | 662.00   | 100.67   | 13.25  | 113.92   |
| 905   | 123   | 119.00   | 663.00   | 100.81   | 13.27  | 114.08   |
| 906   | 123   | 119.00   | 664.00   | 100.95   | 13.29  | 114.24   |
| 907   | 123   | 119.00   | 665.00   | 101.08   | 13.31  | 114.39   |
| 908   | 123   | 119.00   | 666.00   | 101.22   | 13.33  | 114.55   |
| 909   | 123   | 119.00   | 667.00   | 101.36   | 13.35  | 114.71   |
| 910   | 123   | 119.00   | 668.00   | 101.50   | 13.37  | 114.87   |
| 911   | 123   | 119.00   | 669.00   | 101.64   | 13.39  | 115.03   |
| 912   | 123   | 119.00   | 670.00   | 101.77   | 13.41  | 115.18   |
| 913   | 123   | 119.00   | 671.00   | 101.91   | 13.43  | 115.34   |
| 914   | 123   | 119.00   | 672.00   | 102.05   | 13.45  | 115.50   |
| 915   | 123   | 119.00   | 673.00   | 102.19   | 13.47  | 115.66   |
| 916   | 123   | 119.00   | 674.00   | 102.33   | 13.49  | 115.82   |
| 917   | 123   | 119.00   | 675.00   | 102.46   | 13.51  | 115.97   |

**Weekly table**

**Table letter J**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 918   | 123   | 119.00   | 676.00   | 102.60   | 13.53  | 116.13   |
| 919   | 123   | 119.00   | 677.00   | 102.74   | 13.55  | 116.29   |
| 920   | 123   | 119.00   | 678.00   | 102.88   | 13.57  | 116.45   |
| 921   | 123   | 119.00   | 679.00   | 103.02   | 13.59  | 116.61   |
| 922   | 123   | 119.00   | 680.00   | 103.15   | 13.61  | 116.76   |
| 923   | 123   | 119.00   | 681.00   | 103.29   | 13.63  | 116.92   |
| 924   | 123   | 119.00   | 682.00   | 103.43   | 13.65  | 117.08   |
| 925   | 123   | 119.00   | 683.00   | 103.57   | 13.67  | 117.24   |
| 926   | 123   | 119.00   | 684.00   | 103.71   | 13.69  | 117.40   |
| 927   | 123   | 119.00   | 685.00   | 103.84   | 13.71  | 117.55   |
| 928   | 123   | 119.00   | 686.00   | 103.98   | 13.73  | 117.71   |
| 929   | 123   | 119.00   | 687.00   | 104.12   | 13.75  | 117.87   |
| 930   | 123   | 119.00   | 688.00   | 104.26   | 13.77  | 118.03   |
| 931   | 123   | 119.00   | 689.00   | 104.40   | 13.79  | 118.19   |
| 932   | 123   | 119.00   | 690.00   | 104.53   | 13.81  | 118.34   |
| 933   | 123   | 119.00   | 691.00   | 104.67   | 13.83  | 118.50   |
| 934   | 123   | 119.00   | 692.00   | 104.81   | 13.85  | 118.66   |
| 935   | 123   | 119.00   | 693.00   | 104.95   | 13.87  | 118.82   |
| 936   | 123   | 119.00   | 694.00   | 105.09   | 13.89  | 118.98   |
| 937   | 123   | 119.00   | 695.00   | 105.22   | 13.91  | 119.13   |
| 938   | 123   | 119.00   | 696.00   | 105.36   | 13.93  | 119.29   |
| 939   | 123   | 119.00   | 697.00   | 105.50   | 13.95  | 119.45   |
| 940   | 123   | 119.00   | 698.00   | 105.64   | 13.97  | 119.61   |
| 941   | 123   | 119.00   | 699.00   | 105.78   | 13.99  | 119.77   |
| 942   | 123   | 119.00   | 700.00   | 105.91   | 14.01  | 119.92   |
| 943   | 123   | 119.00   | 701.00   | 106.05   | 14.03  | 120.08   |
| 944   | 123   | 119.00   | 702.00   | 106.19   | 14.05  | 120.24   |
| 945   | 123   | 119.00   | 703.00   | 106.33   | 14.07  | 120.40   |
| 946   | 123   | 119.00   | 704.00   | 106.47   | 14.09  | 120.56   |
| 947   | 123   | 119.00   | 705.00   | 106.60   | 14.11  | 120.71   |
| 948   | 123   | 119.00   | 706.00   | 106.74   | 14.13  | 120.87   |
| 949   | 123   | 119.00   | 707.00   | 106.88   | 14.15  | 121.03   |
| 950   | 123   | 119.00   | 708.00   | 107.02   | 14.17  | 121.19   |
| 951   | 123   | 119.00   | 709.00   | 107.16   | 14.19  | 121.35   |
| 952   | 123   | 119.00   | 710.00   | 107.29   | 14.21  | 121.50   |
| 953   | 123   | 119.00   | 711.00   | 107.43   | 14.23  | 121.66   |
| 954   | 123   | 119.00   | 712.00   | 107.57   | 14.25  | 121.82   |
| 955   | 123   | 119.00   | 713.00   | 107.71   | 14.27  | 121.98   |
| 956   | 123   | 119.00   | 714.00   | 107.85   | 14.29  | 122.14   |
| 957   | 123   | 119.00   | 715.00   | 107.98   | 14.31  | 122.29   |
| 958   | 123   | 119.00   | 716.00   | 108.12   | 14.33  | 122.45   |
| 959   | 123   | 119.00   | 717.00   | 108.26   | 14.35  | 122.61   |
| 960   | 123   | 119.00   | 718.00   | 108.40   | 14.37  | 122.77   |
| 961   | 123   | 119.00   | 719.00   | 108.54   | 14.39  | 122.93   |
| 962   | 123   | 119.00   | 720.00   | 108.67   | 14.41  | 123.08   |
| 963   | 123   | 119.00   | 721.00   | 108.81   | 14.43  | 123.24   |
| 964   | 123   | 119.00   | 722.00   | 108.95   | 14.45  | 123.40   |
| 965   | 123   | 119.00   | 723.00   | 109.09   | 14.47  | 123.56   |
| 966   | 123   | 119.00   | 724.00   | 109.23   | 14.49  | 123.72   |
| 967   | 123   | 119.00   | 725.00   | 109.30   | 14.50  | 123.80   |

If the employee's gross pay is over £967, go to page 350

## Monthly table for NICs where employee has deferment for use from 6 April 2024 to 5 April 2025

Table letter J

Use this table for 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. Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to Table letter N)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.69   | 0.00   | 0.69   |
| 765   | 533   | 232.00   | 0.00   | 1.24   | 0.00   | 1.24   |
| 769   | 533   | 236.00   | 0.00   | 1.79   | 0.00   | 1.79   |
| 773   | 533   | 240.00   | 0.00   | 2.35   | 0.00   | 2.35   |
| 777   | 533   | 244.00   | 0.00   | 2.90   | 0.00   | 2.90   |
| 781   | 533   | 248.00   | 0.00   | 3.45   | 0.00   | 3.45   |
| 785   | 533   | 252.00   | 0.00   | 4.00   | 0.00   | 4.00   |
| 789   | 533   | 256.00   | 0.00   | 4.55   | 0.00   | 4.55   |
| 793   | 533   | 260.00   | 0.00   | 5.11   | 0.00   | 5.11   |
| 797   | 533   | 264.00   | 0.00   | 5.66   | 0.00   | 5.66   |
| 801   | 533   | 268.00   | 0.00   | 6.21   | 0.00   | 6.21   |
| 805   | 533   | 272.00   | 0.00   | 6.76   | 0.00   | 6.76   |
| 809   | 533   | 276.00   | 0.00   | 7.31   | 0.00   | 7.31   |
| 813   | 533   | 280.00   | 0.00   | 7.87   | 0.00   | 7.87   |
| 817   | 533   | 284.00   | 0.00   | 8.42   | 0.00   | 8.42   |
| 821   | 533   | 288.00   | 0.00   | 8.97   | 0.00   | 8.97   |
| 825   | 533   | 292.00   | 0.00   | 9.52   | 0.00   | 9.52   |
| 829   | 533   | 296.00   | 0.00   | 10.07  | 0.00   | 10.07  |
| 833   | 533   | 300.00   | 0.00   | 10.63  | 0.00   | 10.63  |
| 837   | 533   | 304.00   | 0.00   | 11.18  | 0.00   | 11.18  |
| 841   | 533   | 308.00   | 0.00   | 11.73  | 0.00   | 11.73  |
| 845   | 533   | 312.00   | 0.00   | 12.28  | 0.00   | 12.28  |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 849   | 533   | 316.00   | 0.00   | 12.83  | 0.00   | 12.83  |
| 853   | 533   | 320.00   | 0.00   | 13.39  | 0.00   | 13.39  |
| 857   | 533   | 324.00   | 0.00   | 13.94  | 0.00   | 13.94  |
| 861   | 533   | 328.00   | 0.00   | 14.49  | 0.00   | 14.49  |
| 865   | 533   | 332.00   | 0.00   | 15.04  | 0.00   | 15.04  |
| 869   | 533   | 336.00   | 0.00   | 15.59  | 0.00   | 15.59  |
| 873   | 533   | 340.00   | 0.00   | 16.15  | 0.00   | 16.15  |
| 877   | 533   | 344.00   | 0.00   | 16.70  | 0.00   | 16.70  |
| 881   | 533   | 348.00   | 0.00   | 17.25  | 0.00   | 17.25  |
| 885   | 533   | 352.00   | 0.00   | 17.80  | 0.00   | 17.80  |
| 889   | 533   | 356.00   | 0.00   | 18.35  | 0.00   | 18.35  |
| 893   | 533   | 360.00   | 0.00   | 18.91  | 0.00   | 18.91  |
| 897   | 533   | 364.00   | 0.00   | 19.46  | 0.00   | 19.46  |
| 901   | 533   | 368.00   | 0.00   | 20.01  | 0.00   | 20.01  |
| 905   | 533   | 372.00   | 0.00   | 20.56  | 0.00   | 20.56  |
| 909   | 533   | 376.00   | 0.00   | 21.11  | 0.00   | 21.11  |
| 913   | 533   | 380.00   | 0.00   | 21.67  | 0.00   | 21.67  |
| 917   | 533   | 384.00   | 0.00   | 22.22  | 0.00   | 22.22  |
| 921   | 533   | 388.00   | 0.00   | 22.77  | 0.00   | 22.77  |
| 925   | 533   | 392.00   | 0.00   | 23.32  | 0.00   | 23.32  |
| 929   | 533   | 396.00   | 0.00   | 23.87  | 0.00   | 23.87  |
| 933   | 533   | 400.00   | 0.00   | 24.43  | 0.00   | 24.43  |
| 937   | 533   | 404.00   | 0.00   | 24.98  | 0.00   | 24.98  |
| 941   | 533   | 408.00   | 0.00   | 25.53  | 0.00   | 25.53  |
| 945   | 533   | 412.00   | 0.00   | 26.08  | 0.00   | 26.08  |
| 949   | 533   | 416.00   | 0.00   | 26.63  | 0.00   | 26.63  |
| 953   | 533   | 420.00   | 0.00   | 27.19  | 0.00   | 27.19  |
| 957   | 533   | 424.00   | 0.00   | 27.74  | 0.00   | 27.74  |
| 961   | 533   | 428.00   | 0.00   | 28.29  | 0.00   | 28.29  |
| 965   | 533   | 432.00   | 0.00   | 28.84  | 0.00   | 28.84  |
| 969   | 533   | 436.00   | 0.00   | 29.39  | 0.00   | 29.39  |
| 973   | 533   | 440.00   | 0.00   | 29.95  | 0.00   | 29.95  |
| 977   | 533   | 444.00   | 0.00   | 30.50  | 0.00   | 30.50  |
| 981   | 533   | 448.00   | 0.00   | 31.05  | 0.00   | 31.05  |
| 985   | 533   | 452.00   | 0.00   | 31.60  | 0.00   | 31.60  |
| 989   | 533   | 456.00   | 0.00   | 32.15  | 0.00   | 32.15  |
| 993   | 533   | 460.00   | 0.00   | 32.71  | 0.00   | 32.71  |
| 997   | 533   | 464.00   | 0.00   | 33.26  | 0.00   | 33.26  |
| 1001  | 533   | 468.00   | 0.00   | 33.81  | 0.00   | 33.81  |
| 1005  | 533   | 472.00   | 0.00   | 34.36  | 0.00   | 34.36  |
| 1009  | 533   | 476.00   | 0.00   | 34.91  | 0.00   | 34.91  |
| 1013  | 533   | 480.00   | 0.00   | 35.47  | 0.00   | 35.47  |
| 1017  | 533   | 484.00   | 0.00   | 36.02  | 0.00   | 36.02  |
| 1021  | 533   | 488.00   | 0.00   | 36.57  | 0.00   | 36.57  |
| 1025  | 533   | 492.00   | 0.00   | 37.12  | 0.00   | 37.12  |
| 1029  | 533   | 496.00   | 0.00   | 37.67  | 0.00   | 37.67  |
| 1033  | 533   | 500.00   | 0.00   | 38.23  | 0.00   | 38.23  |
| 1037  | 533   | 504.00   | 0.00   | 38.78  | 0.00   | 38.78  |
| 1041  | 533   | 508.00   | 0.00   | 39.33  | 0.00   | 39.33  |
| 1045  | 533   | 512.00   | 0.00   | 39.81  | 0.00   | 39.81  |
| 1048  | 533   | 515.00   | 0.00   | 40.02  | 0.00   | 40.02  |
| 1049  | 533   | 515.00   | 1.00   | 40.43  | 0.06   | 40.49  |
| 1053  | 533   | 515.00   | 5.00   | 40.99  | 0.14   | 41.13  |
| 1057  | 533   | 515.00   | 9.00   | 41.54  | 0.22   | 41.76  |
| 1061  | 533   | 515.00   | 13.00  | 42.09  | 0.30   | 42.39  |

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1065  | 533   | 515.00   | 17.00  | 42.64  | 0.38   | 43.02  |
| 1069  | 533   | 515.00   | 21.00  | 43.19  | 0.46   | 43.65  |
| 1073  | 533   | 515.00   | 25.00  | 43.75  | 0.54   | 44.29  |
| 1077  | 533   | 515.00   | 29.00  | 44.30  | 0.62   | 44.92  |
| 1081  | 533   | 515.00   | 33.00  | 44.85  | 0.70   | 45.55  |
| 1085  | 533   | 515.00   | 37.00  | 45.40  | 0.78   | 46.18  |
| 1089  | 533   | 515.00   | 41.00  | 45.95  | 0.86   | 46.81  |
| 1093  | 533   | 515.00   | 45.00  | 46.51  | 0.94   | 47.45  |
| 1097  | 533   | 515.00   | 49.00  | 47.06  | 1.02   | 48.08  |
| 1101  | 533   | 515.00   | 53.00  | 47.61  | 1.10   | 48.71  |
| 1105  | 533   | 515.00   | 57.00  | 48.16  | 1.18   | 49.34  |
| 1109  | 533   | 515.00   | 61.00  | 48.71  | 1.26   | 49.97  |
| 1113  | 533   | 515.00   | 65.00  | 49.27  | 1.34   | 50.61  |
| 1117  | 533   | 515.00   | 69.00  | 49.82  | 1.42   | 51.24  |
| 1121  | 533   | 515.00   | 73.00  | 50.37  | 1.50   | 51.87  |
| 1125  | 533   | 515.00   | 77.00  | 50.92  | 1.58   | 52.50  |
| 1129  | 533   | 515.00   | 81.00  | 51.47  | 1.66   | 53.13  |
| 1133  | 533   | 515.00   | 85.00  | 52.03  | 1.74   | 53.77  |
| 1137  | 533   | 515.00   | 89.00  | 52.58  | 1.82   | 54.40  |
| 1141  | 533   | 515.00   | 93.00  | 53.13  | 1.90   | 55.03  |
| 1145  | 533   | 515.00   | 97.00  | 53.68  | 1.98   | 55.66  |
| 1149  | 533   | 515.00   | 101.00   | 54.23  | 2.06   | 56.29  |
| 1153  | 533   | 515.00   | 105.00   | 54.79  | 2.14   | 56.93  |
| 1157  | 533   | 515.00   | 109.00   | 55.34  | 2.22   | 57.56  |
| 1161  | 533   | 515.00   | 113.00   | 55.89  | 2.30   | 58.19  |
| 1165  | 533   | 515.00   | 117.00   | 56.44  | 2.38   | 58.82  |
| 1169  | 533   | 515.00   | 121.00   | 56.99  | 2.46   | 59.45  |
| 1173  | 533   | 515.00   | 125.00   | 57.55  | 2.54   | 60.09  |
| 1177  | 533   | 515.00   | 129.00   | 58.10  | 2.62   | 60.72  |
| 1181  | 533   | 515.00   | 133.00   | 58.65  | 2.70   | 61.35  |
| 1185  | 533   | 515.00   | 137.00   | 59.20  | 2.78   | 61.98  |
| 1189  | 533   | 515.00   | 141.00   | 59.75  | 2.86   | 62.61  |
| 1193  | 533   | 515.00   | 145.00   | 60.31  | 2.94   | 63.25  |
| 1197  | 533   | 515.00   | 149.00   | 60.86  | 3.02   | 63.88  |
| 1201  | 533   | 515.00   | 153.00   | 61.41  | 3.10   | 64.51  |
| 1205  | 533   | 515.00   | 157.00   | 61.96  | 3.18   | 65.14  |
| 1209  | 533   | 515.00   | 161.00   | 62.51  | 3.26   | 65.77  |
| 1213  | 533   | 515.00   | 165.00   | 63.07  | 3.34   | 66.41  |
| 1217  | 533   | 515.00   | 169.00   | 63.62  | 3.42   | 67.04  |
| 1221  | 533   | 515.00   | 173.00   | 64.17  | 3.50   | 67.67  |
| 1225  | 533   | 515.00   | 177.00   | 64.72  | 3.58   | 68.30  |
| 1229  | 533   | 515.00   | 181.00   | 65.27  | 3.66   | 68.93  |
| 1233  | 533   | 515.00   | 185.00   | 65.83  | 3.74   | 69.57  |
| 1237  | 533   | 515.00   | 189.00   | 66.38  | 3.82   | 70.20  |
| 1241  | 533   | 515.00   | 193.00   | 66.93  | 3.90   | 70.83  |
| 1245  | 533   | 515.00   | 197.00   | 67.48  | 3.98   | 71.46  |
| 1249  | 533   | 515.00   | 201.00   | 68.03  | 4.06   | 72.09  |
| 1253  | 533   | 515.00   | 205.00   | 68.59  | 4.14   | 72.73  |
| 1257  | 533   | 515.00   | 209.00   | 69.14  | 4.22   | 73.36  |
| 1261  | 533   | 515.00   | 213.00   | 69.69  | 4.30   | 73.99  |
| 1265  | 533   | 515.00   | 217.00   | 70.24  | 4.38   | 74.62  |
| 1269  | 533   | 515.00   | 221.00   | 70.79  | 4.46   | 75.25  |
| 1273  | 533   | 515.00   | 225.00   | 71.35  | 4.54   | 75.89  |
| 1277  | 533   | 515.00   | 229.00   | 71.90  | 4.62   | 76.52  |
| 1281  | 533   | 515.00   | 233.00   | 72.45  | 4.70   | 77.15  |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1285  | 533   | 515.00   | 237.00   | 73.00  | 4.78   | 77.78  |
| 1289  | 533   | 515.00   | 241.00   | 73.55  | 4.86   | 78.41  |
| 1293  | 533   | 515.00   | 245.00   | 74.11  | 4.94   | 79.05  |
| 1297  | 533   | 515.00   | 249.00   | 74.66  | 5.02   | 79.68  |
| 1301  | 533   | 515.00   | 253.00   | 75.21  | 5.10   | 80.31  |
| 1305  | 533   | 515.00   | 257.00   | 75.76  | 5.18   | 80.94  |
| 1309  | 533   | 515.00   | 261.00   | 76.31  | 5.26   | 81.57  |
| 1313  | 533   | 515.00   | 265.00   | 76.87  | 5.34   | 82.21  |
| 1317  | 533   | 515.00   | 269.00   | 77.42  | 5.42   | 82.84  |
| 1321  | 533   | 515.00   | 273.00   | 77.97  | 5.50   | 83.47  |
| 1325  | 533   | 515.00   | 277.00   | 78.52  | 5.58   | 84.10  |
| 1329  | 533   | 515.00   | 281.00   | 79.07  | 5.66   | 84.73  |
| 1333  | 533   | 515.00   | 285.00   | 79.63  | 5.74   | 85.37  |
| 1337  | 533   | 515.00   | 289.00   | 80.18  | 5.82   | 86.00  |
| 1341  | 533   | 515.00   | 293.00   | 80.73  | 5.90   | 86.63  |
| 1345  | 533   | 515.00   | 297.00   | 81.28  | 5.98   | 87.26  |
| 1349  | 533   | 515.00   | 301.00   | 81.83  | 6.06   | 87.89  |
| 1353  | 533   | 515.00   | 305.00   | 82.39  | 6.14   | 88.53  |
| 1357  | 533   | 515.00   | 309.00   | 82.94  | 6.22   | 89.16  |
| 1361  | 533   | 515.00   | 313.00   | 83.49  | 6.30   | 89.79  |
| 1365  | 533   | 515.00   | 317.00   | 84.04  | 6.38   | 90.42  |
| 1369  | 533   | 515.00   | 321.00   | 84.59  | 6.46   | 91.05  |
| 1373  | 533   | 515.00   | 325.00   | 85.15  | 6.54   | 91.69  |
| 1377  | 533   | 515.00   | 329.00   | 85.70  | 6.62   | 92.32  |
| 1381  | 533   | 515.00   | 333.00   | 86.25  | 6.70   | 92.95  |
| 1385  | 533   | 515.00   | 337.00   | 86.80  | 6.78   | 93.58  |
| 1389  | 533   | 515.00   | 341.00   | 87.35  | 6.86   | 94.21  |
| 1393  | 533   | 515.00   | 345.00   | 87.91  | 6.94   | 94.85  |
| 1397  | 533   | 515.00   | 349.00   | 88.46  | 7.02   | 95.48  |
| 1401  | 533   | 515.00   | 353.00   | 89.01  | 7.10   | 96.11  |
| 1405  | 533   | 515.00   | 357.00   | 89.56  | 7.18   | 96.74  |
| 1409  | 533   | 515.00   | 361.00   | 90.11  | 7.26   | 97.37  |
| 1413  | 533   | 515.00   | 365.00   | 90.67  | 7.34   | 98.01  |
| 1417  | 533   | 515.00   | 369.00   | 91.22  | 7.42   | 98.64  |
| 1421  | 533   | 515.00   | 373.00   | 91.77  | 7.50   | 99.27  |
| 1425  | 533   | 515.00   | 377.00   | 92.32  | 7.58   | 99.90  |
| 1429  | 533   | 515.00   | 381.00   | 92.87  | 7.66   | 100.53   |
| 1433  | 533   | 515.00   | 385.00   | 93.43  | 7.74   | 101.17   |
| 1437  | 533   | 515.00   | 389.00   | 93.98  | 7.82   | 101.80   |
| 1441  | 533   | 515.00   | 393.00   | 94.53  | 7.90   | 102.43   |
| 1445  | 533   | 515.00   | 397.00   | 95.08  | 7.98   | 103.06   |
| 1449  | 533   | 515.00   | 401.00   | 95.63  | 8.06   | 103.69   |
| 1453  | 533   | 515.00   | 405.00   | 96.19  | 8.14   | 104.33   |
| 1457  | 533   | 515.00   | 409.00   | 96.74  | 8.22   | 104.96   |
| 1461  | 533   | 515.00   | 413.00   | 97.29  | 8.30   | 105.59   |
| 1465  | 533   | 515.00   | 417.00   | 97.84  | 8.38   | 106.22   |
| 1469  | 533   | 515.00   | 421.00   | 98.39  | 8.46   | 106.85   |
| 1473  | 533   | 515.00   | 425.00   | 98.95  | 8.54   | 107.49   |
| 1477  | 533   | 515.00   | 429.00   | 99.50  | 8.62   | 108.12   |
| 1481  | 533   | 515.00   | 433.00   | 100.05   | 8.70   | 108.75   |
| 1485  | 533   | 515.00   | 437.00   | 100.60   | 8.78   | 109.38   |
| 1489  | 533   | 515.00   | 441.00   | 101.15   | 8.86   | 110.01   |
| 1493  | 533   | 515.00   | 445.00   | 101.71   | 8.94   | 110.65   |
| 1497  | 533   | 515.00   | 449.00   | 102.26   | 9.02   | 111.28   |
| 1501  | 533   | 515.00   | 453.00   | 102.81   | 9.10   | 111.91   |



Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1505  | 533   | 515.00   | 457.00   | 103.36   | 9.18   | 112.54   |
| 1509  | 533   | 515.00   | 461.00   | 103.91   | 9.26   | 113.17   |
| 1513  | 533   | 515.00   | 465.00   | 104.47   | 9.34   | 113.81   |
| 1517  | 533   | 515.00   | 469.00   | 105.02   | 9.42   | 114.44   |
| 1521  | 533   | 515.00   | 473.00   | 105.57   | 9.50   | 115.07   |
| 1525  | 533   | 515.00   | 477.00   | 106.12   | 9.58   | 115.70   |
| 1529  | 533   | 515.00   | 481.00   | 106.67   | 9.66   | 116.33   |
| 1533  | 533   | 515.00   | 485.00   | 107.23   | 9.74   | 116.97   |
| 1537  | 533   | 515.00   | 489.00   | 107.78   | 9.82   | 117.60   |
| 1541  | 533   | 515.00   | 493.00   | 108.33   | 9.90   | 118.23   |
| 1545  | 533   | 515.00   | 497.00   | 108.88   | 9.98   | 118.86   |
| 1549  | 533   | 515.00   | 501.00   | 109.43   | 10.06  | 119.49   |
| 1553  | 533   | 515.00   | 505.00   | 109.99   | 10.14  | 120.13   |
| 1557  | 533   | 515.00   | 509.00   | 110.54   | 10.22  | 120.76   |
| 1561  | 533   | 515.00   | 513.00   | 111.09   | 10.30  | 121.39   |
| 1565  | 533   | 515.00   | 517.00   | 111.64   | 10.38  | 122.02   |
| 1569  | 533   | 515.00   | 521.00   | 112.19   | 10.46  | 122.65   |
| 1573  | 533   | 515.00   | 525.00   | 112.75   | 10.54  | 123.29   |
| 1577  | 533   | 515.00   | 529.00   | 113.30   | 10.62  | 123.92   |
| 1581  | 533   | 515.00   | 533.00   | 113.85   | 10.70  | 124.55   |
| 1585  | 533   | 515.00   | 537.00   | 114.40   | 10.78  | 125.18   |
| 1589  | 533   | 515.00   | 541.00   | 114.95   | 10.86  | 125.81   |
| 1593  | 533   | 515.00   | 545.00   | 115.51   | 10.94  | 126.45   |
| 1597  | 533   | 515.00   | 549.00   | 116.06   | 11.02  | 127.08   |
| 1601  | 533   | 515.00   | 553.00   | 116.61   | 11.10  | 127.71   |
| 1605  | 533   | 515.00   | 557.00   | 117.16   | 11.18  | 128.34   |
| 1609  | 533   | 515.00   | 561.00   | 117.71   | 11.26  | 128.97   |
| 1613  | 533   | 515.00   | 565.00   | 118.27   | 11.34  | 129.61   |
| 1617  | 533   | 515.00   | 569.00   | 118.82   | 11.42  | 130.24   |
| 1621  | 533   | 515.00   | 573.00   | 119.37   | 11.50  | 130.87   |
| 1625  | 533   | 515.00   | 577.00   | 119.92   | 11.58  | 131.50   |
| 1629  | 533   | 515.00   | 581.00   | 120.47   | 11.66  | 132.13   |
| 1633  | 533   | 515.00   | 585.00   | 121.03   | 11.74  | 132.77   |
| 1637  | 533   | 515.00   | 589.00   | 121.58   | 11.82  | 133.40   |
| 1641  | 533   | 515.00   | 593.00   | 122.13   | 11.90  | 134.03   |
| 1645  | 533   | 515.00   | 597.00   | 122.68   | 11.98  | 134.66   |
| 1649  | 533   | 515.00   | 601.00   | 123.23   | 12.06  | 135.29   |
| 1653  | 533   | 515.00   | 605.00   | 123.79   | 12.14  | 135.93   |
| 1657  | 533   | 515.00   | 609.00   | 124.34   | 12.22  | 136.56   |
| 1661  | 533   | 515.00   | 613.00   | 124.89   | 12.30  | 137.19   |
| 1665  | 533   | 515.00   | 617.00   | 125.44   | 12.38  | 137.82   |
| 1669  | 533   | 515.00   | 621.00   | 125.99   | 12.46  | 138.45   |
| 1673  | 533   | 515.00   | 625.00   | 126.55   | 12.54  | 139.09   |
| 1677  | 533   | 515.00   | 629.00   | 127.10   | 12.62  | 139.72   |
| 1681  | 533   | 515.00   | 633.00   | 127.65   | 12.70  | 140.35   |
| 1685  | 533   | 515.00   | 637.00   | 128.20   | 12.78  | 140.98   |
| 1689  | 533   | 515.00   | 641.00   | 128.75   | 12.86  | 141.61   |
| 1693  | 533   | 515.00   | 645.00   | 129.31   | 12.94  | 142.25   |
| 1697  | 533   | 515.00   | 649.00   | 129.86   | 13.02  | 142.88   |
| 1701  | 533   | 515.00   | 653.00   | 130.41   | 13.10  | 143.51   |
| 1705  | 533   | 515.00   | 657.00   | 130.96   | 13.18  | 144.14   |
| 1709  | 533   | 515.00   | 661.00   | 131.51   | 13.26  | 144.77   |
| 1713  | 533   | 515.00   | 665.00   | 132.07   | 13.34  | 145.41   |
| 1717  | 533   | 515.00   | 669.00   | 132.62   | 13.42  | 146.04   |
| 1721  | 533   | 515.00   | 673.00   | 133.17   | 13.50  | 146.67   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1725  | 533   | 515.00   | 677.00   | 133.72   | 13.58  | 147.30   |
| 1729  | 533   | 515.00   | 681.00   | 134.27   | 13.66  | 147.93   |
| 1733  | 533   | 515.00   | 685.00   | 134.83   | 13.74  | 148.57   |
| 1737  | 533   | 515.00   | 689.00   | 135.38   | 13.82  | 149.20   |
| 1741  | 533   | 515.00   | 693.00   | 135.93   | 13.90  | 149.83   |
| 1745  | 533   | 515.00   | 697.00   | 136.48   | 13.98  | 150.46   |
| 1749  | 533   | 515.00   | 701.00   | 137.03   | 14.06  | 151.09   |
| 1753  | 533   | 515.00   | 705.00   | 137.59   | 14.14  | 151.73   |
| 1757  | 533   | 515.00   | 709.00   | 138.14   | 14.22  | 152.36   |
| 1761  | 533   | 515.00   | 713.00   | 138.69   | 14.30  | 152.99   |
| 1765  | 533   | 515.00   | 717.00   | 139.24   | 14.38  | 153.62   |
| 1769  | 533   | 515.00   | 721.00   | 139.79   | 14.46  | 154.25   |
| 1773  | 533   | 515.00   | 725.00   | 140.35   | 14.54  | 154.89   |
| 1777  | 533   | 515.00   | 729.00   | 140.90   | 14.62  | 155.52   |
| 1781  | 533   | 515.00   | 733.00   | 141.45   | 14.70  | 156.15   |
| 1785  | 533   | 515.00   | 737.00   | 142.00   | 14.78  | 156.78   |
| 1789  | 533   | 515.00   | 741.00   | 142.55   | 14.86  | 157.41   |
| 1793  | 533   | 515.00   | 745.00   | 143.11   | 14.94  | 158.05   |
| 1797  | 533   | 515.00   | 749.00   | 143.66   | 15.02  | 158.68   |
| 1801  | 533   | 515.00   | 753.00   | 144.21   | 15.10  | 159.31   |
| 1805  | 533   | 515.00   | 757.00   | 144.76   | 15.18  | 159.94   |
| 1809  | 533   | 515.00   | 761.00   | 145.31   | 15.26  | 160.57   |
| 1813  | 533   | 515.00   | 765.00   | 145.87   | 15.34  | 161.21   |
| 1817  | 533   | 515.00   | 769.00   | 146.42   | 15.42  | 161.84   |
| 1821  | 533   | 515.00   | 773.00   | 146.97   | 15.50  | 162.47   |
| 1825  | 533   | 515.00   | 777.00   | 147.52   | 15.58  | 163.10   |
| 1829  | 533   | 515.00   | 781.00   | 148.07   | 15.66  | 163.73   |
| 1833  | 533   | 515.00   | 785.00   | 148.63   | 15.74  | 164.37   |
| 1837  | 533   | 515.00   | 789.00   | 149.18   | 15.82  | 165.00   |
| 1841  | 533   | 515.00   | 793.00   | 149.73   | 15.90  | 165.63   |
| 1845  | 533   | 515.00   | 797.00   | 150.28   | 15.98  | 166.26   |
| 1849  | 533   | 515.00   | 801.00   | 150.83   | 16.06  | 166.89   |
| 1853  | 533   | 515.00   | 805.00   | 151.39   | 16.14  | 167.53   |
| 1857  | 533   | 515.00   | 809.00   | 151.94   | 16.22  | 168.16   |
| 1861  | 533   | 515.00   | 813.00   | 152.49   | 16.30  | 168.79   |
| 1865  | 533   | 515.00   | 817.00   | 153.04   | 16.38  | 169.42   |
| 1869  | 533   | 515.00   | 821.00   | 153.59   | 16.46  | 170.05   |
| 1873  | 533   | 515.00   | 825.00   | 154.15   | 16.54  | 170.69   |
| 1877  | 533   | 515.00   | 829.00   | 154.70   | 16.62  | 171.32   |
| 1881  | 533   | 515.00   | 833.00   | 155.25   | 16.70  | 171.95   |
| 1885  | 533   | 515.00   | 837.00   | 155.80   | 16.78  | 172.58   |
| 1889  | 533   | 515.00   | 841.00   | 156.35   | 16.86  | 173.21   |
| 1893  | 533   | 515.00   | 845.00   | 156.91   | 16.94  | 173.85   |
| 1897  | 533   | 515.00   | 849.00   | 157.46   | 17.02  | 174.48   |
| 1901  | 533   | 515.00   | 853.00   | 158.01   | 17.10  | 175.11   |
| 1905  | 533   | 515.00   | 857.00   | 158.56   | 17.18  | 175.74   |
| 1909  | 533   | 515.00   | 861.00   | 159.11   | 17.26  | 176.37   |
| 1913  | 533   | 515.00   | 865.00   | 159.67   | 17.34  | 177.01   |
| 1917  | 533   | 515.00   | 869.00   | 160.22   | 17.42  | 177.64   |
| 1921  | 533   | 515.00   | 873.00   | 160.77   | 17.50  | 178.27   |
| 1925  | 533   | 515.00   | 877.00   | 161.32   | 17.58  | 178.90   |
| 1929  | 533   | 515.00   | 881.00   | 161.87   | 17.66  | 179.53   |
| 1933  | 533   | 515.00   | 885.00   | 162.43   | 17.74  | 180.17   |
| 1937  | 533   | 515.00   | 889.00   | 162.98   | 17.82  | 180.80   |
| 1941  | 533   | 515.00   | 893.00   | 163.53   | 17.90  | 181.43   |

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1945  | 533   | 515.00   | 897.00   | 164.08   | 17.98  | 182.06   |
| 1949  | 533   | 515.00   | 901.00   | 164.63   | 18.06  | 182.69   |
| 1953  | 533   | 515.00   | 905.00   | 165.19   | 18.14  | 183.33   |
| 1957  | 533   | 515.00   | 909.00   | 165.74   | 18.22  | 183.96   |
| 1961  | 533   | 515.00   | 913.00   | 166.29   | 18.30  | 184.59   |
| 1965  | 533   | 515.00   | 917.00   | 166.84   | 18.38  | 185.22   |
| 1969  | 533   | 515.00   | 921.00   | 167.39   | 18.46  | 185.85   |
| 1973  | 533   | 515.00   | 925.00   | 167.95   | 18.54  | 186.49   |
| 1977  | 533   | 515.00   | 929.00   | 168.50   | 18.62  | 187.12   |
| 1981  | 533   | 515.00   | 933.00   | 169.05   | 18.70  | 187.75   |
| 1985  | 533   | 515.00   | 937.00   | 169.60   | 18.78  | 188.38   |
| 1989  | 533   | 515.00   | 941.00   | 170.15   | 18.86  | 189.01   |
| 1993  | 533   | 515.00   | 945.00   | 170.71   | 18.94  | 189.65   |
| 1997  | 533   | 515.00   | 949.00   | 171.26   | 19.02  | 190.28   |
| 2001  | 533   | 515.00   | 953.00   | 171.81   | 19.10  | 190.91   |
| 2005  | 533   | 515.00   | 957.00   | 172.36   | 19.18  | 191.54   |
| 2009  | 533   | 515.00   | 961.00   | 172.91   | 19.26  | 192.17   |
| 2013  | 533   | 515.00   | 965.00   | 173.47   | 19.34  | 192.81   |
| 2017  | 533   | 515.00   | 969.00   | 174.02   | 19.42  | 193.44   |
| 2021  | 533   | 515.00   | 973.00   | 174.57   | 19.50  | 194.07   |
| 2025  | 533   | 515.00   | 977.00   | 175.12   | 19.58  | 194.70   |
| 2029  | 533   | 515.00   | 981.00   | 175.67   | 19.66  | 195.33   |
| 2033  | 533   | 515.00   | 985.00   | 176.23   | 19.74  | 195.97   |
| 2037  | 533   | 515.00   | 989.00   | 176.78   | 19.82  | 196.60   |
| 2041  | 533   | 515.00   | 993.00   | 177.33   | 19.90  | 197.23   |
| 2045  | 533   | 515.00   | 997.00   | 177.88   | 19.98  | 197.86   |
| 2049  | 533   | 515.00   | 1001.00  | 178.43   | 20.06  | 198.49   |
| 2053  | 533   | 515.00   | 1005.00  | 178.99   | 20.14  | 199.13   |
| 2057  | 533   | 515.00   | 1009.00  | 179.54   | 20.22  | 199.76   |
| 2061  | 533   | 515.00   | 1013.00  | 180.09   | 20.30  | 200.39   |
| 2065  | 533   | 515.00   | 1017.00  | 180.64   | 20.38  | 201.02   |
| 2069  | 533   | 515.00   | 1021.00  | 181.19   | 20.46  | 201.65   |
| 2073  | 533   | 515.00   | 1025.00  | 181.75   | 20.54  | 202.29   |
| 2077  | 533   | 515.00   | 1029.00  | 182.30   | 20.62  | 202.92   |
| 2081  | 533   | 515.00   | 1033.00  | 182.71   | 20.68  | 203.39   |
| 2083  | 533   | 515.00   | 1035.00  | 182.85   | 20.70  | 203.55   |
| 2085  | 533   | 515.00   | 1037.00  | 183.40   | 20.78  | 204.18   |
| 2089  | 533   | 515.00   | 1041.00  | 183.95   | 20.86  | 204.81   |
| 2093  | 533   | 515.00   | 1045.00  | 184.51   | 20.94  | 205.45   |
| 2097  | 533   | 515.00   | 1049.00  | 185.06   | 21.02  | 206.08   |
| 2101  | 533   | 515.00   | 1053.00  | 185.61   | 21.10  | 206.71   |
| 2105  | 533   | 515.00   | 1057.00  | 186.16   | 21.18  | 207.34   |
| 2109  | 533   | 515.00   | 1061.00  | 186.71   | 21.26  | 207.97   |
| 2113  | 533   | 515.00   | 1065.00  | 187.27   | 21.34  | 208.61   |
| 2117  | 533   | 515.00   | 1069.00  | 187.82   | 21.42  | 209.24   |
| 2121  | 533   | 515.00   | 1073.00  | 188.37   | 21.50  | 209.87   |
| 2125  | 533   | 515.00   | 1077.00  | 188.92   | 21.58  | 210.50   |
| 2129  | 533   | 515.00   | 1081.00  | 189.47   | 21.66  | 211.13   |
| 2133  | 533   | 515.00   | 1085.00  | 190.03   | 21.74  | 211.77   |
| 2137  | 533   | 515.00   | 1089.00  | 190.58   | 21.82  | 212.40   |
| 2141  | 533   | 515.00   | 1093.00  | 191.13   | 21.90  | 213.03   |
| 2145  | 533   | 515.00   | 1097.00  | 191.68   | 21.98  | 213.66   |
| 2149  | 533   | 515.00   | 1101.00  | 192.23   | 22.06  | 214.29   |
| 2153  | 533   | 515.00   | 1105.00  | 192.79   | 22.14  | 214.93   |
| 2157  | 533   | 515.00   | 1109.00  | 193.34   | 22.22  | 215.56   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2161  | 533   | 515.00   | 1113.00  | 193.89   | 22.30  | 216.19   |
| 2165  | 533   | 515.00   | 1117.00  | 194.44   | 22.38  | 216.82   |
| 2169  | 533   | 515.00   | 1121.00  | 194.99   | 22.46  | 217.45   |
| 2173  | 533   | 515.00   | 1125.00  | 195.55   | 22.54  | 218.09   |
| 2177  | 533   | 515.00   | 1129.00  | 196.10   | 22.62  | 218.72   |
| 2181  | 533   | 515.00   | 1133.00  | 196.65   | 22.70  | 219.35   |
| 2185  | 533   | 515.00   | 1137.00  | 197.20   | 22.78  | 219.98   |
| 2189  | 533   | 515.00   | 1141.00  | 197.75   | 22.86  | 220.61   |
| 2193  | 533   | 515.00   | 1145.00  | 198.31   | 22.94  | 221.25   |
| 2197  | 533   | 515.00   | 1149.00  | 198.86   | 23.02  | 221.88   |
| 2201  | 533   | 515.00   | 1153.00  | 199.41   | 23.10  | 222.51   |
| 2205  | 533   | 515.00   | 1157.00  | 199.96   | 23.18  | 223.14   |
| 2209  | 533   | 515.00   | 1161.00  | 200.51   | 23.26  | 223.77   |
| 2213  | 533   | 515.00   | 1165.00  | 201.07   | 23.34  | 224.41   |
| 2217  | 533   | 515.00   | 1169.00  | 201.62   | 23.42  | 225.04   |
| 2221  | 533   | 515.00   | 1173.00  | 202.17   | 23.50  | 225.67   |
| 2225  | 533   | 515.00   | 1177.00  | 202.72   | 23.58  | 226.30   |
| 2229  | 533   | 515.00   | 1181.00  | 203.27   | 23.66  | 226.93   |
| 2233  | 533   | 515.00   | 1185.00  | 203.83   | 23.74  | 227.57   |
| 2237  | 533   | 515.00   | 1189.00  | 204.38   | 23.82  | 228.20   |
| 2241  | 533   | 515.00   | 1193.00  | 204.93   | 23.90  | 228.83   |
| 2245  | 533   | 515.00   | 1197.00  | 205.48   | 23.98  | 229.46   |
| 2249  | 533   | 515.00   | 1201.00  | 206.03   | 24.06  | 230.09   |
| 2253  | 533   | 515.00   | 1205.00  | 206.59   | 24.14  | 230.73   |
| 2257  | 533   | 515.00   | 1209.00  | 207.14   | 24.22  | 231.36   |
| 2261  | 533   | 515.00   | 1213.00  | 207.69   | 24.30  | 231.99   |
| 2265  | 533   | 515.00   | 1217.00  | 208.24   | 24.38  | 232.62   |
| 2269  | 533   | 515.00   | 1221.00  | 208.79   | 24.46  | 233.25   |
| 2273  | 533   | 515.00   | 1225.00  | 209.35   | 24.54  | 233.89   |
| 2277  | 533   | 515.00   | 1229.00  | 209.90   | 24.62  | 234.52   |
| 2281  | 533   | 515.00   | 1233.00  | 210.45   | 24.70  | 235.15   |
| 2285  | 533   | 515.00   | 1237.00  | 211.00   | 24.78  | 235.78   |
| 2289  | 533   | 515.00   | 1241.00  | 211.55   | 24.86  | 236.41   |
| 2293  | 533   | 515.00   | 1245.00  | 212.11   | 24.94  | 237.05   |
| 2297  | 533   | 515.00   | 1249.00  | 212.66   | 25.02  | 237.68   |
| 2301  | 533   | 515.00   | 1253.00  | 213.21   | 25.10  | 238.31   |
| 2305  | 533   | 515.00   | 1257.00  | 213.76   | 25.18  | 238.94   |
| 2309  | 533   | 515.00   | 1261.00  | 214.31   | 25.26  | 239.57   |
| 2313  | 533   | 515.00   | 1265.00  | 214.87   | 25.34  | 240.21   |
| 2317  | 533   | 515.00   | 1269.00  | 215.42   | 25.42  | 240.84   |
| 2321  | 533   | 515.00   | 1273.00  | 215.97   | 25.50  | 241.47   |
| 2325  | 533   | 515.00   | 1277.00  | 216.52   | 25.58  | 242.10   |
| 2329  | 533   | 515.00   | 1281.00  | 217.07   | 25.66  | 242.73   |
| 2333  | 533   | 515.00   | 1285.00  | 217.63   | 25.74  | 243.37   |
| 2337  | 533   | 515.00   | 1289.00  | 218.18   | 25.82  | 244.00   |
| 2341  | 533   | 515.00   | 1293.00  | 218.73   | 25.90  | 244.63   |
| 2345  | 533   | 515.00   | 1297.00  | 219.28   | 25.98  | 245.26   |
| 2349  | 533   | 515.00   | 1301.00  | 219.83   | 26.06  | 245.89   |
| 2353  | 533   | 515.00   | 1305.00  | 220.39   | 26.14  | 246.53   |
| 2357  | 533   | 515.00   | 1309.00  | 220.94   | 26.22  | 247.16   |
| 2361  | 533   | 515.00   | 1313.00  | 221.49   | 26.30  | 247.79   |
| 2365  | 533   | 515.00   | 1317.00  | 222.04   | 26.38  | 248.42   |
| 2369  | 533   | 515.00   | 1321.00  | 222.59   | 26.46  | 249.05   |
| 2373  | 533   | 515.00   | 1325.00  | 223.15   | 26.54  | 249.69   |
| 2377  | 533   | 515.00   | 1329.00  | 223.70   | 26.62  | 250.32   |

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2381  | 533   | 515.00   | 1333.00  | 224.25   | 26.70  | 250.95   |
| 2385  | 533   | 515.00   | 1337.00  | 224.80   | 26.78  | 251.58   |
| 2389  | 533   | 515.00   | 1341.00  | 225.35   | 26.86  | 252.21   |
| 2393  | 533   | 515.00   | 1345.00  | 225.91   | 26.94  | 252.85   |
| 2397  | 533   | 515.00   | 1349.00  | 226.46   | 27.02  | 253.48   |
| 2401  | 533   | 515.00   | 1353.00  | 227.01   | 27.10  | 254.11   |
| 2405  | 533   | 515.00   | 1357.00  | 227.56   | 27.18  | 254.74   |
| 2409  | 533   | 515.00   | 1361.00  | 228.11   | 27.26  | 255.37   |
| 2413  | 533   | 515.00   | 1365.00  | 228.67   | 27.34  | 256.01   |
| 2417  | 533   | 515.00   | 1369.00  | 229.22   | 27.42  | 256.64   |
| 2421  | 533   | 515.00   | 1373.00  | 229.77   | 27.50  | 257.27   |
| 2425  | 533   | 515.00   | 1377.00  | 230.32   | 27.58  | 257.90   |
| 2429  | 533   | 515.00   | 1381.00  | 230.87   | 27.66  | 258.53   |
| 2433  | 533   | 515.00   | 1385.00  | 231.43   | 27.74  | 259.17   |
| 2437  | 533   | 515.00   | 1389.00  | 231.98   | 27.82  | 259.80   |
| 2441  | 533   | 515.00   | 1393.00  | 232.53   | 27.90  | 260.43   |
| 2445  | 533   | 515.00   | 1397.00  | 233.08   | 27.98  | 261.06   |
| 2449  | 533   | 515.00   | 1401.00  | 233.63   | 28.06  | 261.69   |
| 2453  | 533   | 515.00   | 1405.00  | 234.19   | 28.14  | 262.33   |
| 2457  | 533   | 515.00   | 1409.00  | 234.74   | 28.22  | 262.96   |
| 2461  | 533   | 515.00   | 1413.00  | 235.29   | 28.30  | 263.59   |
| 2465  | 533   | 515.00   | 1417.00  | 235.84   | 28.38  | 264.22   |
| 2469  | 533   | 515.00   | 1421.00  | 236.39   | 28.46  | 264.85   |
| 2473  | 533   | 515.00   | 1425.00  | 236.95   | 28.54  | 265.49   |
| 2477  | 533   | 515.00   | 1429.00  | 237.50   | 28.62  | 266.12   |
| 2481  | 533   | 515.00   | 1433.00  | 238.05   | 28.70  | 266.75   |
| 2485  | 533   | 515.00   | 1437.00  | 238.60   | 28.78  | 267.38   |
| 2489  | 533   | 515.00   | 1441.00  | 239.15   | 28.86  | 268.01   |
| 2493  | 533   | 515.00   | 1445.00  | 239.71   | 28.94  | 268.65   |
| 2497  | 533   | 515.00   | 1449.00  | 240.26   | 29.02  | 269.28   |
| 2501  | 533   | 515.00   | 1453.00  | 240.81   | 29.10  | 269.91   |
| 2505  | 533   | 515.00   | 1457.00  | 241.36   | 29.18  | 270.54   |
| 2509  | 533   | 515.00   | 1461.00  | 241.91   | 29.26  | 271.17   |
| 2513  | 533   | 515.00   | 1465.00  | 242.47   | 29.34  | 271.81   |
| 2517  | 533   | 515.00   | 1469.00  | 243.02   | 29.42  | 272.44   |
| 2521  | 533   | 515.00   | 1473.00  | 243.57   | 29.50  | 273.07   |
| 2525  | 533   | 515.00   | 1477.00  | 244.12   | 29.58  | 273.70   |
| 2529  | 533   | 515.00   | 1481.00  | 244.67   | 29.66  | 274.33   |
| 2533  | 533   | 515.00   | 1485.00  | 245.23   | 29.74  | 274.97   |
| 2537  | 533   | 515.00   | 1489.00  | 245.78   | 29.82  | 275.60   |
| 2541  | 533   | 515.00   | 1493.00  | 246.33   | 29.90  | 276.23   |
| 2545  | 533   | 515.00   | 1497.00  | 246.88   | 29.98  | 276.86   |
| 2549  | 533   | 515.00   | 1501.00  | 247.43   | 30.06  | 277.49   |
| 2553  | 533   | 515.00   | 1505.00  | 247.99   | 30.14  | 278.13   |
| 2557  | 533   | 515.00   | 1509.00  | 248.54   | 30.22  | 278.76   |
| 2561  | 533   | 515.00   | 1513.00  | 249.09   | 30.30  | 279.39   |
| 2565  | 533   | 515.00   | 1517.00  | 249.64   | 30.38  | 280.02   |
| 2569  | 533   | 515.00   | 1521.00  | 250.19   | 30.46  | 280.65   |
| 2573  | 533   | 515.00   | 1525.00  | 250.75   | 30.54  | 281.29   |
| 2577  | 533   | 515.00   | 1529.00  | 251.30   | 30.62  | 281.92   |
| 2581  | 533   | 515.00   | 1533.00  | 251.85   | 30.70  | 282.55   |
| 2585  | 533   | 515.00   | 1537.00  | 252.40   | 30.78  | 283.18   |
| 2589  | 533   | 515.00   | 1541.00  | 252.95   | 30.86  | 283.81   |
| 2593  | 533   | 515.00   | 1545.00  | 253.51   | 30.94  | 284.45   |
| 2597  | 533   | 515.00   | 1549.00  | 254.06   | 31.02  | 285.08   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2601  | 533   | 515.00   | 1553.00  | 254.61   | 31.10  | 285.71   |
| 2605  | 533   | 515.00   | 1557.00  | 255.16   | 31.18  | 286.34   |
| 2609  | 533   | 515.00   | 1561.00  | 255.71   | 31.26  | 286.97   |
| 2613  | 533   | 515.00   | 1565.00  | 256.27   | 31.34  | 287.61   |
| 2617  | 533   | 515.00   | 1569.00  | 256.82   | 31.42  | 288.24   |
| 2621  | 533   | 515.00   | 1573.00  | 257.37   | 31.50  | 288.87   |
| 2625  | 533   | 515.00   | 1577.00  | 257.92   | 31.58  | 289.50   |
| 2629  | 533   | 515.00   | 1581.00  | 258.47   | 31.66  | 290.13   |
| 2633  | 533   | 515.00   | 1585.00  | 259.03   | 31.74  | 290.77   |
| 2637  | 533   | 515.00   | 1589.00  | 259.58   | 31.82  | 291.40   |
| 2641  | 533   | 515.00   | 1593.00  | 260.13   | 31.90  | 292.03   |
| 2645  | 533   | 515.00   | 1597.00  | 260.68   | 31.98  | 292.66   |
| 2649  | 533   | 515.00   | 1601.00  | 261.23   | 32.06  | 293.29   |
| 2653  | 533   | 515.00   | 1605.00  | 261.79   | 32.14  | 293.93   |
| 2657  | 533   | 515.00   | 1609.00  | 262.34   | 32.22  | 294.56   |
| 2661  | 533   | 515.00   | 1613.00  | 262.89   | 32.30  | 295.19   |
| 2665  | 533   | 515.00   | 1617.00  | 263.44   | 32.38  | 295.82   |
| 2669  | 533   | 515.00   | 1621.00  | 263.99   | 32.46  | 296.45   |
| 2673  | 533   | 515.00   | 1625.00  | 264.55   | 32.54  | 297.09   |
| 2677  | 533   | 515.00   | 1629.00  | 265.10   | 32.62  | 297.72   |
| 2681  | 533   | 515.00   | 1633.00  | 265.65   | 32.70  | 298.35   |
| 2685  | 533   | 515.00   | 1637.00  | 266.20   | 32.78  | 298.98   |
| 2689  | 533   | 515.00   | 1641.00  | 266.75   | 32.86  | 299.61   |
| 2693  | 533   | 515.00   | 1645.00  | 267.31   | 32.94  | 300.25   |
| 2697  | 533   | 515.00   | 1649.00  | 267.86   | 33.02  | 300.88   |
| 2701  | 533   | 515.00   | 1653.00  | 268.41   | 33.10  | 301.51   |
| 2705  | 533   | 515.00   | 1657.00  | 268.96   | 33.18  | 302.14   |
| 2709  | 533   | 515.00   | 1661.00  | 269.51   | 33.26  | 302.77   |
| 2713  | 533   | 515.00   | 1665.00  | 270.07   | 33.34  | 303.41   |
| 2717  | 533   | 515.00   | 1669.00  | 270.62   | 33.42  | 304.04   |
| 2721  | 533   | 515.00   | 1673.00  | 271.17   | 33.50  | 304.67   |
| 2725  | 533   | 515.00   | 1677.00  | 271.72   | 33.58  | 305.30   |
| 2729  | 533   | 515.00   | 1681.00  | 272.27   | 33.66  | 305.93   |
| 2733  | 533   | 515.00   | 1685.00  | 272.83   | 33.74  | 306.57   |
| 2737  | 533   | 515.00   | 1689.00  | 273.38   | 33.82  | 307.20   |
| 2741  | 533   | 515.00   | 1693.00  | 273.93   | 33.90  | 307.83   |
| 2745  | 533   | 515.00   | 1697.00  | 274.48   | 33.98  | 308.46   |
| 2749  | 533   | 515.00   | 1701.00  | 275.03   | 34.06  | 309.09   |
| 2753  | 533   | 515.00   | 1705.00  | 275.59   | 34.14  | 309.73   |
| 2757  | 533   | 515.00   | 1709.00  | 276.14   | 34.22  | 310.36   |
| 2761  | 533   | 515.00   | 1713.00  | 276.69   | 34.30  | 310.99   |
| 2765  | 533   | 515.00   | 1717.00  | 277.24   | 34.38  | 311.62   |
| 2769  | 533   | 515.00   | 1721.00  | 277.79   | 34.46  | 312.25   |
| 2773  | 533   | 515.00   | 1725.00  | 278.35   | 34.54  | 312.89   |
| 2777  | 533   | 515.00   | 1729.00  | 278.90   | 34.62  | 313.52   |
| 2781  | 533   | 515.00   | 1733.00  | 279.45   | 34.70  | 314.15   |
| 2785  | 533   | 515.00   | 1737.00  | 280.00   | 34.78  | 314.78   |
| 2789  | 533   | 515.00   | 1741.00  | 280.55   | 34.86  | 315.41   |
| 2793  | 533   | 515.00   | 1745.00  | 281.11   | 34.94  | 316.05   |
| 2797  | 533   | 515.00   | 1749.00  | 281.66   | 35.02  | 316.68   |
| 2801  | 533   | 515.00   | 1753.00  | 282.21   | 35.10  | 317.31   |
| 2805  | 533   | 515.00   | 1757.00  | 282.76   | 35.18  | 317.94   |
| 2809  | 533   | 515.00   | 1761.00  | 283.31   | 35.26  | 318.57   |
| 2813  | 533   | 515.00   | 1765.00  | 283.87   | 35.34  | 319.21   |
| 2817  | 533   | 515.00   | 1769.00  | 284.42   | 35.42  | 319.84   |

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2821  | 533   | 515.00   | 1773.00  | 284.97   | 35.50  | 320.47   |
| 2825  | 533   | 515.00   | 1777.00  | 285.52   | 35.58  | 321.10   |
| 2829  | 533   | 515.00   | 1781.00  | 286.07   | 35.66  | 321.73   |
| 2833  | 533   | 515.00   | 1785.00  | 286.63   | 35.74  | 322.37   |
| 2837  | 533   | 515.00   | 1789.00  | 287.18   | 35.82  | 323.00   |
| 2841  | 533   | 515.00   | 1793.00  | 287.73   | 35.90  | 323.63   |
| 2845  | 533   | 515.00   | 1797.00  | 288.28   | 35.98  | 324.26   |
| 2849  | 533   | 515.00   | 1801.00  | 288.83   | 36.06  | 324.89   |
| 2853  | 533   | 515.00   | 1805.00  | 289.39   | 36.14  | 325.53   |
| 2857  | 533   | 515.00   | 1809.00  | 289.94   | 36.22  | 326.16   |
| 2861  | 533   | 515.00   | 1813.00  | 290.49   | 36.30  | 326.79   |
| 2865  | 533   | 515.00   | 1817.00  | 291.04   | 36.38  | 327.42   |
| 2869  | 533   | 515.00   | 1821.00  | 291.59   | 36.46  | 328.05   |
| 2873  | 533   | 515.00   | 1825.00  | 292.15   | 36.54  | 328.69   |
| 2877  | 533   | 515.00   | 1829.00  | 292.70   | 36.62  | 329.32   |
| 2881  | 533   | 515.00   | 1833.00  | 293.25   | 36.70  | 329.95   |
| 2885  | 533   | 515.00   | 1837.00  | 293.80   | 36.78  | 330.58   |
| 2889  | 533   | 515.00   | 1841.00  | 294.35   | 36.86  | 331.21   |
| 2893  | 533   | 515.00   | 1845.00  | 294.91   | 36.94  | 331.85   |
| 2897  | 533   | 515.00   | 1849.00  | 295.46   | 37.02  | 332.48   |
| 2901  | 533   | 515.00   | 1853.00  | 296.01   | 37.10  | 333.11   |
| 2905  | 533   | 515.00   | 1857.00  | 296.56   | 37.18  | 333.74   |
| 2909  | 533   | 515.00   | 1861.00  | 297.11   | 37.26  | 334.37   |
| 2913  | 533   | 515.00   | 1865.00  | 297.67   | 37.34  | 335.01   |
| 2917  | 533   | 515.00   | 1869.00  | 298.22   | 37.42  | 335.64   |
| 2921  | 533   | 515.00   | 1873.00  | 298.77   | 37.50  | 336.27   |
| 2925  | 533   | 515.00   | 1877.00  | 299.32   | 37.58  | 336.90   |
| 2929  | 533   | 515.00   | 1881.00  | 299.87   | 37.66  | 337.53   |
| 2933  | 533   | 515.00   | 1885.00  | 300.43   | 37.74  | 338.17   |
| 2937  | 533   | 515.00   | 1889.00  | 300.98   | 37.82  | 338.80   |
| 2941  | 533   | 515.00   | 1893.00  | 301.53   | 37.90  | 339.43   |
| 2945  | 533   | 515.00   | 1897.00  | 302.08   | 37.98  | 340.06   |
| 2949  | 533   | 515.00   | 1901.00  | 302.63   | 38.06  | 340.69   |
| 2953  | 533   | 515.00   | 1905.00  | 303.19   | 38.14  | 341.33   |
| 2957  | 533   | 515.00   | 1909.00  | 303.74   | 38.22  | 341.96   |
| 2961  | 533   | 515.00   | 1913.00  | 304.29   | 38.30  | 342.59   |
| 2965  | 533   | 515.00   | 1917.00  | 304.84   | 38.38  | 343.22   |
| 2969  | 533   | 515.00   | 1921.00  | 305.39   | 38.46  | 343.85   |
| 2973  | 533   | 515.00   | 1925.00  | 305.95   | 38.54  | 344.49   |
| 2977  | 533   | 515.00   | 1929.00  | 306.50   | 38.62  | 345.12   |
| 2981  | 533   | 515.00   | 1933.00  | 307.05   | 38.70  | 345.75   |
| 2985  | 533   | 515.00   | 1937.00  | 307.60   | 38.78  | 346.38   |
| 2989  | 533   | 515.00   | 1941.00  | 308.15   | 38.86  | 347.01   |
| 2993  | 533   | 515.00   | 1945.00  | 308.71   | 38.94  | 347.65   |
| 2997  | 533   | 515.00   | 1949.00  | 309.26   | 39.02  | 348.28   |
| 3001  | 533   | 515.00   | 1953.00  | 309.81   | 39.10  | 348.91   |
| 3005  | 533   | 515.00   | 1957.00  | 310.36   | 39.18  | 349.54   |
| 3009  | 533   | 515.00   | 1961.00  | 310.91   | 39.26  | 350.17   |
| 3013  | 533   | 515.00   | 1965.00  | 311.47   | 39.34  | 350.81   |
| 3017  | 533   | 515.00   | 1969.00  | 312.02   | 39.42  | 351.44   |
| 3021  | 533   | 515.00   | 1973.00  | 312.57   | 39.50  | 352.07   |
| 3025  | 533   | 515.00   | 1977.00  | 313.12   | 39.58  | 352.70   |
| 3029  | 533   | 515.00   | 1981.00  | 313.67   | 39.66  | 353.33   |
| 3033  | 533   | 515.00   | 1985.00  | 314.23   | 39.74  | 353.97   |
| 3037  | 533   | 515.00   | 1989.00  | 314.78   | 39.82  | 354.60   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3041  | 533   | 515.00   | 1993.00  | 315.33   | 39.90  | 355.23   |
| 3045  | 533   | 515.00   | 1997.00  | 315.88   | 39.98  | 355.86   |
| 3049  | 533   | 515.00   | 2001.00  | 316.43   | 40.06  | 356.49   |
| 3053  | 533   | 515.00   | 2005.00  | 316.99   | 40.14  | 357.13   |
| 3057  | 533   | 515.00   | 2009.00  | 317.54   | 40.22  | 357.76   |
| 3061  | 533   | 515.00   | 2013.00  | 318.09   | 40.30  | 358.39   |
| 3065  | 533   | 515.00   | 2017.00  | 318.64   | 40.38  | 359.02   |
| 3069  | 533   | 515.00   | 2021.00  | 319.19   | 40.46  | 359.65   |
| 3073  | 533   | 515.00   | 2025.00  | 319.75   | 40.54  | 360.29   |
| 3077  | 533   | 515.00   | 2029.00  | 320.30   | 40.62  | 360.92   |
| 3081  | 533   | 515.00   | 2033.00  | 320.85   | 40.70  | 361.55   |
| 3085  | 533   | 515.00   | 2037.00  | 321.40   | 40.78  | 362.18   |
| 3089  | 533   | 515.00   | 2041.00  | 321.95   | 40.86  | 362.81   |
| 3093  | 533   | 515.00   | 2045.00  | 322.51   | 40.94  | 363.45   |
| 3097  | 533   | 515.00   | 2049.00  | 323.06   | 41.02  | 364.08   |
| 3101  | 533   | 515.00   | 2053.00  | 323.61   | 41.10  | 364.71   |
| 3105  | 533   | 515.00   | 2057.00  | 324.16   | 41.18  | 365.34   |
| 3109  | 533   | 515.00   | 2061.00  | 324.71   | 41.26  | 365.97   |
| 3113  | 533   | 515.00   | 2065.00  | 325.27   | 41.34  | 366.61   |
| 3117  | 533   | 515.00   | 2069.00  | 325.82   | 41.42  | 367.24   |
| 3121  | 533   | 515.00   | 2073.00  | 326.37   | 41.50  | 367.87   |
| 3125  | 533   | 515.00   | 2077.00  | 326.92   | 41.58  | 368.50   |
| 3129  | 533   | 515.00   | 2081.00  | 327.47   | 41.66  | 369.13   |
| 3133  | 533   | 515.00   | 2085.00  | 328.03   | 41.74  | 369.77   |
| 3137  | 533   | 515.00   | 2089.00  | 328.58   | 41.82  | 370.40   |
| 3141  | 533   | 515.00   | 2093.00  | 329.13   | 41.90  | 371.03   |
| 3145  | 533   | 515.00   | 2097.00  | 329.68   | 41.98  | 371.66   |
| 3149  | 533   | 515.00   | 2101.00  | 330.23   | 42.06  | 372.29   |
| 3153  | 533   | 515.00   | 2105.00  | 330.79   | 42.14  | 372.93   |
| 3157  | 533   | 515.00   | 2109.00  | 331.34   | 42.22  | 373.56   |
| 3161  | 533   | 515.00   | 2113.00  | 331.89   | 42.30  | 374.19   |
| 3165  | 533   | 515.00   | 2117.00  | 332.44   | 42.38  | 374.82   |
| 3169  | 533   | 515.00   | 2121.00  | 332.99   | 42.46  | 375.45   |
| 3173  | 533   | 515.00   | 2125.00  | 333.55   | 42.54  | 376.09   |
| 3177  | 533   | 515.00   | 2129.00  | 334.10   | 42.62  | 376.72   |
| 3181  | 533   | 515.00   | 2133.00  | 334.65   | 42.70  | 377.35   |
| 3185  | 533   | 515.00   | 2137.00  | 335.20   | 42.78  | 377.98   |
| 3189  | 533   | 515.00   | 2141.00  | 335.75   | 42.86  | 378.61   |
| 3193  | 533   | 515.00   | 2145.00  | 336.31   | 42.94  | 379.25   |
| 3197  | 533   | 515.00   | 2149.00  | 336.86   | 43.02  | 379.88   |
| 3201  | 533   | 515.00   | 2153.00  | 337.41   | 43.10  | 380.51   |
| 3205  | 533   | 515.00   | 2157.00  | 337.96   | 43.18  | 381.14   |
| 3209  | 533   | 515.00   | 2161.00  | 338.51   | 43.26  | 381.77   |
| 3213  | 533   | 515.00   | 2165.00  | 339.07   | 43.34  | 382.41   |
| 3217  | 533   | 515.00   | 2169.00  | 339.62   | 43.42  | 383.04   |
| 3221  | 533   | 515.00   | 2173.00  | 340.17   | 43.50  | 383.67   |
| 3225  | 533   | 515.00   | 2177.00  | 340.72   | 43.58  | 384.30   |
| 3229  | 533   | 515.00   | 2181.00  | 341.27   | 43.66  | 384.93   |
| 3233  | 533   | 515.00   | 2185.00  | 341.83   | 43.74  | 385.57   |
| 3237  | 533   | 515.00   | 2189.00  | 342.38   | 43.82  | 386.20   |
| 3241  | 533   | 515.00   | 2193.00  | 342.93   | 43.90  | 386.83   |
| 3245  | 533   | 515.00   | 2197.00  | 343.48   | 43.98  | 387.46   |
| 3249  | 533   | 515.00   | 2201.00  | 344.03   | 44.06  | 388.09   |
| 3253  | 533   | 515.00   | 2205.00  | 344.59   | 44.14  | 388.73   |
| 3257  | 533   | 515.00   | 2209.00  | 345.14   | 44.22  | 389.36   |



Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3261  | 533   | 515.00   | 2213.00  | 345.69   | 44.30  | 389.99   |
| 3265  | 533   | 515.00   | 2217.00  | 346.24   | 44.38  | 390.62   |
| 3269  | 533   | 515.00   | 2221.00  | 346.79   | 44.46  | 391.25   |
| 3273  | 533   | 515.00   | 2225.00  | 347.35   | 44.54  | 391.89   |
| 3277  | 533   | 515.00   | 2229.00  | 347.90   | 44.62  | 392.52   |
| 3281  | 533   | 515.00   | 2233.00  | 348.45   | 44.70  | 393.15   |
| 3285  | 533   | 515.00   | 2237.00  | 349.00   | 44.78  | 393.78   |
| 3289  | 533   | 515.00   | 2241.00  | 349.55   | 44.86  | 394.41   |
| 3293  | 533   | 515.00   | 2245.00  | 350.11   | 44.94  | 395.05   |
| 3297  | 533   | 515.00   | 2249.00  | 350.66   | 45.02  | 395.68   |
| 3301  | 533   | 515.00   | 2253.00  | 351.21   | 45.10  | 396.31   |
| 3305  | 533   | 515.00   | 2257.00  | 351.76   | 45.18  | 396.94   |
| 3309  | 533   | 515.00   | 2261.00  | 352.31   | 45.26  | 397.57   |
| 3313  | 533   | 515.00   | 2265.00  | 352.87   | 45.34  | 398.21   |
| 3317  | 533   | 515.00   | 2269.00  | 353.42   | 45.42  | 398.84   |
| 3321  | 533   | 515.00   | 2273.00  | 353.97   | 45.50  | 399.47   |
| 3325  | 533   | 515.00   | 2277.00  | 354.52   | 45.58  | 400.10   |
| 3329  | 533   | 515.00   | 2281.00  | 355.07   | 45.66  | 400.73   |
| 3333  | 533   | 515.00   | 2285.00  | 355.63   | 45.74  | 401.37   |
| 3337  | 533   | 515.00   | 2289.00  | 356.18   | 45.82  | 402.00   |
| 3341  | 533   | 515.00   | 2293.00  | 356.73   | 45.90  | 402.63   |
| 3345  | 533   | 515.00   | 2297.00  | 357.28   | 45.98  | 403.26   |
| 3349  | 533   | 515.00   | 2301.00  | 357.83   | 46.06  | 403.89   |
| 3353  | 533   | 515.00   | 2305.00  | 358.39   | 46.14  | 404.53   |
| 3357  | 533   | 515.00   | 2309.00  | 358.94   | 46.22  | 405.16   |
| 3361  | 533   | 515.00   | 2313.00  | 359.49   | 46.30  | 405.79   |
| 3365  | 533   | 515.00   | 2317.00  | 360.04   | 46.38  | 406.42   |
| 3369  | 533   | 515.00   | 2321.00  | 360.59   | 46.46  | 407.05   |
| 3373  | 533   | 515.00   | 2325.00  | 361.15   | 46.54  | 407.69   |
| 3377  | 533   | 515.00   | 2329.00  | 361.70   | 46.62  | 408.32   |
| 3381  | 533   | 515.00   | 2333.00  | 362.25   | 46.70  | 408.95   |
| 3385  | 533   | 515.00   | 2337.00  | 362.80   | 46.78  | 409.58   |
| 3389  | 533   | 515.00   | 2341.00  | 363.35   | 46.86  | 410.21   |
| 3393  | 533   | 515.00   | 2345.00  | 363.91   | 46.94  | 410.85   |
| 3397  | 533   | 515.00   | 2349.00  | 364.46   | 47.02  | 411.48   |
| 3401  | 533   | 515.00   | 2353.00  | 365.01   | 47.10  | 412.11   |
| 3405  | 533   | 515.00   | 2357.00  | 365.56   | 47.18  | 412.74   |
| 3409  | 533   | 515.00   | 2361.00  | 366.11   | 47.26  | 413.37   |
| 3413  | 533   | 515.00   | 2365.00  | 366.67   | 47.34  | 414.01   |
| 3417  | 533   | 515.00   | 2369.00  | 367.22   | 47.42  | 414.64   |
| 3421  | 533   | 515.00   | 2373.00  | 367.77   | 47.50  | 415.27   |
| 3425  | 533   | 515.00   | 2377.00  | 368.32   | 47.58  | 415.90   |
| 3429  | 533   | 515.00   | 2381.00  | 368.87   | 47.66  | 416.53   |
| 3433  | 533   | 515.00   | 2385.00  | 369.43   | 47.74  | 417.17   |
| 3437  | 533   | 515.00   | 2389.00  | 369.98   | 47.82  | 417.80   |
| 3441  | 533   | 515.00   | 2393.00  | 370.53   | 47.90  | 418.43   |
| 3445  | 533   | 515.00   | 2397.00  | 371.08   | 47.98  | 419.06   |
| 3449  | 533   | 515.00   | 2401.00  | 371.63   | 48.06  | 419.69   |
| 3453  | 533   | 515.00   | 2405.00  | 372.19   | 48.14  | 420.33   |
| 3457  | 533   | 515.00   | 2409.00  | 372.74   | 48.22  | 420.96   |
| 3461  | 533   | 515.00   | 2413.00  | 373.29   | 48.30  | 421.59   |
| 3465  | 533   | 515.00   | 2417.00  | 373.84   | 48.38  | 422.22   |
| 3469  | 533   | 515.00   | 2421.00  | 374.39   | 48.46  | 422.85   |
| 3473  | 533   | 515.00   | 2425.00  | 374.95   | 48.54  | 423.49   |
| 3477  | 533   | 515.00   | 2429.00  | 375.50   | 48.62  | 424.12   |

Monthly table

Table letter J

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3481  | 533   | 515.00   | 2433.00  | 376.05   | 48.70  | 424.75   |
| 3485  | 533   | 515.00   | 2437.00  | 376.60   | 48.78  | 425.38   |
| 3489  | 533   | 515.00   | 2441.00  | 377.15   | 48.86  | 426.01   |
| 3493  | 533   | 515.00   | 2445.00  | 377.71   | 48.94  | 426.65   |
| 3497  | 533   | 515.00   | 2449.00  | 378.26   | 49.02  | 427.28   |
| 3501  | 533   | 515.00   | 2453.00  | 378.81   | 49.10  | 427.91   |
| 3505  | 533   | 515.00   | 2457.00  | 379.36   | 49.18  | 428.54   |
| 3509  | 533   | 515.00   | 2461.00  | 379.91   | 49.26  | 429.17   |
| 3513  | 533   | 515.00   | 2465.00  | 380.47   | 49.34  | 429.81   |
| 3517  | 533   | 515.00   | 2469.00  | 381.02   | 49.42  | 430.44   |
| 3521  | 533   | 515.00   | 2473.00  | 381.57   | 49.50  | 431.07   |
| 3525  | 533   | 515.00   | 2477.00  | 382.12   | 49.58  | 431.70   |
| 3529  | 533   | 515.00   | 2481.00  | 382.67   | 49.66  | 432.33   |
| 3533  | 533   | 515.00   | 2485.00  | 383.23   | 49.74  | 432.97   |
| 3537  | 533   | 515.00   | 2489.00  | 383.78   | 49.82  | 433.60   |
| 3541  | 533   | 515.00   | 2493.00  | 384.33   | 49.90  | 434.23   |
| 3545  | 533   | 515.00   | 2497.00  | 384.88   | 49.98  | 434.86   |
| 3549  | 533   | 515.00   | 2501.00  | 385.43   | 50.06  | 435.49   |
| 3553  | 533   | 515.00   | 2505.00  | 385.99   | 50.14  | 436.13   |
| 3557  | 533   | 515.00   | 2509.00  | 386.54   | 50.22  | 436.76   |
| 3561  | 533   | 515.00   | 2513.00  | 387.09   | 50.30  | 437.39   |
| 3565  | 533   | 515.00   | 2517.00  | 387.64   | 50.38  | 438.02   |
| 3569  | 533   | 515.00   | 2521.00  | 388.19   | 50.46  | 438.65   |
| 3573  | 533   | 515.00   | 2525.00  | 388.75   | 50.54  | 439.29   |
| 3577  | 533   | 515.00   | 2529.00  | 389.30   | 50.62  | 439.92   |
| 3581  | 533   | 515.00   | 2533.00  | 389.85   | 50.70  | 440.55   |
| 3585  | 533   | 515.00   | 2537.00  | 390.40   | 50.78  | 441.18   |
| 3589  | 533   | 515.00   | 2541.00  | 390.95   | 50.86  | 441.81   |
| 3593  | 533   | 515.00   | 2545.00  | 391.51   | 50.94  | 442.45   |
| 3597  | 533   | 515.00   | 2549.00  | 392.06   | 51.02  | 443.08   |
| 3601  | 533   | 515.00   | 2553.00  | 392.61   | 51.10  | 443.71   |
| 3605  | 533   | 515.00   | 2557.00  | 393.16   | 51.18  | 444.34   |
| 3609  | 533   | 515.00   | 2561.00  | 393.71   | 51.26  | 444.97   |
| 3613  | 533   | 515.00   | 2565.00  | 394.27   | 51.34  | 445.61   |
| 3617  | 533   | 515.00   | 2569.00  | 394.82   | 51.42  | 446.24   |
| 3621  | 533   | 515.00   | 2573.00  | 395.37   | 51.50  | 446.87   |
| 3625  | 533   | 515.00   | 2577.00  | 395.92   | 51.58  | 447.50   |
| 3629  | 533   | 515.00   | 2581.00  | 396.47   | 51.66  | 448.13   |
| 3633  | 533   | 515.00   | 2585.00  | 397.03   | 51.74  | 448.77   |
| 3637  | 533   | 515.00   | 2589.00  | 397.58   | 51.82  | 449.40   |
| 3641  | 533   | 515.00   | 2593.00  | 398.13   | 51.90  | 450.03   |
| 3645  | 533   | 515.00   | 2597.00  | 398.68   | 51.98  | 450.66   |
| 3649  | 533   | 515.00   | 2601.00  | 399.23   | 52.06  | 451.29   |
| 3653  | 533   | 515.00   | 2605.00  | 399.79   | 52.14  | 451.93   |
| 3657  | 533   | 515.00   | 2609.00  | 400.34   | 52.22  | 452.56   |
| 3661  | 533   | 515.00   | 2613.00  | 400.89   | 52.30  | 453.19   |
| 3665  | 533   | 515.00   | 2617.00  | 401.44   | 52.38  | 453.82   |
| 3669  | 533   | 515.00   | 2621.00  | 401.99   | 52.46  | 454.45   |
| 3673  | 533   | 515.00   | 2625.00  | 402.55   | 52.54  | 455.09   |
| 3677  | 533   | 515.00   | 2629.00  | 403.10   | 52.62  | 455.72   |
| 3681  | 533   | 515.00   | 2633.00  | 403.65   | 52.70  | 456.35   |
| 3685  | 533   | 515.00   | 2637.00  | 404.20   | 52.78  | 456.98   |
| 3689  | 533   | 515.00   | 2641.00  | 404.75   | 52.86  | 457.61   |
| 3693  | 533   | 515.00   | 2645.00  | 405.31   | 52.94  | 458.25   |
| 3697  | 533   | 515.00   | 2649.00  | 405.86   | 53.02  | 458.88   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3701  | 533   | 515.00   | 2653.00  | 406.41   | 53.10  | 459.51   |
| 3705  | 533   | 515.00   | 2657.00  | 406.96   | 53.18  | 460.14   |
| 3709  | 533   | 515.00   | 2661.00  | 407.51   | 53.26  | 460.77   |
| 3713  | 533   | 515.00   | 2665.00  | 408.07   | 53.34  | 461.41   |
| 3717  | 533   | 515.00   | 2669.00  | 408.62   | 53.42  | 462.04   |
| 3721  | 533   | 515.00   | 2673.00  | 409.17   | 53.50  | 462.67   |
| 3725  | 533   | 515.00   | 2677.00  | 409.72   | 53.58  | 463.30   |
| 3729  | 533   | 515.00   | 2681.00  | 410.27   | 53.66  | 463.93   |
| 3733  | 533   | 515.00   | 2685.00  | 410.83   | 53.74  | 464.57   |
| 3737  | 533   | 515.00   | 2689.00  | 411.38   | 53.82  | 465.20   |
| 3741  | 533   | 515.00   | 2693.00  | 411.93   | 53.90  | 465.83   |
| 3745  | 533   | 515.00   | 2697.00  | 412.48   | 53.98  | 466.46   |
| 3749  | 533   | 515.00   | 2701.00  | 413.03   | 54.06  | 467.09   |
| 3753  | 533   | 515.00   | 2705.00  | 413.59   | 54.14  | 467.73   |
| 3757  | 533   | 515.00   | 2709.00  | 414.14   | 54.22  | 468.36   |
| 3761  | 533   | 515.00   | 2713.00  | 414.69   | 54.30  | 468.99   |
| 3765  | 533   | 515.00   | 2717.00  | 415.24   | 54.38  | 469.62   |
| 3769  | 533   | 515.00   | 2721.00  | 415.79   | 54.46  | 470.25   |
| 3773  | 533   | 515.00   | 2725.00  | 416.35   | 54.54  | 470.89   |
| 3777  | 533   | 515.00   | 2729.00  | 416.90   | 54.62  | 471.52   |
| 3781  | 533   | 515.00   | 2733.00  | 417.45   | 54.70  | 472.15   |
| 3785  | 533   | 515.00   | 2737.00  | 418.00   | 54.78  | 472.78   |
| 3789  | 533   | 515.00   | 2741.00  | 418.55   | 54.86  | 473.41   |
| 3793  | 533   | 515.00   | 2745.00  | 419.11   | 54.94  | 474.05   |
| 3797  | 533   | 515.00   | 2749.00  | 419.66   | 55.02  | 474.68   |
| 3801  | 533   | 515.00   | 2753.00  | 420.21   | 55.10  | 475.31   |
| 3805  | 533   | 515.00   | 2757.00  | 420.76   | 55.18  | 475.94   |
| 3809  | 533   | 515.00   | 2761.00  | 421.31   | 55.26  | 476.57   |
| 3813  | 533   | 515.00   | 2765.00  | 421.87   | 55.34  | 477.21   |
| 3817  | 533   | 515.00   | 2769.00  | 422.42   | 55.42  | 477.84   |
| 3821  | 533   | 515.00   | 2773.00  | 422.97   | 55.50  | 478.47   |
| 3825  | 533   | 515.00   | 2777.00  | 423.52   | 55.58  | 479.10   |
| 3829  | 533   | 515.00   | 2781.00  | 424.07   | 55.66  | 479.73   |
| 3833  | 533   | 515.00   | 2785.00  | 424.63   | 55.74  | 480.37   |
| 3837  | 533   | 515.00   | 2789.00  | 425.18   | 55.82  | 481.00   |
| 3841  | 533   | 515.00   | 2793.00  | 425.73   | 55.90  | 481.63   |
| 3845  | 533   | 515.00   | 2797.00  | 426.28   | 55.98  | 482.26   |
| 3849  | 533   | 515.00   | 2801.00  | 426.83   | 56.06  | 482.89   |
| 3853  | 533   | 515.00   | 2805.00  | 427.39   | 56.14  | 483.53   |
| 3857  | 533   | 515.00   | 2809.00  | 427.94   | 56.22  | 484.16   |
| 3861  | 533   | 515.00   | 2813.00  | 428.49   | 56.30  | 484.79   |
| 3865  | 533   | 515.00   | 2817.00  | 429.04   | 56.38  | 485.42   |
| 3869  | 533   | 515.00   | 2821.00  | 429.59   | 56.46  | 486.05   |
| 3873  | 533   | 515.00   | 2825.00  | 430.15   | 56.54  | 486.69   |
| 3877  | 533   | 515.00   | 2829.00  | 430.70   | 56.62  | 487.32   |
| 3881  | 533   | 515.00   | 2833.00  | 431.25   | 56.70  | 487.95   |
| 3885  | 533   | 515.00   | 2837.00  | 431.80   | 56.78  | 488.58   |
| 3889  | 533   | 515.00   | 2841.00  | 432.35   | 56.86  | 489.21   |
| 3893  | 533   | 515.00   | 2845.00  | 432.91   | 56.94  | 489.85   |
| 3897  | 533   | 515.00   | 2849.00  | 433.46   | 57.02  | 490.48   |
| 3901  | 533   | 515.00   | 2853.00  | 434.01   | 57.10  | 491.11   |
| 3905  | 533   | 515.00   | 2857.00  | 434.56   | 57.18  | 491.74   |
| 3909  | 533   | 515.00   | 2861.00  | 435.11   | 57.26  | 492.37   |
| 3913  | 533   | 515.00   | 2865.00  | 435.67   | 57.34  | 493.01   |
| 3917  | 533   | 515.00   | 2869.00  | 436.22   | 57.42  | 493.64   |

## Table letter J

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3921  | 533   | 515.00   | 2873.00  | 436.77   | 57.50  | 494.27   |
| 3925  | 533   | 515.00   | 2877.00  | 437.32   | 57.58  | 494.90   |
| 3929  | 533   | 515.00   | 2881.00  | 437.87   | 57.66  | 495.53   |
| 3933  | 533   | 515.00   | 2885.00  | 438.43   | 57.74  | 496.17   |
| 3937  | 533   | 515.00   | 2889.00  | 438.98   | 57.82  | 496.80   |
| 3941  | 533   | 515.00   | 2893.00  | 439.53   | 57.90  | 497.43   |
| 3945  | 533   | 515.00   | 2897.00  | 440.08   | 57.98  | 498.06   |
| 3949  | 533   | 515.00   | 2901.00  | 440.63   | 58.06  | 498.69   |
| 3953  | 533   | 515.00   | 2905.00  | 441.19   | 58.14  | 499.33   |
| 3957  | 533   | 515.00   | 2909.00  | 441.74   | 58.22  | 499.96   |
| 3961  | 533   | 515.00   | 2913.00  | 442.29   | 58.30  | 500.59   |
| 3965  | 533   | 515.00   | 2917.00  | 442.84   | 58.38  | 501.22   |
| 3969  | 533   | 515.00   | 2921.00  | 443.39   | 58.46  | 501.85   |
| 3973  | 533   | 515.00   | 2925.00  | 443.95   | 58.54  | 502.49   |
| 3977  | 533   | 515.00   | 2929.00  | 444.50   | 58.62  | 503.12   |
| 3981  | 533   | 515.00   | 2933.00  | 445.05   | 58.70  | 503.75   |
| 3985  | 533   | 515.00   | 2937.00  | 445.60   | 58.78  | 504.38   |
| 3989  | 533   | 515.00   | 2941.00  | 446.15   | 58.86  | 505.01   |
| 3993  | 533   | 515.00   | 2945.00  | 446.71   | 58.94  | 505.65   |
| 3997  | 533   | 515.00   | 2949.00  | 447.26   | 59.02  | 506.28   |
| 4001  | 533   | 515.00   | 2953.00  | 447.81   | 59.10  | 506.91   |
| 4005  | 533   | 515.00   | 2957.00  | 448.36   | 59.18  | 507.54   |
| 4009  | 533   | 515.00   | 2961.00  | 448.91   | 59.26  | 508.17   |
| 4013  | 533   | 515.00   | 2965.00  | 449.47   | 59.34  | 508.81   |
| 4017  | 533   | 515.00   | 2969.00  | 450.02   | 59.42  | 509.44   |
| 4021  | 533   | 515.00   | 2973.00  | 450.57   | 59.50  | 510.07   |
| 4025  | 533   | 515.00   | 2977.00  | 451.12   | 59.58  | 510.70   |
| 4029  | 533   | 515.00   | 2981.00  | 451.67   | 59.66  | 511.33   |
| 4033  | 533   | 515.00   | 2985.00  | 452.23   | 59.74  | 511.97   |
| 4037  | 533   | 515.00   | 2989.00  | 452.78   | 59.82  | 512.60   |
| 4041  | 533   | 515.00   | 2993.00  | 453.33   | 59.90  | 513.23   |
| 4045  | 533   | 515.00   | 2997.00  | 453.88   | 59.98  | 513.86   |
| 4049  | 533   | 515.00   | 3001.00  | 454.43   | 60.06  | 514.49   |
| 4053  | 533   | 515.00   | 3005.00  | 454.99   | 60.14  | 515.13   |
| 4057  | 533   | 515.00   | 3009.00  | 455.54   | 60.22  | 515.76   |
| 4061  | 533   | 515.00   | 3013.00  | 456.09   | 60.30  | 516.39   |
| 4065  | 533   | 515.00   | 3017.00  | 456.64   | 60.38  | 517.02   |
| 4069  | 533   | 515.00   | 3021.00  | 457.19   | 60.46  | 517.65   |
| 4073  | 533   | 515.00   | 3025.00  | 457.75   | 60.54  | 518.29   |
| 4077  | 533   | 515.00   | 3029.00  | 458.30   | 60.62  | 518.92   |
| 4081  | 533   | 515.00   | 3033.00  | 458.85   | 60.70  | 519.55   |
| 4085  | 533   | 515.00   | 3037.00  | 459.40   | 60.78  | 520.18   |
| 4089  | 533   | 515.00   | 3041.00  | 459.95   | 60.86  | 520.81   |
| 4093  | 533   | 515.00   | 3045.00  | 460.51   | 60.94  | 521.45   |
| 4097  | 533   | 515.00   | 3049.00  | 461.06   | 61.02  | 522.08   |
| 4101  | 533   | 515.00   | 3053.00  | 461.61   | 61.10  | 522.71   |
| 4105  | 533   | 515.00   | 3057.00  | 462.16   | 61.18  | 523.34   |
| 4109  | 533   | 515.00   | 3061.00  | 462.71   | 61.26  | 523.97   |
| 4113  | 533   | 515.00   | 3065.00  | 463.27   | 61.34  | 524.61   |
| 4117  | 533   | 515.00   | 3069.00  | 463.82   | 61.42  | 525.24   |
| 4121  | 533   | 515.00   | 3073.00  | 464.37   | 61.50  | 525.87   |
| 4125  | 533   | 515.00   | 3077.00  | 464.92   | 61.58  | 526.50   |
| 4129  | 533   | 515.00   | 3081.00  | 465.47   | 61.66  | 527.13   |
| 4133  | 533   | 515.00   | 3085.00  | 466.03   | 61.74  | 527.77   |
| 4137  | 533   | 515.00   | 3089.00  | 466.58   | 61.82  | 528.40   |

**Table letter J**

**Monthly table**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4141  | 533   | 515.00   | 3093.00  | 467.13   | 61.90  | 529.03   |
| 4145  | 533   | 515.00   | 3097.00  | 467.68   | 61.98  | 529.66   |
| 4149  | 533   | 515.00   | 3101.00  | 468.23   | 62.06  | 530.29   |
| 4153  | 533   | 515.00   | 3105.00  | 468.79   | 62.14  | 530.93   |
| 4157  | 533   | 515.00   | 3109.00  | 469.34   | 62.22  | 531.56   |
| 4161  | 533   | 515.00   | 3113.00  | 469.89   | 62.30  | 532.19   |
| 4165  | 533   | 515.00   | 3117.00  | 470.44   | 62.38  | 532.82   |
| 4169  | 533   | 515.00   | 3121.00  | 470.99   | 62.46  | 533.45   |
| 4173  | 533   | 515.00   | 3125.00  | 471.55   | 62.54  | 534.09   |
| 4177  | 533   | 515.00   | 3129.00  | 472.10   | 62.62  | 534.72   |
| 4181  | 533   | 515.00   | 3133.00  | 472.65   | 62.70  | 535.35   |
| 4185  | 533   | 515.00   | 3137.00  | 473.20   | 62.78  | 535.98   |
| 4189  | 533   | 515.00   | 3141.00  | 473.48   | 62.82  | 536.30   |

If the employee's gross pay is over £4,189, go to page 350

## Weekly table for NICs where employee has deferment and employer is eligible to claim Freeports employer NIC relief for use from 6 April 2024 to 5 April 2025

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 where the employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

Table letter L

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.03   | 0.03   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.05   | 0.05   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.07   | 0.07   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.09   | 0.09   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.11   | 0.11   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.13   | 0.13   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.15   | 0.15   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.17   | 0.17   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.19   | 0.19   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.21   | 0.21   |



Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.23   | 0.23   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 0.25   | 0.25   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 0.27   | 0.27   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 0.29   | 0.29   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 0.31   | 0.31   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 0.33   | 0.33   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 0.35   | 0.35   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 0.37   | 0.37   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 0.39   | 0.39   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 0.41   | 0.41   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 0.43   | 0.43   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 0.45   | 0.45   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 0.47   | 0.47   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 0.49   | 0.49   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 0.51   | 0.51   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 0.53   | 0.53   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 0.55   | 0.55   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 0.57   | 0.57   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 0.59   | 0.59   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 0.61   | 0.61   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 0.63   | 0.63   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 0.65   | 0.65   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 0.67   | 0.67   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 0.69   | 0.69   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 0.71   | 0.71   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 0.73   | 0.73   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 0.75   | 0.75   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 0.77   | 0.77   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 0.79   | 0.79   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 0.81   | 0.81   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 0.83   | 0.83   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 0.85   | 0.85   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 0.87   | 0.87   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 0.89   | 0.89   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 0.91   | 0.91   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 0.93   | 0.93   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 0.95   | 0.95   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 0.97   | 0.97   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 0.99   | 0.99   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 1.01   | 1.01   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 1.03   | 1.03   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 1.05   | 1.05   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 1.07   | 1.07   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 1.09   | 1.09   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 1.11   | 1.11   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 1.13   | 1.13   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 1.15   | 1.15   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 1.17   | 1.17   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 1.19   | 1.19   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 1.21   | 1.21   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 1.23   | 1.23   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 1.25   | 1.25   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 1.27   | 1.27   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 1.29   | 1.29   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 1.31   | 1.31   |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 1.33   | 1.33   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 1.35   | 1.35   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 1.37   | 1.37   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 1.39   | 1.39   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 1.41   | 1.41   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 1.43   | 1.43   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 1.45   | 1.45   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 1.47   | 1.47   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 1.49   | 1.49   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 1.51   | 1.51   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 1.53   | 1.53   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 1.55   | 1.55   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 1.57   | 1.57   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 1.59   | 1.59   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 1.61   | 1.61   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 1.63   | 1.63   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 1.65   | 1.65   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 1.67   | 1.67   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 1.69   | 1.69   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 1.71   | 1.71   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 1.73   | 1.73   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 1.75   | 1.75   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 1.77   | 1.77   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 1.79   | 1.79   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 1.81   | 1.81   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 1.83   | 1.83   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 1.85   | 1.85   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 1.87   | 1.87   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 1.89   | 1.89   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 1.91   | 1.91   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 1.93   | 1.93   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 1.95   | 1.95   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 1.97   | 1.97   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 1.99   | 1.99   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 2.01   | 2.01   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 2.03   | 2.03   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 2.05   | 2.05   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 2.07   | 2.07   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 2.09   | 2.09   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 2.11   | 2.11   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 2.13   | 2.13   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 2.15   | 2.15   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 2.17   | 2.17   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 2.19   | 2.19   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 2.21   | 2.21   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 2.23   | 2.23   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 2.25   | 2.25   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 2.27   | 2.27   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 2.29   | 2.29   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 2.31   | 2.31   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 2.33   | 2.33   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 2.35   | 2.35   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 2.37   | 2.37   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 2.39   | 2.39   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 2.41   | 2.41   |

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 2.43   | 2.43   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 2.45   | 2.45   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 2.47   | 2.47   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 2.49   | 2.49   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 2.51   | 2.51   |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 2.53   | 2.53   |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 2.55   | 2.55   |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 2.57   | 2.57   |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 2.59   | 2.59   |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 2.61   | 2.61   |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 2.63   | 2.63   |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 2.65   | 2.65   |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 2.67   | 2.67   |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 2.69   | 2.69   |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 2.71   | 2.71   |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 2.73   | 2.73   |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 2.75   | 2.75   |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 2.77   | 2.77   |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 2.79   | 2.79   |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 2.81   | 2.81   |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 2.83   | 2.83   |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 2.85   | 2.85   |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 2.87   | 2.87   |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 2.89   | 2.89   |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 2.91   | 2.91   |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 2.93   | 2.93   |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 2.95   | 2.95   |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 2.97   | 2.97   |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 2.99   | 2.99   |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 3.01   | 3.01   |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 3.03   | 3.03   |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 3.05   | 3.05   |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 3.07   | 3.07   |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 3.09   | 3.09   |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 3.11   | 3.11   |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 3.13   | 3.13   |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 3.15   | 3.15   |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 3.17   | 3.17   |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 3.19   | 3.19   |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 3.21   | 3.21   |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 3.23   | 3.23   |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 3.25   | 3.25   |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 3.27   | 3.27   |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 3.29   | 3.29   |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 3.31   | 3.31   |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 3.33   | 3.33   |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 3.35   | 3.35   |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 3.37   | 3.37   |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 3.39   | 3.39   |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 3.41   | 3.41   |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 3.43   | 3.43   |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 3.45   | 3.45   |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 3.47   | 3.47   |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 3.49   | 3.49   |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 3.51   | 3.51   |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 3.53   | 3.53   |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 3.55   | 3.55   |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 3.57   | 3.57   |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 3.59   | 3.59   |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 3.61   | 3.61   |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 3.63   | 3.63   |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 3.65   | 3.65   |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 3.67   | 3.67   |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 3.69   | 3.69   |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 3.71   | 3.71   |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 3.73   | 3.73   |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 3.75   | 3.75   |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 3.77   | 3.77   |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 3.79   | 3.79   |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 3.81   | 3.81   |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 3.83   | 3.83   |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 3.85   | 3.85   |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 3.87   | 3.87   |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 3.89   | 3.89   |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 3.91   | 3.91   |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 3.93   | 3.93   |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 3.95   | 3.95   |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 3.97   | 3.97   |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 3.99   | 3.99   |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 4.01   | 4.01   |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 4.03   | 4.03   |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 4.05   | 4.05   |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 4.07   | 4.07   |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 4.09   | 4.09   |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 4.11   | 4.11   |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 4.13   | 4.13   |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 4.15   | 4.15   |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 4.17   | 4.17   |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 4.19   | 4.19   |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 4.21   | 4.21   |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 4.23   | 4.23   |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 4.25   | 4.25   |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 4.27   | 4.27   |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 4.29   | 4.29   |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 4.31   | 4.31   |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 4.33   | 4.33   |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 4.35   | 4.35   |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 4.37   | 4.37   |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 4.39   | 4.39   |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 4.41   | 4.41   |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 4.43   | 4.43   |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 4.45   | 4.45   |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 4.47   | 4.47   |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 4.49   | 4.49   |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 4.51   | 4.51   |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 4.53   | 4.53   |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 4.55   | 4.55   |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 4.57   | 4.57   |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 4.59   | 4.59   |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 4.61   | 4.61   |

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 4.63   | 4.63   |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 4.65   | 4.65   |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 4.67   | 4.67   |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 4.69   | 4.69   |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 4.71   | 4.71   |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 4.73   | 4.73   |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 4.75   | 4.75   |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 4.77   | 4.77   |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 4.78   | 4.78   |
| 482   | 123   | 119.00   | 240.00   | 0.21   | 4.81   | 5.02   |
| 483   | 123   | 119.00   | 241.00   | 0.34   | 4.83   | 5.17   |
| 484   | 123   | 119.00   | 242.00   | 0.48   | 4.85   | 5.33   |
| 485   | 123   | 119.00   | 243.00   | 0.62   | 4.87   | 5.49   |
| 486   | 123   | 119.00   | 244.00   | 0.76   | 4.89   | 5.65   |
| 487   | 123   | 119.00   | 245.00   | 0.90   | 4.91   | 5.81   |
| 488   | 123   | 119.00   | 246.00   | 1.03   | 4.93   | 5.96   |
| 489   | 123   | 119.00   | 247.00   | 1.17   | 4.95   | 6.12   |
| 490   | 123   | 119.00   | 248.00   | 1.31   | 4.97   | 6.28   |
| 491   | 123   | 119.00   | 249.00   | 1.45   | 4.99   | 6.44   |
| 492   | 123   | 119.00   | 250.00   | 1.59   | 5.01   | 6.60   |
| 493   | 123   | 119.00   | 251.00   | 1.72   | 5.03   | 6.75   |
| 494   | 123   | 119.00   | 252.00   | 1.86   | 5.05   | 6.91   |
| 495   | 123   | 119.00   | 253.00   | 2.00   | 5.07   | 7.07   |
| 496   | 123   | 119.00   | 254.00   | 2.14   | 5.09   | 7.23   |
| 497   | 123   | 119.00   | 255.00   | 2.28   | 5.11   | 7.39   |
| 498   | 123   | 119.00   | 256.00   | 2.41   | 5.13   | 7.54   |
| 499   | 123   | 119.00   | 257.00   | 2.55   | 5.15   | 7.70   |
| 500   | 123   | 119.00   | 258.00   | 2.69   | 5.17   | 7.86   |
| 501   | 123   | 119.00   | 259.00   | 2.83   | 5.19   | 8.02   |
| 502   | 123   | 119.00   | 260.00   | 2.97   | 5.21   | 8.18   |
| 503   | 123   | 119.00   | 261.00   | 3.10   | 5.23   | 8.33   |
| 504   | 123   | 119.00   | 262.00   | 3.24   | 5.25   | 8.49   |
| 505   | 123   | 119.00   | 263.00   | 3.38   | 5.27   | 8.65   |
| 506   | 123   | 119.00   | 264.00   | 3.52   | 5.29   | 8.81   |
| 507   | 123   | 119.00   | 265.00   | 3.66   | 5.31   | 8.97   |
| 508   | 123   | 119.00   | 266.00   | 3.79   | 5.33   | 9.12   |
| 509   | 123   | 119.00   | 267.00   | 3.93   | 5.35   | 9.28   |
| 510   | 123   | 119.00   | 268.00   | 4.07   | 5.37   | 9.44   |
| 511   | 123   | 119.00   | 269.00   | 4.21   | 5.39   | 9.60   |
| 512   | 123   | 119.00   | 270.00   | 4.35   | 5.41   | 9.76   |
| 513   | 123   | 119.00   | 271.00   | 4.48   | 5.43   | 9.91   |
| 514   | 123   | 119.00   | 272.00   | 4.62   | 5.45   | 10.07  |
| 515   | 123   | 119.00   | 273.00   | 4.76   | 5.47   | 10.23  |
| 516   | 123   | 119.00   | 274.00   | 4.90   | 5.49   | 10.39  |
| 517   | 123   | 119.00   | 275.00   | 5.04   | 5.51   | 10.55  |
| 518   | 123   | 119.00   | 276.00   | 5.17   | 5.53   | 10.70  |
| 519   | 123   | 119.00   | 277.00   | 5.31   | 5.55   | 10.86  |
| 520   | 123   | 119.00   | 278.00   | 5.45   | 5.57   | 11.02  |
| 521   | 123   | 119.00   | 279.00   | 5.59   | 5.59   | 11.18  |
| 522   | 123   | 119.00   | 280.00   | 5.73   | 5.61   | 11.34  |
| 523   | 123   | 119.00   | 281.00   | 5.86   | 5.63   | 11.49  |
| 524   | 123   | 119.00   | 282.00   | 6.00   | 5.65   | 11.65  |
| 525   | 123   | 119.00   | 283.00   | 6.14   | 5.67   | 11.81  |
| 526   | 123   | 119.00   | 284.00   | 6.28   | 5.69   | 11.97  |
| 527   | 123   | 119.00   | 285.00   | 6.42   | 5.71   | 12.13  |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 6.55   | 5.73   | 12.28  |
| 529   | 123   | 119.00   | 287.00   | 6.69   | 5.75   | 12.44  |
| 530   | 123   | 119.00   | 288.00   | 6.83   | 5.77   | 12.60  |
| 531   | 123   | 119.00   | 289.00   | 6.97   | 5.79   | 12.76  |
| 532   | 123   | 119.00   | 290.00   | 7.11   | 5.81   | 12.92  |
| 533   | 123   | 119.00   | 291.00   | 7.24   | 5.83   | 13.07  |
| 534   | 123   | 119.00   | 292.00   | 7.38   | 5.85   | 13.23  |
| 535   | 123   | 119.00   | 293.00   | 7.52   | 5.87   | 13.39  |
| 536   | 123   | 119.00   | 294.00   | 7.66   | 5.89   | 13.55  |
| 537   | 123   | 119.00   | 295.00   | 7.80   | 5.91   | 13.71  |
| 538   | 123   | 119.00   | 296.00   | 7.93   | 5.93   | 13.86  |
| 539   | 123   | 119.00   | 297.00   | 8.07   | 5.95   | 14.02  |
| 540   | 123   | 119.00   | 298.00   | 8.21   | 5.97   | 14.18  |
| 541   | 123   | 119.00   | 299.00   | 8.35   | 5.99   | 14.34  |
| 542   | 123   | 119.00   | 300.00   | 8.49   | 6.01   | 14.50  |
| 543   | 123   | 119.00   | 301.00   | 8.62   | 6.03   | 14.65  |
| 544   | 123   | 119.00   | 302.00   | 8.76   | 6.05   | 14.81  |
| 545   | 123   | 119.00   | 303.00   | 8.90   | 6.07   | 14.97  |
| 546   | 123   | 119.00   | 304.00   | 9.04   | 6.09   | 15.13  |
| 547   | 123   | 119.00   | 305.00   | 9.18   | 6.11   | 15.29  |
| 548   | 123   | 119.00   | 306.00   | 9.31   | 6.13   | 15.44  |
| 549   | 123   | 119.00   | 307.00   | 9.45   | 6.15   | 15.60  |
| 550   | 123   | 119.00   | 308.00   | 9.59   | 6.17   | 15.76  |
| 551   | 123   | 119.00   | 309.00   | 9.73   | 6.19   | 15.92  |
| 552   | 123   | 119.00   | 310.00   | 9.87   | 6.21   | 16.08  |
| 553   | 123   | 119.00   | 311.00   | 10.00  | 6.23   | 16.23  |
| 554   | 123   | 119.00   | 312.00   | 10.14  | 6.25   | 16.39  |
| 555   | 123   | 119.00   | 313.00   | 10.28  | 6.27   | 16.55  |
| 556   | 123   | 119.00   | 314.00   | 10.42  | 6.29   | 16.71  |
| 557   | 123   | 119.00   | 315.00   | 10.56  | 6.31   | 16.87  |
| 558   | 123   | 119.00   | 316.00   | 10.69  | 6.33   | 17.02  |
| 559   | 123   | 119.00   | 317.00   | 10.83  | 6.35   | 17.18  |
| 560   | 123   | 119.00   | 318.00   | 10.97  | 6.37   | 17.34  |
| 561   | 123   | 119.00   | 319.00   | 11.11  | 6.39   | 17.50  |
| 562   | 123   | 119.00   | 320.00   | 11.25  | 6.41   | 17.66  |
| 563   | 123   | 119.00   | 321.00   | 11.38  | 6.43   | 17.81  |
| 564   | 123   | 119.00   | 322.00   | 11.52  | 6.45   | 17.97  |
| 565   | 123   | 119.00   | 323.00   | 11.66  | 6.47   | 18.13  |
| 566   | 123   | 119.00   | 324.00   | 11.80  | 6.49   | 18.29  |
| 567   | 123   | 119.00   | 325.00   | 11.94  | 6.51   | 18.45  |
| 568   | 123   | 119.00   | 326.00   | 12.07  | 6.53   | 18.60  |
| 569   | 123   | 119.00   | 327.00   | 12.21  | 6.55   | 18.76  |
| 570   | 123   | 119.00   | 328.00   | 12.35  | 6.57   | 18.92  |
| 571   | 123   | 119.00   | 329.00   | 12.49  | 6.59   | 19.08  |
| 572   | 123   | 119.00   | 330.00   | 12.63  | 6.61   | 19.24  |
| 573   | 123   | 119.00   | 331.00   | 12.76  | 6.63   | 19.39  |
| 574   | 123   | 119.00   | 332.00   | 12.90  | 6.65   | 19.55  |
| 575   | 123   | 119.00   | 333.00   | 13.04  | 6.67   | 19.71  |
| 576   | 123   | 119.00   | 334.00   | 13.18  | 6.69   | 19.87  |
| 577   | 123   | 119.00   | 335.00   | 13.32  | 6.71   | 20.03  |
| 578   | 123   | 119.00   | 336.00   | 13.45  | 6.73   | 20.18  |
| 579   | 123   | 119.00   | 337.00   | 13.59  | 6.75   | 20.34  |
| 580   | 123   | 119.00   | 338.00   | 13.73  | 6.77   | 20.50  |
| 581   | 123   | 119.00   | 339.00   | 13.87  | 6.79   | 20.66  |
| 582   | 123   | 119.00   | 340.00   | 14.01  | 6.81   | 20.82  |

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 14.14  | 6.83   | 20.97  |
| 584   | 123   | 119.00   | 342.00   | 14.28  | 6.85   | 21.13  |
| 585   | 123   | 119.00   | 343.00   | 14.42  | 6.87   | 21.29  |
| 586   | 123   | 119.00   | 344.00   | 14.56  | 6.89   | 21.45  |
| 587   | 123   | 119.00   | 345.00   | 14.70  | 6.91   | 21.61  |
| 588   | 123   | 119.00   | 346.00   | 14.83  | 6.93   | 21.76  |
| 589   | 123   | 119.00   | 347.00   | 14.97  | 6.95   | 21.92  |
| 590   | 123   | 119.00   | 348.00   | 15.11  | 6.97   | 22.08  |
| 591   | 123   | 119.00   | 349.00   | 15.25  | 6.99   | 22.24  |
| 592   | 123   | 119.00   | 350.00   | 15.39  | 7.01   | 22.40  |
| 593   | 123   | 119.00   | 351.00   | 15.52  | 7.03   | 22.55  |
| 594   | 123   | 119.00   | 352.00   | 15.66  | 7.05   | 22.71  |
| 595   | 123   | 119.00   | 353.00   | 15.80  | 7.07   | 22.87  |
| 596   | 123   | 119.00   | 354.00   | 15.94  | 7.09   | 23.03  |
| 597   | 123   | 119.00   | 355.00   | 16.08  | 7.11   | 23.19  |
| 598   | 123   | 119.00   | 356.00   | 16.21  | 7.13   | 23.34  |
| 599   | 123   | 119.00   | 357.00   | 16.35  | 7.15   | 23.50  |
| 600   | 123   | 119.00   | 358.00   | 16.49  | 7.17   | 23.66  |
| 601   | 123   | 119.00   | 359.00   | 16.63  | 7.19   | 23.82  |
| 602   | 123   | 119.00   | 360.00   | 16.77  | 7.21   | 23.98  |
| 603   | 123   | 119.00   | 361.00   | 16.90  | 7.23   | 24.13  |
| 604   | 123   | 119.00   | 362.00   | 17.04  | 7.25   | 24.29  |
| 605   | 123   | 119.00   | 363.00   | 17.18  | 7.27   | 24.45  |
| 606   | 123   | 119.00   | 364.00   | 17.32  | 7.29   | 24.61  |
| 607   | 123   | 119.00   | 365.00   | 17.46  | 7.31   | 24.77  |
| 608   | 123   | 119.00   | 366.00   | 17.59  | 7.33   | 24.92  |
| 609   | 123   | 119.00   | 367.00   | 17.73  | 7.35   | 25.08  |
| 610   | 123   | 119.00   | 368.00   | 17.87  | 7.37   | 25.24  |
| 611   | 123   | 119.00   | 369.00   | 18.01  | 7.39   | 25.40  |
| 612   | 123   | 119.00   | 370.00   | 18.15  | 7.41   | 25.56  |
| 613   | 123   | 119.00   | 371.00   | 18.28  | 7.43   | 25.71  |
| 614   | 123   | 119.00   | 372.00   | 18.42  | 7.45   | 25.87  |
| 615   | 123   | 119.00   | 373.00   | 18.56  | 7.47   | 26.03  |
| 616   | 123   | 119.00   | 374.00   | 18.70  | 7.49   | 26.19  |
| 617   | 123   | 119.00   | 375.00   | 18.84  | 7.51   | 26.35  |
| 618   | 123   | 119.00   | 376.00   | 18.97  | 7.53   | 26.50  |
| 619   | 123   | 119.00   | 377.00   | 19.11  | 7.55   | 26.66  |
| 620   | 123   | 119.00   | 378.00   | 19.25  | 7.57   | 26.82  |
| 621   | 123   | 119.00   | 379.00   | 19.39  | 7.59   | 26.98  |
| 622   | 123   | 119.00   | 380.00   | 19.53  | 7.61   | 27.14  |
| 623   | 123   | 119.00   | 381.00   | 19.66  | 7.63   | 27.29  |
| 624   | 123   | 119.00   | 382.00   | 19.80  | 7.65   | 27.45  |
| 625   | 123   | 119.00   | 383.00   | 19.94  | 7.67   | 27.61  |
| 626   | 123   | 119.00   | 384.00   | 20.08  | 7.69   | 27.77  |
| 627   | 123   | 119.00   | 385.00   | 20.22  | 7.71   | 27.93  |
| 628   | 123   | 119.00   | 386.00   | 20.35  | 7.73   | 28.08  |
| 629   | 123   | 119.00   | 387.00   | 20.49  | 7.75   | 28.24  |
| 630   | 123   | 119.00   | 388.00   | 20.63  | 7.77   | 28.40  |
| 631   | 123   | 119.00   | 389.00   | 20.77  | 7.79   | 28.56  |
| 632   | 123   | 119.00   | 390.00   | 20.91  | 7.81   | 28.72  |
| 633   | 123   | 119.00   | 391.00   | 21.04  | 7.83   | 28.87  |
| 634   | 123   | 119.00   | 392.00   | 21.18  | 7.85   | 29.03  |
| 635   | 123   | 119.00   | 393.00   | 21.32  | 7.87   | 29.19  |
| 636   | 123   | 119.00   | 394.00   | 21.46  | 7.89   | 29.35  |
| 637   | 123   | 119.00   | 395.00   | 21.60  | 7.91   | 29.51  |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 21.73  | 7.93   | 29.66  |
| 639   | 123   | 119.00   | 397.00   | 21.87  | 7.95   | 29.82  |
| 640   | 123   | 119.00   | 398.00   | 22.01  | 7.97   | 29.98  |
| 641   | 123   | 119.00   | 399.00   | 22.15  | 7.99   | 30.14  |
| 642   | 123   | 119.00   | 400.00   | 22.29  | 8.01   | 30.30  |
| 643   | 123   | 119.00   | 401.00   | 22.42  | 8.03   | 30.45  |
| 644   | 123   | 119.00   | 402.00   | 22.56  | 8.05   | 30.61  |
| 645   | 123   | 119.00   | 403.00   | 22.70  | 8.07   | 30.77  |
| 646   | 123   | 119.00   | 404.00   | 22.84  | 8.09   | 30.93  |
| 647   | 123   | 119.00   | 405.00   | 22.98  | 8.11   | 31.09  |
| 648   | 123   | 119.00   | 406.00   | 23.11  | 8.13   | 31.24  |
| 649   | 123   | 119.00   | 407.00   | 23.25  | 8.15   | 31.40  |
| 650   | 123   | 119.00   | 408.00   | 23.39  | 8.17   | 31.56  |
| 651   | 123   | 119.00   | 409.00   | 23.53  | 8.19   | 31.72  |
| 652   | 123   | 119.00   | 410.00   | 23.67  | 8.21   | 31.88  |
| 653   | 123   | 119.00   | 411.00   | 23.80  | 8.23   | 32.03  |
| 654   | 123   | 119.00   | 412.00   | 23.94  | 8.25   | 32.19  |
| 655   | 123   | 119.00   | 413.00   | 24.08  | 8.27   | 32.35  |
| 656   | 123   | 119.00   | 414.00   | 24.22  | 8.29   | 32.51  |
| 657   | 123   | 119.00   | 415.00   | 24.36  | 8.31   | 32.67  |
| 658   | 123   | 119.00   | 416.00   | 24.49  | 8.33   | 32.82  |
| 659   | 123   | 119.00   | 417.00   | 24.63  | 8.35   | 32.98  |
| 660   | 123   | 119.00   | 418.00   | 24.77  | 8.37   | 33.14  |
| 661   | 123   | 119.00   | 419.00   | 24.91  | 8.39   | 33.30  |
| 662   | 123   | 119.00   | 420.00   | 25.05  | 8.41   | 33.46  |
| 663   | 123   | 119.00   | 421.00   | 25.18  | 8.43   | 33.61  |
| 664   | 123   | 119.00   | 422.00   | 25.32  | 8.45   | 33.77  |
| 665   | 123   | 119.00   | 423.00   | 25.46  | 8.47   | 33.93  |
| 666   | 123   | 119.00   | 424.00   | 25.60  | 8.49   | 34.09  |
| 667   | 123   | 119.00   | 425.00   | 25.74  | 8.51   | 34.25  |
| 668   | 123   | 119.00   | 426.00   | 25.87  | 8.53   | 34.40  |
| 669   | 123   | 119.00   | 427.00   | 26.01  | 8.55   | 34.56  |
| 670   | 123   | 119.00   | 428.00   | 26.15  | 8.57   | 34.72  |
| 671   | 123   | 119.00   | 429.00   | 26.29  | 8.59   | 34.88  |
| 672   | 123   | 119.00   | 430.00   | 26.43  | 8.61   | 35.04  |
| 673   | 123   | 119.00   | 431.00   | 26.56  | 8.63   | 35.19  |
| 674   | 123   | 119.00   | 432.00   | 26.70  | 8.65   | 35.35  |
| 675   | 123   | 119.00   | 433.00   | 26.84  | 8.67   | 35.51  |
| 676   | 123   | 119.00   | 434.00   | 26.98  | 8.69   | 35.67  |
| 677   | 123   | 119.00   | 435.00   | 27.12  | 8.71   | 35.83  |
| 678   | 123   | 119.00   | 436.00   | 27.25  | 8.73   | 35.98  |
| 679   | 123   | 119.00   | 437.00   | 27.39  | 8.75   | 36.14  |
| 680   | 123   | 119.00   | 438.00   | 27.53  | 8.77   | 36.30  |
| 681   | 123   | 119.00   | 439.00   | 27.67  | 8.79   | 36.46  |
| 682   | 123   | 119.00   | 440.00   | 27.81  | 8.81   | 36.62  |
| 683   | 123   | 119.00   | 441.00   | 27.94  | 8.83   | 36.77  |
| 684   | 123   | 119.00   | 442.00   | 28.08  | 8.85   | 36.93  |
| 685   | 123   | 119.00   | 443.00   | 28.22  | 8.87   | 37.09  |
| 686   | 123   | 119.00   | 444.00   | 28.36  | 8.89   | 37.25  |
| 687   | 123   | 119.00   | 445.00   | 28.50  | 8.91   | 37.41  |
| 688   | 123   | 119.00   | 446.00   | 28.63  | 8.93   | 37.56  |
| 689   | 123   | 119.00   | 447.00   | 28.77  | 8.95   | 37.72  |
| 690   | 123   | 119.00   | 448.00   | 28.91  | 8.97   | 37.88  |
| 691   | 123   | 119.00   | 449.00   | 29.05  | 8.99   | 38.04  |
| 692   | 123   | 119.00   | 450.00   | 29.19  | 9.01   | 38.20  |



Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 29.32  | 9.03   | 38.35  |
| 694   | 123   | 119.00   | 452.00   | 29.46  | 9.05   | 38.51  |
| 695   | 123   | 119.00   | 453.00   | 29.60  | 9.07   | 38.67  |
| 696   | 123   | 119.00   | 454.00   | 29.74  | 9.09   | 38.83  |
| 697   | 123   | 119.00   | 455.00   | 29.88  | 9.11   | 38.99  |
| 698   | 123   | 119.00   | 456.00   | 30.01  | 9.13   | 39.14  |
| 699   | 123   | 119.00   | 457.00   | 30.15  | 9.15   | 39.30  |
| 700   | 123   | 119.00   | 458.00   | 30.29  | 9.17   | 39.46  |
| 701   | 123   | 119.00   | 459.00   | 30.43  | 9.19   | 39.62  |
| 702   | 123   | 119.00   | 460.00   | 30.57  | 9.21   | 39.78  |
| 703   | 123   | 119.00   | 461.00   | 30.70  | 9.23   | 39.93  |
| 704   | 123   | 119.00   | 462.00   | 30.84  | 9.25   | 40.09  |
| 705   | 123   | 119.00   | 463.00   | 30.98  | 9.27   | 40.25  |
| 706   | 123   | 119.00   | 464.00   | 31.12  | 9.29   | 40.41  |
| 707   | 123   | 119.00   | 465.00   | 31.26  | 9.31   | 40.57  |
| 708   | 123   | 119.00   | 466.00   | 31.39  | 9.33   | 40.72  |
| 709   | 123   | 119.00   | 467.00   | 31.53  | 9.35   | 40.88  |
| 710   | 123   | 119.00   | 468.00   | 31.67  | 9.37   | 41.04  |
| 711   | 123   | 119.00   | 469.00   | 31.81  | 9.39   | 41.20  |
| 712   | 123   | 119.00   | 470.00   | 31.95  | 9.41   | 41.36  |
| 713   | 123   | 119.00   | 471.00   | 32.08  | 9.43   | 41.51  |
| 714   | 123   | 119.00   | 472.00   | 32.22  | 9.45   | 41.67  |
| 715   | 123   | 119.00   | 473.00   | 32.36  | 9.47   | 41.83  |
| 716   | 123   | 119.00   | 474.00   | 32.50  | 9.49   | 41.99  |
| 717   | 123   | 119.00   | 475.00   | 32.64  | 9.51   | 42.15  |
| 718   | 123   | 119.00   | 476.00   | 32.77  | 9.53   | 42.30  |
| 719   | 123   | 119.00   | 477.00   | 32.91  | 9.55   | 42.46  |
| 720   | 123   | 119.00   | 478.00   | 33.05  | 9.57   | 42.62  |
| 721   | 123   | 119.00   | 479.00   | 33.19  | 9.59   | 42.78  |
| 722   | 123   | 119.00   | 480.00   | 33.33  | 9.61   | 42.94  |
| 723   | 123   | 119.00   | 481.00   | 33.46  | 9.63   | 43.09  |
| 724   | 123   | 119.00   | 482.00   | 33.60  | 9.65   | 43.25  |
| 725   | 123   | 119.00   | 483.00   | 33.74  | 9.67   | 43.41  |
| 726   | 123   | 119.00   | 484.00   | 33.88  | 9.69   | 43.57  |
| 727   | 123   | 119.00   | 485.00   | 34.02  | 9.71   | 43.73  |
| 728   | 123   | 119.00   | 486.00   | 34.15  | 9.73   | 43.88  |
| 729   | 123   | 119.00   | 487.00   | 34.29  | 9.75   | 44.04  |
| 730   | 123   | 119.00   | 488.00   | 34.43  | 9.77   | 44.20  |
| 731   | 123   | 119.00   | 489.00   | 34.57  | 9.79   | 44.36  |
| 732   | 123   | 119.00   | 490.00   | 34.71  | 9.81   | 44.52  |
| 733   | 123   | 119.00   | 491.00   | 34.84  | 9.83   | 44.67  |
| 734   | 123   | 119.00   | 492.00   | 34.98  | 9.85   | 44.83  |
| 735   | 123   | 119.00   | 493.00   | 35.12  | 9.87   | 44.99  |
| 736   | 123   | 119.00   | 494.00   | 35.26  | 9.89   | 45.15  |
| 737   | 123   | 119.00   | 495.00   | 35.40  | 9.91   | 45.31  |
| 738   | 123   | 119.00   | 496.00   | 35.53  | 9.93   | 45.46  |
| 739   | 123   | 119.00   | 497.00   | 35.67  | 9.95   | 45.62  |
| 740   | 123   | 119.00   | 498.00   | 35.81  | 9.97   | 45.78  |
| 741   | 123   | 119.00   | 499.00   | 35.95  | 9.99   | 45.94  |
| 742   | 123   | 119.00   | 500.00   | 36.09  | 10.01  | 46.10  |
| 743   | 123   | 119.00   | 501.00   | 36.22  | 10.03  | 46.25  |
| 744   | 123   | 119.00   | 502.00   | 36.36  | 10.05  | 46.41  |
| 745   | 123   | 119.00   | 503.00   | 36.50  | 10.07  | 46.57  |
| 746   | 123   | 119.00   | 504.00   | 36.64  | 10.09  | 46.73  |
| 747   | 123   | 119.00   | 505.00   | 36.78  | 10.11  | 46.89  |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 36.91  | 10.13  | 47.04  |
| 749   | 123   | 119.00   | 507.00   | 37.05  | 10.15  | 47.20  |
| 750   | 123   | 119.00   | 508.00   | 37.19  | 10.17  | 47.36  |
| 751   | 123   | 119.00   | 509.00   | 37.33  | 10.19  | 47.52  |
| 752   | 123   | 119.00   | 510.00   | 37.47  | 10.21  | 47.68  |
| 753   | 123   | 119.00   | 511.00   | 37.60  | 10.23  | 47.83  |
| 754   | 123   | 119.00   | 512.00   | 37.74  | 10.25  | 47.99  |
| 755   | 123   | 119.00   | 513.00   | 37.88  | 10.27  | 48.15  |
| 756   | 123   | 119.00   | 514.00   | 38.02  | 10.29  | 48.31  |
| 757   | 123   | 119.00   | 515.00   | 38.16  | 10.31  | 48.47  |
| 758   | 123   | 119.00   | 516.00   | 38.29  | 10.33  | 48.62  |
| 759   | 123   | 119.00   | 517.00   | 38.43  | 10.35  | 48.78  |
| 760   | 123   | 119.00   | 518.00   | 38.57  | 10.37  | 48.94  |
| 761   | 123   | 119.00   | 519.00   | 38.71  | 10.39  | 49.10  |
| 762   | 123   | 119.00   | 520.00   | 38.85  | 10.41  | 49.26  |
| 763   | 123   | 119.00   | 521.00   | 38.98  | 10.43  | 49.41  |
| 764   | 123   | 119.00   | 522.00   | 39.12  | 10.45  | 49.57  |
| 765   | 123   | 119.00   | 523.00   | 39.26  | 10.47  | 49.73  |
| 766   | 123   | 119.00   | 524.00   | 39.40  | 10.49  | 49.89  |
| 767   | 123   | 119.00   | 525.00   | 39.54  | 10.51  | 50.05  |
| 768   | 123   | 119.00   | 526.00   | 39.67  | 10.53  | 50.20  |
| 769   | 123   | 119.00   | 527.00   | 39.81  | 10.55  | 50.36  |
| 770   | 123   | 119.00   | 528.00   | 39.95  | 10.57  | 50.52  |
| 771   | 123   | 119.00   | 529.00   | 40.09  | 10.59  | 50.68  |
| 772   | 123   | 119.00   | 530.00   | 40.23  | 10.61  | 50.84  |
| 773   | 123   | 119.00   | 531.00   | 40.36  | 10.63  | 50.99  |
| 774   | 123   | 119.00   | 532.00   | 40.50  | 10.65  | 51.15  |
| 775   | 123   | 119.00   | 533.00   | 40.64  | 10.67  | 51.31  |
| 776   | 123   | 119.00   | 534.00   | 40.78  | 10.69  | 51.47  |
| 777   | 123   | 119.00   | 535.00   | 40.92  | 10.71  | 51.63  |
| 778   | 123   | 119.00   | 536.00   | 41.05  | 10.73  | 51.78  |
| 779   | 123   | 119.00   | 537.00   | 41.19  | 10.75  | 51.94  |
| 780   | 123   | 119.00   | 538.00   | 41.33  | 10.77  | 52.10  |
| 781   | 123   | 119.00   | 539.00   | 41.47  | 10.79  | 52.26  |
| 782   | 123   | 119.00   | 540.00   | 41.61  | 10.81  | 52.42  |
| 783   | 123   | 119.00   | 541.00   | 41.74  | 10.83  | 52.57  |
| 784   | 123   | 119.00   | 542.00   | 41.88  | 10.85  | 52.73  |
| 785   | 123   | 119.00   | 543.00   | 42.02  | 10.87  | 52.89  |
| 786   | 123   | 119.00   | 544.00   | 42.16  | 10.89  | 53.05  |
| 787   | 123   | 119.00   | 545.00   | 42.30  | 10.91  | 53.21  |
| 788   | 123   | 119.00   | 546.00   | 42.43  | 10.93  | 53.36  |
| 789   | 123   | 119.00   | 547.00   | 42.57  | 10.95  | 53.52  |
| 790   | 123   | 119.00   | 548.00   | 42.71  | 10.97  | 53.68  |
| 791   | 123   | 119.00   | 549.00   | 42.85  | 10.99  | 53.84  |
| 792   | 123   | 119.00   | 550.00   | 42.99  | 11.01  | 54.00  |
| 793   | 123   | 119.00   | 551.00   | 43.12  | 11.03  | 54.15  |
| 794   | 123   | 119.00   | 552.00   | 43.26  | 11.05  | 54.31  |
| 795   | 123   | 119.00   | 553.00   | 43.40  | 11.07  | 54.47  |
| 796   | 123   | 119.00   | 554.00   | 43.54  | 11.09  | 54.63  |
| 797   | 123   | 119.00   | 555.00   | 43.68  | 11.11  | 54.79  |
| 798   | 123   | 119.00   | 556.00   | 43.81  | 11.13  | 54.94  |
| 799   | 123   | 119.00   | 557.00   | 43.95  | 11.15  | 55.10  |
| 800   | 123   | 119.00   | 558.00   | 44.09  | 11.17  | 55.26  |
| 801   | 123   | 119.00   | 559.00   | 44.23  | 11.19  | 55.42  |
| 802   | 123   | 119.00   | 560.00   | 44.37  | 11.21  | 55.58  |

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 44.50  | 11.23  | 55.73  |
| 804   | 123   | 119.00   | 562.00   | 44.64  | 11.25  | 55.89  |
| 805   | 123   | 119.00   | 563.00   | 44.78  | 11.27  | 56.05  |
| 806   | 123   | 119.00   | 564.00   | 44.92  | 11.29  | 56.21  |
| 807   | 123   | 119.00   | 565.00   | 45.06  | 11.31  | 56.37  |
| 808   | 123   | 119.00   | 566.00   | 45.19  | 11.33  | 56.52  |
| 809   | 123   | 119.00   | 567.00   | 45.33  | 11.35  | 56.68  |
| 810   | 123   | 119.00   | 568.00   | 45.47  | 11.37  | 56.84  |
| 811   | 123   | 119.00   | 569.00   | 45.61  | 11.39  | 57.00  |
| 812   | 123   | 119.00   | 570.00   | 45.75  | 11.41  | 57.16  |
| 813   | 123   | 119.00   | 571.00   | 45.88  | 11.43  | 57.31  |
| 814   | 123   | 119.00   | 572.00   | 46.02  | 11.45  | 57.47  |
| 815   | 123   | 119.00   | 573.00   | 46.16  | 11.47  | 57.63  |
| 816   | 123   | 119.00   | 574.00   | 46.30  | 11.49  | 57.79  |
| 817   | 123   | 119.00   | 575.00   | 46.44  | 11.51  | 57.95  |
| 818   | 123   | 119.00   | 576.00   | 46.57  | 11.53  | 58.10  |
| 819   | 123   | 119.00   | 577.00   | 46.71  | 11.55  | 58.26  |
| 820   | 123   | 119.00   | 578.00   | 46.85  | 11.57  | 58.42  |
| 821   | 123   | 119.00   | 579.00   | 46.99  | 11.59  | 58.58  |
| 822   | 123   | 119.00   | 580.00   | 47.13  | 11.61  | 58.74  |
| 823   | 123   | 119.00   | 581.00   | 47.26  | 11.63  | 58.89  |
| 824   | 123   | 119.00   | 582.00   | 47.40  | 11.65  | 59.05  |
| 825   | 123   | 119.00   | 583.00   | 47.54  | 11.67  | 59.21  |
| 826   | 123   | 119.00   | 584.00   | 47.68  | 11.69  | 59.37  |
| 827   | 123   | 119.00   | 585.00   | 47.82  | 11.71  | 59.53  |
| 828   | 123   | 119.00   | 586.00   | 47.95  | 11.73  | 59.68  |
| 829   | 123   | 119.00   | 587.00   | 48.09  | 11.75  | 59.84  |
| 830   | 123   | 119.00   | 588.00   | 48.23  | 11.77  | 60.00  |
| 831   | 123   | 119.00   | 589.00   | 48.37  | 11.79  | 60.16  |
| 832   | 123   | 119.00   | 590.00   | 48.51  | 11.81  | 60.32  |
| 833   | 123   | 119.00   | 591.00   | 48.64  | 11.83  | 60.47  |
| 834   | 123   | 119.00   | 592.00   | 48.78  | 11.85  | 60.63  |
| 835   | 123   | 119.00   | 593.00   | 48.92  | 11.87  | 60.79  |
| 836   | 123   | 119.00   | 594.00   | 49.06  | 11.89  | 60.95  |
| 837   | 123   | 119.00   | 595.00   | 49.20  | 11.91  | 61.11  |
| 838   | 123   | 119.00   | 596.00   | 49.33  | 11.93  | 61.26  |
| 839   | 123   | 119.00   | 597.00   | 49.47  | 11.95  | 61.42  |
| 840   | 123   | 119.00   | 598.00   | 49.61  | 11.97  | 61.58  |
| 841   | 123   | 119.00   | 599.00   | 49.75  | 11.99  | 61.74  |
| 842   | 123   | 119.00   | 600.00   | 49.89  | 12.01  | 61.90  |
| 843   | 123   | 119.00   | 601.00   | 50.02  | 12.03  | 62.05  |
| 844   | 123   | 119.00   | 602.00   | 50.16  | 12.05  | 62.21  |
| 845   | 123   | 119.00   | 603.00   | 50.30  | 12.07  | 62.37  |
| 846   | 123   | 119.00   | 604.00   | 50.44  | 12.09  | 62.53  |
| 847   | 123   | 119.00   | 605.00   | 50.58  | 12.11  | 62.69  |
| 848   | 123   | 119.00   | 606.00   | 50.71  | 12.13  | 62.84  |
| 849   | 123   | 119.00   | 607.00   | 50.85  | 12.15  | 63.00  |
| 850   | 123   | 119.00   | 608.00   | 50.99  | 12.17  | 63.16  |
| 851   | 123   | 119.00   | 609.00   | 51.13  | 12.19  | 63.32  |
| 852   | 123   | 119.00   | 610.00   | 51.27  | 12.21  | 63.48  |
| 853   | 123   | 119.00   | 611.00   | 51.40  | 12.23  | 63.63  |
| 854   | 123   | 119.00   | 612.00   | 51.54  | 12.25  | 63.79  |
| 855   | 123   | 119.00   | 613.00   | 51.68  | 12.27  | 63.95  |
| 856   | 123   | 119.00   | 614.00   | 51.82  | 12.29  | 64.11  |
| 857   | 123   | 119.00   | 615.00   | 51.96  | 12.31  | 64.27  |

## Table letter L

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 52.09  | 12.33  | 64.42  |
| 859   | 123   | 119.00   | 617.00   | 52.23  | 12.35  | 64.58  |
| 860   | 123   | 119.00   | 618.00   | 52.37  | 12.37  | 64.74  |
| 861   | 123   | 119.00   | 619.00   | 52.51  | 12.39  | 64.90  |
| 862   | 123   | 119.00   | 620.00   | 52.65  | 12.41  | 65.06  |
| 863   | 123   | 119.00   | 621.00   | 52.78  | 12.43  | 65.21  |
| 864   | 123   | 119.00   | 622.00   | 52.92  | 12.45  | 65.37  |
| 865   | 123   | 119.00   | 623.00   | 53.06  | 12.47  | 65.53  |
| 866   | 123   | 119.00   | 624.00   | 53.20  | 12.49  | 65.69  |
| 867   | 123   | 119.00   | 625.00   | 53.34  | 12.51  | 65.85  |
| 868   | 123   | 119.00   | 626.00   | 53.47  | 12.53  | 66.00  |
| 869   | 123   | 119.00   | 627.00   | 53.61  | 12.55  | 66.16  |
| 870   | 123   | 119.00   | 628.00   | 53.75  | 12.57  | 66.32  |
| 871   | 123   | 119.00   | 629.00   | 53.89  | 12.59  | 66.48  |
| 872   | 123   | 119.00   | 630.00   | 54.03  | 12.61  | 66.64  |
| 873   | 123   | 119.00   | 631.00   | 54.16  | 12.63  | 66.79  |
| 874   | 123   | 119.00   | 632.00   | 54.30  | 12.65  | 66.95  |
| 875   | 123   | 119.00   | 633.00   | 54.44  | 12.67  | 67.11  |
| 876   | 123   | 119.00   | 634.00   | 54.58  | 12.69  | 67.27  |
| 877   | 123   | 119.00   | 635.00   | 54.72  | 12.71  | 67.43  |
| 878   | 123   | 119.00   | 636.00   | 54.85  | 12.73  | 67.58  |
| 879   | 123   | 119.00   | 637.00   | 54.99  | 12.75  | 67.74  |
| 880   | 123   | 119.00   | 638.00   | 55.13  | 12.77  | 67.90  |
| 881   | 123   | 119.00   | 639.00   | 55.27  | 12.79  | 68.06  |
| 882   | 123   | 119.00   | 640.00   | 55.41  | 12.81  | 68.22  |
| 883   | 123   | 119.00   | 641.00   | 55.54  | 12.83  | 68.37  |
| 884   | 123   | 119.00   | 642.00   | 55.68  | 12.85  | 68.53  |
| 885   | 123   | 119.00   | 643.00   | 55.82  | 12.87  | 68.69  |
| 886   | 123   | 119.00   | 644.00   | 55.96  | 12.89  | 68.85  |
| 887   | 123   | 119.00   | 645.00   | 56.10  | 12.91  | 69.01  |
| 888   | 123   | 119.00   | 646.00   | 56.23  | 12.93  | 69.16  |
| 889   | 123   | 119.00   | 647.00   | 56.37  | 12.95  | 69.32  |
| 890   | 123   | 119.00   | 648.00   | 56.51  | 12.97  | 69.48  |
| 891   | 123   | 119.00   | 649.00   | 56.65  | 12.99  | 69.64  |
| 892   | 123   | 119.00   | 650.00   | 56.79  | 13.01  | 69.80  |
| 893   | 123   | 119.00   | 651.00   | 56.92  | 13.03  | 69.95  |
| 894   | 123   | 119.00   | 652.00   | 57.06  | 13.05  | 70.11  |
| 895   | 123   | 119.00   | 653.00   | 57.20  | 13.07  | 70.27  |
| 896   | 123   | 119.00   | 654.00   | 57.34  | 13.09  | 70.43  |
| 897   | 123   | 119.00   | 655.00   | 57.48  | 13.11  | 70.59  |
| 898   | 123   | 119.00   | 656.00   | 57.61  | 13.13  | 70.74  |
| 899   | 123   | 119.00   | 657.00   | 57.75  | 13.15  | 70.90  |
| 900   | 123   | 119.00   | 658.00   | 57.89  | 13.17  | 71.06  |
| 901   | 123   | 119.00   | 659.00   | 58.03  | 13.19  | 71.22  |
| 902   | 123   | 119.00   | 660.00   | 58.17  | 13.21  | 71.38  |
| 903   | 123   | 119.00   | 661.00   | 58.30  | 13.23  | 71.53  |
| 904   | 123   | 119.00   | 662.00   | 58.44  | 13.25  | 71.69  |
| 905   | 123   | 119.00   | 663.00   | 58.58  | 13.27  | 71.85  |
| 906   | 123   | 119.00   | 664.00   | 58.72  | 13.29  | 72.01  |
| 907   | 123   | 119.00   | 665.00   | 58.86  | 13.31  | 72.17  |
| 908   | 123   | 119.00   | 666.00   | 58.99  | 13.33  | 72.32  |
| 909   | 123   | 119.00   | 667.00   | 59.13  | 13.35  | 72.48  |
| 910   | 123   | 119.00   | 668.00   | 59.27  | 13.37  | 72.64  |
| 911   | 123   | 119.00   | 669.00   | 59.41  | 13.39  | 72.80  |
| 912   | 123   | 119.00   | 670.00   | 59.55  | 13.41  | 72.96  |

Weekly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 59.68  | 13.43  | 73.11  |
| 914   | 123   | 119.00   | 672.00   | 59.82  | 13.45  | 73.27  |
| 915   | 123   | 119.00   | 673.00   | 59.96  | 13.47  | 73.43  |
| 916   | 123   | 119.00   | 674.00   | 60.10  | 13.49  | 73.59  |
| 917   | 123   | 119.00   | 675.00   | 60.24  | 13.51  | 73.75  |
| 918   | 123   | 119.00   | 676.00   | 60.37  | 13.53  | 73.90  |
| 919   | 123   | 119.00   | 677.00   | 60.51  | 13.55  | 74.06  |
| 920   | 123   | 119.00   | 678.00   | 60.65  | 13.57  | 74.22  |
| 921   | 123   | 119.00   | 679.00   | 60.79  | 13.59  | 74.38  |
| 922   | 123   | 119.00   | 680.00   | 60.93  | 13.61  | 74.54  |
| 923   | 123   | 119.00   | 681.00   | 61.06  | 13.63  | 74.69  |
| 924   | 123   | 119.00   | 682.00   | 61.20  | 13.65  | 74.85  |
| 925   | 123   | 119.00   | 683.00   | 61.34  | 13.67  | 75.01  |
| 926   | 123   | 119.00   | 684.00   | 61.48  | 13.69  | 75.17  |
| 927   | 123   | 119.00   | 685.00   | 61.62  | 13.71  | 75.33  |
| 928   | 123   | 119.00   | 686.00   | 61.75  | 13.73  | 75.48  |
| 929   | 123   | 119.00   | 687.00   | 61.89  | 13.75  | 75.64  |
| 930   | 123   | 119.00   | 688.00   | 62.03  | 13.77  | 75.80  |
| 931   | 123   | 119.00   | 689.00   | 62.17  | 13.79  | 75.96  |
| 932   | 123   | 119.00   | 690.00   | 62.31  | 13.81  | 76.12  |
| 933   | 123   | 119.00   | 691.00   | 62.44  | 13.83  | 76.27  |
| 934   | 123   | 119.00   | 692.00   | 62.58  | 13.85  | 76.43  |
| 935   | 123   | 119.00   | 693.00   | 62.72  | 13.87  | 76.59  |
| 936   | 123   | 119.00   | 694.00   | 62.86  | 13.89  | 76.75  |
| 937   | 123   | 119.00   | 695.00   | 63.00  | 13.91  | 76.91  |
| 938   | 123   | 119.00   | 696.00   | 63.13  | 13.93  | 77.06  |
| 939   | 123   | 119.00   | 697.00   | 63.27  | 13.95  | 77.22  |
| 940   | 123   | 119.00   | 698.00   | 63.41  | 13.97  | 77.38  |
| 941   | 123   | 119.00   | 699.00   | 63.55  | 13.99  | 77.54  |
| 942   | 123   | 119.00   | 700.00   | 63.69  | 14.01  | 77.70  |
| 943   | 123   | 119.00   | 701.00   | 63.82  | 14.03  | 77.85  |
| 944   | 123   | 119.00   | 702.00   | 63.96  | 14.05  | 78.01  |
| 945   | 123   | 119.00   | 703.00   | 64.10  | 14.07  | 78.17  |
| 946   | 123   | 119.00   | 704.00   | 64.24  | 14.09  | 78.33  |
| 947   | 123   | 119.00   | 705.00   | 64.38  | 14.11  | 78.49  |
| 948   | 123   | 119.00   | 706.00   | 64.51  | 14.13  | 78.64  |
| 949   | 123   | 119.00   | 707.00   | 64.65  | 14.15  | 78.80  |
| 950   | 123   | 119.00   | 708.00   | 64.79  | 14.17  | 78.96  |
| 951   | 123   | 119.00   | 709.00   | 64.93  | 14.19  | 79.12  |
| 952   | 123   | 119.00   | 710.00   | 65.07  | 14.21  | 79.28  |
| 953   | 123   | 119.00   | 711.00   | 65.20  | 14.23  | 79.43  |
| 954   | 123   | 119.00   | 712.00   | 65.34  | 14.25  | 79.59  |
| 955   | 123   | 119.00   | 713.00   | 65.48  | 14.27  | 79.75  |
| 956   | 123   | 119.00   | 714.00   | 65.62  | 14.29  | 79.91  |
| 957   | 123   | 119.00   | 715.00   | 65.76  | 14.31  | 80.07  |
| 958   | 123   | 119.00   | 716.00   | 65.89  | 14.33  | 80.22  |
| 959   | 123   | 119.00   | 717.00   | 66.03  | 14.35  | 80.38  |
| 960   | 123   | 119.00   | 718.00   | 66.17  | 14.37  | 80.54  |
| 961   | 123   | 119.00   | 719.00   | 66.31  | 14.39  | 80.70  |
| 962   | 123   | 119.00   | 720.00   | 66.45  | 14.41  | 80.86  |
| 963   | 123   | 119.00   | 721.00   | 66.58  | 14.43  | 81.01  |
| 964   | 123   | 119.00   | 722.00   | 66.72  | 14.45  | 81.17  |
| 965   | 123   | 119.00   | 723.00   | 66.86  | 14.47  | 81.33  |
| 966   | 123   | 119.00   | 724.00   | 67.00  | 14.49  | 81.49  |
| 967   | 123   | 119.00   | 725.00   | 67.07  | 14.50  | 81.57  |

If the employee's gross pay is over £967, go to page 350

# Monthly table for NICs where employee has deferment and employer is eligible to claim Freeports employer NIC relief for use from 6 April 2024 to 5 April 2025

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 where the employer is eligible to claim Freeports employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age ( go to Table letter A)
- employees where the employer is eligible to claim Freeports Employer NIC relief (go to table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are under the age of 21 unless they are on an Approved Apprenticeship scheme (go to Table letter M)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans Employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |



Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.06   | 0.06   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.14   | 0.14   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.22   | 0.22   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 0.30   | 0.30   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 0.38   | 0.38   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 0.46   | 0.46   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 0.54   | 0.54   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 0.62   | 0.62   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 0.70   | 0.70   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 0.78   | 0.78   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 0.86   | 0.86   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 0.94   | 0.94   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 1.02   | 1.02   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 1.10   | 1.10   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 1.18   | 1.18   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 1.26   | 1.26   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 1.34   | 1.34   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 1.42   | 1.42   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 1.50   | 1.50   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 1.58   | 1.58   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 1.66   | 1.66   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 1.74   | 1.74   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 1.82   | 1.82   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 1.90   | 1.90   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 1.98   | 1.98   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 2.06   | 2.06   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 2.14   | 2.14   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 2.22   | 2.22   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 2.30   | 2.30   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 2.38   | 2.38   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 2.46   | 2.46   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 2.54   | 2.54   |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 2.62   | 2.62   |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 2.70   | 2.70   |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 2.78   | 2.78   |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 2.86   | 2.86   |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 2.94   | 2.94   |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 3.02   | 3.02   |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 3.10   | 3.10   |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 3.18   | 3.18   |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 3.26   | 3.26   |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 3.34   | 3.34   |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 3.42   | 3.42   |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 3.50   | 3.50   |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 3.58   | 3.58   |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 3.66   | 3.66   |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 3.74   | 3.74   |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 3.82   | 3.82   |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 3.90   | 3.90   |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 3.98   | 3.98   |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 4.06   | 4.06   |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 4.14   | 4.14   |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 4.22   | 4.22   |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 4.30   | 4.30   |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 4.38   | 4.38   |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 4.46   | 4.46   |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 4.54   | 4.54   |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 4.62   | 4.62   |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 4.70   | 4.70   |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 4.78   | 4.78   |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 4.86   | 4.86   |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 4.94   | 4.94   |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 5.02   | 5.02   |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 5.10   | 5.10   |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 5.18   | 5.18   |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 5.26   | 5.26   |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 5.34   | 5.34   |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 5.42   | 5.42   |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 5.50   | 5.50   |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 5.58   | 5.58   |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 5.66   | 5.66   |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 5.74   | 5.74   |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 5.82   | 5.82   |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 5.90   | 5.90   |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 5.98   | 5.98   |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 6.06   | 6.06   |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 6.14   | 6.14   |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 6.22   | 6.22   |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 6.30   | 6.30   |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 6.38   | 6.38   |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 6.46   | 6.46   |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 6.54   | 6.54   |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 6.62   | 6.62   |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 6.70   | 6.70   |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 6.78   | 6.78   |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 6.86   | 6.86   |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 6.94   | 6.94   |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 7.02   | 7.02   |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 7.10   | 7.10   |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 7.18   | 7.18   |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 7.26   | 7.26   |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 7.34   | 7.34   |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 7.42   | 7.42   |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 7.50   | 7.50   |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 7.58   | 7.58   |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 7.66   | 7.66   |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 7.74   | 7.74   |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 7.82   | 7.82   |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 7.90   | 7.90   |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 7.98   | 7.98   |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 8.06   | 8.06   |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 8.14   | 8.14   |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 8.22   | 8.22   |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 8.30   | 8.30   |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 8.38   | 8.38   |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 8.46   | 8.46   |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 8.54   | 8.54   |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 8.62   | 8.62   |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 8.70   | 8.70   |

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 8.78   | 8.78   |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 8.86   | 8.86   |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 8.94   | 8.94   |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 9.02   | 9.02   |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 9.10   | 9.10   |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 9.18   | 9.18   |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 9.26   | 9.26   |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 9.34   | 9.34   |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 9.42   | 9.42   |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 9.50   | 9.50   |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 9.58   | 9.58   |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 9.66   | 9.66   |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 9.74   | 9.74   |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 9.82   | 9.82   |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 9.90   | 9.90   |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 9.98   | 9.98   |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 10.06  | 10.06  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 10.14  | 10.14  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 10.22  | 10.22  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 10.30  | 10.30  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 10.38  | 10.38  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 10.46  | 10.46  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 10.54  | 10.54  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 10.62  | 10.62  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 10.70  | 10.70  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 10.78  | 10.78  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 10.86  | 10.86  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 10.94  | 10.94  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 11.02  | 11.02  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 11.10  | 11.10  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 11.18  | 11.18  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 11.26  | 11.26  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 11.34  | 11.34  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 11.42  | 11.42  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 11.50  | 11.50  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 11.58  | 11.58  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 11.66  | 11.66  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 11.74  | 11.74  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 11.82  | 11.82  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 11.90  | 11.90  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 11.98  | 11.98  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 12.06  | 12.06  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 12.14  | 12.14  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 12.22  | 12.22  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 12.30  | 12.30  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 12.38  | 12.38  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 12.46  | 12.46  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 12.54  | 12.54  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 12.62  | 12.62  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 12.70  | 12.70  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 12.78  | 12.78  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 12.86  | 12.86  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 12.94  | 12.94  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 13.02  | 13.02  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 13.10  | 13.10  |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 13.18  | 13.18  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 13.26  | 13.26  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 13.34  | 13.34  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 13.42  | 13.42  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 13.50  | 13.50  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 13.58  | 13.58  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 13.66  | 13.66  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 13.74  | 13.74  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 13.82  | 13.82  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 13.90  | 13.90  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 13.98  | 13.98  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 14.06  | 14.06  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 14.14  | 14.14  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 14.22  | 14.22  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 14.30  | 14.30  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 14.38  | 14.38  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 14.46  | 14.46  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 14.54  | 14.54  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 14.62  | 14.62  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 14.70  | 14.70  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 14.78  | 14.78  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 14.86  | 14.86  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 14.94  | 14.94  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 15.02  | 15.02  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 15.10  | 15.10  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 15.18  | 15.18  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 15.26  | 15.26  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 15.34  | 15.34  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 15.42  | 15.42  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 15.50  | 15.50  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 15.58  | 15.58  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 15.66  | 15.66  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 15.74  | 15.74  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 15.82  | 15.82  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 15.90  | 15.90  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 15.98  | 15.98  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 16.06  | 16.06  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 16.14  | 16.14  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 16.22  | 16.22  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 16.30  | 16.30  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 16.38  | 16.38  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 16.46  | 16.46  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 16.54  | 16.54  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 16.62  | 16.62  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 16.70  | 16.70  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 16.78  | 16.78  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 16.86  | 16.86  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 16.94  | 16.94  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 17.02  | 17.02  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 17.10  | 17.10  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 17.18  | 17.18  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 17.26  | 17.26  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 17.34  | 17.34  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 17.42  | 17.42  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 17.50  | 17.50  |

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 17.58  | 17.58  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 17.66  | 17.66  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 17.74  | 17.74  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 17.82  | 17.82  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 17.90  | 17.90  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 17.98  | 17.98  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 18.06  | 18.06  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 18.14  | 18.14  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 18.22  | 18.22  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 18.30  | 18.30  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 18.38  | 18.38  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 18.46  | 18.46  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 18.54  | 18.54  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 18.62  | 18.62  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 18.70  | 18.70  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 18.78  | 18.78  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 18.86  | 18.86  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 18.94  | 18.94  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 19.02  | 19.02  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 19.10  | 19.10  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 19.18  | 19.18  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 19.26  | 19.26  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 19.34  | 19.34  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 19.42  | 19.42  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 19.50  | 19.50  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 19.58  | 19.58  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 19.66  | 19.66  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 19.74  | 19.74  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 19.82  | 19.82  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 19.90  | 19.90  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 19.98  | 19.98  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 20.06  | 20.06  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 20.14  | 20.14  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 20.22  | 20.22  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 20.30  | 20.30  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 20.38  | 20.38  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 20.46  | 20.46  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 20.54  | 20.54  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 20.62  | 20.62  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 20.68  | 20.68  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 20.70  | 20.70  |
| 2085  | 533   | 515.00   | 1037.00  | 0.55   | 20.78  | 21.33  |
| 2089  | 533   | 515.00   | 1041.00  | 1.10   | 20.86  | 21.96  |
| 2093  | 533   | 515.00   | 1045.00  | 1.66   | 20.94  | 22.60  |
| 2097  | 533   | 515.00   | 1049.00  | 2.21   | 21.02  | 23.23  |
| 2101  | 533   | 515.00   | 1053.00  | 2.76   | 21.10  | 23.86  |
| 2105  | 533   | 515.00   | 1057.00  | 3.31   | 21.18  | 24.49  |
| 2109  | 533   | 515.00   | 1061.00  | 3.86   | 21.26  | 25.12  |
| 2113  | 533   | 515.00   | 1065.00  | 4.42   | 21.34  | 25.76  |
| 2117  | 533   | 515.00   | 1069.00  | 4.97   | 21.42  | 26.39  |
| 2121  | 533   | 515.00   | 1073.00  | 5.52   | 21.50  | 27.02  |
| 2125  | 533   | 515.00   | 1077.00  | 6.07   | 21.58  | 27.65  |
| 2129  | 533   | 515.00   | 1081.00  | 6.62   | 21.66  | 28.28  |
| 2133  | 533   | 515.00   | 1085.00  | 7.18   | 21.74  | 28.92  |
| 2137  | 533   | 515.00   | 1089.00  | 7.73   | 21.82  | 29.55  |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 8.28   | 21.90  | 30.18  |
| 2145  | 533   | 515.00   | 1097.00  | 8.83   | 21.98  | 30.81  |
| 2149  | 533   | 515.00   | 1101.00  | 9.38   | 22.06  | 31.44  |
| 2153  | 533   | 515.00   | 1105.00  | 9.94   | 22.14  | 32.08  |
| 2157  | 533   | 515.00   | 1109.00  | 10.49  | 22.22  | 32.71  |
| 2161  | 533   | 515.00   | 1113.00  | 11.04  | 22.30  | 33.34  |
| 2165  | 533   | 515.00   | 1117.00  | 11.59  | 22.38  | 33.97  |
| 2169  | 533   | 515.00   | 1121.00  | 12.14  | 22.46  | 34.60  |
| 2173  | 533   | 515.00   | 1125.00  | 12.70  | 22.54  | 35.24  |
| 2177  | 533   | 515.00   | 1129.00  | 13.25  | 22.62  | 35.87  |
| 2181  | 533   | 515.00   | 1133.00  | 13.80  | 22.70  | 36.50  |
| 2185  | 533   | 515.00   | 1137.00  | 14.35  | 22.78  | 37.13  |
| 2189  | 533   | 515.00   | 1141.00  | 14.90  | 22.86  | 37.76  |
| 2193  | 533   | 515.00   | 1145.00  | 15.46  | 22.94  | 38.40  |
| 2197  | 533   | 515.00   | 1149.00  | 16.01  | 23.02  | 39.03  |
| 2201  | 533   | 515.00   | 1153.00  | 16.56  | 23.10  | 39.66  |
| 2205  | 533   | 515.00   | 1157.00  | 17.11  | 23.18  | 40.29  |
| 2209  | 533   | 515.00   | 1161.00  | 17.66  | 23.26  | 40.92  |
| 2213  | 533   | 515.00   | 1165.00  | 18.22  | 23.34  | 41.56  |
| 2217  | 533   | 515.00   | 1169.00  | 18.77  | 23.42  | 42.19  |
| 2221  | 533   | 515.00   | 1173.00  | 19.32  | 23.50  | 42.82  |
| 2225  | 533   | 515.00   | 1177.00  | 19.87  | 23.58  | 43.45  |
| 2229  | 533   | 515.00   | 1181.00  | 20.42  | 23.66  | 44.08  |
| 2233  | 533   | 515.00   | 1185.00  | 20.98  | 23.74  | 44.72  |
| 2237  | 533   | 515.00   | 1189.00  | 21.53  | 23.82  | 45.35  |
| 2241  | 533   | 515.00   | 1193.00  | 22.08  | 23.90  | 45.98  |
| 2245  | 533   | 515.00   | 1197.00  | 22.63  | 23.98  | 46.61  |
| 2249  | 533   | 515.00   | 1201.00  | 23.18  | 24.06  | 47.24  |
| 2253  | 533   | 515.00   | 1205.00  | 23.74  | 24.14  | 47.88  |
| 2257  | 533   | 515.00   | 1209.00  | 24.29  | 24.22  | 48.51  |
| 2261  | 533   | 515.00   | 1213.00  | 24.84  | 24.30  | 49.14  |
| 2265  | 533   | 515.00   | 1217.00  | 25.39  | 24.38  | 49.77  |
| 2269  | 533   | 515.00   | 1221.00  | 25.94  | 24.46  | 50.40  |
| 2273  | 533   | 515.00   | 1225.00  | 26.50  | 24.54  | 51.04  |
| 2277  | 533   | 515.00   | 1229.00  | 27.05  | 24.62  | 51.67  |
| 2281  | 533   | 515.00   | 1233.00  | 27.60  | 24.70  | 52.30  |
| 2285  | 533   | 515.00   | 1237.00  | 28.15  | 24.78  | 52.93  |
| 2289  | 533   | 515.00   | 1241.00  | 28.70  | 24.86  | 53.56  |
| 2293  | 533   | 515.00   | 1245.00  | 29.26  | 24.94  | 54.20  |
| 2297  | 533   | 515.00   | 1249.00  | 29.81  | 25.02  | 54.83  |
| 2301  | 533   | 515.00   | 1253.00  | 30.36  | 25.10  | 55.46  |
| 2305  | 533   | 515.00   | 1257.00  | 30.91  | 25.18  | 56.09  |
| 2309  | 533   | 515.00   | 1261.00  | 31.46  | 25.26  | 56.72  |
| 2313  | 533   | 515.00   | 1265.00  | 32.02  | 25.34  | 57.36  |
| 2317  | 533   | 515.00   | 1269.00  | 32.57  | 25.42  | 57.99  |
| 2321  | 533   | 515.00   | 1273.00  | 33.12  | 25.50  | 58.62  |
| 2325  | 533   | 515.00   | 1277.00  | 33.67  | 25.58  | 59.25  |
| 2329  | 533   | 515.00   | 1281.00  | 34.22  | 25.66  | 59.88  |
| 2333  | 533   | 515.00   | 1285.00  | 34.78  | 25.74  | 60.52  |
| 2337  | 533   | 515.00   | 1289.00  | 35.33  | 25.82  | 61.15  |
| 2341  | 533   | 515.00   | 1293.00  | 35.88  | 25.90  | 61.78  |
| 2345  | 533   | 515.00   | 1297.00  | 36.43  | 25.98  | 62.41  |
| 2349  | 533   | 515.00   | 1301.00  | 36.98  | 26.06  | 63.04  |
| 2353  | 533   | 515.00   | 1305.00  | 37.54  | 26.14  | 63.68  |
| 2357  | 533   | 515.00   | 1309.00  | 38.09  | 26.22  | 64.31  |

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 38.64  | 26.30  | 64.94  |
| 2365  | 533   | 515.00   | 1317.00  | 39.19  | 26.38  | 65.57  |
| 2369  | 533   | 515.00   | 1321.00  | 39.74  | 26.46  | 66.20  |
| 2373  | 533   | 515.00   | 1325.00  | 40.30  | 26.54  | 66.84  |
| 2377  | 533   | 515.00   | 1329.00  | 40.85  | 26.62  | 67.47  |
| 2381  | 533   | 515.00   | 1333.00  | 41.40  | 26.70  | 68.10  |
| 2385  | 533   | 515.00   | 1337.00  | 41.95  | 26.78  | 68.73  |
| 2389  | 533   | 515.00   | 1341.00  | 42.50  | 26.86  | 69.36  |
| 2393  | 533   | 515.00   | 1345.00  | 43.06  | 26.94  | 70.00  |
| 2397  | 533   | 515.00   | 1349.00  | 43.61  | 27.02  | 70.63  |
| 2401  | 533   | 515.00   | 1353.00  | 44.16  | 27.10  | 71.26  |
| 2405  | 533   | 515.00   | 1357.00  | 44.71  | 27.18  | 71.89  |
| 2409  | 533   | 515.00   | 1361.00  | 45.26  | 27.26  | 72.52  |
| 2413  | 533   | 515.00   | 1365.00  | 45.82  | 27.34  | 73.16  |
| 2417  | 533   | 515.00   | 1369.00  | 46.37  | 27.42  | 73.79  |
| 2421  | 533   | 515.00   | 1373.00  | 46.92  | 27.50  | 74.42  |
| 2425  | 533   | 515.00   | 1377.00  | 47.47  | 27.58  | 75.05  |
| 2429  | 533   | 515.00   | 1381.00  | 48.02  | 27.66  | 75.68  |
| 2433  | 533   | 515.00   | 1385.00  | 48.58  | 27.74  | 76.32  |
| 2437  | 533   | 515.00   | 1389.00  | 49.13  | 27.82  | 76.95  |
| 2441  | 533   | 515.00   | 1393.00  | 49.68  | 27.90  | 77.58  |
| 2445  | 533   | 515.00   | 1397.00  | 50.23  | 27.98  | 78.21  |
| 2449  | 533   | 515.00   | 1401.00  | 50.78  | 28.06  | 78.84  |
| 2453  | 533   | 515.00   | 1405.00  | 51.34  | 28.14  | 79.48  |
| 2457  | 533   | 515.00   | 1409.00  | 51.89  | 28.22  | 80.11  |
| 2461  | 533   | 515.00   | 1413.00  | 52.44  | 28.30  | 80.74  |
| 2465  | 533   | 515.00   | 1417.00  | 52.99  | 28.38  | 81.37  |
| 2469  | 533   | 515.00   | 1421.00  | 53.54  | 28.46  | 82.00  |
| 2473  | 533   | 515.00   | 1425.00  | 54.10  | 28.54  | 82.64  |
| 2477  | 533   | 515.00   | 1429.00  | 54.65  | 28.62  | 83.27  |
| 2481  | 533   | 515.00   | 1433.00  | 55.20  | 28.70  | 83.90  |
| 2485  | 533   | 515.00   | 1437.00  | 55.75  | 28.78  | 84.53  |
| 2489  | 533   | 515.00   | 1441.00  | 56.30  | 28.86  | 85.16  |
| 2493  | 533   | 515.00   | 1445.00  | 56.86  | 28.94  | 85.80  |
| 2497  | 533   | 515.00   | 1449.00  | 57.41  | 29.02  | 86.43  |
| 2501  | 533   | 515.00   | 1453.00  | 57.96  | 29.10  | 87.06  |
| 2505  | 533   | 515.00   | 1457.00  | 58.51  | 29.18  | 87.69  |
| 2509  | 533   | 515.00   | 1461.00  | 59.06  | 29.26  | 88.32  |
| 2513  | 533   | 515.00   | 1465.00  | 59.62  | 29.34  | 88.96  |
| 2517  | 533   | 515.00   | 1469.00  | 60.17  | 29.42  | 89.59  |
| 2521  | 533   | 515.00   | 1473.00  | 60.72  | 29.50  | 90.22  |
| 2525  | 533   | 515.00   | 1477.00  | 61.27  | 29.58  | 90.85  |
| 2529  | 533   | 515.00   | 1481.00  | 61.82  | 29.66  | 91.48  |
| 2533  | 533   | 515.00   | 1485.00  | 62.38  | 29.74  | 92.12  |
| 2537  | 533   | 515.00   | 1489.00  | 62.93  | 29.82  | 92.75  |
| 2541  | 533   | 515.00   | 1493.00  | 63.48  | 29.90  | 93.38  |
| 2545  | 533   | 515.00   | 1497.00  | 64.03  | 29.98  | 94.01  |
| 2549  | 533   | 515.00   | 1501.00  | 64.58  | 30.06  | 94.64  |
| 2553  | 533   | 515.00   | 1505.00  | 65.14  | 30.14  | 95.28  |
| 2557  | 533   | 515.00   | 1509.00  | 65.69  | 30.22  | 95.91  |
| 2561  | 533   | 515.00   | 1513.00  | 66.24  | 30.30  | 96.54  |
| 2565  | 533   | 515.00   | 1517.00  | 66.79  | 30.38  | 97.17  |
| 2569  | 533   | 515.00   | 1521.00  | 67.34  | 30.46  | 97.80  |
| 2573  | 533   | 515.00   | 1525.00  | 67.90  | 30.54  | 98.44  |
| 2577  | 533   | 515.00   | 1529.00  | 68.45  | 30.62  | 99.07  |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 69.00  | 30.70  | 99.70  |
| 2585  | 533   | 515.00   | 1537.00  | 69.55  | 30.78  | 100.33   |
| 2589  | 533   | 515.00   | 1541.00  | 70.10  | 30.86  | 100.96   |
| 2593  | 533   | 515.00   | 1545.00  | 70.66  | 30.94  | 101.60   |
| 2597  | 533   | 515.00   | 1549.00  | 71.21  | 31.02  | 102.23   |
| 2601  | 533   | 515.00   | 1553.00  | 71.76  | 31.10  | 102.86   |
| 2605  | 533   | 515.00   | 1557.00  | 72.31  | 31.18  | 103.49   |
| 2609  | 533   | 515.00   | 1561.00  | 72.86  | 31.26  | 104.12   |
| 2613  | 533   | 515.00   | 1565.00  | 73.42  | 31.34  | 104.76   |
| 2617  | 533   | 515.00   | 1569.00  | 73.97  | 31.42  | 105.39   |
| 2621  | 533   | 515.00   | 1573.00  | 74.52  | 31.50  | 106.02   |
| 2625  | 533   | 515.00   | 1577.00  | 75.07  | 31.58  | 106.65   |
| 2629  | 533   | 515.00   | 1581.00  | 75.62  | 31.66  | 107.28   |
| 2633  | 533   | 515.00   | 1585.00  | 76.18  | 31.74  | 107.92   |
| 2637  | 533   | 515.00   | 1589.00  | 76.73  | 31.82  | 108.55   |
| 2641  | 533   | 515.00   | 1593.00  | 77.28  | 31.90  | 109.18   |
| 2645  | 533   | 515.00   | 1597.00  | 77.83  | 31.98  | 109.81   |
| 2649  | 533   | 515.00   | 1601.00  | 78.38  | 32.06  | 110.44   |
| 2653  | 533   | 515.00   | 1605.00  | 78.94  | 32.14  | 111.08   |
| 2657  | 533   | 515.00   | 1609.00  | 79.49  | 32.22  | 111.71   |
| 2661  | 533   | 515.00   | 1613.00  | 80.04  | 32.30  | 112.34   |
| 2665  | 533   | 515.00   | 1617.00  | 80.59  | 32.38  | 112.97   |
| 2669  | 533   | 515.00   | 1621.00  | 81.14  | 32.46  | 113.60   |
| 2673  | 533   | 515.00   | 1625.00  | 81.70  | 32.54  | 114.24   |
| 2677  | 533   | 515.00   | 1629.00  | 82.25  | 32.62  | 114.87   |
| 2681  | 533   | 515.00   | 1633.00  | 82.80  | 32.70  | 115.50   |
| 2685  | 533   | 515.00   | 1637.00  | 83.35  | 32.78  | 116.13   |
| 2689  | 533   | 515.00   | 1641.00  | 83.90  | 32.86  | 116.76   |
| 2693  | 533   | 515.00   | 1645.00  | 84.46  | 32.94  | 117.40   |
| 2697  | 533   | 515.00   | 1649.00  | 85.01  | 33.02  | 118.03   |
| 2701  | 533   | 515.00   | 1653.00  | 85.56  | 33.10  | 118.66   |
| 2705  | 533   | 515.00   | 1657.00  | 86.11  | 33.18  | 119.29   |
| 2709  | 533   | 515.00   | 1661.00  | 86.66  | 33.26  | 119.92   |
| 2713  | 533   | 515.00   | 1665.00  | 87.22  | 33.34  | 120.56   |
| 2717  | 533   | 515.00   | 1669.00  | 87.77  | 33.42  | 121.19   |
| 2721  | 533   | 515.00   | 1673.00  | 88.32  | 33.50  | 121.82   |
| 2725  | 533   | 515.00   | 1677.00  | 88.87  | 33.58  | 122.45   |
| 2729  | 533   | 515.00   | 1681.00  | 89.42  | 33.66  | 123.08   |
| 2733  | 533   | 515.00   | 1685.00  | 89.98  | 33.74  | 123.72   |
| 2737  | 533   | 515.00   | 1689.00  | 90.53  | 33.82  | 124.35   |
| 2741  | 533   | 515.00   | 1693.00  | 91.08  | 33.90  | 124.98   |
| 2745  | 533   | 515.00   | 1697.00  | 91.63  | 33.98  | 125.61   |
| 2749  | 533   | 515.00   | 1701.00  | 92.18  | 34.06  | 126.24   |
| 2753  | 533   | 515.00   | 1705.00  | 92.74  | 34.14  | 126.88   |
| 2757  | 533   | 515.00   | 1709.00  | 93.29  | 34.22  | 127.51   |
| 2761  | 533   | 515.00   | 1713.00  | 93.84  | 34.30  | 128.14   |
| 2765  | 533   | 515.00   | 1717.00  | 94.39  | 34.38  | 128.77   |
| 2769  | 533   | 515.00   | 1721.00  | 94.94  | 34.46  | 129.40   |
| 2773  | 533   | 515.00   | 1725.00  | 95.50  | 34.54  | 130.04   |
| 2777  | 533   | 515.00   | 1729.00  | 96.05  | 34.62  | 130.67   |
| 2781  | 533   | 515.00   | 1733.00  | 96.60  | 34.70  | 131.30   |
| 2785  | 533   | 515.00   | 1737.00  | 97.15  | 34.78  | 131.93   |
| 2789  | 533   | 515.00   | 1741.00  | 97.70  | 34.86  | 132.56   |
| 2793  | 533   | 515.00   | 1745.00  | 98.26  | 34.94  | 133.20   |
| 2797  | 533   | 515.00   | 1749.00  | 98.81  | 35.02  | 133.83   |



Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 99.36  | 35.10  | 134.46   |
| 2805  | 533   | 515.00   | 1757.00  | 99.91  | 35.18  | 135.09   |
| 2809  | 533   | 515.00   | 1761.00  | 100.46   | 35.26  | 135.72   |
| 2813  | 533   | 515.00   | 1765.00  | 101.02   | 35.34  | 136.36   |
| 2817  | 533   | 515.00   | 1769.00  | 101.57   | 35.42  | 136.99   |
| 2821  | 533   | 515.00   | 1773.00  | 102.12   | 35.50  | 137.62   |
| 2825  | 533   | 515.00   | 1777.00  | 102.67   | 35.58  | 138.25   |
| 2829  | 533   | 515.00   | 1781.00  | 103.22   | 35.66  | 138.88   |
| 2833  | 533   | 515.00   | 1785.00  | 103.78   | 35.74  | 139.52   |
| 2837  | 533   | 515.00   | 1789.00  | 104.33   | 35.82  | 140.15   |
| 2841  | 533   | 515.00   | 1793.00  | 104.88   | 35.90  | 140.78   |
| 2845  | 533   | 515.00   | 1797.00  | 105.43   | 35.98  | 141.41   |
| 2849  | 533   | 515.00   | 1801.00  | 105.98   | 36.06  | 142.04   |
| 2853  | 533   | 515.00   | 1805.00  | 106.54   | 36.14  | 142.68   |
| 2857  | 533   | 515.00   | 1809.00  | 107.09   | 36.22  | 143.31   |
| 2861  | 533   | 515.00   | 1813.00  | 107.64   | 36.30  | 143.94   |
| 2865  | 533   | 515.00   | 1817.00  | 108.19   | 36.38  | 144.57   |
| 2869  | 533   | 515.00   | 1821.00  | 108.74   | 36.46  | 145.20   |
| 2873  | 533   | 515.00   | 1825.00  | 109.30   | 36.54  | 145.84   |
| 2877  | 533   | 515.00   | 1829.00  | 109.85   | 36.62  | 146.47   |
| 2881  | 533   | 515.00   | 1833.00  | 110.40   | 36.70  | 147.10   |
| 2885  | 533   | 515.00   | 1837.00  | 110.95   | 36.78  | 147.73   |
| 2889  | 533   | 515.00   | 1841.00  | 111.50   | 36.86  | 148.36   |
| 2893  | 533   | 515.00   | 1845.00  | 112.06   | 36.94  | 149.00   |
| 2897  | 533   | 515.00   | 1849.00  | 112.61   | 37.02  | 149.63   |
| 2901  | 533   | 515.00   | 1853.00  | 113.16   | 37.10  | 150.26   |
| 2905  | 533   | 515.00   | 1857.00  | 113.71   | 37.18  | 150.89   |
| 2909  | 533   | 515.00   | 1861.00  | 114.26   | 37.26  | 151.52   |
| 2913  | 533   | 515.00   | 1865.00  | 114.82   | 37.34  | 152.16   |
| 2917  | 533   | 515.00   | 1869.00  | 115.37   | 37.42  | 152.79   |
| 2921  | 533   | 515.00   | 1873.00  | 115.92   | 37.50  | 153.42   |
| 2925  | 533   | 515.00   | 1877.00  | 116.47   | 37.58  | 154.05   |
| 2929  | 533   | 515.00   | 1881.00  | 117.02   | 37.66  | 154.68   |
| 2933  | 533   | 515.00   | 1885.00  | 117.58   | 37.74  | 155.32   |
| 2937  | 533   | 515.00   | 1889.00  | 118.13   | 37.82  | 155.95   |
| 2941  | 533   | 515.00   | 1893.00  | 118.68   | 37.90  | 156.58   |
| 2945  | 533   | 515.00   | 1897.00  | 119.23   | 37.98  | 157.21   |
| 2949  | 533   | 515.00   | 1901.00  | 119.78   | 38.06  | 157.84   |
| 2953  | 533   | 515.00   | 1905.00  | 120.34   | 38.14  | 158.48   |
| 2957  | 533   | 515.00   | 1909.00  | 120.89   | 38.22  | 159.11   |
| 2961  | 533   | 515.00   | 1913.00  | 121.44   | 38.30  | 159.74   |
| 2965  | 533   | 515.00   | 1917.00  | 121.99   | 38.38  | 160.37   |
| 2969  | 533   | 515.00   | 1921.00  | 122.54   | 38.46  | 161.00   |
| 2973  | 533   | 515.00   | 1925.00  | 123.10   | 38.54  | 161.64   |
| 2977  | 533   | 515.00   | 1929.00  | 123.65   | 38.62  | 162.27   |
| 2981  | 533   | 515.00   | 1933.00  | 124.20   | 38.70  | 162.90   |
| 2985  | 533   | 515.00   | 1937.00  | 124.75   | 38.78  | 163.53   |
| 2989  | 533   | 515.00   | 1941.00  | 125.30   | 38.86  | 164.16   |
| 2993  | 533   | 515.00   | 1945.00  | 125.86   | 38.94  | 164.80   |
| 2997  | 533   | 515.00   | 1949.00  | 126.41   | 39.02  | 165.43   |
| 3001  | 533   | 515.00   | 1953.00  | 126.96   | 39.10  | 166.06   |
| 3005  | 533   | 515.00   | 1957.00  | 127.51   | 39.18  | 166.69   |
| 3009  | 533   | 515.00   | 1961.00  | 128.06   | 39.26  | 167.32   |
| 3013  | 533   | 515.00   | 1965.00  | 128.62   | 39.34  | 167.96   |
| 3017  | 533   | 515.00   | 1969.00  | 129.17   | 39.42  | 168.59   |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 129.72   | 39.50  | 169.22   |
| 3025  | 533   | 515.00   | 1977.00  | 130.27   | 39.58  | 169.85   |
| 3029  | 533   | 515.00   | 1981.00  | 130.82   | 39.66  | 170.48   |
| 3033  | 533   | 515.00   | 1985.00  | 131.38   | 39.74  | 171.12   |
| 3037  | 533   | 515.00   | 1989.00  | 131.93   | 39.82  | 171.75   |
| 3041  | 533   | 515.00   | 1993.00  | 132.48   | 39.90  | 172.38   |
| 3045  | 533   | 515.00   | 1997.00  | 133.03   | 39.98  | 173.01   |
| 3049  | 533   | 515.00   | 2001.00  | 133.58   | 40.06  | 173.64   |
| 3053  | 533   | 515.00   | 2005.00  | 134.14   | 40.14  | 174.28   |
| 3057  | 533   | 515.00   | 2009.00  | 134.69   | 40.22  | 174.91   |
| 3061  | 533   | 515.00   | 2013.00  | 135.24   | 40.30  | 175.54   |
| 3065  | 533   | 515.00   | 2017.00  | 135.79   | 40.38  | 176.17   |
| 3069  | 533   | 515.00   | 2021.00  | 136.34   | 40.46  | 176.80   |
| 3073  | 533   | 515.00   | 2025.00  | 136.90   | 40.54  | 177.44   |
| 3077  | 533   | 515.00   | 2029.00  | 137.45   | 40.62  | 178.07   |
| 3081  | 533   | 515.00   | 2033.00  | 138.00   | 40.70  | 178.70   |
| 3085  | 533   | 515.00   | 2037.00  | 138.55   | 40.78  | 179.33   |
| 3089  | 533   | 515.00   | 2041.00  | 139.10   | 40.86  | 179.96   |
| 3093  | 533   | 515.00   | 2045.00  | 139.66   | 40.94  | 180.60   |
| 3097  | 533   | 515.00   | 2049.00  | 140.21   | 41.02  | 181.23   |
| 3101  | 533   | 515.00   | 2053.00  | 140.76   | 41.10  | 181.86   |
| 3105  | 533   | 515.00   | 2057.00  | 141.31   | 41.18  | 182.49   |
| 3109  | 533   | 515.00   | 2061.00  | 141.86   | 41.26  | 183.12   |
| 3113  | 533   | 515.00   | 2065.00  | 142.42   | 41.34  | 183.76   |
| 3117  | 533   | 515.00   | 2069.00  | 142.97   | 41.42  | 184.39   |
| 3121  | 533   | 515.00   | 2073.00  | 143.52   | 41.50  | 185.02   |
| 3125  | 533   | 515.00   | 2077.00  | 144.07   | 41.58  | 185.65   |
| 3129  | 533   | 515.00   | 2081.00  | 144.62   | 41.66  | 186.28   |
| 3133  | 533   | 515.00   | 2085.00  | 145.18   | 41.74  | 186.92   |
| 3137  | 533   | 515.00   | 2089.00  | 145.73   | 41.82  | 187.55   |
| 3141  | 533   | 515.00   | 2093.00  | 146.28   | 41.90  | 188.18   |
| 3145  | 533   | 515.00   | 2097.00  | 146.83   | 41.98  | 188.81   |
| 3149  | 533   | 515.00   | 2101.00  | 147.38   | 42.06  | 189.44   |
| 3153  | 533   | 515.00   | 2105.00  | 147.94   | 42.14  | 190.08   |
| 3157  | 533   | 515.00   | 2109.00  | 148.49   | 42.22  | 190.71   |
| 3161  | 533   | 515.00   | 2113.00  | 149.04   | 42.30  | 191.34   |
| 3165  | 533   | 515.00   | 2117.00  | 149.59   | 42.38  | 191.97   |
| 3169  | 533   | 515.00   | 2121.00  | 150.14   | 42.46  | 192.60   |
| 3173  | 533   | 515.00   | 2125.00  | 150.70   | 42.54  | 193.24   |
| 3177  | 533   | 515.00   | 2129.00  | 151.25   | 42.62  | 193.87   |
| 3181  | 533   | 515.00   | 2133.00  | 151.80   | 42.70  | 194.50   |
| 3185  | 533   | 515.00   | 2137.00  | 152.35   | 42.78  | 195.13   |
| 3189  | 533   | 515.00   | 2141.00  | 152.90   | 42.86  | 195.76   |
| 3193  | 533   | 515.00   | 2145.00  | 153.46   | 42.94  | 196.40   |
| 3197  | 533   | 515.00   | 2149.00  | 154.01   | 43.02  | 197.03   |
| 3201  | 533   | 515.00   | 2153.00  | 154.56   | 43.10  | 197.66   |
| 3205  | 533   | 515.00   | 2157.00  | 155.11   | 43.18  | 198.29   |
| 3209  | 533   | 515.00   | 2161.00  | 155.66   | 43.26  | 198.92   |
| 3213  | 533   | 515.00   | 2165.00  | 156.22   | 43.34  | 199.56   |
| 3217  | 533   | 515.00   | 2169.00  | 156.77   | 43.42  | 200.19   |
| 3221  | 533   | 515.00   | 2173.00  | 157.32   | 43.50  | 200.82   |
| 3225  | 533   | 515.00   | 2177.00  | 157.87   | 43.58  | 201.45   |
| 3229  | 533   | 515.00   | 2181.00  | 158.42   | 43.66  | 202.08   |
| 3233  | 533   | 515.00   | 2185.00  | 158.98   | 43.74  | 202.72   |
| 3237  | 533   | 515.00   | 2189.00  | 159.53   | 43.82  | 203.35   |

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 160.08   | 43.90  | 203.98   |
| 3245  | 533   | 515.00   | 2197.00  | 160.63   | 43.98  | 204.61   |
| 3249  | 533   | 515.00   | 2201.00  | 161.18   | 44.06  | 205.24   |
| 3253  | 533   | 515.00   | 2205.00  | 161.74   | 44.14  | 205.88   |
| 3257  | 533   | 515.00   | 2209.00  | 162.29   | 44.22  | 206.51   |
| 3261  | 533   | 515.00   | 2213.00  | 162.84   | 44.30  | 207.14   |
| 3265  | 533   | 515.00   | 2217.00  | 163.39   | 44.38  | 207.77   |
| 3269  | 533   | 515.00   | 2221.00  | 163.94   | 44.46  | 208.40   |
| 3273  | 533   | 515.00   | 2225.00  | 164.50   | 44.54  | 209.04   |
| 3277  | 533   | 515.00   | 2229.00  | 165.05   | 44.62  | 209.67   |
| 3281  | 533   | 515.00   | 2233.00  | 165.60   | 44.70  | 210.30   |
| 3285  | 533   | 515.00   | 2237.00  | 166.15   | 44.78  | 210.93   |
| 3289  | 533   | 515.00   | 2241.00  | 166.70   | 44.86  | 211.56   |
| 3293  | 533   | 515.00   | 2245.00  | 167.26   | 44.94  | 212.20   |
| 3297  | 533   | 515.00   | 2249.00  | 167.81   | 45.02  | 212.83   |
| 3301  | 533   | 515.00   | 2253.00  | 168.36   | 45.10  | 213.46   |
| 3305  | 533   | 515.00   | 2257.00  | 168.91   | 45.18  | 214.09   |
| 3309  | 533   | 515.00   | 2261.00  | 169.46   | 45.26  | 214.72   |
| 3313  | 533   | 515.00   | 2265.00  | 170.02   | 45.34  | 215.36   |
| 3317  | 533   | 515.00   | 2269.00  | 170.57   | 45.42  | 215.99   |
| 3321  | 533   | 515.00   | 2273.00  | 171.12   | 45.50  | 216.62   |
| 3325  | 533   | 515.00   | 2277.00  | 171.67   | 45.58  | 217.25   |
| 3329  | 533   | 515.00   | 2281.00  | 172.22   | 45.66  | 217.88   |
| 3333  | 533   | 515.00   | 2285.00  | 172.78   | 45.74  | 218.52   |
| 3337  | 533   | 515.00   | 2289.00  | 173.33   | 45.82  | 219.15   |
| 3341  | 533   | 515.00   | 2293.00  | 173.88   | 45.90  | 219.78   |
| 3345  | 533   | 515.00   | 2297.00  | 174.43   | 45.98  | 220.41   |
| 3349  | 533   | 515.00   | 2301.00  | 174.98   | 46.06  | 221.04   |
| 3353  | 533   | 515.00   | 2305.00  | 175.54   | 46.14  | 221.68   |
| 3357  | 533   | 515.00   | 2309.00  | 176.09   | 46.22  | 222.31   |
| 3361  | 533   | 515.00   | 2313.00  | 176.64   | 46.30  | 222.94   |
| 3365  | 533   | 515.00   | 2317.00  | 177.19   | 46.38  | 223.57   |
| 3369  | 533   | 515.00   | 2321.00  | 177.74   | 46.46  | 224.20   |
| 3373  | 533   | 515.00   | 2325.00  | 178.30   | 46.54  | 224.84   |
| 3377  | 533   | 515.00   | 2329.00  | 178.85   | 46.62  | 225.47   |
| 3381  | 533   | 515.00   | 2333.00  | 179.40   | 46.70  | 226.10   |
| 3385  | 533   | 515.00   | 2337.00  | 179.95   | 46.78  | 226.73   |
| 3389  | 533   | 515.00   | 2341.00  | 180.50   | 46.86  | 227.36   |
| 3393  | 533   | 515.00   | 2345.00  | 181.06   | 46.94  | 228.00   |
| 3397  | 533   | 515.00   | 2349.00  | 181.61   | 47.02  | 228.63   |
| 3401  | 533   | 515.00   | 2353.00  | 182.16   | 47.10  | 229.26   |
| 3405  | 533   | 515.00   | 2357.00  | 182.71   | 47.18  | 229.89   |
| 3409  | 533   | 515.00   | 2361.00  | 183.26   | 47.26  | 230.52   |
| 3413  | 533   | 515.00   | 2365.00  | 183.82   | 47.34  | 231.16   |
| 3417  | 533   | 515.00   | 2369.00  | 184.37   | 47.42  | 231.79   |
| 3421  | 533   | 515.00   | 2373.00  | 184.92   | 47.50  | 232.42   |
| 3425  | 533   | 515.00   | 2377.00  | 185.47   | 47.58  | 233.05   |
| 3429  | 533   | 515.00   | 2381.00  | 186.02   | 47.66  | 233.68   |
| 3433  | 533   | 515.00   | 2385.00  | 186.58   | 47.74  | 234.32   |
| 3437  | 533   | 515.00   | 2389.00  | 187.13   | 47.82  | 234.95   |
| 3441  | 533   | 515.00   | 2393.00  | 187.68   | 47.90  | 235.58   |
| 3445  | 533   | 515.00   | 2397.00  | 188.23   | 47.98  | 236.21   |
| 3449  | 533   | 515.00   | 2401.00  | 188.78   | 48.06  | 236.84   |
| 3453  | 533   | 515.00   | 2405.00  | 189.34   | 48.14  | 237.48   |
| 3457  | 533   | 515.00   | 2409.00  | 189.89   | 48.22  | 238.11   |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 190.44   | 48.30  | 238.74   |
| 3465  | 533   | 515.00   | 2417.00  | 190.99   | 48.38  | 239.37   |
| 3469  | 533   | 515.00   | 2421.00  | 191.54   | 48.46  | 240.00   |
| 3473  | 533   | 515.00   | 2425.00  | 192.10   | 48.54  | 240.64   |
| 3477  | 533   | 515.00   | 2429.00  | 192.65   | 48.62  | 241.27   |
| 3481  | 533   | 515.00   | 2433.00  | 193.20   | 48.70  | 241.90   |
| 3485  | 533   | 515.00   | 2437.00  | 193.75   | 48.78  | 242.53   |
| 3489  | 533   | 515.00   | 2441.00  | 194.30   | 48.86  | 243.16   |
| 3493  | 533   | 515.00   | 2445.00  | 194.86   | 48.94  | 243.80   |
| 3497  | 533   | 515.00   | 2449.00  | 195.41   | 49.02  | 244.43   |
| 3501  | 533   | 515.00   | 2453.00  | 195.96   | 49.10  | 245.06   |
| 3505  | 533   | 515.00   | 2457.00  | 196.51   | 49.18  | 245.69   |
| 3509  | 533   | 515.00   | 2461.00  | 197.06   | 49.26  | 246.32   |
| 3513  | 533   | 515.00   | 2465.00  | 197.62   | 49.34  | 246.96   |
| 3517  | 533   | 515.00   | 2469.00  | 198.17   | 49.42  | 247.59   |
| 3521  | 533   | 515.00   | 2473.00  | 198.72   | 49.50  | 248.22   |
| 3525  | 533   | 515.00   | 2477.00  | 199.27   | 49.58  | 248.85   |
| 3529  | 533   | 515.00   | 2481.00  | 199.82   | 49.66  | 249.48   |
| 3533  | 533   | 515.00   | 2485.00  | 200.38   | 49.74  | 250.12   |
| 3537  | 533   | 515.00   | 2489.00  | 200.93   | 49.82  | 250.75   |
| 3541  | 533   | 515.00   | 2493.00  | 201.48   | 49.90  | 251.38   |
| 3545  | 533   | 515.00   | 2497.00  | 202.03   | 49.98  | 252.01   |
| 3549  | 533   | 515.00   | 2501.00  | 202.58   | 50.06  | 252.64   |
| 3553  | 533   | 515.00   | 2505.00  | 203.14   | 50.14  | 253.28   |
| 3557  | 533   | 515.00   | 2509.00  | 203.69   | 50.22  | 253.91   |
| 3561  | 533   | 515.00   | 2513.00  | 204.24   | 50.30  | 254.54   |
| 3565  | 533   | 515.00   | 2517.00  | 204.79   | 50.38  | 255.17   |
| 3569  | 533   | 515.00   | 2521.00  | 205.34   | 50.46  | 255.80   |
| 3573  | 533   | 515.00   | 2525.00  | 205.90   | 50.54  | 256.44   |
| 3577  | 533   | 515.00   | 2529.00  | 206.45   | 50.62  | 257.07   |
| 3581  | 533   | 515.00   | 2533.00  | 207.00   | 50.70  | 257.70   |
| 3585  | 533   | 515.00   | 2537.00  | 207.55   | 50.78  | 258.33   |
| 3589  | 533   | 515.00   | 2541.00  | 208.10   | 50.86  | 258.96   |
| 3593  | 533   | 515.00   | 2545.00  | 208.66   | 50.94  | 259.60   |
| 3597  | 533   | 515.00   | 2549.00  | 209.21   | 51.02  | 260.23   |
| 3601  | 533   | 515.00   | 2553.00  | 209.76   | 51.10  | 260.86   |
| 3605  | 533   | 515.00   | 2557.00  | 210.31   | 51.18  | 261.49   |
| 3609  | 533   | 515.00   | 2561.00  | 210.86   | 51.26  | 262.12   |
| 3613  | 533   | 515.00   | 2565.00  | 211.42   | 51.34  | 262.76   |
| 3617  | 533   | 515.00   | 2569.00  | 211.97   | 51.42  | 263.39   |
| 3621  | 533   | 515.00   | 2573.00  | 212.52   | 51.50  | 264.02   |
| 3625  | 533   | 515.00   | 2577.00  | 213.07   | 51.58  | 264.65   |
| 3629  | 533   | 515.00   | 2581.00  | 213.62   | 51.66  | 265.28   |
| 3633  | 533   | 515.00   | 2585.00  | 214.18   | 51.74  | 265.92   |
| 3637  | 533   | 515.00   | 2589.00  | 214.73   | 51.82  | 266.55   |
| 3641  | 533   | 515.00   | 2593.00  | 215.28   | 51.90  | 267.18   |
| 3645  | 533   | 515.00   | 2597.00  | 215.83   | 51.98  | 267.81   |
| 3649  | 533   | 515.00   | 2601.00  | 216.38   | 52.06  | 268.44   |
| 3653  | 533   | 515.00   | 2605.00  | 216.94   | 52.14  | 269.08   |
| 3657  | 533   | 515.00   | 2609.00  | 217.49   | 52.22  | 269.71   |
| 3661  | 533   | 515.00   | 2613.00  | 218.04   | 52.30  | 270.34   |
| 3665  | 533   | 515.00   | 2617.00  | 218.59   | 52.38  | 270.97   |
| 3669  | 533   | 515.00   | 2621.00  | 219.14   | 52.46  | 271.60   |
| 3673  | 533   | 515.00   | 2625.00  | 219.70   | 52.54  | 272.24   |
| 3677  | 533   | 515.00   | 2629.00  | 220.25   | 52.62  | 272.87   |

Monthly table

Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 220.80   | 52.70  | 273.50   |
| 3685  | 533   | 515.00   | 2637.00  | 221.35   | 52.78  | 274.13   |
| 3689  | 533   | 515.00   | 2641.00  | 221.90   | 52.86  | 274.76   |
| 3693  | 533   | 515.00   | 2645.00  | 222.46   | 52.94  | 275.40   |
| 3697  | 533   | 515.00   | 2649.00  | 223.01   | 53.02  | 276.03   |
| 3701  | 533   | 515.00   | 2653.00  | 223.56   | 53.10  | 276.66   |
| 3705  | 533   | 515.00   | 2657.00  | 224.11   | 53.18  | 277.29   |
| 3709  | 533   | 515.00   | 2661.00  | 224.66   | 53.26  | 277.92   |
| 3713  | 533   | 515.00   | 2665.00  | 225.22   | 53.34  | 278.56   |
| 3717  | 533   | 515.00   | 2669.00  | 225.77   | 53.42  | 279.19   |
| 3721  | 533   | 515.00   | 2673.00  | 226.32   | 53.50  | 279.82   |
| 3725  | 533   | 515.00   | 2677.00  | 226.87   | 53.58  | 280.45   |
| 3729  | 533   | 515.00   | 2681.00  | 227.42   | 53.66  | 281.08   |
| 3733  | 533   | 515.00   | 2685.00  | 227.98   | 53.74  | 281.72   |
| 3737  | 533   | 515.00   | 2689.00  | 228.53   | 53.82  | 282.35   |
| 3741  | 533   | 515.00   | 2693.00  | 229.08   | 53.90  | 282.98   |
| 3745  | 533   | 515.00   | 2697.00  | 229.63   | 53.98  | 283.61   |
| 3749  | 533   | 515.00   | 2701.00  | 230.18   | 54.06  | 284.24   |
| 3753  | 533   | 515.00   | 2705.00  | 230.74   | 54.14  | 284.88   |
| 3757  | 533   | 515.00   | 2709.00  | 231.29   | 54.22  | 285.51   |
| 3761  | 533   | 515.00   | 2713.00  | 231.84   | 54.30  | 286.14   |
| 3765  | 533   | 515.00   | 2717.00  | 232.39   | 54.38  | 286.77   |
| 3769  | 533   | 515.00   | 2721.00  | 232.94   | 54.46  | 287.40   |
| 3773  | 533   | 515.00   | 2725.00  | 233.50   | 54.54  | 288.04   |
| 3777  | 533   | 515.00   | 2729.00  | 234.05   | 54.62  | 288.67   |
| 3781  | 533   | 515.00   | 2733.00  | 234.60   | 54.70  | 289.30   |
| 3785  | 533   | 515.00   | 2737.00  | 235.15   | 54.78  | 289.93   |
| 3789  | 533   | 515.00   | 2741.00  | 235.70   | 54.86  | 290.56   |
| 3793  | 533   | 515.00   | 2745.00  | 236.26   | 54.94  | 291.20   |
| 3797  | 533   | 515.00   | 2749.00  | 236.81   | 55.02  | 291.83   |
| 3801  | 533   | 515.00   | 2753.00  | 237.36   | 55.10  | 292.46   |
| 3805  | 533   | 515.00   | 2757.00  | 237.91   | 55.18  | 293.09   |
| 3809  | 533   | 515.00   | 2761.00  | 238.46   | 55.26  | 293.72   |
| 3813  | 533   | 515.00   | 2765.00  | 239.02   | 55.34  | 294.36   |
| 3817  | 533   | 515.00   | 2769.00  | 239.57   | 55.42  | 294.99   |
| 3821  | 533   | 515.00   | 2773.00  | 240.12   | 55.50  | 295.62   |
| 3825  | 533   | 515.00   | 2777.00  | 240.67   | 55.58  | 296.25   |
| 3829  | 533   | 515.00   | 2781.00  | 241.22   | 55.66  | 296.88   |
| 3833  | 533   | 515.00   | 2785.00  | 241.78   | 55.74  | 297.52   |
| 3837  | 533   | 515.00   | 2789.00  | 242.33   | 55.82  | 298.15   |
| 3841  | 533   | 515.00   | 2793.00  | 242.88   | 55.90  | 298.78   |
| 3845  | 533   | 515.00   | 2797.00  | 243.43   | 55.98  | 299.41   |
| 3849  | 533   | 515.00   | 2801.00  | 243.98   | 56.06  | 300.04   |
| 3853  | 533   | 515.00   | 2805.00  | 244.54   | 56.14  | 300.68   |
| 3857  | 533   | 515.00   | 2809.00  | 245.09   | 56.22  | 301.31   |
| 3861  | 533   | 515.00   | 2813.00  | 245.64   | 56.30  | 301.94   |
| 3865  | 533   | 515.00   | 2817.00  | 246.19   | 56.38  | 302.57   |
| 3869  | 533   | 515.00   | 2821.00  | 246.74   | 56.46  | 303.20   |
| 3873  | 533   | 515.00   | 2825.00  | 247.30   | 56.54  | 303.84   |
| 3877  | 533   | 515.00   | 2829.00  | 247.85   | 56.62  | 304.47   |
| 3881  | 533   | 515.00   | 2833.00  | 248.40   | 56.70  | 305.10   |
| 3885  | 533   | 515.00   | 2837.00  | 248.95   | 56.78  | 305.73   |
| 3889  | 533   | 515.00   | 2841.00  | 249.50   | 56.86  | 306.36   |
| 3893  | 533   | 515.00   | 2845.00  | 250.06   | 56.94  | 307.00   |
| 3897  | 533   | 515.00   | 2849.00  | 250.61   | 57.02  | 307.63   |

## Table letter L

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 251.16   | 57.10  | 308.26   |
| 3905  | 533   | 515.00   | 2857.00  | 251.71   | 57.18  | 308.89   |
| 3909  | 533   | 515.00   | 2861.00  | 252.26   | 57.26  | 309.52   |
| 3913  | 533   | 515.00   | 2865.00  | 252.82   | 57.34  | 310.16   |
| 3917  | 533   | 515.00   | 2869.00  | 253.37   | 57.42  | 310.79   |
| 3921  | 533   | 515.00   | 2873.00  | 253.92   | 57.50  | 311.42   |
| 3925  | 533   | 515.00   | 2877.00  | 254.47   | 57.58  | 312.05   |
| 3929  | 533   | 515.00   | 2881.00  | 255.02   | 57.66  | 312.68   |
| 3933  | 533   | 515.00   | 2885.00  | 255.58   | 57.74  | 313.32   |
| 3937  | 533   | 515.00   | 2889.00  | 256.13   | 57.82  | 313.95   |
| 3941  | 533   | 515.00   | 2893.00  | 256.68   | 57.90  | 314.58   |
| 3945  | 533   | 515.00   | 2897.00  | 257.23   | 57.98  | 315.21   |
| 3949  | 533   | 515.00   | 2901.00  | 257.78   | 58.06  | 315.84   |
| 3953  | 533   | 515.00   | 2905.00  | 258.34   | 58.14  | 316.48   |
| 3957  | 533   | 515.00   | 2909.00  | 258.89   | 58.22  | 317.11   |
| 3961  | 533   | 515.00   | 2913.00  | 259.44   | 58.30  | 317.74   |
| 3965  | 533   | 515.00   | 2917.00  | 259.99   | 58.38  | 318.37   |
| 3969  | 533   | 515.00   | 2921.00  | 260.54   | 58.46  | 319.00   |
| 3973  | 533   | 515.00   | 2925.00  | 261.10   | 58.54  | 319.64   |
| 3977  | 533   | 515.00   | 2929.00  | 261.65   | 58.62  | 320.27   |
| 3981  | 533   | 515.00   | 2933.00  | 262.20   | 58.70  | 320.90   |
| 3985  | 533   | 515.00   | 2937.00  | 262.75   | 58.78  | 321.53   |
| 3989  | 533   | 515.00   | 2941.00  | 263.30   | 58.86  | 322.16   |
| 3993  | 533   | 515.00   | 2945.00  | 263.86   | 58.94  | 322.80   |
| 3997  | 533   | 515.00   | 2949.00  | 264.41   | 59.02  | 323.43   |
| 4001  | 533   | 515.00   | 2953.00  | 264.96   | 59.10  | 324.06   |
| 4005  | 533   | 515.00   | 2957.00  | 265.51   | 59.18  | 324.69   |
| 4009  | 533   | 515.00   | 2961.00  | 266.06   | 59.26  | 325.32   |
| 4013  | 533   | 515.00   | 2965.00  | 266.62   | 59.34  | 325.96   |
| 4017  | 533   | 515.00   | 2969.00  | 267.17   | 59.42  | 326.59   |
| 4021  | 533   | 515.00   | 2973.00  | 267.72   | 59.50  | 327.22   |
| 4025  | 533   | 515.00   | 2977.00  | 268.27   | 59.58  | 327.85   |
| 4029  | 533   | 515.00   | 2981.00  | 268.82   | 59.66  | 328.48   |
| 4033  | 533   | 515.00   | 2985.00  | 269.38   | 59.74  | 329.12   |
| 4037  | 533   | 515.00   | 2989.00  | 269.93   | 59.82  | 329.75   |
| 4041  | 533   | 515.00   | 2993.00  | 270.48   | 59.90  | 330.38   |
| 4045  | 533   | 515.00   | 2997.00  | 271.03   | 59.98  | 331.01   |
| 4049  | 533   | 515.00   | 3001.00  | 271.58   | 60.06  | 331.64   |
| 4053  | 533   | 515.00   | 3005.00  | 272.14   | 60.14  | 332.28   |
| 4057  | 533   | 515.00   | 3009.00  | 272.69   | 60.22  | 332.91   |
| 4061  | 533   | 515.00   | 3013.00  | 273.24   | 60.30  | 333.54   |
| 4065  | 533   | 515.00   | 3017.00  | 273.79   | 60.38  | 334.17   |
| 4069  | 533   | 515.00   | 3021.00  | 274.34   | 60.46  | 334.80   |
| 4073  | 533   | 515.00   | 3025.00  | 274.90   | 60.54  | 335.44   |
| 4077  | 533   | 515.00   | 3029.00  | 275.45   | 60.62  | 336.07   |
| 4081  | 533   | 515.00   | 3033.00  | 276.00   | 60.70  | 336.70   |
| 4085  | 533   | 515.00   | 3037.00  | 276.55   | 60.78  | 337.33   |
| 4089  | 533   | 515.00   | 3041.00  | 277.10   | 60.86  | 337.96   |
| 4093  | 533   | 515.00   | 3045.00  | 277.66   | 60.94  | 338.60   |
| 4097  | 533   | 515.00   | 3049.00  | 278.21   | 61.02  | 339.23   |
| 4101  | 533   | 515.00   | 3053.00  | 278.76   | 61.10  | 339.86   |
| 4105  | 533   | 515.00   | 3057.00  | 279.31   | 61.18  | 340.49   |
| 4109  | 533   | 515.00   | 3061.00  | 279.86   | 61.26  | 341.12   |
| 4113  | 533   | 515.00   | 3065.00  | 280.42   | 61.34  | 341.76   |
| 4117  | 533   | 515.00   | 3069.00  | 280.97   | 61.42  | 342.39   |

## Monthly table

## Table letter L

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 4121  | 533   | 515.00   | 3073.00  | 281.52   | 61.50  | 343.02   |
| 4125  | 533   | 515.00   | 3077.00  | 282.07   | 61.58  | 343.65   |
| 4129  | 533   | 515.00   | 3081.00  | 282.62   | 61.66  | 344.28   |
| 4133  | 533   | 515.00   | 3085.00  | 283.18   | 61.74  | 344.92   |
| 4137  | 533   | 515.00   | 3089.00  | 283.73   | 61.82  | 345.55   |
| 4141  | 533   | 515.00   | 3093.00  | 284.28   | 61.90  | 346.18   |
| 4145  | 533   | 515.00   | 3097.00  | 284.83   | 61.98  | 346.81   |
| 4149  | 533   | 515.00   | 3101.00  | 285.38   | 62.06  | 347.44   |
| 4153  | 533   | 515.00   | 3105.00  | 285.94   | 62.14  | 348.08   |
| 4157  | 533   | 515.00   | 3109.00  | 286.49   | 62.22  | 348.71   |
| 4161  | 533   | 515.00   | 3113.00  | 287.04   | 62.30  | 349.34   |
| 4165  | 533   | 515.00   | 3117.00  | 287.59   | 62.38  | 349.97   |
| 4169  | 533   | 515.00   | 3121.00  | 288.14   | 62.46  | 350.60   |
| 4173  | 533   | 515.00   | 3125.00  | 288.70   | 62.54  | 351.24   |
| 4177  | 533   | 515.00   | 3129.00  | 289.25   | 62.62  | 351.87   |
| 4181  | 533   | 515.00   | 3133.00  | 289.80   | 62.70  | 352.50   |
| 4185  | 533   | 515.00   | 3137.00  | 290.35   | 62.78  | 353.13   |
| 4189  | 533   | 515.00   | 3141.00  | 290.63   | 62.82  | 353.45   |

If the employee's gross pay is over £4,189, go to page 350

**Weekly table for standard rate NICs  
(employee under 21) for use from  
6 April 2024 to 5 April 2025**

**Table letter M**

Use this table for all 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 2024 to 2025
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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



Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.12   | 0.12   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.20   | 0.20   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.28   | 0.28   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.36   | 0.36   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.44   | 0.44   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.52   | 0.52   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.60   | 0.60   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.68   | 0.68   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.76   | 0.76   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.84   | 0.84   |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.92   | 0.92   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 1.00   | 1.00   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 1.08   | 1.08   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 1.16   | 1.16   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 1.24   | 1.24   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 1.32   | 1.32   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 1.40   | 1.40   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 1.48   | 1.48   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 1.56   | 1.56   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 1.64   | 1.64   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 1.72   | 1.72   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 1.80   | 1.80   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 1.88   | 1.88   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 1.96   | 1.96   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 2.04   | 2.04   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 2.12   | 2.12   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 2.20   | 2.20   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 2.28   | 2.28   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 2.36   | 2.36   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 2.44   | 2.44   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 2.52   | 2.52   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 2.60   | 2.60   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 2.68   | 2.68   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 2.76   | 2.76   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 2.84   | 2.84   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 2.92   | 2.92   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 3.00   | 3.00   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 3.08   | 3.08   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 3.16   | 3.16   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 3.24   | 3.24   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 3.32   | 3.32   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 3.40   | 3.40   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 3.48   | 3.48   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 3.56   | 3.56   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 3.64   | 3.64   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 3.72   | 3.72   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 3.80   | 3.80   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 3.88   | 3.88   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 3.96   | 3.96   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 4.04   | 4.04   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 4.12   | 4.12   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 4.20   | 4.20   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 4.28   | 4.28   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 4.36   | 4.36   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 4.44   | 4.44   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 4.52   | 4.52   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 4.60   | 4.60   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 4.68   | 4.68   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 4.76   | 4.76   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 4.84   | 4.84   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 4.92   | 4.92   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 5.00   | 5.00   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 5.08   | 5.08   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 5.16   | 5.16   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 5.24   | 5.24   |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 5.32   | 5.32   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 5.40   | 5.40   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 5.48   | 5.48   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 5.56   | 5.56   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 5.64   | 5.64   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 5.72   | 5.72   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 5.80   | 5.80   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 5.88   | 5.88   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 5.96   | 5.96   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 6.04   | 6.04   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 6.12   | 6.12   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 6.20   | 6.20   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 6.28   | 6.28   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 6.36   | 6.36   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 6.44   | 6.44   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 6.52   | 6.52   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 6.60   | 6.60   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 6.68   | 6.68   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 6.76   | 6.76   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 6.84   | 6.84   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 6.92   | 6.92   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 7.00   | 7.00   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 7.08   | 7.08   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 7.16   | 7.16   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 7.24   | 7.24   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 7.32   | 7.32   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 7.40   | 7.40   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 7.48   | 7.48   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 7.56   | 7.56   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 7.64   | 7.64   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 7.72   | 7.72   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 7.80   | 7.80   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 7.88   | 7.88   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 7.96   | 7.96   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 8.04   | 8.04   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 8.12   | 8.12   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 8.20   | 8.20   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 8.28   | 8.28   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 8.36   | 8.36   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 8.44   | 8.44   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 8.52   | 8.52   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 8.60   | 8.60   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 8.68   | 8.68   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 8.76   | 8.76   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 8.84   | 8.84   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 8.92   | 8.92   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 9.00   | 9.00   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 9.08   | 9.08   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 9.16   | 9.16   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 9.24   | 9.24   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 9.32   | 9.32   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 9.40   | 9.40   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 9.48   | 9.48   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 9.56   | 9.56   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 9.64   | 9.64   |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 9.72   | 9.72   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 9.80   | 9.80   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 9.88   | 9.88   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 9.96   | 9.96   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 10.04  | 10.04  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 10.12  | 10.12  |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 10.20  | 10.20  |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 10.28  | 10.28  |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 10.36  | 10.36  |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 10.44  | 10.44  |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 10.52  | 10.52  |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 10.60  | 10.60  |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 10.68  | 10.68  |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 10.76  | 10.76  |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 10.84  | 10.84  |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 10.92  | 10.92  |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 11.00  | 11.00  |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 11.08  | 11.08  |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 11.16  | 11.16  |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 11.24  | 11.24  |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 11.32  | 11.32  |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 11.40  | 11.40  |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 11.48  | 11.48  |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 11.56  | 11.56  |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 11.64  | 11.64  |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 11.72  | 11.72  |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 11.80  | 11.80  |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 11.88  | 11.88  |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 11.96  | 11.96  |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 12.04  | 12.04  |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 12.12  | 12.12  |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 12.20  | 12.20  |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 12.28  | 12.28  |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 12.36  | 12.36  |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 12.44  | 12.44  |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 12.52  | 12.52  |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 12.60  | 12.60  |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 12.68  | 12.68  |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 12.76  | 12.76  |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 12.84  | 12.84  |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 12.92  | 12.92  |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 13.00  | 13.00  |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 13.08  | 13.08  |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 13.16  | 13.16  |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 13.24  | 13.24  |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 13.32  | 13.32  |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 13.40  | 13.40  |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 13.48  | 13.48  |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 13.56  | 13.56  |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 13.64  | 13.64  |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 13.72  | 13.72  |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 13.80  | 13.80  |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 13.88  | 13.88  |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 13.96  | 13.96  |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 14.04  | 14.04  |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 14.12  | 14.12  |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 14.20  | 14.20  |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 14.28  | 14.28  |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 14.36  | 14.36  |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 14.44  | 14.44  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 14.52  | 14.52  |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 14.60  | 14.60  |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 14.68  | 14.68  |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 14.76  | 14.76  |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 14.84  | 14.84  |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 14.92  | 14.92  |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 15.00  | 15.00  |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 15.08  | 15.08  |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 15.16  | 15.16  |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 15.24  | 15.24  |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 15.32  | 15.32  |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 15.40  | 15.40  |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 15.48  | 15.48  |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 15.56  | 15.56  |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 15.64  | 15.64  |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 15.72  | 15.72  |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 15.80  | 15.80  |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 15.88  | 15.88  |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 15.96  | 15.96  |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 16.04  | 16.04  |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 16.12  | 16.12  |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 16.20  | 16.20  |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 16.28  | 16.28  |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 16.36  | 16.36  |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 16.44  | 16.44  |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 16.52  | 16.52  |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 16.60  | 16.60  |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 16.68  | 16.68  |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 16.76  | 16.76  |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 16.84  | 16.84  |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 16.92  | 16.92  |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 17.00  | 17.00  |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 17.08  | 17.08  |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 17.16  | 17.16  |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 17.24  | 17.24  |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 17.32  | 17.32  |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 17.40  | 17.40  |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 17.48  | 17.48  |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 17.56  | 17.56  |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 17.64  | 17.64  |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 17.72  | 17.72  |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 17.80  | 17.80  |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 17.88  | 17.88  |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 17.96  | 17.96  |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 18.04  | 18.04  |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 18.12  | 18.12  |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 18.20  | 18.20  |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 18.28  | 18.28  |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 18.36  | 18.36  |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 18.44  | 18.44  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 18.52  | 18.52  |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 18.60  | 18.60  |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 18.68  | 18.68  |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 18.76  | 18.76  |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 18.84  | 18.84  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 18.92  | 18.92  |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 19.00  | 19.00  |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 19.08  | 19.08  |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 19.12  | 19.12  |
| 482   | 123   | 119.00   | 240.00   | 0.00   | 19.24  | 19.24  |
| 483   | 123   | 119.00   | 241.00   | 0.00   | 19.32  | 19.32  |
| 484   | 123   | 119.00   | 242.00   | 0.00   | 19.40  | 19.40  |
| 485   | 123   | 119.00   | 243.00   | 0.00   | 19.48  | 19.48  |
| 486   | 123   | 119.00   | 244.00   | 0.00   | 19.56  | 19.56  |
| 487   | 123   | 119.00   | 245.00   | 0.00   | 19.64  | 19.64  |
| 488   | 123   | 119.00   | 246.00   | 0.00   | 19.72  | 19.72  |
| 489   | 123   | 119.00   | 247.00   | 0.00   | 19.80  | 19.80  |
| 490   | 123   | 119.00   | 248.00   | 0.00   | 19.88  | 19.88  |
| 491   | 123   | 119.00   | 249.00   | 0.00   | 19.96  | 19.96  |
| 492   | 123   | 119.00   | 250.00   | 0.00   | 20.04  | 20.04  |
| 493   | 123   | 119.00   | 251.00   | 0.00   | 20.12  | 20.12  |
| 494   | 123   | 119.00   | 252.00   | 0.00   | 20.20  | 20.20  |
| 495   | 123   | 119.00   | 253.00   | 0.00   | 20.28  | 20.28  |
| 496   | 123   | 119.00   | 254.00   | 0.00   | 20.36  | 20.36  |
| 497   | 123   | 119.00   | 255.00   | 0.00   | 20.44  | 20.44  |
| 498   | 123   | 119.00   | 256.00   | 0.00   | 20.52  | 20.52  |
| 499   | 123   | 119.00   | 257.00   | 0.00   | 20.60  | 20.60  |
| 500   | 123   | 119.00   | 258.00   | 0.00   | 20.68  | 20.68  |
| 501   | 123   | 119.00   | 259.00   | 0.00   | 20.76  | 20.76  |
| 502   | 123   | 119.00   | 260.00   | 0.00   | 20.84  | 20.84  |
| 503   | 123   | 119.00   | 261.00   | 0.00   | 20.92  | 20.92  |
| 504   | 123   | 119.00   | 262.00   | 0.00   | 21.00  | 21.00  |
| 505   | 123   | 119.00   | 263.00   | 0.00   | 21.08  | 21.08  |
| 506   | 123   | 119.00   | 264.00   | 0.00   | 21.16  | 21.16  |
| 507   | 123   | 119.00   | 265.00   | 0.00   | 21.24  | 21.24  |
| 508   | 123   | 119.00   | 266.00   | 0.00   | 21.32  | 21.32  |
| 509   | 123   | 119.00   | 267.00   | 0.00   | 21.40  | 21.40  |
| 510   | 123   | 119.00   | 268.00   | 0.00   | 21.48  | 21.48  |
| 511   | 123   | 119.00   | 269.00   | 0.00   | 21.56  | 21.56  |
| 512   | 123   | 119.00   | 270.00   | 0.00   | 21.64  | 21.64  |
| 513   | 123   | 119.00   | 271.00   | 0.00   | 21.72  | 21.72  |
| 514   | 123   | 119.00   | 272.00   | 0.00   | 21.80  | 21.80  |
| 515   | 123   | 119.00   | 273.00   | 0.00   | 21.88  | 21.88  |
| 516   | 123   | 119.00   | 274.00   | 0.00   | 21.96  | 21.96  |
| 517   | 123   | 119.00   | 275.00   | 0.00   | 22.04  | 22.04  |
| 518   | 123   | 119.00   | 276.00   | 0.00   | 22.12  | 22.12  |
| 519   | 123   | 119.00   | 277.00   | 0.00   | 22.20  | 22.20  |
| 520   | 123   | 119.00   | 278.00   | 0.00   | 22.28  | 22.28  |
| 521   | 123   | 119.00   | 279.00   | 0.00   | 22.36  | 22.36  |
| 522   | 123   | 119.00   | 280.00   | 0.00   | 22.44  | 22.44  |
| 523   | 123   | 119.00   | 281.00   | 0.00   | 22.52  | 22.52  |
| 524   | 123   | 119.00   | 282.00   | 0.00   | 22.60  | 22.60  |
| 525   | 123   | 119.00   | 283.00   | 0.00   | 22.68  | 22.68  |
| 526   | 123   | 119.00   | 284.00   | 0.00   | 22.76  | 22.76  |
| 527   | 123   | 119.00   | 285.00   | 0.00   | 22.84  | 22.84  |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 0.00   | 22.92  | 22.92  |
| 529   | 123   | 119.00   | 287.00   | 0.00   | 23.00  | 23.00  |
| 530   | 123   | 119.00   | 288.00   | 0.00   | 23.08  | 23.08  |
| 531   | 123   | 119.00   | 289.00   | 0.00   | 23.16  | 23.16  |
| 532   | 123   | 119.00   | 290.00   | 0.00   | 23.24  | 23.24  |
| 533   | 123   | 119.00   | 291.00   | 0.00   | 23.32  | 23.32  |
| 534   | 123   | 119.00   | 292.00   | 0.00   | 23.40  | 23.40  |
| 535   | 123   | 119.00   | 293.00   | 0.00   | 23.48  | 23.48  |
| 536   | 123   | 119.00   | 294.00   | 0.00   | 23.56  | 23.56  |
| 537   | 123   | 119.00   | 295.00   | 0.00   | 23.64  | 23.64  |
| 538   | 123   | 119.00   | 296.00   | 0.00   | 23.72  | 23.72  |
| 539   | 123   | 119.00   | 297.00   | 0.00   | 23.80  | 23.80  |
| 540   | 123   | 119.00   | 298.00   | 0.00   | 23.88  | 23.88  |
| 541   | 123   | 119.00   | 299.00   | 0.00   | 23.96  | 23.96  |
| 542   | 123   | 119.00   | 300.00   | 0.00   | 24.04  | 24.04  |
| 543   | 123   | 119.00   | 301.00   | 0.00   | 24.12  | 24.12  |
| 544   | 123   | 119.00   | 302.00   | 0.00   | 24.20  | 24.20  |
| 545   | 123   | 119.00   | 303.00   | 0.00   | 24.28  | 24.28  |
| 546   | 123   | 119.00   | 304.00   | 0.00   | 24.36  | 24.36  |
| 547   | 123   | 119.00   | 305.00   | 0.00   | 24.44  | 24.44  |
| 548   | 123   | 119.00   | 306.00   | 0.00   | 24.52  | 24.52  |
| 549   | 123   | 119.00   | 307.00   | 0.00   | 24.60  | 24.60  |
| 550   | 123   | 119.00   | 308.00   | 0.00   | 24.68  | 24.68  |
| 551   | 123   | 119.00   | 309.00   | 0.00   | 24.76  | 24.76  |
| 552   | 123   | 119.00   | 310.00   | 0.00   | 24.84  | 24.84  |
| 553   | 123   | 119.00   | 311.00   | 0.00   | 24.92  | 24.92  |
| 554   | 123   | 119.00   | 312.00   | 0.00   | 25.00  | 25.00  |
| 555   | 123   | 119.00   | 313.00   | 0.00   | 25.08  | 25.08  |
| 556   | 123   | 119.00   | 314.00   | 0.00   | 25.16  | 25.16  |
| 557   | 123   | 119.00   | 315.00   | 0.00   | 25.24  | 25.24  |
| 558   | 123   | 119.00   | 316.00   | 0.00   | 25.32  | 25.32  |
| 559   | 123   | 119.00   | 317.00   | 0.00   | 25.40  | 25.40  |
| 560   | 123   | 119.00   | 318.00   | 0.00   | 25.48  | 25.48  |
| 561   | 123   | 119.00   | 319.00   | 0.00   | 25.56  | 25.56  |
| 562   | 123   | 119.00   | 320.00   | 0.00   | 25.64  | 25.64  |
| 563   | 123   | 119.00   | 321.00   | 0.00   | 25.72  | 25.72  |
| 564   | 123   | 119.00   | 322.00   | 0.00   | 25.80  | 25.80  |
| 565   | 123   | 119.00   | 323.00   | 0.00   | 25.88  | 25.88  |
| 566   | 123   | 119.00   | 324.00   | 0.00   | 25.96  | 25.96  |
| 567   | 123   | 119.00   | 325.00   | 0.00   | 26.04  | 26.04  |
| 568   | 123   | 119.00   | 326.00   | 0.00   | 26.12  | 26.12  |
| 569   | 123   | 119.00   | 327.00   | 0.00   | 26.20  | 26.20  |
| 570   | 123   | 119.00   | 328.00   | 0.00   | 26.28  | 26.28  |
| 571   | 123   | 119.00   | 329.00   | 0.00   | 26.36  | 26.36  |
| 572   | 123   | 119.00   | 330.00   | 0.00   | 26.44  | 26.44  |
| 573   | 123   | 119.00   | 331.00   | 0.00   | 26.52  | 26.52  |
| 574   | 123   | 119.00   | 332.00   | 0.00   | 26.60  | 26.60  |
| 575   | 123   | 119.00   | 333.00   | 0.00   | 26.68  | 26.68  |
| 576   | 123   | 119.00   | 334.00   | 0.00   | 26.76  | 26.76  |
| 577   | 123   | 119.00   | 335.00   | 0.00   | 26.84  | 26.84  |
| 578   | 123   | 119.00   | 336.00   | 0.00   | 26.92  | 26.92  |
| 579   | 123   | 119.00   | 337.00   | 0.00   | 27.00  | 27.00  |
| 580   | 123   | 119.00   | 338.00   | 0.00   | 27.08  | 27.08  |
| 581   | 123   | 119.00   | 339.00   | 0.00   | 27.16  | 27.16  |
| 582   | 123   | 119.00   | 340.00   | 0.00   | 27.24  | 27.24  |



Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 0.00   | 27.32  | 27.32  |
| 584   | 123   | 119.00   | 342.00   | 0.00   | 27.40  | 27.40  |
| 585   | 123   | 119.00   | 343.00   | 0.00   | 27.48  | 27.48  |
| 586   | 123   | 119.00   | 344.00   | 0.00   | 27.56  | 27.56  |
| 587   | 123   | 119.00   | 345.00   | 0.00   | 27.64  | 27.64  |
| 588   | 123   | 119.00   | 346.00   | 0.00   | 27.72  | 27.72  |
| 589   | 123   | 119.00   | 347.00   | 0.00   | 27.80  | 27.80  |
| 590   | 123   | 119.00   | 348.00   | 0.00   | 27.88  | 27.88  |
| 591   | 123   | 119.00   | 349.00   | 0.00   | 27.96  | 27.96  |
| 592   | 123   | 119.00   | 350.00   | 0.00   | 28.04  | 28.04  |
| 593   | 123   | 119.00   | 351.00   | 0.00   | 28.12  | 28.12  |
| 594   | 123   | 119.00   | 352.00   | 0.00   | 28.20  | 28.20  |
| 595   | 123   | 119.00   | 353.00   | 0.00   | 28.28  | 28.28  |
| 596   | 123   | 119.00   | 354.00   | 0.00   | 28.36  | 28.36  |
| 597   | 123   | 119.00   | 355.00   | 0.00   | 28.44  | 28.44  |
| 598   | 123   | 119.00   | 356.00   | 0.00   | 28.52  | 28.52  |
| 599   | 123   | 119.00   | 357.00   | 0.00   | 28.60  | 28.60  |
| 600   | 123   | 119.00   | 358.00   | 0.00   | 28.68  | 28.68  |
| 601   | 123   | 119.00   | 359.00   | 0.00   | 28.76  | 28.76  |
| 602   | 123   | 119.00   | 360.00   | 0.00   | 28.84  | 28.84  |
| 603   | 123   | 119.00   | 361.00   | 0.00   | 28.92  | 28.92  |
| 604   | 123   | 119.00   | 362.00   | 0.00   | 29.00  | 29.00  |
| 605   | 123   | 119.00   | 363.00   | 0.00   | 29.08  | 29.08  |
| 606   | 123   | 119.00   | 364.00   | 0.00   | 29.16  | 29.16  |
| 607   | 123   | 119.00   | 365.00   | 0.00   | 29.24  | 29.24  |
| 608   | 123   | 119.00   | 366.00   | 0.00   | 29.32  | 29.32  |
| 609   | 123   | 119.00   | 367.00   | 0.00   | 29.40  | 29.40  |
| 610   | 123   | 119.00   | 368.00   | 0.00   | 29.48  | 29.48  |
| 611   | 123   | 119.00   | 369.00   | 0.00   | 29.56  | 29.56  |
| 612   | 123   | 119.00   | 370.00   | 0.00   | 29.64  | 29.64  |
| 613   | 123   | 119.00   | 371.00   | 0.00   | 29.72  | 29.72  |
| 614   | 123   | 119.00   | 372.00   | 0.00   | 29.80  | 29.80  |
| 615   | 123   | 119.00   | 373.00   | 0.00   | 29.88  | 29.88  |
| 616   | 123   | 119.00   | 374.00   | 0.00   | 29.96  | 29.96  |
| 617   | 123   | 119.00   | 375.00   | 0.00   | 30.04  | 30.04  |
| 618   | 123   | 119.00   | 376.00   | 0.00   | 30.12  | 30.12  |
| 619   | 123   | 119.00   | 377.00   | 0.00   | 30.20  | 30.20  |
| 620   | 123   | 119.00   | 378.00   | 0.00   | 30.28  | 30.28  |
| 621   | 123   | 119.00   | 379.00   | 0.00   | 30.36  | 30.36  |
| 622   | 123   | 119.00   | 380.00   | 0.00   | 30.44  | 30.44  |
| 623   | 123   | 119.00   | 381.00   | 0.00   | 30.52  | 30.52  |
| 624   | 123   | 119.00   | 382.00   | 0.00   | 30.60  | 30.60  |
| 625   | 123   | 119.00   | 383.00   | 0.00   | 30.68  | 30.68  |
| 626   | 123   | 119.00   | 384.00   | 0.00   | 30.76  | 30.76  |
| 627   | 123   | 119.00   | 385.00   | 0.00   | 30.84  | 30.84  |
| 628   | 123   | 119.00   | 386.00   | 0.00   | 30.92  | 30.92  |
| 629   | 123   | 119.00   | 387.00   | 0.00   | 31.00  | 31.00  |
| 630   | 123   | 119.00   | 388.00   | 0.00   | 31.08  | 31.08  |
| 631   | 123   | 119.00   | 389.00   | 0.00   | 31.16  | 31.16  |
| 632   | 123   | 119.00   | 390.00   | 0.00   | 31.24  | 31.24  |
| 633   | 123   | 119.00   | 391.00   | 0.00   | 31.32  | 31.32  |
| 634   | 123   | 119.00   | 392.00   | 0.00   | 31.40  | 31.40  |
| 635   | 123   | 119.00   | 393.00   | 0.00   | 31.48  | 31.48  |
| 636   | 123   | 119.00   | 394.00   | 0.00   | 31.56  | 31.56  |
| 637   | 123   | 119.00   | 395.00   | 0.00   | 31.64  | 31.64  |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 0.00   | 31.72  | 31.72  |
| 639   | 123   | 119.00   | 397.00   | 0.00   | 31.80  | 31.80  |
| 640   | 123   | 119.00   | 398.00   | 0.00   | 31.88  | 31.88  |
| 641   | 123   | 119.00   | 399.00   | 0.00   | 31.96  | 31.96  |
| 642   | 123   | 119.00   | 400.00   | 0.00   | 32.04  | 32.04  |
| 643   | 123   | 119.00   | 401.00   | 0.00   | 32.12  | 32.12  |
| 644   | 123   | 119.00   | 402.00   | 0.00   | 32.20  | 32.20  |
| 645   | 123   | 119.00   | 403.00   | 0.00   | 32.28  | 32.28  |
| 646   | 123   | 119.00   | 404.00   | 0.00   | 32.36  | 32.36  |
| 647   | 123   | 119.00   | 405.00   | 0.00   | 32.44  | 32.44  |
| 648   | 123   | 119.00   | 406.00   | 0.00   | 32.52  | 32.52  |
| 649   | 123   | 119.00   | 407.00   | 0.00   | 32.60  | 32.60  |
| 650   | 123   | 119.00   | 408.00   | 0.00   | 32.68  | 32.68  |
| 651   | 123   | 119.00   | 409.00   | 0.00   | 32.76  | 32.76  |
| 652   | 123   | 119.00   | 410.00   | 0.00   | 32.84  | 32.84  |
| 653   | 123   | 119.00   | 411.00   | 0.00   | 32.92  | 32.92  |
| 654   | 123   | 119.00   | 412.00   | 0.00   | 33.00  | 33.00  |
| 655   | 123   | 119.00   | 413.00   | 0.00   | 33.08  | 33.08  |
| 656   | 123   | 119.00   | 414.00   | 0.00   | 33.16  | 33.16  |
| 657   | 123   | 119.00   | 415.00   | 0.00   | 33.24  | 33.24  |
| 658   | 123   | 119.00   | 416.00   | 0.00   | 33.32  | 33.32  |
| 659   | 123   | 119.00   | 417.00   | 0.00   | 33.40  | 33.40  |
| 660   | 123   | 119.00   | 418.00   | 0.00   | 33.48  | 33.48  |
| 661   | 123   | 119.00   | 419.00   | 0.00   | 33.56  | 33.56  |
| 662   | 123   | 119.00   | 420.00   | 0.00   | 33.64  | 33.64  |
| 663   | 123   | 119.00   | 421.00   | 0.00   | 33.72  | 33.72  |
| 664   | 123   | 119.00   | 422.00   | 0.00   | 33.80  | 33.80  |
| 665   | 123   | 119.00   | 423.00   | 0.00   | 33.88  | 33.88  |
| 666   | 123   | 119.00   | 424.00   | 0.00   | 33.96  | 33.96  |
| 667   | 123   | 119.00   | 425.00   | 0.00   | 34.04  | 34.04  |
| 668   | 123   | 119.00   | 426.00   | 0.00   | 34.12  | 34.12  |
| 669   | 123   | 119.00   | 427.00   | 0.00   | 34.20  | 34.20  |
| 670   | 123   | 119.00   | 428.00   | 0.00   | 34.28  | 34.28  |
| 671   | 123   | 119.00   | 429.00   | 0.00   | 34.36  | 34.36  |
| 672   | 123   | 119.00   | 430.00   | 0.00   | 34.44  | 34.44  |
| 673   | 123   | 119.00   | 431.00   | 0.00   | 34.52  | 34.52  |
| 674   | 123   | 119.00   | 432.00   | 0.00   | 34.60  | 34.60  |
| 675   | 123   | 119.00   | 433.00   | 0.00   | 34.68  | 34.68  |
| 676   | 123   | 119.00   | 434.00   | 0.00   | 34.76  | 34.76  |
| 677   | 123   | 119.00   | 435.00   | 0.00   | 34.84  | 34.84  |
| 678   | 123   | 119.00   | 436.00   | 0.00   | 34.92  | 34.92  |
| 679   | 123   | 119.00   | 437.00   | 0.00   | 35.00  | 35.00  |
| 680   | 123   | 119.00   | 438.00   | 0.00   | 35.08  | 35.08  |
| 681   | 123   | 119.00   | 439.00   | 0.00   | 35.16  | 35.16  |
| 682   | 123   | 119.00   | 440.00   | 0.00   | 35.24  | 35.24  |
| 683   | 123   | 119.00   | 441.00   | 0.00   | 35.32  | 35.32  |
| 684   | 123   | 119.00   | 442.00   | 0.00   | 35.40  | 35.40  |
| 685   | 123   | 119.00   | 443.00   | 0.00   | 35.48  | 35.48  |
| 686   | 123   | 119.00   | 444.00   | 0.00   | 35.56  | 35.56  |
| 687   | 123   | 119.00   | 445.00   | 0.00   | 35.64  | 35.64  |
| 688   | 123   | 119.00   | 446.00   | 0.00   | 35.72  | 35.72  |
| 689   | 123   | 119.00   | 447.00   | 0.00   | 35.80  | 35.80  |
| 690   | 123   | 119.00   | 448.00   | 0.00   | 35.88  | 35.88  |
| 691   | 123   | 119.00   | 449.00   | 0.00   | 35.96  | 35.96  |
| 692   | 123   | 119.00   | 450.00   | 0.00   | 36.04  | 36.04  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 0.00   | 36.12  | 36.12  |
| 694   | 123   | 119.00   | 452.00   | 0.00   | 36.20  | 36.20  |
| 695   | 123   | 119.00   | 453.00   | 0.00   | 36.28  | 36.28  |
| 696   | 123   | 119.00   | 454.00   | 0.00   | 36.36  | 36.36  |
| 697   | 123   | 119.00   | 455.00   | 0.00   | 36.44  | 36.44  |
| 698   | 123   | 119.00   | 456.00   | 0.00   | 36.52  | 36.52  |
| 699   | 123   | 119.00   | 457.00   | 0.00   | 36.60  | 36.60  |
| 700   | 123   | 119.00   | 458.00   | 0.00   | 36.68  | 36.68  |
| 701   | 123   | 119.00   | 459.00   | 0.00   | 36.76  | 36.76  |
| 702   | 123   | 119.00   | 460.00   | 0.00   | 36.84  | 36.84  |
| 703   | 123   | 119.00   | 461.00   | 0.00   | 36.92  | 36.92  |
| 704   | 123   | 119.00   | 462.00   | 0.00   | 37.00  | 37.00  |
| 705   | 123   | 119.00   | 463.00   | 0.00   | 37.08  | 37.08  |
| 706   | 123   | 119.00   | 464.00   | 0.00   | 37.16  | 37.16  |
| 707   | 123   | 119.00   | 465.00   | 0.00   | 37.24  | 37.24  |
| 708   | 123   | 119.00   | 466.00   | 0.00   | 37.32  | 37.32  |
| 709   | 123   | 119.00   | 467.00   | 0.00   | 37.40  | 37.40  |
| 710   | 123   | 119.00   | 468.00   | 0.00   | 37.48  | 37.48  |
| 711   | 123   | 119.00   | 469.00   | 0.00   | 37.56  | 37.56  |
| 712   | 123   | 119.00   | 470.00   | 0.00   | 37.64  | 37.64  |
| 713   | 123   | 119.00   | 471.00   | 0.00   | 37.72  | 37.72  |
| 714   | 123   | 119.00   | 472.00   | 0.00   | 37.80  | 37.80  |
| 715   | 123   | 119.00   | 473.00   | 0.00   | 37.88  | 37.88  |
| 716   | 123   | 119.00   | 474.00   | 0.00   | 37.96  | 37.96  |
| 717   | 123   | 119.00   | 475.00   | 0.00   | 38.04  | 38.04  |
| 718   | 123   | 119.00   | 476.00   | 0.00   | 38.12  | 38.12  |
| 719   | 123   | 119.00   | 477.00   | 0.00   | 38.20  | 38.20  |
| 720   | 123   | 119.00   | 478.00   | 0.00   | 38.28  | 38.28  |
| 721   | 123   | 119.00   | 479.00   | 0.00   | 38.36  | 38.36  |
| 722   | 123   | 119.00   | 480.00   | 0.00   | 38.44  | 38.44  |
| 723   | 123   | 119.00   | 481.00   | 0.00   | 38.52  | 38.52  |
| 724   | 123   | 119.00   | 482.00   | 0.00   | 38.60  | 38.60  |
| 725   | 123   | 119.00   | 483.00   | 0.00   | 38.68  | 38.68  |
| 726   | 123   | 119.00   | 484.00   | 0.00   | 38.76  | 38.76  |
| 727   | 123   | 119.00   | 485.00   | 0.00   | 38.84  | 38.84  |
| 728   | 123   | 119.00   | 486.00   | 0.00   | 38.92  | 38.92  |
| 729   | 123   | 119.00   | 487.00   | 0.00   | 39.00  | 39.00  |
| 730   | 123   | 119.00   | 488.00   | 0.00   | 39.08  | 39.08  |
| 731   | 123   | 119.00   | 489.00   | 0.00   | 39.16  | 39.16  |
| 732   | 123   | 119.00   | 490.00   | 0.00   | 39.24  | 39.24  |
| 733   | 123   | 119.00   | 491.00   | 0.00   | 39.32  | 39.32  |
| 734   | 123   | 119.00   | 492.00   | 0.00   | 39.40  | 39.40  |
| 735   | 123   | 119.00   | 493.00   | 0.00   | 39.48  | 39.48  |
| 736   | 123   | 119.00   | 494.00   | 0.00   | 39.56  | 39.56  |
| 737   | 123   | 119.00   | 495.00   | 0.00   | 39.64  | 39.64  |
| 738   | 123   | 119.00   | 496.00   | 0.00   | 39.72  | 39.72  |
| 739   | 123   | 119.00   | 497.00   | 0.00   | 39.80  | 39.80  |
| 740   | 123   | 119.00   | 498.00   | 0.00   | 39.88  | 39.88  |
| 741   | 123   | 119.00   | 499.00   | 0.00   | 39.96  | 39.96  |
| 742   | 123   | 119.00   | 500.00   | 0.00   | 40.04  | 40.04  |
| 743   | 123   | 119.00   | 501.00   | 0.00   | 40.12  | 40.12  |
| 744   | 123   | 119.00   | 502.00   | 0.00   | 40.20  | 40.20  |
| 745   | 123   | 119.00   | 503.00   | 0.00   | 40.28  | 40.28  |
| 746   | 123   | 119.00   | 504.00   | 0.00   | 40.36  | 40.36  |
| 747   | 123   | 119.00   | 505.00   | 0.00   | 40.44  | 40.44  |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 0.00   | 40.52  | 40.52  |
| 749   | 123   | 119.00   | 507.00   | 0.00   | 40.60  | 40.60  |
| 750   | 123   | 119.00   | 508.00   | 0.00   | 40.68  | 40.68  |
| 751   | 123   | 119.00   | 509.00   | 0.00   | 40.76  | 40.76  |
| 752   | 123   | 119.00   | 510.00   | 0.00   | 40.84  | 40.84  |
| 753   | 123   | 119.00   | 511.00   | 0.00   | 40.92  | 40.92  |
| 754   | 123   | 119.00   | 512.00   | 0.00   | 41.00  | 41.00  |
| 755   | 123   | 119.00   | 513.00   | 0.00   | 41.08  | 41.08  |
| 756   | 123   | 119.00   | 514.00   | 0.00   | 41.16  | 41.16  |
| 757   | 123   | 119.00   | 515.00   | 0.00   | 41.24  | 41.24  |
| 758   | 123   | 119.00   | 516.00   | 0.00   | 41.32  | 41.32  |
| 759   | 123   | 119.00   | 517.00   | 0.00   | 41.40  | 41.40  |
| 760   | 123   | 119.00   | 518.00   | 0.00   | 41.48  | 41.48  |
| 761   | 123   | 119.00   | 519.00   | 0.00   | 41.56  | 41.56  |
| 762   | 123   | 119.00   | 520.00   | 0.00   | 41.64  | 41.64  |
| 763   | 123   | 119.00   | 521.00   | 0.00   | 41.72  | 41.72  |
| 764   | 123   | 119.00   | 522.00   | 0.00   | 41.80  | 41.80  |
| 765   | 123   | 119.00   | 523.00   | 0.00   | 41.88  | 41.88  |
| 766   | 123   | 119.00   | 524.00   | 0.00   | 41.96  | 41.96  |
| 767   | 123   | 119.00   | 525.00   | 0.00   | 42.04  | 42.04  |
| 768   | 123   | 119.00   | 526.00   | 0.00   | 42.12  | 42.12  |
| 769   | 123   | 119.00   | 527.00   | 0.00   | 42.20  | 42.20  |
| 770   | 123   | 119.00   | 528.00   | 0.00   | 42.28  | 42.28  |
| 771   | 123   | 119.00   | 529.00   | 0.00   | 42.36  | 42.36  |
| 772   | 123   | 119.00   | 530.00   | 0.00   | 42.44  | 42.44  |
| 773   | 123   | 119.00   | 531.00   | 0.00   | 42.52  | 42.52  |
| 774   | 123   | 119.00   | 532.00   | 0.00   | 42.60  | 42.60  |
| 775   | 123   | 119.00   | 533.00   | 0.00   | 42.68  | 42.68  |
| 776   | 123   | 119.00   | 534.00   | 0.00   | 42.76  | 42.76  |
| 777   | 123   | 119.00   | 535.00   | 0.00   | 42.84  | 42.84  |
| 778   | 123   | 119.00   | 536.00   | 0.00   | 42.92  | 42.92  |
| 779   | 123   | 119.00   | 537.00   | 0.00   | 43.00  | 43.00  |
| 780   | 123   | 119.00   | 538.00   | 0.00   | 43.08  | 43.08  |
| 781   | 123   | 119.00   | 539.00   | 0.00   | 43.16  | 43.16  |
| 782   | 123   | 119.00   | 540.00   | 0.00   | 43.24  | 43.24  |
| 783   | 123   | 119.00   | 541.00   | 0.00   | 43.32  | 43.32  |
| 784   | 123   | 119.00   | 542.00   | 0.00   | 43.40  | 43.40  |
| 785   | 123   | 119.00   | 543.00   | 0.00   | 43.48  | 43.48  |
| 786   | 123   | 119.00   | 544.00   | 0.00   | 43.56  | 43.56  |
| 787   | 123   | 119.00   | 545.00   | 0.00   | 43.64  | 43.64  |
| 788   | 123   | 119.00   | 546.00   | 0.00   | 43.72  | 43.72  |
| 789   | 123   | 119.00   | 547.00   | 0.00   | 43.80  | 43.80  |
| 790   | 123   | 119.00   | 548.00   | 0.00   | 43.88  | 43.88  |
| 791   | 123   | 119.00   | 549.00   | 0.00   | 43.96  | 43.96  |
| 792   | 123   | 119.00   | 550.00   | 0.00   | 44.04  | 44.04  |
| 793   | 123   | 119.00   | 551.00   | 0.00   | 44.12  | 44.12  |
| 794   | 123   | 119.00   | 552.00   | 0.00   | 44.20  | 44.20  |
| 795   | 123   | 119.00   | 553.00   | 0.00   | 44.28  | 44.28  |
| 796   | 123   | 119.00   | 554.00   | 0.00   | 44.36  | 44.36  |
| 797   | 123   | 119.00   | 555.00   | 0.00   | 44.44  | 44.44  |
| 798   | 123   | 119.00   | 556.00   | 0.00   | 44.52  | 44.52  |
| 799   | 123   | 119.00   | 557.00   | 0.00   | 44.60  | 44.60  |
| 800   | 123   | 119.00   | 558.00   | 0.00   | 44.68  | 44.68  |
| 801   | 123   | 119.00   | 559.00   | 0.00   | 44.76  | 44.76  |
| 802   | 123   | 119.00   | 560.00   | 0.00   | 44.84  | 44.84  |

## Table letter M

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 0.00   | 44.92  | 44.92  |
| 804   | 123   | 119.00   | 562.00   | 0.00   | 45.00  | 45.00  |
| 805   | 123   | 119.00   | 563.00   | 0.00   | 45.08  | 45.08  |
| 806   | 123   | 119.00   | 564.00   | 0.00   | 45.16  | 45.16  |
| 807   | 123   | 119.00   | 565.00   | 0.00   | 45.24  | 45.24  |
| 808   | 123   | 119.00   | 566.00   | 0.00   | 45.32  | 45.32  |
| 809   | 123   | 119.00   | 567.00   | 0.00   | 45.40  | 45.40  |
| 810   | 123   | 119.00   | 568.00   | 0.00   | 45.48  | 45.48  |
| 811   | 123   | 119.00   | 569.00   | 0.00   | 45.56  | 45.56  |
| 812   | 123   | 119.00   | 570.00   | 0.00   | 45.64  | 45.64  |
| 813   | 123   | 119.00   | 571.00   | 0.00   | 45.72  | 45.72  |
| 814   | 123   | 119.00   | 572.00   | 0.00   | 45.80  | 45.80  |
| 815   | 123   | 119.00   | 573.00   | 0.00   | 45.88  | 45.88  |
| 816   | 123   | 119.00   | 574.00   | 0.00   | 45.96  | 45.96  |
| 817   | 123   | 119.00   | 575.00   | 0.00   | 46.04  | 46.04  |
| 818   | 123   | 119.00   | 576.00   | 0.00   | 46.12  | 46.12  |
| 819   | 123   | 119.00   | 577.00   | 0.00   | 46.20  | 46.20  |
| 820   | 123   | 119.00   | 578.00   | 0.00   | 46.28  | 46.28  |
| 821   | 123   | 119.00   | 579.00   | 0.00   | 46.36  | 46.36  |
| 822   | 123   | 119.00   | 580.00   | 0.00   | 46.44  | 46.44  |
| 823   | 123   | 119.00   | 581.00   | 0.00   | 46.52  | 46.52  |
| 824   | 123   | 119.00   | 582.00   | 0.00   | 46.60  | 46.60  |
| 825   | 123   | 119.00   | 583.00   | 0.00   | 46.68  | 46.68  |
| 826   | 123   | 119.00   | 584.00   | 0.00   | 46.76  | 46.76  |
| 827   | 123   | 119.00   | 585.00   | 0.00   | 46.84  | 46.84  |
| 828   | 123   | 119.00   | 586.00   | 0.00   | 46.92  | 46.92  |
| 829   | 123   | 119.00   | 587.00   | 0.00   | 47.00  | 47.00  |
| 830   | 123   | 119.00   | 588.00   | 0.00   | 47.08  | 47.08  |
| 831   | 123   | 119.00   | 589.00   | 0.00   | 47.16  | 47.16  |
| 832   | 123   | 119.00   | 590.00   | 0.00   | 47.24  | 47.24  |
| 833   | 123   | 119.00   | 591.00   | 0.00   | 47.32  | 47.32  |
| 834   | 123   | 119.00   | 592.00   | 0.00   | 47.40  | 47.40  |
| 835   | 123   | 119.00   | 593.00   | 0.00   | 47.48  | 47.48  |
| 836   | 123   | 119.00   | 594.00   | 0.00   | 47.56  | 47.56  |
| 837   | 123   | 119.00   | 595.00   | 0.00   | 47.64  | 47.64  |
| 838   | 123   | 119.00   | 596.00   | 0.00   | 47.72  | 47.72  |
| 839   | 123   | 119.00   | 597.00   | 0.00   | 47.80  | 47.80  |
| 840   | 123   | 119.00   | 598.00   | 0.00   | 47.88  | 47.88  |
| 841   | 123   | 119.00   | 599.00   | 0.00   | 47.96  | 47.96  |
| 842   | 123   | 119.00   | 600.00   | 0.00   | 48.04  | 48.04  |
| 843   | 123   | 119.00   | 601.00   | 0.00   | 48.12  | 48.12  |
| 844   | 123   | 119.00   | 602.00   | 0.00   | 48.20  | 48.20  |
| 845   | 123   | 119.00   | 603.00   | 0.00   | 48.28  | 48.28  |
| 846   | 123   | 119.00   | 604.00   | 0.00   | 48.36  | 48.36  |
| 847   | 123   | 119.00   | 605.00   | 0.00   | 48.44  | 48.44  |
| 848   | 123   | 119.00   | 606.00   | 0.00   | 48.52  | 48.52  |
| 849   | 123   | 119.00   | 607.00   | 0.00   | 48.60  | 48.60  |
| 850   | 123   | 119.00   | 608.00   | 0.00   | 48.68  | 48.68  |
| 851   | 123   | 119.00   | 609.00   | 0.00   | 48.76  | 48.76  |
| 852   | 123   | 119.00   | 610.00   | 0.00   | 48.84  | 48.84  |
| 853   | 123   | 119.00   | 611.00   | 0.00   | 48.92  | 48.92  |
| 854   | 123   | 119.00   | 612.00   | 0.00   | 49.00  | 49.00  |
| 855   | 123   | 119.00   | 613.00   | 0.00   | 49.08  | 49.08  |
| 856   | 123   | 119.00   | 614.00   | 0.00   | 49.16  | 49.16  |
| 857   | 123   | 119.00   | 615.00   | 0.00   | 49.24  | 49.24  |

Weekly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 0.00   | 49.32  | 49.32  |
| 859   | 123   | 119.00   | 617.00   | 0.00   | 49.40  | 49.40  |
| 860   | 123   | 119.00   | 618.00   | 0.00   | 49.48  | 49.48  |
| 861   | 123   | 119.00   | 619.00   | 0.00   | 49.56  | 49.56  |
| 862   | 123   | 119.00   | 620.00   | 0.00   | 49.64  | 49.64  |
| 863   | 123   | 119.00   | 621.00   | 0.00   | 49.72  | 49.72  |
| 864   | 123   | 119.00   | 622.00   | 0.00   | 49.80  | 49.80  |
| 865   | 123   | 119.00   | 623.00   | 0.00   | 49.88  | 49.88  |
| 866   | 123   | 119.00   | 624.00   | 0.00   | 49.96  | 49.96  |
| 867   | 123   | 119.00   | 625.00   | 0.00   | 50.04  | 50.04  |
| 868   | 123   | 119.00   | 626.00   | 0.00   | 50.12  | 50.12  |
| 869   | 123   | 119.00   | 627.00   | 0.00   | 50.20  | 50.20  |
| 870   | 123   | 119.00   | 628.00   | 0.00   | 50.28  | 50.28  |
| 871   | 123   | 119.00   | 629.00   | 0.00   | 50.36  | 50.36  |
| 872   | 123   | 119.00   | 630.00   | 0.00   | 50.44  | 50.44  |
| 873   | 123   | 119.00   | 631.00   | 0.00   | 50.52  | 50.52  |
| 874   | 123   | 119.00   | 632.00   | 0.00   | 50.60  | 50.60  |
| 875   | 123   | 119.00   | 633.00   | 0.00   | 50.68  | 50.68  |
| 876   | 123   | 119.00   | 634.00   | 0.00   | 50.76  | 50.76  |
| 877   | 123   | 119.00   | 635.00   | 0.00   | 50.84  | 50.84  |
| 878   | 123   | 119.00   | 636.00   | 0.00   | 50.92  | 50.92  |
| 879   | 123   | 119.00   | 637.00   | 0.00   | 51.00  | 51.00  |
| 880   | 123   | 119.00   | 638.00   | 0.00   | 51.08  | 51.08  |
| 881   | 123   | 119.00   | 639.00   | 0.00   | 51.16  | 51.16  |
| 882   | 123   | 119.00   | 640.00   | 0.00   | 51.24  | 51.24  |
| 883   | 123   | 119.00   | 641.00   | 0.00   | 51.32  | 51.32  |
| 884   | 123   | 119.00   | 642.00   | 0.00   | 51.40  | 51.40  |
| 885   | 123   | 119.00   | 643.00   | 0.00   | 51.48  | 51.48  |
| 886   | 123   | 119.00   | 644.00   | 0.00   | 51.56  | 51.56  |
| 887   | 123   | 119.00   | 645.00   | 0.00   | 51.64  | 51.64  |
| 888   | 123   | 119.00   | 646.00   | 0.00   | 51.72  | 51.72  |
| 889   | 123   | 119.00   | 647.00   | 0.00   | 51.80  | 51.80  |
| 890   | 123   | 119.00   | 648.00   | 0.00   | 51.88  | 51.88  |
| 891   | 123   | 119.00   | 649.00   | 0.00   | 51.96  | 51.96  |
| 892   | 123   | 119.00   | 650.00   | 0.00   | 52.04  | 52.04  |
| 893   | 123   | 119.00   | 651.00   | 0.00   | 52.12  | 52.12  |
| 894   | 123   | 119.00   | 652.00   | 0.00   | 52.20  | 52.20  |
| 895   | 123   | 119.00   | 653.00   | 0.00   | 52.28  | 52.28  |
| 896   | 123   | 119.00   | 654.00   | 0.00   | 52.36  | 52.36  |
| 897   | 123   | 119.00   | 655.00   | 0.00   | 52.44  | 52.44  |
| 898   | 123   | 119.00   | 656.00   | 0.00   | 52.52  | 52.52  |
| 899   | 123   | 119.00   | 657.00   | 0.00   | 52.60  | 52.60  |
| 900   | 123   | 119.00   | 658.00   | 0.00   | 52.68  | 52.68  |
| 901   | 123   | 119.00   | 659.00   | 0.00   | 52.76  | 52.76  |
| 902   | 123   | 119.00   | 660.00   | 0.00   | 52.84  | 52.84  |
| 903   | 123   | 119.00   | 661.00   | 0.00   | 52.92  | 52.92  |
| 904   | 123   | 119.00   | 662.00   | 0.00   | 53.00  | 53.00  |
| 905   | 123   | 119.00   | 663.00   | 0.00   | 53.08  | 53.08  |
| 906   | 123   | 119.00   | 664.00   | 0.00   | 53.16  | 53.16  |
| 907   | 123   | 119.00   | 665.00   | 0.00   | 53.24  | 53.24  |
| 908   | 123   | 119.00   | 666.00   | 0.00   | 53.32  | 53.32  |
| 909   | 123   | 119.00   | 667.00   | 0.00   | 53.40  | 53.40  |
| 910   | 123   | 119.00   | 668.00   | 0.00   | 53.48  | 53.48  |
| 911   | 123   | 119.00   | 669.00   | 0.00   | 53.56  | 53.56  |
| 912   | 123   | 119.00   | 670.00   | 0.00   | 53.64  | 53.64  |

Weekly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 0.00   | 53.72  | 53.72  |
| 914   | 123   | 119.00   | 672.00   | 0.00   | 53.80  | 53.80  |
| 915   | 123   | 119.00   | 673.00   | 0.00   | 53.88  | 53.88  |
| 916   | 123   | 119.00   | 674.00   | 0.00   | 53.96  | 53.96  |
| 917   | 123   | 119.00   | 675.00   | 0.00   | 54.04  | 54.04  |
| 918   | 123   | 119.00   | 676.00   | 0.00   | 54.12  | 54.12  |
| 919   | 123   | 119.00   | 677.00   | 0.00   | 54.20  | 54.20  |
| 920   | 123   | 119.00   | 678.00   | 0.00   | 54.28  | 54.28  |
| 921   | 123   | 119.00   | 679.00   | 0.00   | 54.36  | 54.36  |
| 922   | 123   | 119.00   | 680.00   | 0.00   | 54.44  | 54.44  |
| 923   | 123   | 119.00   | 681.00   | 0.00   | 54.52  | 54.52  |
| 924   | 123   | 119.00   | 682.00   | 0.00   | 54.60  | 54.60  |
| 925   | 123   | 119.00   | 683.00   | 0.00   | 54.68  | 54.68  |
| 926   | 123   | 119.00   | 684.00   | 0.00   | 54.76  | 54.76  |
| 927   | 123   | 119.00   | 685.00   | 0.00   | 54.84  | 54.84  |
| 928   | 123   | 119.00   | 686.00   | 0.00   | 54.92  | 54.92  |
| 929   | 123   | 119.00   | 687.00   | 0.00   | 55.00  | 55.00  |
| 930   | 123   | 119.00   | 688.00   | 0.00   | 55.08  | 55.08  |
| 931   | 123   | 119.00   | 689.00   | 0.00   | 55.16  | 55.16  |
| 932   | 123   | 119.00   | 690.00   | 0.00   | 55.24  | 55.24  |
| 933   | 123   | 119.00   | 691.00   | 0.00   | 55.32  | 55.32  |
| 934   | 123   | 119.00   | 692.00   | 0.00   | 55.40  | 55.40  |
| 935   | 123   | 119.00   | 693.00   | 0.00   | 55.48  | 55.48  |
| 936   | 123   | 119.00   | 694.00   | 0.00   | 55.56  | 55.56  |
| 937   | 123   | 119.00   | 695.00   | 0.00   | 55.64  | 55.64  |
| 938   | 123   | 119.00   | 696.00   | 0.00   | 55.72  | 55.72  |
| 939   | 123   | 119.00   | 697.00   | 0.00   | 55.80  | 55.80  |
| 940   | 123   | 119.00   | 698.00   | 0.00   | 55.88  | 55.88  |
| 941   | 123   | 119.00   | 699.00   | 0.00   | 55.96  | 55.96  |
| 942   | 123   | 119.00   | 700.00   | 0.00   | 56.04  | 56.04  |
| 943   | 123   | 119.00   | 701.00   | 0.00   | 56.12  | 56.12  |
| 944   | 123   | 119.00   | 702.00   | 0.00   | 56.20  | 56.20  |
| 945   | 123   | 119.00   | 703.00   | 0.00   | 56.28  | 56.28  |
| 946   | 123   | 119.00   | 704.00   | 0.00   | 56.36  | 56.36  |
| 947   | 123   | 119.00   | 705.00   | 0.00   | 56.44  | 56.44  |
| 948   | 123   | 119.00   | 706.00   | 0.00   | 56.52  | 56.52  |
| 949   | 123   | 119.00   | 707.00   | 0.00   | 56.60  | 56.60  |
| 950   | 123   | 119.00   | 708.00   | 0.00   | 56.68  | 56.68  |
| 951   | 123   | 119.00   | 709.00   | 0.00   | 56.76  | 56.76  |
| 952   | 123   | 119.00   | 710.00   | 0.00   | 56.84  | 56.84  |
| 953   | 123   | 119.00   | 711.00   | 0.00   | 56.92  | 56.92  |
| 954   | 123   | 119.00   | 712.00   | 0.00   | 57.00  | 57.00  |
| 955   | 123   | 119.00   | 713.00   | 0.00   | 57.08  | 57.08  |
| 956   | 123   | 119.00   | 714.00   | 0.00   | 57.16  | 57.16  |
| 957   | 123   | 119.00   | 715.00   | 0.00   | 57.24  | 57.24  |
| 958   | 123   | 119.00   | 716.00   | 0.00   | 57.32  | 57.32  |
| 959   | 123   | 119.00   | 717.00   | 0.00   | 57.40  | 57.40  |
| 960   | 123   | 119.00   | 718.00   | 0.00   | 57.48  | 57.48  |
| 961   | 123   | 119.00   | 719.00   | 0.00   | 57.56  | 57.56  |
| 962   | 123   | 119.00   | 720.00   | 0.00   | 57.64  | 57.64  |
| 963   | 123   | 119.00   | 721.00   | 0.00   | 57.72  | 57.72  |
| 964   | 123   | 119.00   | 722.00   | 0.00   | 57.80  | 57.80  |
| 965   | 123   | 119.00   | 723.00   | 0.00   | 57.88  | 57.88  |
| 966   | 123   | 119.00   | 724.00   | 0.00   | 57.96  | 57.96  |
| 967   | 123   | 119.00   | 725.00   | 0.00   | 58.00  | 58.00  |

If the employee's gross pay is over £967, go to page 350

**Monthly table for standard rate NICs  
(employee under 21) for use from  
6 April 2024 to 5 April 2025**

**Table letter M**

Use this table for all 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 2024 to 2025
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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



Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.24   | 0.24   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.56   | 0.56   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.88   | 0.88   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 1.20   | 1.20   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 1.52   | 1.52   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 1.84   | 1.84   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 2.16   | 2.16   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 2.48   | 2.48   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 2.80   | 2.80   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 3.12   | 3.12   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 3.44   | 3.44   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 3.76   | 3.76   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 4.08   | 4.08   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 4.40   | 4.40   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 4.72   | 4.72   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 5.04   | 5.04   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 5.36   | 5.36   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 5.68   | 5.68   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 6.00   | 6.00   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 6.32   | 6.32   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 6.64   | 6.64   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 6.96   | 6.96   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 7.28   | 7.28   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 7.60   | 7.60   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 7.92   | 7.92   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 8.24   | 8.24   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 8.56   | 8.56   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 8.88   | 8.88   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 9.20   | 9.20   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 9.52   | 9.52   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 9.84   | 9.84   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 10.16  | 10.16  |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 10.48  | 10.48  |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 10.80  | 10.80  |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 11.12  | 11.12  |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 11.44  | 11.44  |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 11.76  | 11.76  |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 12.08  | 12.08  |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 12.40  | 12.40  |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 12.72  | 12.72  |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 13.04  | 13.04  |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 13.36  | 13.36  |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 13.68  | 13.68  |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 14.00  | 14.00  |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 14.32  | 14.32  |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 14.64  | 14.64  |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 14.96  | 14.96  |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 15.28  | 15.28  |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 15.60  | 15.60  |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 15.92  | 15.92  |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 16.24  | 16.24  |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 16.56  | 16.56  |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 16.88  | 16.88  |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 17.20  | 17.20  |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 17.52  | 17.52  |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 17.84  | 17.84  |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 18.16  | 18.16  |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 18.48  | 18.48  |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 18.80  | 18.80  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 19.12  | 19.12  |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 19.44  | 19.44  |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 19.76  | 19.76  |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 20.08  | 20.08  |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 20.40  | 20.40  |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 20.72  | 20.72  |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 21.04  | 21.04  |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 21.36  | 21.36  |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 21.68  | 21.68  |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 22.00  | 22.00  |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 22.32  | 22.32  |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 22.64  | 22.64  |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 22.96  | 22.96  |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 23.28  | 23.28  |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 23.60  | 23.60  |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 23.92  | 23.92  |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 24.24  | 24.24  |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 24.56  | 24.56  |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 24.88  | 24.88  |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 25.20  | 25.20  |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 25.52  | 25.52  |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 25.84  | 25.84  |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 26.16  | 26.16  |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 26.48  | 26.48  |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 26.80  | 26.80  |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 27.12  | 27.12  |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 27.44  | 27.44  |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 27.76  | 27.76  |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 28.08  | 28.08  |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 28.40  | 28.40  |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 28.72  | 28.72  |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 29.04  | 29.04  |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 29.36  | 29.36  |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 29.68  | 29.68  |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 30.00  | 30.00  |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 30.32  | 30.32  |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 30.64  | 30.64  |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 30.96  | 30.96  |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 31.28  | 31.28  |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 31.60  | 31.60  |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 31.92  | 31.92  |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 32.24  | 32.24  |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 32.56  | 32.56  |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 32.88  | 32.88  |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 33.20  | 33.20  |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 33.52  | 33.52  |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 33.84  | 33.84  |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 34.16  | 34.16  |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 34.48  | 34.48  |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 34.80  | 34.80  |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 35.12  | 35.12  |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 35.44  | 35.44  |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 35.76  | 35.76  |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 36.08  | 36.08  |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 36.40  | 36.40  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 36.72  | 36.72  |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 37.04  | 37.04  |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 37.36  | 37.36  |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 37.68  | 37.68  |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 38.00  | 38.00  |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 38.32  | 38.32  |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 38.64  | 38.64  |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 38.96  | 38.96  |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 39.28  | 39.28  |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 39.60  | 39.60  |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 39.92  | 39.92  |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 40.24  | 40.24  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 40.56  | 40.56  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 40.88  | 40.88  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 41.20  | 41.20  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 41.52  | 41.52  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 41.84  | 41.84  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 42.16  | 42.16  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 42.48  | 42.48  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 42.80  | 42.80  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 43.12  | 43.12  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 43.44  | 43.44  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 43.76  | 43.76  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 44.08  | 44.08  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 44.40  | 44.40  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 44.72  | 44.72  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 45.04  | 45.04  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 45.36  | 45.36  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 45.68  | 45.68  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 46.00  | 46.00  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 46.32  | 46.32  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 46.64  | 46.64  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 46.96  | 46.96  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 47.28  | 47.28  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 47.60  | 47.60  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 47.92  | 47.92  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 48.24  | 48.24  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 48.56  | 48.56  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 48.88  | 48.88  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 49.20  | 49.20  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 49.52  | 49.52  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 49.84  | 49.84  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 50.16  | 50.16  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 50.48  | 50.48  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 50.80  | 50.80  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 51.12  | 51.12  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 51.44  | 51.44  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 51.76  | 51.76  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 52.08  | 52.08  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 52.40  | 52.40  |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 52.72  | 52.72  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 53.04  | 53.04  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 53.36  | 53.36  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 53.68  | 53.68  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 54.00  | 54.00  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 54.32  | 54.32  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 54.64  | 54.64  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 54.96  | 54.96  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 55.28  | 55.28  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 55.60  | 55.60  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 55.92  | 55.92  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 56.24  | 56.24  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 56.56  | 56.56  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 56.88  | 56.88  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 57.20  | 57.20  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 57.52  | 57.52  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 57.84  | 57.84  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 58.16  | 58.16  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 58.48  | 58.48  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 58.80  | 58.80  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 59.12  | 59.12  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 59.44  | 59.44  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 59.76  | 59.76  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 60.08  | 60.08  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 60.40  | 60.40  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 60.72  | 60.72  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 61.04  | 61.04  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 61.36  | 61.36  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 61.68  | 61.68  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 62.00  | 62.00  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 62.32  | 62.32  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 62.64  | 62.64  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 62.96  | 62.96  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 63.28  | 63.28  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 63.60  | 63.60  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 63.92  | 63.92  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 64.24  | 64.24  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 64.56  | 64.56  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 64.88  | 64.88  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 65.20  | 65.20  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 65.52  | 65.52  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 65.84  | 65.84  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 66.16  | 66.16  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 66.48  | 66.48  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 66.80  | 66.80  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 67.12  | 67.12  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 67.44  | 67.44  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 67.76  | 67.76  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 68.08  | 68.08  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 68.40  | 68.40  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 68.72  | 68.72  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 69.04  | 69.04  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 69.36  | 69.36  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 69.68  | 69.68  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 70.00  | 70.00  |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 70.32  | 70.32  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 70.64  | 70.64  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 70.96  | 70.96  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 71.28  | 71.28  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 71.60  | 71.60  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 71.92  | 71.92  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 72.24  | 72.24  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 72.56  | 72.56  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 72.88  | 72.88  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 73.20  | 73.20  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 73.52  | 73.52  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 73.84  | 73.84  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 74.16  | 74.16  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 74.48  | 74.48  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 74.80  | 74.80  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 75.12  | 75.12  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 75.44  | 75.44  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 75.76  | 75.76  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 76.08  | 76.08  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 76.40  | 76.40  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 76.72  | 76.72  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 77.04  | 77.04  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 77.36  | 77.36  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 77.68  | 77.68  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 78.00  | 78.00  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 78.32  | 78.32  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 78.64  | 78.64  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 78.96  | 78.96  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 79.28  | 79.28  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 79.60  | 79.60  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 79.92  | 79.92  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 80.24  | 80.24  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 80.56  | 80.56  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 80.88  | 80.88  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 81.20  | 81.20  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 81.52  | 81.52  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 81.84  | 81.84  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 82.16  | 82.16  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 82.48  | 82.48  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 82.72  | 82.72  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 82.80  | 82.80  |
| 2085  | 533   | 515.00   | 1037.00  | 0.00   | 83.12  | 83.12  |
| 2089  | 533   | 515.00   | 1041.00  | 0.00   | 83.44  | 83.44  |
| 2093  | 533   | 515.00   | 1045.00  | 0.00   | 83.76  | 83.76  |
| 2097  | 533   | 515.00   | 1049.00  | 0.00   | 84.08  | 84.08  |
| 2101  | 533   | 515.00   | 1053.00  | 0.00   | 84.40  | 84.40  |
| 2105  | 533   | 515.00   | 1057.00  | 0.00   | 84.72  | 84.72  |
| 2109  | 533   | 515.00   | 1061.00  | 0.00   | 85.04  | 85.04  |
| 2113  | 533   | 515.00   | 1065.00  | 0.00   | 85.36  | 85.36  |
| 2117  | 533   | 515.00   | 1069.00  | 0.00   | 85.68  | 85.68  |
| 2121  | 533   | 515.00   | 1073.00  | 0.00   | 86.00  | 86.00  |
| 2125  | 533   | 515.00   | 1077.00  | 0.00   | 86.32  | 86.32  |
| 2129  | 533   | 515.00   | 1081.00  | 0.00   | 86.64  | 86.64  |
| 2133  | 533   | 515.00   | 1085.00  | 0.00   | 86.96  | 86.96  |
| 2137  | 533   | 515.00   | 1089.00  | 0.00   | 87.28  | 87.28  |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 0.00   | 87.60  | 87.60  |
| 2145  | 533   | 515.00   | 1097.00  | 0.00   | 87.92  | 87.92  |
| 2149  | 533   | 515.00   | 1101.00  | 0.00   | 88.24  | 88.24  |
| 2153  | 533   | 515.00   | 1105.00  | 0.00   | 88.56  | 88.56  |
| 2157  | 533   | 515.00   | 1109.00  | 0.00   | 88.88  | 88.88  |
| 2161  | 533   | 515.00   | 1113.00  | 0.00   | 89.20  | 89.20  |
| 2165  | 533   | 515.00   | 1117.00  | 0.00   | 89.52  | 89.52  |
| 2169  | 533   | 515.00   | 1121.00  | 0.00   | 89.84  | 89.84  |
| 2173  | 533   | 515.00   | 1125.00  | 0.00   | 90.16  | 90.16  |
| 2177  | 533   | 515.00   | 1129.00  | 0.00   | 90.48  | 90.48  |
| 2181  | 533   | 515.00   | 1133.00  | 0.00   | 90.80  | 90.80  |
| 2185  | 533   | 515.00   | 1137.00  | 0.00   | 91.12  | 91.12  |
| 2189  | 533   | 515.00   | 1141.00  | 0.00   | 91.44  | 91.44  |
| 2193  | 533   | 515.00   | 1145.00  | 0.00   | 91.76  | 91.76  |
| 2197  | 533   | 515.00   | 1149.00  | 0.00   | 92.08  | 92.08  |
| 2201  | 533   | 515.00   | 1153.00  | 0.00   | 92.40  | 92.40  |
| 2205  | 533   | 515.00   | 1157.00  | 0.00   | 92.72  | 92.72  |
| 2209  | 533   | 515.00   | 1161.00  | 0.00   | 93.04  | 93.04  |
| 2213  | 533   | 515.00   | 1165.00  | 0.00   | 93.36  | 93.36  |
| 2217  | 533   | 515.00   | 1169.00  | 0.00   | 93.68  | 93.68  |
| 2221  | 533   | 515.00   | 1173.00  | 0.00   | 94.00  | 94.00  |
| 2225  | 533   | 515.00   | 1177.00  | 0.00   | 94.32  | 94.32  |
| 2229  | 533   | 515.00   | 1181.00  | 0.00   | 94.64  | 94.64  |
| 2233  | 533   | 515.00   | 1185.00  | 0.00   | 94.96  | 94.96  |
| 2237  | 533   | 515.00   | 1189.00  | 0.00   | 95.28  | 95.28  |
| 2241  | 533   | 515.00   | 1193.00  | 0.00   | 95.60  | 95.60  |
| 2245  | 533   | 515.00   | 1197.00  | 0.00   | 95.92  | 95.92  |
| 2249  | 533   | 515.00   | 1201.00  | 0.00   | 96.24  | 96.24  |
| 2253  | 533   | 515.00   | 1205.00  | 0.00   | 96.56  | 96.56  |
| 2257  | 533   | 515.00   | 1209.00  | 0.00   | 96.88  | 96.88  |
| 2261  | 533   | 515.00   | 1213.00  | 0.00   | 97.20  | 97.20  |
| 2265  | 533   | 515.00   | 1217.00  | 0.00   | 97.52  | 97.52  |
| 2269  | 533   | 515.00   | 1221.00  | 0.00   | 97.84  | 97.84  |
| 2273  | 533   | 515.00   | 1225.00  | 0.00   | 98.16  | 98.16  |
| 2277  | 533   | 515.00   | 1229.00  | 0.00   | 98.48  | 98.48  |
| 2281  | 533   | 515.00   | 1233.00  | 0.00   | 98.80  | 98.80  |
| 2285  | 533   | 515.00   | 1237.00  | 0.00   | 99.12  | 99.12  |
| 2289  | 533   | 515.00   | 1241.00  | 0.00   | 99.44  | 99.44  |
| 2293  | 533   | 515.00   | 1245.00  | 0.00   | 99.76  | 99.76  |
| 2297  | 533   | 515.00   | 1249.00  | 0.00   | 100.08   | 100.08   |
| 2301  | 533   | 515.00   | 1253.00  | 0.00   | 100.40   | 100.40   |
| 2305  | 533   | 515.00   | 1257.00  | 0.00   | 100.72   | 100.72   |
| 2309  | 533   | 515.00   | 1261.00  | 0.00   | 101.04   | 101.04   |
| 2313  | 533   | 515.00   | 1265.00  | 0.00   | 101.36   | 101.36   |
| 2317  | 533   | 515.00   | 1269.00  | 0.00   | 101.68   | 101.68   |
| 2321  | 533   | 515.00   | 1273.00  | 0.00   | 102.00   | 102.00   |
| 2325  | 533   | 515.00   | 1277.00  | 0.00   | 102.32   | 102.32   |
| 2329  | 533   | 515.00   | 1281.00  | 0.00   | 102.64   | 102.64   |
| 2333  | 533   | 515.00   | 1285.00  | 0.00   | 102.96   | 102.96   |
| 2337  | 533   | 515.00   | 1289.00  | 0.00   | 103.28   | 103.28   |
| 2341  | 533   | 515.00   | 1293.00  | 0.00   | 103.60   | 103.60   |
| 2345  | 533   | 515.00   | 1297.00  | 0.00   | 103.92   | 103.92   |
| 2349  | 533   | 515.00   | 1301.00  | 0.00   | 104.24   | 104.24   |
| 2353  | 533   | 515.00   | 1305.00  | 0.00   | 104.56   | 104.56   |
| 2357  | 533   | 515.00   | 1309.00  | 0.00   | 104.88   | 104.88   |



Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 0.00   | 105.20   | 105.20   |
| 2365  | 533   | 515.00   | 1317.00  | 0.00   | 105.52   | 105.52   |
| 2369  | 533   | 515.00   | 1321.00  | 0.00   | 105.84   | 105.84   |
| 2373  | 533   | 515.00   | 1325.00  | 0.00   | 106.16   | 106.16   |
| 2377  | 533   | 515.00   | 1329.00  | 0.00   | 106.48   | 106.48   |
| 2381  | 533   | 515.00   | 1333.00  | 0.00   | 106.80   | 106.80   |
| 2385  | 533   | 515.00   | 1337.00  | 0.00   | 107.12   | 107.12   |
| 2389  | 533   | 515.00   | 1341.00  | 0.00   | 107.44   | 107.44   |
| 2393  | 533   | 515.00   | 1345.00  | 0.00   | 107.76   | 107.76   |
| 2397  | 533   | 515.00   | 1349.00  | 0.00   | 108.08   | 108.08   |
| 2401  | 533   | 515.00   | 1353.00  | 0.00   | 108.40   | 108.40   |
| 2405  | 533   | 515.00   | 1357.00  | 0.00   | 108.72   | 108.72   |
| 2409  | 533   | 515.00   | 1361.00  | 0.00   | 109.04   | 109.04   |
| 2413  | 533   | 515.00   | 1365.00  | 0.00   | 109.36   | 109.36   |
| 2417  | 533   | 515.00   | 1369.00  | 0.00   | 109.68   | 109.68   |
| 2421  | 533   | 515.00   | 1373.00  | 0.00   | 110.00   | 110.00   |
| 2425  | 533   | 515.00   | 1377.00  | 0.00   | 110.32   | 110.32   |
| 2429  | 533   | 515.00   | 1381.00  | 0.00   | 110.64   | 110.64   |
| 2433  | 533   | 515.00   | 1385.00  | 0.00   | 110.96   | 110.96   |
| 2437  | 533   | 515.00   | 1389.00  | 0.00   | 111.28   | 111.28   |
| 2441  | 533   | 515.00   | 1393.00  | 0.00   | 111.60   | 111.60   |
| 2445  | 533   | 515.00   | 1397.00  | 0.00   | 111.92   | 111.92   |
| 2449  | 533   | 515.00   | 1401.00  | 0.00   | 112.24   | 112.24   |
| 2453  | 533   | 515.00   | 1405.00  | 0.00   | 112.56   | 112.56   |
| 2457  | 533   | 515.00   | 1409.00  | 0.00   | 112.88   | 112.88   |
| 2461  | 533   | 515.00   | 1413.00  | 0.00   | 113.20   | 113.20   |
| 2465  | 533   | 515.00   | 1417.00  | 0.00   | 113.52   | 113.52   |
| 2469  | 533   | 515.00   | 1421.00  | 0.00   | 113.84   | 113.84   |
| 2473  | 533   | 515.00   | 1425.00  | 0.00   | 114.16   | 114.16   |
| 2477  | 533   | 515.00   | 1429.00  | 0.00   | 114.48   | 114.48   |
| 2481  | 533   | 515.00   | 1433.00  | 0.00   | 114.80   | 114.80   |
| 2485  | 533   | 515.00   | 1437.00  | 0.00   | 115.12   | 115.12   |
| 2489  | 533   | 515.00   | 1441.00  | 0.00   | 115.44   | 115.44   |
| 2493  | 533   | 515.00   | 1445.00  | 0.00   | 115.76   | 115.76   |
| 2497  | 533   | 515.00   | 1449.00  | 0.00   | 116.08   | 116.08   |
| 2501  | 533   | 515.00   | 1453.00  | 0.00   | 116.40   | 116.40   |
| 2505  | 533   | 515.00   | 1457.00  | 0.00   | 116.72   | 116.72   |
| 2509  | 533   | 515.00   | 1461.00  | 0.00   | 117.04   | 117.04   |
| 2513  | 533   | 515.00   | 1465.00  | 0.00   | 117.36   | 117.36   |
| 2517  | 533   | 515.00   | 1469.00  | 0.00   | 117.68   | 117.68   |
| 2521  | 533   | 515.00   | 1473.00  | 0.00   | 118.00   | 118.00   |
| 2525  | 533   | 515.00   | 1477.00  | 0.00   | 118.32   | 118.32   |
| 2529  | 533   | 515.00   | 1481.00  | 0.00   | 118.64   | 118.64   |
| 2533  | 533   | 515.00   | 1485.00  | 0.00   | 118.96   | 118.96   |
| 2537  | 533   | 515.00   | 1489.00  | 0.00   | 119.28   | 119.28   |
| 2541  | 533   | 515.00   | 1493.00  | 0.00   | 119.60   | 119.60   |
| 2545  | 533   | 515.00   | 1497.00  | 0.00   | 119.92   | 119.92   |
| 2549  | 533   | 515.00   | 1501.00  | 0.00   | 120.24   | 120.24   |
| 2553  | 533   | 515.00   | 1505.00  | 0.00   | 120.56   | 120.56   |
| 2557  | 533   | 515.00   | 1509.00  | 0.00   | 120.88   | 120.88   |
| 2561  | 533   | 515.00   | 1513.00  | 0.00   | 121.20   | 121.20   |
| 2565  | 533   | 515.00   | 1517.00  | 0.00   | 121.52   | 121.52   |
| 2569  | 533   | 515.00   | 1521.00  | 0.00   | 121.84   | 121.84   |
| 2573  | 533   | 515.00   | 1525.00  | 0.00   | 122.16   | 122.16   |
| 2577  | 533   | 515.00   | 1529.00  | 0.00   | 122.48   | 122.48   |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 0.00   | 122.80   | 122.80   |
| 2585  | 533   | 515.00   | 1537.00  | 0.00   | 123.12   | 123.12   |
| 2589  | 533   | 515.00   | 1541.00  | 0.00   | 123.44   | 123.44   |
| 2593  | 533   | 515.00   | 1545.00  | 0.00   | 123.76   | 123.76   |
| 2597  | 533   | 515.00   | 1549.00  | 0.00   | 124.08   | 124.08   |
| 2601  | 533   | 515.00   | 1553.00  | 0.00   | 124.40   | 124.40   |
| 2605  | 533   | 515.00   | 1557.00  | 0.00   | 124.72   | 124.72   |
| 2609  | 533   | 515.00   | 1561.00  | 0.00   | 125.04   | 125.04   |
| 2613  | 533   | 515.00   | 1565.00  | 0.00   | 125.36   | 125.36   |
| 2617  | 533   | 515.00   | 1569.00  | 0.00   | 125.68   | 125.68   |
| 2621  | 533   | 515.00   | 1573.00  | 0.00   | 126.00   | 126.00   |
| 2625  | 533   | 515.00   | 1577.00  | 0.00   | 126.32   | 126.32   |
| 2629  | 533   | 515.00   | 1581.00  | 0.00   | 126.64   | 126.64   |
| 2633  | 533   | 515.00   | 1585.00  | 0.00   | 126.96   | 126.96   |
| 2637  | 533   | 515.00   | 1589.00  | 0.00   | 127.28   | 127.28   |
| 2641  | 533   | 515.00   | 1593.00  | 0.00   | 127.60   | 127.60   |
| 2645  | 533   | 515.00   | 1597.00  | 0.00   | 127.92   | 127.92   |
| 2649  | 533   | 515.00   | 1601.00  | 0.00   | 128.24   | 128.24   |
| 2653  | 533   | 515.00   | 1605.00  | 0.00   | 128.56   | 128.56   |
| 2657  | 533   | 515.00   | 1609.00  | 0.00   | 128.88   | 128.88   |
| 2661  | 533   | 515.00   | 1613.00  | 0.00   | 129.20   | 129.20   |
| 2665  | 533   | 515.00   | 1617.00  | 0.00   | 129.52   | 129.52   |
| 2669  | 533   | 515.00   | 1621.00  | 0.00   | 129.84   | 129.84   |
| 2673  | 533   | 515.00   | 1625.00  | 0.00   | 130.16   | 130.16   |
| 2677  | 533   | 515.00   | 1629.00  | 0.00   | 130.48   | 130.48   |
| 2681  | 533   | 515.00   | 1633.00  | 0.00   | 130.80   | 130.80   |
| 2685  | 533   | 515.00   | 1637.00  | 0.00   | 131.12   | 131.12   |
| 2689  | 533   | 515.00   | 1641.00  | 0.00   | 131.44   | 131.44   |
| 2693  | 533   | 515.00   | 1645.00  | 0.00   | 131.76   | 131.76   |
| 2697  | 533   | 515.00   | 1649.00  | 0.00   | 132.08   | 132.08   |
| 2701  | 533   | 515.00   | 1653.00  | 0.00   | 132.40   | 132.40   |
| 2705  | 533   | 515.00   | 1657.00  | 0.00   | 132.72   | 132.72   |
| 2709  | 533   | 515.00   | 1661.00  | 0.00   | 133.04   | 133.04   |
| 2713  | 533   | 515.00   | 1665.00  | 0.00   | 133.36   | 133.36   |
| 2717  | 533   | 515.00   | 1669.00  | 0.00   | 133.68   | 133.68   |
| 2721  | 533   | 515.00   | 1673.00  | 0.00   | 134.00   | 134.00   |
| 2725  | 533   | 515.00   | 1677.00  | 0.00   | 134.32   | 134.32   |
| 2729  | 533   | 515.00   | 1681.00  | 0.00   | 134.64   | 134.64   |
| 2733  | 533   | 515.00   | 1685.00  | 0.00   | 134.96   | 134.96   |
| 2737  | 533   | 515.00   | 1689.00  | 0.00   | 135.28   | 135.28   |
| 2741  | 533   | 515.00   | 1693.00  | 0.00   | 135.60   | 135.60   |
| 2745  | 533   | 515.00   | 1697.00  | 0.00   | 135.92   | 135.92   |
| 2749  | 533   | 515.00   | 1701.00  | 0.00   | 136.24   | 136.24   |
| 2753  | 533   | 515.00   | 1705.00  | 0.00   | 136.56   | 136.56   |
| 2757  | 533   | 515.00   | 1709.00  | 0.00   | 136.88   | 136.88   |
| 2761  | 533   | 515.00   | 1713.00  | 0.00   | 137.20   | 137.20   |
| 2765  | 533   | 515.00   | 1717.00  | 0.00   | 137.52   | 137.52   |
| 2769  | 533   | 515.00   | 1721.00  | 0.00   | 137.84   | 137.84   |
| 2773  | 533   | 515.00   | 1725.00  | 0.00   | 138.16   | 138.16   |
| 2777  | 533   | 515.00   | 1729.00  | 0.00   | 138.48   | 138.48   |
| 2781  | 533   | 515.00   | 1733.00  | 0.00   | 138.80   | 138.80   |
| 2785  | 533   | 515.00   | 1737.00  | 0.00   | 139.12   | 139.12   |
| 2789  | 533   | 515.00   | 1741.00  | 0.00   | 139.44   | 139.44   |
| 2793  | 533   | 515.00   | 1745.00  | 0.00   | 139.76   | 139.76   |
| 2797  | 533   | 515.00   | 1749.00  | 0.00   | 140.08   | 140.08   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 0.00   | 140.40   | 140.40   |
| 2805  | 533   | 515.00   | 1757.00  | 0.00   | 140.72   | 140.72   |
| 2809  | 533   | 515.00   | 1761.00  | 0.00   | 141.04   | 141.04   |
| 2813  | 533   | 515.00   | 1765.00  | 0.00   | 141.36   | 141.36   |
| 2817  | 533   | 515.00   | 1769.00  | 0.00   | 141.68   | 141.68   |
| 2821  | 533   | 515.00   | 1773.00  | 0.00   | 142.00   | 142.00   |
| 2825  | 533   | 515.00   | 1777.00  | 0.00   | 142.32   | 142.32   |
| 2829  | 533   | 515.00   | 1781.00  | 0.00   | 142.64   | 142.64   |
| 2833  | 533   | 515.00   | 1785.00  | 0.00   | 142.96   | 142.96   |
| 2837  | 533   | 515.00   | 1789.00  | 0.00   | 143.28   | 143.28   |
| 2841  | 533   | 515.00   | 1793.00  | 0.00   | 143.60   | 143.60   |
| 2845  | 533   | 515.00   | 1797.00  | 0.00   | 143.92   | 143.92   |
| 2849  | 533   | 515.00   | 1801.00  | 0.00   | 144.24   | 144.24   |
| 2853  | 533   | 515.00   | 1805.00  | 0.00   | 144.56   | 144.56   |
| 2857  | 533   | 515.00   | 1809.00  | 0.00   | 144.88   | 144.88   |
| 2861  | 533   | 515.00   | 1813.00  | 0.00   | 145.20   | 145.20   |
| 2865  | 533   | 515.00   | 1817.00  | 0.00   | 145.52   | 145.52   |
| 2869  | 533   | 515.00   | 1821.00  | 0.00   | 145.84   | 145.84   |
| 2873  | 533   | 515.00   | 1825.00  | 0.00   | 146.16   | 146.16   |
| 2877  | 533   | 515.00   | 1829.00  | 0.00   | 146.48   | 146.48   |
| 2881  | 533   | 515.00   | 1833.00  | 0.00   | 146.80   | 146.80   |
| 2885  | 533   | 515.00   | 1837.00  | 0.00   | 147.12   | 147.12   |
| 2889  | 533   | 515.00   | 1841.00  | 0.00   | 147.44   | 147.44   |
| 2893  | 533   | 515.00   | 1845.00  | 0.00   | 147.76   | 147.76   |
| 2897  | 533   | 515.00   | 1849.00  | 0.00   | 148.08   | 148.08   |
| 2901  | 533   | 515.00   | 1853.00  | 0.00   | 148.40   | 148.40   |
| 2905  | 533   | 515.00   | 1857.00  | 0.00   | 148.72   | 148.72   |
| 2909  | 533   | 515.00   | 1861.00  | 0.00   | 149.04   | 149.04   |
| 2913  | 533   | 515.00   | 1865.00  | 0.00   | 149.36   | 149.36   |
| 2917  | 533   | 515.00   | 1869.00  | 0.00   | 149.68   | 149.68   |
| 2921  | 533   | 515.00   | 1873.00  | 0.00   | 150.00   | 150.00   |
| 2925  | 533   | 515.00   | 1877.00  | 0.00   | 150.32   | 150.32   |
| 2929  | 533   | 515.00   | 1881.00  | 0.00   | 150.64   | 150.64   |
| 2933  | 533   | 515.00   | 1885.00  | 0.00   | 150.96   | 150.96   |
| 2937  | 533   | 515.00   | 1889.00  | 0.00   | 151.28   | 151.28   |
| 2941  | 533   | 515.00   | 1893.00  | 0.00   | 151.60   | 151.60   |
| 2945  | 533   | 515.00   | 1897.00  | 0.00   | 151.92   | 151.92   |
| 2949  | 533   | 515.00   | 1901.00  | 0.00   | 152.24   | 152.24   |
| 2953  | 533   | 515.00   | 1905.00  | 0.00   | 152.56   | 152.56   |
| 2957  | 533   | 515.00   | 1909.00  | 0.00   | 152.88   | 152.88   |
| 2961  | 533   | 515.00   | 1913.00  | 0.00   | 153.20   | 153.20   |
| 2965  | 533   | 515.00   | 1917.00  | 0.00   | 153.52   | 153.52   |
| 2969  | 533   | 515.00   | 1921.00  | 0.00   | 153.84   | 153.84   |
| 2973  | 533   | 515.00   | 1925.00  | 0.00   | 154.16   | 154.16   |
| 2977  | 533   | 515.00   | 1929.00  | 0.00   | 154.48   | 154.48   |
| 2981  | 533   | 515.00   | 1933.00  | 0.00   | 154.80   | 154.80   |
| 2985  | 533   | 515.00   | 1937.00  | 0.00   | 155.12   | 155.12   |
| 2989  | 533   | 515.00   | 1941.00  | 0.00   | 155.44   | 155.44   |
| 2993  | 533   | 515.00   | 1945.00  | 0.00   | 155.76   | 155.76   |
| 2997  | 533   | 515.00   | 1949.00  | 0.00   | 156.08   | 156.08   |
| 3001  | 533   | 515.00   | 1953.00  | 0.00   | 156.40   | 156.40   |
| 3005  | 533   | 515.00   | 1957.00  | 0.00   | 156.72   | 156.72   |
| 3009  | 533   | 515.00   | 1961.00  | 0.00   | 157.04   | 157.04   |
| 3013  | 533   | 515.00   | 1965.00  | 0.00   | 157.36   | 157.36   |
| 3017  | 533   | 515.00   | 1969.00  | 0.00   | 157.68   | 157.68   |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 0.00   | 158.00   | 158.00   |
| 3025  | 533   | 515.00   | 1977.00  | 0.00   | 158.32   | 158.32   |
| 3029  | 533   | 515.00   | 1981.00  | 0.00   | 158.64   | 158.64   |
| 3033  | 533   | 515.00   | 1985.00  | 0.00   | 158.96   | 158.96   |
| 3037  | 533   | 515.00   | 1989.00  | 0.00   | 159.28   | 159.28   |
| 3041  | 533   | 515.00   | 1993.00  | 0.00   | 159.60   | 159.60   |
| 3045  | 533   | 515.00   | 1997.00  | 0.00   | 159.92   | 159.92   |
| 3049  | 533   | 515.00   | 2001.00  | 0.00   | 160.24   | 160.24   |
| 3053  | 533   | 515.00   | 2005.00  | 0.00   | 160.56   | 160.56   |
| 3057  | 533   | 515.00   | 2009.00  | 0.00   | 160.88   | 160.88   |
| 3061  | 533   | 515.00   | 2013.00  | 0.00   | 161.20   | 161.20   |
| 3065  | 533   | 515.00   | 2017.00  | 0.00   | 161.52   | 161.52   |
| 3069  | 533   | 515.00   | 2021.00  | 0.00   | 161.84   | 161.84   |
| 3073  | 533   | 515.00   | 2025.00  | 0.00   | 162.16   | 162.16   |
| 3077  | 533   | 515.00   | 2029.00  | 0.00   | 162.48   | 162.48   |
| 3081  | 533   | 515.00   | 2033.00  | 0.00   | 162.80   | 162.80   |
| 3085  | 533   | 515.00   | 2037.00  | 0.00   | 163.12   | 163.12   |
| 3089  | 533   | 515.00   | 2041.00  | 0.00   | 163.44   | 163.44   |
| 3093  | 533   | 515.00   | 2045.00  | 0.00   | 163.76   | 163.76   |
| 3097  | 533   | 515.00   | 2049.00  | 0.00   | 164.08   | 164.08   |
| 3101  | 533   | 515.00   | 2053.00  | 0.00   | 164.40   | 164.40   |
| 3105  | 533   | 515.00   | 2057.00  | 0.00   | 164.72   | 164.72   |
| 3109  | 533   | 515.00   | 2061.00  | 0.00   | 165.04   | 165.04   |
| 3113  | 533   | 515.00   | 2065.00  | 0.00   | 165.36   | 165.36   |
| 3117  | 533   | 515.00   | 2069.00  | 0.00   | 165.68   | 165.68   |
| 3121  | 533   | 515.00   | 2073.00  | 0.00   | 166.00   | 166.00   |
| 3125  | 533   | 515.00   | 2077.00  | 0.00   | 166.32   | 166.32   |
| 3129  | 533   | 515.00   | 2081.00  | 0.00   | 166.64   | 166.64   |
| 3133  | 533   | 515.00   | 2085.00  | 0.00   | 166.96   | 166.96   |
| 3137  | 533   | 515.00   | 2089.00  | 0.00   | 167.28   | 167.28   |
| 3141  | 533   | 515.00   | 2093.00  | 0.00   | 167.60   | 167.60   |
| 3145  | 533   | 515.00   | 2097.00  | 0.00   | 167.92   | 167.92   |
| 3149  | 533   | 515.00   | 2101.00  | 0.00   | 168.24   | 168.24   |
| 3153  | 533   | 515.00   | 2105.00  | 0.00   | 168.56   | 168.56   |
| 3157  | 533   | 515.00   | 2109.00  | 0.00   | 168.88   | 168.88   |
| 3161  | 533   | 515.00   | 2113.00  | 0.00   | 169.20   | 169.20   |
| 3165  | 533   | 515.00   | 2117.00  | 0.00   | 169.52   | 169.52   |
| 3169  | 533   | 515.00   | 2121.00  | 0.00   | 169.84   | 169.84   |
| 3173  | 533   | 515.00   | 2125.00  | 0.00   | 170.16   | 170.16   |
| 3177  | 533   | 515.00   | 2129.00  | 0.00   | 170.48   | 170.48   |
| 3181  | 533   | 515.00   | 2133.00  | 0.00   | 170.80   | 170.80   |
| 3185  | 533   | 515.00   | 2137.00  | 0.00   | 171.12   | 171.12   |
| 3189  | 533   | 515.00   | 2141.00  | 0.00   | 171.44   | 171.44   |
| 3193  | 533   | 515.00   | 2145.00  | 0.00   | 171.76   | 171.76   |
| 3197  | 533   | 515.00   | 2149.00  | 0.00   | 172.08   | 172.08   |
| 3201  | 533   | 515.00   | 2153.00  | 0.00   | 172.40   | 172.40   |
| 3205  | 533   | 515.00   | 2157.00  | 0.00   | 172.72   | 172.72   |
| 3209  | 533   | 515.00   | 2161.00  | 0.00   | 173.04   | 173.04   |
| 3213  | 533   | 515.00   | 2165.00  | 0.00   | 173.36   | 173.36   |
| 3217  | 533   | 515.00   | 2169.00  | 0.00   | 173.68   | 173.68   |
| 3221  | 533   | 515.00   | 2173.00  | 0.00   | 174.00   | 174.00   |
| 3225  | 533   | 515.00   | 2177.00  | 0.00   | 174.32   | 174.32   |
| 3229  | 533   | 515.00   | 2181.00  | 0.00   | 174.64   | 174.64   |
| 3233  | 533   | 515.00   | 2185.00  | 0.00   | 174.96   | 174.96   |
| 3237  | 533   | 515.00   | 2189.00  | 0.00   | 175.28   | 175.28   |

Monthly table

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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 0.00   | 175.60   | 175.60   |
| 3245  | 533   | 515.00   | 2197.00  | 0.00   | 175.92   | 175.92   |
| 3249  | 533   | 515.00   | 2201.00  | 0.00   | 176.24   | 176.24   |
| 3253  | 533   | 515.00   | 2205.00  | 0.00   | 176.56   | 176.56   |
| 3257  | 533   | 515.00   | 2209.00  | 0.00   | 176.88   | 176.88   |
| 3261  | 533   | 515.00   | 2213.00  | 0.00   | 177.20   | 177.20   |
| 3265  | 533   | 515.00   | 2217.00  | 0.00   | 177.52   | 177.52   |
| 3269  | 533   | 515.00   | 2221.00  | 0.00   | 177.84   | 177.84   |
| 3273  | 533   | 515.00   | 2225.00  | 0.00   | 178.16   | 178.16   |
| 3277  | 533   | 515.00   | 2229.00  | 0.00   | 178.48   | 178.48   |
| 3281  | 533   | 515.00   | 2233.00  | 0.00   | 178.80   | 178.80   |
| 3285  | 533   | 515.00   | 2237.00  | 0.00   | 179.12   | 179.12   |
| 3289  | 533   | 515.00   | 2241.00  | 0.00   | 179.44   | 179.44   |
| 3293  | 533   | 515.00   | 2245.00  | 0.00   | 179.76   | 179.76   |
| 3297  | 533   | 515.00   | 2249.00  | 0.00   | 180.08   | 180.08   |
| 3301  | 533   | 515.00   | 2253.00  | 0.00   | 180.40   | 180.40   |
| 3305  | 533   | 515.00   | 2257.00  | 0.00   | 180.72   | 180.72   |
| 3309  | 533   | 515.00   | 2261.00  | 0.00   | 181.04   | 181.04   |
| 3313  | 533   | 515.00   | 2265.00  | 0.00   | 181.36   | 181.36   |
| 3317  | 533   | 515.00   | 2269.00  | 0.00   | 181.68   | 181.68   |
| 3321  | 533   | 515.00   | 2273.00  | 0.00   | 182.00   | 182.00   |
| 3325  | 533   | 515.00   | 2277.00  | 0.00   | 182.32   | 182.32   |
| 3329  | 533   | 515.00   | 2281.00  | 0.00   | 182.64   | 182.64   |
| 3333  | 533   | 515.00   | 2285.00  | 0.00   | 182.96   | 182.96   |
| 3337  | 533   | 515.00   | 2289.00  | 0.00   | 183.28   | 183.28   |
| 3341  | 533   | 515.00   | 2293.00  | 0.00   | 183.60   | 183.60   |
| 3345  | 533   | 515.00   | 2297.00  | 0.00   | 183.92   | 183.92   |
| 3349  | 533   | 515.00   | 2301.00  | 0.00   | 184.24   | 184.24   |
| 3353  | 533   | 515.00   | 2305.00  | 0.00   | 184.56   | 184.56   |
| 3357  | 533   | 515.00   | 2309.00  | 0.00   | 184.88   | 184.88   |
| 3361  | 533   | 515.00   | 2313.00  | 0.00   | 185.20   | 185.20   |
| 3365  | 533   | 515.00   | 2317.00  | 0.00   | 185.52   | 185.52   |
| 3369  | 533   | 515.00   | 2321.00  | 0.00   | 185.84   | 185.84   |
| 3373  | 533   | 515.00   | 2325.00  | 0.00   | 186.16   | 186.16   |
| 3377  | 533   | 515.00   | 2329.00  | 0.00   | 186.48   | 186.48   |
| 3381  | 533   | 515.00   | 2333.00  | 0.00   | 186.80   | 186.80   |
| 3385  | 533   | 515.00   | 2337.00  | 0.00   | 187.12   | 187.12   |
| 3389  | 533   | 515.00   | 2341.00  | 0.00   | 187.44   | 187.44   |
| 3393  | 533   | 515.00   | 2345.00  | 0.00   | 187.76   | 187.76   |
| 3397  | 533   | 515.00   | 2349.00  | 0.00   | 188.08   | 188.08   |
| 3401  | 533   | 515.00   | 2353.00  | 0.00   | 188.40   | 188.40   |
| 3405  | 533   | 515.00   | 2357.00  | 0.00   | 188.72   | 188.72   |
| 3409  | 533   | 515.00   | 2361.00  | 0.00   | 189.04   | 189.04   |
| 3413  | 533   | 515.00   | 2365.00  | 0.00   | 189.36   | 189.36   |
| 3417  | 533   | 515.00   | 2369.00  | 0.00   | 189.68   | 189.68   |
| 3421  | 533   | 515.00   | 2373.00  | 0.00   | 190.00   | 190.00   |
| 3425  | 533   | 515.00   | 2377.00  | 0.00   | 190.32   | 190.32   |
| 3429  | 533   | 515.00   | 2381.00  | 0.00   | 190.64   | 190.64   |
| 3433  | 533   | 515.00   | 2385.00  | 0.00   | 190.96   | 190.96   |
| 3437  | 533   | 515.00   | 2389.00  | 0.00   | 191.28   | 191.28   |
| 3441  | 533   | 515.00   | 2393.00  | 0.00   | 191.60   | 191.60   |
| 3445  | 533   | 515.00   | 2397.00  | 0.00   | 191.92   | 191.92   |
| 3449  | 533   | 515.00   | 2401.00  | 0.00   | 192.24   | 192.24   |
| 3453  | 533   | 515.00   | 2405.00  | 0.00   | 192.56   | 192.56   |
| 3457  | 533   | 515.00   | 2409.00  | 0.00   | 192.88   | 192.88   |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 0.00   | 193.20   | 193.20   |
| 3465  | 533   | 515.00   | 2417.00  | 0.00   | 193.52   | 193.52   |
| 3469  | 533   | 515.00   | 2421.00  | 0.00   | 193.84   | 193.84   |
| 3473  | 533   | 515.00   | 2425.00  | 0.00   | 194.16   | 194.16   |
| 3477  | 533   | 515.00   | 2429.00  | 0.00   | 194.48   | 194.48   |
| 3481  | 533   | 515.00   | 2433.00  | 0.00   | 194.80   | 194.80   |
| 3485  | 533   | 515.00   | 2437.00  | 0.00   | 195.12   | 195.12   |
| 3489  | 533   | 515.00   | 2441.00  | 0.00   | 195.44   | 195.44   |
| 3493  | 533   | 515.00   | 2445.00  | 0.00   | 195.76   | 195.76   |
| 3497  | 533   | 515.00   | 2449.00  | 0.00   | 196.08   | 196.08   |
| 3501  | 533   | 515.00   | 2453.00  | 0.00   | 196.40   | 196.40   |
| 3505  | 533   | 515.00   | 2457.00  | 0.00   | 196.72   | 196.72   |
| 3509  | 533   | 515.00   | 2461.00  | 0.00   | 197.04   | 197.04   |
| 3513  | 533   | 515.00   | 2465.00  | 0.00   | 197.36   | 197.36   |
| 3517  | 533   | 515.00   | 2469.00  | 0.00   | 197.68   | 197.68   |
| 3521  | 533   | 515.00   | 2473.00  | 0.00   | 198.00   | 198.00   |
| 3525  | 533   | 515.00   | 2477.00  | 0.00   | 198.32   | 198.32   |
| 3529  | 533   | 515.00   | 2481.00  | 0.00   | 198.64   | 198.64   |
| 3533  | 533   | 515.00   | 2485.00  | 0.00   | 198.96   | 198.96   |
| 3537  | 533   | 515.00   | 2489.00  | 0.00   | 199.28   | 199.28   |
| 3541  | 533   | 515.00   | 2493.00  | 0.00   | 199.60   | 199.60   |
| 3545  | 533   | 515.00   | 2497.00  | 0.00   | 199.92   | 199.92   |
| 3549  | 533   | 515.00   | 2501.00  | 0.00   | 200.24   | 200.24   |
| 3553  | 533   | 515.00   | 2505.00  | 0.00   | 200.56   | 200.56   |
| 3557  | 533   | 515.00   | 2509.00  | 0.00   | 200.88   | 200.88   |
| 3561  | 533   | 515.00   | 2513.00  | 0.00   | 201.20   | 201.20   |
| 3565  | 533   | 515.00   | 2517.00  | 0.00   | 201.52   | 201.52   |
| 3569  | 533   | 515.00   | 2521.00  | 0.00   | 201.84   | 201.84   |
| 3573  | 533   | 515.00   | 2525.00  | 0.00   | 202.16   | 202.16   |
| 3577  | 533   | 515.00   | 2529.00  | 0.00   | 202.48   | 202.48   |
| 3581  | 533   | 515.00   | 2533.00  | 0.00   | 202.80   | 202.80   |
| 3585  | 533   | 515.00   | 2537.00  | 0.00   | 203.12   | 203.12   |
| 3589  | 533   | 515.00   | 2541.00  | 0.00   | 203.44   | 203.44   |
| 3593  | 533   | 515.00   | 2545.00  | 0.00   | 203.76   | 203.76   |
| 3597  | 533   | 515.00   | 2549.00  | 0.00   | 204.08   | 204.08   |
| 3601  | 533   | 515.00   | 2553.00  | 0.00   | 204.40   | 204.40   |
| 3605  | 533   | 515.00   | 2557.00  | 0.00   | 204.72   | 204.72   |
| 3609  | 533   | 515.00   | 2561.00  | 0.00   | 205.04   | 205.04   |
| 3613  | 533   | 515.00   | 2565.00  | 0.00   | 205.36   | 205.36   |
| 3617  | 533   | 515.00   | 2569.00  | 0.00   | 205.68   | 205.68   |
| 3621  | 533   | 515.00   | 2573.00  | 0.00   | 206.00   | 206.00   |
| 3625  | 533   | 515.00   | 2577.00  | 0.00   | 206.32   | 206.32   |
| 3629  | 533   | 515.00   | 2581.00  | 0.00   | 206.64   | 206.64   |
| 3633  | 533   | 515.00   | 2585.00  | 0.00   | 206.96   | 206.96   |
| 3637  | 533   | 515.00   | 2589.00  | 0.00   | 207.28   | 207.28   |
| 3641  | 533   | 515.00   | 2593.00  | 0.00   | 207.60   | 207.60   |
| 3645  | 533   | 515.00   | 2597.00  | 0.00   | 207.92   | 207.92   |
| 3649  | 533   | 515.00   | 2601.00  | 0.00   | 208.24   | 208.24   |
| 3653  | 533   | 515.00   | 2605.00  | 0.00   | 208.56   | 208.56   |
| 3657  | 533   | 515.00   | 2609.00  | 0.00   | 208.88   | 208.88   |
| 3661  | 533   | 515.00   | 2613.00  | 0.00   | 209.20   | 209.20   |
| 3665  | 533   | 515.00   | 2617.00  | 0.00   | 209.52   | 209.52   |
| 3669  | 533   | 515.00   | 2621.00  | 0.00   | 209.84   | 209.84   |
| 3673  | 533   | 515.00   | 2625.00  | 0.00   | 210.16   | 210.16   |
| 3677  | 533   | 515.00   | 2629.00  | 0.00   | 210.48   | 210.48   |

Monthly table

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 | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 0.00   | 210.80   | 210.80   |
| 3685  | 533   | 515.00   | 2637.00  | 0.00   | 211.12   | 211.12   |
| 3689  | 533   | 515.00   | 2641.00  | 0.00   | 211.44   | 211.44   |
| 3693  | 533   | 515.00   | 2645.00  | 0.00   | 211.76   | 211.76   |
| 3697  | 533   | 515.00   | 2649.00  | 0.00   | 212.08   | 212.08   |
| 3701  | 533   | 515.00   | 2653.00  | 0.00   | 212.40   | 212.40   |
| 3705  | 533   | 515.00   | 2657.00  | 0.00   | 212.72   | 212.72   |
| 3709  | 533   | 515.00   | 2661.00  | 0.00   | 213.04   | 213.04   |
| 3713  | 533   | 515.00   | 2665.00  | 0.00   | 213.36   | 213.36   |
| 3717  | 533   | 515.00   | 2669.00  | 0.00   | 213.68   | 213.68   |
| 3721  | 533   | 515.00   | 2673.00  | 0.00   | 214.00   | 214.00   |
| 3725  | 533   | 515.00   | 2677.00  | 0.00   | 214.32   | 214.32   |
| 3729  | 533   | 515.00   | 2681.00  | 0.00   | 214.64   | 214.64   |
| 3733  | 533   | 515.00   | 2685.00  | 0.00   | 214.96   | 214.96   |
| 3737  | 533   | 515.00   | 2689.00  | 0.00   | 215.28   | 215.28   |
| 3741  | 533   | 515.00   | 2693.00  | 0.00   | 215.60   | 215.60   |
| 3745  | 533   | 515.00   | 2697.00  | 0.00   | 215.92   | 215.92   |
| 3749  | 533   | 515.00   | 2701.00  | 0.00   | 216.24   | 216.24   |
| 3753  | 533   | 515.00   | 2705.00  | 0.00   | 216.56   | 216.56   |
| 3757  | 533   | 515.00   | 2709.00  | 0.00   | 216.88   | 216.88   |
| 3761  | 533   | 515.00   | 2713.00  | 0.00   | 217.20   | 217.20   |
| 3765  | 533   | 515.00   | 2717.00  | 0.00   | 217.52   | 217.52   |
| 3769  | 533   | 515.00   | 2721.00  | 0.00   | 217.84   | 217.84   |
| 3773  | 533   | 515.00   | 2725.00  | 0.00   | 218.16   | 218.16   |
| 3777  | 533   | 515.00   | 2729.00  | 0.00   | 218.48   | 218.48   |
| 3781  | 533   | 515.00   | 2733.00  | 0.00   | 218.80   | 218.80   |
| 3785  | 533   | 515.00   | 2737.00  | 0.00   | 219.12   | 219.12   |
| 3789  | 533   | 515.00   | 2741.00  | 0.00   | 219.44   | 219.44   |
| 3793  | 533   | 515.00   | 2745.00  | 0.00   | 219.76   | 219.76   |
| 3797  | 533   | 515.00   | 2749.00  | 0.00   | 220.08   | 220.08   |
| 3801  | 533   | 515.00   | 2753.00  | 0.00   | 220.40   | 220.40   |
| 3805  | 533   | 515.00   | 2757.00  | 0.00   | 220.72   | 220.72   |
| 3809  | 533   | 515.00   | 2761.00  | 0.00   | 221.04   | 221.04   |
| 3813  | 533   | 515.00   | 2765.00  | 0.00   | 221.36   | 221.36   |
| 3817  | 533   | 515.00   | 2769.00  | 0.00   | 221.68   | 221.68   |
| 3821  | 533   | 515.00   | 2773.00  | 0.00   | 222.00   | 222.00   |
| 3825  | 533   | 515.00   | 2777.00  | 0.00   | 222.32   | 222.32   |
| 3829  | 533   | 515.00   | 2781.00  | 0.00   | 222.64   | 222.64   |
| 3833  | 533   | 515.00   | 2785.00  | 0.00   | 222.96   | 222.96   |
| 3837  | 533   | 515.00   | 2789.00  | 0.00   | 223.28   | 223.28   |
| 3841  | 533   | 515.00   | 2793.00  | 0.00   | 223.60   | 223.60   |
| 3845  | 533   | 515.00   | 2797.00  | 0.00   | 223.92   | 223.92   |
| 3849  | 533   | 515.00   | 2801.00  | 0.00   | 224.24   | 224.24   |
| 3853  | 533   | 515.00   | 2805.00  | 0.00   | 224.56   | 224.56   |
| 3857  | 533   | 515.00   | 2809.00  | 0.00   | 224.88   | 224.88   |
| 3861  | 533   | 515.00   | 2813.00  | 0.00   | 225.20   | 225.20   |
| 3865  | 533   | 515.00   | 2817.00  | 0.00   | 225.52   | 225.52   |
| 3869  | 533   | 515.00   | 2821.00  | 0.00   | 225.84   | 225.84   |
| 3873  | 533   | 515.00   | 2825.00  | 0.00   | 226.16   | 226.16   |
| 3877  | 533   | 515.00   | 2829.00  | 0.00   | 226.48   | 226.48   |
| 3881  | 533   | 515.00   | 2833.00  | 0.00   | 226.80   | 226.80   |
| 3885  | 533   | 515.00   | 2837.00  | 0.00   | 227.12   | 227.12   |
| 3889  | 533   | 515.00   | 2841.00  | 0.00   | 227.44   | 227.44   |
| 3893  | 533   | 515.00   | 2845.00  | 0.00   | 227.76   | 227.76   |
| 3897  | 533   | 515.00   | 2849.00  | 0.00   | 228.08   | 228.08   |

## Table letter M

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 0.00   | 228.40   | 228.40   |
| 3905  | 533   | 515.00   | 2857.00  | 0.00   | 228.72   | 228.72   |
| 3909  | 533   | 515.00   | 2861.00  | 0.00   | 229.04   | 229.04   |
| 3913  | 533   | 515.00   | 2865.00  | 0.00   | 229.36   | 229.36   |
| 3917  | 533   | 515.00   | 2869.00  | 0.00   | 229.68   | 229.68   |
| 3921  | 533   | 515.00   | 2873.00  | 0.00   | 230.00   | 230.00   |
| 3925  | 533   | 515.00   | 2877.00  | 0.00   | 230.32   | 230.32   |
| 3929  | 533   | 515.00   | 2881.00  | 0.00   | 230.64   | 230.64   |
| 3933  | 533   | 515.00   | 2885.00  | 0.00   | 230.96   | 230.96   |
| 3937  | 533   | 515.00   | 2889.00  | 0.00   | 231.28   | 231.28   |
| 3941  | 533   | 515.00   | 2893.00  | 0.00   | 231.60   | 231.60   |
| 3945  | 533   | 515.00   | 2897.00  | 0.00   | 231.92   | 231.92   |
| 3949  | 533   | 515.00   | 2901.00  | 0.00   | 232.24   | 232.24   |
| 3953  | 533   | 515.00   | 2905.00  | 0.00   | 232.56   | 232.56   |
| 3957  | 533   | 515.00   | 2909.00  | 0.00   | 232.88   | 232.88   |
| 3961  | 533   | 515.00   | 2913.00  | 0.00   | 233.20   | 233.20   |
| 3965  | 533   | 515.00   | 2917.00  | 0.00   | 233.52   | 233.52   |
| 3969  | 533   | 515.00   | 2921.00  | 0.00   | 233.84   | 233.84   |
| 3973  | 533   | 515.00   | 2925.00  | 0.00   | 234.16   | 234.16   |
| 3977  | 533   | 515.00   | 2929.00  | 0.00   | 234.48   | 234.48   |
| 3981  | 533   | 515.00   | 2933.00  | 0.00   | 234.80   | 234.80   |
| 3985  | 533   | 515.00   | 2937.00  | 0.00   | 235.12   | 235.12   |
| 3989  | 533   | 515.00   | 2941.00  | 0.00   | 235.44   | 235.44   |
| 3993  | 533   | 515.00   | 2945.00  | 0.00   | 235.76   | 235.76   |
| 3997  | 533   | 515.00   | 2949.00  | 0.00   | 236.08   | 236.08   |
| 4001  | 533   | 515.00   | 2953.00  | 0.00   | 236.40   | 236.40   |
| 4005  | 533   | 515.00   | 2957.00  | 0.00   | 236.72   | 236.72   |
| 4009  | 533   | 515.00   | 2961.00  | 0.00   | 237.04   | 237.04   |
| 4013  | 533   | 515.00   | 2965.00  | 0.00   | 237.36   | 237.36   |
| 4017  | 533   | 515.00   | 2969.00  | 0.00   | 237.68   | 237.68   |
| 4021  | 533   | 515.00   | 2973.00  | 0.00   | 238.00   | 238.00   |
| 4025  | 533   | 515.00   | 2977.00  | 0.00   | 238.32   | 238.32   |
| 4029  | 533   | 515.00   | 2981.00  | 0.00   | 238.64   | 238.64   |
| 4033  | 533   | 515.00   | 2985.00  | 0.00   | 238.96   | 238.96   |
| 4037  | 533   | 515.00   | 2989.00  | 0.00   | 239.28   | 239.28   |
| 4041  | 533   | 515.00   | 2993.00  | 0.00   | 239.60   | 239.60   |
| 4045  | 533   | 515.00   | 2997.00  | 0.00   | 239.92   | 239.92   |
| 4049  | 533   | 515.00   | 3001.00  | 0.00   | 240.24   | 240.24   |
| 4053  | 533   | 515.00   | 3005.00  | 0.00   | 240.56   | 240.56   |
| 4057  | 533   | 515.00   | 3009.00  | 0.00   | 240.88   | 240.88   |
| 4061  | 533   | 515.00   | 3013.00  | 0.00   | 241.20   | 241.20   |
| 4065  | 533   | 515.00   | 3017.00  | 0.00   | 241.52   | 241.52   |
| 4069  | 533   | 515.00   | 3021.00  | 0.00   | 241.84   | 241.84   |
| 4073  | 533   | 515.00   | 3025.00  | 0.00   | 242.16   | 242.16   |
| 4077  | 533   | 515.00   | 3029.00  | 0.00   | 242.48   | 242.48   |
| 4081  | 533   | 515.00   | 3033.00  | 0.00   | 242.80   | 242.80   |
| 4085  | 533   | 515.00   | 3037.00  | 0.00   | 243.12   | 243.12   |
| 4089  | 533   | 515.00   | 3041.00  | 0.00   | 243.44   | 243.44   |
| 4093  | 533   | 515.00   | 3045.00  | 0.00   | 243.76   | 243.76   |
| 4097  | 533   | 515.00   | 3049.00  | 0.00   | 244.08   | 244.08   |
| 4101  | 533   | 515.00   | 3053.00  | 0.00   | 244.40   | 244.40   |
| 4105  | 533   | 515.00   | 3057.00  | 0.00   | 244.72   | 244.72   |
| 4109  | 533   | 515.00   | 3061.00  | 0.00   | 245.04   | 245.04   |
| 4113  | 533   | 515.00   | 3065.00  | 0.00   | 245.36   | 245.36   |
| 4117  | 533   | 515.00   | 3069.00  | 0.00   | 245.68   | 245.68   |



**Table letter M**

**Monthly table**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4121  | 533   | 515.00   | 3073.00  | 0.00   | 246.00   | 246.00   |
| 4125  | 533   | 515.00   | 3077.00  | 0.00   | 246.32   | 246.32   |
| 4129  | 533   | 515.00   | 3081.00  | 0.00   | 246.64   | 246.64   |
| 4133  | 533   | 515.00   | 3085.00  | 0.00   | 246.96   | 246.96   |
| 4137  | 533   | 515.00   | 3089.00  | 0.00   | 247.28   | 247.28   |
| 4141  | 533   | 515.00   | 3093.00  | 0.00   | 247.60   | 247.60   |
| 4145  | 533   | 515.00   | 3097.00  | 0.00   | 247.92   | 247.92   |
| 4149  | 533   | 515.00   | 3101.00  | 0.00   | 248.24   | 248.24   |
| 4153  | 533   | 515.00   | 3105.00  | 0.00   | 248.56   | 248.56   |
| 4157  | 533   | 515.00   | 3109.00  | 0.00   | 248.88   | 248.88   |
| 4161  | 533   | 515.00   | 3113.00  | 0.00   | 249.20   | 249.20   |
| 4165  | 533   | 515.00   | 3117.00  | 0.00   | 249.52   | 249.52   |
| 4169  | 533   | 515.00   | 3121.00  | 0.00   | 249.84   | 249.84   |
| 4173  | 533   | 515.00   | 3125.00  | 0.00   | 250.16   | 250.16   |
| 4177  | 533   | 515.00   | 3129.00  | 0.00   | 250.48   | 250.48   |
| 4181  | 533   | 515.00   | 3133.00  | 0.00   | 250.80   | 250.80   |
| 4185  | 533   | 515.00   | 3137.00  | 0.00   | 251.12   | 251.12   |
| 4189  | 533   | 515.00   | 3141.00  | 0.00   | 251.28   | 251.28   |

If the employee's gross pay is over £4,189, go to page 350

**Weekly table for standard rate NICs where employer is eligible to claim Investment Zones employer NIC relief for use from 6 April 2024 to 5 April 2025**

**Table letter N**

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Investment Zones employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.12   | 0.12   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.20   | 0.20   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.28   | 0.28   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.36   | 0.36   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.44   | 0.44   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.52   | 0.52   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.60   | 0.60   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.68   | 0.68   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.76   | 0.76   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.84   | 0.84   |

**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.92   | 0.92   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 1.00   | 1.00   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 1.08   | 1.08   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 1.16   | 1.16   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 1.24   | 1.24   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 1.32   | 1.32   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 1.40   | 1.40   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 1.48   | 1.48   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 1.56   | 1.56   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 1.64   | 1.64   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 1.72   | 1.72   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 1.80   | 1.80   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 1.88   | 1.88   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 1.96   | 1.96   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 2.04   | 2.04   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 2.12   | 2.12   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 2.20   | 2.20   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 2.28   | 2.28   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 2.36   | 2.36   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 2.44   | 2.44   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 2.52   | 2.52   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 2.60   | 2.60   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 2.68   | 2.68   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 2.76   | 2.76   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 2.84   | 2.84   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 2.92   | 2.92   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 3.00   | 3.00   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 3.08   | 3.08   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 3.16   | 3.16   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 3.24   | 3.24   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 3.32   | 3.32   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 3.40   | 3.40   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 3.48   | 3.48   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 3.56   | 3.56   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 3.64   | 3.64   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 3.72   | 3.72   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 3.80   | 3.80   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 3.88   | 3.88   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 3.96   | 3.96   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 4.04   | 4.04   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 4.12   | 4.12   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 4.20   | 4.20   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 4.28   | 4.28   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 4.36   | 4.36   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 4.44   | 4.44   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 4.52   | 4.52   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 4.60   | 4.60   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 4.68   | 4.68   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 4.76   | 4.76   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 4.84   | 4.84   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 4.92   | 4.92   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 5.00   | 5.00   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 5.08   | 5.08   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 5.16   | 5.16   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 5.24   | 5.24   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 5.32   | 5.32   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 5.40   | 5.40   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 5.48   | 5.48   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 5.56   | 5.56   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 5.64   | 5.64   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 5.72   | 5.72   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 5.80   | 5.80   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 5.88   | 5.88   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 5.96   | 5.96   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 6.04   | 6.04   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 6.12   | 6.12   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 6.20   | 6.20   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 6.28   | 6.28   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 6.36   | 6.36   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 6.44   | 6.44   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 6.52   | 6.52   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 6.60   | 6.60   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 6.68   | 6.68   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 6.76   | 6.76   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 6.84   | 6.84   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 6.92   | 6.92   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 7.00   | 7.00   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 7.08   | 7.08   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 7.16   | 7.16   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 7.24   | 7.24   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 7.32   | 7.32   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 7.40   | 7.40   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 7.48   | 7.48   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 7.56   | 7.56   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 7.64   | 7.64   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 7.72   | 7.72   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 7.80   | 7.80   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 7.88   | 7.88   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 7.96   | 7.96   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 8.04   | 8.04   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 8.12   | 8.12   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 8.20   | 8.20   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 8.28   | 8.28   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 8.36   | 8.36   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 8.44   | 8.44   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 8.52   | 8.52   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 8.60   | 8.60   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 8.68   | 8.68   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 8.76   | 8.76   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 8.84   | 8.84   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 8.92   | 8.92   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 9.00   | 9.00   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 9.08   | 9.08   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 9.16   | 9.16   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 9.24   | 9.24   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 9.32   | 9.32   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 9.40   | 9.40   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 9.48   | 9.48   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 9.56   | 9.56   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 9.64   | 9.64   |

**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 9.72   | 9.72   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 9.80   | 9.80   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 9.88   | 9.88   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 9.96   | 9.96   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 10.04  | 10.04  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 10.12  | 10.12  |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 10.20  | 10.20  |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 10.28  | 10.28  |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 10.36  | 10.36  |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 10.44  | 10.44  |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 10.52  | 10.52  |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 10.60  | 10.60  |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 10.68  | 10.68  |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 10.76  | 10.76  |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 10.84  | 10.84  |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 10.92  | 10.92  |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 11.00  | 11.00  |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 11.08  | 11.08  |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 11.16  | 11.16  |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 11.24  | 11.24  |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 11.32  | 11.32  |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 11.40  | 11.40  |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 11.48  | 11.48  |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 11.56  | 11.56  |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 11.64  | 11.64  |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 11.72  | 11.72  |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 11.80  | 11.80  |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 11.88  | 11.88  |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 11.96  | 11.96  |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 12.04  | 12.04  |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 12.12  | 12.12  |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 12.20  | 12.20  |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 12.28  | 12.28  |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 12.36  | 12.36  |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 12.44  | 12.44  |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 12.52  | 12.52  |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 12.60  | 12.60  |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 12.68  | 12.68  |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 12.76  | 12.76  |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 12.84  | 12.84  |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 12.92  | 12.92  |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 13.00  | 13.00  |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 13.08  | 13.08  |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 13.16  | 13.16  |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 13.24  | 13.24  |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 13.32  | 13.32  |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 13.40  | 13.40  |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 13.48  | 13.48  |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 13.56  | 13.56  |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 13.64  | 13.64  |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 13.72  | 13.72  |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 13.80  | 13.80  |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 13.88  | 13.88  |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 13.96  | 13.96  |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 14.04  | 14.04  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 14.12  | 14.12  |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 14.20  | 14.20  |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 14.28  | 14.28  |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 14.36  | 14.36  |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 14.44  | 14.44  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 14.52  | 14.52  |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 14.60  | 14.60  |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 14.68  | 14.68  |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 14.76  | 14.76  |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 14.84  | 14.84  |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 14.92  | 14.92  |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 15.00  | 15.00  |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 15.08  | 15.08  |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 15.16  | 15.16  |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 15.24  | 15.24  |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 15.32  | 15.32  |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 15.40  | 15.40  |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 15.48  | 15.48  |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 15.56  | 15.56  |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 15.64  | 15.64  |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 15.72  | 15.72  |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 15.80  | 15.80  |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 15.88  | 15.88  |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 15.96  | 15.96  |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 16.04  | 16.04  |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 16.12  | 16.12  |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 16.20  | 16.20  |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 16.28  | 16.28  |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 16.36  | 16.36  |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 16.44  | 16.44  |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 16.52  | 16.52  |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 16.60  | 16.60  |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 16.68  | 16.68  |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 16.76  | 16.76  |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 16.84  | 16.84  |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 16.92  | 16.92  |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 17.00  | 17.00  |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 17.08  | 17.08  |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 17.16  | 17.16  |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 17.24  | 17.24  |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 17.32  | 17.32  |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 17.40  | 17.40  |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 17.48  | 17.48  |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 17.56  | 17.56  |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 17.64  | 17.64  |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 17.72  | 17.72  |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 17.80  | 17.80  |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 17.88  | 17.88  |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 17.96  | 17.96  |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 18.04  | 18.04  |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 18.12  | 18.12  |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 18.20  | 18.20  |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 18.28  | 18.28  |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 18.36  | 18.36  |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 18.44  | 18.44  |



Weekly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 18.52  | 18.52  |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 18.60  | 18.60  |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 18.68  | 18.68  |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 18.76  | 18.76  |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 18.84  | 18.84  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 18.92  | 18.92  |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 19.00  | 19.00  |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 19.08  | 19.08  |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 19.12  | 19.12  |
| 482   | 123   | 119.00   | 240.00   | 0.21   | 19.24  | 19.45  |
| 483   | 123   | 119.00   | 241.00   | 0.34   | 19.32  | 19.66  |
| 484   | 123   | 119.00   | 242.00   | 0.48   | 19.40  | 19.88  |
| 485   | 123   | 119.00   | 243.00   | 0.62   | 19.48  | 20.10  |
| 486   | 123   | 119.00   | 244.00   | 0.76   | 19.56  | 20.32  |
| 487   | 123   | 119.00   | 245.00   | 0.90   | 19.64  | 20.54  |
| 488   | 123   | 119.00   | 246.00   | 1.03   | 19.72  | 20.75  |
| 489   | 123   | 119.00   | 247.00   | 1.17   | 19.80  | 20.97  |
| 490   | 123   | 119.00   | 248.00   | 1.31   | 19.88  | 21.19  |
| 491   | 123   | 119.00   | 249.00   | 1.45   | 19.96  | 21.41  |
| 492   | 123   | 119.00   | 250.00   | 1.59   | 20.04  | 21.63  |
| 493   | 123   | 119.00   | 251.00   | 1.72   | 20.12  | 21.84  |
| 494   | 123   | 119.00   | 252.00   | 1.86   | 20.20  | 22.06  |
| 495   | 123   | 119.00   | 253.00   | 2.00   | 20.28  | 22.28  |
| 496   | 123   | 119.00   | 254.00   | 2.14   | 20.36  | 22.50  |
| 497   | 123   | 119.00   | 255.00   | 2.28   | 20.44  | 22.72  |
| 498   | 123   | 119.00   | 256.00   | 2.41   | 20.52  | 22.93  |
| 499   | 123   | 119.00   | 257.00   | 2.55   | 20.60  | 23.15  |
| 500   | 123   | 119.00   | 258.00   | 2.69   | 20.68  | 23.37  |
| 501   | 123   | 119.00   | 259.00   | 2.83   | 20.76  | 23.59  |
| 502   | 123   | 119.00   | 260.00   | 2.97   | 20.84  | 23.81  |
| 503   | 123   | 119.00   | 261.00   | 3.10   | 20.92  | 24.02  |
| 504   | 123   | 119.00   | 262.00   | 3.24   | 21.00  | 24.24  |
| 505   | 123   | 119.00   | 263.00   | 3.38   | 21.08  | 24.46  |
| 506   | 123   | 119.00   | 264.00   | 3.52   | 21.16  | 24.68  |
| 507   | 123   | 119.00   | 265.00   | 3.66   | 21.24  | 24.90  |
| 508   | 123   | 119.00   | 266.00   | 3.79   | 21.32  | 25.11  |
| 509   | 123   | 119.00   | 267.00   | 3.93   | 21.40  | 25.33  |
| 510   | 123   | 119.00   | 268.00   | 4.07   | 21.48  | 25.55  |
| 511   | 123   | 119.00   | 269.00   | 4.21   | 21.56  | 25.77  |
| 512   | 123   | 119.00   | 270.00   | 4.35   | 21.64  | 25.99  |
| 513   | 123   | 119.00   | 271.00   | 4.48   | 21.72  | 26.20  |
| 514   | 123   | 119.00   | 272.00   | 4.62   | 21.80  | 26.42  |
| 515   | 123   | 119.00   | 273.00   | 4.76   | 21.88  | 26.64  |
| 516   | 123   | 119.00   | 274.00   | 4.90   | 21.96  | 26.86  |
| 517   | 123   | 119.00   | 275.00   | 5.04   | 22.04  | 27.08  |
| 518   | 123   | 119.00   | 276.00   | 5.17   | 22.12  | 27.29  |
| 519   | 123   | 119.00   | 277.00   | 5.31   | 22.20  | 27.51  |
| 520   | 123   | 119.00   | 278.00   | 5.45   | 22.28  | 27.73  |
| 521   | 123   | 119.00   | 279.00   | 5.59   | 22.36  | 27.95  |
| 522   | 123   | 119.00   | 280.00   | 5.73   | 22.44  | 28.17  |
| 523   | 123   | 119.00   | 281.00   | 5.86   | 22.52  | 28.38  |
| 524   | 123   | 119.00   | 282.00   | 6.00   | 22.60  | 28.60  |
| 525   | 123   | 119.00   | 283.00   | 6.14   | 22.68  | 28.82  |
| 526   | 123   | 119.00   | 284.00   | 6.28   | 22.76  | 29.04  |
| 527   | 123   | 119.00   | 285.00   | 6.42   | 22.84  | 29.26  |

| 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 | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 6.55   | 22.92  | 29.47  |
| 529   | 123   | 119.00   | 287.00   | 6.69   | 23.00  | 29.69  |
| 530   | 123   | 119.00   | 288.00   | 6.83   | 23.08  | 29.91  |
| 531   | 123   | 119.00   | 289.00   | 6.97   | 23.16  | 30.13  |
| 532   | 123   | 119.00   | 290.00   | 7.11   | 23.24  | 30.35  |
| 533   | 123   | 119.00   | 291.00   | 7.24   | 23.32  | 30.56  |
| 534   | 123   | 119.00   | 292.00   | 7.38   | 23.40  | 30.78  |
| 535   | 123   | 119.00   | 293.00   | 7.52   | 23.48  | 31.00  |
| 536   | 123   | 119.00   | 294.00   | 7.66   | 23.56  | 31.22  |
| 537   | 123   | 119.00   | 295.00   | 7.80   | 23.64  | 31.44  |
| 538   | 123   | 119.00   | 296.00   | 7.93   | 23.72  | 31.65  |
| 539   | 123   | 119.00   | 297.00   | 8.07   | 23.80  | 31.87  |
| 540   | 123   | 119.00   | 298.00   | 8.21   | 23.88  | 32.09  |
| 541   | 123   | 119.00   | 299.00   | 8.35   | 23.96  | 32.31  |
| 542   | 123   | 119.00   | 300.00   | 8.49   | 24.04  | 32.53  |
| 543   | 123   | 119.00   | 301.00   | 8.62   | 24.12  | 32.74  |
| 544   | 123   | 119.00   | 302.00   | 8.76   | 24.20  | 32.96  |
| 545   | 123   | 119.00   | 303.00   | 8.90   | 24.28  | 33.18  |
| 546   | 123   | 119.00   | 304.00   | 9.04   | 24.36  | 33.40  |
| 547   | 123   | 119.00   | 305.00   | 9.18   | 24.44  | 33.62  |
| 548   | 123   | 119.00   | 306.00   | 9.31   | 24.52  | 33.83  |
| 549   | 123   | 119.00   | 307.00   | 9.45   | 24.60  | 34.05  |
| 550   | 123   | 119.00   | 308.00   | 9.59   | 24.68  | 34.27  |
| 551   | 123   | 119.00   | 309.00   | 9.73   | 24.76  | 34.49  |
| 552   | 123   | 119.00   | 310.00   | 9.87   | 24.84  | 34.71  |
| 553   | 123   | 119.00   | 311.00   | 10.00  | 24.92  | 34.92  |
| 554   | 123   | 119.00   | 312.00   | 10.14  | 25.00  | 35.14  |
| 555   | 123   | 119.00   | 313.00   | 10.28  | 25.08  | 35.36  |
| 556   | 123   | 119.00   | 314.00   | 10.42  | 25.16  | 35.58  |
| 557   | 123   | 119.00   | 315.00   | 10.56  | 25.24  | 35.80  |
| 558   | 123   | 119.00   | 316.00   | 10.69  | 25.32  | 36.01  |
| 559   | 123   | 119.00   | 317.00   | 10.83  | 25.40  | 36.23  |
| 560   | 123   | 119.00   | 318.00   | 10.97  | 25.48  | 36.45  |
| 561   | 123   | 119.00   | 319.00   | 11.11  | 25.56  | 36.67  |
| 562   | 123   | 119.00   | 320.00   | 11.25  | 25.64  | 36.89  |
| 563   | 123   | 119.00   | 321.00   | 11.38  | 25.72  | 37.10  |
| 564   | 123   | 119.00   | 322.00   | 11.52  | 25.80  | 37.32  |
| 565   | 123   | 119.00   | 323.00   | 11.66  | 25.88  | 37.54  |
| 566   | 123   | 119.00   | 324.00   | 11.80  | 25.96  | 37.76  |
| 567   | 123   | 119.00   | 325.00   | 11.94  | 26.04  | 37.98  |
| 568   | 123   | 119.00   | 326.00   | 12.07  | 26.12  | 38.19  |
| 569   | 123   | 119.00   | 327.00   | 12.21  | 26.20  | 38.41  |
| 570   | 123   | 119.00   | 328.00   | 12.35  | 26.28  | 38.63  |
| 571   | 123   | 119.00   | 329.00   | 12.49  | 26.36  | 38.85  |
| 572   | 123   | 119.00   | 330.00   | 12.63  | 26.44  | 39.07  |
| 573   | 123   | 119.00   | 331.00   | 12.76  | 26.52  | 39.28  |
| 574   | 123   | 119.00   | 332.00   | 12.90  | 26.60  | 39.50  |
| 575   | 123   | 119.00   | 333.00   | 13.04  | 26.68  | 39.72  |
| 576   | 123   | 119.00   | 334.00   | 13.18  | 26.76  | 39.94  |
| 577   | 123   | 119.00   | 335.00   | 13.32  | 26.84  | 40.16  |
| 578   | 123   | 119.00   | 336.00   | 13.45  | 26.92  | 40.37  |
| 579   | 123   | 119.00   | 337.00   | 13.59  | 27.00  | 40.59  |
| 580   | 123   | 119.00   | 338.00   | 13.73  | 27.08  | 40.81  |
| 581   | 123   | 119.00   | 339.00   | 13.87  | 27.16  | 41.03  |
| 582   | 123   | 119.00   | 340.00   | 14.01  | 27.24  | 41.25  |

Weekly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 14.14  | 27.32  | 41.46  |
| 584   | 123   | 119.00   | 342.00   | 14.28  | 27.40  | 41.68  |
| 585   | 123   | 119.00   | 343.00   | 14.42  | 27.48  | 41.90  |
| 586   | 123   | 119.00   | 344.00   | 14.56  | 27.56  | 42.12  |
| 587   | 123   | 119.00   | 345.00   | 14.70  | 27.64  | 42.34  |
| 588   | 123   | 119.00   | 346.00   | 14.83  | 27.72  | 42.55  |
| 589   | 123   | 119.00   | 347.00   | 14.97  | 27.80  | 42.77  |
| 590   | 123   | 119.00   | 348.00   | 15.11  | 27.88  | 42.99  |
| 591   | 123   | 119.00   | 349.00   | 15.25  | 27.96  | 43.21  |
| 592   | 123   | 119.00   | 350.00   | 15.39  | 28.04  | 43.43  |
| 593   | 123   | 119.00   | 351.00   | 15.52  | 28.12  | 43.64  |
| 594   | 123   | 119.00   | 352.00   | 15.66  | 28.20  | 43.86  |
| 595   | 123   | 119.00   | 353.00   | 15.80  | 28.28  | 44.08  |
| 596   | 123   | 119.00   | 354.00   | 15.94  | 28.36  | 44.30  |
| 597   | 123   | 119.00   | 355.00   | 16.08  | 28.44  | 44.52  |
| 598   | 123   | 119.00   | 356.00   | 16.21  | 28.52  | 44.73  |
| 599   | 123   | 119.00   | 357.00   | 16.35  | 28.60  | 44.95  |
| 600   | 123   | 119.00   | 358.00   | 16.49  | 28.68  | 45.17  |
| 601   | 123   | 119.00   | 359.00   | 16.63  | 28.76  | 45.39  |
| 602   | 123   | 119.00   | 360.00   | 16.77  | 28.84  | 45.61  |
| 603   | 123   | 119.00   | 361.00   | 16.90  | 28.92  | 45.82  |
| 604   | 123   | 119.00   | 362.00   | 17.04  | 29.00  | 46.04  |
| 605   | 123   | 119.00   | 363.00   | 17.18  | 29.08  | 46.26  |
| 606   | 123   | 119.00   | 364.00   | 17.32  | 29.16  | 46.48  |
| 607   | 123   | 119.00   | 365.00   | 17.46  | 29.24  | 46.70  |
| 608   | 123   | 119.00   | 366.00   | 17.59  | 29.32  | 46.91  |
| 609   | 123   | 119.00   | 367.00   | 17.73  | 29.40  | 47.13  |
| 610   | 123   | 119.00   | 368.00   | 17.87  | 29.48  | 47.35  |
| 611   | 123   | 119.00   | 369.00   | 18.01  | 29.56  | 47.57  |
| 612   | 123   | 119.00   | 370.00   | 18.15  | 29.64  | 47.79  |
| 613   | 123   | 119.00   | 371.00   | 18.28  | 29.72  | 48.00  |
| 614   | 123   | 119.00   | 372.00   | 18.42  | 29.80  | 48.22  |
| 615   | 123   | 119.00   | 373.00   | 18.56  | 29.88  | 48.44  |
| 616   | 123   | 119.00   | 374.00   | 18.70  | 29.96  | 48.66  |
| 617   | 123   | 119.00   | 375.00   | 18.84  | 30.04  | 48.88  |
| 618   | 123   | 119.00   | 376.00   | 18.97  | 30.12  | 49.09  |
| 619   | 123   | 119.00   | 377.00   | 19.11  | 30.20  | 49.31  |
| 620   | 123   | 119.00   | 378.00   | 19.25  | 30.28  | 49.53  |
| 621   | 123   | 119.00   | 379.00   | 19.39  | 30.36  | 49.75  |
| 622   | 123   | 119.00   | 380.00   | 19.53  | 30.44  | 49.97  |
| 623   | 123   | 119.00   | 381.00   | 19.66  | 30.52  | 50.18  |
| 624   | 123   | 119.00   | 382.00   | 19.80  | 30.60  | 50.40  |
| 625   | 123   | 119.00   | 383.00   | 19.94  | 30.68  | 50.62  |
| 626   | 123   | 119.00   | 384.00   | 20.08  | 30.76  | 50.84  |
| 627   | 123   | 119.00   | 385.00   | 20.22  | 30.84  | 51.06  |
| 628   | 123   | 119.00   | 386.00   | 20.35  | 30.92  | 51.27  |
| 629   | 123   | 119.00   | 387.00   | 20.49  | 31.00  | 51.49  |
| 630   | 123   | 119.00   | 388.00   | 20.63  | 31.08  | 51.71  |
| 631   | 123   | 119.00   | 389.00   | 20.77  | 31.16  | 51.93  |
| 632   | 123   | 119.00   | 390.00   | 20.91  | 31.24  | 52.15  |
| 633   | 123   | 119.00   | 391.00   | 21.04  | 31.32  | 52.36  |
| 634   | 123   | 119.00   | 392.00   | 21.18  | 31.40  | 52.58  |
| 635   | 123   | 119.00   | 393.00   | 21.32  | 31.48  | 52.80  |
| 636   | 123   | 119.00   | 394.00   | 21.46  | 31.56  | 53.02  |
| 637   | 123   | 119.00   | 395.00   | 21.60  | 31.64  | 53.24  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 21.73  | 31.72  | 53.45  |
| 639   | 123   | 119.00   | 397.00   | 21.87  | 31.80  | 53.67  |
| 640   | 123   | 119.00   | 398.00   | 22.01  | 31.88  | 53.89  |
| 641   | 123   | 119.00   | 399.00   | 22.15  | 31.96  | 54.11  |
| 642   | 123   | 119.00   | 400.00   | 22.29  | 32.04  | 54.33  |
| 643   | 123   | 119.00   | 401.00   | 22.42  | 32.12  | 54.54  |
| 644   | 123   | 119.00   | 402.00   | 22.56  | 32.20  | 54.76  |
| 645   | 123   | 119.00   | 403.00   | 22.70  | 32.28  | 54.98  |
| 646   | 123   | 119.00   | 404.00   | 22.84  | 32.36  | 55.20  |
| 647   | 123   | 119.00   | 405.00   | 22.98  | 32.44  | 55.42  |
| 648   | 123   | 119.00   | 406.00   | 23.11  | 32.52  | 55.63  |
| 649   | 123   | 119.00   | 407.00   | 23.25  | 32.60  | 55.85  |
| 650   | 123   | 119.00   | 408.00   | 23.39  | 32.68  | 56.07  |
| 651   | 123   | 119.00   | 409.00   | 23.53  | 32.76  | 56.29  |
| 652   | 123   | 119.00   | 410.00   | 23.67  | 32.84  | 56.51  |
| 653   | 123   | 119.00   | 411.00   | 23.80  | 32.92  | 56.72  |
| 654   | 123   | 119.00   | 412.00   | 23.94  | 33.00  | 56.94  |
| 655   | 123   | 119.00   | 413.00   | 24.08  | 33.08  | 57.16  |
| 656   | 123   | 119.00   | 414.00   | 24.22  | 33.16  | 57.38  |
| 657   | 123   | 119.00   | 415.00   | 24.36  | 33.24  | 57.60  |
| 658   | 123   | 119.00   | 416.00   | 24.49  | 33.32  | 57.81  |
| 659   | 123   | 119.00   | 417.00   | 24.63  | 33.40  | 58.03  |
| 660   | 123   | 119.00   | 418.00   | 24.77  | 33.48  | 58.25  |
| 661   | 123   | 119.00   | 419.00   | 24.91  | 33.56  | 58.47  |
| 662   | 123   | 119.00   | 420.00   | 25.05  | 33.64  | 58.69  |
| 663   | 123   | 119.00   | 421.00   | 25.18  | 33.72  | 58.90  |
| 664   | 123   | 119.00   | 422.00   | 25.32  | 33.80  | 59.12  |
| 665   | 123   | 119.00   | 423.00   | 25.46  | 33.88  | 59.34  |
| 666   | 123   | 119.00   | 424.00   | 25.60  | 33.96  | 59.56  |
| 667   | 123   | 119.00   | 425.00   | 25.74  | 34.04  | 59.78  |
| 668   | 123   | 119.00   | 426.00   | 25.87  | 34.12  | 59.99  |
| 669   | 123   | 119.00   | 427.00   | 26.01  | 34.20  | 60.21  |
| 670   | 123   | 119.00   | 428.00   | 26.15  | 34.28  | 60.43  |
| 671   | 123   | 119.00   | 429.00   | 26.29  | 34.36  | 60.65  |
| 672   | 123   | 119.00   | 430.00   | 26.43  | 34.44  | 60.87  |
| 673   | 123   | 119.00   | 431.00   | 26.56  | 34.52  | 61.08  |
| 674   | 123   | 119.00   | 432.00   | 26.70  | 34.60  | 61.30  |
| 675   | 123   | 119.00   | 433.00   | 26.84  | 34.68  | 61.52  |
| 676   | 123   | 119.00   | 434.00   | 26.98  | 34.76  | 61.74  |
| 677   | 123   | 119.00   | 435.00   | 27.12  | 34.84  | 61.96  |
| 678   | 123   | 119.00   | 436.00   | 27.25  | 34.92  | 62.17  |
| 679   | 123   | 119.00   | 437.00   | 27.39  | 35.00  | 62.39  |
| 680   | 123   | 119.00   | 438.00   | 27.53  | 35.08  | 62.61  |
| 681   | 123   | 119.00   | 439.00   | 27.67  | 35.16  | 62.83  |
| 682   | 123   | 119.00   | 440.00   | 27.81  | 35.24  | 63.05  |
| 683   | 123   | 119.00   | 441.00   | 27.94  | 35.32  | 63.26  |
| 684   | 123   | 119.00   | 442.00   | 28.08  | 35.40  | 63.48  |
| 685   | 123   | 119.00   | 443.00   | 28.22  | 35.48  | 63.70  |
| 686   | 123   | 119.00   | 444.00   | 28.36  | 35.56  | 63.92  |
| 687   | 123   | 119.00   | 445.00   | 28.50  | 35.64  | 64.14  |
| 688   | 123   | 119.00   | 446.00   | 28.63  | 35.72  | 64.35  |
| 689   | 123   | 119.00   | 447.00   | 28.77  | 35.80  | 64.57  |
| 690   | 123   | 119.00   | 448.00   | 28.91  | 35.88  | 64.79  |
| 691   | 123   | 119.00   | 449.00   | 29.05  | 35.96  | 65.01  |
| 692   | 123   | 119.00   | 450.00   | 29.19  | 36.04  | 65.23  |

**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 693   | 123   | 119.00   | 451.00   | 29.32  | 36.12  | 65.44  |
| 694   | 123   | 119.00   | 452.00   | 29.46  | 36.20  | 65.66  |
| 695   | 123   | 119.00   | 453.00   | 29.60  | 36.28  | 65.88  |
| 696   | 123   | 119.00   | 454.00   | 29.74  | 36.36  | 66.10  |
| 697   | 123   | 119.00   | 455.00   | 29.88  | 36.44  | 66.32  |
| 698   | 123   | 119.00   | 456.00   | 30.01  | 36.52  | 66.53  |
| 699   | 123   | 119.00   | 457.00   | 30.15  | 36.60  | 66.75  |
| 700   | 123   | 119.00   | 458.00   | 30.29  | 36.68  | 66.97  |
| 701   | 123   | 119.00   | 459.00   | 30.43  | 36.76  | 67.19  |
| 702   | 123   | 119.00   | 460.00   | 30.57  | 36.84  | 67.41  |
| 703   | 123   | 119.00   | 461.00   | 30.70  | 36.92  | 67.62  |
| 704   | 123   | 119.00   | 462.00   | 30.84  | 37.00  | 67.84  |
| 705   | 123   | 119.00   | 463.00   | 30.98  | 37.08  | 68.06  |
| 706   | 123   | 119.00   | 464.00   | 31.12  | 37.16  | 68.28  |
| 707   | 123   | 119.00   | 465.00   | 31.26  | 37.24  | 68.50  |
| 708   | 123   | 119.00   | 466.00   | 31.39  | 37.32  | 68.71  |
| 709   | 123   | 119.00   | 467.00   | 31.53  | 37.40  | 68.93  |
| 710   | 123   | 119.00   | 468.00   | 31.67  | 37.48  | 69.15  |
| 711   | 123   | 119.00   | 469.00   | 31.81  | 37.56  | 69.37  |
| 712   | 123   | 119.00   | 470.00   | 31.95  | 37.64  | 69.59  |
| 713   | 123   | 119.00   | 471.00   | 32.08  | 37.72  | 69.80  |
| 714   | 123   | 119.00   | 472.00   | 32.22  | 37.80  | 70.02  |
| 715   | 123   | 119.00   | 473.00   | 32.36  | 37.88  | 70.24  |
| 716   | 123   | 119.00   | 474.00   | 32.50  | 37.96  | 70.46  |
| 717   | 123   | 119.00   | 475.00   | 32.64  | 38.04  | 70.68  |
| 718   | 123   | 119.00   | 476.00   | 32.77  | 38.12  | 70.89  |
| 719   | 123   | 119.00   | 477.00   | 32.91  | 38.20  | 71.11  |
| 720   | 123   | 119.00   | 478.00   | 33.05  | 38.28  | 71.33  |
| 721   | 123   | 119.00   | 479.00   | 33.19  | 38.36  | 71.55  |
| 722   | 123   | 119.00   | 480.00   | 33.33  | 38.44  | 71.77  |
| 723   | 123   | 119.00   | 481.00   | 33.46  | 38.52  | 71.98  |
| 724   | 123   | 119.00   | 482.00   | 33.60  | 38.60  | 72.20  |
| 725   | 123   | 119.00   | 483.00   | 33.74  | 38.68  | 72.42  |
| 726   | 123   | 119.00   | 484.00   | 33.88  | 38.76  | 72.64  |
| 727   | 123   | 119.00   | 485.00   | 34.02  | 38.84  | 72.86  |
| 728   | 123   | 119.00   | 486.00   | 34.15  | 38.92  | 73.07  |
| 729   | 123   | 119.00   | 487.00   | 34.29  | 39.00  | 73.29  |
| 730   | 123   | 119.00   | 488.00   | 34.43  | 39.08  | 73.51  |
| 731   | 123   | 119.00   | 489.00   | 34.57  | 39.16  | 73.73  |
| 732   | 123   | 119.00   | 490.00   | 34.71  | 39.24  | 73.95  |
| 733   | 123   | 119.00   | 491.00   | 34.84  | 39.32  | 74.16  |
| 734   | 123   | 119.00   | 492.00   | 34.98  | 39.40  | 74.38  |
| 735   | 123   | 119.00   | 493.00   | 35.12  | 39.48  | 74.60  |
| 736   | 123   | 119.00   | 494.00   | 35.26  | 39.56  | 74.82  |
| 737   | 123   | 119.00   | 495.00   | 35.40  | 39.64  | 75.04  |
| 738   | 123   | 119.00   | 496.00   | 35.53  | 39.72  | 75.25  |
| 739   | 123   | 119.00   | 497.00   | 35.67  | 39.80  | 75.47  |
| 740   | 123   | 119.00   | 498.00   | 35.81  | 39.88  | 75.69  |
| 741   | 123   | 119.00   | 499.00   | 35.95  | 39.96  | 75.91  |
| 742   | 123   | 119.00   | 500.00   | 36.09  | 40.04  | 76.13  |
| 743   | 123   | 119.00   | 501.00   | 36.22  | 40.12  | 76.34  |
| 744   | 123   | 119.00   | 502.00   | 36.36  | 40.20  | 76.56  |
| 745   | 123   | 119.00   | 503.00   | 36.50  | 40.28  | 76.78  |
| 746   | 123   | 119.00   | 504.00   | 36.64  | 40.36  | 77.00  |
| 747   | 123   | 119.00   | 505.00   | 36.78  | 40.44  | 77.22  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 36.91  | 40.52  | 77.43  |
| 749   | 123   | 119.00   | 507.00   | 37.05  | 40.60  | 77.65  |
| 750   | 123   | 119.00   | 508.00   | 37.19  | 40.68  | 77.87  |
| 751   | 123   | 119.00   | 509.00   | 37.33  | 40.76  | 78.09  |
| 752   | 123   | 119.00   | 510.00   | 37.47  | 40.84  | 78.31  |
| 753   | 123   | 119.00   | 511.00   | 37.60  | 40.92  | 78.52  |
| 754   | 123   | 119.00   | 512.00   | 37.74  | 41.00  | 78.74  |
| 755   | 123   | 119.00   | 513.00   | 37.88  | 41.08  | 78.96  |
| 756   | 123   | 119.00   | 514.00   | 38.02  | 41.16  | 79.18  |
| 757   | 123   | 119.00   | 515.00   | 38.16  | 41.24  | 79.40  |
| 758   | 123   | 119.00   | 516.00   | 38.29  | 41.32  | 79.61  |
| 759   | 123   | 119.00   | 517.00   | 38.43  | 41.40  | 79.83  |
| 760   | 123   | 119.00   | 518.00   | 38.57  | 41.48  | 80.05  |
| 761   | 123   | 119.00   | 519.00   | 38.71  | 41.56  | 80.27  |
| 762   | 123   | 119.00   | 520.00   | 38.85  | 41.64  | 80.49  |
| 763   | 123   | 119.00   | 521.00   | 38.98  | 41.72  | 80.70  |
| 764   | 123   | 119.00   | 522.00   | 39.12  | 41.80  | 80.92  |
| 765   | 123   | 119.00   | 523.00   | 39.26  | 41.88  | 81.14  |
| 766   | 123   | 119.00   | 524.00   | 39.40  | 41.96  | 81.36  |
| 767   | 123   | 119.00   | 525.00   | 39.54  | 42.04  | 81.58  |
| 768   | 123   | 119.00   | 526.00   | 39.67  | 42.12  | 81.79  |
| 769   | 123   | 119.00   | 527.00   | 39.81  | 42.20  | 82.01  |
| 770   | 123   | 119.00   | 528.00   | 39.95  | 42.28  | 82.23  |
| 771   | 123   | 119.00   | 529.00   | 40.09  | 42.36  | 82.45  |
| 772   | 123   | 119.00   | 530.00   | 40.23  | 42.44  | 82.67  |
| 773   | 123   | 119.00   | 531.00   | 40.36  | 42.52  | 82.88  |
| 774   | 123   | 119.00   | 532.00   | 40.50  | 42.60  | 83.10  |
| 775   | 123   | 119.00   | 533.00   | 40.64  | 42.68  | 83.32  |
| 776   | 123   | 119.00   | 534.00   | 40.78  | 42.76  | 83.54  |
| 777   | 123   | 119.00   | 535.00   | 40.92  | 42.84  | 83.76  |
| 778   | 123   | 119.00   | 536.00   | 41.05  | 42.92  | 83.97  |
| 779   | 123   | 119.00   | 537.00   | 41.19  | 43.00  | 84.19  |
| 780   | 123   | 119.00   | 538.00   | 41.33  | 43.08  | 84.41  |
| 781   | 123   | 119.00   | 539.00   | 41.47  | 43.16  | 84.63  |
| 782   | 123   | 119.00   | 540.00   | 41.61  | 43.24  | 84.85  |
| 783   | 123   | 119.00   | 541.00   | 41.74  | 43.32  | 85.06  |
| 784   | 123   | 119.00   | 542.00   | 41.88  | 43.40  | 85.28  |
| 785   | 123   | 119.00   | 543.00   | 42.02  | 43.48  | 85.50  |
| 786   | 123   | 119.00   | 544.00   | 42.16  | 43.56  | 85.72  |
| 787   | 123   | 119.00   | 545.00   | 42.30  | 43.64  | 85.94  |
| 788   | 123   | 119.00   | 546.00   | 42.43  | 43.72  | 86.15  |
| 789   | 123   | 119.00   | 547.00   | 42.57  | 43.80  | 86.37  |
| 790   | 123   | 119.00   | 548.00   | 42.71  | 43.88  | 86.59  |
| 791   | 123   | 119.00   | 549.00   | 42.85  | 43.96  | 86.81  |
| 792   | 123   | 119.00   | 550.00   | 42.99  | 44.04  | 87.03  |
| 793   | 123   | 119.00   | 551.00   | 43.12  | 44.12  | 87.24  |
| 794   | 123   | 119.00   | 552.00   | 43.26  | 44.20  | 87.46  |
| 795   | 123   | 119.00   | 553.00   | 43.40  | 44.28  | 87.68  |
| 796   | 123   | 119.00   | 554.00   | 43.54  | 44.36  | 87.90  |
| 797   | 123   | 119.00   | 555.00   | 43.68  | 44.44  | 88.12  |
| 798   | 123   | 119.00   | 556.00   | 43.81  | 44.52  | 88.33  |
| 799   | 123   | 119.00   | 557.00   | 43.95  | 44.60  | 88.55  |
| 800   | 123   | 119.00   | 558.00   | 44.09  | 44.68  | 88.77  |
| 801   | 123   | 119.00   | 559.00   | 44.23  | 44.76  | 88.99  |
| 802   | 123   | 119.00   | 560.00   | 44.37  | 44.84  | 89.21  |

**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 803   | 123   | 119.00   | 561.00   | 44.50  | 44.92  | 89.42  |
| 804   | 123   | 119.00   | 562.00   | 44.64  | 45.00  | 89.64  |
| 805   | 123   | 119.00   | 563.00   | 44.78  | 45.08  | 89.86  |
| 806   | 123   | 119.00   | 564.00   | 44.92  | 45.16  | 90.08  |
| 807   | 123   | 119.00   | 565.00   | 45.06  | 45.24  | 90.30  |
| 808   | 123   | 119.00   | 566.00   | 45.19  | 45.32  | 90.51  |
| 809   | 123   | 119.00   | 567.00   | 45.33  | 45.40  | 90.73  |
| 810   | 123   | 119.00   | 568.00   | 45.47  | 45.48  | 90.95  |
| 811   | 123   | 119.00   | 569.00   | 45.61  | 45.56  | 91.17  |
| 812   | 123   | 119.00   | 570.00   | 45.75  | 45.64  | 91.39  |
| 813   | 123   | 119.00   | 571.00   | 45.88  | 45.72  | 91.60  |
| 814   | 123   | 119.00   | 572.00   | 46.02  | 45.80  | 91.82  |
| 815   | 123   | 119.00   | 573.00   | 46.16  | 45.88  | 92.04  |
| 816   | 123   | 119.00   | 574.00   | 46.30  | 45.96  | 92.26  |
| 817   | 123   | 119.00   | 575.00   | 46.44  | 46.04  | 92.48  |
| 818   | 123   | 119.00   | 576.00   | 46.57  | 46.12  | 92.69  |
| 819   | 123   | 119.00   | 577.00   | 46.71  | 46.20  | 92.91  |
| 820   | 123   | 119.00   | 578.00   | 46.85  | 46.28  | 93.13  |
| 821   | 123   | 119.00   | 579.00   | 46.99  | 46.36  | 93.35  |
| 822   | 123   | 119.00   | 580.00   | 47.13  | 46.44  | 93.57  |
| 823   | 123   | 119.00   | 581.00   | 47.26  | 46.52  | 93.78  |
| 824   | 123   | 119.00   | 582.00   | 47.40  | 46.60  | 94.00  |
| 825   | 123   | 119.00   | 583.00   | 47.54  | 46.68  | 94.22  |
| 826   | 123   | 119.00   | 584.00   | 47.68  | 46.76  | 94.44  |
| 827   | 123   | 119.00   | 585.00   | 47.82  | 46.84  | 94.66  |
| 828   | 123   | 119.00   | 586.00   | 47.95  | 46.92  | 94.87  |
| 829   | 123   | 119.00   | 587.00   | 48.09  | 47.00  | 95.09  |
| 830   | 123   | 119.00   | 588.00   | 48.23  | 47.08  | 95.31  |
| 831   | 123   | 119.00   | 589.00   | 48.37  | 47.16  | 95.53  |
| 832   | 123   | 119.00   | 590.00   | 48.51  | 47.24  | 95.75  |
| 833   | 123   | 119.00   | 591.00   | 48.64  | 47.32  | 95.96  |
| 834   | 123   | 119.00   | 592.00   | 48.78  | 47.40  | 96.18  |
| 835   | 123   | 119.00   | 593.00   | 48.92  | 47.48  | 96.40  |
| 836   | 123   | 119.00   | 594.00   | 49.06  | 47.56  | 96.62  |
| 837   | 123   | 119.00   | 595.00   | 49.20  | 47.64  | 96.84  |
| 838   | 123   | 119.00   | 596.00   | 49.33  | 47.72  | 97.05  |
| 839   | 123   | 119.00   | 597.00   | 49.47  | 47.80  | 97.27  |
| 840   | 123   | 119.00   | 598.00   | 49.61  | 47.88  | 97.49  |
| 841   | 123   | 119.00   | 599.00   | 49.75  | 47.96  | 97.71  |
| 842   | 123   | 119.00   | 600.00   | 49.89  | 48.04  | 97.93  |
| 843   | 123   | 119.00   | 601.00   | 50.02  | 48.12  | 98.14  |
| 844   | 123   | 119.00   | 602.00   | 50.16  | 48.20  | 98.36  |
| 845   | 123   | 119.00   | 603.00   | 50.30  | 48.28  | 98.58  |
| 846   | 123   | 119.00   | 604.00   | 50.44  | 48.36  | 98.80  |
| 847   | 123   | 119.00   | 605.00   | 50.58  | 48.44  | 99.02  |
| 848   | 123   | 119.00   | 606.00   | 50.71  | 48.52  | 99.23  |
| 849   | 123   | 119.00   | 607.00   | 50.85  | 48.60  | 99.45  |
| 850   | 123   | 119.00   | 608.00   | 50.99  | 48.68  | 99.67  |
| 851   | 123   | 119.00   | 609.00   | 51.13  | 48.76  | 99.89  |
| 852   | 123   | 119.00   | 610.00   | 51.27  | 48.84  | 100.11   |
| 853   | 123   | 119.00   | 611.00   | 51.40  | 48.92  | 100.32   |
| 854   | 123   | 119.00   | 612.00   | 51.54  | 49.00  | 100.54   |
| 855   | 123   | 119.00   | 613.00   | 51.68  | 49.08  | 100.76   |
| 856   | 123   | 119.00   | 614.00   | 51.82  | 49.16  | 100.98   |
| 857   | 123   | 119.00   | 615.00   | 51.96  | 49.24  | 101.20   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 52.09  | 49.32  | 101.41   |
| 859   | 123   | 119.00   | 617.00   | 52.23  | 49.40  | 101.63   |
| 860   | 123   | 119.00   | 618.00   | 52.37  | 49.48  | 101.85   |
| 861   | 123   | 119.00   | 619.00   | 52.51  | 49.56  | 102.07   |
| 862   | 123   | 119.00   | 620.00   | 52.65  | 49.64  | 102.29   |
| 863   | 123   | 119.00   | 621.00   | 52.78  | 49.72  | 102.50   |
| 864   | 123   | 119.00   | 622.00   | 52.92  | 49.80  | 102.72   |
| 865   | 123   | 119.00   | 623.00   | 53.06  | 49.88  | 102.94   |
| 866   | 123   | 119.00   | 624.00   | 53.20  | 49.96  | 103.16   |
| 867   | 123   | 119.00   | 625.00   | 53.34  | 50.04  | 103.38   |
| 868   | 123   | 119.00   | 626.00   | 53.47  | 50.12  | 103.59   |
| 869   | 123   | 119.00   | 627.00   | 53.61  | 50.20  | 103.81   |
| 870   | 123   | 119.00   | 628.00   | 53.75  | 50.28  | 104.03   |
| 871   | 123   | 119.00   | 629.00   | 53.89  | 50.36  | 104.25   |
| 872   | 123   | 119.00   | 630.00   | 54.03  | 50.44  | 104.47   |
| 873   | 123   | 119.00   | 631.00   | 54.16  | 50.52  | 104.68   |
| 874   | 123   | 119.00   | 632.00   | 54.30  | 50.60  | 104.90   |
| 875   | 123   | 119.00   | 633.00   | 54.44  | 50.68  | 105.12   |
| 876   | 123   | 119.00   | 634.00   | 54.58  | 50.76  | 105.34   |
| 877   | 123   | 119.00   | 635.00   | 54.72  | 50.84  | 105.56   |
| 878   | 123   | 119.00   | 636.00   | 54.85  | 50.92  | 105.77   |
| 879   | 123   | 119.00   | 637.00   | 54.99  | 51.00  | 105.99   |
| 880   | 123   | 119.00   | 638.00   | 55.13  | 51.08  | 106.21   |
| 881   | 123   | 119.00   | 639.00   | 55.27  | 51.16  | 106.43   |
| 882   | 123   | 119.00   | 640.00   | 55.41  | 51.24  | 106.65   |
| 883   | 123   | 119.00   | 641.00   | 55.54  | 51.32  | 106.86   |
| 884   | 123   | 119.00   | 642.00   | 55.68  | 51.40  | 107.08   |
| 885   | 123   | 119.00   | 643.00   | 55.82  | 51.48  | 107.30   |
| 886   | 123   | 119.00   | 644.00   | 55.96  | 51.56  | 107.52   |
| 887   | 123   | 119.00   | 645.00   | 56.10  | 51.64  | 107.74   |
| 888   | 123   | 119.00   | 646.00   | 56.23  | 51.72  | 107.95   |
| 889   | 123   | 119.00   | 647.00   | 56.37  | 51.80  | 108.17   |
| 890   | 123   | 119.00   | 648.00   | 56.51  | 51.88  | 108.39   |
| 891   | 123   | 119.00   | 649.00   | 56.65  | 51.96  | 108.61   |
| 892   | 123   | 119.00   | 650.00   | 56.79  | 52.04  | 108.83   |
| 893   | 123   | 119.00   | 651.00   | 56.92  | 52.12  | 109.04   |
| 894   | 123   | 119.00   | 652.00   | 57.06  | 52.20  | 109.26   |
| 895   | 123   | 119.00   | 653.00   | 57.20  | 52.28  | 109.48   |
| 896   | 123   | 119.00   | 654.00   | 57.34  | 52.36  | 109.70   |
| 897   | 123   | 119.00   | 655.00   | 57.48  | 52.44  | 109.92   |
| 898   | 123   | 119.00   | 656.00   | 57.61  | 52.52  | 110.13   |
| 899   | 123   | 119.00   | 657.00   | 57.75  | 52.60  | 110.35   |
| 900   | 123   | 119.00   | 658.00   | 57.89  | 52.68  | 110.57   |
| 901   | 123   | 119.00   | 659.00   | 58.03  | 52.76  | 110.79   |
| 902   | 123   | 119.00   | 660.00   | 58.17  | 52.84  | 111.01   |
| 903   | 123   | 119.00   | 661.00   | 58.30  | 52.92  | 111.22   |
| 904   | 123   | 119.00   | 662.00   | 58.44  | 53.00  | 111.44   |
| 905   | 123   | 119.00   | 663.00   | 58.58  | 53.08  | 111.66   |
| 906   | 123   | 119.00   | 664.00   | 58.72  | 53.16  | 111.88   |
| 907   | 123   | 119.00   | 665.00   | 58.86  | 53.24  | 112.10   |
| 908   | 123   | 119.00   | 666.00   | 58.99  | 53.32  | 112.31   |
| 909   | 123   | 119.00   | 667.00   | 59.13  | 53.40  | 112.53   |
| 910   | 123   | 119.00   | 668.00   | 59.27  | 53.48  | 112.75   |
| 911   | 123   | 119.00   | 669.00   | 59.41  | 53.56  | 112.97   |
| 912   | 123   | 119.00   | 670.00   | 59.55  | 53.64  | 113.19   |



**Weekly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 59.68  | 53.72  | 113.40   |
| 914   | 123   | 119.00   | 672.00   | 59.82  | 53.80  | 113.62   |
| 915   | 123   | 119.00   | 673.00   | 59.96  | 53.88  | 113.84   |
| 916   | 123   | 119.00   | 674.00   | 60.10  | 53.96  | 114.06   |
| 917   | 123   | 119.00   | 675.00   | 60.24  | 54.04  | 114.28   |
| 918   | 123   | 119.00   | 676.00   | 60.37  | 54.12  | 114.49   |
| 919   | 123   | 119.00   | 677.00   | 60.51  | 54.20  | 114.71   |
| 920   | 123   | 119.00   | 678.00   | 60.65  | 54.28  | 114.93   |
| 921   | 123   | 119.00   | 679.00   | 60.79  | 54.36  | 115.15   |
| 922   | 123   | 119.00   | 680.00   | 60.93  | 54.44  | 115.37   |
| 923   | 123   | 119.00   | 681.00   | 61.06  | 54.52  | 115.58   |
| 924   | 123   | 119.00   | 682.00   | 61.20  | 54.60  | 115.80   |
| 925   | 123   | 119.00   | 683.00   | 61.34  | 54.68  | 116.02   |
| 926   | 123   | 119.00   | 684.00   | 61.48  | 54.76  | 116.24   |
| 927   | 123   | 119.00   | 685.00   | 61.62  | 54.84  | 116.46   |
| 928   | 123   | 119.00   | 686.00   | 61.75  | 54.92  | 116.67   |
| 929   | 123   | 119.00   | 687.00   | 61.89  | 55.00  | 116.89   |
| 930   | 123   | 119.00   | 688.00   | 62.03  | 55.08  | 117.11   |
| 931   | 123   | 119.00   | 689.00   | 62.17  | 55.16  | 117.33   |
| 932   | 123   | 119.00   | 690.00   | 62.31  | 55.24  | 117.55   |
| 933   | 123   | 119.00   | 691.00   | 62.44  | 55.32  | 117.76   |
| 934   | 123   | 119.00   | 692.00   | 62.58  | 55.40  | 117.98   |
| 935   | 123   | 119.00   | 693.00   | 62.72  | 55.48  | 118.20   |
| 936   | 123   | 119.00   | 694.00   | 62.86  | 55.56  | 118.42   |
| 937   | 123   | 119.00   | 695.00   | 63.00  | 55.64  | 118.64   |
| 938   | 123   | 119.00   | 696.00   | 63.13  | 55.72  | 118.85   |
| 939   | 123   | 119.00   | 697.00   | 63.27  | 55.80  | 119.07   |
| 940   | 123   | 119.00   | 698.00   | 63.41  | 55.88  | 119.29   |
| 941   | 123   | 119.00   | 699.00   | 63.55  | 55.96  | 119.51   |
| 942   | 123   | 119.00   | 700.00   | 63.69  | 56.04  | 119.73   |
| 943   | 123   | 119.00   | 701.00   | 63.82  | 56.12  | 119.94   |
| 944   | 123   | 119.00   | 702.00   | 63.96  | 56.20  | 120.16   |
| 945   | 123   | 119.00   | 703.00   | 64.10  | 56.28  | 120.38   |
| 946   | 123   | 119.00   | 704.00   | 64.24  | 56.36  | 120.60   |
| 947   | 123   | 119.00   | 705.00   | 64.38  | 56.44  | 120.82   |
| 948   | 123   | 119.00   | 706.00   | 64.51  | 56.52  | 121.03   |
| 949   | 123   | 119.00   | 707.00   | 64.65  | 56.60  | 121.25   |
| 950   | 123   | 119.00   | 708.00   | 64.79  | 56.68  | 121.47   |
| 951   | 123   | 119.00   | 709.00   | 64.93  | 56.76  | 121.69   |
| 952   | 123   | 119.00   | 710.00   | 65.07  | 56.84  | 121.91   |
| 953   | 123   | 119.00   | 711.00   | 65.20  | 56.92  | 122.12   |
| 954   | 123   | 119.00   | 712.00   | 65.34  | 57.00  | 122.34   |
| 955   | 123   | 119.00   | 713.00   | 65.48  | 57.08  | 122.56   |
| 956   | 123   | 119.00   | 714.00   | 65.62  | 57.16  | 122.78   |
| 957   | 123   | 119.00   | 715.00   | 65.76  | 57.24  | 123.00   |
| 958   | 123   | 119.00   | 716.00   | 65.89  | 57.32  | 123.21   |
| 959   | 123   | 119.00   | 717.00   | 66.03  | 57.40  | 123.43   |
| 960   | 123   | 119.00   | 718.00   | 66.17  | 57.48  | 123.65   |
| 961   | 123   | 119.00   | 719.00   | 66.31  | 57.56  | 123.87   |
| 962   | 123   | 119.00   | 720.00   | 66.45  | 57.64  | 124.09   |
| 963   | 123   | 119.00   | 721.00   | 66.58  | 57.72  | 124.30   |
| 964   | 123   | 119.00   | 722.00   | 66.72  | 57.80  | 124.52   |
| 965   | 123   | 119.00   | 723.00   | 66.86  | 57.88  | 124.74   |
| 966   | 123   | 119.00   | 724.00   | 67.00  | 57.96  | 124.96   |
| 967   | 123   | 119.00   | 725.00   | 67.07  | 58.00  | 125.07   |

If the employee's gross pay is over £4,189, go to page 350

# Monthly table standard rate NICs where employer is eligible to claim Investment Zones employer NIC relief for use from 6 April 2024 to 5 April 2025

Table letter N

Use this table for all employees aged 21 or over and under State Pension age and Apprentices who are aged over 25 whose employer is eligible to claim Investment Zones employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter N

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.24   | 0.24   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.56   | 0.56   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.88   | 0.88   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 1.20   | 1.20   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 1.52   | 1.52   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 1.84   | 1.84   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 2.16   | 2.16   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 2.48   | 2.48   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 2.80   | 2.80   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 3.12   | 3.12   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 3.44   | 3.44   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 3.76   | 3.76   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 4.08   | 4.08   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 4.40   | 4.40   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 4.72   | 4.72   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 5.04   | 5.04   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 5.36   | 5.36   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 5.68   | 5.68   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 6.00   | 6.00   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 6.32   | 6.32   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 6.64   | 6.64   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 6.96   | 6.96   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 7.28   | 7.28   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 7.60   | 7.60   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 7.92   | 7.92   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 8.24   | 8.24   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 8.56   | 8.56   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 8.88   | 8.88   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 9.20   | 9.20   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 9.52   | 9.52   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 9.84   | 9.84   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 10.16  | 10.16  |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 10.48  | 10.48  |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 10.80  | 10.80  |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 11.12  | 11.12  |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 11.44  | 11.44  |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 11.76  | 11.76  |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 12.08  | 12.08  |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 12.40  | 12.40  |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 12.72  | 12.72  |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 13.04  | 13.04  |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 13.36  | 13.36  |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 13.68  | 13.68  |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 14.00  | 14.00  |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 14.32  | 14.32  |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 14.64  | 14.64  |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 14.96  | 14.96  |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 15.28  | 15.28  |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 15.60  | 15.60  |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 15.92  | 15.92  |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 16.24  | 16.24  |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 16.56  | 16.56  |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 16.88  | 16.88  |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 17.20  | 17.20  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 17.52  | 17.52  |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 17.84  | 17.84  |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 18.16  | 18.16  |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 18.48  | 18.48  |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 18.80  | 18.80  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 19.12  | 19.12  |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 19.44  | 19.44  |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 19.76  | 19.76  |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 20.08  | 20.08  |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 20.40  | 20.40  |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 20.72  | 20.72  |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 21.04  | 21.04  |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 21.36  | 21.36  |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 21.68  | 21.68  |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 22.00  | 22.00  |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 22.32  | 22.32  |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 22.64  | 22.64  |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 22.96  | 22.96  |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 23.28  | 23.28  |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 23.60  | 23.60  |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 23.92  | 23.92  |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 24.24  | 24.24  |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 24.56  | 24.56  |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 24.88  | 24.88  |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 25.20  | 25.20  |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 25.52  | 25.52  |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 25.84  | 25.84  |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 26.16  | 26.16  |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 26.48  | 26.48  |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 26.80  | 26.80  |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 27.12  | 27.12  |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 27.44  | 27.44  |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 27.76  | 27.76  |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 28.08  | 28.08  |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 28.40  | 28.40  |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 28.72  | 28.72  |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 29.04  | 29.04  |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 29.36  | 29.36  |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 29.68  | 29.68  |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 30.00  | 30.00  |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 30.32  | 30.32  |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 30.64  | 30.64  |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 30.96  | 30.96  |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 31.28  | 31.28  |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 31.60  | 31.60  |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 31.92  | 31.92  |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 32.24  | 32.24  |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 32.56  | 32.56  |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 32.88  | 32.88  |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 33.20  | 33.20  |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 33.52  | 33.52  |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 33.84  | 33.84  |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 34.16  | 34.16  |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 34.48  | 34.48  |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 34.80  | 34.80  |

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 35.12  | 35.12  |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 35.44  | 35.44  |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 35.76  | 35.76  |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 36.08  | 36.08  |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 36.40  | 36.40  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 36.72  | 36.72  |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 37.04  | 37.04  |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 37.36  | 37.36  |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 37.68  | 37.68  |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 38.00  | 38.00  |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 38.32  | 38.32  |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 38.64  | 38.64  |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 38.96  | 38.96  |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 39.28  | 39.28  |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 39.60  | 39.60  |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 39.92  | 39.92  |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 40.24  | 40.24  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 40.56  | 40.56  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 40.88  | 40.88  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 41.20  | 41.20  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 41.52  | 41.52  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 41.84  | 41.84  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 42.16  | 42.16  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 42.48  | 42.48  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 42.80  | 42.80  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 43.12  | 43.12  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 43.44  | 43.44  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 43.76  | 43.76  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 44.08  | 44.08  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 44.40  | 44.40  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 44.72  | 44.72  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 45.04  | 45.04  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 45.36  | 45.36  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 45.68  | 45.68  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 46.00  | 46.00  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 46.32  | 46.32  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 46.64  | 46.64  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 46.96  | 46.96  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 47.28  | 47.28  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 47.60  | 47.60  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 47.92  | 47.92  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 48.24  | 48.24  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 48.56  | 48.56  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 48.88  | 48.88  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 49.20  | 49.20  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 49.52  | 49.52  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 49.84  | 49.84  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 50.16  | 50.16  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 50.48  | 50.48  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 50.80  | 50.80  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 51.12  | 51.12  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 51.44  | 51.44  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 51.76  | 51.76  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 52.08  | 52.08  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 52.40  | 52.40  |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 52.72  | 52.72  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 53.04  | 53.04  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 53.36  | 53.36  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 53.68  | 53.68  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 54.00  | 54.00  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 54.32  | 54.32  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 54.64  | 54.64  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 54.96  | 54.96  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 55.28  | 55.28  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 55.60  | 55.60  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 55.92  | 55.92  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 56.24  | 56.24  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 56.56  | 56.56  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 56.88  | 56.88  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 57.20  | 57.20  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 57.52  | 57.52  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 57.84  | 57.84  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 58.16  | 58.16  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 58.48  | 58.48  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 58.80  | 58.80  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 59.12  | 59.12  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 59.44  | 59.44  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 59.76  | 59.76  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 60.08  | 60.08  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 60.40  | 60.40  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 60.72  | 60.72  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 61.04  | 61.04  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 61.36  | 61.36  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 61.68  | 61.68  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 62.00  | 62.00  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 62.32  | 62.32  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 62.64  | 62.64  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 62.96  | 62.96  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 63.28  | 63.28  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 63.60  | 63.60  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 63.92  | 63.92  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 64.24  | 64.24  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 64.56  | 64.56  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 64.88  | 64.88  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 65.20  | 65.20  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 65.52  | 65.52  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 65.84  | 65.84  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 66.16  | 66.16  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 66.48  | 66.48  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 66.80  | 66.80  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 67.12  | 67.12  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 67.44  | 67.44  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 67.76  | 67.76  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 68.08  | 68.08  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 68.40  | 68.40  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 68.72  | 68.72  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 69.04  | 69.04  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 69.36  | 69.36  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 69.68  | 69.68  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 70.00  | 70.00  |



Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 70.32  | 70.32  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 70.64  | 70.64  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 70.96  | 70.96  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 71.28  | 71.28  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 71.60  | 71.60  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 71.92  | 71.92  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 72.24  | 72.24  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 72.56  | 72.56  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 72.88  | 72.88  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 73.20  | 73.20  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 73.52  | 73.52  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 73.84  | 73.84  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 74.16  | 74.16  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 74.48  | 74.48  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 74.80  | 74.80  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 75.12  | 75.12  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 75.44  | 75.44  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 75.76  | 75.76  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 76.08  | 76.08  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 76.40  | 76.40  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 76.72  | 76.72  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 77.04  | 77.04  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 77.36  | 77.36  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 77.68  | 77.68  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 78.00  | 78.00  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 78.32  | 78.32  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 78.64  | 78.64  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 78.96  | 78.96  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 79.28  | 79.28  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 79.60  | 79.60  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 79.92  | 79.92  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 80.24  | 80.24  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 80.56  | 80.56  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 80.88  | 80.88  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 81.20  | 81.20  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 81.52  | 81.52  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 81.84  | 81.84  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 82.16  | 82.16  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 82.48  | 82.48  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 82.72  | 82.72  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 82.80  | 82.80  |
| 2085  | 533   | 515.00   | 1037.00  | 0.55   | 83.12  | 83.67  |
| 2089  | 533   | 515.00   | 1041.00  | 1.10   | 83.44  | 84.54  |
| 2093  | 533   | 515.00   | 1045.00  | 1.66   | 83.76  | 85.42  |
| 2097  | 533   | 515.00   | 1049.00  | 2.21   | 84.08  | 86.29  |
| 2101  | 533   | 515.00   | 1053.00  | 2.76   | 84.40  | 87.16  |
| 2105  | 533   | 515.00   | 1057.00  | 3.31   | 84.72  | 88.03  |
| 2109  | 533   | 515.00   | 1061.00  | 3.86   | 85.04  | 88.90  |
| 2113  | 533   | 515.00   | 1065.00  | 4.42   | 85.36  | 89.78  |
| 2117  | 533   | 515.00   | 1069.00  | 4.97   | 85.68  | 90.65  |
| 2121  | 533   | 515.00   | 1073.00  | 5.52   | 86.00  | 91.52  |
| 2125  | 533   | 515.00   | 1077.00  | 6.07   | 86.32  | 92.39  |
| 2129  | 533   | 515.00   | 1081.00  | 6.62   | 86.64  | 93.26  |
| 2133  | 533   | 515.00   | 1085.00  | 7.18   | 86.96  | 94.14  |
| 2137  | 533   | 515.00   | 1089.00  | 7.73   | 87.28  | 95.01  |

## Table letter N

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 8.28   | 87.60  | 95.88  |
| 2145  | 533   | 515.00   | 1097.00  | 8.83   | 87.92  | 96.75  |
| 2149  | 533   | 515.00   | 1101.00  | 9.38   | 88.24  | 97.62  |
| 2153  | 533   | 515.00   | 1105.00  | 9.94   | 88.56  | 98.50  |
| 2157  | 533   | 515.00   | 1109.00  | 10.49  | 88.88  | 99.37  |
| 2161  | 533   | 515.00   | 1113.00  | 11.04  | 89.20  | 100.24   |
| 2165  | 533   | 515.00   | 1117.00  | 11.59  | 89.52  | 101.11   |
| 2169  | 533   | 515.00   | 1121.00  | 12.14  | 89.84  | 101.98   |
| 2173  | 533   | 515.00   | 1125.00  | 12.70  | 90.16  | 102.86   |
| 2177  | 533   | 515.00   | 1129.00  | 13.25  | 90.48  | 103.73   |
| 2181  | 533   | 515.00   | 1133.00  | 13.80  | 90.80  | 104.60   |
| 2185  | 533   | 515.00   | 1137.00  | 14.35  | 91.12  | 105.47   |
| 2189  | 533   | 515.00   | 1141.00  | 14.90  | 91.44  | 106.34   |
| 2193  | 533   | 515.00   | 1145.00  | 15.46  | 91.76  | 107.22   |
| 2197  | 533   | 515.00   | 1149.00  | 16.01  | 92.08  | 108.09   |
| 2201  | 533   | 515.00   | 1153.00  | 16.56  | 92.40  | 108.96   |
| 2205  | 533   | 515.00   | 1157.00  | 17.11  | 92.72  | 109.83   |
| 2209  | 533   | 515.00   | 1161.00  | 17.66  | 93.04  | 110.70   |
| 2213  | 533   | 515.00   | 1165.00  | 18.22  | 93.36  | 111.58   |
| 2217  | 533   | 515.00   | 1169.00  | 18.77  | 93.68  | 112.45   |
| 2221  | 533   | 515.00   | 1173.00  | 19.32  | 94.00  | 113.32   |
| 2225  | 533   | 515.00   | 1177.00  | 19.87  | 94.32  | 114.19   |
| 2229  | 533   | 515.00   | 1181.00  | 20.42  | 94.64  | 115.06   |
| 2233  | 533   | 515.00   | 1185.00  | 20.98  | 94.96  | 115.94   |
| 2237  | 533   | 515.00   | 1189.00  | 21.53  | 95.28  | 116.81   |
| 2241  | 533   | 515.00   | 1193.00  | 22.08  | 95.60  | 117.68   |
| 2245  | 533   | 515.00   | 1197.00  | 22.63  | 95.92  | 118.55   |
| 2249  | 533   | 515.00   | 1201.00  | 23.18  | 96.24  | 119.42   |
| 2253  | 533   | 515.00   | 1205.00  | 23.74  | 96.56  | 120.30   |
| 2257  | 533   | 515.00   | 1209.00  | 24.29  | 96.88  | 121.17   |
| 2261  | 533   | 515.00   | 1213.00  | 24.84  | 97.20  | 122.04   |
| 2265  | 533   | 515.00   | 1217.00  | 25.39  | 97.52  | 122.91   |
| 2269  | 533   | 515.00   | 1221.00  | 25.94  | 97.84  | 123.78   |
| 2273  | 533   | 515.00   | 1225.00  | 26.50  | 98.16  | 124.66   |
| 2277  | 533   | 515.00   | 1229.00  | 27.05  | 98.48  | 125.53   |
| 2281  | 533   | 515.00   | 1233.00  | 27.60  | 98.80  | 126.40   |
| 2285  | 533   | 515.00   | 1237.00  | 28.15  | 99.12  | 127.27   |
| 2289  | 533   | 515.00   | 1241.00  | 28.70  | 99.44  | 128.14   |
| 2293  | 533   | 515.00   | 1245.00  | 29.26  | 99.76  | 129.02   |
| 2297  | 533   | 515.00   | 1249.00  | 29.81  | 100.08   | 129.89   |
| 2301  | 533   | 515.00   | 1253.00  | 30.36  | 100.40   | 130.76   |
| 2305  | 533   | 515.00   | 1257.00  | 30.91  | 100.72   | 131.63   |
| 2309  | 533   | 515.00   | 1261.00  | 31.46  | 101.04   | 132.50   |
| 2313  | 533   | 515.00   | 1265.00  | 32.02  | 101.36   | 133.38   |
| 2317  | 533   | 515.00   | 1269.00  | 32.57  | 101.68   | 134.25   |
| 2321  | 533   | 515.00   | 1273.00  | 33.12  | 102.00   | 135.12   |
| 2325  | 533   | 515.00   | 1277.00  | 33.67  | 102.32   | 135.99   |
| 2329  | 533   | 515.00   | 1281.00  | 34.22  | 102.64   | 136.86   |
| 2333  | 533   | 515.00   | 1285.00  | 34.78  | 102.96   | 137.74   |
| 2337  | 533   | 515.00   | 1289.00  | 35.33  | 103.28   | 138.61   |
| 2341  | 533   | 515.00   | 1293.00  | 35.88  | 103.60   | 139.48   |
| 2345  | 533   | 515.00   | 1297.00  | 36.43  | 103.92   | 140.35   |
| 2349  | 533   | 515.00   | 1301.00  | 36.98  | 104.24   | 141.22   |
| 2353  | 533   | 515.00   | 1305.00  | 37.54  | 104.56   | 142.10   |
| 2357  | 533   | 515.00   | 1309.00  | 38.09  | 104.88   | 142.97   |

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 38.64  | 105.20   | 143.84   |
| 2365  | 533   | 515.00   | 1317.00  | 39.19  | 105.52   | 144.71   |
| 2369  | 533   | 515.00   | 1321.00  | 39.74  | 105.84   | 145.58   |
| 2373  | 533   | 515.00   | 1325.00  | 40.30  | 106.16   | 146.46   |
| 2377  | 533   | 515.00   | 1329.00  | 40.85  | 106.48   | 147.33   |
| 2381  | 533   | 515.00   | 1333.00  | 41.40  | 106.80   | 148.20   |
| 2385  | 533   | 515.00   | 1337.00  | 41.95  | 107.12   | 149.07   |
| 2389  | 533   | 515.00   | 1341.00  | 42.50  | 107.44   | 149.94   |
| 2393  | 533   | 515.00   | 1345.00  | 43.06  | 107.76   | 150.82   |
| 2397  | 533   | 515.00   | 1349.00  | 43.61  | 108.08   | 151.69   |
| 2401  | 533   | 515.00   | 1353.00  | 44.16  | 108.40   | 152.56   |
| 2405  | 533   | 515.00   | 1357.00  | 44.71  | 108.72   | 153.43   |
| 2409  | 533   | 515.00   | 1361.00  | 45.26  | 109.04   | 154.30   |
| 2413  | 533   | 515.00   | 1365.00  | 45.82  | 109.36   | 155.18   |
| 2417  | 533   | 515.00   | 1369.00  | 46.37  | 109.68   | 156.05   |
| 2421  | 533   | 515.00   | 1373.00  | 46.92  | 110.00   | 156.92   |
| 2425  | 533   | 515.00   | 1377.00  | 47.47  | 110.32   | 157.79   |
| 2429  | 533   | 515.00   | 1381.00  | 48.02  | 110.64   | 158.66   |
| 2433  | 533   | 515.00   | 1385.00  | 48.58  | 110.96   | 159.54   |
| 2437  | 533   | 515.00   | 1389.00  | 49.13  | 111.28   | 160.41   |
| 2441  | 533   | 515.00   | 1393.00  | 49.68  | 111.60   | 161.28   |
| 2445  | 533   | 515.00   | 1397.00  | 50.23  | 111.92   | 162.15   |
| 2449  | 533   | 515.00   | 1401.00  | 50.78  | 112.24   | 163.02   |
| 2453  | 533   | 515.00   | 1405.00  | 51.34  | 112.56   | 163.90   |
| 2457  | 533   | 515.00   | 1409.00  | 51.89  | 112.88   | 164.77   |
| 2461  | 533   | 515.00   | 1413.00  | 52.44  | 113.20   | 165.64   |
| 2465  | 533   | 515.00   | 1417.00  | 52.99  | 113.52   | 166.51   |
| 2469  | 533   | 515.00   | 1421.00  | 53.54  | 113.84   | 167.38   |
| 2473  | 533   | 515.00   | 1425.00  | 54.10  | 114.16   | 168.26   |
| 2477  | 533   | 515.00   | 1429.00  | 54.65  | 114.48   | 169.13   |
| 2481  | 533   | 515.00   | 1433.00  | 55.20  | 114.80   | 170.00   |
| 2485  | 533   | 515.00   | 1437.00  | 55.75  | 115.12   | 170.87   |
| 2489  | 533   | 515.00   | 1441.00  | 56.30  | 115.44   | 171.74   |
| 2493  | 533   | 515.00   | 1445.00  | 56.86  | 115.76   | 172.62   |
| 2497  | 533   | 515.00   | 1449.00  | 57.41  | 116.08   | 173.49   |
| 2501  | 533   | 515.00   | 1453.00  | 57.96  | 116.40   | 174.36   |
| 2505  | 533   | 515.00   | 1457.00  | 58.51  | 116.72   | 175.23   |
| 2509  | 533   | 515.00   | 1461.00  | 59.06  | 117.04   | 176.10   |
| 2513  | 533   | 515.00   | 1465.00  | 59.62  | 117.36   | 176.98   |
| 2517  | 533   | 515.00   | 1469.00  | 60.17  | 117.68   | 177.85   |
| 2521  | 533   | 515.00   | 1473.00  | 60.72  | 118.00   | 178.72   |
| 2525  | 533   | 515.00   | 1477.00  | 61.27  | 118.32   | 179.59   |
| 2529  | 533   | 515.00   | 1481.00  | 61.82  | 118.64   | 180.46   |
| 2533  | 533   | 515.00   | 1485.00  | 62.38  | 118.96   | 181.34   |
| 2537  | 533   | 515.00   | 1489.00  | 62.93  | 119.28   | 182.21   |
| 2541  | 533   | 515.00   | 1493.00  | 63.48  | 119.60   | 183.08   |
| 2545  | 533   | 515.00   | 1497.00  | 64.03  | 119.92   | 183.95   |
| 2549  | 533   | 515.00   | 1501.00  | 64.58  | 120.24   | 184.82   |
| 2553  | 533   | 515.00   | 1505.00  | 65.14  | 120.56   | 185.70   |
| 2557  | 533   | 515.00   | 1509.00  | 65.69  | 120.88   | 186.57   |
| 2561  | 533   | 515.00   | 1513.00  | 66.24  | 121.20   | 187.44   |
| 2565  | 533   | 515.00   | 1517.00  | 66.79  | 121.52   | 188.31   |
| 2569  | 533   | 515.00   | 1521.00  | 67.34  | 121.84   | 189.18   |
| 2573  | 533   | 515.00   | 1525.00  | 67.90  | 122.16   | 190.06   |
| 2577  | 533   | 515.00   | 1529.00  | 68.45  | 122.48   | 190.93   |

## Table letter N

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 69.00  | 122.80   | 191.80   |
| 2585  | 533   | 515.00   | 1537.00  | 69.55  | 123.12   | 192.67   |
| 2589  | 533   | 515.00   | 1541.00  | 70.10  | 123.44   | 193.54   |
| 2593  | 533   | 515.00   | 1545.00  | 70.66  | 123.76   | 194.42   |
| 2597  | 533   | 515.00   | 1549.00  | 71.21  | 124.08   | 195.29   |
| 2601  | 533   | 515.00   | 1553.00  | 71.76  | 124.40   | 196.16   |
| 2605  | 533   | 515.00   | 1557.00  | 72.31  | 124.72   | 197.03   |
| 2609  | 533   | 515.00   | 1561.00  | 72.86  | 125.04   | 197.90   |
| 2613  | 533   | 515.00   | 1565.00  | 73.42  | 125.36   | 198.78   |
| 2617  | 533   | 515.00   | 1569.00  | 73.97  | 125.68   | 199.65   |
| 2621  | 533   | 515.00   | 1573.00  | 74.52  | 126.00   | 200.52   |
| 2625  | 533   | 515.00   | 1577.00  | 75.07  | 126.32   | 201.39   |
| 2629  | 533   | 515.00   | 1581.00  | 75.62  | 126.64   | 202.26   |
| 2633  | 533   | 515.00   | 1585.00  | 76.18  | 126.96   | 203.14   |
| 2637  | 533   | 515.00   | 1589.00  | 76.73  | 127.28   | 204.01   |
| 2641  | 533   | 515.00   | 1593.00  | 77.28  | 127.60   | 204.88   |
| 2645  | 533   | 515.00   | 1597.00  | 77.83  | 127.92   | 205.75   |
| 2649  | 533   | 515.00   | 1601.00  | 78.38  | 128.24   | 206.62   |
| 2653  | 533   | 515.00   | 1605.00  | 78.94  | 128.56   | 207.50   |
| 2657  | 533   | 515.00   | 1609.00  | 79.49  | 128.88   | 208.37   |
| 2661  | 533   | 515.00   | 1613.00  | 80.04  | 129.20   | 209.24   |
| 2665  | 533   | 515.00   | 1617.00  | 80.59  | 129.52   | 210.11   |
| 2669  | 533   | 515.00   | 1621.00  | 81.14  | 129.84   | 210.98   |
| 2673  | 533   | 515.00   | 1625.00  | 81.70  | 130.16   | 211.86   |
| 2677  | 533   | 515.00   | 1629.00  | 82.25  | 130.48   | 212.73   |
| 2681  | 533   | 515.00   | 1633.00  | 82.80  | 130.80   | 213.60   |
| 2685  | 533   | 515.00   | 1637.00  | 83.35  | 131.12   | 214.47   |
| 2689  | 533   | 515.00   | 1641.00  | 83.90  | 131.44   | 215.34   |
| 2693  | 533   | 515.00   | 1645.00  | 84.46  | 131.76   | 216.22   |
| 2697  | 533   | 515.00   | 1649.00  | 85.01  | 132.08   | 217.09   |
| 2701  | 533   | 515.00   | 1653.00  | 85.56  | 132.40   | 217.96   |
| 2705  | 533   | 515.00   | 1657.00  | 86.11  | 132.72   | 218.83   |
| 2709  | 533   | 515.00   | 1661.00  | 86.66  | 133.04   | 219.70   |
| 2713  | 533   | 515.00   | 1665.00  | 87.22  | 133.36   | 220.58   |
| 2717  | 533   | 515.00   | 1669.00  | 87.77  | 133.68   | 221.45   |
| 2721  | 533   | 515.00   | 1673.00  | 88.32  | 134.00   | 222.32   |
| 2725  | 533   | 515.00   | 1677.00  | 88.87  | 134.32   | 223.19   |
| 2729  | 533   | 515.00   | 1681.00  | 89.42  | 134.64   | 224.06   |
| 2733  | 533   | 515.00   | 1685.00  | 89.98  | 134.96   | 224.94   |
| 2737  | 533   | 515.00   | 1689.00  | 90.53  | 135.28   | 225.81   |
| 2741  | 533   | 515.00   | 1693.00  | 91.08  | 135.60   | 226.68   |
| 2745  | 533   | 515.00   | 1697.00  | 91.63  | 135.92   | 227.55   |
| 2749  | 533   | 515.00   | 1701.00  | 92.18  | 136.24   | 228.42   |
| 2753  | 533   | 515.00   | 1705.00  | 92.74  | 136.56   | 229.30   |
| 2757  | 533   | 515.00   | 1709.00  | 93.29  | 136.88   | 230.17   |
| 2761  | 533   | 515.00   | 1713.00  | 93.84  | 137.20   | 231.04   |
| 2765  | 533   | 515.00   | 1717.00  | 94.39  | 137.52   | 231.91   |
| 2769  | 533   | 515.00   | 1721.00  | 94.94  | 137.84   | 232.78   |
| 2773  | 533   | 515.00   | 1725.00  | 95.50  | 138.16   | 233.66   |
| 2777  | 533   | 515.00   | 1729.00  | 96.05  | 138.48   | 234.53   |
| 2781  | 533   | 515.00   | 1733.00  | 96.60  | 138.80   | 235.40   |
| 2785  | 533   | 515.00   | 1737.00  | 97.15  | 139.12   | 236.27   |
| 2789  | 533   | 515.00   | 1741.00  | 97.70  | 139.44   | 237.14   |
| 2793  | 533   | 515.00   | 1745.00  | 98.26  | 139.76   | 238.02   |
| 2797  | 533   | 515.00   | 1749.00  | 98.81  | 140.08   | 238.89   |

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 99.36  | 140.40   | 239.76   |
| 2805  | 533   | 515.00   | 1757.00  | 99.91  | 140.72   | 240.63   |
| 2809  | 533   | 515.00   | 1761.00  | 100.46   | 141.04   | 241.50   |
| 2813  | 533   | 515.00   | 1765.00  | 101.02   | 141.36   | 242.38   |
| 2817  | 533   | 515.00   | 1769.00  | 101.57   | 141.68   | 243.25   |
| 2821  | 533   | 515.00   | 1773.00  | 102.12   | 142.00   | 244.12   |
| 2825  | 533   | 515.00   | 1777.00  | 102.67   | 142.32   | 244.99   |
| 2829  | 533   | 515.00   | 1781.00  | 103.22   | 142.64   | 245.86   |
| 2833  | 533   | 515.00   | 1785.00  | 103.78   | 142.96   | 246.74   |
| 2837  | 533   | 515.00   | 1789.00  | 104.33   | 143.28   | 247.61   |
| 2841  | 533   | 515.00   | 1793.00  | 104.88   | 143.60   | 248.48   |
| 2845  | 533   | 515.00   | 1797.00  | 105.43   | 143.92   | 249.35   |
| 2849  | 533   | 515.00   | 1801.00  | 105.98   | 144.24   | 250.22   |
| 2853  | 533   | 515.00   | 1805.00  | 106.54   | 144.56   | 251.10   |
| 2857  | 533   | 515.00   | 1809.00  | 107.09   | 144.88   | 251.97   |
| 2861  | 533   | 515.00   | 1813.00  | 107.64   | 145.20   | 252.84   |
| 2865  | 533   | 515.00   | 1817.00  | 108.19   | 145.52   | 253.71   |
| 2869  | 533   | 515.00   | 1821.00  | 108.74   | 145.84   | 254.58   |
| 2873  | 533   | 515.00   | 1825.00  | 109.30   | 146.16   | 255.46   |
| 2877  | 533   | 515.00   | 1829.00  | 109.85   | 146.48   | 256.33   |
| 2881  | 533   | 515.00   | 1833.00  | 110.40   | 146.80   | 257.20   |
| 2885  | 533   | 515.00   | 1837.00  | 110.95   | 147.12   | 258.07   |
| 2889  | 533   | 515.00   | 1841.00  | 111.50   | 147.44   | 258.94   |
| 2893  | 533   | 515.00   | 1845.00  | 112.06   | 147.76   | 259.82   |
| 2897  | 533   | 515.00   | 1849.00  | 112.61   | 148.08   | 260.69   |
| 2901  | 533   | 515.00   | 1853.00  | 113.16   | 148.40   | 261.56   |
| 2905  | 533   | 515.00   | 1857.00  | 113.71   | 148.72   | 262.43   |
| 2909  | 533   | 515.00   | 1861.00  | 114.26   | 149.04   | 263.30   |
| 2913  | 533   | 515.00   | 1865.00  | 114.82   | 149.36   | 264.18   |
| 2917  | 533   | 515.00   | 1869.00  | 115.37   | 149.68   | 265.05   |
| 2921  | 533   | 515.00   | 1873.00  | 115.92   | 150.00   | 265.92   |
| 2925  | 533   | 515.00   | 1877.00  | 116.47   | 150.32   | 266.79   |
| 2929  | 533   | 515.00   | 1881.00  | 117.02   | 150.64   | 267.66   |
| 2933  | 533   | 515.00   | 1885.00  | 117.58   | 150.96   | 268.54   |
| 2937  | 533   | 515.00   | 1889.00  | 118.13   | 151.28   | 269.41   |
| 2941  | 533   | 515.00   | 1893.00  | 118.68   | 151.60   | 270.28   |
| 2945  | 533   | 515.00   | 1897.00  | 119.23   | 151.92   | 271.15   |
| 2949  | 533   | 515.00   | 1901.00  | 119.78   | 152.24   | 272.02   |
| 2953  | 533   | 515.00   | 1905.00  | 120.34   | 152.56   | 272.90   |
| 2957  | 533   | 515.00   | 1909.00  | 120.89   | 152.88   | 273.77   |
| 2961  | 533   | 515.00   | 1913.00  | 121.44   | 153.20   | 274.64   |
| 2965  | 533   | 515.00   | 1917.00  | 121.99   | 153.52   | 275.51   |
| 2969  | 533   | 515.00   | 1921.00  | 122.54   | 153.84   | 276.38   |
| 2973  | 533   | 515.00   | 1925.00  | 123.10   | 154.16   | 277.26   |
| 2977  | 533   | 515.00   | 1929.00  | 123.65   | 154.48   | 278.13   |
| 2981  | 533   | 515.00   | 1933.00  | 124.20   | 154.80   | 279.00   |
| 2985  | 533   | 515.00   | 1937.00  | 124.75   | 155.12   | 279.87   |
| 2989  | 533   | 515.00   | 1941.00  | 125.30   | 155.44   | 280.74   |
| 2993  | 533   | 515.00   | 1945.00  | 125.86   | 155.76   | 281.62   |
| 2997  | 533   | 515.00   | 1949.00  | 126.41   | 156.08   | 282.49   |
| 3001  | 533   | 515.00   | 1953.00  | 126.96   | 156.40   | 283.36   |
| 3005  | 533   | 515.00   | 1957.00  | 127.51   | 156.72   | 284.23   |
| 3009  | 533   | 515.00   | 1961.00  | 128.06   | 157.04   | 285.10   |
| 3013  | 533   | 515.00   | 1965.00  | 128.62   | 157.36   | 285.98   |
| 3017  | 533   | 515.00   | 1969.00  | 129.17   | 157.68   | 286.85   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 129.72   | 158.00   | 287.72   |
| 3025  | 533   | 515.00   | 1977.00  | 130.27   | 158.32   | 288.59   |
| 3029  | 533   | 515.00   | 1981.00  | 130.82   | 158.64   | 289.46   |
| 3033  | 533   | 515.00   | 1985.00  | 131.38   | 158.96   | 290.34   |
| 3037  | 533   | 515.00   | 1989.00  | 131.93   | 159.28   | 291.21   |
| 3041  | 533   | 515.00   | 1993.00  | 132.48   | 159.60   | 292.08   |
| 3045  | 533   | 515.00   | 1997.00  | 133.03   | 159.92   | 292.95   |
| 3049  | 533   | 515.00   | 2001.00  | 133.58   | 160.24   | 293.82   |
| 3053  | 533   | 515.00   | 2005.00  | 134.14   | 160.56   | 294.70   |
| 3057  | 533   | 515.00   | 2009.00  | 134.69   | 160.88   | 295.57   |
| 3061  | 533   | 515.00   | 2013.00  | 135.24   | 161.20   | 296.44   |
| 3065  | 533   | 515.00   | 2017.00  | 135.79   | 161.52   | 297.31   |
| 3069  | 533   | 515.00   | 2021.00  | 136.34   | 161.84   | 298.18   |
| 3073  | 533   | 515.00   | 2025.00  | 136.90   | 162.16   | 299.06   |
| 3077  | 533   | 515.00   | 2029.00  | 137.45   | 162.48   | 299.93   |
| 3081  | 533   | 515.00   | 2033.00  | 138.00   | 162.80   | 300.80   |
| 3085  | 533   | 515.00   | 2037.00  | 138.55   | 163.12   | 301.67   |
| 3089  | 533   | 515.00   | 2041.00  | 139.10   | 163.44   | 302.54   |
| 3093  | 533   | 515.00   | 2045.00  | 139.66   | 163.76   | 303.42   |
| 3097  | 533   | 515.00   | 2049.00  | 140.21   | 164.08   | 304.29   |
| 3101  | 533   | 515.00   | 2053.00  | 140.76   | 164.40   | 305.16   |
| 3105  | 533   | 515.00   | 2057.00  | 141.31   | 164.72   | 306.03   |
| 3109  | 533   | 515.00   | 2061.00  | 141.86   | 165.04   | 306.90   |
| 3113  | 533   | 515.00   | 2065.00  | 142.42   | 165.36   | 307.78   |
| 3117  | 533   | 515.00   | 2069.00  | 142.97   | 165.68   | 308.65   |
| 3121  | 533   | 515.00   | 2073.00  | 143.52   | 166.00   | 309.52   |
| 3125  | 533   | 515.00   | 2077.00  | 144.07   | 166.32   | 310.39   |
| 3129  | 533   | 515.00   | 2081.00  | 144.62   | 166.64   | 311.26   |
| 3133  | 533   | 515.00   | 2085.00  | 145.18   | 166.96   | 312.14   |
| 3137  | 533   | 515.00   | 2089.00  | 145.73   | 167.28   | 313.01   |
| 3141  | 533   | 515.00   | 2093.00  | 146.28   | 167.60   | 313.88   |
| 3145  | 533   | 515.00   | 2097.00  | 146.83   | 167.92   | 314.75   |
| 3149  | 533   | 515.00   | 2101.00  | 147.38   | 168.24   | 315.62   |
| 3153  | 533   | 515.00   | 2105.00  | 147.94   | 168.56   | 316.50   |
| 3157  | 533   | 515.00   | 2109.00  | 148.49   | 168.88   | 317.37   |
| 3161  | 533   | 515.00   | 2113.00  | 149.04   | 169.20   | 318.24   |
| 3165  | 533   | 515.00   | 2117.00  | 149.59   | 169.52   | 319.11   |
| 3169  | 533   | 515.00   | 2121.00  | 150.14   | 169.84   | 319.98   |
| 3173  | 533   | 515.00   | 2125.00  | 150.70   | 170.16   | 320.86   |
| 3177  | 533   | 515.00   | 2129.00  | 151.25   | 170.48   | 321.73   |
| 3181  | 533   | 515.00   | 2133.00  | 151.80   | 170.80   | 322.60   |
| 3185  | 533   | 515.00   | 2137.00  | 152.35   | 171.12   | 323.47   |
| 3189  | 533   | 515.00   | 2141.00  | 152.90   | 171.44   | 324.34   |
| 3193  | 533   | 515.00   | 2145.00  | 153.46   | 171.76   | 325.22   |
| 3197  | 533   | 515.00   | 2149.00  | 154.01   | 172.08   | 326.09   |
| 3201  | 533   | 515.00   | 2153.00  | 154.56   | 172.40   | 326.96   |
| 3205  | 533   | 515.00   | 2157.00  | 155.11   | 172.72   | 327.83   |
| 3209  | 533   | 515.00   | 2161.00  | 155.66   | 173.04   | 328.70   |
| 3213  | 533   | 515.00   | 2165.00  | 156.22   | 173.36   | 329.58   |
| 3217  | 533   | 515.00   | 2169.00  | 156.77   | 173.68   | 330.45   |
| 3221  | 533   | 515.00   | 2173.00  | 157.32   | 174.00   | 331.32   |
| 3225  | 533   | 515.00   | 2177.00  | 157.87   | 174.32   | 332.19   |
| 3229  | 533   | 515.00   | 2181.00  | 158.42   | 174.64   | 333.06   |
| 3233  | 533   | 515.00   | 2185.00  | 158.98   | 174.96   | 333.94   |
| 3237  | 533   | 515.00   | 2189.00  | 159.53   | 175.28   | 334.81   |

Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 160.08   | 175.60   | 335.68   |
| 3245  | 533   | 515.00   | 2197.00  | 160.63   | 175.92   | 336.55   |
| 3249  | 533   | 515.00   | 2201.00  | 161.18   | 176.24   | 337.42   |
| 3253  | 533   | 515.00   | 2205.00  | 161.74   | 176.56   | 338.30   |
| 3257  | 533   | 515.00   | 2209.00  | 162.29   | 176.88   | 339.17   |
| 3261  | 533   | 515.00   | 2213.00  | 162.84   | 177.20   | 340.04   |
| 3265  | 533   | 515.00   | 2217.00  | 163.39   | 177.52   | 340.91   |
| 3269  | 533   | 515.00   | 2221.00  | 163.94   | 177.84   | 341.78   |
| 3273  | 533   | 515.00   | 2225.00  | 164.50   | 178.16   | 342.66   |
| 3277  | 533   | 515.00   | 2229.00  | 165.05   | 178.48   | 343.53   |
| 3281  | 533   | 515.00   | 2233.00  | 165.60   | 178.80   | 344.40   |
| 3285  | 533   | 515.00   | 2237.00  | 166.15   | 179.12   | 345.27   |
| 3289  | 533   | 515.00   | 2241.00  | 166.70   | 179.44   | 346.14   |
| 3293  | 533   | 515.00   | 2245.00  | 167.26   | 179.76   | 347.02   |
| 3297  | 533   | 515.00   | 2249.00  | 167.81   | 180.08   | 347.89   |
| 3301  | 533   | 515.00   | 2253.00  | 168.36   | 180.40   | 348.76   |
| 3305  | 533   | 515.00   | 2257.00  | 168.91   | 180.72   | 349.63   |
| 3309  | 533   | 515.00   | 2261.00  | 169.46   | 181.04   | 350.50   |
| 3313  | 533   | 515.00   | 2265.00  | 170.02   | 181.36   | 351.38   |
| 3317  | 533   | 515.00   | 2269.00  | 170.57   | 181.68   | 352.25   |
| 3321  | 533   | 515.00   | 2273.00  | 171.12   | 182.00   | 353.12   |
| 3325  | 533   | 515.00   | 2277.00  | 171.67   | 182.32   | 353.99   |
| 3329  | 533   | 515.00   | 2281.00  | 172.22   | 182.64   | 354.86   |
| 3333  | 533   | 515.00   | 2285.00  | 172.78   | 182.96   | 355.74   |
| 3337  | 533   | 515.00   | 2289.00  | 173.33   | 183.28   | 356.61   |
| 3341  | 533   | 515.00   | 2293.00  | 173.88   | 183.60   | 357.48   |
| 3345  | 533   | 515.00   | 2297.00  | 174.43   | 183.92   | 358.35   |
| 3349  | 533   | 515.00   | 2301.00  | 174.98   | 184.24   | 359.22   |
| 3353  | 533   | 515.00   | 2305.00  | 175.54   | 184.56   | 360.10   |
| 3357  | 533   | 515.00   | 2309.00  | 176.09   | 184.88   | 360.97   |
| 3361  | 533   | 515.00   | 2313.00  | 176.64   | 185.20   | 361.84   |
| 3365  | 533   | 515.00   | 2317.00  | 177.19   | 185.52   | 362.71   |
| 3369  | 533   | 515.00   | 2321.00  | 177.74   | 185.84   | 363.58   |
| 3373  | 533   | 515.00   | 2325.00  | 178.30   | 186.16   | 364.46   |
| 3377  | 533   | 515.00   | 2329.00  | 178.85   | 186.48   | 365.33   |
| 3381  | 533   | 515.00   | 2333.00  | 179.40   | 186.80   | 366.20   |
| 3385  | 533   | 515.00   | 2337.00  | 179.95   | 187.12   | 367.07   |
| 3389  | 533   | 515.00   | 2341.00  | 180.50   | 187.44   | 367.94   |
| 3393  | 533   | 515.00   | 2345.00  | 181.06   | 187.76   | 368.82   |
| 3397  | 533   | 515.00   | 2349.00  | 181.61   | 188.08   | 369.69   |
| 3401  | 533   | 515.00   | 2353.00  | 182.16   | 188.40   | 370.56   |
| 3405  | 533   | 515.00   | 2357.00  | 182.71   | 188.72   | 371.43   |
| 3409  | 533   | 515.00   | 2361.00  | 183.26   | 189.04   | 372.30   |
| 3413  | 533   | 515.00   | 2365.00  | 183.82   | 189.36   | 373.18   |
| 3417  | 533   | 515.00   | 2369.00  | 184.37   | 189.68   | 374.05   |
| 3421  | 533   | 515.00   | 2373.00  | 184.92   | 190.00   | 374.92   |
| 3425  | 533   | 515.00   | 2377.00  | 185.47   | 190.32   | 375.79   |
| 3429  | 533   | 515.00   | 2381.00  | 186.02   | 190.64   | 376.66   |
| 3433  | 533   | 515.00   | 2385.00  | 186.58   | 190.96   | 377.54   |
| 3437  | 533   | 515.00   | 2389.00  | 187.13   | 191.28   | 378.41   |
| 3441  | 533   | 515.00   | 2393.00  | 187.68   | 191.60   | 379.28   |
| 3445  | 533   | 515.00   | 2397.00  | 188.23   | 191.92   | 380.15   |
| 3449  | 533   | 515.00   | 2401.00  | 188.78   | 192.24   | 381.02   |
| 3453  | 533   | 515.00   | 2405.00  | 189.34   | 192.56   | 381.90   |
| 3457  | 533   | 515.00   | 2409.00  | 189.89   | 192.88   | 382.77   |

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 190.44   | 193.20   | 383.64   |
| 3465  | 533   | 515.00   | 2417.00  | 190.99   | 193.52   | 384.51   |
| 3469  | 533   | 515.00   | 2421.00  | 191.54   | 193.84   | 385.38   |
| 3473  | 533   | 515.00   | 2425.00  | 192.10   | 194.16   | 386.26   |
| 3477  | 533   | 515.00   | 2429.00  | 192.65   | 194.48   | 387.13   |
| 3481  | 533   | 515.00   | 2433.00  | 193.20   | 194.80   | 388.00   |
| 3485  | 533   | 515.00   | 2437.00  | 193.75   | 195.12   | 388.87   |
| 3489  | 533   | 515.00   | 2441.00  | 194.30   | 195.44   | 389.74   |
| 3493  | 533   | 515.00   | 2445.00  | 194.86   | 195.76   | 390.62   |
| 3497  | 533   | 515.00   | 2449.00  | 195.41   | 196.08   | 391.49   |
| 3501  | 533   | 515.00   | 2453.00  | 195.96   | 196.40   | 392.36   |
| 3505  | 533   | 515.00   | 2457.00  | 196.51   | 196.72   | 393.23   |
| 3509  | 533   | 515.00   | 2461.00  | 197.06   | 197.04   | 394.10   |
| 3513  | 533   | 515.00   | 2465.00  | 197.62   | 197.36   | 394.98   |
| 3517  | 533   | 515.00   | 2469.00  | 198.17   | 197.68   | 395.85   |
| 3521  | 533   | 515.00   | 2473.00  | 198.72   | 198.00   | 396.72   |
| 3525  | 533   | 515.00   | 2477.00  | 199.27   | 198.32   | 397.59   |
| 3529  | 533   | 515.00   | 2481.00  | 199.82   | 198.64   | 398.46   |
| 3533  | 533   | 515.00   | 2485.00  | 200.38   | 198.96   | 399.34   |
| 3537  | 533   | 515.00   | 2489.00  | 200.93   | 199.28   | 400.21   |
| 3541  | 533   | 515.00   | 2493.00  | 201.48   | 199.60   | 401.08   |
| 3545  | 533   | 515.00   | 2497.00  | 202.03   | 199.92   | 401.95   |
| 3549  | 533   | 515.00   | 2501.00  | 202.58   | 200.24   | 402.82   |
| 3553  | 533   | 515.00   | 2505.00  | 203.14   | 200.56   | 403.70   |
| 3557  | 533   | 515.00   | 2509.00  | 203.69   | 200.88   | 404.57   |
| 3561  | 533   | 515.00   | 2513.00  | 204.24   | 201.20   | 405.44   |
| 3565  | 533   | 515.00   | 2517.00  | 204.79   | 201.52   | 406.31   |
| 3569  | 533   | 515.00   | 2521.00  | 205.34   | 201.84   | 407.18   |
| 3573  | 533   | 515.00   | 2525.00  | 205.90   | 202.16   | 408.06   |
| 3577  | 533   | 515.00   | 2529.00  | 206.45   | 202.48   | 408.93   |
| 3581  | 533   | 515.00   | 2533.00  | 207.00   | 202.80   | 409.80   |
| 3585  | 533   | 515.00   | 2537.00  | 207.55   | 203.12   | 410.67   |
| 3589  | 533   | 515.00   | 2541.00  | 208.10   | 203.44   | 411.54   |
| 3593  | 533   | 515.00   | 2545.00  | 208.66   | 203.76   | 412.42   |
| 3597  | 533   | 515.00   | 2549.00  | 209.21   | 204.08   | 413.29   |
| 3601  | 533   | 515.00   | 2553.00  | 209.76   | 204.40   | 414.16   |
| 3605  | 533   | 515.00   | 2557.00  | 210.31   | 204.72   | 415.03   |
| 3609  | 533   | 515.00   | 2561.00  | 210.86   | 205.04   | 415.90   |
| 3613  | 533   | 515.00   | 2565.00  | 211.42   | 205.36   | 416.78   |
| 3617  | 533   | 515.00   | 2569.00  | 211.97   | 205.68   | 417.65   |
| 3621  | 533   | 515.00   | 2573.00  | 212.52   | 206.00   | 418.52   |
| 3625  | 533   | 515.00   | 2577.00  | 213.07   | 206.32   | 419.39   |
| 3629  | 533   | 515.00   | 2581.00  | 213.62   | 206.64   | 420.26   |
| 3633  | 533   | 515.00   | 2585.00  | 214.18   | 206.96   | 421.14   |
| 3637  | 533   | 515.00   | 2589.00  | 214.73   | 207.28   | 422.01   |
| 3641  | 533   | 515.00   | 2593.00  | 215.28   | 207.60   | 422.88   |
| 3645  | 533   | 515.00   | 2597.00  | 215.83   | 207.92   | 423.75   |
| 3649  | 533   | 515.00   | 2601.00  | 216.38   | 208.24   | 424.62   |
| 3653  | 533   | 515.00   | 2605.00  | 216.94   | 208.56   | 425.50   |
| 3657  | 533   | 515.00   | 2609.00  | 217.49   | 208.88   | 426.37   |
| 3661  | 533   | 515.00   | 2613.00  | 218.04   | 209.20   | 427.24   |
| 3665  | 533   | 515.00   | 2617.00  | 218.59   | 209.52   | 428.11   |
| 3669  | 533   | 515.00   | 2621.00  | 219.14   | 209.84   | 428.98   |
| 3673  | 533   | 515.00   | 2625.00  | 219.70   | 210.16   | 429.86   |
| 3677  | 533   | 515.00   | 2629.00  | 220.25   | 210.48   | 430.73   |



Monthly table

Table letter N

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 220.80   | 210.80   | 431.60   |
| 3685  | 533   | 515.00   | 2637.00  | 221.35   | 211.12   | 432.47   |
| 3689  | 533   | 515.00   | 2641.00  | 221.90   | 211.44   | 433.34   |
| 3693  | 533   | 515.00   | 2645.00  | 222.46   | 211.76   | 434.22   |
| 3697  | 533   | 515.00   | 2649.00  | 223.01   | 212.08   | 435.09   |
| 3701  | 533   | 515.00   | 2653.00  | 223.56   | 212.40   | 435.96   |
| 3705  | 533   | 515.00   | 2657.00  | 224.11   | 212.72   | 436.83   |
| 3709  | 533   | 515.00   | 2661.00  | 224.66   | 213.04   | 437.70   |
| 3713  | 533   | 515.00   | 2665.00  | 225.22   | 213.36   | 438.58   |
| 3717  | 533   | 515.00   | 2669.00  | 225.77   | 213.68   | 439.45   |
| 3721  | 533   | 515.00   | 2673.00  | 226.32   | 214.00   | 440.32   |
| 3725  | 533   | 515.00   | 2677.00  | 226.87   | 214.32   | 441.19   |
| 3729  | 533   | 515.00   | 2681.00  | 227.42   | 214.64   | 442.06   |
| 3733  | 533   | 515.00   | 2685.00  | 227.98   | 214.96   | 442.94   |
| 3737  | 533   | 515.00   | 2689.00  | 228.53   | 215.28   | 443.81   |
| 3741  | 533   | 515.00   | 2693.00  | 229.08   | 215.60   | 444.68   |
| 3745  | 533   | 515.00   | 2697.00  | 229.63   | 215.92   | 445.55   |
| 3749  | 533   | 515.00   | 2701.00  | 230.18   | 216.24   | 446.42   |
| 3753  | 533   | 515.00   | 2705.00  | 230.74   | 216.56   | 447.30   |
| 3757  | 533   | 515.00   | 2709.00  | 231.29   | 216.88   | 448.17   |
| 3761  | 533   | 515.00   | 2713.00  | 231.84   | 217.20   | 449.04   |
| 3765  | 533   | 515.00   | 2717.00  | 232.39   | 217.52   | 449.91   |
| 3769  | 533   | 515.00   | 2721.00  | 232.94   | 217.84   | 450.78   |
| 3773  | 533   | 515.00   | 2725.00  | 233.50   | 218.16   | 451.66   |
| 3777  | 533   | 515.00   | 2729.00  | 234.05   | 218.48   | 452.53   |
| 3781  | 533   | 515.00   | 2733.00  | 234.60   | 218.80   | 453.40   |
| 3785  | 533   | 515.00   | 2737.00  | 235.15   | 219.12   | 454.27   |
| 3789  | 533   | 515.00   | 2741.00  | 235.70   | 219.44   | 455.14   |
| 3793  | 533   | 515.00   | 2745.00  | 236.26   | 219.76   | 456.02   |
| 3797  | 533   | 515.00   | 2749.00  | 236.81   | 220.08   | 456.89   |
| 3801  | 533   | 515.00   | 2753.00  | 237.36   | 220.40   | 457.76   |
| 3805  | 533   | 515.00   | 2757.00  | 237.91   | 220.72   | 458.63   |
| 3809  | 533   | 515.00   | 2761.00  | 238.46   | 221.04   | 459.50   |
| 3813  | 533   | 515.00   | 2765.00  | 239.02   | 221.36   | 460.38   |
| 3817  | 533   | 515.00   | 2769.00  | 239.57   | 221.68   | 461.25   |
| 3821  | 533   | 515.00   | 2773.00  | 240.12   | 222.00   | 462.12   |
| 3825  | 533   | 515.00   | 2777.00  | 240.67   | 222.32   | 462.99   |
| 3829  | 533   | 515.00   | 2781.00  | 241.22   | 222.64   | 463.86   |
| 3833  | 533   | 515.00   | 2785.00  | 241.78   | 222.96   | 464.74   |
| 3837  | 533   | 515.00   | 2789.00  | 242.33   | 223.28   | 465.61   |
| 3841  | 533   | 515.00   | 2793.00  | 242.88   | 223.60   | 466.48   |
| 3845  | 533   | 515.00   | 2797.00  | 243.43   | 223.92   | 467.35   |
| 3849  | 533   | 515.00   | 2801.00  | 243.98   | 224.24   | 468.22   |
| 3853  | 533   | 515.00   | 2805.00  | 244.54   | 224.56   | 469.10   |
| 3857  | 533   | 515.00   | 2809.00  | 245.09   | 224.88   | 469.97   |
| 3861  | 533   | 515.00   | 2813.00  | 245.64   | 225.20   | 470.84   |
| 3865  | 533   | 515.00   | 2817.00  | 246.19   | 225.52   | 471.71   |
| 3869  | 533   | 515.00   | 2821.00  | 246.74   | 225.84   | 472.58   |
| 3873  | 533   | 515.00   | 2825.00  | 247.30   | 226.16   | 473.46   |
| 3877  | 533   | 515.00   | 2829.00  | 247.85   | 226.48   | 474.33   |
| 3881  | 533   | 515.00   | 2833.00  | 248.40   | 226.80   | 475.20   |
| 3885  | 533   | 515.00   | 2837.00  | 248.95   | 227.12   | 476.07   |
| 3889  | 533   | 515.00   | 2841.00  | 249.50   | 227.44   | 476.94   |
| 3893  | 533   | 515.00   | 2845.00  | 250.06   | 227.76   | 477.82   |
| 3897  | 533   | 515.00   | 2849.00  | 250.61   | 228.08   | 478.69   |

## Table letter N

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 251.16   | 228.40   | 479.56   |
| 3905  | 533   | 515.00   | 2857.00  | 251.71   | 228.72   | 480.43   |
| 3909  | 533   | 515.00   | 2861.00  | 252.26   | 229.04   | 481.30   |
| 3913  | 533   | 515.00   | 2865.00  | 252.82   | 229.36   | 482.18   |
| 3917  | 533   | 515.00   | 2869.00  | 253.37   | 229.68   | 483.05   |
| 3921  | 533   | 515.00   | 2873.00  | 253.92   | 230.00   | 483.92   |
| 3925  | 533   | 515.00   | 2877.00  | 254.47   | 230.32   | 484.79   |
| 3929  | 533   | 515.00   | 2881.00  | 255.02   | 230.64   | 485.66   |
| 3933  | 533   | 515.00   | 2885.00  | 255.58   | 230.96   | 486.54   |
| 3937  | 533   | 515.00   | 2889.00  | 256.13   | 231.28   | 487.41   |
| 3941  | 533   | 515.00   | 2893.00  | 256.68   | 231.60   | 488.28   |
| 3945  | 533   | 515.00   | 2897.00  | 257.23   | 231.92   | 489.15   |
| 3949  | 533   | 515.00   | 2901.00  | 257.78   | 232.24   | 490.02   |
| 3953  | 533   | 515.00   | 2905.00  | 258.34   | 232.56   | 490.90   |
| 3957  | 533   | 515.00   | 2909.00  | 258.89   | 232.88   | 491.77   |
| 3961  | 533   | 515.00   | 2913.00  | 259.44   | 233.20   | 492.64   |
| 3965  | 533   | 515.00   | 2917.00  | 259.99   | 233.52   | 493.51   |
| 3969  | 533   | 515.00   | 2921.00  | 260.54   | 233.84   | 494.38   |
| 3973  | 533   | 515.00   | 2925.00  | 261.10   | 234.16   | 495.26   |
| 3977  | 533   | 515.00   | 2929.00  | 261.65   | 234.48   | 496.13   |
| 3981  | 533   | 515.00   | 2933.00  | 262.20   | 234.80   | 497.00   |
| 3985  | 533   | 515.00   | 2937.00  | 262.75   | 235.12   | 497.87   |
| 3989  | 533   | 515.00   | 2941.00  | 263.30   | 235.44   | 498.74   |
| 3993  | 533   | 515.00   | 2945.00  | 263.86   | 235.76   | 499.62   |
| 3997  | 533   | 515.00   | 2949.00  | 264.41   | 236.08   | 500.49   |
| 4001  | 533   | 515.00   | 2953.00  | 264.96   | 236.40   | 501.36   |
| 4005  | 533   | 515.00   | 2957.00  | 265.51   | 236.72   | 502.23   |
| 4009  | 533   | 515.00   | 2961.00  | 266.06   | 237.04   | 503.10   |
| 4013  | 533   | 515.00   | 2965.00  | 266.62   | 237.36   | 503.98   |
| 4017  | 533   | 515.00   | 2969.00  | 267.17   | 237.68   | 504.85   |
| 4021  | 533   | 515.00   | 2973.00  | 267.72   | 238.00   | 505.72   |
| 4025  | 533   | 515.00   | 2977.00  | 268.27   | 238.32   | 506.59   |
| 4029  | 533   | 515.00   | 2981.00  | 268.82   | 238.64   | 507.46   |
| 4033  | 533   | 515.00   | 2985.00  | 269.38   | 238.96   | 508.34   |
| 4037  | 533   | 515.00   | 2989.00  | 269.93   | 239.28   | 509.21   |
| 4041  | 533   | 515.00   | 2993.00  | 270.48   | 239.60   | 510.08   |
| 4045  | 533   | 515.00   | 2997.00  | 271.03   | 239.92   | 510.95   |
| 4049  | 533   | 515.00   | 3001.00  | 271.58   | 240.24   | 511.82   |
| 4053  | 533   | 515.00   | 3005.00  | 272.14   | 240.56   | 512.70   |
| 4057  | 533   | 515.00   | 3009.00  | 272.69   | 240.88   | 513.57   |
| 4061  | 533   | 515.00   | 3013.00  | 273.24   | 241.20   | 514.44   |
| 4065  | 533   | 515.00   | 3017.00  | 273.79   | 241.52   | 515.31   |
| 4069  | 533   | 515.00   | 3021.00  | 274.34   | 241.84   | 516.18   |
| 4073  | 533   | 515.00   | 3025.00  | 274.90   | 242.16   | 517.06   |
| 4077  | 533   | 515.00   | 3029.00  | 275.45   | 242.48   | 517.93   |
| 4081  | 533   | 515.00   | 3033.00  | 276.00   | 242.80   | 518.80   |
| 4085  | 533   | 515.00   | 3037.00  | 276.55   | 243.12   | 519.67   |
| 4089  | 533   | 515.00   | 3041.00  | 277.10   | 243.44   | 520.54   |
| 4093  | 533   | 515.00   | 3045.00  | 277.66   | 243.76   | 521.42   |
| 4097  | 533   | 515.00   | 3049.00  | 278.21   | 244.08   | 522.29   |
| 4101  | 533   | 515.00   | 3053.00  | 278.76   | 244.40   | 523.16   |
| 4105  | 533   | 515.00   | 3057.00  | 279.31   | 244.72   | 524.03   |
| 4109  | 533   | 515.00   | 3061.00  | 279.86   | 245.04   | 524.90   |
| 4113  | 533   | 515.00   | 3065.00  | 280.42   | 245.36   | 525.78   |
| 4117  | 533   | 515.00   | 3069.00  | 280.97   | 245.68   | 526.65   |

**Monthly table**

**Table letter N**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4121  | 533   | 515.00   | 3073.00  | 281.52   | 246.00   | 527.52   |
| 4125  | 533   | 515.00   | 3077.00  | 282.07   | 246.32   | 528.39   |
| 4129  | 533   | 515.00   | 3081.00  | 282.62   | 246.64   | 529.26   |
| 4133  | 533   | 515.00   | 3085.00  | 283.18   | 246.96   | 530.14   |
| 4137  | 533   | 515.00   | 3089.00  | 283.73   | 247.28   | 531.01   |
| 4141  | 533   | 515.00   | 3093.00  | 284.28   | 247.60   | 531.88   |
| 4145  | 533   | 515.00   | 3097.00  | 284.83   | 247.92   | 532.75   |
| 4149  | 533   | 515.00   | 3101.00  | 285.38   | 248.24   | 533.62   |
| 4153  | 533   | 515.00   | 3105.00  | 285.94   | 248.56   | 534.50   |
| 4157  | 533   | 515.00   | 3109.00  | 286.49   | 248.88   | 535.37   |
| 4161  | 533   | 515.00   | 3113.00  | 287.04   | 249.20   | 536.24   |
| 4165  | 533   | 515.00   | 3117.00  | 287.59   | 249.52   | 537.11   |
| 4169  | 533   | 515.00   | 3121.00  | 288.14   | 249.84   | 537.98   |
| 4173  | 533   | 515.00   | 3125.00  | 288.70   | 250.16   | 538.86   |
| 4177  | 533   | 515.00   | 3129.00  | 289.25   | 250.48   | 539.73   |
| 4181  | 533   | 515.00   | 3133.00  | 289.80   | 250.80   | 540.60   |
| 4185  | 533   | 515.00   | 3137.00  | 290.35   | 251.12   | 541.47   |
| 4189  | 533   | 515.00   | 3141.00  | 290.63   | 251.28   | 541.91   |

If the employee's gross pay is over £4,189, go to page 350

**Weekly table for standard rate NICs where employer is eligible to claim Veterans employer NIC relief for use from 6 April 2024 to 5 April 2025**

**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 whose employer is eligible to claim Veterans employer NIC relief.

Do not use this table for:

- any tax year other than 2024 to 2025
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)

- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 143   | 123   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 144   | 123   | 21.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 145   | 123   | 22.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 146   | 123   | 23.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 147   | 123   | 24.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 148   | 123   | 25.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 149   | 123   | 26.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 150   | 123   | 27.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 151   | 123   | 28.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 152   | 123   | 29.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 153   | 123   | 30.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 154   | 123   | 31.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 155   | 123   | 32.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 156   | 123   | 33.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 157   | 123   | 34.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 158   | 123   | 35.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 159   | 123   | 36.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 160   | 123   | 37.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 161   | 123   | 38.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 162   | 123   | 39.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 163   | 123   | 40.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 164   | 123   | 41.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 165   | 123   | 42.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 166   | 123   | 43.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 167   | 123   | 44.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 168   | 123   | 45.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 169   | 123   | 46.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 170   | 123   | 47.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 171   | 123   | 48.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 172   | 123   | 49.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 173   | 123   | 50.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 174   | 123   | 51.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 175   | 123   | 52.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 176   | 123   | 53.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 177   | 123   | 54.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 178   | 123   | 55.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 179   | 123   | 56.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 180   | 123   | 57.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 181   | 123   | 58.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 182   | 123   | 59.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 183   | 123   | 60.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 184   | 123   | 61.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 185   | 123   | 62.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 186   | 123   | 63.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 187   | 123   | 64.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 188   | 123   | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 189   | 123   | 66.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 190   | 123   | 67.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 191   | 123   | 68.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 192   | 123   | 69.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 193   | 123   | 70.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 194   | 123   | 71.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 195   | 123   | 72.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 196   | 123   | 73.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 197   | 123   | 74.00  | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 198   | 123   | 75.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 199   | 123   | 76.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 200   | 123   | 77.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 201   | 123   | 78.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 202   | 123   | 79.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.12   | 0.12   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.20   | 0.20   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.28   | 0.28   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.36   | 0.36   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.44   | 0.44   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.52   | 0.52   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.60   | 0.60   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.68   | 0.68   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.76   | 0.76   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.84   | 0.84   |

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.92   | 0.92   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 1.00   | 1.00   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 1.08   | 1.08   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 1.16   | 1.16   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 1.24   | 1.24   |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 1.32   | 1.32   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 1.40   | 1.40   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 1.48   | 1.48   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 1.56   | 1.56   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 1.64   | 1.64   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 1.72   | 1.72   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 1.80   | 1.80   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 1.88   | 1.88   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 1.96   | 1.96   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 2.04   | 2.04   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 2.12   | 2.12   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 2.20   | 2.20   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 2.28   | 2.28   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 2.36   | 2.36   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 2.44   | 2.44   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 2.52   | 2.52   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 2.60   | 2.60   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 2.68   | 2.68   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 2.76   | 2.76   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 2.84   | 2.84   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 2.92   | 2.92   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 3.00   | 3.00   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 3.08   | 3.08   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 3.16   | 3.16   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 3.24   | 3.24   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 3.32   | 3.32   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 3.40   | 3.40   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 3.48   | 3.48   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 3.56   | 3.56   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 3.64   | 3.64   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 3.72   | 3.72   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 3.80   | 3.80   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 3.88   | 3.88   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 3.96   | 3.96   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 4.04   | 4.04   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 4.12   | 4.12   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 4.20   | 4.20   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 4.28   | 4.28   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 4.36   | 4.36   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 4.44   | 4.44   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 4.52   | 4.52   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 4.60   | 4.60   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 4.68   | 4.68   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 4.76   | 4.76   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 4.84   | 4.84   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 4.92   | 4.92   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 5.00   | 5.00   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 5.08   | 5.08   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 5.16   | 5.16   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 5.24   | 5.24   |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 5.32   | 5.32   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 5.40   | 5.40   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 5.48   | 5.48   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 5.56   | 5.56   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 5.64   | 5.64   |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 5.72   | 5.72   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 5.80   | 5.80   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 5.88   | 5.88   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 5.96   | 5.96   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 6.04   | 6.04   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 6.12   | 6.12   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 6.20   | 6.20   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 6.28   | 6.28   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 6.36   | 6.36   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 6.44   | 6.44   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 6.52   | 6.52   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 6.60   | 6.60   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 6.68   | 6.68   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 6.76   | 6.76   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 6.84   | 6.84   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 6.92   | 6.92   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 7.00   | 7.00   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 7.08   | 7.08   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 7.16   | 7.16   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 7.24   | 7.24   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 7.32   | 7.32   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 7.40   | 7.40   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 7.48   | 7.48   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 7.56   | 7.56   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 7.64   | 7.64   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 7.72   | 7.72   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 7.80   | 7.80   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 7.88   | 7.88   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 7.96   | 7.96   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 8.04   | 8.04   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 8.12   | 8.12   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 8.20   | 8.20   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 8.28   | 8.28   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 8.36   | 8.36   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 8.44   | 8.44   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 8.52   | 8.52   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 8.60   | 8.60   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 8.68   | 8.68   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 8.76   | 8.76   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 8.84   | 8.84   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 8.92   | 8.92   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 9.00   | 9.00   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 9.08   | 9.08   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 9.16   | 9.16   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 9.24   | 9.24   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 9.32   | 9.32   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 9.40   | 9.40   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 9.48   | 9.48   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 9.56   | 9.56   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 9.64   | 9.64   |



Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 9.72   | 9.72   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 9.80   | 9.80   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 9.88   | 9.88   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 9.96   | 9.96   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 10.04  | 10.04  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 10.12  | 10.12  |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 10.20  | 10.20  |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 10.28  | 10.28  |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 10.36  | 10.36  |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 10.44  | 10.44  |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 10.52  | 10.52  |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 10.60  | 10.60  |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 10.68  | 10.68  |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 10.76  | 10.76  |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 10.84  | 10.84  |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 10.92  | 10.92  |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 11.00  | 11.00  |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 11.08  | 11.08  |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 11.16  | 11.16  |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 11.24  | 11.24  |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 11.32  | 11.32  |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 11.40  | 11.40  |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 11.48  | 11.48  |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 11.56  | 11.56  |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 11.64  | 11.64  |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 11.72  | 11.72  |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 11.80  | 11.80  |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 11.88  | 11.88  |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 11.96  | 11.96  |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 12.04  | 12.04  |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 12.12  | 12.12  |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 12.20  | 12.20  |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 12.28  | 12.28  |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 12.36  | 12.36  |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 12.44  | 12.44  |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 12.52  | 12.52  |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 12.60  | 12.60  |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 12.68  | 12.68  |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 12.76  | 12.76  |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 12.84  | 12.84  |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 12.92  | 12.92  |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 13.00  | 13.00  |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 13.08  | 13.08  |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 13.16  | 13.16  |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 13.24  | 13.24  |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 13.32  | 13.32  |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 13.40  | 13.40  |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 13.48  | 13.48  |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 13.56  | 13.56  |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 13.64  | 13.64  |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 13.72  | 13.72  |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 13.80  | 13.80  |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 13.88  | 13.88  |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 13.96  | 13.96  |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 14.04  | 14.04  |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 14.12  | 14.12  |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 14.20  | 14.20  |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 14.28  | 14.28  |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 14.36  | 14.36  |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 14.44  | 14.44  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 14.52  | 14.52  |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 14.60  | 14.60  |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 14.68  | 14.68  |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 14.76  | 14.76  |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 14.84  | 14.84  |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 14.92  | 14.92  |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 15.00  | 15.00  |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 15.08  | 15.08  |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 15.16  | 15.16  |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 15.24  | 15.24  |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 15.32  | 15.32  |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 15.40  | 15.40  |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 15.48  | 15.48  |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 15.56  | 15.56  |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 15.64  | 15.64  |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 15.72  | 15.72  |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 15.80  | 15.80  |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 15.88  | 15.88  |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 15.96  | 15.96  |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 16.04  | 16.04  |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 16.12  | 16.12  |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 16.20  | 16.20  |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 16.28  | 16.28  |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 16.36  | 16.36  |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 16.44  | 16.44  |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 16.52  | 16.52  |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 16.60  | 16.60  |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 16.68  | 16.68  |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 16.76  | 16.76  |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 16.84  | 16.84  |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 16.92  | 16.92  |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 17.00  | 17.00  |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 17.08  | 17.08  |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 17.16  | 17.16  |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 17.24  | 17.24  |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 17.32  | 17.32  |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 17.40  | 17.40  |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 17.48  | 17.48  |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 17.56  | 17.56  |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 17.64  | 17.64  |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 17.72  | 17.72  |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 17.80  | 17.80  |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 17.88  | 17.88  |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 17.96  | 17.96  |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 18.04  | 18.04  |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 18.12  | 18.12  |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 18.20  | 18.20  |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 18.28  | 18.28  |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 18.36  | 18.36  |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 18.44  | 18.44  |

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 18.52  | 18.52  |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 18.60  | 18.60  |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 18.68  | 18.68  |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 18.76  | 18.76  |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 18.84  | 18.84  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 18.92  | 18.92  |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 19.00  | 19.00  |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 19.08  | 19.08  |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 19.12  | 19.12  |
| 482   | 123   | 119.00   | 240.00   | 0.00   | 19.24  | 19.24  |
| 483   | 123   | 119.00   | 241.00   | 0.00   | 19.32  | 19.32  |
| 484   | 123   | 119.00   | 242.00   | 0.00   | 19.40  | 19.40  |
| 485   | 123   | 119.00   | 243.00   | 0.00   | 19.48  | 19.48  |
| 486   | 123   | 119.00   | 244.00   | 0.00   | 19.56  | 19.56  |
| 487   | 123   | 119.00   | 245.00   | 0.00   | 19.64  | 19.64  |
| 488   | 123   | 119.00   | 246.00   | 0.00   | 19.72  | 19.72  |
| 489   | 123   | 119.00   | 247.00   | 0.00   | 19.80  | 19.80  |
| 490   | 123   | 119.00   | 248.00   | 0.00   | 19.88  | 19.88  |
| 491   | 123   | 119.00   | 249.00   | 0.00   | 19.96  | 19.96  |
| 492   | 123   | 119.00   | 250.00   | 0.00   | 20.04  | 20.04  |
| 493   | 123   | 119.00   | 251.00   | 0.00   | 20.12  | 20.12  |
| 494   | 123   | 119.00   | 252.00   | 0.00   | 20.20  | 20.20  |
| 495   | 123   | 119.00   | 253.00   | 0.00   | 20.28  | 20.28  |
| 496   | 123   | 119.00   | 254.00   | 0.00   | 20.36  | 20.36  |
| 497   | 123   | 119.00   | 255.00   | 0.00   | 20.44  | 20.44  |
| 498   | 123   | 119.00   | 256.00   | 0.00   | 20.52  | 20.52  |
| 499   | 123   | 119.00   | 257.00   | 0.00   | 20.60  | 20.60  |
| 500   | 123   | 119.00   | 258.00   | 0.00   | 20.68  | 20.68  |
| 501   | 123   | 119.00   | 259.00   | 0.00   | 20.76  | 20.76  |
| 502   | 123   | 119.00   | 260.00   | 0.00   | 20.84  | 20.84  |
| 503   | 123   | 119.00   | 261.00   | 0.00   | 20.92  | 20.92  |
| 504   | 123   | 119.00   | 262.00   | 0.00   | 21.00  | 21.00  |
| 505   | 123   | 119.00   | 263.00   | 0.00   | 21.08  | 21.08  |
| 506   | 123   | 119.00   | 264.00   | 0.00   | 21.16  | 21.16  |
| 507   | 123   | 119.00   | 265.00   | 0.00   | 21.24  | 21.24  |
| 508   | 123   | 119.00   | 266.00   | 0.00   | 21.32  | 21.32  |
| 509   | 123   | 119.00   | 267.00   | 0.00   | 21.40  | 21.40  |
| 510   | 123   | 119.00   | 268.00   | 0.00   | 21.48  | 21.48  |
| 511   | 123   | 119.00   | 269.00   | 0.00   | 21.56  | 21.56  |
| 512   | 123   | 119.00   | 270.00   | 0.00   | 21.64  | 21.64  |
| 513   | 123   | 119.00   | 271.00   | 0.00   | 21.72  | 21.72  |
| 514   | 123   | 119.00   | 272.00   | 0.00   | 21.80  | 21.80  |
| 515   | 123   | 119.00   | 273.00   | 0.00   | 21.88  | 21.88  |
| 516   | 123   | 119.00   | 274.00   | 0.00   | 21.96  | 21.96  |
| 517   | 123   | 119.00   | 275.00   | 0.00   | 22.04  | 22.04  |
| 518   | 123   | 119.00   | 276.00   | 0.00   | 22.12  | 22.12  |
| 519   | 123   | 119.00   | 277.00   | 0.00   | 22.20  | 22.20  |
| 520   | 123   | 119.00   | 278.00   | 0.00   | 22.28  | 22.28  |
| 521   | 123   | 119.00   | 279.00   | 0.00   | 22.36  | 22.36  |
| 522   | 123   | 119.00   | 280.00   | 0.00   | 22.44  | 22.44  |
| 523   | 123   | 119.00   | 281.00   | 0.00   | 22.52  | 22.52  |
| 524   | 123   | 119.00   | 282.00   | 0.00   | 22.60  | 22.60  |
| 525   | 123   | 119.00   | 283.00   | 0.00   | 22.68  | 22.68  |
| 526   | 123   | 119.00   | 284.00   | 0.00   | 22.76  | 22.76  |
| 527   | 123   | 119.00   | 285.00   | 0.00   | 22.84  | 22.84  |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 528   | 123   | 119.00   | 286.00   | 0.00   | 22.92  | 22.92  |
| 529   | 123   | 119.00   | 287.00   | 0.00   | 23.00  | 23.00  |
| 530   | 123   | 119.00   | 288.00   | 0.00   | 23.08  | 23.08  |
| 531   | 123   | 119.00   | 289.00   | 0.00   | 23.16  | 23.16  |
| 532   | 123   | 119.00   | 290.00   | 0.00   | 23.24  | 23.24  |
| 533   | 123   | 119.00   | 291.00   | 0.00   | 23.32  | 23.32  |
| 534   | 123   | 119.00   | 292.00   | 0.00   | 23.40  | 23.40  |
| 535   | 123   | 119.00   | 293.00   | 0.00   | 23.48  | 23.48  |
| 536   | 123   | 119.00   | 294.00   | 0.00   | 23.56  | 23.56  |
| 537   | 123   | 119.00   | 295.00   | 0.00   | 23.64  | 23.64  |
| 538   | 123   | 119.00   | 296.00   | 0.00   | 23.72  | 23.72  |
| 539   | 123   | 119.00   | 297.00   | 0.00   | 23.80  | 23.80  |
| 540   | 123   | 119.00   | 298.00   | 0.00   | 23.88  | 23.88  |
| 541   | 123   | 119.00   | 299.00   | 0.00   | 23.96  | 23.96  |
| 542   | 123   | 119.00   | 300.00   | 0.00   | 24.04  | 24.04  |
| 543   | 123   | 119.00   | 301.00   | 0.00   | 24.12  | 24.12  |
| 544   | 123   | 119.00   | 302.00   | 0.00   | 24.20  | 24.20  |
| 545   | 123   | 119.00   | 303.00   | 0.00   | 24.28  | 24.28  |
| 546   | 123   | 119.00   | 304.00   | 0.00   | 24.36  | 24.36  |
| 547   | 123   | 119.00   | 305.00   | 0.00   | 24.44  | 24.44  |
| 548   | 123   | 119.00   | 306.00   | 0.00   | 24.52  | 24.52  |
| 549   | 123   | 119.00   | 307.00   | 0.00   | 24.60  | 24.60  |
| 550   | 123   | 119.00   | 308.00   | 0.00   | 24.68  | 24.68  |
| 551   | 123   | 119.00   | 309.00   | 0.00   | 24.76  | 24.76  |
| 552   | 123   | 119.00   | 310.00   | 0.00   | 24.84  | 24.84  |
| 553   | 123   | 119.00   | 311.00   | 0.00   | 24.92  | 24.92  |
| 554   | 123   | 119.00   | 312.00   | 0.00   | 25.00  | 25.00  |
| 555   | 123   | 119.00   | 313.00   | 0.00   | 25.08  | 25.08  |
| 556   | 123   | 119.00   | 314.00   | 0.00   | 25.16  | 25.16  |
| 557   | 123   | 119.00   | 315.00   | 0.00   | 25.24  | 25.24  |
| 558   | 123   | 119.00   | 316.00   | 0.00   | 25.32  | 25.32  |
| 559   | 123   | 119.00   | 317.00   | 0.00   | 25.40  | 25.40  |
| 560   | 123   | 119.00   | 318.00   | 0.00   | 25.48  | 25.48  |
| 561   | 123   | 119.00   | 319.00   | 0.00   | 25.56  | 25.56  |
| 562   | 123   | 119.00   | 320.00   | 0.00   | 25.64  | 25.64  |
| 563   | 123   | 119.00   | 321.00   | 0.00   | 25.72  | 25.72  |
| 564   | 123   | 119.00   | 322.00   | 0.00   | 25.80  | 25.80  |
| 565   | 123   | 119.00   | 323.00   | 0.00   | 25.88  | 25.88  |
| 566   | 123   | 119.00   | 324.00   | 0.00   | 25.96  | 25.96  |
| 567   | 123   | 119.00   | 325.00   | 0.00   | 26.04  | 26.04  |
| 568   | 123   | 119.00   | 326.00   | 0.00   | 26.12  | 26.12  |
| 569   | 123   | 119.00   | 327.00   | 0.00   | 26.20  | 26.20  |
| 570   | 123   | 119.00   | 328.00   | 0.00   | 26.28  | 26.28  |
| 571   | 123   | 119.00   | 329.00   | 0.00   | 26.36  | 26.36  |
| 572   | 123   | 119.00   | 330.00   | 0.00   | 26.44  | 26.44  |
| 573   | 123   | 119.00   | 331.00   | 0.00   | 26.52  | 26.52  |
| 574   | 123   | 119.00   | 332.00   | 0.00   | 26.60  | 26.60  |
| 575   | 123   | 119.00   | 333.00   | 0.00   | 26.68  | 26.68  |
| 576   | 123   | 119.00   | 334.00   | 0.00   | 26.76  | 26.76  |
| 577   | 123   | 119.00   | 335.00   | 0.00   | 26.84  | 26.84  |
| 578   | 123   | 119.00   | 336.00   | 0.00   | 26.92  | 26.92  |
| 579   | 123   | 119.00   | 337.00   | 0.00   | 27.00  | 27.00  |
| 580   | 123   | 119.00   | 338.00   | 0.00   | 27.08  | 27.08  |
| 581   | 123   | 119.00   | 339.00   | 0.00   | 27.16  | 27.16  |
| 582   | 123   | 119.00   | 340.00   | 0.00   | 27.24  | 27.24  |

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 583   | 123   | 119.00   | 341.00   | 0.00   | 27.32  | 27.32  |
| 584   | 123   | 119.00   | 342.00   | 0.00   | 27.40  | 27.40  |
| 585   | 123   | 119.00   | 343.00   | 0.00   | 27.48  | 27.48  |
| 586   | 123   | 119.00   | 344.00   | 0.00   | 27.56  | 27.56  |
| 587   | 123   | 119.00   | 345.00   | 0.00   | 27.64  | 27.64  |
| 588   | 123   | 119.00   | 346.00   | 0.00   | 27.72  | 27.72  |
| 589   | 123   | 119.00   | 347.00   | 0.00   | 27.80  | 27.80  |
| 590   | 123   | 119.00   | 348.00   | 0.00   | 27.88  | 27.88  |
| 591   | 123   | 119.00   | 349.00   | 0.00   | 27.96  | 27.96  |
| 592   | 123   | 119.00   | 350.00   | 0.00   | 28.04  | 28.04  |
| 593   | 123   | 119.00   | 351.00   | 0.00   | 28.12  | 28.12  |
| 594   | 123   | 119.00   | 352.00   | 0.00   | 28.20  | 28.20  |
| 595   | 123   | 119.00   | 353.00   | 0.00   | 28.28  | 28.28  |
| 596   | 123   | 119.00   | 354.00   | 0.00   | 28.36  | 28.36  |
| 597   | 123   | 119.00   | 355.00   | 0.00   | 28.44  | 28.44  |
| 598   | 123   | 119.00   | 356.00   | 0.00   | 28.52  | 28.52  |
| 599   | 123   | 119.00   | 357.00   | 0.00   | 28.60  | 28.60  |
| 600   | 123   | 119.00   | 358.00   | 0.00   | 28.68  | 28.68  |
| 601   | 123   | 119.00   | 359.00   | 0.00   | 28.76  | 28.76  |
| 602   | 123   | 119.00   | 360.00   | 0.00   | 28.84  | 28.84  |
| 603   | 123   | 119.00   | 361.00   | 0.00   | 28.92  | 28.92  |
| 604   | 123   | 119.00   | 362.00   | 0.00   | 29.00  | 29.00  |
| 605   | 123   | 119.00   | 363.00   | 0.00   | 29.08  | 29.08  |
| 606   | 123   | 119.00   | 364.00   | 0.00   | 29.16  | 29.16  |
| 607   | 123   | 119.00   | 365.00   | 0.00   | 29.24  | 29.24  |
| 608   | 123   | 119.00   | 366.00   | 0.00   | 29.32  | 29.32  |
| 609   | 123   | 119.00   | 367.00   | 0.00   | 29.40  | 29.40  |
| 610   | 123   | 119.00   | 368.00   | 0.00   | 29.48  | 29.48  |
| 611   | 123   | 119.00   | 369.00   | 0.00   | 29.56  | 29.56  |
| 612   | 123   | 119.00   | 370.00   | 0.00   | 29.64  | 29.64  |
| 613   | 123   | 119.00   | 371.00   | 0.00   | 29.72  | 29.72  |
| 614   | 123   | 119.00   | 372.00   | 0.00   | 29.80  | 29.80  |
| 615   | 123   | 119.00   | 373.00   | 0.00   | 29.88  | 29.88  |
| 616   | 123   | 119.00   | 374.00   | 0.00   | 29.96  | 29.96  |
| 617   | 123   | 119.00   | 375.00   | 0.00   | 30.04  | 30.04  |
| 618   | 123   | 119.00   | 376.00   | 0.00   | 30.12  | 30.12  |
| 619   | 123   | 119.00   | 377.00   | 0.00   | 30.20  | 30.20  |
| 620   | 123   | 119.00   | 378.00   | 0.00   | 30.28  | 30.28  |
| 621   | 123   | 119.00   | 379.00   | 0.00   | 30.36  | 30.36  |
| 622   | 123   | 119.00   | 380.00   | 0.00   | 30.44  | 30.44  |
| 623   | 123   | 119.00   | 381.00   | 0.00   | 30.52  | 30.52  |
| 624   | 123   | 119.00   | 382.00   | 0.00   | 30.60  | 30.60  |
| 625   | 123   | 119.00   | 383.00   | 0.00   | 30.68  | 30.68  |
| 626   | 123   | 119.00   | 384.00   | 0.00   | 30.76  | 30.76  |
| 627   | 123   | 119.00   | 385.00   | 0.00   | 30.84  | 30.84  |
| 628   | 123   | 119.00   | 386.00   | 0.00   | 30.92  | 30.92  |
| 629   | 123   | 119.00   | 387.00   | 0.00   | 31.00  | 31.00  |
| 630   | 123   | 119.00   | 388.00   | 0.00   | 31.08  | 31.08  |
| 631   | 123   | 119.00   | 389.00   | 0.00   | 31.16  | 31.16  |
| 632   | 123   | 119.00   | 390.00   | 0.00   | 31.24  | 31.24  |
| 633   | 123   | 119.00   | 391.00   | 0.00   | 31.32  | 31.32  |
| 634   | 123   | 119.00   | 392.00   | 0.00   | 31.40  | 31.40  |
| 635   | 123   | 119.00   | 393.00   | 0.00   | 31.48  | 31.48  |
| 636   | 123   | 119.00   | 394.00   | 0.00   | 31.56  | 31.56  |
| 637   | 123   | 119.00   | 395.00   | 0.00   | 31.64  | 31.64  |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 638   | 123   | 119.00   | 396.00   | 0.00   | 31.72  | 31.72  |
| 639   | 123   | 119.00   | 397.00   | 0.00   | 31.80  | 31.80  |
| 640   | 123   | 119.00   | 398.00   | 0.00   | 31.88  | 31.88  |
| 641   | 123   | 119.00   | 399.00   | 0.00   | 31.96  | 31.96  |
| 642   | 123   | 119.00   | 400.00   | 0.00   | 32.04  | 32.04  |
| 643   | 123   | 119.00   | 401.00   | 0.00   | 32.12  | 32.12  |
| 644   | 123   | 119.00   | 402.00   | 0.00   | 32.20  | 32.20  |
| 645   | 123   | 119.00   | 403.00   | 0.00   | 32.28  | 32.28  |
| 646   | 123   | 119.00   | 404.00   | 0.00   | 32.36  | 32.36  |
| 647   | 123   | 119.00   | 405.00   | 0.00   | 32.44  | 32.44  |
| 648   | 123   | 119.00   | 406.00   | 0.00   | 32.52  | 32.52  |
| 649   | 123   | 119.00   | 407.00   | 0.00   | 32.60  | 32.60  |
| 650   | 123   | 119.00   | 408.00   | 0.00   | 32.68  | 32.68  |
| 651   | 123   | 119.00   | 409.00   | 0.00   | 32.76  | 32.76  |
| 652   | 123   | 119.00   | 410.00   | 0.00   | 32.84  | 32.84  |
| 653   | 123   | 119.00   | 411.00   | 0.00   | 32.92  | 32.92  |
| 654   | 123   | 119.00   | 412.00   | 0.00   | 33.00  | 33.00  |
| 655   | 123   | 119.00   | 413.00   | 0.00   | 33.08  | 33.08  |
| 656   | 123   | 119.00   | 414.00   | 0.00   | 33.16  | 33.16  |
| 657   | 123   | 119.00   | 415.00   | 0.00   | 33.24  | 33.24  |
| 658   | 123   | 119.00   | 416.00   | 0.00   | 33.32  | 33.32  |
| 659   | 123   | 119.00   | 417.00   | 0.00   | 33.40  | 33.40  |
| 660   | 123   | 119.00   | 418.00   | 0.00   | 33.48  | 33.48  |
| 661   | 123   | 119.00   | 419.00   | 0.00   | 33.56  | 33.56  |
| 662   | 123   | 119.00   | 420.00   | 0.00   | 33.64  | 33.64  |
| 663   | 123   | 119.00   | 421.00   | 0.00   | 33.72  | 33.72  |
| 664   | 123   | 119.00   | 422.00   | 0.00   | 33.80  | 33.80  |
| 665   | 123   | 119.00   | 423.00   | 0.00   | 33.88  | 33.88  |
| 666   | 123   | 119.00   | 424.00   | 0.00   | 33.96  | 33.96  |
| 667   | 123   | 119.00   | 425.00   | 0.00   | 34.04  | 34.04  |
| 668   | 123   | 119.00   | 426.00   | 0.00   | 34.12  | 34.12  |
| 669   | 123   | 119.00   | 427.00   | 0.00   | 34.20  | 34.20  |
| 670   | 123   | 119.00   | 428.00   | 0.00   | 34.28  | 34.28  |
| 671   | 123   | 119.00   | 429.00   | 0.00   | 34.36  | 34.36  |
| 672   | 123   | 119.00   | 430.00   | 0.00   | 34.44  | 34.44  |
| 673   | 123   | 119.00   | 431.00   | 0.00   | 34.52  | 34.52  |
| 674   | 123   | 119.00   | 432.00   | 0.00   | 34.60  | 34.60  |
| 675   | 123   | 119.00   | 433.00   | 0.00   | 34.68  | 34.68  |
| 676   | 123   | 119.00   | 434.00   | 0.00   | 34.76  | 34.76  |
| 677   | 123   | 119.00   | 435.00   | 0.00   | 34.84  | 34.84  |
| 678   | 123   | 119.00   | 436.00   | 0.00   | 34.92  | 34.92  |
| 679   | 123   | 119.00   | 437.00   | 0.00   | 35.00  | 35.00  |
| 680   | 123   | 119.00   | 438.00   | 0.00   | 35.08  | 35.08  |
| 681   | 123   | 119.00   | 439.00   | 0.00   | 35.16  | 35.16  |
| 682   | 123   | 119.00   | 440.00   | 0.00   | 35.24  | 35.24  |
| 683   | 123   | 119.00   | 441.00   | 0.00   | 35.32  | 35.32  |
| 684   | 123   | 119.00   | 442.00   | 0.00   | 35.40  | 35.40  |
| 685   | 123   | 119.00   | 443.00   | 0.00   | 35.48  | 35.48  |
| 686   | 123   | 119.00   | 444.00   | 0.00   | 35.56  | 35.56  |
| 687   | 123   | 119.00   | 445.00   | 0.00   | 35.64  | 35.64  |
| 688   | 123   | 119.00   | 446.00   | 0.00   | 35.72  | 35.72  |
| 689   | 123   | 119.00   | 447.00   | 0.00   | 35.80  | 35.80  |
| 690   | 123   | 119.00   | 448.00   | 0.00   | 35.88  | 35.88  |
| 691   | 123   | 119.00   | 449.00   | 0.00   | 35.96  | 35.96  |
| 692   | 123   | 119.00   | 450.00   | 0.00   | 36.04  | 36.04  |

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 693   | 123   | 119.00   | 451.00   | 0.00   | 36.12  | 36.12  |
| 694   | 123   | 119.00   | 452.00   | 0.00   | 36.20  | 36.20  |
| 695   | 123   | 119.00   | 453.00   | 0.00   | 36.28  | 36.28  |
| 696   | 123   | 119.00   | 454.00   | 0.00   | 36.36  | 36.36  |
| 697   | 123   | 119.00   | 455.00   | 0.00   | 36.44  | 36.44  |
| 698   | 123   | 119.00   | 456.00   | 0.00   | 36.52  | 36.52  |
| 699   | 123   | 119.00   | 457.00   | 0.00   | 36.60  | 36.60  |
| 700   | 123   | 119.00   | 458.00   | 0.00   | 36.68  | 36.68  |
| 701   | 123   | 119.00   | 459.00   | 0.00   | 36.76  | 36.76  |
| 702   | 123   | 119.00   | 460.00   | 0.00   | 36.84  | 36.84  |
| 703   | 123   | 119.00   | 461.00   | 0.00   | 36.92  | 36.92  |
| 704   | 123   | 119.00   | 462.00   | 0.00   | 37.00  | 37.00  |
| 705   | 123   | 119.00   | 463.00   | 0.00   | 37.08  | 37.08  |
| 706   | 123   | 119.00   | 464.00   | 0.00   | 37.16  | 37.16  |
| 707   | 123   | 119.00   | 465.00   | 0.00   | 37.24  | 37.24  |
| 708   | 123   | 119.00   | 466.00   | 0.00   | 37.32  | 37.32  |
| 709   | 123   | 119.00   | 467.00   | 0.00   | 37.40  | 37.40  |
| 710   | 123   | 119.00   | 468.00   | 0.00   | 37.48  | 37.48  |
| 711   | 123   | 119.00   | 469.00   | 0.00   | 37.56  | 37.56  |
| 712   | 123   | 119.00   | 470.00   | 0.00   | 37.64  | 37.64  |
| 713   | 123   | 119.00   | 471.00   | 0.00   | 37.72  | 37.72  |
| 714   | 123   | 119.00   | 472.00   | 0.00   | 37.80  | 37.80  |
| 715   | 123   | 119.00   | 473.00   | 0.00   | 37.88  | 37.88  |
| 716   | 123   | 119.00   | 474.00   | 0.00   | 37.96  | 37.96  |
| 717   | 123   | 119.00   | 475.00   | 0.00   | 38.04  | 38.04  |
| 718   | 123   | 119.00   | 476.00   | 0.00   | 38.12  | 38.12  |
| 719   | 123   | 119.00   | 477.00   | 0.00   | 38.20  | 38.20  |
| 720   | 123   | 119.00   | 478.00   | 0.00   | 38.28  | 38.28  |
| 721   | 123   | 119.00   | 479.00   | 0.00   | 38.36  | 38.36  |
| 722   | 123   | 119.00   | 480.00   | 0.00   | 38.44  | 38.44  |
| 723   | 123   | 119.00   | 481.00   | 0.00   | 38.52  | 38.52  |
| 724   | 123   | 119.00   | 482.00   | 0.00   | 38.60  | 38.60  |
| 725   | 123   | 119.00   | 483.00   | 0.00   | 38.68  | 38.68  |
| 726   | 123   | 119.00   | 484.00   | 0.00   | 38.76  | 38.76  |
| 727   | 123   | 119.00   | 485.00   | 0.00   | 38.84  | 38.84  |
| 728   | 123   | 119.00   | 486.00   | 0.00   | 38.92  | 38.92  |
| 729   | 123   | 119.00   | 487.00   | 0.00   | 39.00  | 39.00  |
| 730   | 123   | 119.00   | 488.00   | 0.00   | 39.08  | 39.08  |
| 731   | 123   | 119.00   | 489.00   | 0.00   | 39.16  | 39.16  |
| 732   | 123   | 119.00   | 490.00   | 0.00   | 39.24  | 39.24  |
| 733   | 123   | 119.00   | 491.00   | 0.00   | 39.32  | 39.32  |
| 734   | 123   | 119.00   | 492.00   | 0.00   | 39.40  | 39.40  |
| 735   | 123   | 119.00   | 493.00   | 0.00   | 39.48  | 39.48  |
| 736   | 123   | 119.00   | 494.00   | 0.00   | 39.56  | 39.56  |
| 737   | 123   | 119.00   | 495.00   | 0.00   | 39.64  | 39.64  |
| 738   | 123   | 119.00   | 496.00   | 0.00   | 39.72  | 39.72  |
| 739   | 123   | 119.00   | 497.00   | 0.00   | 39.80  | 39.80  |
| 740   | 123   | 119.00   | 498.00   | 0.00   | 39.88  | 39.88  |
| 741   | 123   | 119.00   | 499.00   | 0.00   | 39.96  | 39.96  |
| 742   | 123   | 119.00   | 500.00   | 0.00   | 40.04  | 40.04  |
| 743   | 123   | 119.00   | 501.00   | 0.00   | 40.12  | 40.12  |
| 744   | 123   | 119.00   | 502.00   | 0.00   | 40.20  | 40.20  |
| 745   | 123   | 119.00   | 503.00   | 0.00   | 40.28  | 40.28  |
| 746   | 123   | 119.00   | 504.00   | 0.00   | 40.36  | 40.36  |
| 747   | 123   | 119.00   | 505.00   | 0.00   | 40.44  | 40.44  |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 748   | 123   | 119.00   | 506.00   | 0.00   | 40.52  | 40.52  |
| 749   | 123   | 119.00   | 507.00   | 0.00   | 40.60  | 40.60  |
| 750   | 123   | 119.00   | 508.00   | 0.00   | 40.68  | 40.68  |
| 751   | 123   | 119.00   | 509.00   | 0.00   | 40.76  | 40.76  |
| 752   | 123   | 119.00   | 510.00   | 0.00   | 40.84  | 40.84  |
| 753   | 123   | 119.00   | 511.00   | 0.00   | 40.92  | 40.92  |
| 754   | 123   | 119.00   | 512.00   | 0.00   | 41.00  | 41.00  |
| 755   | 123   | 119.00   | 513.00   | 0.00   | 41.08  | 41.08  |
| 756   | 123   | 119.00   | 514.00   | 0.00   | 41.16  | 41.16  |
| 757   | 123   | 119.00   | 515.00   | 0.00   | 41.24  | 41.24  |
| 758   | 123   | 119.00   | 516.00   | 0.00   | 41.32  | 41.32  |
| 759   | 123   | 119.00   | 517.00   | 0.00   | 41.40  | 41.40  |
| 760   | 123   | 119.00   | 518.00   | 0.00   | 41.48  | 41.48  |
| 761   | 123   | 119.00   | 519.00   | 0.00   | 41.56  | 41.56  |
| 762   | 123   | 119.00   | 520.00   | 0.00   | 41.64  | 41.64  |
| 763   | 123   | 119.00   | 521.00   | 0.00   | 41.72  | 41.72  |
| 764   | 123   | 119.00   | 522.00   | 0.00   | 41.80  | 41.80  |
| 765   | 123   | 119.00   | 523.00   | 0.00   | 41.88  | 41.88  |
| 766   | 123   | 119.00   | 524.00   | 0.00   | 41.96  | 41.96  |
| 767   | 123   | 119.00   | 525.00   | 0.00   | 42.04  | 42.04  |
| 768   | 123   | 119.00   | 526.00   | 0.00   | 42.12  | 42.12  |
| 769   | 123   | 119.00   | 527.00   | 0.00   | 42.20  | 42.20  |
| 770   | 123   | 119.00   | 528.00   | 0.00   | 42.28  | 42.28  |
| 771   | 123   | 119.00   | 529.00   | 0.00   | 42.36  | 42.36  |
| 772   | 123   | 119.00   | 530.00   | 0.00   | 42.44  | 42.44  |
| 773   | 123   | 119.00   | 531.00   | 0.00   | 42.52  | 42.52  |
| 774   | 123   | 119.00   | 532.00   | 0.00   | 42.60  | 42.60  |
| 775   | 123   | 119.00   | 533.00   | 0.00   | 42.68  | 42.68  |
| 776   | 123   | 119.00   | 534.00   | 0.00   | 42.76  | 42.76  |
| 777   | 123   | 119.00   | 535.00   | 0.00   | 42.84  | 42.84  |
| 778   | 123   | 119.00   | 536.00   | 0.00   | 42.92  | 42.92  |
| 779   | 123   | 119.00   | 537.00   | 0.00   | 43.00  | 43.00  |
| 780   | 123   | 119.00   | 538.00   | 0.00   | 43.08  | 43.08  |
| 781   | 123   | 119.00   | 539.00   | 0.00   | 43.16  | 43.16  |
| 782   | 123   | 119.00   | 540.00   | 0.00   | 43.24  | 43.24  |
| 783   | 123   | 119.00   | 541.00   | 0.00   | 43.32  | 43.32  |
| 784   | 123   | 119.00   | 542.00   | 0.00   | 43.40  | 43.40  |
| 785   | 123   | 119.00   | 543.00   | 0.00   | 43.48  | 43.48  |
| 786   | 123   | 119.00   | 544.00   | 0.00   | 43.56  | 43.56  |
| 787   | 123   | 119.00   | 545.00   | 0.00   | 43.64  | 43.64  |
| 788   | 123   | 119.00   | 546.00   | 0.00   | 43.72  | 43.72  |
| 789   | 123   | 119.00   | 547.00   | 0.00   | 43.80  | 43.80  |
| 790   | 123   | 119.00   | 548.00   | 0.00   | 43.88  | 43.88  |
| 791   | 123   | 119.00   | 549.00   | 0.00   | 43.96  | 43.96  |
| 792   | 123   | 119.00   | 550.00   | 0.00   | 44.04  | 44.04  |
| 793   | 123   | 119.00   | 551.00   | 0.00   | 44.12  | 44.12  |
| 794   | 123   | 119.00   | 552.00   | 0.00   | 44.20  | 44.20  |
| 795   | 123   | 119.00   | 553.00   | 0.00   | 44.28  | 44.28  |
| 796   | 123   | 119.00   | 554.00   | 0.00   | 44.36  | 44.36  |
| 797   | 123   | 119.00   | 555.00   | 0.00   | 44.44  | 44.44  |
| 798   | 123   | 119.00   | 556.00   | 0.00   | 44.52  | 44.52  |
| 799   | 123   | 119.00   | 557.00   | 0.00   | 44.60  | 44.60  |
| 800   | 123   | 119.00   | 558.00   | 0.00   | 44.68  | 44.68  |
| 801   | 123   | 119.00   | 559.00   | 0.00   | 44.76  | 44.76  |
| 802   | 123   | 119.00   | 560.00   | 0.00   | 44.84  | 44.84  |



Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 803   | 123   | 119.00   | 561.00   | 0.00   | 44.92  | 44.92  |
| 804   | 123   | 119.00   | 562.00   | 0.00   | 45.00  | 45.00  |
| 805   | 123   | 119.00   | 563.00   | 0.00   | 45.08  | 45.08  |
| 806   | 123   | 119.00   | 564.00   | 0.00   | 45.16  | 45.16  |
| 807   | 123   | 119.00   | 565.00   | 0.00   | 45.24  | 45.24  |
| 808   | 123   | 119.00   | 566.00   | 0.00   | 45.32  | 45.32  |
| 809   | 123   | 119.00   | 567.00   | 0.00   | 45.40  | 45.40  |
| 810   | 123   | 119.00   | 568.00   | 0.00   | 45.48  | 45.48  |
| 811   | 123   | 119.00   | 569.00   | 0.00   | 45.56  | 45.56  |
| 812   | 123   | 119.00   | 570.00   | 0.00   | 45.64  | 45.64  |
| 813   | 123   | 119.00   | 571.00   | 0.00   | 45.72  | 45.72  |
| 814   | 123   | 119.00   | 572.00   | 0.00   | 45.80  | 45.80  |
| 815   | 123   | 119.00   | 573.00   | 0.00   | 45.88  | 45.88  |
| 816   | 123   | 119.00   | 574.00   | 0.00   | 45.96  | 45.96  |
| 817   | 123   | 119.00   | 575.00   | 0.00   | 46.04  | 46.04  |
| 818   | 123   | 119.00   | 576.00   | 0.00   | 46.12  | 46.12  |
| 819   | 123   | 119.00   | 577.00   | 0.00   | 46.20  | 46.20  |
| 820   | 123   | 119.00   | 578.00   | 0.00   | 46.28  | 46.28  |
| 821   | 123   | 119.00   | 579.00   | 0.00   | 46.36  | 46.36  |
| 822   | 123   | 119.00   | 580.00   | 0.00   | 46.44  | 46.44  |
| 823   | 123   | 119.00   | 581.00   | 0.00   | 46.52  | 46.52  |
| 824   | 123   | 119.00   | 582.00   | 0.00   | 46.60  | 46.60  |
| 825   | 123   | 119.00   | 583.00   | 0.00   | 46.68  | 46.68  |
| 826   | 123   | 119.00   | 584.00   | 0.00   | 46.76  | 46.76  |
| 827   | 123   | 119.00   | 585.00   | 0.00   | 46.84  | 46.84  |
| 828   | 123   | 119.00   | 586.00   | 0.00   | 46.92  | 46.92  |
| 829   | 123   | 119.00   | 587.00   | 0.00   | 47.00  | 47.00  |
| 830   | 123   | 119.00   | 588.00   | 0.00   | 47.08  | 47.08  |
| 831   | 123   | 119.00   | 589.00   | 0.00   | 47.16  | 47.16  |
| 832   | 123   | 119.00   | 590.00   | 0.00   | 47.24  | 47.24  |
| 833   | 123   | 119.00   | 591.00   | 0.00   | 47.32  | 47.32  |
| 834   | 123   | 119.00   | 592.00   | 0.00   | 47.40  | 47.40  |
| 835   | 123   | 119.00   | 593.00   | 0.00   | 47.48  | 47.48  |
| 836   | 123   | 119.00   | 594.00   | 0.00   | 47.56  | 47.56  |
| 837   | 123   | 119.00   | 595.00   | 0.00   | 47.64  | 47.64  |
| 838   | 123   | 119.00   | 596.00   | 0.00   | 47.72  | 47.72  |
| 839   | 123   | 119.00   | 597.00   | 0.00   | 47.80  | 47.80  |
| 840   | 123   | 119.00   | 598.00   | 0.00   | 47.88  | 47.88  |
| 841   | 123   | 119.00   | 599.00   | 0.00   | 47.96  | 47.96  |
| 842   | 123   | 119.00   | 600.00   | 0.00   | 48.04  | 48.04  |
| 843   | 123   | 119.00   | 601.00   | 0.00   | 48.12  | 48.12  |
| 844   | 123   | 119.00   | 602.00   | 0.00   | 48.20  | 48.20  |
| 845   | 123   | 119.00   | 603.00   | 0.00   | 48.28  | 48.28  |
| 846   | 123   | 119.00   | 604.00   | 0.00   | 48.36  | 48.36  |
| 847   | 123   | 119.00   | 605.00   | 0.00   | 48.44  | 48.44  |
| 848   | 123   | 119.00   | 606.00   | 0.00   | 48.52  | 48.52  |
| 849   | 123   | 119.00   | 607.00   | 0.00   | 48.60  | 48.60  |
| 850   | 123   | 119.00   | 608.00   | 0.00   | 48.68  | 48.68  |
| 851   | 123   | 119.00   | 609.00   | 0.00   | 48.76  | 48.76  |
| 852   | 123   | 119.00   | 610.00   | 0.00   | 48.84  | 48.84  |
| 853   | 123   | 119.00   | 611.00   | 0.00   | 48.92  | 48.92  |
| 854   | 123   | 119.00   | 612.00   | 0.00   | 49.00  | 49.00  |
| 855   | 123   | 119.00   | 613.00   | 0.00   | 49.08  | 49.08  |
| 856   | 123   | 119.00   | 614.00   | 0.00   | 49.16  | 49.16  |
| 857   | 123   | 119.00   | 615.00   | 0.00   | 49.24  | 49.24  |

## Table letter V

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 858   | 123   | 119.00   | 616.00   | 0.00   | 49.32  | 49.32  |
| 859   | 123   | 119.00   | 617.00   | 0.00   | 49.40  | 49.40  |
| 860   | 123   | 119.00   | 618.00   | 0.00   | 49.48  | 49.48  |
| 861   | 123   | 119.00   | 619.00   | 0.00   | 49.56  | 49.56  |
| 862   | 123   | 119.00   | 620.00   | 0.00   | 49.64  | 49.64  |
| 863   | 123   | 119.00   | 621.00   | 0.00   | 49.72  | 49.72  |
| 864   | 123   | 119.00   | 622.00   | 0.00   | 49.80  | 49.80  |
| 865   | 123   | 119.00   | 623.00   | 0.00   | 49.88  | 49.88  |
| 866   | 123   | 119.00   | 624.00   | 0.00   | 49.96  | 49.96  |
| 867   | 123   | 119.00   | 625.00   | 0.00   | 50.04  | 50.04  |
| 868   | 123   | 119.00   | 626.00   | 0.00   | 50.12  | 50.12  |
| 869   | 123   | 119.00   | 627.00   | 0.00   | 50.20  | 50.20  |
| 870   | 123   | 119.00   | 628.00   | 0.00   | 50.28  | 50.28  |
| 871   | 123   | 119.00   | 629.00   | 0.00   | 50.36  | 50.36  |
| 872   | 123   | 119.00   | 630.00   | 0.00   | 50.44  | 50.44  |
| 873   | 123   | 119.00   | 631.00   | 0.00   | 50.52  | 50.52  |
| 874   | 123   | 119.00   | 632.00   | 0.00   | 50.60  | 50.60  |
| 875   | 123   | 119.00   | 633.00   | 0.00   | 50.68  | 50.68  |
| 876   | 123   | 119.00   | 634.00   | 0.00   | 50.76  | 50.76  |
| 877   | 123   | 119.00   | 635.00   | 0.00   | 50.84  | 50.84  |
| 878   | 123   | 119.00   | 636.00   | 0.00   | 50.92  | 50.92  |
| 879   | 123   | 119.00   | 637.00   | 0.00   | 51.00  | 51.00  |
| 880   | 123   | 119.00   | 638.00   | 0.00   | 51.08  | 51.08  |
| 881   | 123   | 119.00   | 639.00   | 0.00   | 51.16  | 51.16  |
| 882   | 123   | 119.00   | 640.00   | 0.00   | 51.24  | 51.24  |
| 883   | 123   | 119.00   | 641.00   | 0.00   | 51.32  | 51.32  |
| 884   | 123   | 119.00   | 642.00   | 0.00   | 51.40  | 51.40  |
| 885   | 123   | 119.00   | 643.00   | 0.00   | 51.48  | 51.48  |
| 886   | 123   | 119.00   | 644.00   | 0.00   | 51.56  | 51.56  |
| 887   | 123   | 119.00   | 645.00   | 0.00   | 51.64  | 51.64  |
| 888   | 123   | 119.00   | 646.00   | 0.00   | 51.72  | 51.72  |
| 889   | 123   | 119.00   | 647.00   | 0.00   | 51.80  | 51.80  |
| 890   | 123   | 119.00   | 648.00   | 0.00   | 51.88  | 51.88  |
| 891   | 123   | 119.00   | 649.00   | 0.00   | 51.96  | 51.96  |
| 892   | 123   | 119.00   | 650.00   | 0.00   | 52.04  | 52.04  |
| 893   | 123   | 119.00   | 651.00   | 0.00   | 52.12  | 52.12  |
| 894   | 123   | 119.00   | 652.00   | 0.00   | 52.20  | 52.20  |
| 895   | 123   | 119.00   | 653.00   | 0.00   | 52.28  | 52.28  |
| 896   | 123   | 119.00   | 654.00   | 0.00   | 52.36  | 52.36  |
| 897   | 123   | 119.00   | 655.00   | 0.00   | 52.44  | 52.44  |
| 898   | 123   | 119.00   | 656.00   | 0.00   | 52.52  | 52.52  |
| 899   | 123   | 119.00   | 657.00   | 0.00   | 52.60  | 52.60  |
| 900   | 123   | 119.00   | 658.00   | 0.00   | 52.68  | 52.68  |
| 901   | 123   | 119.00   | 659.00   | 0.00   | 52.76  | 52.76  |
| 902   | 123   | 119.00   | 660.00   | 0.00   | 52.84  | 52.84  |
| 903   | 123   | 119.00   | 661.00   | 0.00   | 52.92  | 52.92  |
| 904   | 123   | 119.00   | 662.00   | 0.00   | 53.00  | 53.00  |
| 905   | 123   | 119.00   | 663.00   | 0.00   | 53.08  | 53.08  |
| 906   | 123   | 119.00   | 664.00   | 0.00   | 53.16  | 53.16  |
| 907   | 123   | 119.00   | 665.00   | 0.00   | 53.24  | 53.24  |
| 908   | 123   | 119.00   | 666.00   | 0.00   | 53.32  | 53.32  |
| 909   | 123   | 119.00   | 667.00   | 0.00   | 53.40  | 53.40  |
| 910   | 123   | 119.00   | 668.00   | 0.00   | 53.48  | 53.48  |
| 911   | 123   | 119.00   | 669.00   | 0.00   | 53.56  | 53.56  |
| 912   | 123   | 119.00   | 670.00   | 0.00   | 53.64  | 53.64  |

Weekly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 913   | 123   | 119.00   | 671.00   | 0.00   | 53.72  | 53.72  |
| 914   | 123   | 119.00   | 672.00   | 0.00   | 53.80  | 53.80  |
| 915   | 123   | 119.00   | 673.00   | 0.00   | 53.88  | 53.88  |
| 916   | 123   | 119.00   | 674.00   | 0.00   | 53.96  | 53.96  |
| 917   | 123   | 119.00   | 675.00   | 0.00   | 54.04  | 54.04  |
| 918   | 123   | 119.00   | 676.00   | 0.00   | 54.12  | 54.12  |
| 919   | 123   | 119.00   | 677.00   | 0.00   | 54.20  | 54.20  |
| 920   | 123   | 119.00   | 678.00   | 0.00   | 54.28  | 54.28  |
| 921   | 123   | 119.00   | 679.00   | 0.00   | 54.36  | 54.36  |
| 922   | 123   | 119.00   | 680.00   | 0.00   | 54.44  | 54.44  |
| 923   | 123   | 119.00   | 681.00   | 0.00   | 54.52  | 54.52  |
| 924   | 123   | 119.00   | 682.00   | 0.00   | 54.60  | 54.60  |
| 925   | 123   | 119.00   | 683.00   | 0.00   | 54.68  | 54.68  |
| 926   | 123   | 119.00   | 684.00   | 0.00   | 54.76  | 54.76  |
| 927   | 123   | 119.00   | 685.00   | 0.00   | 54.84  | 54.84  |
| 928   | 123   | 119.00   | 686.00   | 0.00   | 54.92  | 54.92  |
| 929   | 123   | 119.00   | 687.00   | 0.00   | 55.00  | 55.00  |
| 930   | 123   | 119.00   | 688.00   | 0.00   | 55.08  | 55.08  |
| 931   | 123   | 119.00   | 689.00   | 0.00   | 55.16  | 55.16  |
| 932   | 123   | 119.00   | 690.00   | 0.00   | 55.24  | 55.24  |
| 933   | 123   | 119.00   | 691.00   | 0.00   | 55.32  | 55.32  |
| 934   | 123   | 119.00   | 692.00   | 0.00   | 55.40  | 55.40  |
| 935   | 123   | 119.00   | 693.00   | 0.00   | 55.48  | 55.48  |
| 936   | 123   | 119.00   | 694.00   | 0.00   | 55.56  | 55.56  |
| 937   | 123   | 119.00   | 695.00   | 0.00   | 55.64  | 55.64  |
| 938   | 123   | 119.00   | 696.00   | 0.00   | 55.72  | 55.72  |
| 939   | 123   | 119.00   | 697.00   | 0.00   | 55.80  | 55.80  |
| 940   | 123   | 119.00   | 698.00   | 0.00   | 55.88  | 55.88  |
| 941   | 123   | 119.00   | 699.00   | 0.00   | 55.96  | 55.96  |
| 942   | 123   | 119.00   | 700.00   | 0.00   | 56.04  | 56.04  |
| 943   | 123   | 119.00   | 701.00   | 0.00   | 56.12  | 56.12  |
| 944   | 123   | 119.00   | 702.00   | 0.00   | 56.20  | 56.20  |
| 945   | 123   | 119.00   | 703.00   | 0.00   | 56.28  | 56.28  |
| 946   | 123   | 119.00   | 704.00   | 0.00   | 56.36  | 56.36  |
| 947   | 123   | 119.00   | 705.00   | 0.00   | 56.44  | 56.44  |
| 948   | 123   | 119.00   | 706.00   | 0.00   | 56.52  | 56.52  |
| 949   | 123   | 119.00   | 707.00   | 0.00   | 56.60  | 56.60  |
| 950   | 123   | 119.00   | 708.00   | 0.00   | 56.68  | 56.68  |
| 951   | 123   | 119.00   | 709.00   | 0.00   | 56.76  | 56.76  |
| 952   | 123   | 119.00   | 710.00   | 0.00   | 56.84  | 56.84  |
| 953   | 123   | 119.00   | 711.00   | 0.00   | 56.92  | 56.92  |
| 954   | 123   | 119.00   | 712.00   | 0.00   | 57.00  | 57.00  |
| 955   | 123   | 119.00   | 713.00   | 0.00   | 57.08  | 57.08  |
| 956   | 123   | 119.00   | 714.00   | 0.00   | 57.16  | 57.16  |
| 957   | 123   | 119.00   | 715.00   | 0.00   | 57.24  | 57.24  |
| 958   | 123   | 119.00   | 716.00   | 0.00   | 57.32  | 57.32  |
| 959   | 123   | 119.00   | 717.00   | 0.00   | 57.40  | 57.40  |
| 960   | 123   | 119.00   | 718.00   | 0.00   | 57.48  | 57.48  |
| 961   | 123   | 119.00   | 719.00   | 0.00   | 57.56  | 57.56  |
| 962   | 123   | 119.00   | 720.00   | 0.00   | 57.64  | 57.64  |
| 963   | 123   | 119.00   | 721.00   | 0.00   | 57.72  | 57.72  |
| 964   | 123   | 119.00   | 722.00   | 0.00   | 57.80  | 57.80  |
| 965   | 123   | 119.00   | 723.00   | 0.00   | 57.88  | 57.88  |
| 966   | 123   | 119.00   | 724.00   | 0.00   | 57.96  | 57.96  |
| 967   | 123   | 119.00   | 725.00   | 0.00   | 58.00  | 58.00  |

If the employee's gross pay is over £967, go to page 350

# Monthly table for standard rate NICs where employer is eligible to claim Veterans employer NIC relief for use from 6 April 2024 to 5 April 2025

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

Do not use this table for:

- any tax year other than 2024 to 2025
- employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to table letter F)
- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to table letter N)
- employees on an Approved Apprenticeship scheme under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are under the age of 21 (go to Table letter M)

- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21, for whom you hold form CA2700 (go to Table letter Z)

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 613   | 533   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 617   | 533   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 621   | 533   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 625   | 533   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 629   | 533   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.24   | 0.24   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.56   | 0.56   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.88   | 0.88   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 1.20   | 1.20   |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 1.52   | 1.52   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 1.84   | 1.84   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 2.16   | 2.16   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 2.48   | 2.48   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 2.80   | 2.80   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 3.12   | 3.12   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 3.44   | 3.44   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 3.76   | 3.76   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 4.08   | 4.08   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 4.40   | 4.40   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 4.72   | 4.72   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 5.04   | 5.04   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 5.36   | 5.36   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 5.68   | 5.68   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 6.00   | 6.00   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 6.32   | 6.32   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 6.64   | 6.64   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 6.96   | 6.96   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 7.28   | 7.28   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 7.60   | 7.60   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 7.92   | 7.92   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 8.24   | 8.24   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 8.56   | 8.56   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 8.88   | 8.88   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 9.20   | 9.20   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 9.52   | 9.52   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 9.84   | 9.84   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 10.16  | 10.16  |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 10.48  | 10.48  |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 10.80  | 10.80  |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 11.12  | 11.12  |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 11.44  | 11.44  |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 11.76  | 11.76  |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 12.08  | 12.08  |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 12.40  | 12.40  |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 12.72  | 12.72  |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 13.04  | 13.04  |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 13.36  | 13.36  |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 13.68  | 13.68  |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 14.00  | 14.00  |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 14.32  | 14.32  |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 14.64  | 14.64  |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 14.96  | 14.96  |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 15.28  | 15.28  |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 15.60  | 15.60  |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 15.92  | 15.92  |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 16.24  | 16.24  |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 16.56  | 16.56  |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 16.88  | 16.88  |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 17.20  | 17.20  |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 17.52  | 17.52  |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 17.84  | 17.84  |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 18.16  | 18.16  |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 18.48  | 18.48  |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 18.80  | 18.80  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 19.12  | 19.12  |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 19.44  | 19.44  |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 19.76  | 19.76  |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 20.08  | 20.08  |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 20.40  | 20.40  |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 20.72  | 20.72  |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 21.04  | 21.04  |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 21.36  | 21.36  |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 21.68  | 21.68  |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 22.00  | 22.00  |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 22.32  | 22.32  |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 22.64  | 22.64  |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 22.96  | 22.96  |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 23.28  | 23.28  |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 23.60  | 23.60  |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 23.92  | 23.92  |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 24.24  | 24.24  |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 24.56  | 24.56  |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 24.88  | 24.88  |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 25.20  | 25.20  |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 25.52  | 25.52  |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 25.84  | 25.84  |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 26.16  | 26.16  |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 26.48  | 26.48  |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 26.80  | 26.80  |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 27.12  | 27.12  |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 27.44  | 27.44  |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 27.76  | 27.76  |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 28.08  | 28.08  |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 28.40  | 28.40  |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 28.72  | 28.72  |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 29.04  | 29.04  |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 29.36  | 29.36  |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 29.68  | 29.68  |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 30.00  | 30.00  |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 30.32  | 30.32  |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 30.64  | 30.64  |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 30.96  | 30.96  |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 31.28  | 31.28  |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 31.60  | 31.60  |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 31.92  | 31.92  |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 32.24  | 32.24  |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 32.56  | 32.56  |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 32.88  | 32.88  |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 33.20  | 33.20  |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 33.52  | 33.52  |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 33.84  | 33.84  |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 34.16  | 34.16  |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 34.48  | 34.48  |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 34.80  | 34.80  |



Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 35.12  | 35.12  |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 35.44  | 35.44  |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 35.76  | 35.76  |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 36.08  | 36.08  |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 36.40  | 36.40  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 36.72  | 36.72  |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 37.04  | 37.04  |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 37.36  | 37.36  |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 37.68  | 37.68  |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 38.00  | 38.00  |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 38.32  | 38.32  |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 38.64  | 38.64  |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 38.96  | 38.96  |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 39.28  | 39.28  |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 39.60  | 39.60  |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 39.92  | 39.92  |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 40.24  | 40.24  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 40.56  | 40.56  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 40.88  | 40.88  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 41.20  | 41.20  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 41.52  | 41.52  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 41.84  | 41.84  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 42.16  | 42.16  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 42.48  | 42.48  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 42.80  | 42.80  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 43.12  | 43.12  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 43.44  | 43.44  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 43.76  | 43.76  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 44.08  | 44.08  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 44.40  | 44.40  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 44.72  | 44.72  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 45.04  | 45.04  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 45.36  | 45.36  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 45.68  | 45.68  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 46.00  | 46.00  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 46.32  | 46.32  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 46.64  | 46.64  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 46.96  | 46.96  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 47.28  | 47.28  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 47.60  | 47.60  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 47.92  | 47.92  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 48.24  | 48.24  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 48.56  | 48.56  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 48.88  | 48.88  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 49.20  | 49.20  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 49.52  | 49.52  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 49.84  | 49.84  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 50.16  | 50.16  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 50.48  | 50.48  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 50.80  | 50.80  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 51.12  | 51.12  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 51.44  | 51.44  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 51.76  | 51.76  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 52.08  | 52.08  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 52.40  | 52.40  |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 52.72  | 52.72  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 53.04  | 53.04  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 53.36  | 53.36  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 53.68  | 53.68  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 54.00  | 54.00  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 54.32  | 54.32  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 54.64  | 54.64  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 54.96  | 54.96  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 55.28  | 55.28  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 55.60  | 55.60  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 55.92  | 55.92  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 56.24  | 56.24  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 56.56  | 56.56  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 56.88  | 56.88  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 57.20  | 57.20  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 57.52  | 57.52  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 57.84  | 57.84  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 58.16  | 58.16  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 58.48  | 58.48  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 58.80  | 58.80  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 59.12  | 59.12  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 59.44  | 59.44  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 59.76  | 59.76  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 60.08  | 60.08  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 60.40  | 60.40  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 60.72  | 60.72  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 61.04  | 61.04  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 61.36  | 61.36  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 61.68  | 61.68  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 62.00  | 62.00  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 62.32  | 62.32  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 62.64  | 62.64  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 62.96  | 62.96  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 63.28  | 63.28  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 63.60  | 63.60  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 63.92  | 63.92  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 64.24  | 64.24  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 64.56  | 64.56  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 64.88  | 64.88  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 65.20  | 65.20  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 65.52  | 65.52  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 65.84  | 65.84  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 66.16  | 66.16  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 66.48  | 66.48  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 66.80  | 66.80  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 67.12  | 67.12  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 67.44  | 67.44  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 67.76  | 67.76  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 68.08  | 68.08  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 68.40  | 68.40  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 68.72  | 68.72  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 69.04  | 69.04  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 69.36  | 69.36  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 69.68  | 69.68  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 70.00  | 70.00  |

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 70.32  | 70.32  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 70.64  | 70.64  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 70.96  | 70.96  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 71.28  | 71.28  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 71.60  | 71.60  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 71.92  | 71.92  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 72.24  | 72.24  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 72.56  | 72.56  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 72.88  | 72.88  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 73.20  | 73.20  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 73.52  | 73.52  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 73.84  | 73.84  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 74.16  | 74.16  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 74.48  | 74.48  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 74.80  | 74.80  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 75.12  | 75.12  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 75.44  | 75.44  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 75.76  | 75.76  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 76.08  | 76.08  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 76.40  | 76.40  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 76.72  | 76.72  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 77.04  | 77.04  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 77.36  | 77.36  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 77.68  | 77.68  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 78.00  | 78.00  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 78.32  | 78.32  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 78.64  | 78.64  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 78.96  | 78.96  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 79.28  | 79.28  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 79.60  | 79.60  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 79.92  | 79.92  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 80.24  | 80.24  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 80.56  | 80.56  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 80.88  | 80.88  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 81.20  | 81.20  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 81.52  | 81.52  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 81.84  | 81.84  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 82.16  | 82.16  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 82.48  | 82.48  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 82.72  | 82.72  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 82.80  | 82.80  |
| 2085  | 533   | 515.00   | 1037.00  | 0.00   | 83.12  | 83.12  |
| 2089  | 533   | 515.00   | 1041.00  | 0.00   | 83.44  | 83.44  |
| 2093  | 533   | 515.00   | 1045.00  | 0.00   | 83.76  | 83.76  |
| 2097  | 533   | 515.00   | 1049.00  | 0.00   | 84.08  | 84.08  |
| 2101  | 533   | 515.00   | 1053.00  | 0.00   | 84.40  | 84.40  |
| 2105  | 533   | 515.00   | 1057.00  | 0.00   | 84.72  | 84.72  |
| 2109  | 533   | 515.00   | 1061.00  | 0.00   | 85.04  | 85.04  |
| 2113  | 533   | 515.00   | 1065.00  | 0.00   | 85.36  | 85.36  |
| 2117  | 533   | 515.00   | 1069.00  | 0.00   | 85.68  | 85.68  |
| 2121  | 533   | 515.00   | 1073.00  | 0.00   | 86.00  | 86.00  |
| 2125  | 533   | 515.00   | 1077.00  | 0.00   | 86.32  | 86.32  |
| 2129  | 533   | 515.00   | 1081.00  | 0.00   | 86.64  | 86.64  |
| 2133  | 533   | 515.00   | 1085.00  | 0.00   | 86.96  | 86.96  |
| 2137  | 533   | 515.00   | 1089.00  | 0.00   | 87.28  | 87.28  |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2141  | 533   | 515.00   | 1093.00  | 0.00   | 87.60  | 87.60  |
| 2145  | 533   | 515.00   | 1097.00  | 0.00   | 87.92  | 87.92  |
| 2149  | 533   | 515.00   | 1101.00  | 0.00   | 88.24  | 88.24  |
| 2153  | 533   | 515.00   | 1105.00  | 0.00   | 88.56  | 88.56  |
| 2157  | 533   | 515.00   | 1109.00  | 0.00   | 88.88  | 88.88  |
| 2161  | 533   | 515.00   | 1113.00  | 0.00   | 89.20  | 89.20  |
| 2165  | 533   | 515.00   | 1117.00  | 0.00   | 89.52  | 89.52  |
| 2169  | 533   | 515.00   | 1121.00  | 0.00   | 89.84  | 89.84  |
| 2173  | 533   | 515.00   | 1125.00  | 0.00   | 90.16  | 90.16  |
| 2177  | 533   | 515.00   | 1129.00  | 0.00   | 90.48  | 90.48  |
| 2181  | 533   | 515.00   | 1133.00  | 0.00   | 90.80  | 90.80  |
| 2185  | 533   | 515.00   | 1137.00  | 0.00   | 91.12  | 91.12  |
| 2189  | 533   | 515.00   | 1141.00  | 0.00   | 91.44  | 91.44  |
| 2193  | 533   | 515.00   | 1145.00  | 0.00   | 91.76  | 91.76  |
| 2197  | 533   | 515.00   | 1149.00  | 0.00   | 92.08  | 92.08  |
| 2201  | 533   | 515.00   | 1153.00  | 0.00   | 92.40  | 92.40  |
| 2205  | 533   | 515.00   | 1157.00  | 0.00   | 92.72  | 92.72  |
| 2209  | 533   | 515.00   | 1161.00  | 0.00   | 93.04  | 93.04  |
| 2213  | 533   | 515.00   | 1165.00  | 0.00   | 93.36  | 93.36  |
| 2217  | 533   | 515.00   | 1169.00  | 0.00   | 93.68  | 93.68  |
| 2221  | 533   | 515.00   | 1173.00  | 0.00   | 94.00  | 94.00  |
| 2225  | 533   | 515.00   | 1177.00  | 0.00   | 94.32  | 94.32  |
| 2229  | 533   | 515.00   | 1181.00  | 0.00   | 94.64  | 94.64  |
| 2233  | 533   | 515.00   | 1185.00  | 0.00   | 94.96  | 94.96  |
| 2237  | 533   | 515.00   | 1189.00  | 0.00   | 95.28  | 95.28  |
| 2241  | 533   | 515.00   | 1193.00  | 0.00   | 95.60  | 95.60  |
| 2245  | 533   | 515.00   | 1197.00  | 0.00   | 95.92  | 95.92  |
| 2249  | 533   | 515.00   | 1201.00  | 0.00   | 96.24  | 96.24  |
| 2253  | 533   | 515.00   | 1205.00  | 0.00   | 96.56  | 96.56  |
| 2257  | 533   | 515.00   | 1209.00  | 0.00   | 96.88  | 96.88  |
| 2261  | 533   | 515.00   | 1213.00  | 0.00   | 97.20  | 97.20  |
| 2265  | 533   | 515.00   | 1217.00  | 0.00   | 97.52  | 97.52  |
| 2269  | 533   | 515.00   | 1221.00  | 0.00   | 97.84  | 97.84  |
| 2273  | 533   | 515.00   | 1225.00  | 0.00   | 98.16  | 98.16  |
| 2277  | 533   | 515.00   | 1229.00  | 0.00   | 98.48  | 98.48  |
| 2281  | 533   | 515.00   | 1233.00  | 0.00   | 98.80  | 98.80  |
| 2285  | 533   | 515.00   | 1237.00  | 0.00   | 99.12  | 99.12  |
| 2289  | 533   | 515.00   | 1241.00  | 0.00   | 99.44  | 99.44  |
| 2293  | 533   | 515.00   | 1245.00  | 0.00   | 99.76  | 99.76  |
| 2297  | 533   | 515.00   | 1249.00  | 0.00   | 100.08   | 100.08   |
| 2301  | 533   | 515.00   | 1253.00  | 0.00   | 100.40   | 100.40   |
| 2305  | 533   | 515.00   | 1257.00  | 0.00   | 100.72   | 100.72   |
| 2309  | 533   | 515.00   | 1261.00  | 0.00   | 101.04   | 101.04   |
| 2313  | 533   | 515.00   | 1265.00  | 0.00   | 101.36   | 101.36   |
| 2317  | 533   | 515.00   | 1269.00  | 0.00   | 101.68   | 101.68   |
| 2321  | 533   | 515.00   | 1273.00  | 0.00   | 102.00   | 102.00   |
| 2325  | 533   | 515.00   | 1277.00  | 0.00   | 102.32   | 102.32   |
| 2329  | 533   | 515.00   | 1281.00  | 0.00   | 102.64   | 102.64   |
| 2333  | 533   | 515.00   | 1285.00  | 0.00   | 102.96   | 102.96   |
| 2337  | 533   | 515.00   | 1289.00  | 0.00   | 103.28   | 103.28   |
| 2341  | 533   | 515.00   | 1293.00  | 0.00   | 103.60   | 103.60   |
| 2345  | 533   | 515.00   | 1297.00  | 0.00   | 103.92   | 103.92   |
| 2349  | 533   | 515.00   | 1301.00  | 0.00   | 104.24   | 104.24   |
| 2353  | 533   | 515.00   | 1305.00  | 0.00   | 104.56   | 104.56   |
| 2357  | 533   | 515.00   | 1309.00  | 0.00   | 104.88   | 104.88   |

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2361  | 533   | 515.00   | 1313.00  | 0.00   | 105.20   | 105.20   |
| 2365  | 533   | 515.00   | 1317.00  | 0.00   | 105.52   | 105.52   |
| 2369  | 533   | 515.00   | 1321.00  | 0.00   | 105.84   | 105.84   |
| 2373  | 533   | 515.00   | 1325.00  | 0.00   | 106.16   | 106.16   |
| 2377  | 533   | 515.00   | 1329.00  | 0.00   | 106.48   | 106.48   |
| 2381  | 533   | 515.00   | 1333.00  | 0.00   | 106.80   | 106.80   |
| 2385  | 533   | 515.00   | 1337.00  | 0.00   | 107.12   | 107.12   |
| 2389  | 533   | 515.00   | 1341.00  | 0.00   | 107.44   | 107.44   |
| 2393  | 533   | 515.00   | 1345.00  | 0.00   | 107.76   | 107.76   |
| 2397  | 533   | 515.00   | 1349.00  | 0.00   | 108.08   | 108.08   |
| 2401  | 533   | 515.00   | 1353.00  | 0.00   | 108.40   | 108.40   |
| 2405  | 533   | 515.00   | 1357.00  | 0.00   | 108.72   | 108.72   |
| 2409  | 533   | 515.00   | 1361.00  | 0.00   | 109.04   | 109.04   |
| 2413  | 533   | 515.00   | 1365.00  | 0.00   | 109.36   | 109.36   |
| 2417  | 533   | 515.00   | 1369.00  | 0.00   | 109.68   | 109.68   |
| 2421  | 533   | 515.00   | 1373.00  | 0.00   | 110.00   | 110.00   |
| 2425  | 533   | 515.00   | 1377.00  | 0.00   | 110.32   | 110.32   |
| 2429  | 533   | 515.00   | 1381.00  | 0.00   | 110.64   | 110.64   |
| 2433  | 533   | 515.00   | 1385.00  | 0.00   | 110.96   | 110.96   |
| 2437  | 533   | 515.00   | 1389.00  | 0.00   | 111.28   | 111.28   |
| 2441  | 533   | 515.00   | 1393.00  | 0.00   | 111.60   | 111.60   |
| 2445  | 533   | 515.00   | 1397.00  | 0.00   | 111.92   | 111.92   |
| 2449  | 533   | 515.00   | 1401.00  | 0.00   | 112.24   | 112.24   |
| 2453  | 533   | 515.00   | 1405.00  | 0.00   | 112.56   | 112.56   |
| 2457  | 533   | 515.00   | 1409.00  | 0.00   | 112.88   | 112.88   |
| 2461  | 533   | 515.00   | 1413.00  | 0.00   | 113.20   | 113.20   |
| 2465  | 533   | 515.00   | 1417.00  | 0.00   | 113.52   | 113.52   |
| 2469  | 533   | 515.00   | 1421.00  | 0.00   | 113.84   | 113.84   |
| 2473  | 533   | 515.00   | 1425.00  | 0.00   | 114.16   | 114.16   |
| 2477  | 533   | 515.00   | 1429.00  | 0.00   | 114.48   | 114.48   |
| 2481  | 533   | 515.00   | 1433.00  | 0.00   | 114.80   | 114.80   |
| 2485  | 533   | 515.00   | 1437.00  | 0.00   | 115.12   | 115.12   |
| 2489  | 533   | 515.00   | 1441.00  | 0.00   | 115.44   | 115.44   |
| 2493  | 533   | 515.00   | 1445.00  | 0.00   | 115.76   | 115.76   |
| 2497  | 533   | 515.00   | 1449.00  | 0.00   | 116.08   | 116.08   |
| 2501  | 533   | 515.00   | 1453.00  | 0.00   | 116.40   | 116.40   |
| 2505  | 533   | 515.00   | 1457.00  | 0.00   | 116.72   | 116.72   |
| 2509  | 533   | 515.00   | 1461.00  | 0.00   | 117.04   | 117.04   |
| 2513  | 533   | 515.00   | 1465.00  | 0.00   | 117.36   | 117.36   |
| 2517  | 533   | 515.00   | 1469.00  | 0.00   | 117.68   | 117.68   |
| 2521  | 533   | 515.00   | 1473.00  | 0.00   | 118.00   | 118.00   |
| 2525  | 533   | 515.00   | 1477.00  | 0.00   | 118.32   | 118.32   |
| 2529  | 533   | 515.00   | 1481.00  | 0.00   | 118.64   | 118.64   |
| 2533  | 533   | 515.00   | 1485.00  | 0.00   | 118.96   | 118.96   |
| 2537  | 533   | 515.00   | 1489.00  | 0.00   | 119.28   | 119.28   |
| 2541  | 533   | 515.00   | 1493.00  | 0.00   | 119.60   | 119.60   |
| 2545  | 533   | 515.00   | 1497.00  | 0.00   | 119.92   | 119.92   |
| 2549  | 533   | 515.00   | 1501.00  | 0.00   | 120.24   | 120.24   |
| 2553  | 533   | 515.00   | 1505.00  | 0.00   | 120.56   | 120.56   |
| 2557  | 533   | 515.00   | 1509.00  | 0.00   | 120.88   | 120.88   |
| 2561  | 533   | 515.00   | 1513.00  | 0.00   | 121.20   | 121.20   |
| 2565  | 533   | 515.00   | 1517.00  | 0.00   | 121.52   | 121.52   |
| 2569  | 533   | 515.00   | 1521.00  | 0.00   | 121.84   | 121.84   |
| 2573  | 533   | 515.00   | 1525.00  | 0.00   | 122.16   | 122.16   |
| 2577  | 533   | 515.00   | 1529.00  | 0.00   | 122.48   | 122.48   |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2581  | 533   | 515.00   | 1533.00  | 0.00   | 122.80   | 122.80   |
| 2585  | 533   | 515.00   | 1537.00  | 0.00   | 123.12   | 123.12   |
| 2589  | 533   | 515.00   | 1541.00  | 0.00   | 123.44   | 123.44   |
| 2593  | 533   | 515.00   | 1545.00  | 0.00   | 123.76   | 123.76   |
| 2597  | 533   | 515.00   | 1549.00  | 0.00   | 124.08   | 124.08   |
| 2601  | 533   | 515.00   | 1553.00  | 0.00   | 124.40   | 124.40   |
| 2605  | 533   | 515.00   | 1557.00  | 0.00   | 124.72   | 124.72   |
| 2609  | 533   | 515.00   | 1561.00  | 0.00   | 125.04   | 125.04   |
| 2613  | 533   | 515.00   | 1565.00  | 0.00   | 125.36   | 125.36   |
| 2617  | 533   | 515.00   | 1569.00  | 0.00   | 125.68   | 125.68   |
| 2621  | 533   | 515.00   | 1573.00  | 0.00   | 126.00   | 126.00   |
| 2625  | 533   | 515.00   | 1577.00  | 0.00   | 126.32   | 126.32   |
| 2629  | 533   | 515.00   | 1581.00  | 0.00   | 126.64   | 126.64   |
| 2633  | 533   | 515.00   | 1585.00  | 0.00   | 126.96   | 126.96   |
| 2637  | 533   | 515.00   | 1589.00  | 0.00   | 127.28   | 127.28   |
| 2641  | 533   | 515.00   | 1593.00  | 0.00   | 127.60   | 127.60   |
| 2645  | 533   | 515.00   | 1597.00  | 0.00   | 127.92   | 127.92   |
| 2649  | 533   | 515.00   | 1601.00  | 0.00   | 128.24   | 128.24   |
| 2653  | 533   | 515.00   | 1605.00  | 0.00   | 128.56   | 128.56   |
| 2657  | 533   | 515.00   | 1609.00  | 0.00   | 128.88   | 128.88   |
| 2661  | 533   | 515.00   | 1613.00  | 0.00   | 129.20   | 129.20   |
| 2665  | 533   | 515.00   | 1617.00  | 0.00   | 129.52   | 129.52   |
| 2669  | 533   | 515.00   | 1621.00  | 0.00   | 129.84   | 129.84   |
| 2673  | 533   | 515.00   | 1625.00  | 0.00   | 130.16   | 130.16   |
| 2677  | 533   | 515.00   | 1629.00  | 0.00   | 130.48   | 130.48   |
| 2681  | 533   | 515.00   | 1633.00  | 0.00   | 130.80   | 130.80   |
| 2685  | 533   | 515.00   | 1637.00  | 0.00   | 131.12   | 131.12   |
| 2689  | 533   | 515.00   | 1641.00  | 0.00   | 131.44   | 131.44   |
| 2693  | 533   | 515.00   | 1645.00  | 0.00   | 131.76   | 131.76   |
| 2697  | 533   | 515.00   | 1649.00  | 0.00   | 132.08   | 132.08   |
| 2701  | 533   | 515.00   | 1653.00  | 0.00   | 132.40   | 132.40   |
| 2705  | 533   | 515.00   | 1657.00  | 0.00   | 132.72   | 132.72   |
| 2709  | 533   | 515.00   | 1661.00  | 0.00   | 133.04   | 133.04   |
| 2713  | 533   | 515.00   | 1665.00  | 0.00   | 133.36   | 133.36   |
| 2717  | 533   | 515.00   | 1669.00  | 0.00   | 133.68   | 133.68   |
| 2721  | 533   | 515.00   | 1673.00  | 0.00   | 134.00   | 134.00   |
| 2725  | 533   | 515.00   | 1677.00  | 0.00   | 134.32   | 134.32   |
| 2729  | 533   | 515.00   | 1681.00  | 0.00   | 134.64   | 134.64   |
| 2733  | 533   | 515.00   | 1685.00  | 0.00   | 134.96   | 134.96   |
| 2737  | 533   | 515.00   | 1689.00  | 0.00   | 135.28   | 135.28   |
| 2741  | 533   | 515.00   | 1693.00  | 0.00   | 135.60   | 135.60   |
| 2745  | 533   | 515.00   | 1697.00  | 0.00   | 135.92   | 135.92   |
| 2749  | 533   | 515.00   | 1701.00  | 0.00   | 136.24   | 136.24   |
| 2753  | 533   | 515.00   | 1705.00  | 0.00   | 136.56   | 136.56   |
| 2757  | 533   | 515.00   | 1709.00  | 0.00   | 136.88   | 136.88   |
| 2761  | 533   | 515.00   | 1713.00  | 0.00   | 137.20   | 137.20   |
| 2765  | 533   | 515.00   | 1717.00  | 0.00   | 137.52   | 137.52   |
| 2769  | 533   | 515.00   | 1721.00  | 0.00   | 137.84   | 137.84   |
| 2773  | 533   | 515.00   | 1725.00  | 0.00   | 138.16   | 138.16   |
| 2777  | 533   | 515.00   | 1729.00  | 0.00   | 138.48   | 138.48   |
| 2781  | 533   | 515.00   | 1733.00  | 0.00   | 138.80   | 138.80   |
| 2785  | 533   | 515.00   | 1737.00  | 0.00   | 139.12   | 139.12   |
| 2789  | 533   | 515.00   | 1741.00  | 0.00   | 139.44   | 139.44   |
| 2793  | 533   | 515.00   | 1745.00  | 0.00   | 139.76   | 139.76   |
| 2797  | 533   | 515.00   | 1749.00  | 0.00   | 140.08   | 140.08   |

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2801  | 533   | 515.00   | 1753.00  | 0.00   | 140.40   | 140.40   |
| 2805  | 533   | 515.00   | 1757.00  | 0.00   | 140.72   | 140.72   |
| 2809  | 533   | 515.00   | 1761.00  | 0.00   | 141.04   | 141.04   |
| 2813  | 533   | 515.00   | 1765.00  | 0.00   | 141.36   | 141.36   |
| 2817  | 533   | 515.00   | 1769.00  | 0.00   | 141.68   | 141.68   |
| 2821  | 533   | 515.00   | 1773.00  | 0.00   | 142.00   | 142.00   |
| 2825  | 533   | 515.00   | 1777.00  | 0.00   | 142.32   | 142.32   |
| 2829  | 533   | 515.00   | 1781.00  | 0.00   | 142.64   | 142.64   |
| 2833  | 533   | 515.00   | 1785.00  | 0.00   | 142.96   | 142.96   |
| 2837  | 533   | 515.00   | 1789.00  | 0.00   | 143.28   | 143.28   |
| 2841  | 533   | 515.00   | 1793.00  | 0.00   | 143.60   | 143.60   |
| 2845  | 533   | 515.00   | 1797.00  | 0.00   | 143.92   | 143.92   |
| 2849  | 533   | 515.00   | 1801.00  | 0.00   | 144.24   | 144.24   |
| 2853  | 533   | 515.00   | 1805.00  | 0.00   | 144.56   | 144.56   |
| 2857  | 533   | 515.00   | 1809.00  | 0.00   | 144.88   | 144.88   |
| 2861  | 533   | 515.00   | 1813.00  | 0.00   | 145.20   | 145.20   |
| 2865  | 533   | 515.00   | 1817.00  | 0.00   | 145.52   | 145.52   |
| 2869  | 533   | 515.00   | 1821.00  | 0.00   | 145.84   | 145.84   |
| 2873  | 533   | 515.00   | 1825.00  | 0.00   | 146.16   | 146.16   |
| 2877  | 533   | 515.00   | 1829.00  | 0.00   | 146.48   | 146.48   |
| 2881  | 533   | 515.00   | 1833.00  | 0.00   | 146.80   | 146.80   |
| 2885  | 533   | 515.00   | 1837.00  | 0.00   | 147.12   | 147.12   |
| 2889  | 533   | 515.00   | 1841.00  | 0.00   | 147.44   | 147.44   |
| 2893  | 533   | 515.00   | 1845.00  | 0.00   | 147.76   | 147.76   |
| 2897  | 533   | 515.00   | 1849.00  | 0.00   | 148.08   | 148.08   |
| 2901  | 533   | 515.00   | 1853.00  | 0.00   | 148.40   | 148.40   |
| 2905  | 533   | 515.00   | 1857.00  | 0.00   | 148.72   | 148.72   |
| 2909  | 533   | 515.00   | 1861.00  | 0.00   | 149.04   | 149.04   |
| 2913  | 533   | 515.00   | 1865.00  | 0.00   | 149.36   | 149.36   |
| 2917  | 533   | 515.00   | 1869.00  | 0.00   | 149.68   | 149.68   |
| 2921  | 533   | 515.00   | 1873.00  | 0.00   | 150.00   | 150.00   |
| 2925  | 533   | 515.00   | 1877.00  | 0.00   | 150.32   | 150.32   |
| 2929  | 533   | 515.00   | 1881.00  | 0.00   | 150.64   | 150.64   |
| 2933  | 533   | 515.00   | 1885.00  | 0.00   | 150.96   | 150.96   |
| 2937  | 533   | 515.00   | 1889.00  | 0.00   | 151.28   | 151.28   |
| 2941  | 533   | 515.00   | 1893.00  | 0.00   | 151.60   | 151.60   |
| 2945  | 533   | 515.00   | 1897.00  | 0.00   | 151.92   | 151.92   |
| 2949  | 533   | 515.00   | 1901.00  | 0.00   | 152.24   | 152.24   |
| 2953  | 533   | 515.00   | 1905.00  | 0.00   | 152.56   | 152.56   |
| 2957  | 533   | 515.00   | 1909.00  | 0.00   | 152.88   | 152.88   |
| 2961  | 533   | 515.00   | 1913.00  | 0.00   | 153.20   | 153.20   |
| 2965  | 533   | 515.00   | 1917.00  | 0.00   | 153.52   | 153.52   |
| 2969  | 533   | 515.00   | 1921.00  | 0.00   | 153.84   | 153.84   |
| 2973  | 533   | 515.00   | 1925.00  | 0.00   | 154.16   | 154.16   |
| 2977  | 533   | 515.00   | 1929.00  | 0.00   | 154.48   | 154.48   |
| 2981  | 533   | 515.00   | 1933.00  | 0.00   | 154.80   | 154.80   |
| 2985  | 533   | 515.00   | 1937.00  | 0.00   | 155.12   | 155.12   |
| 2989  | 533   | 515.00   | 1941.00  | 0.00   | 155.44   | 155.44   |
| 2993  | 533   | 515.00   | 1945.00  | 0.00   | 155.76   | 155.76   |
| 2997  | 533   | 515.00   | 1949.00  | 0.00   | 156.08   | 156.08   |
| 3001  | 533   | 515.00   | 1953.00  | 0.00   | 156.40   | 156.40   |
| 3005  | 533   | 515.00   | 1957.00  | 0.00   | 156.72   | 156.72   |
| 3009  | 533   | 515.00   | 1961.00  | 0.00   | 157.04   | 157.04   |
| 3013  | 533   | 515.00   | 1965.00  | 0.00   | 157.36   | 157.36   |
| 3017  | 533   | 515.00   | 1969.00  | 0.00   | 157.68   | 157.68   |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3021  | 533   | 515.00   | 1973.00  | 0.00   | 158.00   | 158.00   |
| 3025  | 533   | 515.00   | 1977.00  | 0.00   | 158.32   | 158.32   |
| 3029  | 533   | 515.00   | 1981.00  | 0.00   | 158.64   | 158.64   |
| 3033  | 533   | 515.00   | 1985.00  | 0.00   | 158.96   | 158.96   |
| 3037  | 533   | 515.00   | 1989.00  | 0.00   | 159.28   | 159.28   |
| 3041  | 533   | 515.00   | 1993.00  | 0.00   | 159.60   | 159.60   |
| 3045  | 533   | 515.00   | 1997.00  | 0.00   | 159.92   | 159.92   |
| 3049  | 533   | 515.00   | 2001.00  | 0.00   | 160.24   | 160.24   |
| 3053  | 533   | 515.00   | 2005.00  | 0.00   | 160.56   | 160.56   |
| 3057  | 533   | 515.00   | 2009.00  | 0.00   | 160.88   | 160.88   |
| 3061  | 533   | 515.00   | 2013.00  | 0.00   | 161.20   | 161.20   |
| 3065  | 533   | 515.00   | 2017.00  | 0.00   | 161.52   | 161.52   |
| 3069  | 533   | 515.00   | 2021.00  | 0.00   | 161.84   | 161.84   |
| 3073  | 533   | 515.00   | 2025.00  | 0.00   | 162.16   | 162.16   |
| 3077  | 533   | 515.00   | 2029.00  | 0.00   | 162.48   | 162.48   |
| 3081  | 533   | 515.00   | 2033.00  | 0.00   | 162.80   | 162.80   |
| 3085  | 533   | 515.00   | 2037.00  | 0.00   | 163.12   | 163.12   |
| 3089  | 533   | 515.00   | 2041.00  | 0.00   | 163.44   | 163.44   |
| 3093  | 533   | 515.00   | 2045.00  | 0.00   | 163.76   | 163.76   |
| 3097  | 533   | 515.00   | 2049.00  | 0.00   | 164.08   | 164.08   |
| 3101  | 533   | 515.00   | 2053.00  | 0.00   | 164.40   | 164.40   |
| 3105  | 533   | 515.00   | 2057.00  | 0.00   | 164.72   | 164.72   |
| 3109  | 533   | 515.00   | 2061.00  | 0.00   | 165.04   | 165.04   |
| 3113  | 533   | 515.00   | 2065.00  | 0.00   | 165.36   | 165.36   |
| 3117  | 533   | 515.00   | 2069.00  | 0.00   | 165.68   | 165.68   |
| 3121  | 533   | 515.00   | 2073.00  | 0.00   | 166.00   | 166.00   |
| 3125  | 533   | 515.00   | 2077.00  | 0.00   | 166.32   | 166.32   |
| 3129  | 533   | 515.00   | 2081.00  | 0.00   | 166.64   | 166.64   |
| 3133  | 533   | 515.00   | 2085.00  | 0.00   | 166.96   | 166.96   |
| 3137  | 533   | 515.00   | 2089.00  | 0.00   | 167.28   | 167.28   |
| 3141  | 533   | 515.00   | 2093.00  | 0.00   | 167.60   | 167.60   |
| 3145  | 533   | 515.00   | 2097.00  | 0.00   | 167.92   | 167.92   |
| 3149  | 533   | 515.00   | 2101.00  | 0.00   | 168.24   | 168.24   |
| 3153  | 533   | 515.00   | 2105.00  | 0.00   | 168.56   | 168.56   |
| 3157  | 533   | 515.00   | 2109.00  | 0.00   | 168.88   | 168.88   |
| 3161  | 533   | 515.00   | 2113.00  | 0.00   | 169.20   | 169.20   |
| 3165  | 533   | 515.00   | 2117.00  | 0.00   | 169.52   | 169.52   |
| 3169  | 533   | 515.00   | 2121.00  | 0.00   | 169.84   | 169.84   |
| 3173  | 533   | 515.00   | 2125.00  | 0.00   | 170.16   | 170.16   |
| 3177  | 533   | 515.00   | 2129.00  | 0.00   | 170.48   | 170.48   |
| 3181  | 533   | 515.00   | 2133.00  | 0.00   | 170.80   | 170.80   |
| 3185  | 533   | 515.00   | 2137.00  | 0.00   | 171.12   | 171.12   |
| 3189  | 533   | 515.00   | 2141.00  | 0.00   | 171.44   | 171.44   |
| 3193  | 533   | 515.00   | 2145.00  | 0.00   | 171.76   | 171.76   |
| 3197  | 533   | 515.00   | 2149.00  | 0.00   | 172.08   | 172.08   |
| 3201  | 533   | 515.00   | 2153.00  | 0.00   | 172.40   | 172.40   |
| 3205  | 533   | 515.00   | 2157.00  | 0.00   | 172.72   | 172.72   |
| 3209  | 533   | 515.00   | 2161.00  | 0.00   | 173.04   | 173.04   |
| 3213  | 533   | 515.00   | 2165.00  | 0.00   | 173.36   | 173.36   |
| 3217  | 533   | 515.00   | 2169.00  | 0.00   | 173.68   | 173.68   |
| 3221  | 533   | 515.00   | 2173.00  | 0.00   | 174.00   | 174.00   |
| 3225  | 533   | 515.00   | 2177.00  | 0.00   | 174.32   | 174.32   |
| 3229  | 533   | 515.00   | 2181.00  | 0.00   | 174.64   | 174.64   |
| 3233  | 533   | 515.00   | 2185.00  | 0.00   | 174.96   | 174.96   |
| 3237  | 533   | 515.00   | 2189.00  | 0.00   | 175.28   | 175.28   |



Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3241  | 533   | 515.00   | 2193.00  | 0.00   | 175.60   | 175.60   |
| 3245  | 533   | 515.00   | 2197.00  | 0.00   | 175.92   | 175.92   |
| 3249  | 533   | 515.00   | 2201.00  | 0.00   | 176.24   | 176.24   |
| 3253  | 533   | 515.00   | 2205.00  | 0.00   | 176.56   | 176.56   |
| 3257  | 533   | 515.00   | 2209.00  | 0.00   | 176.88   | 176.88   |
| 3261  | 533   | 515.00   | 2213.00  | 0.00   | 177.20   | 177.20   |
| 3265  | 533   | 515.00   | 2217.00  | 0.00   | 177.52   | 177.52   |
| 3269  | 533   | 515.00   | 2221.00  | 0.00   | 177.84   | 177.84   |
| 3273  | 533   | 515.00   | 2225.00  | 0.00   | 178.16   | 178.16   |
| 3277  | 533   | 515.00   | 2229.00  | 0.00   | 178.48   | 178.48   |
| 3281  | 533   | 515.00   | 2233.00  | 0.00   | 178.80   | 178.80   |
| 3285  | 533   | 515.00   | 2237.00  | 0.00   | 179.12   | 179.12   |
| 3289  | 533   | 515.00   | 2241.00  | 0.00   | 179.44   | 179.44   |
| 3293  | 533   | 515.00   | 2245.00  | 0.00   | 179.76   | 179.76   |
| 3297  | 533   | 515.00   | 2249.00  | 0.00   | 180.08   | 180.08   |
| 3301  | 533   | 515.00   | 2253.00  | 0.00   | 180.40   | 180.40   |
| 3305  | 533   | 515.00   | 2257.00  | 0.00   | 180.72   | 180.72   |
| 3309  | 533   | 515.00   | 2261.00  | 0.00   | 181.04   | 181.04   |
| 3313  | 533   | 515.00   | 2265.00  | 0.00   | 181.36   | 181.36   |
| 3317  | 533   | 515.00   | 2269.00  | 0.00   | 181.68   | 181.68   |
| 3321  | 533   | 515.00   | 2273.00  | 0.00   | 182.00   | 182.00   |
| 3325  | 533   | 515.00   | 2277.00  | 0.00   | 182.32   | 182.32   |
| 3329  | 533   | 515.00   | 2281.00  | 0.00   | 182.64   | 182.64   |
| 3333  | 533   | 515.00   | 2285.00  | 0.00   | 182.96   | 182.96   |
| 3337  | 533   | 515.00   | 2289.00  | 0.00   | 183.28   | 183.28   |
| 3341  | 533   | 515.00   | 2293.00  | 0.00   | 183.60   | 183.60   |
| 3345  | 533   | 515.00   | 2297.00  | 0.00   | 183.92   | 183.92   |
| 3349  | 533   | 515.00   | 2301.00  | 0.00   | 184.24   | 184.24   |
| 3353  | 533   | 515.00   | 2305.00  | 0.00   | 184.56   | 184.56   |
| 3357  | 533   | 515.00   | 2309.00  | 0.00   | 184.88   | 184.88   |
| 3361  | 533   | 515.00   | 2313.00  | 0.00   | 185.20   | 185.20   |
| 3365  | 533   | 515.00   | 2317.00  | 0.00   | 185.52   | 185.52   |
| 3369  | 533   | 515.00   | 2321.00  | 0.00   | 185.84   | 185.84   |
| 3373  | 533   | 515.00   | 2325.00  | 0.00   | 186.16   | 186.16   |
| 3377  | 533   | 515.00   | 2329.00  | 0.00   | 186.48   | 186.48   |
| 3381  | 533   | 515.00   | 2333.00  | 0.00   | 186.80   | 186.80   |
| 3385  | 533   | 515.00   | 2337.00  | 0.00   | 187.12   | 187.12   |
| 3389  | 533   | 515.00   | 2341.00  | 0.00   | 187.44   | 187.44   |
| 3393  | 533   | 515.00   | 2345.00  | 0.00   | 187.76   | 187.76   |
| 3397  | 533   | 515.00   | 2349.00  | 0.00   | 188.08   | 188.08   |
| 3401  | 533   | 515.00   | 2353.00  | 0.00   | 188.40   | 188.40   |
| 3405  | 533   | 515.00   | 2357.00  | 0.00   | 188.72   | 188.72   |
| 3409  | 533   | 515.00   | 2361.00  | 0.00   | 189.04   | 189.04   |
| 3413  | 533   | 515.00   | 2365.00  | 0.00   | 189.36   | 189.36   |
| 3417  | 533   | 515.00   | 2369.00  | 0.00   | 189.68   | 189.68   |
| 3421  | 533   | 515.00   | 2373.00  | 0.00   | 190.00   | 190.00   |
| 3425  | 533   | 515.00   | 2377.00  | 0.00   | 190.32   | 190.32   |
| 3429  | 533   | 515.00   | 2381.00  | 0.00   | 190.64   | 190.64   |
| 3433  | 533   | 515.00   | 2385.00  | 0.00   | 190.96   | 190.96   |
| 3437  | 533   | 515.00   | 2389.00  | 0.00   | 191.28   | 191.28   |
| 3441  | 533   | 515.00   | 2393.00  | 0.00   | 191.60   | 191.60   |
| 3445  | 533   | 515.00   | 2397.00  | 0.00   | 191.92   | 191.92   |
| 3449  | 533   | 515.00   | 2401.00  | 0.00   | 192.24   | 192.24   |
| 3453  | 533   | 515.00   | 2405.00  | 0.00   | 192.56   | 192.56   |
| 3457  | 533   | 515.00   | 2409.00  | 0.00   | 192.88   | 192.88   |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3461  | 533   | 515.00   | 2413.00  | 0.00   | 193.20   | 193.20   |
| 3465  | 533   | 515.00   | 2417.00  | 0.00   | 193.52   | 193.52   |
| 3469  | 533   | 515.00   | 2421.00  | 0.00   | 193.84   | 193.84   |
| 3473  | 533   | 515.00   | 2425.00  | 0.00   | 194.16   | 194.16   |
| 3477  | 533   | 515.00   | 2429.00  | 0.00   | 194.48   | 194.48   |
| 3481  | 533   | 515.00   | 2433.00  | 0.00   | 194.80   | 194.80   |
| 3485  | 533   | 515.00   | 2437.00  | 0.00   | 195.12   | 195.12   |
| 3489  | 533   | 515.00   | 2441.00  | 0.00   | 195.44   | 195.44   |
| 3493  | 533   | 515.00   | 2445.00  | 0.00   | 195.76   | 195.76   |
| 3497  | 533   | 515.00   | 2449.00  | 0.00   | 196.08   | 196.08   |
| 3501  | 533   | 515.00   | 2453.00  | 0.00   | 196.40   | 196.40   |
| 3505  | 533   | 515.00   | 2457.00  | 0.00   | 196.72   | 196.72   |
| 3509  | 533   | 515.00   | 2461.00  | 0.00   | 197.04   | 197.04   |
| 3513  | 533   | 515.00   | 2465.00  | 0.00   | 197.36   | 197.36   |
| 3517  | 533   | 515.00   | 2469.00  | 0.00   | 197.68   | 197.68   |
| 3521  | 533   | 515.00   | 2473.00  | 0.00   | 198.00   | 198.00   |
| 3525  | 533   | 515.00   | 2477.00  | 0.00   | 198.32   | 198.32   |
| 3529  | 533   | 515.00   | 2481.00  | 0.00   | 198.64   | 198.64   |
| 3533  | 533   | 515.00   | 2485.00  | 0.00   | 198.96   | 198.96   |
| 3537  | 533   | 515.00   | 2489.00  | 0.00   | 199.28   | 199.28   |
| 3541  | 533   | 515.00   | 2493.00  | 0.00   | 199.60   | 199.60   |
| 3545  | 533   | 515.00   | 2497.00  | 0.00   | 199.92   | 199.92   |
| 3549  | 533   | 515.00   | 2501.00  | 0.00   | 200.24   | 200.24   |
| 3553  | 533   | 515.00   | 2505.00  | 0.00   | 200.56   | 200.56   |
| 3557  | 533   | 515.00   | 2509.00  | 0.00   | 200.88   | 200.88   |
| 3561  | 533   | 515.00   | 2513.00  | 0.00   | 201.20   | 201.20   |
| 3565  | 533   | 515.00   | 2517.00  | 0.00   | 201.52   | 201.52   |
| 3569  | 533   | 515.00   | 2521.00  | 0.00   | 201.84   | 201.84   |
| 3573  | 533   | 515.00   | 2525.00  | 0.00   | 202.16   | 202.16   |
| 3577  | 533   | 515.00   | 2529.00  | 0.00   | 202.48   | 202.48   |
| 3581  | 533   | 515.00   | 2533.00  | 0.00   | 202.80   | 202.80   |
| 3585  | 533   | 515.00   | 2537.00  | 0.00   | 203.12   | 203.12   |
| 3589  | 533   | 515.00   | 2541.00  | 0.00   | 203.44   | 203.44   |
| 3593  | 533   | 515.00   | 2545.00  | 0.00   | 203.76   | 203.76   |
| 3597  | 533   | 515.00   | 2549.00  | 0.00   | 204.08   | 204.08   |
| 3601  | 533   | 515.00   | 2553.00  | 0.00   | 204.40   | 204.40   |
| 3605  | 533   | 515.00   | 2557.00  | 0.00   | 204.72   | 204.72   |
| 3609  | 533   | 515.00   | 2561.00  | 0.00   | 205.04   | 205.04   |
| 3613  | 533   | 515.00   | 2565.00  | 0.00   | 205.36   | 205.36   |
| 3617  | 533   | 515.00   | 2569.00  | 0.00   | 205.68   | 205.68   |
| 3621  | 533   | 515.00   | 2573.00  | 0.00   | 206.00   | 206.00   |
| 3625  | 533   | 515.00   | 2577.00  | 0.00   | 206.32   | 206.32   |
| 3629  | 533   | 515.00   | 2581.00  | 0.00   | 206.64   | 206.64   |
| 3633  | 533   | 515.00   | 2585.00  | 0.00   | 206.96   | 206.96   |
| 3637  | 533   | 515.00   | 2589.00  | 0.00   | 207.28   | 207.28   |
| 3641  | 533   | 515.00   | 2593.00  | 0.00   | 207.60   | 207.60   |
| 3645  | 533   | 515.00   | 2597.00  | 0.00   | 207.92   | 207.92   |
| 3649  | 533   | 515.00   | 2601.00  | 0.00   | 208.24   | 208.24   |
| 3653  | 533   | 515.00   | 2605.00  | 0.00   | 208.56   | 208.56   |
| 3657  | 533   | 515.00   | 2609.00  | 0.00   | 208.88   | 208.88   |
| 3661  | 533   | 515.00   | 2613.00  | 0.00   | 209.20   | 209.20   |
| 3665  | 533   | 515.00   | 2617.00  | 0.00   | 209.52   | 209.52   |
| 3669  | 533   | 515.00   | 2621.00  | 0.00   | 209.84   | 209.84   |
| 3673  | 533   | 515.00   | 2625.00  | 0.00   | 210.16   | 210.16   |
| 3677  | 533   | 515.00   | 2629.00  | 0.00   | 210.48   | 210.48   |

Monthly table

Table letter V

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3681  | 533   | 515.00   | 2633.00  | 0.00   | 210.80   | 210.80   |
| 3685  | 533   | 515.00   | 2637.00  | 0.00   | 211.12   | 211.12   |
| 3689  | 533   | 515.00   | 2641.00  | 0.00   | 211.44   | 211.44   |
| 3693  | 533   | 515.00   | 2645.00  | 0.00   | 211.76   | 211.76   |
| 3697  | 533   | 515.00   | 2649.00  | 0.00   | 212.08   | 212.08   |
| 3701  | 533   | 515.00   | 2653.00  | 0.00   | 212.40   | 212.40   |
| 3705  | 533   | 515.00   | 2657.00  | 0.00   | 212.72   | 212.72   |
| 3709  | 533   | 515.00   | 2661.00  | 0.00   | 213.04   | 213.04   |
| 3713  | 533   | 515.00   | 2665.00  | 0.00   | 213.36   | 213.36   |
| 3717  | 533   | 515.00   | 2669.00  | 0.00   | 213.68   | 213.68   |
| 3721  | 533   | 515.00   | 2673.00  | 0.00   | 214.00   | 214.00   |
| 3725  | 533   | 515.00   | 2677.00  | 0.00   | 214.32   | 214.32   |
| 3729  | 533   | 515.00   | 2681.00  | 0.00   | 214.64   | 214.64   |
| 3733  | 533   | 515.00   | 2685.00  | 0.00   | 214.96   | 214.96   |
| 3737  | 533   | 515.00   | 2689.00  | 0.00   | 215.28   | 215.28   |
| 3741  | 533   | 515.00   | 2693.00  | 0.00   | 215.60   | 215.60   |
| 3745  | 533   | 515.00   | 2697.00  | 0.00   | 215.92   | 215.92   |
| 3749  | 533   | 515.00   | 2701.00  | 0.00   | 216.24   | 216.24   |
| 3753  | 533   | 515.00   | 2705.00  | 0.00   | 216.56   | 216.56   |
| 3757  | 533   | 515.00   | 2709.00  | 0.00   | 216.88   | 216.88   |
| 3761  | 533   | 515.00   | 2713.00  | 0.00   | 217.20   | 217.20   |
| 3765  | 533   | 515.00   | 2717.00  | 0.00   | 217.52   | 217.52   |
| 3769  | 533   | 515.00   | 2721.00  | 0.00   | 217.84   | 217.84   |
| 3773  | 533   | 515.00   | 2725.00  | 0.00   | 218.16   | 218.16   |
| 3777  | 533   | 515.00   | 2729.00  | 0.00   | 218.48   | 218.48   |
| 3781  | 533   | 515.00   | 2733.00  | 0.00   | 218.80   | 218.80   |
| 3785  | 533   | 515.00   | 2737.00  | 0.00   | 219.12   | 219.12   |
| 3789  | 533   | 515.00   | 2741.00  | 0.00   | 219.44   | 219.44   |
| 3793  | 533   | 515.00   | 2745.00  | 0.00   | 219.76   | 219.76   |
| 3797  | 533   | 515.00   | 2749.00  | 0.00   | 220.08   | 220.08   |
| 3801  | 533   | 515.00   | 2753.00  | 0.00   | 220.40   | 220.40   |
| 3805  | 533   | 515.00   | 2757.00  | 0.00   | 220.72   | 220.72   |
| 3809  | 533   | 515.00   | 2761.00  | 0.00   | 221.04   | 221.04   |
| 3813  | 533   | 515.00   | 2765.00  | 0.00   | 221.36   | 221.36   |
| 3817  | 533   | 515.00   | 2769.00  | 0.00   | 221.68   | 221.68   |
| 3821  | 533   | 515.00   | 2773.00  | 0.00   | 222.00   | 222.00   |
| 3825  | 533   | 515.00   | 2777.00  | 0.00   | 222.32   | 222.32   |
| 3829  | 533   | 515.00   | 2781.00  | 0.00   | 222.64   | 222.64   |
| 3833  | 533   | 515.00   | 2785.00  | 0.00   | 222.96   | 222.96   |
| 3837  | 533   | 515.00   | 2789.00  | 0.00   | 223.28   | 223.28   |
| 3841  | 533   | 515.00   | 2793.00  | 0.00   | 223.60   | 223.60   |
| 3845  | 533   | 515.00   | 2797.00  | 0.00   | 223.92   | 223.92   |
| 3849  | 533   | 515.00   | 2801.00  | 0.00   | 224.24   | 224.24   |
| 3853  | 533   | 515.00   | 2805.00  | 0.00   | 224.56   | 224.56   |
| 3857  | 533   | 515.00   | 2809.00  | 0.00   | 224.88   | 224.88   |
| 3861  | 533   | 515.00   | 2813.00  | 0.00   | 225.20   | 225.20   |
| 3865  | 533   | 515.00   | 2817.00  | 0.00   | 225.52   | 225.52   |
| 3869  | 533   | 515.00   | 2821.00  | 0.00   | 225.84   | 225.84   |
| 3873  | 533   | 515.00   | 2825.00  | 0.00   | 226.16   | 226.16   |
| 3877  | 533   | 515.00   | 2829.00  | 0.00   | 226.48   | 226.48   |
| 3881  | 533   | 515.00   | 2833.00  | 0.00   | 226.80   | 226.80   |
| 3885  | 533   | 515.00   | 2837.00  | 0.00   | 227.12   | 227.12   |
| 3889  | 533   | 515.00   | 2841.00  | 0.00   | 227.44   | 227.44   |
| 3893  | 533   | 515.00   | 2845.00  | 0.00   | 227.76   | 227.76   |
| 3897  | 533   | 515.00   | 2849.00  | 0.00   | 228.08   | 228.08   |

## Table letter V

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3901  | 533   | 515.00   | 2853.00  | 0.00   | 228.40   | 228.40   |
| 3905  | 533   | 515.00   | 2857.00  | 0.00   | 228.72   | 228.72   |
| 3909  | 533   | 515.00   | 2861.00  | 0.00   | 229.04   | 229.04   |
| 3913  | 533   | 515.00   | 2865.00  | 0.00   | 229.36   | 229.36   |
| 3917  | 533   | 515.00   | 2869.00  | 0.00   | 229.68   | 229.68   |
| 3921  | 533   | 515.00   | 2873.00  | 0.00   | 230.00   | 230.00   |
| 3925  | 533   | 515.00   | 2877.00  | 0.00   | 230.32   | 230.32   |
| 3929  | 533   | 515.00   | 2881.00  | 0.00   | 230.64   | 230.64   |
| 3933  | 533   | 515.00   | 2885.00  | 0.00   | 230.96   | 230.96   |
| 3937  | 533   | 515.00   | 2889.00  | 0.00   | 231.28   | 231.28   |
| 3941  | 533   | 515.00   | 2893.00  | 0.00   | 231.60   | 231.60   |
| 3945  | 533   | 515.00   | 2897.00  | 0.00   | 231.92   | 231.92   |
| 3949  | 533   | 515.00   | 2901.00  | 0.00   | 232.24   | 232.24   |
| 3953  | 533   | 515.00   | 2905.00  | 0.00   | 232.56   | 232.56   |
| 3957  | 533   | 515.00   | 2909.00  | 0.00   | 232.88   | 232.88   |
| 3961  | 533   | 515.00   | 2913.00  | 0.00   | 233.20   | 233.20   |
| 3965  | 533   | 515.00   | 2917.00  | 0.00   | 233.52   | 233.52   |
| 3969  | 533   | 515.00   | 2921.00  | 0.00   | 233.84   | 233.84   |
| 3973  | 533   | 515.00   | 2925.00  | 0.00   | 234.16   | 234.16   |
| 3977  | 533   | 515.00   | 2929.00  | 0.00   | 234.48   | 234.48   |
| 3981  | 533   | 515.00   | 2933.00  | 0.00   | 234.80   | 234.80   |
| 3985  | 533   | 515.00   | 2937.00  | 0.00   | 235.12   | 235.12   |
| 3989  | 533   | 515.00   | 2941.00  | 0.00   | 235.44   | 235.44   |
| 3993  | 533   | 515.00   | 2945.00  | 0.00   | 235.76   | 235.76   |
| 3997  | 533   | 515.00   | 2949.00  | 0.00   | 236.08   | 236.08   |
| 4001  | 533   | 515.00   | 2953.00  | 0.00   | 236.40   | 236.40   |
| 4005  | 533   | 515.00   | 2957.00  | 0.00   | 236.72   | 236.72   |
| 4009  | 533   | 515.00   | 2961.00  | 0.00   | 237.04   | 237.04   |
| 4013  | 533   | 515.00   | 2965.00  | 0.00   | 237.36   | 237.36   |
| 4017  | 533   | 515.00   | 2969.00  | 0.00   | 237.68   | 237.68   |
| 4021  | 533   | 515.00   | 2973.00  | 0.00   | 238.00   | 238.00   |
| 4025  | 533   | 515.00   | 2977.00  | 0.00   | 238.32   | 238.32   |
| 4029  | 533   | 515.00   | 2981.00  | 0.00   | 238.64   | 238.64   |
| 4033  | 533   | 515.00   | 2985.00  | 0.00   | 238.96   | 238.96   |
| 4037  | 533   | 515.00   | 2989.00  | 0.00   | 239.28   | 239.28   |
| 4041  | 533   | 515.00   | 2993.00  | 0.00   | 239.60   | 239.60   |
| 4045  | 533   | 515.00   | 2997.00  | 0.00   | 239.92   | 239.92   |
| 4049  | 533   | 515.00   | 3001.00  | 0.00   | 240.24   | 240.24   |
| 4053  | 533   | 515.00   | 3005.00  | 0.00   | 240.56   | 240.56   |
| 4057  | 533   | 515.00   | 3009.00  | 0.00   | 240.88   | 240.88   |
| 4061  | 533   | 515.00   | 3013.00  | 0.00   | 241.20   | 241.20   |
| 4065  | 533   | 515.00   | 3017.00  | 0.00   | 241.52   | 241.52   |
| 4069  | 533   | 515.00   | 3021.00  | 0.00   | 241.84   | 241.84   |
| 4073  | 533   | 515.00   | 3025.00  | 0.00   | 242.16   | 242.16   |
| 4077  | 533   | 515.00   | 3029.00  | 0.00   | 242.48   | 242.48   |
| 4081  | 533   | 515.00   | 3033.00  | 0.00   | 242.80   | 242.80   |
| 4085  | 533   | 515.00   | 3037.00  | 0.00   | 243.12   | 243.12   |
| 4089  | 533   | 515.00   | 3041.00  | 0.00   | 243.44   | 243.44   |
| 4093  | 533   | 515.00   | 3045.00  | 0.00   | 243.76   | 243.76   |
| 4097  | 533   | 515.00   | 3049.00  | 0.00   | 244.08   | 244.08   |
| 4101  | 533   | 515.00   | 3053.00  | 0.00   | 244.40   | 244.40   |
| 4105  | 533   | 515.00   | 3057.00  | 0.00   | 244.72   | 244.72   |
| 4109  | 533   | 515.00   | 3061.00  | 0.00   | 245.04   | 245.04   |
| 4113  | 533   | 515.00   | 3065.00  | 0.00   | 245.36   | 245.36   |
| 4117  | 533   | 515.00   | 3069.00  | 0.00   | 245.68   | 245.68   |

**Monthly table**

**Table letter V**

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's & employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | <b>1a</b>   | <b>1b</b>  | <b>1c</b>  | <b>1d</b>  | <b>1e</b>  |  |
| <b>£</b>  | <b>£</b>  | <b>£ p</b>   | <b>£ p</b>   | <b>£ p</b>                                       | <b>£ p</b>                                       | <b>£ p</b>   |
| 4121  | 533   | 515.00   | 3073.00  | 0.00   | 246.00   | 246.00   |
| 4125  | 533   | 515.00   | 3077.00  | 0.00   | 246.32   | 246.32   |
| 4129  | 533   | 515.00   | 3081.00  | 0.00   | 246.64   | 246.64   |
| 4133  | 533   | 515.00   | 3085.00  | 0.00   | 246.96   | 246.96   |
| 4137  | 533   | 515.00   | 3089.00  | 0.00   | 247.28   | 247.28   |
| 4141  | 533   | 515.00   | 3093.00  | 0.00   | 247.60   | 247.60   |
| 4145  | 533   | 515.00   | 3097.00  | 0.00   | 247.92   | 247.92   |
| 4149  | 533   | 515.00   | 3101.00  | 0.00   | 248.24   | 248.24   |
| 4153  | 533   | 515.00   | 3105.00  | 0.00   | 248.56   | 248.56   |
| 4157  | 533   | 515.00   | 3109.00  | 0.00   | 248.88   | 248.88   |
| 4161  | 533   | 515.00   | 3113.00  | 0.00   | 249.20   | 249.20   |
| 4165  | 533   | 515.00   | 3117.00  | 0.00   | 249.52   | 249.52   |
| 4169  | 533   | 515.00   | 3121.00  | 0.00   | 249.84   | 249.84   |
| 4173  | 533   | 515.00   | 3125.00  | 0.00   | 250.16   | 250.16   |
| 4177  | 533   | 515.00   | 3129.00  | 0.00   | 250.48   | 250.48   |
| 4181  | 533   | 515.00   | 3133.00  | 0.00   | 250.80   | 250.80   |
| 4185  | 533   | 515.00   | 3137.00  | 0.00   | 251.12   | 251.12   |
| 4189  | 533   | 515.00   | 3141.00  | 0.00   | 251.28   | 251.28   |

If the employee's gross pay is over £4,189, go to page 350

## Weekly table for NICs where employee has deferment (employee under 21) for use from 6 April 2024 to 5 April 2025

Table letter Z

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate. Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to Table letter N)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

Weekly table

Table letter Z

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

Table letter Z

Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 203   | 123   | 80.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 204   | 123   | 81.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 205   | 123   | 82.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 206   | 123   | 83.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 207   | 123   | 84.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 208   | 123   | 85.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 209   | 123   | 86.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 210   | 123   | 87.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 211   | 123   | 88.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 212   | 123   | 89.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 213   | 123   | 90.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 214   | 123   | 91.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 215   | 123   | 92.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 216   | 123   | 93.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 217   | 123   | 94.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 218   | 123   | 95.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 219   | 123   | 96.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 220   | 123   | 97.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 221   | 123   | 98.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 222   | 123   | 99.00  | 0.00   | 0.00   | 0.00   | 0.00   |
| 223   | 123   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 224   | 123   | 101.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 225   | 123   | 102.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 226   | 123   | 103.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 227   | 123   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 228   | 123   | 105.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 229   | 123   | 106.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 230   | 123   | 107.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 231   | 123   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 232   | 123   | 109.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 233   | 123   | 110.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 234   | 123   | 111.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 235   | 123   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 236   | 123   | 113.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 237   | 123   | 114.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 238   | 123   | 115.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 239   | 123   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 240   | 123   | 117.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 241   | 123   | 118.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 242   | 123   | 119.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 243   | 123   | 119.00   | 1.00   | 0.00   | 0.03   | 0.03   |
| 244   | 123   | 119.00   | 2.00   | 0.00   | 0.05   | 0.05   |
| 245   | 123   | 119.00   | 3.00   | 0.00   | 0.07   | 0.07   |
| 246   | 123   | 119.00   | 4.00   | 0.00   | 0.09   | 0.09   |
| 247   | 123   | 119.00   | 5.00   | 0.00   | 0.11   | 0.11   |
| 248   | 123   | 119.00   | 6.00   | 0.00   | 0.13   | 0.13   |
| 249   | 123   | 119.00   | 7.00   | 0.00   | 0.15   | 0.15   |
| 250   | 123   | 119.00   | 8.00   | 0.00   | 0.17   | 0.17   |
| 251   | 123   | 119.00   | 9.00   | 0.00   | 0.19   | 0.19   |
| 252   | 123   | 119.00   | 10.00  | 0.00   | 0.21   | 0.21   |
| 253   | 123   | 119.00   | 11.00  | 0.00   | 0.23   | 0.23   |
| 254   | 123   | 119.00   | 12.00  | 0.00   | 0.25   | 0.25   |
| 255   | 123   | 119.00   | 13.00  | 0.00   | 0.27   | 0.27   |
| 256   | 123   | 119.00   | 14.00  | 0.00   | 0.29   | 0.29   |
| 257   | 123   | 119.00   | 15.00  | 0.00   | 0.31   | 0.31   |



Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 258   | 123   | 119.00   | 16.00  | 0.00   | 0.33   | 0.33   |
| 259   | 123   | 119.00   | 17.00  | 0.00   | 0.35   | 0.35   |
| 260   | 123   | 119.00   | 18.00  | 0.00   | 0.37   | 0.37   |
| 261   | 123   | 119.00   | 19.00  | 0.00   | 0.39   | 0.39   |
| 262   | 123   | 119.00   | 20.00  | 0.00   | 0.41   | 0.41   |
| 263   | 123   | 119.00   | 21.00  | 0.00   | 0.43   | 0.43   |
| 264   | 123   | 119.00   | 22.00  | 0.00   | 0.45   | 0.45   |
| 265   | 123   | 119.00   | 23.00  | 0.00   | 0.47   | 0.47   |
| 266   | 123   | 119.00   | 24.00  | 0.00   | 0.49   | 0.49   |
| 267   | 123   | 119.00   | 25.00  | 0.00   | 0.51   | 0.51   |
| 268   | 123   | 119.00   | 26.00  | 0.00   | 0.53   | 0.53   |
| 269   | 123   | 119.00   | 27.00  | 0.00   | 0.55   | 0.55   |
| 270   | 123   | 119.00   | 28.00  | 0.00   | 0.57   | 0.57   |
| 271   | 123   | 119.00   | 29.00  | 0.00   | 0.59   | 0.59   |
| 272   | 123   | 119.00   | 30.00  | 0.00   | 0.61   | 0.61   |
| 273   | 123   | 119.00   | 31.00  | 0.00   | 0.63   | 0.63   |
| 274   | 123   | 119.00   | 32.00  | 0.00   | 0.65   | 0.65   |
| 275   | 123   | 119.00   | 33.00  | 0.00   | 0.67   | 0.67   |
| 276   | 123   | 119.00   | 34.00  | 0.00   | 0.69   | 0.69   |
| 277   | 123   | 119.00   | 35.00  | 0.00   | 0.71   | 0.71   |
| 278   | 123   | 119.00   | 36.00  | 0.00   | 0.73   | 0.73   |
| 279   | 123   | 119.00   | 37.00  | 0.00   | 0.75   | 0.75   |
| 280   | 123   | 119.00   | 38.00  | 0.00   | 0.77   | 0.77   |
| 281   | 123   | 119.00   | 39.00  | 0.00   | 0.79   | 0.79   |
| 282   | 123   | 119.00   | 40.00  | 0.00   | 0.81   | 0.81   |
| 283   | 123   | 119.00   | 41.00  | 0.00   | 0.83   | 0.83   |
| 284   | 123   | 119.00   | 42.00  | 0.00   | 0.85   | 0.85   |
| 285   | 123   | 119.00   | 43.00  | 0.00   | 0.87   | 0.87   |
| 286   | 123   | 119.00   | 44.00  | 0.00   | 0.89   | 0.89   |
| 287   | 123   | 119.00   | 45.00  | 0.00   | 0.91   | 0.91   |
| 288   | 123   | 119.00   | 46.00  | 0.00   | 0.93   | 0.93   |
| 289   | 123   | 119.00   | 47.00  | 0.00   | 0.95   | 0.95   |
| 290   | 123   | 119.00   | 48.00  | 0.00   | 0.97   | 0.97   |
| 291   | 123   | 119.00   | 49.00  | 0.00   | 0.99   | 0.99   |
| 292   | 123   | 119.00   | 50.00  | 0.00   | 1.01   | 1.01   |
| 293   | 123   | 119.00   | 51.00  | 0.00   | 1.03   | 1.03   |
| 294   | 123   | 119.00   | 52.00  | 0.00   | 1.05   | 1.05   |
| 295   | 123   | 119.00   | 53.00  | 0.00   | 1.07   | 1.07   |
| 296   | 123   | 119.00   | 54.00  | 0.00   | 1.09   | 1.09   |
| 297   | 123   | 119.00   | 55.00  | 0.00   | 1.11   | 1.11   |
| 298   | 123   | 119.00   | 56.00  | 0.00   | 1.13   | 1.13   |
| 299   | 123   | 119.00   | 57.00  | 0.00   | 1.15   | 1.15   |
| 300   | 123   | 119.00   | 58.00  | 0.00   | 1.17   | 1.17   |
| 301   | 123   | 119.00   | 59.00  | 0.00   | 1.19   | 1.19   |
| 302   | 123   | 119.00   | 60.00  | 0.00   | 1.21   | 1.21   |
| 303   | 123   | 119.00   | 61.00  | 0.00   | 1.23   | 1.23   |
| 304   | 123   | 119.00   | 62.00  | 0.00   | 1.25   | 1.25   |
| 305   | 123   | 119.00   | 63.00  | 0.00   | 1.27   | 1.27   |
| 306   | 123   | 119.00   | 64.00  | 0.00   | 1.29   | 1.29   |
| 307   | 123   | 119.00   | 65.00  | 0.00   | 1.31   | 1.31   |
| 308   | 123   | 119.00   | 66.00  | 0.00   | 1.33   | 1.33   |
| 309   | 123   | 119.00   | 67.00  | 0.00   | 1.35   | 1.35   |
| 310   | 123   | 119.00   | 68.00  | 0.00   | 1.37   | 1.37   |
| 311   | 123   | 119.00   | 69.00  | 0.00   | 1.39   | 1.39   |
| 312   | 123   | 119.00   | 70.00  | 0.00   | 1.41   | 1.41   |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 313   | 123   | 119.00   | 71.00  | 0.00   | 1.43   | 1.43   |
| 314   | 123   | 119.00   | 72.00  | 0.00   | 1.45   | 1.45   |
| 315   | 123   | 119.00   | 73.00  | 0.00   | 1.47   | 1.47   |
| 316   | 123   | 119.00   | 74.00  | 0.00   | 1.49   | 1.49   |
| 317   | 123   | 119.00   | 75.00  | 0.00   | 1.51   | 1.51   |
| 318   | 123   | 119.00   | 76.00  | 0.00   | 1.53   | 1.53   |
| 319   | 123   | 119.00   | 77.00  | 0.00   | 1.55   | 1.55   |
| 320   | 123   | 119.00   | 78.00  | 0.00   | 1.57   | 1.57   |
| 321   | 123   | 119.00   | 79.00  | 0.00   | 1.59   | 1.59   |
| 322   | 123   | 119.00   | 80.00  | 0.00   | 1.61   | 1.61   |
| 323   | 123   | 119.00   | 81.00  | 0.00   | 1.63   | 1.63   |
| 324   | 123   | 119.00   | 82.00  | 0.00   | 1.65   | 1.65   |
| 325   | 123   | 119.00   | 83.00  | 0.00   | 1.67   | 1.67   |
| 326   | 123   | 119.00   | 84.00  | 0.00   | 1.69   | 1.69   |
| 327   | 123   | 119.00   | 85.00  | 0.00   | 1.71   | 1.71   |
| 328   | 123   | 119.00   | 86.00  | 0.00   | 1.73   | 1.73   |
| 329   | 123   | 119.00   | 87.00  | 0.00   | 1.75   | 1.75   |
| 330   | 123   | 119.00   | 88.00  | 0.00   | 1.77   | 1.77   |
| 331   | 123   | 119.00   | 89.00  | 0.00   | 1.79   | 1.79   |
| 332   | 123   | 119.00   | 90.00  | 0.00   | 1.81   | 1.81   |
| 333   | 123   | 119.00   | 91.00  | 0.00   | 1.83   | 1.83   |
| 334   | 123   | 119.00   | 92.00  | 0.00   | 1.85   | 1.85   |
| 335   | 123   | 119.00   | 93.00  | 0.00   | 1.87   | 1.87   |
| 336   | 123   | 119.00   | 94.00  | 0.00   | 1.89   | 1.89   |
| 337   | 123   | 119.00   | 95.00  | 0.00   | 1.91   | 1.91   |
| 338   | 123   | 119.00   | 96.00  | 0.00   | 1.93   | 1.93   |
| 339   | 123   | 119.00   | 97.00  | 0.00   | 1.95   | 1.95   |
| 340   | 123   | 119.00   | 98.00  | 0.00   | 1.97   | 1.97   |
| 341   | 123   | 119.00   | 99.00  | 0.00   | 1.99   | 1.99   |
| 342   | 123   | 119.00   | 100.00   | 0.00   | 2.01   | 2.01   |
| 343   | 123   | 119.00   | 101.00   | 0.00   | 2.03   | 2.03   |
| 344   | 123   | 119.00   | 102.00   | 0.00   | 2.05   | 2.05   |
| 345   | 123   | 119.00   | 103.00   | 0.00   | 2.07   | 2.07   |
| 346   | 123   | 119.00   | 104.00   | 0.00   | 2.09   | 2.09   |
| 347   | 123   | 119.00   | 105.00   | 0.00   | 2.11   | 2.11   |
| 348   | 123   | 119.00   | 106.00   | 0.00   | 2.13   | 2.13   |
| 349   | 123   | 119.00   | 107.00   | 0.00   | 2.15   | 2.15   |
| 350   | 123   | 119.00   | 108.00   | 0.00   | 2.17   | 2.17   |
| 351   | 123   | 119.00   | 109.00   | 0.00   | 2.19   | 2.19   |
| 352   | 123   | 119.00   | 110.00   | 0.00   | 2.21   | 2.21   |
| 353   | 123   | 119.00   | 111.00   | 0.00   | 2.23   | 2.23   |
| 354   | 123   | 119.00   | 112.00   | 0.00   | 2.25   | 2.25   |
| 355   | 123   | 119.00   | 113.00   | 0.00   | 2.27   | 2.27   |
| 356   | 123   | 119.00   | 114.00   | 0.00   | 2.29   | 2.29   |
| 357   | 123   | 119.00   | 115.00   | 0.00   | 2.31   | 2.31   |
| 358   | 123   | 119.00   | 116.00   | 0.00   | 2.33   | 2.33   |
| 359   | 123   | 119.00   | 117.00   | 0.00   | 2.35   | 2.35   |
| 360   | 123   | 119.00   | 118.00   | 0.00   | 2.37   | 2.37   |
| 361   | 123   | 119.00   | 119.00   | 0.00   | 2.39   | 2.39   |
| 362   | 123   | 119.00   | 120.00   | 0.00   | 2.41   | 2.41   |
| 363   | 123   | 119.00   | 121.00   | 0.00   | 2.43   | 2.43   |
| 364   | 123   | 119.00   | 122.00   | 0.00   | 2.45   | 2.45   |
| 365   | 123   | 119.00   | 123.00   | 0.00   | 2.47   | 2.47   |
| 366   | 123   | 119.00   | 124.00   | 0.00   | 2.49   | 2.49   |
| 367   | 123   | 119.00   | 125.00   | 0.00   | 2.51   | 2.51   |

Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 368   | 123   | 119.00   | 126.00   | 0.00   | 2.53   | 2.53   |
| 369   | 123   | 119.00   | 127.00   | 0.00   | 2.55   | 2.55   |
| 370   | 123   | 119.00   | 128.00   | 0.00   | 2.57   | 2.57   |
| 371   | 123   | 119.00   | 129.00   | 0.00   | 2.59   | 2.59   |
| 372   | 123   | 119.00   | 130.00   | 0.00   | 2.61   | 2.61   |
| 373   | 123   | 119.00   | 131.00   | 0.00   | 2.63   | 2.63   |
| 374   | 123   | 119.00   | 132.00   | 0.00   | 2.65   | 2.65   |
| 375   | 123   | 119.00   | 133.00   | 0.00   | 2.67   | 2.67   |
| 376   | 123   | 119.00   | 134.00   | 0.00   | 2.69   | 2.69   |
| 377   | 123   | 119.00   | 135.00   | 0.00   | 2.71   | 2.71   |
| 378   | 123   | 119.00   | 136.00   | 0.00   | 2.73   | 2.73   |
| 379   | 123   | 119.00   | 137.00   | 0.00   | 2.75   | 2.75   |
| 380   | 123   | 119.00   | 138.00   | 0.00   | 2.77   | 2.77   |
| 381   | 123   | 119.00   | 139.00   | 0.00   | 2.79   | 2.79   |
| 382   | 123   | 119.00   | 140.00   | 0.00   | 2.81   | 2.81   |
| 383   | 123   | 119.00   | 141.00   | 0.00   | 2.83   | 2.83   |
| 384   | 123   | 119.00   | 142.00   | 0.00   | 2.85   | 2.85   |
| 385   | 123   | 119.00   | 143.00   | 0.00   | 2.87   | 2.87   |
| 386   | 123   | 119.00   | 144.00   | 0.00   | 2.89   | 2.89   |
| 387   | 123   | 119.00   | 145.00   | 0.00   | 2.91   | 2.91   |
| 388   | 123   | 119.00   | 146.00   | 0.00   | 2.93   | 2.93   |
| 389   | 123   | 119.00   | 147.00   | 0.00   | 2.95   | 2.95   |
| 390   | 123   | 119.00   | 148.00   | 0.00   | 2.97   | 2.97   |
| 391   | 123   | 119.00   | 149.00   | 0.00   | 2.99   | 2.99   |
| 392   | 123   | 119.00   | 150.00   | 0.00   | 3.01   | 3.01   |
| 393   | 123   | 119.00   | 151.00   | 0.00   | 3.03   | 3.03   |
| 394   | 123   | 119.00   | 152.00   | 0.00   | 3.05   | 3.05   |
| 395   | 123   | 119.00   | 153.00   | 0.00   | 3.07   | 3.07   |
| 396   | 123   | 119.00   | 154.00   | 0.00   | 3.09   | 3.09   |
| 397   | 123   | 119.00   | 155.00   | 0.00   | 3.11   | 3.11   |
| 398   | 123   | 119.00   | 156.00   | 0.00   | 3.13   | 3.13   |
| 399   | 123   | 119.00   | 157.00   | 0.00   | 3.15   | 3.15   |
| 400   | 123   | 119.00   | 158.00   | 0.00   | 3.17   | 3.17   |
| 401   | 123   | 119.00   | 159.00   | 0.00   | 3.19   | 3.19   |
| 402   | 123   | 119.00   | 160.00   | 0.00   | 3.21   | 3.21   |
| 403   | 123   | 119.00   | 161.00   | 0.00   | 3.23   | 3.23   |
| 404   | 123   | 119.00   | 162.00   | 0.00   | 3.25   | 3.25   |
| 405   | 123   | 119.00   | 163.00   | 0.00   | 3.27   | 3.27   |
| 406   | 123   | 119.00   | 164.00   | 0.00   | 3.29   | 3.29   |
| 407   | 123   | 119.00   | 165.00   | 0.00   | 3.31   | 3.31   |
| 408   | 123   | 119.00   | 166.00   | 0.00   | 3.33   | 3.33   |
| 409   | 123   | 119.00   | 167.00   | 0.00   | 3.35   | 3.35   |
| 410   | 123   | 119.00   | 168.00   | 0.00   | 3.37   | 3.37   |
| 411   | 123   | 119.00   | 169.00   | 0.00   | 3.39   | 3.39   |
| 412   | 123   | 119.00   | 170.00   | 0.00   | 3.41   | 3.41   |
| 413   | 123   | 119.00   | 171.00   | 0.00   | 3.43   | 3.43   |
| 414   | 123   | 119.00   | 172.00   | 0.00   | 3.45   | 3.45   |
| 415   | 123   | 119.00   | 173.00   | 0.00   | 3.47   | 3.47   |
| 416   | 123   | 119.00   | 174.00   | 0.00   | 3.49   | 3.49   |
| 417   | 123   | 119.00   | 175.00   | 0.00   | 3.51   | 3.51   |
| 418   | 123   | 119.00   | 176.00   | 0.00   | 3.53   | 3.53   |
| 419   | 123   | 119.00   | 177.00   | 0.00   | 3.55   | 3.55   |
| 420   | 123   | 119.00   | 178.00   | 0.00   | 3.57   | 3.57   |
| 421   | 123   | 119.00   | 179.00   | 0.00   | 3.59   | 3.59   |
| 422   | 123   | 119.00   | 180.00   | 0.00   | 3.61   | 3.61   |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 423   | 123   | 119.00   | 181.00   | 0.00   | 3.63   | 3.63   |
| 424   | 123   | 119.00   | 182.00   | 0.00   | 3.65   | 3.65   |
| 425   | 123   | 119.00   | 183.00   | 0.00   | 3.67   | 3.67   |
| 426   | 123   | 119.00   | 184.00   | 0.00   | 3.69   | 3.69   |
| 427   | 123   | 119.00   | 185.00   | 0.00   | 3.71   | 3.71   |
| 428   | 123   | 119.00   | 186.00   | 0.00   | 3.73   | 3.73   |
| 429   | 123   | 119.00   | 187.00   | 0.00   | 3.75   | 3.75   |
| 430   | 123   | 119.00   | 188.00   | 0.00   | 3.77   | 3.77   |
| 431   | 123   | 119.00   | 189.00   | 0.00   | 3.79   | 3.79   |
| 432   | 123   | 119.00   | 190.00   | 0.00   | 3.81   | 3.81   |
| 433   | 123   | 119.00   | 191.00   | 0.00   | 3.83   | 3.83   |
| 434   | 123   | 119.00   | 192.00   | 0.00   | 3.85   | 3.85   |
| 435   | 123   | 119.00   | 193.00   | 0.00   | 3.87   | 3.87   |
| 436   | 123   | 119.00   | 194.00   | 0.00   | 3.89   | 3.89   |
| 437   | 123   | 119.00   | 195.00   | 0.00   | 3.91   | 3.91   |
| 438   | 123   | 119.00   | 196.00   | 0.00   | 3.93   | 3.93   |
| 439   | 123   | 119.00   | 197.00   | 0.00   | 3.95   | 3.95   |
| 440   | 123   | 119.00   | 198.00   | 0.00   | 3.97   | 3.97   |
| 441   | 123   | 119.00   | 199.00   | 0.00   | 3.99   | 3.99   |
| 442   | 123   | 119.00   | 200.00   | 0.00   | 4.01   | 4.01   |
| 443   | 123   | 119.00   | 201.00   | 0.00   | 4.03   | 4.03   |
| 444   | 123   | 119.00   | 202.00   | 0.00   | 4.05   | 4.05   |
| 445   | 123   | 119.00   | 203.00   | 0.00   | 4.07   | 4.07   |
| 446   | 123   | 119.00   | 204.00   | 0.00   | 4.09   | 4.09   |
| 447   | 123   | 119.00   | 205.00   | 0.00   | 4.11   | 4.11   |
| 448   | 123   | 119.00   | 206.00   | 0.00   | 4.13   | 4.13   |
| 449   | 123   | 119.00   | 207.00   | 0.00   | 4.15   | 4.15   |
| 450   | 123   | 119.00   | 208.00   | 0.00   | 4.17   | 4.17   |
| 451   | 123   | 119.00   | 209.00   | 0.00   | 4.19   | 4.19   |
| 452   | 123   | 119.00   | 210.00   | 0.00   | 4.21   | 4.21   |
| 453   | 123   | 119.00   | 211.00   | 0.00   | 4.23   | 4.23   |
| 454   | 123   | 119.00   | 212.00   | 0.00   | 4.25   | 4.25   |
| 455   | 123   | 119.00   | 213.00   | 0.00   | 4.27   | 4.27   |
| 456   | 123   | 119.00   | 214.00   | 0.00   | 4.29   | 4.29   |
| 457   | 123   | 119.00   | 215.00   | 0.00   | 4.31   | 4.31   |
| 458   | 123   | 119.00   | 216.00   | 0.00   | 4.33   | 4.33   |
| 459   | 123   | 119.00   | 217.00   | 0.00   | 4.35   | 4.35   |
| 460   | 123   | 119.00   | 218.00   | 0.00   | 4.37   | 4.37   |
| 461   | 123   | 119.00   | 219.00   | 0.00   | 4.39   | 4.39   |
| 462   | 123   | 119.00   | 220.00   | 0.00   | 4.41   | 4.41   |
| 463   | 123   | 119.00   | 221.00   | 0.00   | 4.43   | 4.43   |
| 464   | 123   | 119.00   | 222.00   | 0.00   | 4.45   | 4.45   |
| 465   | 123   | 119.00   | 223.00   | 0.00   | 4.47   | 4.47   |
| 466   | 123   | 119.00   | 224.00   | 0.00   | 4.49   | 4.49   |
| 467   | 123   | 119.00   | 225.00   | 0.00   | 4.51   | 4.51   |
| 468   | 123   | 119.00   | 226.00   | 0.00   | 4.53   | 4.53   |
| 469   | 123   | 119.00   | 227.00   | 0.00   | 4.55   | 4.55   |
| 470   | 123   | 119.00   | 228.00   | 0.00   | 4.57   | 4.57   |
| 471   | 123   | 119.00   | 229.00   | 0.00   | 4.59   | 4.59   |
| 472   | 123   | 119.00   | 230.00   | 0.00   | 4.61   | 4.61   |
| 473   | 123   | 119.00   | 231.00   | 0.00   | 4.63   | 4.63   |
| 474   | 123   | 119.00   | 232.00   | 0.00   | 4.65   | 4.65   |
| 475   | 123   | 119.00   | 233.00   | 0.00   | 4.67   | 4.67   |
| 476   | 123   | 119.00   | 234.00   | 0.00   | 4.69   | 4.69   |
| 477   | 123   | 119.00   | 235.00   | 0.00   | 4.71   | 4.71   |

Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 478   | 123   | 119.00   | 236.00   | 0.00   | 4.73   | 4.73   |
| 479   | 123   | 119.00   | 237.00   | 0.00   | 4.75   | 4.75   |
| 480   | 123   | 119.00   | 238.00   | 0.00   | 4.77   | 4.77   |
| 481   | 123   | 119.00   | 239.00   | 0.00   | 4.78   | 4.78   |
| 482   | 123   | 119.00   | 240.00   | 0.00   | 4.81   | 4.81   |
| 483   | 123   | 119.00   | 241.00   | 0.00   | 4.83   | 4.83   |
| 484   | 123   | 119.00   | 242.00   | 0.00   | 4.85   | 4.85   |
| 485   | 123   | 119.00   | 243.00   | 0.00   | 4.87   | 4.87   |
| 486   | 123   | 119.00   | 244.00   | 0.00   | 4.89   | 4.89   |
| 487   | 123   | 119.00   | 245.00   | 0.00   | 4.91   | 4.91   |
| 488   | 123   | 119.00   | 246.00   | 0.00   | 4.93   | 4.93   |
| 489   | 123   | 119.00   | 247.00   | 0.00   | 4.95   | 4.95   |
| 490   | 123   | 119.00   | 248.00   | 0.00   | 4.97   | 4.97   |
| 491   | 123   | 119.00   | 249.00   | 0.00   | 4.99   | 4.99   |
| 492   | 123   | 119.00   | 250.00   | 0.00   | 5.01   | 5.01   |
| 493   | 123   | 119.00   | 251.00   | 0.00   | 5.03   | 5.03   |
| 494   | 123   | 119.00   | 252.00   | 0.00   | 5.05   | 5.05   |
| 495   | 123   | 119.00   | 253.00   | 0.00   | 5.07   | 5.07   |
| 496   | 123   | 119.00   | 254.00   | 0.00   | 5.09   | 5.09   |
| 497   | 123   | 119.00   | 255.00   | 0.00   | 5.11   | 5.11   |
| 498   | 123   | 119.00   | 256.00   | 0.00   | 5.13   | 5.13   |
| 499   | 123   | 119.00   | 257.00   | 0.00   | 5.15   | 5.15   |
| 500   | 123   | 119.00   | 258.00   | 0.00   | 5.17   | 5.17   |
| 501   | 123   | 119.00   | 259.00   | 0.00   | 5.19   | 5.19   |
| 502   | 123   | 119.00   | 260.00   | 0.00   | 5.21   | 5.21   |
| 503   | 123   | 119.00   | 261.00   | 0.00   | 5.23   | 5.23   |
| 504   | 123   | 119.00   | 262.00   | 0.00   | 5.25   | 5.25   |
| 505   | 123   | 119.00   | 263.00   | 0.00   | 5.27   | 5.27   |
| 506   | 123   | 119.00   | 264.00   | 0.00   | 5.29   | 5.29   |
| 507   | 123   | 119.00   | 265.00   | 0.00   | 5.31   | 5.31   |
| 508   | 123   | 119.00   | 266.00   | 0.00   | 5.33   | 5.33   |
| 509   | 123   | 119.00   | 267.00   | 0.00   | 5.35   | 5.35   |
| 510   | 123   | 119.00   | 268.00   | 0.00   | 5.37   | 5.37   |
| 511   | 123   | 119.00   | 269.00   | 0.00   | 5.39   | 5.39   |
| 512   | 123   | 119.00   | 270.00   | 0.00   | 5.41   | 5.41   |
| 513   | 123   | 119.00   | 271.00   | 0.00   | 5.43   | 5.43   |
| 514   | 123   | 119.00   | 272.00   | 0.00   | 5.45   | 5.45   |
| 515   | 123   | 119.00   | 273.00   | 0.00   | 5.47   | 5.47   |
| 516   | 123   | 119.00   | 274.00   | 0.00   | 5.49   | 5.49   |
| 517   | 123   | 119.00   | 275.00   | 0.00   | 5.51   | 5.51   |
| 518   | 123   | 119.00   | 276.00   | 0.00   | 5.53   | 5.53   |
| 519   | 123   | 119.00   | 277.00   | 0.00   | 5.55   | 5.55   |
| 520   | 123   | 119.00   | 278.00   | 0.00   | 5.57   | 5.57   |
| 521   | 123   | 119.00   | 279.00   | 0.00   | 5.59   | 5.59   |
| 522   | 123   | 119.00   | 280.00   | 0.00   | 5.61   | 5.61   |
| 523   | 123   | 119.00   | 281.00   | 0.00   | 5.63   | 5.63   |
| 524   | 123   | 119.00   | 282.00   | 0.00   | 5.65   | 5.65   |
| 525   | 123   | 119.00   | 283.00   | 0.00   | 5.67   | 5.67   |
| 526   | 123   | 119.00   | 284.00   | 0.00   | 5.69   | 5.69   |
| 527   | 123   | 119.00   | 285.00   | 0.00   | 5.71   | 5.71   |
| 528   | 123   | 119.00   | 286.00   | 0.00   | 5.73   | 5.73   |
| 529   | 123   | 119.00   | 287.00   | 0.00   | 5.75   | 5.75   |
| 530   | 123   | 119.00   | 288.00   | 0.00   | 5.77   | 5.77   |
| 531   | 123   | 119.00   | 289.00   | 0.00   | 5.79   | 5.79   |
| 532   | 123   | 119.00   | 290.00   | 0.00   | 5.81   | 5.81   |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 533   | 123   | 119.00   | 291.00   | 0.00   | 5.83   | 5.83   |
| 534   | 123   | 119.00   | 292.00   | 0.00   | 5.85   | 5.85   |
| 535   | 123   | 119.00   | 293.00   | 0.00   | 5.87   | 5.87   |
| 536   | 123   | 119.00   | 294.00   | 0.00   | 5.89   | 5.89   |
| 537   | 123   | 119.00   | 295.00   | 0.00   | 5.91   | 5.91   |
| 538   | 123   | 119.00   | 296.00   | 0.00   | 5.93   | 5.93   |
| 539   | 123   | 119.00   | 297.00   | 0.00   | 5.95   | 5.95   |
| 540   | 123   | 119.00   | 298.00   | 0.00   | 5.97   | 5.97   |
| 541   | 123   | 119.00   | 299.00   | 0.00   | 5.99   | 5.99   |
| 542   | 123   | 119.00   | 300.00   | 0.00   | 6.01   | 6.01   |
| 543   | 123   | 119.00   | 301.00   | 0.00   | 6.03   | 6.03   |
| 544   | 123   | 119.00   | 302.00   | 0.00   | 6.05   | 6.05   |
| 545   | 123   | 119.00   | 303.00   | 0.00   | 6.07   | 6.07   |
| 546   | 123   | 119.00   | 304.00   | 0.00   | 6.09   | 6.09   |
| 547   | 123   | 119.00   | 305.00   | 0.00   | 6.11   | 6.11   |
| 548   | 123   | 119.00   | 306.00   | 0.00   | 6.13   | 6.13   |
| 549   | 123   | 119.00   | 307.00   | 0.00   | 6.15   | 6.15   |
| 550   | 123   | 119.00   | 308.00   | 0.00   | 6.17   | 6.17   |
| 551   | 123   | 119.00   | 309.00   | 0.00   | 6.19   | 6.19   |
| 552   | 123   | 119.00   | 310.00   | 0.00   | 6.21   | 6.21   |
| 553   | 123   | 119.00   | 311.00   | 0.00   | 6.23   | 6.23   |
| 554   | 123   | 119.00   | 312.00   | 0.00   | 6.25   | 6.25   |
| 555   | 123   | 119.00   | 313.00   | 0.00   | 6.27   | 6.27   |
| 556   | 123   | 119.00   | 314.00   | 0.00   | 6.29   | 6.29   |
| 557   | 123   | 119.00   | 315.00   | 0.00   | 6.31   | 6.31   |
| 558   | 123   | 119.00   | 316.00   | 0.00   | 6.33   | 6.33   |
| 559   | 123   | 119.00   | 317.00   | 0.00   | 6.35   | 6.35   |
| 560   | 123   | 119.00   | 318.00   | 0.00   | 6.37   | 6.37   |
| 561   | 123   | 119.00   | 319.00   | 0.00   | 6.39   | 6.39   |
| 562   | 123   | 119.00   | 320.00   | 0.00   | 6.41   | 6.41   |
| 563   | 123   | 119.00   | 321.00   | 0.00   | 6.43   | 6.43   |
| 564   | 123   | 119.00   | 322.00   | 0.00   | 6.45   | 6.45   |
| 565   | 123   | 119.00   | 323.00   | 0.00   | 6.47   | 6.47   |
| 566   | 123   | 119.00   | 324.00   | 0.00   | 6.49   | 6.49   |
| 567   | 123   | 119.00   | 325.00   | 0.00   | 6.51   | 6.51   |
| 568   | 123   | 119.00   | 326.00   | 0.00   | 6.53   | 6.53   |
| 569   | 123   | 119.00   | 327.00   | 0.00   | 6.55   | 6.55   |
| 570   | 123   | 119.00   | 328.00   | 0.00   | 6.57   | 6.57   |
| 571   | 123   | 119.00   | 329.00   | 0.00   | 6.59   | 6.59   |
| 572   | 123   | 119.00   | 330.00   | 0.00   | 6.61   | 6.61   |
| 573   | 123   | 119.00   | 331.00   | 0.00   | 6.63   | 6.63   |
| 574   | 123   | 119.00   | 332.00   | 0.00   | 6.65   | 6.65   |
| 575   | 123   | 119.00   | 333.00   | 0.00   | 6.67   | 6.67   |
| 576   | 123   | 119.00   | 334.00   | 0.00   | 6.69   | 6.69   |
| 577   | 123   | 119.00   | 335.00   | 0.00   | 6.71   | 6.71   |
| 578   | 123   | 119.00   | 336.00   | 0.00   | 6.73   | 6.73   |
| 579   | 123   | 119.00   | 337.00   | 0.00   | 6.75   | 6.75   |
| 580   | 123   | 119.00   | 338.00   | 0.00   | 6.77   | 6.77   |
| 581   | 123   | 119.00   | 339.00   | 0.00   | 6.79   | 6.79   |
| 582   | 123   | 119.00   | 340.00   | 0.00   | 6.81   | 6.81   |
| 583   | 123   | 119.00   | 341.00   | 0.00   | 6.83   | 6.83   |
| 584   | 123   | 119.00   | 342.00   | 0.00   | 6.85   | 6.85   |
| 585   | 123   | 119.00   | 343.00   | 0.00   | 6.87   | 6.87   |
| 586   | 123   | 119.00   | 344.00   | 0.00   | 6.89   | 6.89   |
| 587   | 123   | 119.00   | 345.00   | 0.00   | 6.91   | 6.91   |

Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 588   | 123   | 119.00   | 346.00   | 0.00   | 6.93   | 6.93   |
| 589   | 123   | 119.00   | 347.00   | 0.00   | 6.95   | 6.95   |
| 590   | 123   | 119.00   | 348.00   | 0.00   | 6.97   | 6.97   |
| 591   | 123   | 119.00   | 349.00   | 0.00   | 6.99   | 6.99   |
| 592   | 123   | 119.00   | 350.00   | 0.00   | 7.01   | 7.01   |
| 593   | 123   | 119.00   | 351.00   | 0.00   | 7.03   | 7.03   |
| 594   | 123   | 119.00   | 352.00   | 0.00   | 7.05   | 7.05   |
| 595   | 123   | 119.00   | 353.00   | 0.00   | 7.07   | 7.07   |
| 596   | 123   | 119.00   | 354.00   | 0.00   | 7.09   | 7.09   |
| 597   | 123   | 119.00   | 355.00   | 0.00   | 7.11   | 7.11   |
| 598   | 123   | 119.00   | 356.00   | 0.00   | 7.13   | 7.13   |
| 599   | 123   | 119.00   | 357.00   | 0.00   | 7.15   | 7.15   |
| 600   | 123   | 119.00   | 358.00   | 0.00   | 7.17   | 7.17   |
| 601   | 123   | 119.00   | 359.00   | 0.00   | 7.19   | 7.19   |
| 602   | 123   | 119.00   | 360.00   | 0.00   | 7.21   | 7.21   |
| 603   | 123   | 119.00   | 361.00   | 0.00   | 7.23   | 7.23   |
| 604   | 123   | 119.00   | 362.00   | 0.00   | 7.25   | 7.25   |
| 605   | 123   | 119.00   | 363.00   | 0.00   | 7.27   | 7.27   |
| 606   | 123   | 119.00   | 364.00   | 0.00   | 7.29   | 7.29   |
| 607   | 123   | 119.00   | 365.00   | 0.00   | 7.31   | 7.31   |
| 608   | 123   | 119.00   | 366.00   | 0.00   | 7.33   | 7.33   |
| 609   | 123   | 119.00   | 367.00   | 0.00   | 7.35   | 7.35   |
| 610   | 123   | 119.00   | 368.00   | 0.00   | 7.37   | 7.37   |
| 611   | 123   | 119.00   | 369.00   | 0.00   | 7.39   | 7.39   |
| 612   | 123   | 119.00   | 370.00   | 0.00   | 7.41   | 7.41   |
| 613   | 123   | 119.00   | 371.00   | 0.00   | 7.43   | 7.43   |
| 614   | 123   | 119.00   | 372.00   | 0.00   | 7.45   | 7.45   |
| 615   | 123   | 119.00   | 373.00   | 0.00   | 7.47   | 7.47   |
| 616   | 123   | 119.00   | 374.00   | 0.00   | 7.49   | 7.49   |
| 617   | 123   | 119.00   | 375.00   | 0.00   | 7.51   | 7.51   |
| 618   | 123   | 119.00   | 376.00   | 0.00   | 7.53   | 7.53   |
| 619   | 123   | 119.00   | 377.00   | 0.00   | 7.55   | 7.55   |
| 620   | 123   | 119.00   | 378.00   | 0.00   | 7.57   | 7.57   |
| 621   | 123   | 119.00   | 379.00   | 0.00   | 7.59   | 7.59   |
| 622   | 123   | 119.00   | 380.00   | 0.00   | 7.61   | 7.61   |
| 623   | 123   | 119.00   | 381.00   | 0.00   | 7.63   | 7.63   |
| 624   | 123   | 119.00   | 382.00   | 0.00   | 7.65   | 7.65   |
| 625   | 123   | 119.00   | 383.00   | 0.00   | 7.67   | 7.67   |
| 626   | 123   | 119.00   | 384.00   | 0.00   | 7.69   | 7.69   |
| 627   | 123   | 119.00   | 385.00   | 0.00   | 7.71   | 7.71   |
| 628   | 123   | 119.00   | 386.00   | 0.00   | 7.73   | 7.73   |
| 629   | 123   | 119.00   | 387.00   | 0.00   | 7.75   | 7.75   |
| 630   | 123   | 119.00   | 388.00   | 0.00   | 7.77   | 7.77   |
| 631   | 123   | 119.00   | 389.00   | 0.00   | 7.79   | 7.79   |
| 632   | 123   | 119.00   | 390.00   | 0.00   | 7.81   | 7.81   |
| 633   | 123   | 119.00   | 391.00   | 0.00   | 7.83   | 7.83   |
| 634   | 123   | 119.00   | 392.00   | 0.00   | 7.85   | 7.85   |
| 635   | 123   | 119.00   | 393.00   | 0.00   | 7.87   | 7.87   |
| 636   | 123   | 119.00   | 394.00   | 0.00   | 7.89   | 7.89   |
| 637   | 123   | 119.00   | 395.00   | 0.00   | 7.91   | 7.91   |
| 638   | 123   | 119.00   | 396.00   | 0.00   | 7.93   | 7.93   |
| 639   | 123   | 119.00   | 397.00   | 0.00   | 7.95   | 7.95   |
| 640   | 123   | 119.00   | 398.00   | 0.00   | 7.97   | 7.97   |
| 641   | 123   | 119.00   | 399.00   | 0.00   | 7.99   | 7.99   |
| 642   | 123   | 119.00   | 400.00   | 0.00   | 8.01   | 8.01   |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 643   | 123   | 119.00   | 401.00   | 0.00   | 8.03   | 8.03   |
| 644   | 123   | 119.00   | 402.00   | 0.00   | 8.05   | 8.05   |
| 645   | 123   | 119.00   | 403.00   | 0.00   | 8.07   | 8.07   |
| 646   | 123   | 119.00   | 404.00   | 0.00   | 8.09   | 8.09   |
| 647   | 123   | 119.00   | 405.00   | 0.00   | 8.11   | 8.11   |
| 648   | 123   | 119.00   | 406.00   | 0.00   | 8.13   | 8.13   |
| 649   | 123   | 119.00   | 407.00   | 0.00   | 8.15   | 8.15   |
| 650   | 123   | 119.00   | 408.00   | 0.00   | 8.17   | 8.17   |
| 651   | 123   | 119.00   | 409.00   | 0.00   | 8.19   | 8.19   |
| 652   | 123   | 119.00   | 410.00   | 0.00   | 8.21   | 8.21   |
| 653   | 123   | 119.00   | 411.00   | 0.00   | 8.23   | 8.23   |
| 654   | 123   | 119.00   | 412.00   | 0.00   | 8.25   | 8.25   |
| 655   | 123   | 119.00   | 413.00   | 0.00   | 8.27   | 8.27   |
| 656   | 123   | 119.00   | 414.00   | 0.00   | 8.29   | 8.29   |
| 657   | 123   | 119.00   | 415.00   | 0.00   | 8.31   | 8.31   |
| 658   | 123   | 119.00   | 416.00   | 0.00   | 8.33   | 8.33   |
| 659   | 123   | 119.00   | 417.00   | 0.00   | 8.35   | 8.35   |
| 660   | 123   | 119.00   | 418.00   | 0.00   | 8.37   | 8.37   |
| 661   | 123   | 119.00   | 419.00   | 0.00   | 8.39   | 8.39   |
| 662   | 123   | 119.00   | 420.00   | 0.00   | 8.41   | 8.41   |
| 663   | 123   | 119.00   | 421.00   | 0.00   | 8.43   | 8.43   |
| 664   | 123   | 119.00   | 422.00   | 0.00   | 8.45   | 8.45   |
| 665   | 123   | 119.00   | 423.00   | 0.00   | 8.47   | 8.47   |
| 666   | 123   | 119.00   | 424.00   | 0.00   | 8.49   | 8.49   |
| 667   | 123   | 119.00   | 425.00   | 0.00   | 8.51   | 8.51   |
| 668   | 123   | 119.00   | 426.00   | 0.00   | 8.53   | 8.53   |
| 669   | 123   | 119.00   | 427.00   | 0.00   | 8.55   | 8.55   |
| 670   | 123   | 119.00   | 428.00   | 0.00   | 8.57   | 8.57   |
| 671   | 123   | 119.00   | 429.00   | 0.00   | 8.59   | 8.59   |
| 672   | 123   | 119.00   | 430.00   | 0.00   | 8.61   | 8.61   |
| 673   | 123   | 119.00   | 431.00   | 0.00   | 8.63   | 8.63   |
| 674   | 123   | 119.00   | 432.00   | 0.00   | 8.65   | 8.65   |
| 675   | 123   | 119.00   | 433.00   | 0.00   | 8.67   | 8.67   |
| 676   | 123   | 119.00   | 434.00   | 0.00   | 8.69   | 8.69   |
| 677   | 123   | 119.00   | 435.00   | 0.00   | 8.71   | 8.71   |
| 678   | 123   | 119.00   | 436.00   | 0.00   | 8.73   | 8.73   |
| 679   | 123   | 119.00   | 437.00   | 0.00   | 8.75   | 8.75   |
| 680   | 123   | 119.00   | 438.00   | 0.00   | 8.77   | 8.77   |
| 681   | 123   | 119.00   | 439.00   | 0.00   | 8.79   | 8.79   |
| 682   | 123   | 119.00   | 440.00   | 0.00   | 8.81   | 8.81   |
| 683   | 123   | 119.00   | 441.00   | 0.00   | 8.83   | 8.83   |
| 684   | 123   | 119.00   | 442.00   | 0.00   | 8.85   | 8.85   |
| 685   | 123   | 119.00   | 443.00   | 0.00   | 8.87   | 8.87   |
| 686   | 123   | 119.00   | 444.00   | 0.00   | 8.89   | 8.89   |
| 687   | 123   | 119.00   | 445.00   | 0.00   | 8.91   | 8.91   |
| 688   | 123   | 119.00   | 446.00   | 0.00   | 8.93   | 8.93   |
| 689   | 123   | 119.00   | 447.00   | 0.00   | 8.95   | 8.95   |
| 690   | 123   | 119.00   | 448.00   | 0.00   | 8.97   | 8.97   |
| 691   | 123   | 119.00   | 449.00   | 0.00   | 8.99   | 8.99   |
| 692   | 123   | 119.00   | 450.00   | 0.00   | 9.01   | 9.01   |
| 693   | 123   | 119.00   | 451.00   | 0.00   | 9.03   | 9.03   |
| 694   | 123   | 119.00   | 452.00   | 0.00   | 9.05   | 9.05   |
| 695   | 123   | 119.00   | 453.00   | 0.00   | 9.07   | 9.07   |
| 696   | 123   | 119.00   | 454.00   | 0.00   | 9.09   | 9.09   |
| 697   | 123   | 119.00   | 455.00   | 0.00   | 9.11   | 9.11   |



Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 698   | 123   | 119.00   | 456.00   | 0.00   | 9.13   | 9.13   |
| 699   | 123   | 119.00   | 457.00   | 0.00   | 9.15   | 9.15   |
| 700   | 123   | 119.00   | 458.00   | 0.00   | 9.17   | 9.17   |
| 701   | 123   | 119.00   | 459.00   | 0.00   | 9.19   | 9.19   |
| 702   | 123   | 119.00   | 460.00   | 0.00   | 9.21   | 9.21   |
| 703   | 123   | 119.00   | 461.00   | 0.00   | 9.23   | 9.23   |
| 704   | 123   | 119.00   | 462.00   | 0.00   | 9.25   | 9.25   |
| 705   | 123   | 119.00   | 463.00   | 0.00   | 9.27   | 9.27   |
| 706   | 123   | 119.00   | 464.00   | 0.00   | 9.29   | 9.29   |
| 707   | 123   | 119.00   | 465.00   | 0.00   | 9.31   | 9.31   |
| 708   | 123   | 119.00   | 466.00   | 0.00   | 9.33   | 9.33   |
| 709   | 123   | 119.00   | 467.00   | 0.00   | 9.35   | 9.35   |
| 710   | 123   | 119.00   | 468.00   | 0.00   | 9.37   | 9.37   |
| 711   | 123   | 119.00   | 469.00   | 0.00   | 9.39   | 9.39   |
| 712   | 123   | 119.00   | 470.00   | 0.00   | 9.41   | 9.41   |
| 713   | 123   | 119.00   | 471.00   | 0.00   | 9.43   | 9.43   |
| 714   | 123   | 119.00   | 472.00   | 0.00   | 9.45   | 9.45   |
| 715   | 123   | 119.00   | 473.00   | 0.00   | 9.47   | 9.47   |
| 716   | 123   | 119.00   | 474.00   | 0.00   | 9.49   | 9.49   |
| 717   | 123   | 119.00   | 475.00   | 0.00   | 9.51   | 9.51   |
| 718   | 123   | 119.00   | 476.00   | 0.00   | 9.53   | 9.53   |
| 719   | 123   | 119.00   | 477.00   | 0.00   | 9.55   | 9.55   |
| 720   | 123   | 119.00   | 478.00   | 0.00   | 9.57   | 9.57   |
| 721   | 123   | 119.00   | 479.00   | 0.00   | 9.59   | 9.59   |
| 722   | 123   | 119.00   | 480.00   | 0.00   | 9.61   | 9.61   |
| 723   | 123   | 119.00   | 481.00   | 0.00   | 9.63   | 9.63   |
| 724   | 123   | 119.00   | 482.00   | 0.00   | 9.65   | 9.65   |
| 725   | 123   | 119.00   | 483.00   | 0.00   | 9.67   | 9.67   |
| 726   | 123   | 119.00   | 484.00   | 0.00   | 9.69   | 9.69   |
| 727   | 123   | 119.00   | 485.00   | 0.00   | 9.71   | 9.71   |
| 728   | 123   | 119.00   | 486.00   | 0.00   | 9.73   | 9.73   |
| 729   | 123   | 119.00   | 487.00   | 0.00   | 9.75   | 9.75   |
| 730   | 123   | 119.00   | 488.00   | 0.00   | 9.77   | 9.77   |
| 731   | 123   | 119.00   | 489.00   | 0.00   | 9.79   | 9.79   |
| 732   | 123   | 119.00   | 490.00   | 0.00   | 9.81   | 9.81   |
| 733   | 123   | 119.00   | 491.00   | 0.00   | 9.83   | 9.83   |
| 734   | 123   | 119.00   | 492.00   | 0.00   | 9.85   | 9.85   |
| 735   | 123   | 119.00   | 493.00   | 0.00   | 9.87   | 9.87   |
| 736   | 123   | 119.00   | 494.00   | 0.00   | 9.89   | 9.89   |
| 737   | 123   | 119.00   | 495.00   | 0.00   | 9.91   | 9.91   |
| 738   | 123   | 119.00   | 496.00   | 0.00   | 9.93   | 9.93   |
| 739   | 123   | 119.00   | 497.00   | 0.00   | 9.95   | 9.95   |
| 740   | 123   | 119.00   | 498.00   | 0.00   | 9.97   | 9.97   |
| 741   | 123   | 119.00   | 499.00   | 0.00   | 9.99   | 9.99   |
| 742   | 123   | 119.00   | 500.00   | 0.00   | 10.01  | 10.01  |
| 743   | 123   | 119.00   | 501.00   | 0.00   | 10.03  | 10.03  |
| 744   | 123   | 119.00   | 502.00   | 0.00   | 10.05  | 10.05  |
| 745   | 123   | 119.00   | 503.00   | 0.00   | 10.07  | 10.07  |
| 746   | 123   | 119.00   | 504.00   | 0.00   | 10.09  | 10.09  |
| 747   | 123   | 119.00   | 505.00   | 0.00   | 10.11  | 10.11  |
| 748   | 123   | 119.00   | 506.00   | 0.00   | 10.13  | 10.13  |
| 749   | 123   | 119.00   | 507.00   | 0.00   | 10.15  | 10.15  |
| 750   | 123   | 119.00   | 508.00   | 0.00   | 10.17  | 10.17  |
| 751   | 123   | 119.00   | 509.00   | 0.00   | 10.19  | 10.19  |
| 752   | 123   | 119.00   | 510.00   | 0.00   | 10.21  | 10.21  |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 753   | 123   | 119.00   | 511.00   | 0.00   | 10.23  | 10.23  |
| 754   | 123   | 119.00   | 512.00   | 0.00   | 10.25  | 10.25  |
| 755   | 123   | 119.00   | 513.00   | 0.00   | 10.27  | 10.27  |
| 756   | 123   | 119.00   | 514.00   | 0.00   | 10.29  | 10.29  |
| 757   | 123   | 119.00   | 515.00   | 0.00   | 10.31  | 10.31  |
| 758   | 123   | 119.00   | 516.00   | 0.00   | 10.33  | 10.33  |
| 759   | 123   | 119.00   | 517.00   | 0.00   | 10.35  | 10.35  |
| 760   | 123   | 119.00   | 518.00   | 0.00   | 10.37  | 10.37  |
| 761   | 123   | 119.00   | 519.00   | 0.00   | 10.39  | 10.39  |
| 762   | 123   | 119.00   | 520.00   | 0.00   | 10.41  | 10.41  |
| 763   | 123   | 119.00   | 521.00   | 0.00   | 10.43  | 10.43  |
| 764   | 123   | 119.00   | 522.00   | 0.00   | 10.45  | 10.45  |
| 765   | 123   | 119.00   | 523.00   | 0.00   | 10.47  | 10.47  |
| 766   | 123   | 119.00   | 524.00   | 0.00   | 10.49  | 10.49  |
| 767   | 123   | 119.00   | 525.00   | 0.00   | 10.51  | 10.51  |
| 768   | 123   | 119.00   | 526.00   | 0.00   | 10.53  | 10.53  |
| 769   | 123   | 119.00   | 527.00   | 0.00   | 10.55  | 10.55  |
| 770   | 123   | 119.00   | 528.00   | 0.00   | 10.57  | 10.57  |
| 771   | 123   | 119.00   | 529.00   | 0.00   | 10.59  | 10.59  |
| 772   | 123   | 119.00   | 530.00   | 0.00   | 10.61  | 10.61  |
| 773   | 123   | 119.00   | 531.00   | 0.00   | 10.63  | 10.63  |
| 774   | 123   | 119.00   | 532.00   | 0.00   | 10.65  | 10.65  |
| 775   | 123   | 119.00   | 533.00   | 0.00   | 10.67  | 10.67  |
| 776   | 123   | 119.00   | 534.00   | 0.00   | 10.69  | 10.69  |
| 777   | 123   | 119.00   | 535.00   | 0.00   | 10.71  | 10.71  |
| 778   | 123   | 119.00   | 536.00   | 0.00   | 10.73  | 10.73  |
| 779   | 123   | 119.00   | 537.00   | 0.00   | 10.75  | 10.75  |
| 780   | 123   | 119.00   | 538.00   | 0.00   | 10.77  | 10.77  |
| 781   | 123   | 119.00   | 539.00   | 0.00   | 10.79  | 10.79  |
| 782   | 123   | 119.00   | 540.00   | 0.00   | 10.81  | 10.81  |
| 783   | 123   | 119.00   | 541.00   | 0.00   | 10.83  | 10.83  |
| 784   | 123   | 119.00   | 542.00   | 0.00   | 10.85  | 10.85  |
| 785   | 123   | 119.00   | 543.00   | 0.00   | 10.87  | 10.87  |
| 786   | 123   | 119.00   | 544.00   | 0.00   | 10.89  | 10.89  |
| 787   | 123   | 119.00   | 545.00   | 0.00   | 10.91  | 10.91  |
| 788   | 123   | 119.00   | 546.00   | 0.00   | 10.93  | 10.93  |
| 789   | 123   | 119.00   | 547.00   | 0.00   | 10.95  | 10.95  |
| 790   | 123   | 119.00   | 548.00   | 0.00   | 10.97  | 10.97  |
| 791   | 123   | 119.00   | 549.00   | 0.00   | 10.99  | 10.99  |
| 792   | 123   | 119.00   | 550.00   | 0.00   | 11.01  | 11.01  |
| 793   | 123   | 119.00   | 551.00   | 0.00   | 11.03  | 11.03  |
| 794   | 123   | 119.00   | 552.00   | 0.00   | 11.05  | 11.05  |
| 795   | 123   | 119.00   | 553.00   | 0.00   | 11.07  | 11.07  |
| 796   | 123   | 119.00   | 554.00   | 0.00   | 11.09  | 11.09  |
| 797   | 123   | 119.00   | 555.00   | 0.00   | 11.11  | 11.11  |
| 798   | 123   | 119.00   | 556.00   | 0.00   | 11.13  | 11.13  |
| 799   | 123   | 119.00   | 557.00   | 0.00   | 11.15  | 11.15  |
| 800   | 123   | 119.00   | 558.00   | 0.00   | 11.17  | 11.17  |
| 801   | 123   | 119.00   | 559.00   | 0.00   | 11.19  | 11.19  |
| 802   | 123   | 119.00   | 560.00   | 0.00   | 11.21  | 11.21  |
| 803   | 123   | 119.00   | 561.00   | 0.00   | 11.23  | 11.23  |
| 804   | 123   | 119.00   | 562.00   | 0.00   | 11.25  | 11.25  |
| 805   | 123   | 119.00   | 563.00   | 0.00   | 11.27  | 11.27  |
| 806   | 123   | 119.00   | 564.00   | 0.00   | 11.29  | 11.29  |
| 807   | 123   | 119.00   | 565.00   | 0.00   | 11.31  | 11.31  |

Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 808   | 123   | 119.00   | 566.00   | 0.00   | 11.33  | 11.33  |
| 809   | 123   | 119.00   | 567.00   | 0.00   | 11.35  | 11.35  |
| 810   | 123   | 119.00   | 568.00   | 0.00   | 11.37  | 11.37  |
| 811   | 123   | 119.00   | 569.00   | 0.00   | 11.39  | 11.39  |
| 812   | 123   | 119.00   | 570.00   | 0.00   | 11.41  | 11.41  |
| 813   | 123   | 119.00   | 571.00   | 0.00   | 11.43  | 11.43  |
| 814   | 123   | 119.00   | 572.00   | 0.00   | 11.45  | 11.45  |
| 815   | 123   | 119.00   | 573.00   | 0.00   | 11.47  | 11.47  |
| 816   | 123   | 119.00   | 574.00   | 0.00   | 11.49  | 11.49  |
| 817   | 123   | 119.00   | 575.00   | 0.00   | 11.51  | 11.51  |
| 818   | 123   | 119.00   | 576.00   | 0.00   | 11.53  | 11.53  |
| 819   | 123   | 119.00   | 577.00   | 0.00   | 11.55  | 11.55  |
| 820   | 123   | 119.00   | 578.00   | 0.00   | 11.57  | 11.57  |
| 821   | 123   | 119.00   | 579.00   | 0.00   | 11.59  | 11.59  |
| 822   | 123   | 119.00   | 580.00   | 0.00   | 11.61  | 11.61  |
| 823   | 123   | 119.00   | 581.00   | 0.00   | 11.63  | 11.63  |
| 824   | 123   | 119.00   | 582.00   | 0.00   | 11.65  | 11.65  |
| 825   | 123   | 119.00   | 583.00   | 0.00   | 11.67  | 11.67  |
| 826   | 123   | 119.00   | 584.00   | 0.00   | 11.69  | 11.69  |
| 827   | 123   | 119.00   | 585.00   | 0.00   | 11.71  | 11.71  |
| 828   | 123   | 119.00   | 586.00   | 0.00   | 11.73  | 11.73  |
| 829   | 123   | 119.00   | 587.00   | 0.00   | 11.75  | 11.75  |
| 830   | 123   | 119.00   | 588.00   | 0.00   | 11.77  | 11.77  |
| 831   | 123   | 119.00   | 589.00   | 0.00   | 11.79  | 11.79  |
| 832   | 123   | 119.00   | 590.00   | 0.00   | 11.81  | 11.81  |
| 833   | 123   | 119.00   | 591.00   | 0.00   | 11.83  | 11.83  |
| 834   | 123   | 119.00   | 592.00   | 0.00   | 11.85  | 11.85  |
| 835   | 123   | 119.00   | 593.00   | 0.00   | 11.87  | 11.87  |
| 836   | 123   | 119.00   | 594.00   | 0.00   | 11.89  | 11.89  |
| 837   | 123   | 119.00   | 595.00   | 0.00   | 11.91  | 11.91  |
| 838   | 123   | 119.00   | 596.00   | 0.00   | 11.93  | 11.93  |
| 839   | 123   | 119.00   | 597.00   | 0.00   | 11.95  | 11.95  |
| 840   | 123   | 119.00   | 598.00   | 0.00   | 11.97  | 11.97  |
| 841   | 123   | 119.00   | 599.00   | 0.00   | 11.99  | 11.99  |
| 842   | 123   | 119.00   | 600.00   | 0.00   | 12.01  | 12.01  |
| 843   | 123   | 119.00   | 601.00   | 0.00   | 12.03  | 12.03  |
| 844   | 123   | 119.00   | 602.00   | 0.00   | 12.05  | 12.05  |
| 845   | 123   | 119.00   | 603.00   | 0.00   | 12.07  | 12.07  |
| 846   | 123   | 119.00   | 604.00   | 0.00   | 12.09  | 12.09  |
| 847   | 123   | 119.00   | 605.00   | 0.00   | 12.11  | 12.11  |
| 848   | 123   | 119.00   | 606.00   | 0.00   | 12.13  | 12.13  |
| 849   | 123   | 119.00   | 607.00   | 0.00   | 12.15  | 12.15  |
| 850   | 123   | 119.00   | 608.00   | 0.00   | 12.17  | 12.17  |
| 851   | 123   | 119.00   | 609.00   | 0.00   | 12.19  | 12.19  |
| 852   | 123   | 119.00   | 610.00   | 0.00   | 12.21  | 12.21  |
| 853   | 123   | 119.00   | 611.00   | 0.00   | 12.23  | 12.23  |
| 854   | 123   | 119.00   | 612.00   | 0.00   | 12.25  | 12.25  |
| 855   | 123   | 119.00   | 613.00   | 0.00   | 12.27  | 12.27  |
| 856   | 123   | 119.00   | 614.00   | 0.00   | 12.29  | 12.29  |
| 857   | 123   | 119.00   | 615.00   | 0.00   | 12.31  | 12.31  |
| 858   | 123   | 119.00   | 616.00   | 0.00   | 12.33  | 12.33  |
| 859   | 123   | 119.00   | 617.00   | 0.00   | 12.35  | 12.35  |
| 860   | 123   | 119.00   | 618.00   | 0.00   | 12.37  | 12.37  |
| 861   | 123   | 119.00   | 619.00   | 0.00   | 12.39  | 12.39  |
| 862   | 123   | 119.00   | 620.00   | 0.00   | 12.41  | 12.41  |

## Table letter Z

## Weekly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 863   | 123   | 119.00   | 621.00   | 0.00   | 12.43  | 12.43  |
| 864   | 123   | 119.00   | 622.00   | 0.00   | 12.45  | 12.45  |
| 865   | 123   | 119.00   | 623.00   | 0.00   | 12.47  | 12.47  |
| 866   | 123   | 119.00   | 624.00   | 0.00   | 12.49  | 12.49  |
| 867   | 123   | 119.00   | 625.00   | 0.00   | 12.51  | 12.51  |
| 868   | 123   | 119.00   | 626.00   | 0.00   | 12.53  | 12.53  |
| 869   | 123   | 119.00   | 627.00   | 0.00   | 12.55  | 12.55  |
| 870   | 123   | 119.00   | 628.00   | 0.00   | 12.57  | 12.57  |
| 871   | 123   | 119.00   | 629.00   | 0.00   | 12.59  | 12.59  |
| 872   | 123   | 119.00   | 630.00   | 0.00   | 12.61  | 12.61  |
| 873   | 123   | 119.00   | 631.00   | 0.00   | 12.63  | 12.63  |
| 874   | 123   | 119.00   | 632.00   | 0.00   | 12.65  | 12.65  |
| 875   | 123   | 119.00   | 633.00   | 0.00   | 12.67  | 12.67  |
| 876   | 123   | 119.00   | 634.00   | 0.00   | 12.69  | 12.69  |
| 877   | 123   | 119.00   | 635.00   | 0.00   | 12.71  | 12.71  |
| 878   | 123   | 119.00   | 636.00   | 0.00   | 12.73  | 12.73  |
| 879   | 123   | 119.00   | 637.00   | 0.00   | 12.75  | 12.75  |
| 880   | 123   | 119.00   | 638.00   | 0.00   | 12.77  | 12.77  |
| 881   | 123   | 119.00   | 639.00   | 0.00   | 12.79  | 12.79  |
| 882   | 123   | 119.00   | 640.00   | 0.00   | 12.81  | 12.81  |
| 883   | 123   | 119.00   | 641.00   | 0.00   | 12.83  | 12.83  |
| 884   | 123   | 119.00   | 642.00   | 0.00   | 12.85  | 12.85  |
| 885   | 123   | 119.00   | 643.00   | 0.00   | 12.87  | 12.87  |
| 886   | 123   | 119.00   | 644.00   | 0.00   | 12.89  | 12.89  |
| 887   | 123   | 119.00   | 645.00   | 0.00   | 12.91  | 12.91  |
| 888   | 123   | 119.00   | 646.00   | 0.00   | 12.93  | 12.93  |
| 889   | 123   | 119.00   | 647.00   | 0.00   | 12.95  | 12.95  |
| 890   | 123   | 119.00   | 648.00   | 0.00   | 12.97  | 12.97  |
| 891   | 123   | 119.00   | 649.00   | 0.00   | 12.99  | 12.99  |
| 892   | 123   | 119.00   | 650.00   | 0.00   | 13.01  | 13.01  |
| 893   | 123   | 119.00   | 651.00   | 0.00   | 13.03  | 13.03  |
| 894   | 123   | 119.00   | 652.00   | 0.00   | 13.05  | 13.05  |
| 895   | 123   | 119.00   | 653.00   | 0.00   | 13.07  | 13.07  |
| 896   | 123   | 119.00   | 654.00   | 0.00   | 13.09  | 13.09  |
| 897   | 123   | 119.00   | 655.00   | 0.00   | 13.11  | 13.11  |
| 898   | 123   | 119.00   | 656.00   | 0.00   | 13.13  | 13.13  |
| 899   | 123   | 119.00   | 657.00   | 0.00   | 13.15  | 13.15  |
| 900   | 123   | 119.00   | 658.00   | 0.00   | 13.17  | 13.17  |
| 901   | 123   | 119.00   | 659.00   | 0.00   | 13.19  | 13.19  |
| 902   | 123   | 119.00   | 660.00   | 0.00   | 13.21  | 13.21  |
| 903   | 123   | 119.00   | 661.00   | 0.00   | 13.23  | 13.23  |
| 904   | 123   | 119.00   | 662.00   | 0.00   | 13.25  | 13.25  |
| 905   | 123   | 119.00   | 663.00   | 0.00   | 13.27  | 13.27  |
| 906   | 123   | 119.00   | 664.00   | 0.00   | 13.29  | 13.29  |
| 907   | 123   | 119.00   | 665.00   | 0.00   | 13.31  | 13.31  |
| 908   | 123   | 119.00   | 666.00   | 0.00   | 13.33  | 13.33  |
| 909   | 123   | 119.00   | 667.00   | 0.00   | 13.35  | 13.35  |
| 910   | 123   | 119.00   | 668.00   | 0.00   | 13.37  | 13.37  |
| 911   | 123   | 119.00   | 669.00   | 0.00   | 13.39  | 13.39  |
| 912   | 123   | 119.00   | 670.00   | 0.00   | 13.41  | 13.41  |
| 913   | 123   | 119.00   | 671.00   | 0.00   | 13.43  | 13.43  |
| 914   | 123   | 119.00   | 672.00   | 0.00   | 13.45  | 13.45  |
| 915   | 123   | 119.00   | 673.00   | 0.00   | 13.47  | 13.47  |
| 916   | 123   | 119.00   | 674.00   | 0.00   | 13.49  | 13.49  |
| 917   | 123   | 119.00   | 675.00   | 0.00   | 13.51  | 13.51  |

Weekly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 918   | 123   | 119.00   | 676.00   | 0.00   | 13.53  | 13.53  |
| 919   | 123   | 119.00   | 677.00   | 0.00   | 13.55  | 13.55  |
| 920   | 123   | 119.00   | 678.00   | 0.00   | 13.57  | 13.57  |
| 921   | 123   | 119.00   | 679.00   | 0.00   | 13.59  | 13.59  |
| 922   | 123   | 119.00   | 680.00   | 0.00   | 13.61  | 13.61  |
| 923   | 123   | 119.00   | 681.00   | 0.00   | 13.63  | 13.63  |
| 924   | 123   | 119.00   | 682.00   | 0.00   | 13.65  | 13.65  |
| 925   | 123   | 119.00   | 683.00   | 0.00   | 13.67  | 13.67  |
| 926   | 123   | 119.00   | 684.00   | 0.00   | 13.69  | 13.69  |
| 927   | 123   | 119.00   | 685.00   | 0.00   | 13.71  | 13.71  |
| 928   | 123   | 119.00   | 686.00   | 0.00   | 13.73  | 13.73  |
| 929   | 123   | 119.00   | 687.00   | 0.00   | 13.75  | 13.75  |
| 930   | 123   | 119.00   | 688.00   | 0.00   | 13.77  | 13.77  |
| 931   | 123   | 119.00   | 689.00   | 0.00   | 13.79  | 13.79  |
| 932   | 123   | 119.00   | 690.00   | 0.00   | 13.81  | 13.81  |
| 933   | 123   | 119.00   | 691.00   | 0.00   | 13.83  | 13.83  |
| 934   | 123   | 119.00   | 692.00   | 0.00   | 13.85  | 13.85  |
| 935   | 123   | 119.00   | 693.00   | 0.00   | 13.87  | 13.87  |
| 936   | 123   | 119.00   | 694.00   | 0.00   | 13.89  | 13.89  |
| 937   | 123   | 119.00   | 695.00   | 0.00   | 13.91  | 13.91  |
| 938   | 123   | 119.00   | 696.00   | 0.00   | 13.93  | 13.93  |
| 939   | 123   | 119.00   | 697.00   | 0.00   | 13.95  | 13.95  |
| 940   | 123   | 119.00   | 698.00   | 0.00   | 13.97  | 13.97  |
| 941   | 123   | 119.00   | 699.00   | 0.00   | 13.99  | 13.99  |
| 942   | 123   | 119.00   | 700.00   | 0.00   | 14.01  | 14.01  |
| 943   | 123   | 119.00   | 701.00   | 0.00   | 14.03  | 14.03  |
| 944   | 123   | 119.00   | 702.00   | 0.00   | 14.05  | 14.05  |
| 945   | 123   | 119.00   | 703.00   | 0.00   | 14.07  | 14.07  |
| 946   | 123   | 119.00   | 704.00   | 0.00   | 14.09  | 14.09  |
| 947   | 123   | 119.00   | 705.00   | 0.00   | 14.11  | 14.11  |
| 948   | 123   | 119.00   | 706.00   | 0.00   | 14.13  | 14.13  |
| 949   | 123   | 119.00   | 707.00   | 0.00   | 14.15  | 14.15  |
| 950   | 123   | 119.00   | 708.00   | 0.00   | 14.17  | 14.17  |
| 951   | 123   | 119.00   | 709.00   | 0.00   | 14.19  | 14.19  |
| 952   | 123   | 119.00   | 710.00   | 0.00   | 14.21  | 14.21  |
| 953   | 123   | 119.00   | 711.00   | 0.00   | 14.23  | 14.23  |
| 954   | 123   | 119.00   | 712.00   | 0.00   | 14.25  | 14.25  |
| 955   | 123   | 119.00   | 713.00   | 0.00   | 14.27  | 14.27  |
| 956   | 123   | 119.00   | 714.00   | 0.00   | 14.29  | 14.29  |
| 957   | 123   | 119.00   | 715.00   | 0.00   | 14.31  | 14.31  |
| 958   | 123   | 119.00   | 716.00   | 0.00   | 14.33  | 14.33  |
| 959   | 123   | 119.00   | 717.00   | 0.00   | 14.35  | 14.35  |
| 960   | 123   | 119.00   | 718.00   | 0.00   | 14.37  | 14.37  |
| 961   | 123   | 119.00   | 719.00   | 0.00   | 14.39  | 14.39  |
| 962   | 123   | 119.00   | 720.00   | 0.00   | 14.41  | 14.41  |
| 963   | 123   | 119.00   | 721.00   | 0.00   | 14.43  | 14.43  |
| 964   | 123   | 119.00   | 722.00   | 0.00   | 14.45  | 14.45  |
| 965   | 123   | 119.00   | 723.00   | 0.00   | 14.47  | 14.47  |
| 966   | 123   | 119.00   | 724.00   | 0.00   | 14.49  | 14.49  |
| 967   | 123   | 119.00   | 725.00   | 0.00   | 14.50  | 14.50  |

If the employee's gross pay is over £967, go to page 350.

# Monthly table for NICs where employee has deferment (employee under 21) for use from 6 April 2024 to 5 April 2025

Table letter Z

Use this table for all employees who are under the age of 21 for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate. Do not use this table for:

- any tax year other than 2024 to 2025
- for employees who are aged 21 or over and under State Pension age (go to Table letter A)
- employees where the employer is eligible to claim Freeports employer NIC relief (go to Table letter F)
- employees who are on an Approved Apprenticeship scheme and under the age of 25 (go to Table letter H)
- employees who are aged 21 or over, for whom you hold form CA2700 (go to Table letter J)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Freeports employer NIC relief (go to Table letter L)
- employees who are aged 21 or over, for whom you hold form CA2700 where the employer is eligible to claim Investment Zones employer NIC relief (go to Table letter D)
- employees who are under the age of 21 (go to Table letter M)

- employees where the employer is eligible to claim Investment Zones employer NICs relief (go to Table letter N)
- employees where the employer is eligible to claim Veterans employer NIC relief (go to Table letter V)

### Completing form RT11, 'Deductions working sheet' or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, go to page 350.

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

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

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 633   | 533   | 100.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 637   | 533   | 104.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 641   | 533   | 108.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 645   | 533   | 112.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 649   | 533   | 116.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 653   | 533   | 120.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 657   | 533   | 124.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 661   | 533   | 128.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 665   | 533   | 132.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 669   | 533   | 136.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 673   | 533   | 140.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 677   | 533   | 144.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 681   | 533   | 148.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 685   | 533   | 152.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 689   | 533   | 156.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 693   | 533   | 160.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 697   | 533   | 164.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 701   | 533   | 168.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 705   | 533   | 172.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 709   | 533   | 176.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 713   | 533   | 180.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 717   | 533   | 184.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 721   | 533   | 188.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 725   | 533   | 192.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 729   | 533   | 196.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 733   | 533   | 200.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 737   | 533   | 204.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 741   | 533   | 208.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 745   | 533   | 212.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 749   | 533   | 216.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 753   | 533   | 220.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 757   | 533   | 224.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 758   | 533   | 225.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 761   | 533   | 228.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 765   | 533   | 232.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 769   | 533   | 236.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 773   | 533   | 240.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 777   | 533   | 244.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 781   | 533   | 248.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 785   | 533   | 252.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 789   | 533   | 256.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 793   | 533   | 260.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 797   | 533   | 264.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 801   | 533   | 268.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 805   | 533   | 272.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 809   | 533   | 276.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 813   | 533   | 280.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 817   | 533   | 284.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 821   | 533   | 288.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 825   | 533   | 292.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 829   | 533   | 296.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 833   | 533   | 300.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 837   | 533   | 304.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 841   | 533   | 308.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 845   | 533   | 312.00   | 0.00   | 0.00   | 0.00   | 0.00   |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 849   | 533   | 316.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 853   | 533   | 320.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 857   | 533   | 324.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 861   | 533   | 328.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 865   | 533   | 332.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 869   | 533   | 336.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 873   | 533   | 340.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 877   | 533   | 344.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 881   | 533   | 348.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 885   | 533   | 352.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 889   | 533   | 356.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 893   | 533   | 360.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 897   | 533   | 364.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 901   | 533   | 368.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 905   | 533   | 372.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 909   | 533   | 376.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 913   | 533   | 380.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 917   | 533   | 384.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 921   | 533   | 388.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 925   | 533   | 392.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 929   | 533   | 396.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 933   | 533   | 400.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 937   | 533   | 404.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 941   | 533   | 408.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 945   | 533   | 412.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 949   | 533   | 416.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 953   | 533   | 420.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 957   | 533   | 424.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 961   | 533   | 428.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 965   | 533   | 432.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 969   | 533   | 436.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 973   | 533   | 440.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 977   | 533   | 444.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 981   | 533   | 448.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 985   | 533   | 452.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 989   | 533   | 456.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 993   | 533   | 460.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 997   | 533   | 464.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1001  | 533   | 468.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1005  | 533   | 472.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1009  | 533   | 476.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1013  | 533   | 480.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1017  | 533   | 484.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1021  | 533   | 488.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1025  | 533   | 492.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1029  | 533   | 496.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1033  | 533   | 500.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1037  | 533   | 504.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1041  | 533   | 508.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1045  | 533   | 512.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1048  | 533   | 515.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| 1049  | 533   | 515.00   | 1.00   | 0.00   | 0.06   | 0.06   |
| 1053  | 533   | 515.00   | 5.00   | 0.00   | 0.14   | 0.14   |
| 1057  | 533   | 515.00   | 9.00   | 0.00   | 0.22   | 0.22   |
| 1061  | 533   | 515.00   | 13.00  | 0.00   | 0.30   | 0.30   |



Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1065  | 533   | 515.00   | 17.00  | 0.00   | 0.38   | 0.38   |
| 1069  | 533   | 515.00   | 21.00  | 0.00   | 0.46   | 0.46   |
| 1073  | 533   | 515.00   | 25.00  | 0.00   | 0.54   | 0.54   |
| 1077  | 533   | 515.00   | 29.00  | 0.00   | 0.62   | 0.62   |
| 1081  | 533   | 515.00   | 33.00  | 0.00   | 0.70   | 0.70   |
| 1085  | 533   | 515.00   | 37.00  | 0.00   | 0.78   | 0.78   |
| 1089  | 533   | 515.00   | 41.00  | 0.00   | 0.86   | 0.86   |
| 1093  | 533   | 515.00   | 45.00  | 0.00   | 0.94   | 0.94   |
| 1097  | 533   | 515.00   | 49.00  | 0.00   | 1.02   | 1.02   |
| 1101  | 533   | 515.00   | 53.00  | 0.00   | 1.10   | 1.10   |
| 1105  | 533   | 515.00   | 57.00  | 0.00   | 1.18   | 1.18   |
| 1109  | 533   | 515.00   | 61.00  | 0.00   | 1.26   | 1.26   |
| 1113  | 533   | 515.00   | 65.00  | 0.00   | 1.34   | 1.34   |
| 1117  | 533   | 515.00   | 69.00  | 0.00   | 1.42   | 1.42   |
| 1121  | 533   | 515.00   | 73.00  | 0.00   | 1.50   | 1.50   |
| 1125  | 533   | 515.00   | 77.00  | 0.00   | 1.58   | 1.58   |
| 1129  | 533   | 515.00   | 81.00  | 0.00   | 1.66   | 1.66   |
| 1133  | 533   | 515.00   | 85.00  | 0.00   | 1.74   | 1.74   |
| 1137  | 533   | 515.00   | 89.00  | 0.00   | 1.82   | 1.82   |
| 1141  | 533   | 515.00   | 93.00  | 0.00   | 1.90   | 1.90   |
| 1145  | 533   | 515.00   | 97.00  | 0.00   | 1.98   | 1.98   |
| 1149  | 533   | 515.00   | 101.00   | 0.00   | 2.06   | 2.06   |
| 1153  | 533   | 515.00   | 105.00   | 0.00   | 2.14   | 2.14   |
| 1157  | 533   | 515.00   | 109.00   | 0.00   | 2.22   | 2.22   |
| 1161  | 533   | 515.00   | 113.00   | 0.00   | 2.30   | 2.30   |
| 1165  | 533   | 515.00   | 117.00   | 0.00   | 2.38   | 2.38   |
| 1169  | 533   | 515.00   | 121.00   | 0.00   | 2.46   | 2.46   |
| 1173  | 533   | 515.00   | 125.00   | 0.00   | 2.54   | 2.54   |
| 1177  | 533   | 515.00   | 129.00   | 0.00   | 2.62   | 2.62   |
| 1181  | 533   | 515.00   | 133.00   | 0.00   | 2.70   | 2.70   |
| 1185  | 533   | 515.00   | 137.00   | 0.00   | 2.78   | 2.78   |
| 1189  | 533   | 515.00   | 141.00   | 0.00   | 2.86   | 2.86   |
| 1193  | 533   | 515.00   | 145.00   | 0.00   | 2.94   | 2.94   |
| 1197  | 533   | 515.00   | 149.00   | 0.00   | 3.02   | 3.02   |
| 1201  | 533   | 515.00   | 153.00   | 0.00   | 3.10   | 3.10   |
| 1205  | 533   | 515.00   | 157.00   | 0.00   | 3.18   | 3.18   |
| 1209  | 533   | 515.00   | 161.00   | 0.00   | 3.26   | 3.26   |
| 1213  | 533   | 515.00   | 165.00   | 0.00   | 3.34   | 3.34   |
| 1217  | 533   | 515.00   | 169.00   | 0.00   | 3.42   | 3.42   |
| 1221  | 533   | 515.00   | 173.00   | 0.00   | 3.50   | 3.50   |
| 1225  | 533   | 515.00   | 177.00   | 0.00   | 3.58   | 3.58   |
| 1229  | 533   | 515.00   | 181.00   | 0.00   | 3.66   | 3.66   |
| 1233  | 533   | 515.00   | 185.00   | 0.00   | 3.74   | 3.74   |
| 1237  | 533   | 515.00   | 189.00   | 0.00   | 3.82   | 3.82   |
| 1241  | 533   | 515.00   | 193.00   | 0.00   | 3.90   | 3.90   |
| 1245  | 533   | 515.00   | 197.00   | 0.00   | 3.98   | 3.98   |
| 1249  | 533   | 515.00   | 201.00   | 0.00   | 4.06   | 4.06   |
| 1253  | 533   | 515.00   | 205.00   | 0.00   | 4.14   | 4.14   |
| 1257  | 533   | 515.00   | 209.00   | 0.00   | 4.22   | 4.22   |
| 1261  | 533   | 515.00   | 213.00   | 0.00   | 4.30   | 4.30   |
| 1265  | 533   | 515.00   | 217.00   | 0.00   | 4.38   | 4.38   |
| 1269  | 533   | 515.00   | 221.00   | 0.00   | 4.46   | 4.46   |
| 1273  | 533   | 515.00   | 225.00   | 0.00   | 4.54   | 4.54   |
| 1277  | 533   | 515.00   | 229.00   | 0.00   | 4.62   | 4.62   |
| 1281  | 533   | 515.00   | 233.00   | 0.00   | 4.70   | 4.70   |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1285  | 533   | 515.00   | 237.00   | 0.00   | 4.78   | 4.78   |
| 1289  | 533   | 515.00   | 241.00   | 0.00   | 4.86   | 4.86   |
| 1293  | 533   | 515.00   | 245.00   | 0.00   | 4.94   | 4.94   |
| 1297  | 533   | 515.00   | 249.00   | 0.00   | 5.02   | 5.02   |
| 1301  | 533   | 515.00   | 253.00   | 0.00   | 5.10   | 5.10   |
| 1305  | 533   | 515.00   | 257.00   | 0.00   | 5.18   | 5.18   |
| 1309  | 533   | 515.00   | 261.00   | 0.00   | 5.26   | 5.26   |
| 1313  | 533   | 515.00   | 265.00   | 0.00   | 5.34   | 5.34   |
| 1317  | 533   | 515.00   | 269.00   | 0.00   | 5.42   | 5.42   |
| 1321  | 533   | 515.00   | 273.00   | 0.00   | 5.50   | 5.50   |
| 1325  | 533   | 515.00   | 277.00   | 0.00   | 5.58   | 5.58   |
| 1329  | 533   | 515.00   | 281.00   | 0.00   | 5.66   | 5.66   |
| 1333  | 533   | 515.00   | 285.00   | 0.00   | 5.74   | 5.74   |
| 1337  | 533   | 515.00   | 289.00   | 0.00   | 5.82   | 5.82   |
| 1341  | 533   | 515.00   | 293.00   | 0.00   | 5.90   | 5.90   |
| 1345  | 533   | 515.00   | 297.00   | 0.00   | 5.98   | 5.98   |
| 1349  | 533   | 515.00   | 301.00   | 0.00   | 6.06   | 6.06   |
| 1353  | 533   | 515.00   | 305.00   | 0.00   | 6.14   | 6.14   |
| 1357  | 533   | 515.00   | 309.00   | 0.00   | 6.22   | 6.22   |
| 1361  | 533   | 515.00   | 313.00   | 0.00   | 6.30   | 6.30   |
| 1365  | 533   | 515.00   | 317.00   | 0.00   | 6.38   | 6.38   |
| 1369  | 533   | 515.00   | 321.00   | 0.00   | 6.46   | 6.46   |
| 1373  | 533   | 515.00   | 325.00   | 0.00   | 6.54   | 6.54   |
| 1377  | 533   | 515.00   | 329.00   | 0.00   | 6.62   | 6.62   |
| 1381  | 533   | 515.00   | 333.00   | 0.00   | 6.70   | 6.70   |
| 1385  | 533   | 515.00   | 337.00   | 0.00   | 6.78   | 6.78   |
| 1389  | 533   | 515.00   | 341.00   | 0.00   | 6.86   | 6.86   |
| 1393  | 533   | 515.00   | 345.00   | 0.00   | 6.94   | 6.94   |
| 1397  | 533   | 515.00   | 349.00   | 0.00   | 7.02   | 7.02   |
| 1401  | 533   | 515.00   | 353.00   | 0.00   | 7.10   | 7.10   |
| 1405  | 533   | 515.00   | 357.00   | 0.00   | 7.18   | 7.18   |
| 1409  | 533   | 515.00   | 361.00   | 0.00   | 7.26   | 7.26   |
| 1413  | 533   | 515.00   | 365.00   | 0.00   | 7.34   | 7.34   |
| 1417  | 533   | 515.00   | 369.00   | 0.00   | 7.42   | 7.42   |
| 1421  | 533   | 515.00   | 373.00   | 0.00   | 7.50   | 7.50   |
| 1425  | 533   | 515.00   | 377.00   | 0.00   | 7.58   | 7.58   |
| 1429  | 533   | 515.00   | 381.00   | 0.00   | 7.66   | 7.66   |
| 1433  | 533   | 515.00   | 385.00   | 0.00   | 7.74   | 7.74   |
| 1437  | 533   | 515.00   | 389.00   | 0.00   | 7.82   | 7.82   |
| 1441  | 533   | 515.00   | 393.00   | 0.00   | 7.90   | 7.90   |
| 1445  | 533   | 515.00   | 397.00   | 0.00   | 7.98   | 7.98   |
| 1449  | 533   | 515.00   | 401.00   | 0.00   | 8.06   | 8.06   |
| 1453  | 533   | 515.00   | 405.00   | 0.00   | 8.14   | 8.14   |
| 1457  | 533   | 515.00   | 409.00   | 0.00   | 8.22   | 8.22   |
| 1461  | 533   | 515.00   | 413.00   | 0.00   | 8.30   | 8.30   |
| 1465  | 533   | 515.00   | 417.00   | 0.00   | 8.38   | 8.38   |
| 1469  | 533   | 515.00   | 421.00   | 0.00   | 8.46   | 8.46   |
| 1473  | 533   | 515.00   | 425.00   | 0.00   | 8.54   | 8.54   |
| 1477  | 533   | 515.00   | 429.00   | 0.00   | 8.62   | 8.62   |
| 1481  | 533   | 515.00   | 433.00   | 0.00   | 8.70   | 8.70   |
| 1485  | 533   | 515.00   | 437.00   | 0.00   | 8.78   | 8.78   |
| 1489  | 533   | 515.00   | 441.00   | 0.00   | 8.86   | 8.86   |
| 1493  | 533   | 515.00   | 445.00   | 0.00   | 8.94   | 8.94   |
| 1497  | 533   | 515.00   | 449.00   | 0.00   | 9.02   | 9.02   |
| 1501  | 533   | 515.00   | 453.00   | 0.00   | 9.10   | 9.10   |

Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1505  | 533   | 515.00   | 457.00   | 0.00   | 9.18   | 9.18   |
| 1509  | 533   | 515.00   | 461.00   | 0.00   | 9.26   | 9.26   |
| 1513  | 533   | 515.00   | 465.00   | 0.00   | 9.34   | 9.34   |
| 1517  | 533   | 515.00   | 469.00   | 0.00   | 9.42   | 9.42   |
| 1521  | 533   | 515.00   | 473.00   | 0.00   | 9.50   | 9.50   |
| 1525  | 533   | 515.00   | 477.00   | 0.00   | 9.58   | 9.58   |
| 1529  | 533   | 515.00   | 481.00   | 0.00   | 9.66   | 9.66   |
| 1533  | 533   | 515.00   | 485.00   | 0.00   | 9.74   | 9.74   |
| 1537  | 533   | 515.00   | 489.00   | 0.00   | 9.82   | 9.82   |
| 1541  | 533   | 515.00   | 493.00   | 0.00   | 9.90   | 9.90   |
| 1545  | 533   | 515.00   | 497.00   | 0.00   | 9.98   | 9.98   |
| 1549  | 533   | 515.00   | 501.00   | 0.00   | 10.06  | 10.06  |
| 1553  | 533   | 515.00   | 505.00   | 0.00   | 10.14  | 10.14  |
| 1557  | 533   | 515.00   | 509.00   | 0.00   | 10.22  | 10.22  |
| 1561  | 533   | 515.00   | 513.00   | 0.00   | 10.30  | 10.30  |
| 1565  | 533   | 515.00   | 517.00   | 0.00   | 10.38  | 10.38  |
| 1569  | 533   | 515.00   | 521.00   | 0.00   | 10.46  | 10.46  |
| 1573  | 533   | 515.00   | 525.00   | 0.00   | 10.54  | 10.54  |
| 1577  | 533   | 515.00   | 529.00   | 0.00   | 10.62  | 10.62  |
| 1581  | 533   | 515.00   | 533.00   | 0.00   | 10.70  | 10.70  |
| 1585  | 533   | 515.00   | 537.00   | 0.00   | 10.78  | 10.78  |
| 1589  | 533   | 515.00   | 541.00   | 0.00   | 10.86  | 10.86  |
| 1593  | 533   | 515.00   | 545.00   | 0.00   | 10.94  | 10.94  |
| 1597  | 533   | 515.00   | 549.00   | 0.00   | 11.02  | 11.02  |
| 1601  | 533   | 515.00   | 553.00   | 0.00   | 11.10  | 11.10  |
| 1605  | 533   | 515.00   | 557.00   | 0.00   | 11.18  | 11.18  |
| 1609  | 533   | 515.00   | 561.00   | 0.00   | 11.26  | 11.26  |
| 1613  | 533   | 515.00   | 565.00   | 0.00   | 11.34  | 11.34  |
| 1617  | 533   | 515.00   | 569.00   | 0.00   | 11.42  | 11.42  |
| 1621  | 533   | 515.00   | 573.00   | 0.00   | 11.50  | 11.50  |
| 1625  | 533   | 515.00   | 577.00   | 0.00   | 11.58  | 11.58  |
| 1629  | 533   | 515.00   | 581.00   | 0.00   | 11.66  | 11.66  |
| 1633  | 533   | 515.00   | 585.00   | 0.00   | 11.74  | 11.74  |
| 1637  | 533   | 515.00   | 589.00   | 0.00   | 11.82  | 11.82  |
| 1641  | 533   | 515.00   | 593.00   | 0.00   | 11.90  | 11.90  |
| 1645  | 533   | 515.00   | 597.00   | 0.00   | 11.98  | 11.98  |
| 1649  | 533   | 515.00   | 601.00   | 0.00   | 12.06  | 12.06  |
| 1653  | 533   | 515.00   | 605.00   | 0.00   | 12.14  | 12.14  |
| 1657  | 533   | 515.00   | 609.00   | 0.00   | 12.22  | 12.22  |
| 1661  | 533   | 515.00   | 613.00   | 0.00   | 12.30  | 12.30  |
| 1665  | 533   | 515.00   | 617.00   | 0.00   | 12.38  | 12.38  |
| 1669  | 533   | 515.00   | 621.00   | 0.00   | 12.46  | 12.46  |
| 1673  | 533   | 515.00   | 625.00   | 0.00   | 12.54  | 12.54  |
| 1677  | 533   | 515.00   | 629.00   | 0.00   | 12.62  | 12.62  |
| 1681  | 533   | 515.00   | 633.00   | 0.00   | 12.70  | 12.70  |
| 1685  | 533   | 515.00   | 637.00   | 0.00   | 12.78  | 12.78  |
| 1689  | 533   | 515.00   | 641.00   | 0.00   | 12.86  | 12.86  |
| 1693  | 533   | 515.00   | 645.00   | 0.00   | 12.94  | 12.94  |
| 1697  | 533   | 515.00   | 649.00   | 0.00   | 13.02  | 13.02  |
| 1701  | 533   | 515.00   | 653.00   | 0.00   | 13.10  | 13.10  |
| 1705  | 533   | 515.00   | 657.00   | 0.00   | 13.18  | 13.18  |
| 1709  | 533   | 515.00   | 661.00   | 0.00   | 13.26  | 13.26  |
| 1713  | 533   | 515.00   | 665.00   | 0.00   | 13.34  | 13.34  |
| 1717  | 533   | 515.00   | 669.00   | 0.00   | 13.42  | 13.42  |
| 1721  | 533   | 515.00   | 673.00   | 0.00   | 13.50  | 13.50  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1725  | 533   | 515.00   | 677.00   | 0.00   | 13.58  | 13.58  |
| 1729  | 533   | 515.00   | 681.00   | 0.00   | 13.66  | 13.66  |
| 1733  | 533   | 515.00   | 685.00   | 0.00   | 13.74  | 13.74  |
| 1737  | 533   | 515.00   | 689.00   | 0.00   | 13.82  | 13.82  |
| 1741  | 533   | 515.00   | 693.00   | 0.00   | 13.90  | 13.90  |
| 1745  | 533   | 515.00   | 697.00   | 0.00   | 13.98  | 13.98  |
| 1749  | 533   | 515.00   | 701.00   | 0.00   | 14.06  | 14.06  |
| 1753  | 533   | 515.00   | 705.00   | 0.00   | 14.14  | 14.14  |
| 1757  | 533   | 515.00   | 709.00   | 0.00   | 14.22  | 14.22  |
| 1761  | 533   | 515.00   | 713.00   | 0.00   | 14.30  | 14.30  |
| 1765  | 533   | 515.00   | 717.00   | 0.00   | 14.38  | 14.38  |
| 1769  | 533   | 515.00   | 721.00   | 0.00   | 14.46  | 14.46  |
| 1773  | 533   | 515.00   | 725.00   | 0.00   | 14.54  | 14.54  |
| 1777  | 533   | 515.00   | 729.00   | 0.00   | 14.62  | 14.62  |
| 1781  | 533   | 515.00   | 733.00   | 0.00   | 14.70  | 14.70  |
| 1785  | 533   | 515.00   | 737.00   | 0.00   | 14.78  | 14.78  |
| 1789  | 533   | 515.00   | 741.00   | 0.00   | 14.86  | 14.86  |
| 1793  | 533   | 515.00   | 745.00   | 0.00   | 14.94  | 14.94  |
| 1797  | 533   | 515.00   | 749.00   | 0.00   | 15.02  | 15.02  |
| 1801  | 533   | 515.00   | 753.00   | 0.00   | 15.10  | 15.10  |
| 1805  | 533   | 515.00   | 757.00   | 0.00   | 15.18  | 15.18  |
| 1809  | 533   | 515.00   | 761.00   | 0.00   | 15.26  | 15.26  |
| 1813  | 533   | 515.00   | 765.00   | 0.00   | 15.34  | 15.34  |
| 1817  | 533   | 515.00   | 769.00   | 0.00   | 15.42  | 15.42  |
| 1821  | 533   | 515.00   | 773.00   | 0.00   | 15.50  | 15.50  |
| 1825  | 533   | 515.00   | 777.00   | 0.00   | 15.58  | 15.58  |
| 1829  | 533   | 515.00   | 781.00   | 0.00   | 15.66  | 15.66  |
| 1833  | 533   | 515.00   | 785.00   | 0.00   | 15.74  | 15.74  |
| 1837  | 533   | 515.00   | 789.00   | 0.00   | 15.82  | 15.82  |
| 1841  | 533   | 515.00   | 793.00   | 0.00   | 15.90  | 15.90  |
| 1845  | 533   | 515.00   | 797.00   | 0.00   | 15.98  | 15.98  |
| 1849  | 533   | 515.00   | 801.00   | 0.00   | 16.06  | 16.06  |
| 1853  | 533   | 515.00   | 805.00   | 0.00   | 16.14  | 16.14  |
| 1857  | 533   | 515.00   | 809.00   | 0.00   | 16.22  | 16.22  |
| 1861  | 533   | 515.00   | 813.00   | 0.00   | 16.30  | 16.30  |
| 1865  | 533   | 515.00   | 817.00   | 0.00   | 16.38  | 16.38  |
| 1869  | 533   | 515.00   | 821.00   | 0.00   | 16.46  | 16.46  |
| 1873  | 533   | 515.00   | 825.00   | 0.00   | 16.54  | 16.54  |
| 1877  | 533   | 515.00   | 829.00   | 0.00   | 16.62  | 16.62  |
| 1881  | 533   | 515.00   | 833.00   | 0.00   | 16.70  | 16.70  |
| 1885  | 533   | 515.00   | 837.00   | 0.00   | 16.78  | 16.78  |
| 1889  | 533   | 515.00   | 841.00   | 0.00   | 16.86  | 16.86  |
| 1893  | 533   | 515.00   | 845.00   | 0.00   | 16.94  | 16.94  |
| 1897  | 533   | 515.00   | 849.00   | 0.00   | 17.02  | 17.02  |
| 1901  | 533   | 515.00   | 853.00   | 0.00   | 17.10  | 17.10  |
| 1905  | 533   | 515.00   | 857.00   | 0.00   | 17.18  | 17.18  |
| 1909  | 533   | 515.00   | 861.00   | 0.00   | 17.26  | 17.26  |
| 1913  | 533   | 515.00   | 865.00   | 0.00   | 17.34  | 17.34  |
| 1917  | 533   | 515.00   | 869.00   | 0.00   | 17.42  | 17.42  |
| 1921  | 533   | 515.00   | 873.00   | 0.00   | 17.50  | 17.50  |
| 1925  | 533   | 515.00   | 877.00   | 0.00   | 17.58  | 17.58  |
| 1929  | 533   | 515.00   | 881.00   | 0.00   | 17.66  | 17.66  |
| 1933  | 533   | 515.00   | 885.00   | 0.00   | 17.74  | 17.74  |
| 1937  | 533   | 515.00   | 889.00   | 0.00   | 17.82  | 17.82  |
| 1941  | 533   | 515.00   | 893.00   | 0.00   | 17.90  | 17.90  |

Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 1945  | 533   | 515.00   | 897.00   | 0.00   | 17.98  | 17.98  |
| 1949  | 533   | 515.00   | 901.00   | 0.00   | 18.06  | 18.06  |
| 1953  | 533   | 515.00   | 905.00   | 0.00   | 18.14  | 18.14  |
| 1957  | 533   | 515.00   | 909.00   | 0.00   | 18.22  | 18.22  |
| 1961  | 533   | 515.00   | 913.00   | 0.00   | 18.30  | 18.30  |
| 1965  | 533   | 515.00   | 917.00   | 0.00   | 18.38  | 18.38  |
| 1969  | 533   | 515.00   | 921.00   | 0.00   | 18.46  | 18.46  |
| 1973  | 533   | 515.00   | 925.00   | 0.00   | 18.54  | 18.54  |
| 1977  | 533   | 515.00   | 929.00   | 0.00   | 18.62  | 18.62  |
| 1981  | 533   | 515.00   | 933.00   | 0.00   | 18.70  | 18.70  |
| 1985  | 533   | 515.00   | 937.00   | 0.00   | 18.78  | 18.78  |
| 1989  | 533   | 515.00   | 941.00   | 0.00   | 18.86  | 18.86  |
| 1993  | 533   | 515.00   | 945.00   | 0.00   | 18.94  | 18.94  |
| 1997  | 533   | 515.00   | 949.00   | 0.00   | 19.02  | 19.02  |
| 2001  | 533   | 515.00   | 953.00   | 0.00   | 19.10  | 19.10  |
| 2005  | 533   | 515.00   | 957.00   | 0.00   | 19.18  | 19.18  |
| 2009  | 533   | 515.00   | 961.00   | 0.00   | 19.26  | 19.26  |
| 2013  | 533   | 515.00   | 965.00   | 0.00   | 19.34  | 19.34  |
| 2017  | 533   | 515.00   | 969.00   | 0.00   | 19.42  | 19.42  |
| 2021  | 533   | 515.00   | 973.00   | 0.00   | 19.50  | 19.50  |
| 2025  | 533   | 515.00   | 977.00   | 0.00   | 19.58  | 19.58  |
| 2029  | 533   | 515.00   | 981.00   | 0.00   | 19.66  | 19.66  |
| 2033  | 533   | 515.00   | 985.00   | 0.00   | 19.74  | 19.74  |
| 2037  | 533   | 515.00   | 989.00   | 0.00   | 19.82  | 19.82  |
| 2041  | 533   | 515.00   | 993.00   | 0.00   | 19.90  | 19.90  |
| 2045  | 533   | 515.00   | 997.00   | 0.00   | 19.98  | 19.98  |
| 2049  | 533   | 515.00   | 1001.00  | 0.00   | 20.06  | 20.06  |
| 2053  | 533   | 515.00   | 1005.00  | 0.00   | 20.14  | 20.14  |
| 2057  | 533   | 515.00   | 1009.00  | 0.00   | 20.22  | 20.22  |
| 2061  | 533   | 515.00   | 1013.00  | 0.00   | 20.30  | 20.30  |
| 2065  | 533   | 515.00   | 1017.00  | 0.00   | 20.38  | 20.38  |
| 2069  | 533   | 515.00   | 1021.00  | 0.00   | 20.46  | 20.46  |
| 2073  | 533   | 515.00   | 1025.00  | 0.00   | 20.54  | 20.54  |
| 2077  | 533   | 515.00   | 1029.00  | 0.00   | 20.62  | 20.62  |
| 2081  | 533   | 515.00   | 1033.00  | 0.00   | 20.68  | 20.68  |
| 2083  | 533   | 515.00   | 1035.00  | 0.00   | 20.70  | 20.70  |
| 2085  | 533   | 515.00   | 1037.00  | 0.00   | 20.78  | 20.78  |
| 2089  | 533   | 515.00   | 1041.00  | 0.00   | 20.86  | 20.86  |
| 2093  | 533   | 515.00   | 1045.00  | 0.00   | 20.94  | 20.94  |
| 2097  | 533   | 515.00   | 1049.00  | 0.00   | 21.02  | 21.02  |
| 2101  | 533   | 515.00   | 1053.00  | 0.00   | 21.10  | 21.10  |
| 2105  | 533   | 515.00   | 1057.00  | 0.00   | 21.18  | 21.18  |
| 2109  | 533   | 515.00   | 1061.00  | 0.00   | 21.26  | 21.26  |
| 2113  | 533   | 515.00   | 1065.00  | 0.00   | 21.34  | 21.34  |
| 2117  | 533   | 515.00   | 1069.00  | 0.00   | 21.42  | 21.42  |
| 2121  | 533   | 515.00   | 1073.00  | 0.00   | 21.50  | 21.50  |
| 2125  | 533   | 515.00   | 1077.00  | 0.00   | 21.58  | 21.58  |
| 2129  | 533   | 515.00   | 1081.00  | 0.00   | 21.66  | 21.66  |
| 2133  | 533   | 515.00   | 1085.00  | 0.00   | 21.74  | 21.74  |
| 2137  | 533   | 515.00   | 1089.00  | 0.00   | 21.82  | 21.82  |
| 2141  | 533   | 515.00   | 1093.00  | 0.00   | 21.90  | 21.90  |
| 2145  | 533   | 515.00   | 1097.00  | 0.00   | 21.98  | 21.98  |
| 2149  | 533   | 515.00   | 1101.00  | 0.00   | 22.06  | 22.06  |
| 2153  | 533   | 515.00   | 1105.00  | 0.00   | 22.14  | 22.14  |
| 2157  | 533   | 515.00   | 1109.00  | 0.00   | 22.22  | 22.22  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2161  | 533   | 515.00   | 1113.00  | 0.00   | 22.30  | 22.30  |
| 2165  | 533   | 515.00   | 1117.00  | 0.00   | 22.38  | 22.38  |
| 2169  | 533   | 515.00   | 1121.00  | 0.00   | 22.46  | 22.46  |
| 2173  | 533   | 515.00   | 1125.00  | 0.00   | 22.54  | 22.54  |
| 2177  | 533   | 515.00   | 1129.00  | 0.00   | 22.62  | 22.62  |
| 2181  | 533   | 515.00   | 1133.00  | 0.00   | 22.70  | 22.70  |
| 2185  | 533   | 515.00   | 1137.00  | 0.00   | 22.78  | 22.78  |
| 2189  | 533   | 515.00   | 1141.00  | 0.00   | 22.86  | 22.86  |
| 2193  | 533   | 515.00   | 1145.00  | 0.00   | 22.94  | 22.94  |
| 2197  | 533   | 515.00   | 1149.00  | 0.00   | 23.02  | 23.02  |
| 2201  | 533   | 515.00   | 1153.00  | 0.00   | 23.10  | 23.10  |
| 2205  | 533   | 515.00   | 1157.00  | 0.00   | 23.18  | 23.18  |
| 2209  | 533   | 515.00   | 1161.00  | 0.00   | 23.26  | 23.26  |
| 2213  | 533   | 515.00   | 1165.00  | 0.00   | 23.34  | 23.34  |
| 2217  | 533   | 515.00   | 1169.00  | 0.00   | 23.42  | 23.42  |
| 2221  | 533   | 515.00   | 1173.00  | 0.00   | 23.50  | 23.50  |
| 2225  | 533   | 515.00   | 1177.00  | 0.00   | 23.58  | 23.58  |
| 2229  | 533   | 515.00   | 1181.00  | 0.00   | 23.66  | 23.66  |
| 2233  | 533   | 515.00   | 1185.00  | 0.00   | 23.74  | 23.74  |
| 2237  | 533   | 515.00   | 1189.00  | 0.00   | 23.82  | 23.82  |
| 2241  | 533   | 515.00   | 1193.00  | 0.00   | 23.90  | 23.90  |
| 2245  | 533   | 515.00   | 1197.00  | 0.00   | 23.98  | 23.98  |
| 2249  | 533   | 515.00   | 1201.00  | 0.00   | 24.06  | 24.06  |
| 2253  | 533   | 515.00   | 1205.00  | 0.00   | 24.14  | 24.14  |
| 2257  | 533   | 515.00   | 1209.00  | 0.00   | 24.22  | 24.22  |
| 2261  | 533   | 515.00   | 1213.00  | 0.00   | 24.30  | 24.30  |
| 2265  | 533   | 515.00   | 1217.00  | 0.00   | 24.38  | 24.38  |
| 2269  | 533   | 515.00   | 1221.00  | 0.00   | 24.46  | 24.46  |
| 2273  | 533   | 515.00   | 1225.00  | 0.00   | 24.54  | 24.54  |
| 2277  | 533   | 515.00   | 1229.00  | 0.00   | 24.62  | 24.62  |
| 2281  | 533   | 515.00   | 1233.00  | 0.00   | 24.70  | 24.70  |
| 2285  | 533   | 515.00   | 1237.00  | 0.00   | 24.78  | 24.78  |
| 2289  | 533   | 515.00   | 1241.00  | 0.00   | 24.86  | 24.86  |
| 2293  | 533   | 515.00   | 1245.00  | 0.00   | 24.94  | 24.94  |
| 2297  | 533   | 515.00   | 1249.00  | 0.00   | 25.02  | 25.02  |
| 2301  | 533   | 515.00   | 1253.00  | 0.00   | 25.10  | 25.10  |
| 2305  | 533   | 515.00   | 1257.00  | 0.00   | 25.18  | 25.18  |
| 2309  | 533   | 515.00   | 1261.00  | 0.00   | 25.26  | 25.26  |
| 2313  | 533   | 515.00   | 1265.00  | 0.00   | 25.34  | 25.34  |
| 2317  | 533   | 515.00   | 1269.00  | 0.00   | 25.42  | 25.42  |
| 2321  | 533   | 515.00   | 1273.00  | 0.00   | 25.50  | 25.50  |
| 2325  | 533   | 515.00   | 1277.00  | 0.00   | 25.58  | 25.58  |
| 2329  | 533   | 515.00   | 1281.00  | 0.00   | 25.66  | 25.66  |
| 2333  | 533   | 515.00   | 1285.00  | 0.00   | 25.74  | 25.74  |
| 2337  | 533   | 515.00   | 1289.00  | 0.00   | 25.82  | 25.82  |
| 2341  | 533   | 515.00   | 1293.00  | 0.00   | 25.90  | 25.90  |
| 2345  | 533   | 515.00   | 1297.00  | 0.00   | 25.98  | 25.98  |
| 2349  | 533   | 515.00   | 1301.00  | 0.00   | 26.06  | 26.06  |
| 2353  | 533   | 515.00   | 1305.00  | 0.00   | 26.14  | 26.14  |
| 2357  | 533   | 515.00   | 1309.00  | 0.00   | 26.22  | 26.22  |
| 2361  | 533   | 515.00   | 1313.00  | 0.00   | 26.30  | 26.30  |
| 2365  | 533   | 515.00   | 1317.00  | 0.00   | 26.38  | 26.38  |
| 2369  | 533   | 515.00   | 1321.00  | 0.00   | 26.46  | 26.46  |
| 2373  | 533   | 515.00   | 1325.00  | 0.00   | 26.54  | 26.54  |
| 2377  | 533   | 515.00   | 1329.00  | 0.00   | 26.62  | 26.62  |

Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2381  | 533   | 515.00   | 1333.00  | 0.00   | 26.70  | 26.70  |
| 2385  | 533   | 515.00   | 1337.00  | 0.00   | 26.78  | 26.78  |
| 2389  | 533   | 515.00   | 1341.00  | 0.00   | 26.86  | 26.86  |
| 2393  | 533   | 515.00   | 1345.00  | 0.00   | 26.94  | 26.94  |
| 2397  | 533   | 515.00   | 1349.00  | 0.00   | 27.02  | 27.02  |
| 2401  | 533   | 515.00   | 1353.00  | 0.00   | 27.10  | 27.10  |
| 2405  | 533   | 515.00   | 1357.00  | 0.00   | 27.18  | 27.18  |
| 2409  | 533   | 515.00   | 1361.00  | 0.00   | 27.26  | 27.26  |
| 2413  | 533   | 515.00   | 1365.00  | 0.00   | 27.34  | 27.34  |
| 2417  | 533   | 515.00   | 1369.00  | 0.00   | 27.42  | 27.42  |
| 2421  | 533   | 515.00   | 1373.00  | 0.00   | 27.50  | 27.50  |
| 2425  | 533   | 515.00   | 1377.00  | 0.00   | 27.58  | 27.58  |
| 2429  | 533   | 515.00   | 1381.00  | 0.00   | 27.66  | 27.66  |
| 2433  | 533   | 515.00   | 1385.00  | 0.00   | 27.74  | 27.74  |
| 2437  | 533   | 515.00   | 1389.00  | 0.00   | 27.82  | 27.82  |
| 2441  | 533   | 515.00   | 1393.00  | 0.00   | 27.90  | 27.90  |
| 2445  | 533   | 515.00   | 1397.00  | 0.00   | 27.98  | 27.98  |
| 2449  | 533   | 515.00   | 1401.00  | 0.00   | 28.06  | 28.06  |
| 2453  | 533   | 515.00   | 1405.00  | 0.00   | 28.14  | 28.14  |
| 2457  | 533   | 515.00   | 1409.00  | 0.00   | 28.22  | 28.22  |
| 2461  | 533   | 515.00   | 1413.00  | 0.00   | 28.30  | 28.30  |
| 2465  | 533   | 515.00   | 1417.00  | 0.00   | 28.38  | 28.38  |
| 2469  | 533   | 515.00   | 1421.00  | 0.00   | 28.46  | 28.46  |
| 2473  | 533   | 515.00   | 1425.00  | 0.00   | 28.54  | 28.54  |
| 2477  | 533   | 515.00   | 1429.00  | 0.00   | 28.62  | 28.62  |
| 2481  | 533   | 515.00   | 1433.00  | 0.00   | 28.70  | 28.70  |
| 2485  | 533   | 515.00   | 1437.00  | 0.00   | 28.78  | 28.78  |
| 2489  | 533   | 515.00   | 1441.00  | 0.00   | 28.86  | 28.86  |
| 2493  | 533   | 515.00   | 1445.00  | 0.00   | 28.94  | 28.94  |
| 2497  | 533   | 515.00   | 1449.00  | 0.00   | 29.02  | 29.02  |
| 2501  | 533   | 515.00   | 1453.00  | 0.00   | 29.10  | 29.10  |
| 2505  | 533   | 515.00   | 1457.00  | 0.00   | 29.18  | 29.18  |
| 2509  | 533   | 515.00   | 1461.00  | 0.00   | 29.26  | 29.26  |
| 2513  | 533   | 515.00   | 1465.00  | 0.00   | 29.34  | 29.34  |
| 2517  | 533   | 515.00   | 1469.00  | 0.00   | 29.42  | 29.42  |
| 2521  | 533   | 515.00   | 1473.00  | 0.00   | 29.50  | 29.50  |
| 2525  | 533   | 515.00   | 1477.00  | 0.00   | 29.58  | 29.58  |
| 2529  | 533   | 515.00   | 1481.00  | 0.00   | 29.66  | 29.66  |
| 2533  | 533   | 515.00   | 1485.00  | 0.00   | 29.74  | 29.74  |
| 2537  | 533   | 515.00   | 1489.00  | 0.00   | 29.82  | 29.82  |
| 2541  | 533   | 515.00   | 1493.00  | 0.00   | 29.90  | 29.90  |
| 2545  | 533   | 515.00   | 1497.00  | 0.00   | 29.98  | 29.98  |
| 2549  | 533   | 515.00   | 1501.00  | 0.00   | 30.06  | 30.06  |
| 2553  | 533   | 515.00   | 1505.00  | 0.00   | 30.14  | 30.14  |
| 2557  | 533   | 515.00   | 1509.00  | 0.00   | 30.22  | 30.22  |
| 2561  | 533   | 515.00   | 1513.00  | 0.00   | 30.30  | 30.30  |
| 2565  | 533   | 515.00   | 1517.00  | 0.00   | 30.38  | 30.38  |
| 2569  | 533   | 515.00   | 1521.00  | 0.00   | 30.46  | 30.46  |
| 2573  | 533   | 515.00   | 1525.00  | 0.00   | 30.54  | 30.54  |
| 2577  | 533   | 515.00   | 1529.00  | 0.00   | 30.62  | 30.62  |
| 2581  | 533   | 515.00   | 1533.00  | 0.00   | 30.70  | 30.70  |
| 2585  | 533   | 515.00   | 1537.00  | 0.00   | 30.78  | 30.78  |
| 2589  | 533   | 515.00   | 1541.00  | 0.00   | 30.86  | 30.86  |
| 2593  | 533   | 515.00   | 1545.00  | 0.00   | 30.94  | 30.94  |
| 2597  | 533   | 515.00   | 1549.00  | 0.00   | 31.02  | 31.02  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2601  | 533   | 515.00   | 1553.00  | 0.00   | 31.10  | 31.10  |
| 2605  | 533   | 515.00   | 1557.00  | 0.00   | 31.18  | 31.18  |
| 2609  | 533   | 515.00   | 1561.00  | 0.00   | 31.26  | 31.26  |
| 2613  | 533   | 515.00   | 1565.00  | 0.00   | 31.34  | 31.34  |
| 2617  | 533   | 515.00   | 1569.00  | 0.00   | 31.42  | 31.42  |
| 2621  | 533   | 515.00   | 1573.00  | 0.00   | 31.50  | 31.50  |
| 2625  | 533   | 515.00   | 1577.00  | 0.00   | 31.58  | 31.58  |
| 2629  | 533   | 515.00   | 1581.00  | 0.00   | 31.66  | 31.66  |
| 2633  | 533   | 515.00   | 1585.00  | 0.00   | 31.74  | 31.74  |
| 2637  | 533   | 515.00   | 1589.00  | 0.00   | 31.82  | 31.82  |
| 2641  | 533   | 515.00   | 1593.00  | 0.00   | 31.90  | 31.90  |
| 2645  | 533   | 515.00   | 1597.00  | 0.00   | 31.98  | 31.98  |
| 2649  | 533   | 515.00   | 1601.00  | 0.00   | 32.06  | 32.06  |
| 2653  | 533   | 515.00   | 1605.00  | 0.00   | 32.14  | 32.14  |
| 2657  | 533   | 515.00   | 1609.00  | 0.00   | 32.22  | 32.22  |
| 2661  | 533   | 515.00   | 1613.00  | 0.00   | 32.30  | 32.30  |
| 2665  | 533   | 515.00   | 1617.00  | 0.00   | 32.38  | 32.38  |
| 2669  | 533   | 515.00   | 1621.00  | 0.00   | 32.46  | 32.46  |
| 2673  | 533   | 515.00   | 1625.00  | 0.00   | 32.54  | 32.54  |
| 2677  | 533   | 515.00   | 1629.00  | 0.00   | 32.62  | 32.62  |
| 2681  | 533   | 515.00   | 1633.00  | 0.00   | 32.70  | 32.70  |
| 2685  | 533   | 515.00   | 1637.00  | 0.00   | 32.78  | 32.78  |
| 2689  | 533   | 515.00   | 1641.00  | 0.00   | 32.86  | 32.86  |
| 2693  | 533   | 515.00   | 1645.00  | 0.00   | 32.94  | 32.94  |
| 2697  | 533   | 515.00   | 1649.00  | 0.00   | 33.02  | 33.02  |
| 2701  | 533   | 515.00   | 1653.00  | 0.00   | 33.10  | 33.10  |
| 2705  | 533   | 515.00   | 1657.00  | 0.00   | 33.18  | 33.18  |
| 2709  | 533   | 515.00   | 1661.00  | 0.00   | 33.26  | 33.26  |
| 2713  | 533   | 515.00   | 1665.00  | 0.00   | 33.34  | 33.34  |
| 2717  | 533   | 515.00   | 1669.00  | 0.00   | 33.42  | 33.42  |
| 2721  | 533   | 515.00   | 1673.00  | 0.00   | 33.50  | 33.50  |
| 2725  | 533   | 515.00   | 1677.00  | 0.00   | 33.58  | 33.58  |
| 2729  | 533   | 515.00   | 1681.00  | 0.00   | 33.66  | 33.66  |
| 2733  | 533   | 515.00   | 1685.00  | 0.00   | 33.74  | 33.74  |
| 2737  | 533   | 515.00   | 1689.00  | 0.00   | 33.82  | 33.82  |
| 2741  | 533   | 515.00   | 1693.00  | 0.00   | 33.90  | 33.90  |
| 2745  | 533   | 515.00   | 1697.00  | 0.00   | 33.98  | 33.98  |
| 2749  | 533   | 515.00   | 1701.00  | 0.00   | 34.06  | 34.06  |
| 2753  | 533   | 515.00   | 1705.00  | 0.00   | 34.14  | 34.14  |
| 2757  | 533   | 515.00   | 1709.00  | 0.00   | 34.22  | 34.22  |
| 2761  | 533   | 515.00   | 1713.00  | 0.00   | 34.30  | 34.30  |
| 2765  | 533   | 515.00   | 1717.00  | 0.00   | 34.38  | 34.38  |
| 2769  | 533   | 515.00   | 1721.00  | 0.00   | 34.46  | 34.46  |
| 2773  | 533   | 515.00   | 1725.00  | 0.00   | 34.54  | 34.54  |
| 2777  | 533   | 515.00   | 1729.00  | 0.00   | 34.62  | 34.62  |
| 2781  | 533   | 515.00   | 1733.00  | 0.00   | 34.70  | 34.70  |
| 2785  | 533   | 515.00   | 1737.00  | 0.00   | 34.78  | 34.78  |
| 2789  | 533   | 515.00   | 1741.00  | 0.00   | 34.86  | 34.86  |
| 2793  | 533   | 515.00   | 1745.00  | 0.00   | 34.94  | 34.94  |
| 2797  | 533   | 515.00   | 1749.00  | 0.00   | 35.02  | 35.02  |
| 2801  | 533   | 515.00   | 1753.00  | 0.00   | 35.10  | 35.10  |
| 2805  | 533   | 515.00   | 1757.00  | 0.00   | 35.18  | 35.18  |
| 2809  | 533   | 515.00   | 1761.00  | 0.00   | 35.26  | 35.26  |
| 2813  | 533   | 515.00   | 1765.00  | 0.00   | 35.34  | 35.34  |
| 2817  | 533   | 515.00   | 1769.00  | 0.00   | 35.42  | 35.42  |



Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 2821  | 533   | 515.00   | 1773.00  | 0.00   | 35.50  | 35.50  |
| 2825  | 533   | 515.00   | 1777.00  | 0.00   | 35.58  | 35.58  |
| 2829  | 533   | 515.00   | 1781.00  | 0.00   | 35.66  | 35.66  |
| 2833  | 533   | 515.00   | 1785.00  | 0.00   | 35.74  | 35.74  |
| 2837  | 533   | 515.00   | 1789.00  | 0.00   | 35.82  | 35.82  |
| 2841  | 533   | 515.00   | 1793.00  | 0.00   | 35.90  | 35.90  |
| 2845  | 533   | 515.00   | 1797.00  | 0.00   | 35.98  | 35.98  |
| 2849  | 533   | 515.00   | 1801.00  | 0.00   | 36.06  | 36.06  |
| 2853  | 533   | 515.00   | 1805.00  | 0.00   | 36.14  | 36.14  |
| 2857  | 533   | 515.00   | 1809.00  | 0.00   | 36.22  | 36.22  |
| 2861  | 533   | 515.00   | 1813.00  | 0.00   | 36.30  | 36.30  |
| 2865  | 533   | 515.00   | 1817.00  | 0.00   | 36.38  | 36.38  |
| 2869  | 533   | 515.00   | 1821.00  | 0.00   | 36.46  | 36.46  |
| 2873  | 533   | 515.00   | 1825.00  | 0.00   | 36.54  | 36.54  |
| 2877  | 533   | 515.00   | 1829.00  | 0.00   | 36.62  | 36.62  |
| 2881  | 533   | 515.00   | 1833.00  | 0.00   | 36.70  | 36.70  |
| 2885  | 533   | 515.00   | 1837.00  | 0.00   | 36.78  | 36.78  |
| 2889  | 533   | 515.00   | 1841.00  | 0.00   | 36.86  | 36.86  |
| 2893  | 533   | 515.00   | 1845.00  | 0.00   | 36.94  | 36.94  |
| 2897  | 533   | 515.00   | 1849.00  | 0.00   | 37.02  | 37.02  |
| 2901  | 533   | 515.00   | 1853.00  | 0.00   | 37.10  | 37.10  |
| 2905  | 533   | 515.00   | 1857.00  | 0.00   | 37.18  | 37.18  |
| 2909  | 533   | 515.00   | 1861.00  | 0.00   | 37.26  | 37.26  |
| 2913  | 533   | 515.00   | 1865.00  | 0.00   | 37.34  | 37.34  |
| 2917  | 533   | 515.00   | 1869.00  | 0.00   | 37.42  | 37.42  |
| 2921  | 533   | 515.00   | 1873.00  | 0.00   | 37.50  | 37.50  |
| 2925  | 533   | 515.00   | 1877.00  | 0.00   | 37.58  | 37.58  |
| 2929  | 533   | 515.00   | 1881.00  | 0.00   | 37.66  | 37.66  |
| 2933  | 533   | 515.00   | 1885.00  | 0.00   | 37.74  | 37.74  |
| 2937  | 533   | 515.00   | 1889.00  | 0.00   | 37.82  | 37.82  |
| 2941  | 533   | 515.00   | 1893.00  | 0.00   | 37.90  | 37.90  |
| 2945  | 533   | 515.00   | 1897.00  | 0.00   | 37.98  | 37.98  |
| 2949  | 533   | 515.00   | 1901.00  | 0.00   | 38.06  | 38.06  |
| 2953  | 533   | 515.00   | 1905.00  | 0.00   | 38.14  | 38.14  |
| 2957  | 533   | 515.00   | 1909.00  | 0.00   | 38.22  | 38.22  |
| 2961  | 533   | 515.00   | 1913.00  | 0.00   | 38.30  | 38.30  |
| 2965  | 533   | 515.00   | 1917.00  | 0.00   | 38.38  | 38.38  |
| 2969  | 533   | 515.00   | 1921.00  | 0.00   | 38.46  | 38.46  |
| 2973  | 533   | 515.00   | 1925.00  | 0.00   | 38.54  | 38.54  |
| 2977  | 533   | 515.00   | 1929.00  | 0.00   | 38.62  | 38.62  |
| 2981  | 533   | 515.00   | 1933.00  | 0.00   | 38.70  | 38.70  |
| 2985  | 533   | 515.00   | 1937.00  | 0.00   | 38.78  | 38.78  |
| 2989  | 533   | 515.00   | 1941.00  | 0.00   | 38.86  | 38.86  |
| 2993  | 533   | 515.00   | 1945.00  | 0.00   | 38.94  | 38.94  |
| 2997  | 533   | 515.00   | 1949.00  | 0.00   | 39.02  | 39.02  |
| 3001  | 533   | 515.00   | 1953.00  | 0.00   | 39.10  | 39.10  |
| 3005  | 533   | 515.00   | 1957.00  | 0.00   | 39.18  | 39.18  |
| 3009  | 533   | 515.00   | 1961.00  | 0.00   | 39.26  | 39.26  |
| 3013  | 533   | 515.00   | 1965.00  | 0.00   | 39.34  | 39.34  |
| 3017  | 533   | 515.00   | 1969.00  | 0.00   | 39.42  | 39.42  |
| 3021  | 533   | 515.00   | 1973.00  | 0.00   | 39.50  | 39.50  |
| 3025  | 533   | 515.00   | 1977.00  | 0.00   | 39.58  | 39.58  |
| 3029  | 533   | 515.00   | 1981.00  | 0.00   | 39.66  | 39.66  |
| 3033  | 533   | 515.00   | 1985.00  | 0.00   | 39.74  | 39.74  |
| 3037  | 533   | 515.00   | 1989.00  | 0.00   | 39.82  | 39.82  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3041  | 533   | 515.00   | 1993.00  | 0.00   | 39.90  | 39.90  |
| 3045  | 533   | 515.00   | 1997.00  | 0.00   | 39.98  | 39.98  |
| 3049  | 533   | 515.00   | 2001.00  | 0.00   | 40.06  | 40.06  |
| 3053  | 533   | 515.00   | 2005.00  | 0.00   | 40.14  | 40.14  |
| 3057  | 533   | 515.00   | 2009.00  | 0.00   | 40.22  | 40.22  |
| 3061  | 533   | 515.00   | 2013.00  | 0.00   | 40.30  | 40.30  |
| 3065  | 533   | 515.00   | 2017.00  | 0.00   | 40.38  | 40.38  |
| 3069  | 533   | 515.00   | 2021.00  | 0.00   | 40.46  | 40.46  |
| 3073  | 533   | 515.00   | 2025.00  | 0.00   | 40.54  | 40.54  |
| 3077  | 533   | 515.00   | 2029.00  | 0.00   | 40.62  | 40.62  |
| 3081  | 533   | 515.00   | 2033.00  | 0.00   | 40.70  | 40.70  |
| 3085  | 533   | 515.00   | 2037.00  | 0.00   | 40.78  | 40.78  |
| 3089  | 533   | 515.00   | 2041.00  | 0.00   | 40.86  | 40.86  |
| 3093  | 533   | 515.00   | 2045.00  | 0.00   | 40.94  | 40.94  |
| 3097  | 533   | 515.00   | 2049.00  | 0.00   | 41.02  | 41.02  |
| 3101  | 533   | 515.00   | 2053.00  | 0.00   | 41.10  | 41.10  |
| 3105  | 533   | 515.00   | 2057.00  | 0.00   | 41.18  | 41.18  |
| 3109  | 533   | 515.00   | 2061.00  | 0.00   | 41.26  | 41.26  |
| 3113  | 533   | 515.00   | 2065.00  | 0.00   | 41.34  | 41.34  |
| 3117  | 533   | 515.00   | 2069.00  | 0.00   | 41.42  | 41.42  |
| 3121  | 533   | 515.00   | 2073.00  | 0.00   | 41.50  | 41.50  |
| 3125  | 533   | 515.00   | 2077.00  | 0.00   | 41.58  | 41.58  |
| 3129  | 533   | 515.00   | 2081.00  | 0.00   | 41.66  | 41.66  |
| 3133  | 533   | 515.00   | 2085.00  | 0.00   | 41.74  | 41.74  |
| 3137  | 533   | 515.00   | 2089.00  | 0.00   | 41.82  | 41.82  |
| 3141  | 533   | 515.00   | 2093.00  | 0.00   | 41.90  | 41.90  |
| 3145  | 533   | 515.00   | 2097.00  | 0.00   | 41.98  | 41.98  |
| 3149  | 533   | 515.00   | 2101.00  | 0.00   | 42.06  | 42.06  |
| 3153  | 533   | 515.00   | 2105.00  | 0.00   | 42.14  | 42.14  |
| 3157  | 533   | 515.00   | 2109.00  | 0.00   | 42.22  | 42.22  |
| 3161  | 533   | 515.00   | 2113.00  | 0.00   | 42.30  | 42.30  |
| 3165  | 533   | 515.00   | 2117.00  | 0.00   | 42.38  | 42.38  |
| 3169  | 533   | 515.00   | 2121.00  | 0.00   | 42.46  | 42.46  |
| 3173  | 533   | 515.00   | 2125.00  | 0.00   | 42.54  | 42.54  |
| 3177  | 533   | 515.00   | 2129.00  | 0.00   | 42.62  | 42.62  |
| 3181  | 533   | 515.00   | 2133.00  | 0.00   | 42.70  | 42.70  |
| 3185  | 533   | 515.00   | 2137.00  | 0.00   | 42.78  | 42.78  |
| 3189  | 533   | 515.00   | 2141.00  | 0.00   | 42.86  | 42.86  |
| 3193  | 533   | 515.00   | 2145.00  | 0.00   | 42.94  | 42.94  |
| 3197  | 533   | 515.00   | 2149.00  | 0.00   | 43.02  | 43.02  |
| 3201  | 533   | 515.00   | 2153.00  | 0.00   | 43.10  | 43.10  |
| 3205  | 533   | 515.00   | 2157.00  | 0.00   | 43.18  | 43.18  |
| 3209  | 533   | 515.00   | 2161.00  | 0.00   | 43.26  | 43.26  |
| 3213  | 533   | 515.00   | 2165.00  | 0.00   | 43.34  | 43.34  |
| 3217  | 533   | 515.00   | 2169.00  | 0.00   | 43.42  | 43.42  |
| 3221  | 533   | 515.00   | 2173.00  | 0.00   | 43.50  | 43.50  |
| 3225  | 533   | 515.00   | 2177.00  | 0.00   | 43.58  | 43.58  |
| 3229  | 533   | 515.00   | 2181.00  | 0.00   | 43.66  | 43.66  |
| 3233  | 533   | 515.00   | 2185.00  | 0.00   | 43.74  | 43.74  |
| 3237  | 533   | 515.00   | 2189.00  | 0.00   | 43.82  | 43.82  |
| 3241  | 533   | 515.00   | 2193.00  | 0.00   | 43.90  | 43.90  |
| 3245  | 533   | 515.00   | 2197.00  | 0.00   | 43.98  | 43.98  |
| 3249  | 533   | 515.00   | 2201.00  | 0.00   | 44.06  | 44.06  |
| 3253  | 533   | 515.00   | 2205.00  | 0.00   | 44.14  | 44.14  |
| 3257  | 533   | 515.00   | 2209.00  | 0.00   | 44.22  | 44.22  |

Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3261  | 533   | 515.00   | 2213.00  | 0.00   | 44.30  | 44.30  |
| 3265  | 533   | 515.00   | 2217.00  | 0.00   | 44.38  | 44.38  |
| 3269  | 533   | 515.00   | 2221.00  | 0.00   | 44.46  | 44.46  |
| 3273  | 533   | 515.00   | 2225.00  | 0.00   | 44.54  | 44.54  |
| 3277  | 533   | 515.00   | 2229.00  | 0.00   | 44.62  | 44.62  |
| 3281  | 533   | 515.00   | 2233.00  | 0.00   | 44.70  | 44.70  |
| 3285  | 533   | 515.00   | 2237.00  | 0.00   | 44.78  | 44.78  |
| 3289  | 533   | 515.00   | 2241.00  | 0.00   | 44.86  | 44.86  |
| 3293  | 533   | 515.00   | 2245.00  | 0.00   | 44.94  | 44.94  |
| 3297  | 533   | 515.00   | 2249.00  | 0.00   | 45.02  | 45.02  |
| 3301  | 533   | 515.00   | 2253.00  | 0.00   | 45.10  | 45.10  |
| 3305  | 533   | 515.00   | 2257.00  | 0.00   | 45.18  | 45.18  |
| 3309  | 533   | 515.00   | 2261.00  | 0.00   | 45.26  | 45.26  |
| 3313  | 533   | 515.00   | 2265.00  | 0.00   | 45.34  | 45.34  |
| 3317  | 533   | 515.00   | 2269.00  | 0.00   | 45.42  | 45.42  |
| 3321  | 533   | 515.00   | 2273.00  | 0.00   | 45.50  | 45.50  |
| 3325  | 533   | 515.00   | 2277.00  | 0.00   | 45.58  | 45.58  |
| 3329  | 533   | 515.00   | 2281.00  | 0.00   | 45.66  | 45.66  |
| 3333  | 533   | 515.00   | 2285.00  | 0.00   | 45.74  | 45.74  |
| 3337  | 533   | 515.00   | 2289.00  | 0.00   | 45.82  | 45.82  |
| 3341  | 533   | 515.00   | 2293.00  | 0.00   | 45.90  | 45.90  |
| 3345  | 533   | 515.00   | 2297.00  | 0.00   | 45.98  | 45.98  |
| 3349  | 533   | 515.00   | 2301.00  | 0.00   | 46.06  | 46.06  |
| 3353  | 533   | 515.00   | 2305.00  | 0.00   | 46.14  | 46.14  |
| 3357  | 533   | 515.00   | 2309.00  | 0.00   | 46.22  | 46.22  |
| 3361  | 533   | 515.00   | 2313.00  | 0.00   | 46.30  | 46.30  |
| 3365  | 533   | 515.00   | 2317.00  | 0.00   | 46.38  | 46.38  |
| 3369  | 533   | 515.00   | 2321.00  | 0.00   | 46.46  | 46.46  |
| 3373  | 533   | 515.00   | 2325.00  | 0.00   | 46.54  | 46.54  |
| 3377  | 533   | 515.00   | 2329.00  | 0.00   | 46.62  | 46.62  |
| 3381  | 533   | 515.00   | 2333.00  | 0.00   | 46.70  | 46.70  |
| 3385  | 533   | 515.00   | 2337.00  | 0.00   | 46.78  | 46.78  |
| 3389  | 533   | 515.00   | 2341.00  | 0.00   | 46.86  | 46.86  |
| 3393  | 533   | 515.00   | 2345.00  | 0.00   | 46.94  | 46.94  |
| 3397  | 533   | 515.00   | 2349.00  | 0.00   | 47.02  | 47.02  |
| 3401  | 533   | 515.00   | 2353.00  | 0.00   | 47.10  | 47.10  |
| 3405  | 533   | 515.00   | 2357.00  | 0.00   | 47.18  | 47.18  |
| 3409  | 533   | 515.00   | 2361.00  | 0.00   | 47.26  | 47.26  |
| 3413  | 533   | 515.00   | 2365.00  | 0.00   | 47.34  | 47.34  |
| 3417  | 533   | 515.00   | 2369.00  | 0.00   | 47.42  | 47.42  |
| 3421  | 533   | 515.00   | 2373.00  | 0.00   | 47.50  | 47.50  |
| 3425  | 533   | 515.00   | 2377.00  | 0.00   | 47.58  | 47.58  |
| 3429  | 533   | 515.00   | 2381.00  | 0.00   | 47.66  | 47.66  |
| 3433  | 533   | 515.00   | 2385.00  | 0.00   | 47.74  | 47.74  |
| 3437  | 533   | 515.00   | 2389.00  | 0.00   | 47.82  | 47.82  |
| 3441  | 533   | 515.00   | 2393.00  | 0.00   | 47.90  | 47.90  |
| 3445  | 533   | 515.00   | 2397.00  | 0.00   | 47.98  | 47.98  |
| 3449  | 533   | 515.00   | 2401.00  | 0.00   | 48.06  | 48.06  |
| 3453  | 533   | 515.00   | 2405.00  | 0.00   | 48.14  | 48.14  |
| 3457  | 533   | 515.00   | 2409.00  | 0.00   | 48.22  | 48.22  |
| 3461  | 533   | 515.00   | 2413.00  | 0.00   | 48.30  | 48.30  |
| 3465  | 533   | 515.00   | 2417.00  | 0.00   | 48.38  | 48.38  |
| 3469  | 533   | 515.00   | 2421.00  | 0.00   | 48.46  | 48.46  |
| 3473  | 533   | 515.00   | 2425.00  | 0.00   | 48.54  | 48.54  |
| 3477  | 533   | 515.00   | 2429.00  | 0.00   | 48.62  | 48.62  |

Monthly table

Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3481  | 533   | 515.00   | 2433.00  | 0.00   | 48.70  | 48.70  |
| 3485  | 533   | 515.00   | 2437.00  | 0.00   | 48.78  | 48.78  |
| 3489  | 533   | 515.00   | 2441.00  | 0.00   | 48.86  | 48.86  |
| 3493  | 533   | 515.00   | 2445.00  | 0.00   | 48.94  | 48.94  |
| 3497  | 533   | 515.00   | 2449.00  | 0.00   | 49.02  | 49.02  |
| 3501  | 533   | 515.00   | 2453.00  | 0.00   | 49.10  | 49.10  |
| 3505  | 533   | 515.00   | 2457.00  | 0.00   | 49.18  | 49.18  |
| 3509  | 533   | 515.00   | 2461.00  | 0.00   | 49.26  | 49.26  |
| 3513  | 533   | 515.00   | 2465.00  | 0.00   | 49.34  | 49.34  |
| 3517  | 533   | 515.00   | 2469.00  | 0.00   | 49.42  | 49.42  |
| 3521  | 533   | 515.00   | 2473.00  | 0.00   | 49.50  | 49.50  |
| 3525  | 533   | 515.00   | 2477.00  | 0.00   | 49.58  | 49.58  |
| 3529  | 533   | 515.00   | 2481.00  | 0.00   | 49.66  | 49.66  |
| 3533  | 533   | 515.00   | 2485.00  | 0.00   | 49.74  | 49.74  |
| 3537  | 533   | 515.00   | 2489.00  | 0.00   | 49.82  | 49.82  |
| 3541  | 533   | 515.00   | 2493.00  | 0.00   | 49.90  | 49.90  |
| 3545  | 533   | 515.00   | 2497.00  | 0.00   | 49.98  | 49.98  |
| 3549  | 533   | 515.00   | 2501.00  | 0.00   | 50.06  | 50.06  |
| 3553  | 533   | 515.00   | 2505.00  | 0.00   | 50.14  | 50.14  |
| 3557  | 533   | 515.00   | 2509.00  | 0.00   | 50.22  | 50.22  |
| 3561  | 533   | 515.00   | 2513.00  | 0.00   | 50.30  | 50.30  |
| 3565  | 533   | 515.00   | 2517.00  | 0.00   | 50.38  | 50.38  |
| 3569  | 533   | 515.00   | 2521.00  | 0.00   | 50.46  | 50.46  |
| 3573  | 533   | 515.00   | 2525.00  | 0.00   | 50.54  | 50.54  |
| 3577  | 533   | 515.00   | 2529.00  | 0.00   | 50.62  | 50.62  |
| 3581  | 533   | 515.00   | 2533.00  | 0.00   | 50.70  | 50.70  |
| 3585  | 533   | 515.00   | 2537.00  | 0.00   | 50.78  | 50.78  |
| 3589  | 533   | 515.00   | 2541.00  | 0.00   | 50.86  | 50.86  |
| 3593  | 533   | 515.00   | 2545.00  | 0.00   | 50.94  | 50.94  |
| 3597  | 533   | 515.00   | 2549.00  | 0.00   | 51.02  | 51.02  |
| 3601  | 533   | 515.00   | 2553.00  | 0.00   | 51.10  | 51.10  |
| 3605  | 533   | 515.00   | 2557.00  | 0.00   | 51.18  | 51.18  |
| 3609  | 533   | 515.00   | 2561.00  | 0.00   | 51.26  | 51.26  |
| 3613  | 533   | 515.00   | 2565.00  | 0.00   | 51.34  | 51.34  |
| 3617  | 533   | 515.00   | 2569.00  | 0.00   | 51.42  | 51.42  |
| 3621  | 533   | 515.00   | 2573.00  | 0.00   | 51.50  | 51.50  |
| 3625  | 533   | 515.00   | 2577.00  | 0.00   | 51.58  | 51.58  |
| 3629  | 533   | 515.00   | 2581.00  | 0.00   | 51.66  | 51.66  |
| 3633  | 533   | 515.00   | 2585.00  | 0.00   | 51.74  | 51.74  |
| 3637  | 533   | 515.00   | 2589.00  | 0.00   | 51.82  | 51.82  |
| 3641  | 533   | 515.00   | 2593.00  | 0.00   | 51.90  | 51.90  |
| 3645  | 533   | 515.00   | 2597.00  | 0.00   | 51.98  | 51.98  |
| 3649  | 533   | 515.00   | 2601.00  | 0.00   | 52.06  | 52.06  |
| 3653  | 533   | 515.00   | 2605.00  | 0.00   | 52.14  | 52.14  |
| 3657  | 533   | 515.00   | 2609.00  | 0.00   | 52.22  | 52.22  |
| 3661  | 533   | 515.00   | 2613.00  | 0.00   | 52.30  | 52.30  |
| 3665  | 533   | 515.00   | 2617.00  | 0.00   | 52.38  | 52.38  |
| 3669  | 533   | 515.00   | 2621.00  | 0.00   | 52.46  | 52.46  |
| 3673  | 533   | 515.00   | 2625.00  | 0.00   | 52.54  | 52.54  |
| 3677  | 533   | 515.00   | 2629.00  | 0.00   | 52.62  | 52.62  |
| 3681  | 533   | 515.00   | 2633.00  | 0.00   | 52.70  | 52.70  |
| 3685  | 533   | 515.00   | 2637.00  | 0.00   | 52.78  | 52.78  |
| 3689  | 533   | 515.00   | 2641.00  | 0.00   | 52.86  | 52.86  |
| 3693  | 533   | 515.00   | 2645.00  | 0.00   | 52.94  | 52.94  |
| 3697  | 533   | 515.00   | 2649.00  | 0.00   | 53.02  | 53.02  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3701  | 533   | 515.00   | 2653.00  | 0.00   | 53.10  | 53.10  |
| 3705  | 533   | 515.00   | 2657.00  | 0.00   | 53.18  | 53.18  |
| 3709  | 533   | 515.00   | 2661.00  | 0.00   | 53.26  | 53.26  |
| 3713  | 533   | 515.00   | 2665.00  | 0.00   | 53.34  | 53.34  |
| 3717  | 533   | 515.00   | 2669.00  | 0.00   | 53.42  | 53.42  |
| 3721  | 533   | 515.00   | 2673.00  | 0.00   | 53.50  | 53.50  |
| 3725  | 533   | 515.00   | 2677.00  | 0.00   | 53.58  | 53.58  |
| 3729  | 533   | 515.00   | 2681.00  | 0.00   | 53.66  | 53.66  |
| 3733  | 533   | 515.00   | 2685.00  | 0.00   | 53.74  | 53.74  |
| 3737  | 533   | 515.00   | 2689.00  | 0.00   | 53.82  | 53.82  |
| 3741  | 533   | 515.00   | 2693.00  | 0.00   | 53.90  | 53.90  |
| 3745  | 533   | 515.00   | 2697.00  | 0.00   | 53.98  | 53.98  |
| 3749  | 533   | 515.00   | 2701.00  | 0.00   | 54.06  | 54.06  |
| 3753  | 533   | 515.00   | 2705.00  | 0.00   | 54.14  | 54.14  |
| 3757  | 533   | 515.00   | 2709.00  | 0.00   | 54.22  | 54.22  |
| 3761  | 533   | 515.00   | 2713.00  | 0.00   | 54.30  | 54.30  |
| 3765  | 533   | 515.00   | 2717.00  | 0.00   | 54.38  | 54.38  |
| 3769  | 533   | 515.00   | 2721.00  | 0.00   | 54.46  | 54.46  |
| 3773  | 533   | 515.00   | 2725.00  | 0.00   | 54.54  | 54.54  |
| 3777  | 533   | 515.00   | 2729.00  | 0.00   | 54.62  | 54.62  |
| 3781  | 533   | 515.00   | 2733.00  | 0.00   | 54.70  | 54.70  |
| 3785  | 533   | 515.00   | 2737.00  | 0.00   | 54.78  | 54.78  |
| 3789  | 533   | 515.00   | 2741.00  | 0.00   | 54.86  | 54.86  |
| 3793  | 533   | 515.00   | 2745.00  | 0.00   | 54.94  | 54.94  |
| 3797  | 533   | 515.00   | 2749.00  | 0.00   | 55.02  | 55.02  |
| 3801  | 533   | 515.00   | 2753.00  | 0.00   | 55.10  | 55.10  |
| 3805  | 533   | 515.00   | 2757.00  | 0.00   | 55.18  | 55.18  |
| 3809  | 533   | 515.00   | 2761.00  | 0.00   | 55.26  | 55.26  |
| 3813  | 533   | 515.00   | 2765.00  | 0.00   | 55.34  | 55.34  |
| 3817  | 533   | 515.00   | 2769.00  | 0.00   | 55.42  | 55.42  |
| 3821  | 533   | 515.00   | 2773.00  | 0.00   | 55.50  | 55.50  |
| 3825  | 533   | 515.00   | 2777.00  | 0.00   | 55.58  | 55.58  |
| 3829  | 533   | 515.00   | 2781.00  | 0.00   | 55.66  | 55.66  |
| 3833  | 533   | 515.00   | 2785.00  | 0.00   | 55.74  | 55.74  |
| 3837  | 533   | 515.00   | 2789.00  | 0.00   | 55.82  | 55.82  |
| 3841  | 533   | 515.00   | 2793.00  | 0.00   | 55.90  | 55.90  |
| 3845  | 533   | 515.00   | 2797.00  | 0.00   | 55.98  | 55.98  |
| 3849  | 533   | 515.00   | 2801.00  | 0.00   | 56.06  | 56.06  |
| 3853  | 533   | 515.00   | 2805.00  | 0.00   | 56.14  | 56.14  |
| 3857  | 533   | 515.00   | 2809.00  | 0.00   | 56.22  | 56.22  |
| 3861  | 533   | 515.00   | 2813.00  | 0.00   | 56.30  | 56.30  |
| 3865  | 533   | 515.00   | 2817.00  | 0.00   | 56.38  | 56.38  |
| 3869  | 533   | 515.00   | 2821.00  | 0.00   | 56.46  | 56.46  |
| 3873  | 533   | 515.00   | 2825.00  | 0.00   | 56.54  | 56.54  |
| 3877  | 533   | 515.00   | 2829.00  | 0.00   | 56.62  | 56.62  |
| 3881  | 533   | 515.00   | 2833.00  | 0.00   | 56.70  | 56.70  |
| 3885  | 533   | 515.00   | 2837.00  | 0.00   | 56.78  | 56.78  |
| 3889  | 533   | 515.00   | 2841.00  | 0.00   | 56.86  | 56.86  |
| 3893  | 533   | 515.00   | 2845.00  | 0.00   | 56.94  | 56.94  |
| 3897  | 533   | 515.00   | 2849.00  | 0.00   | 57.02  | 57.02  |
| 3901  | 533   | 515.00   | 2853.00  | 0.00   | 57.10  | 57.10  |
| 3905  | 533   | 515.00   | 2857.00  | 0.00   | 57.18  | 57.18  |
| 3909  | 533   | 515.00   | 2861.00  | 0.00   | 57.26  | 57.26  |
| 3913  | 533   | 515.00   | 2865.00  | 0.00   | 57.34  | 57.34  |
| 3917  | 533   | 515.00   | 2869.00  | 0.00   | 57.42  | 57.42  |

## Table letter Z

## Monthly table

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 3921  | 533   | 515.00   | 2873.00  | 0.00   | 57.50  | 57.50  |
| 3925  | 533   | 515.00   | 2877.00  | 0.00   | 57.58  | 57.58  |
| 3929  | 533   | 515.00   | 2881.00  | 0.00   | 57.66  | 57.66  |
| 3933  | 533   | 515.00   | 2885.00  | 0.00   | 57.74  | 57.74  |
| 3937  | 533   | 515.00   | 2889.00  | 0.00   | 57.82  | 57.82  |
| 3941  | 533   | 515.00   | 2893.00  | 0.00   | 57.90  | 57.90  |
| 3945  | 533   | 515.00   | 2897.00  | 0.00   | 57.98  | 57.98  |
| 3949  | 533   | 515.00   | 2901.00  | 0.00   | 58.06  | 58.06  |
| 3953  | 533   | 515.00   | 2905.00  | 0.00   | 58.14  | 58.14  |
| 3957  | 533   | 515.00   | 2909.00  | 0.00   | 58.22  | 58.22  |
| 3961  | 533   | 515.00   | 2913.00  | 0.00   | 58.30  | 58.30  |
| 3965  | 533   | 515.00   | 2917.00  | 0.00   | 58.38  | 58.38  |
| 3969  | 533   | 515.00   | 2921.00  | 0.00   | 58.46  | 58.46  |
| 3973  | 533   | 515.00   | 2925.00  | 0.00   | 58.54  | 58.54  |
| 3977  | 533   | 515.00   | 2929.00  | 0.00   | 58.62  | 58.62  |
| 3981  | 533   | 515.00   | 2933.00  | 0.00   | 58.70  | 58.70  |
| 3985  | 533   | 515.00   | 2937.00  | 0.00   | 58.78  | 58.78  |
| 3989  | 533   | 515.00   | 2941.00  | 0.00   | 58.86  | 58.86  |
| 3993  | 533   | 515.00   | 2945.00  | 0.00   | 58.94  | 58.94  |
| 3997  | 533   | 515.00   | 2949.00  | 0.00   | 59.02  | 59.02  |
| 4001  | 533   | 515.00   | 2953.00  | 0.00   | 59.10  | 59.10  |
| 4005  | 533   | 515.00   | 2957.00  | 0.00   | 59.18  | 59.18  |
| 4009  | 533   | 515.00   | 2961.00  | 0.00   | 59.26  | 59.26  |
| 4013  | 533   | 515.00   | 2965.00  | 0.00   | 59.34  | 59.34  |
| 4017  | 533   | 515.00   | 2969.00  | 0.00   | 59.42  | 59.42  |
| 4021  | 533   | 515.00   | 2973.00  | 0.00   | 59.50  | 59.50  |
| 4025  | 533   | 515.00   | 2977.00  | 0.00   | 59.58  | 59.58  |
| 4029  | 533   | 515.00   | 2981.00  | 0.00   | 59.66  | 59.66  |
| 4033  | 533   | 515.00   | 2985.00  | 0.00   | 59.74  | 59.74  |
| 4037  | 533   | 515.00   | 2989.00  | 0.00   | 59.82  | 59.82  |
| 4041  | 533   | 515.00   | 2993.00  | 0.00   | 59.90  | 59.90  |
| 4045  | 533   | 515.00   | 2997.00  | 0.00   | 59.98  | 59.98  |
| 4049  | 533   | 515.00   | 3001.00  | 0.00   | 60.06  | 60.06  |
| 4053  | 533   | 515.00   | 3005.00  | 0.00   | 60.14  | 60.14  |
| 4057  | 533   | 515.00   | 3009.00  | 0.00   | 60.22  | 60.22  |
| 4061  | 533   | 515.00   | 3013.00  | 0.00   | 60.30  | 60.30  |
| 4065  | 533   | 515.00   | 3017.00  | 0.00   | 60.38  | 60.38  |
| 4069  | 533   | 515.00   | 3021.00  | 0.00   | 60.46  | 60.46  |
| 4073  | 533   | 515.00   | 3025.00  | 0.00   | 60.54  | 60.54  |
| 4077  | 533   | 515.00   | 3029.00  | 0.00   | 60.62  | 60.62  |
| 4081  | 533   | 515.00   | 3033.00  | 0.00   | 60.70  | 60.70  |
| 4085  | 533   | 515.00   | 3037.00  | 0.00   | 60.78  | 60.78  |
| 4089  | 533   | 515.00   | 3041.00  | 0.00   | 60.86  | 60.86  |
| 4093  | 533   | 515.00   | 3045.00  | 0.00   | 60.94  | 60.94  |
| 4097  | 533   | 515.00   | 3049.00  | 0.00   | 61.02  | 61.02  |
| 4101  | 533   | 515.00   | 3053.00  | 0.00   | 61.10  | 61.10  |
| 4105  | 533   | 515.00   | 3057.00  | 0.00   | 61.18  | 61.18  |
| 4109  | 533   | 515.00   | 3061.00  | 0.00   | 61.26  | 61.26  |
| 4113  | 533   | 515.00   | 3065.00  | 0.00   | 61.34  | 61.34  |
| 4117  | 533   | 515.00   | 3069.00  | 0.00   | 61.42  | 61.42  |
| 4121  | 533   | 515.00   | 3073.00  | 0.00   | 61.50  | 61.50  |
| 4125  | 533   | 515.00   | 3077.00  | 0.00   | 61.58  | 61.58  |
| 4129  | 533   | 515.00   | 3081.00  | 0.00   | 61.66  | 61.66  |
| 4133  | 533   | 515.00   | 3085.00  | 0.00   | 61.74  | 61.74  |
| 4137  | 533   | 515.00   | 3089.00  | 0.00   | 61.82  | 61.82  |

## Monthly table

## Table letter Z

| Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL) | Earnings above the LEL, up to and including the PT | Earnings above the PT, up to and including the UEL | Employer's NICs due on all earnings above the ST | Employee's NICs due on all earnings above the PT | Total of employee's and employer's NICs (for information only) |
|---|---|--|--|--|--|--|
|   | 1a  | 1b   | 1c   | 1d   | 1e   |  |
| £   | £   | £ p  | £ p  | £ p  | £ p  | £ p  |
| 4141  | 533   | 515.00   | 3093.00  | 0.00   | 61.90  | 61.90  |
| 4145  | 533   | 515.00   | 3097.00  | 0.00   | 61.98  | 61.98  |
| 4149  | 533   | 515.00   | 3101.00  | 0.00   | 62.06  | 62.06  |
| 4153  | 533   | 515.00   | 3105.00  | 0.00   | 62.14  | 62.14  |
| 4157  | 533   | 515.00   | 3109.00  | 0.00   | 62.22  | 62.22  |
| 4161  | 533   | 515.00   | 3113.00  | 0.00   | 62.30  | 62.30  |
| 4165  | 533   | 515.00   | 3117.00  | 0.00   | 62.38  | 62.38  |
| 4169  | 533   | 515.00   | 3121.00  | 0.00   | 62.46  | 62.46  |
| 4173  | 533   | 515.00   | 3125.00  | 0.00   | 62.54  | 62.54  |
| 4177  | 533   | 515.00   | 3129.00  | 0.00   | 62.62  | 62.62  |
| 4181  | 533   | 515.00   | 3133.00  | 0.00   | 62.70  | 62.70  |
| 4185  | 533   | 515.00   | 3137.00  | 0.00   | 62.78  | 62.78  |
| 4189  | 533   | 515.00   | 3141.00  | 0.00   | 62.82  | 62.82  |

If the employee's gross pay is over £4,189, go to page 350.

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

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

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

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

| Step | Action   | Example (based on Table letter A with total monthly earnings of £5,483.29) |   |   |
|------|--|--|---|---|
| 1    | Subtract the UEL figure from the total gross pay.  | £5,483.29 - £4,189 = £1,294.29   |   |   |
| 2    | Round the answer down to the nearest whole £.  | Rounded down to £1,294   |   |   |
| 3    | Look this figure up in the Additional gross pay table on page 283.   | Look up £1,294   |   |   |
| 4    | If the figure is not shown in the table, build up to it by adding together as few entries as possible.   | <b>Amount</b>  | <b>Employer's NICs payable</b>                  | <b>Employee's NICs payable</b>                  |
|      |  | £1000  | £138.00   | £20.00  |
|      |  | £200   | + £27.60  | + £4.00   |
|      |  | £94  | + £12.97  | + £1.88   |
|      |  | <b>Totals</b>  | <b>= £178.57</b>                                | <b>= £25.88</b>                                 |
| 5    | Add the further employer's NICs and employee's NICs worked out on the earnings above the UEL (columns 1d and 1e of the Additional gross pay table) to employer's NICs and employee's NICs due for earnings at the UEL (columns 1d and 1e of the main table). |  | <b>Total payable by employer</b>                | <b>Total payable by employee</b>                |
|      |  |  | £178.57 (further employer NICs)                 | £25.88 (further employee NICs)                  |
|      |  |  | + £473.48 (due for employer on earnings at UEL) | + £251.28 (due for employee on earnings at UEL) |
|      |  | <b>Totals</b>  | <b>= £652.05</b>                                | <b>= £277.16</b>                                |
| 6    | Record the figures resulting from Step 5 in columns 1d and 1e of form RT11.  |  |   |   |

On form RT11 or equivalent record:

| Col 1a | Col 1b | Col 1c | Col 1d | Col 1e |
|--------|--------|--------|--------|--------|
| 533    | 515    | 3141   | 652.05 | 277.16 |



## Additional gross pay table for the period 6 April 2024 to 5 April 2025

Use this table for all employees who you pay on or after 6 April 2024.

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

## Additional gross pay table for the period 6 April 2024 to 5 April 2025

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable | Total of employee's and employer's NICs payable (for information only) |
|--------------------------------|-------------------------|-------------------------|--|
|                                | 1d                      | 1e                      |  |
| £                              | £ p                     | £ p                     | £ p  |
| 51                             | 7.04                    | 1.02                    | 8.06   |
| 52                             | 7.18                    | 1.04                    | 8.22   |
| 53                             | 7.31                    | 1.06                    | 8.37   |
| 54                             | 7.45                    | 1.08                    | 8.53   |
| 55                             | 7.59                    | 1.10                    | 8.69   |
| 56                             | 7.73                    | 1.12                    | 8.85   |
| 57                             | 7.87                    | 1.14                    | 9.01   |
| 58                             | 8.00                    | 1.16                    | 9.16   |
| 59                             | 8.14                    | 1.18                    | 9.32   |
| 60                             | 8.28                    | 1.20                    | 9.48   |
| 61                             | 8.42                    | 1.22                    | 9.64   |
| 62                             | 8.56                    | 1.24                    | 9.80   |
| 63                             | 8.69                    | 1.26                    | 9.95   |
| 64                             | 8.83                    | 1.28                    | 10.11  |
| 65                             | 8.97                    | 1.30                    | 10.27  |
| 66                             | 9.11                    | 1.32                    | 10.43  |
| 67                             | 9.25                    | 1.34                    | 10.59  |
| 68                             | 9.38                    | 1.36                    | 10.74  |
| 69                             | 9.52                    | 1.38                    | 10.90  |
| 70                             | 9.66                    | 1.40                    | 11.06  |
| 71                             | 9.80                    | 1.42                    | 11.22  |
| 72                             | 9.94                    | 1.44                    | 11.38  |
| 73                             | 10.07                   | 1.46                    | 11.53  |
| 74                             | 10.21                   | 1.48                    | 11.69  |
| 75                             | 10.35                   | 1.50                    | 11.85  |
| 76                             | 10.49                   | 1.52                    | 12.01  |
| 77                             | 10.63                   | 1.54                    | 12.17  |
| 78                             | 10.76                   | 1.56                    | 12.32  |
| 79                             | 10.90                   | 1.58                    | 12.48  |
| 80                             | 11.04                   | 1.60                    | 12.64  |
| 81                             | 11.18                   | 1.62                    | 12.80  |
| 82                             | 11.32                   | 1.64                    | 12.96  |
| 83                             | 11.45                   | 1.66                    | 13.11  |
| 84                             | 11.59                   | 1.68                    | 13.27  |
| 85                             | 11.73                   | 1.70                    | 13.43  |
| 86                             | 11.87                   | 1.72                    | 13.59  |
| 87                             | 12.01                   | 1.74                    | 13.75  |
| 88                             | 12.14                   | 1.76                    | 13.90  |
| 89                             | 12.28                   | 1.78                    | 14.06  |
| 90                             | 12.42                   | 1.80                    | 14.22  |
| 91                             | 12.56                   | 1.82                    | 14.38  |
| 92                             | 12.70                   | 1.84                    | 14.54  |
| 93                             | 12.83                   | 1.86                    | 14.69  |
| 94                             | 12.97                   | 1.88                    | 14.85  |
| 95                             | 13.11                   | 1.90                    | 15.01  |
| 96                             | 13.25                   | 1.92                    | 15.17  |
| 97                             | 13.39                   | 1.94                    | 15.33  |
| 98                             | 13.52                   | 1.96                    | 15.48  |
| 99                             | 13.66                   | 1.98                    | 15.64  |
| 100                            | 13.80                   | 2.00                    | 15.80  |
| 200                            | 27.60                   | 4.00                    | 31.60  |
| 300                            | 41.40                   | 6.00                    | 47.40  |
| 400                            | 55.20                   | 8.00                    | 63.20  |
| 500                            | 69.00                   | 10.00                   | 79.00  |
| 600                            | 82.80                   | 12.00                   | 94.80  |

| Earnings on which NICs payable | Employer's NICs payable | Employee's NICs payable | Total of employee's and employer's NICs payable (for information only) |
|--------------------------------|-------------------------|-------------------------|--|
|                                | 1d                      | 1e                      |  |
| £                              | £ p                     | £ p                     | £ p  |
| 700                            | 96.60                   | 14.00                   | 110.60   |
| 800                            | 110.40                  | 16.00                   | 126.40   |
| 900                            | 124.20                  | 18.00                   | 142.20   |
| 1000                           | 138.00                  | 20.00                   | 158.00   |
| 2000                           | 276.00                  | 40.00                   | 316.00   |
| 3000                           | 414.00                  | 60.00                   | 474.00   |
| 4000                           | 552.00                  | 80.00                   | 632.00   |
| 5000                           | 690.00                  | 100.00                  | 790.00   |
| 6000                           | 828.00                  | 120.00                  | 948.00   |
| 7000                           | 966.00                  | 140.00                  | 1106.00  |
| 8000                           | 1104.00                 | 160.00                  | 1264.00  |
| 9000                           | 1242.00                 | 180.00                  | 1422.00  |
| 10000                          | 1380.00                 | 200.00                  | 1580.00  |
| 20000                          | 2760.00                 | 400.00                  | 3160.00  |
| 30000                          | 4140.00                 | 600.00                  | 4740.00  |
| 40000                          | 5520.00                 | 800.00                  | 6320.00  |
| 50000                          | 6900.00                 | 1000.00                 | 7900.00  |
| 60000                          | 8280.00                 | 1200.00                 | 9480.00  |
| 70000                          | 9660.00                 | 1400.00                 | 11060.00   |
| 80000                          | 11040.00                | 1600.00                 | 12640.00   |
| 90000                          | 12420.00                | 1800.00                 | 14220.00   |
| 100000                         | 13800.00                | 2000.00                 | 15800.00   |

