HM Revenue & Customs

National Insurance contributions for employers of foreign-going mariners and deep sea fishermen

National Insurance contributions tables

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

Use from 6 April 2024 to 5 April 2025 inclusive

CA42

HMRC 04/24

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/paye

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

Webinars

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

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

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

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

Online services

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

For more help with our online services, contact the helpline by:
- telephone: 0300 200 3600
- textphone: 0300 200 3603

Basic PAYE Tools

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

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

Employer helplines

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

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

Employer helpbooks and forms

Helpbooks and forms are available to download.
Go to www.gov.uk/government/collections/payroll-publications-for-employers

Yr laith Gymraeg

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

Forms and guidance in Braille, large print and audio

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

Help and support from the Webinar Delivery Team

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

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

Follow us on Twitter @HMRCgovuk

HMRC Community Forums

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

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

Employer Bulletin online

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

Employer email alerts

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

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

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

If you use PAYE Online

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

HM Revenue and Customs

If you have a query about your PAYE scheme:

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

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

Your rights and obligations

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

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Changes for the tax year 2024 to 2025

At the time this booklet was issued, changes in the rates of National Insurance contributions (NICs) for the tax year 2024 to 2025 were still subject to Parliamentary approval.

Save money – avoid errors

Do it online

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

- go to www.gov.uk/find-out-which-employers-are-exempt-from-online-payroll-reporting
- see the helpbook RT7 'Guidance for employers exempt from filing Real Time Information online'

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

Checklist to help you submit PAYE information to HMRC

1 The form RT11 (form RT11 'Deductions working sheet' has replaced form P11 for employers who are not required to file online) 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 T reduced rate NICs? If not, deduct full rate NICs at category A, G, H, M, R or Y.

4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NICs category letter to use. Use category C or W for employees who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

If you're an employer who 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 or J or mariner's equivalents. For employees who are under the age of 21, this is usually M or Z or mariner's equivalents. For apprentices who are aged under 25, including those under 21, this is category H. For apprentice mariners under 25 it is category G)
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

For more information on completing Real Time Information (RTI) forms see 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, if their personal circumstances change particularly marital status if they pay category B, I or T NICs.

Secondary NICs for employees under the age of 21

A 0% rate of secondary NICs applies for employees under the age of 21, up to the 'Upper Secondary Threshold' (UST). There's 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 under 21 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

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

For more information see CWG2 paragraph 3.9.1.

Secondary NICs for apprentices under the age of 25

A 0% rate of secondary NICs applies for apprentices under the age of 25, up to an 'Apprentice Upper Secondary Threshold' (AUST). There's 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 the 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 secondary rate where appropriate.

Primary Class 1 NICs will remain unaltered.

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

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 keep when applying the 0% rate of secondary Class 1 NICs for an apprentice under 25.

Secondary Class 1 NICs continue to be payable on all earnings above the AUST. Employers should make sure they hold the employee's correct date of birth.

For more information see CWG2 paragraph 3.9.2.

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.

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

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.

For more information, details of eligibility and how to claim the Employment Allowance, see helpbook CWG2 paragraph 3.9.3 and go to www.gov.uk/claim-employment-allowance

Apprenticeship Levy

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'll need to determine your levy liability.

For more information, see CWG2 paragraph 3.9.4.

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

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 employees correct details.

There are no mariner equivalent category letters to the newly introduced category letter for employees who are armed forces veterans. You should continue to use category letter G, P, Q, R, T, W or Y as appropriate. You will be able to claim the veterans relief after the end of the year by making a manual claim to HMRC. Once the request has been made HMRC will refund the overpaid NICs and pay interest due.

For more information go to CWG2 paragraph 3.9.6.

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

The rate of employer Class 1 secondary NICs for employees who are working in a Freeport tax site is 0% up to the 'Freeport Upper Secondary Threshold' (FUST). 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 employees correct details.

There are no mariner equivalent category letters to the newly introduced category letters for qualifying employees who are working in a freeport tax site. You should continue to use category letter G, P, Q, R, T, W or Y as appropriate. You will be able to claim the freeports relief after the end of the year by making a manual claim to HMRC. Once the request has been made HMRC will refund the overpaid NICs and pay interest due.

For more information go to CWG2 paragraph 3.9.7.

Zero rate of secondary NICs for those employees who are working in an Investment Zone tax site

The rate of employer Class 1 secondary NICs for employees who are working in a Investment Zone tax site is 0% up to the 'Investment Zone Upper Secondary Threshold' (IZUST). 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 employees correct details.

There are no mariner equivalent category letters to the newly introduced category letters for qualifying employees who are working in an Investment Zone tax site. You should continue to use category letter G, P, Q, R, T, W or Y as appropriate. You will be able to claim the Investment Zone relief after the end of the year by making a manual claim to HMRC. Once the request has been made HMRC will refund the overpaid NICs and pay interest due.

For more information go to CWG2 paragraph 3.9.8.

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 £1048 monthly). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

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

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

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step is based on the earnings limits and percentage rates shown on page 9 and with the exception of the LEL, ST, PT, UEL, UST, AUST, FUST, IZUST and VUST is worked out at the mid-point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

Where the employee's total earnings fall between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST, 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/UST/AUST/VUST, see pages 229 or 230.

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

An example form RT11 is also shown on page 10.

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, see the Employer helpbooks.

Are you using the correct tables?

It is important that you use the correct table for each employee.

Only use these tables between 6 April 2024 and 5 April 2025 (for the tax year 2024 to 2025).

Do not use these tables for mariners employed on home-trade ships. Use:

- National Insurance Tables CA38 'National Insurance contributions Tables A, D, F, H, J, L, M, N, V and Z'
- National Insurance Tables CA41 'National Insurance contributions Tables B, C, E, I, K and S'

About these tables

There are 7 different sets of tables in this booklet under letters R, T, Q, W, G, Y and P.
Each set contains 2 tables, for:

- weekly pay intervals
- monthly pay intervals

The letters at the top of each table correspond with the table letters under which NICs are payable.

Identifying the correct table to use

Standard and reduced rate tables

Table R

Use this table for all employees aged 21 or over and under State Pension age.

Table T

Use this table for married women or widows:

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

For these women, you must have a valid form CA4139 or CF383 'Certificate of Election' or form CF380A 'Certificate of Reduced Liability'.

Table Q

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 W

Use this table for all 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.

Table G

Use this table for apprentice mariners under the age of 25 following a government approved framework.

Table Y

Use this table for employees under the age of 21.

Table P

Use this table for employees 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, R, T, Q, G, W, Y or P and then apply the earnings period (weekly or monthly) to work out the NICs liability.

2 Look up the employee's gross pay in the left-hand column of the table. If the employee's total earnings fall between the LEL and the UEL/UST/AUST 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/UST/AUST, see pages 229 or 230.

3 Record the figures in each column of the table onto the employee's form RT11 'Deductions working sheet'. See the example on page 10. For more information see the helpbook RT7 'Guidance for employers exempt from filing Real Time Information online'.

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' or substitute

Earnings limits and NICs rates from 06 April 2024

Earnings limits		Employees contributions			
Weekly, Monthly or Yearly		**Contributions table letters G, R and Y**	**Contributions table letter T**	**Contributions table letters P and Q**	**Contributions table letter W**
Below £123 weekly, or below £533 monthly, or below £6,396 yearly	Below LEL	Nil	Nil	Nil	Nil
£123.01 to £242 weekly, or £533.01 to £1048 monthly, or £6,396.01 to £12,570 yearly	LEL to PT	0%	0%	0%	0%
£242.01 to £967 weekly, or £1048.01 to £4,189 monthly, or £12,570.01 to £50,270 yearly	PT to UEL	8%	1.85%	2%	0%
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	Above UEL	2%	2%	2%	0%

Earnings limits		Employers contributions	
Weekly, Monthly or Yearly		**Contribution table letters R, T, Q and W**	**Contribution table letters G, Y and P**
Below £123 weekly, or below £533 monthly, or below £6,396 yearly	Below LEL	Nil	Nil
£123.01 to £175 weekly, or £533.01 to £758 monthly, or £6,396.01 to £9,100 yearly	LEL to ST	0%	0%
£175.01 to £481 weekly, or £758.01 to £2,083 monthly, or £9,100.01 to £25,000 yearly	ST to FUST/IZUST	13.3%	0%
£481.01 to £967 weekly, or £2,083.01 to £4,189 monthly, or £25,000.01 to £50,270 yearly	FUST/IZUST to UEL/UST/ AUST/VUST	13.3%	0%
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	Above UEL/UST/ AUST/VUST	13.3%	13.3%

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 28 April 2024 (tax month 1).

NICs are due under monthly Table letter R. 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 R

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
888	533	352.00	0.00	17.16	0.00	17.16

Extract from form RT11

		National Insurance contributions (NICs)									
			Earnings details					Contributions details			
Week number for weekly pay or Month number for monthly pay	**Date of payment** DD MM YYYY	NICs Category Letter (RT2 question 21)	Gross earnings for NICs (RT2 question 21) £ p	Gross earnings for NICs year to date (RT2 question 22) £ p	Earnings at the Lower Earnings Limit (LEL), where earnings are equal to or exceed the LEL in this pay period (RT2 question 22) **1a** £	Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 22) **1b** £ p	Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 22) **1c** £ p	Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 21) **1d** £ p	Total of employee's contributions year to date (RT2 question 22) £ p	Total employee's contributions this period (RT2 question 21) **1e** £ p	Total employee's contributions year to date (RT2 question 22) £ p
Week 1											
Week 2	29/04/2021	R	888 15	888 15	533	352 00	0 00	17 16	17 16	0 00	17 16
Week 3											
Week 4											
Month 1 total											

For tips on completing form RT11 and examples of completed RT11s, see the 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 G

Use this table for mariners on foreign-going vessels and deep-sea fishermen who pay standard rate NICs and are under age 25 and on an approved apprenticeship scheme.

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'G' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
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 229.

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

Table letter G

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 25 and on an approved apprenticeship scheme.

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'G' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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	0.24	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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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 £4189, go to page 229.

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

Table letter P

Use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700.

Do not use this table for mariners on foreign-going vessels who are aged 21 or over, for whom you hold form CA2700 (see Table letter Q).

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'P' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST and the exact gross pay shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST.

The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
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 229.

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

Table letter P

Use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700.

Do not use this table for mariners on foreign-going vessels who are aged 21 or over, for whom you hold form CA2700 (see Table letter Q).

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'P' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL /UST/AUST/FUST/IZUST/VUST 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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 £4189, go to page 229.

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

Table letter Q

Use this table for mariners on foreign-going vessels for whom you hold form CA2700 and are either:

- age 21 or over
- over age 25 and on an approved apprenticeship scheme

Do not use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700 (see Table letter P).

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'Q' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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	0.20	0.00	0.20
177	123	54.00	0.00	0.33	0.00	0.33
178	123	55.00	0.00	0.46	0.00	0.46
179	123	56.00	0.00	0.60	0.00	0.60
180	123	57.00	0.00	0.73	0.00	0.73
181	123	58.00	0.00	0.86	0.00	0.86
182	123	59.00	0.00	1.00	0.00	1.00
183	123	60.00	0.00	1.13	0.00	1.13
184	123	61.00	0.00	1.26	0.00	1.26
185	123	62.00	0.00	1.40	0.00	1.40
186	123	63.00	0.00	1.53	0.00	1.53
187	123	64.00	0.00	1.66	0.00	1.66
188	123	65.00	0.00	1.79	0.00	1.79
189	123	66.00	0.00	1.93	0.00	1.93
190	123	67.00	0.00	2.06	0.00	2.06
191	123	68.00	0.00	2.19	0.00	2.19
192	123	69.00	0.00	2.33	0.00	2.33
193	123	70.00	0.00	2.46	0.00	2.46
194	123	71.00	0.00	2.59	0.00	2.59
195	123	72.00	0.00	2.73	0.00	2.73
196	123	73.00	0.00	2.86	0.00	2.86
197	123	74.00	0.00	2.99	0.00	2.99
198	123	75.00	0.00	3.12	0.00	3.12
199	123	76.00	0.00	3.26	0.00	3.26
200	123	77.00	0.00	3.39	0.00	3.39
201	123	78.00	0.00	3.52	0.00	3.52
202	123	79.00	0.00	3.66	0.00	3.66
203	123	80.00	0.00	3.79	0.00	3.79
204	123	81.00	0.00	3.92	0.00	3.92
205	123	82.00	0.00	4.06	0.00	4.06
206	123	83.00	0.00	4.19	0.00	4.19
207	123	84.00	0.00	4.32	0.00	4.32
208	123	85.00	0.00	4.45	0.00	4.45
209	123	86.00	0.00	4.59	0.00	4.59
210	123	87.00	0.00	4.72	0.00	4.72
211	123	88.00	0.00	4.85	0.00	4.85
212	123	89.00	0.00	4.99	0.00	4.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
213	123	90.00	0.00	5.12	0.00	5.12
214	123	91.00	0.00	5.25	0.00	5.25
215	123	92.00	0.00	5.39	0.00	5.39
216	123	93.00	0.00	5.52	0.00	5.52
217	123	94.00	0.00	5.65	0.00	5.65
218	123	95.00	0.00	5.78	0.00	5.78
219	123	96.00	0.00	5.92	0.00	5.92
220	123	97.00	0.00	6.05	0.00	6.05
221	123	98.00	0.00	6.18	0.00	6.18
222	123	99.00	0.00	6.32	0.00	6.32
223	123	100.00	0.00	6.45	0.00	6.45
224	123	101.00	0.00	6.58	0.00	6.58
225	123	102.00	0.00	6.72	0.00	6.72
226	123	103.00	0.00	6.85	0.00	6.85
227	123	104.00	0.00	6.98	0.00	6.98
228	123	105.00	0.00	7.11	0.00	7.11
229	123	106.00	0.00	7.25	0.00	7.25
230	123	107.00	0.00	7.38	0.00	7.38
231	123	108.00	0.00	7.51	0.00	7.51
232	123	109.00	0.00	7.65	0.00	7.65
233	123	110.00	0.00	7.78	0.00	7.78
234	123	111.00	0.00	7.91	0.00	7.91
235	123	112.00	0.00	8.05	0.00	8.05
236	123	113.00	0.00	8.18	0.00	8.18
237	123	114.00	0.00	8.31	0.00	8.31
238	123	115.00	0.00	8.44	0.00	8.44
239	123	116.00	0.00	8.58	0.00	8.58
240	123	117.00	0.00	8.71	0.00	8.71
241	123	118.00	0.00	8.84	0.00	8.84
242	123	119.00	0.00	8.91	0.00	8.91
243	123	119.00	1.00	9.11	0.03	9.14
244	123	119.00	2.00	9.24	0.05	9.29
245	123	119.00	3.00	9.38	0.07	9.45
246	123	119.00	4.00	9.51	0.09	9.60
247	123	119.00	5.00	9.64	0.11	9.75
248	123	119.00	6.00	9.77	0.13	9.90
249	123	119.00	7.00	9.91	0.15	10.06
250	123	119.00	8.00	10.04	0.17	10.21
251	123	119.00	9.00	10.17	0.19	10.36
252	123	119.00	10.00	10.31	0.21	10.52
253	123	119.00	11.00	10.44	0.23	10.67
254	123	119.00	12.00	10.57	0.25	10.82
255	123	119.00	13.00	10.71	0.27	10.98
256	123	119.00	14.00	10.84	0.29	11.13
257	123	119.00	15.00	10.97	0.31	11.28
258	123	119.00	16.00	11.10	0.33	11.43
259	123	119.00	17.00	11.24	0.35	11.59
260	123	119.00	18.00	11.37	0.37	11.74
261	123	119.00	19.00	11.50	0.39	11.89
262	123	119.00	20.00	11.64	0.41	12.05
263	123	119.00	21.00	11.77	0.43	12.20
264	123	119.00	22.00	11.90	0.45	12.35
265	123	119.00	23.00	12.04	0.47	12.51
266	123	119.00	24.00	12.17	0.49	12.66
267	123	119.00	25.00	12.30	0.51	12.81
268	123	119.00	26.00	12.43	0.53	12.96
269	123	119.00	27.00	12.57	0.55	13.12
270	123	119.00	28.00	12.70	0.57	13.27
271	123	119.00	29.00	12.83	0.59	13.42
272	123	119.00	30.00	12.97	0.61	13.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
273	123	119.00	31.00	13.10	0.63	13.73
274	123	119.00	32.00	13.23	0.65	13.88
275	123	119.00	33.00	13.37	0.67	14.04
276	123	119.00	34.00	13.50	0.69	14.19
277	123	119.00	35.00	13.63	0.71	14.34
278	123	119.00	36.00	13.76	0.73	14.49
279	123	119.00	37.00	13.90	0.75	14.65
280	123	119.00	38.00	14.03	0.77	14.80
281	123	119.00	39.00	14.16	0.79	14.95
282	123	119.00	40.00	14.30	0.81	15.11
283	123	119.00	41.00	14.43	0.83	15.26
284	123	119.00	42.00	14.56	0.85	15.41
285	123	119.00	43.00	14.70	0.87	15.57
286	123	119.00	44.00	14.83	0.89	15.72
287	123	119.00	45.00	14.96	0.91	15.87
288	123	119.00	46.00	15.09	0.93	16.02
289	123	119.00	47.00	15.23	0.95	16.18
290	123	119.00	48.00	15.36	0.97	16.33
291	123	119.00	49.00	15.49	0.99	16.48
292	123	119.00	50.00	15.63	1.01	16.64
293	123	119.00	51.00	15.76	1.03	16.79
294	123	119.00	52.00	15.89	1.05	16.94
295	123	119.00	53.00	16.03	1.07	17.10
296	123	119.00	54.00	16.16	1.09	17.25
297	123	119.00	55.00	16.29	1.11	17.40
298	123	119.00	56.00	16.42	1.13	17.55
299	123	119.00	57.00	16.56	1.15	17.71
300	123	119.00	58.00	16.69	1.17	17.86
301	123	119.00	59.00	16.82	1.19	18.01
302	123	119.00	60.00	16.96	1.21	18.17
303	123	119.00	61.00	17.09	1.23	18.32
304	123	119.00	62.00	17.22	1.25	18.47
305	123	119.00	63.00	17.36	1.27	18.63
306	123	119.00	64.00	17.49	1.29	18.78
307	123	119.00	65.00	17.62	1.31	18.93
308	123	119.00	66.00	17.75	1.33	19.08
309	123	119.00	67.00	17.89	1.35	19.24
310	123	119.00	68.00	18.02	1.37	19.39
311	123	119.00	69.00	18.15	1.39	19.54
312	123	119.00	70.00	18.29	1.41	19.70
313	123	119.00	71.00	18.42	1.43	19.85
314	123	119.00	72.00	18.55	1.45	20.00
315	123	119.00	73.00	18.69	1.47	20.16
316	123	119.00	74.00	18.82	1.49	20.31
317	123	119.00	75.00	18.95	1.51	20.46
318	123	119.00	76.00	19.08	1.53	20.61
319	123	119.00	77.00	19.22	1.55	20.77
320	123	119.00	78.00	19.35	1.57	20.92
321	123	119.00	79.00	19.48	1.59	21.07
322	123	119.00	80.00	19.62	1.61	21.23
323	123	119.00	81.00	19.75	1.63	21.38
324	123	119.00	82.00	19.88	1.65	21.53
325	123	119.00	83.00	20.02	1.67	21.69
326	123	119.00	84.00	20.15	1.69	21.84
327	123	119.00	85.00	20.28	1.71	21.99
328	123	119.00	86.00	20.41	1.73	22.14
329	123	119.00	87.00	20.55	1.75	22.30
330	123	119.00	88.00	20.68	1.77	22.45
331	123	119.00	89.00	20.81	1.79	22.60
332	123	119.00	90.00	20.95	1.81	22.76

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**
333	123	119.00	91.00	21.08	1.83	22.91
334	123	119.00	92.00	21.21	1.85	23.06
335	123	119.00	93.00	21.35	1.87	23.22
336	123	119.00	94.00	21.48	1.89	23.37
337	123	119.00	95.00	21.61	1.91	23.52
338	123	119.00	96.00	21.74	1.93	23.67
339	123	119.00	97.00	21.88	1.95	23.83
340	123	119.00	98.00	22.01	1.97	23.98
341	123	119.00	99.00	22.14	1.99	24.13
342	123	119.00	100.00	22.28	2.01	24.29
343	123	119.00	101.00	22.41	2.03	24.44
344	123	119.00	102.00	22.54	2.05	24.59
345	123	119.00	103.00	22.68	2.07	24.75
346	123	119.00	104.00	22.81	2.09	24.90
347	123	119.00	105.00	22.94	2.11	25.05
348	123	119.00	106.00	23.07	2.13	25.20
349	123	119.00	107.00	23.21	2.15	25.36
350	123	119.00	108.00	23.34	2.17	25.51
351	123	119.00	109.00	23.47	2.19	25.66
352	123	119.00	110.00	23.61	2.21	25.82
353	123	119.00	111.00	23.74	2.23	25.97
354	123	119.00	112.00	23.87	2.25	26.12
355	123	119.00	113.00	24.01	2.27	26.28
356	123	119.00	114.00	24.14	2.29	26.43
357	123	119.00	115.00	24.27	2.31	26.58
358	123	119.00	116.00	24.40	2.33	26.73
359	123	119.00	117.00	24.54	2.35	26.89
360	123	119.00	118.00	24.67	2.37	27.04
361	123	119.00	119.00	24.80	2.39	27.19
362	123	119.00	120.00	24.94	2.41	27.35
363	123	119.00	121.00	25.07	2.43	27.50
364	123	119.00	122.00	25.20	2.45	27.65
365	123	119.00	123.00	25.34	2.47	27.81
366	123	119.00	124.00	25.47	2.49	27.96
367	123	119.00	125.00	25.60	2.51	28.11
368	123	119.00	126.00	25.73	2.53	28.26
369	123	119.00	127.00	25.87	2.55	28.42
370	123	119.00	128.00	26.00	2.57	28.57
371	123	119.00	129.00	26.13	2.59	28.72
372	123	119.00	130.00	26.27	2.61	28.88
373	123	119.00	131.00	26.40	2.63	29.03
374	123	119.00	132.00	26.53	2.65	29.18
375	123	119.00	133.00	26.67	2.67	29.34
376	123	119.00	134.00	26.80	2.69	29.49
377	123	119.00	135.00	26.93	2.71	29.64
378	123	119.00	136.00	27.06	2.73	29.79
379	123	119.00	137.00	27.20	2.75	29.95
380	123	119.00	138.00	27.33	2.77	30.10
381	123	119.00	139.00	27.46	2.79	30.25
382	123	119.00	140.00	27.60	2.81	30.41
383	123	119.00	141.00	27.73	2.83	30.56
384	123	119.00	142.00	27.86	2.85	30.71
385	123	119.00	143.00	28.00	2.87	30.87
386	123	119.00	144.00	28.13	2.89	31.02
387	123	119.00	145.00	28.26	2.91	31.17
388	123	119.00	146.00	28.39	2.93	31.32
389	123	119.00	147.00	28.53	2.95	31.48
390	123	119.00	148.00	28.66	2.97	31.63
391	123	119.00	149.00	28.79	2.99	31.78
392	123	119.00	150.00	28.93	3.01	31.94

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
393	123	119.00	151.00	29.06	3.03	32.09
394	123	119.00	152.00	29.19	3.05	32.24
395	123	119.00	153.00	29.33	3.07	32.40
396	123	119.00	154.00	29.46	3.09	32.55
397	123	119.00	155.00	29.59	3.11	32.70
398	123	119.00	156.00	29.72	3.13	32.85
399	123	119.00	157.00	29.86	3.15	33.01
400	123	119.00	158.00	29.99	3.17	33.16
401	123	119.00	159.00	30.12	3.19	33.31
402	123	119.00	160.00	30.26	3.21	33.47
403	123	119.00	161.00	30.39	3.23	33.62
404	123	119.00	162.00	30.52	3.25	33.77
405	123	119.00	163.00	30.66	3.27	33.93
406	123	119.00	164.00	30.79	3.29	34.08
407	123	119.00	165.00	30.92	3.31	34.23
408	123	119.00	166.00	31.05	3.33	34.38
409	123	119.00	167.00	31.19	3.35	34.54
410	123	119.00	168.00	31.32	3.37	34.69
411	123	119.00	169.00	31.45	3.39	34.84
412	123	119.00	170.00	31.59	3.41	35.00
413	123	119.00	171.00	31.72	3.43	35.15
414	123	119.00	172.00	31.85	3.45	35.30
415	123	119.00	173.00	31.99	3.47	35.46
416	123	119.00	174.00	32.12	3.49	35.61
417	123	119.00	175.00	32.25	3.51	35.76
418	123	119.00	176.00	32.38	3.53	35.91
419	123	119.00	177.00	32.52	3.55	36.07
420	123	119.00	178.00	32.65	3.57	36.22
421	123	119.00	179.00	32.78	3.59	36.37
422	123	119.00	180.00	32.92	3.61	36.53
423	123	119.00	181.00	33.05	3.63	36.68
424	123	119.00	182.00	33.18	3.65	36.83
425	123	119.00	183.00	33.32	3.67	36.99
426	123	119.00	184.00	33.45	3.69	37.14
427	123	119.00	185.00	33.58	3.71	37.29
428	123	119.00	186.00	33.71	3.73	37.44
429	123	119.00	187.00	33.85	3.75	37.60
430	123	119.00	188.00	33.98	3.77	37.75
431	123	119.00	189.00	34.11	3.79	37.90
432	123	119.00	190.00	34.25	3.81	38.06
433	123	119.00	191.00	34.38	3.83	38.21
434	123	119.00	192.00	34.51	3.85	38.36
435	123	119.00	193.00	34.65	3.87	38.52
436	123	119.00	194.00	34.78	3.89	38.67
437	123	119.00	195.00	34.91	3.91	38.82
438	123	119.00	196.00	35.04	3.93	38.97
439	123	119.00	197.00	35.18	3.95	39.13
440	123	119.00	198.00	35.31	3.97	39.28
441	123	119.00	199.00	35.44	3.99	39.43
442	123	119.00	200.00	35.58	4.01	39.59
443	123	119.00	201.00	35.71	4.03	39.74
444	123	119.00	202.00	35.84	4.05	39.89
445	123	119.00	203.00	35.98	4.07	40.05
446	123	119.00	204.00	36.11	4.09	40.20
447	123	119.00	205.00	36.24	4.11	40.35
448	123	119.00	206.00	36.37	4.13	40.50
449	123	119.00	207.00	36.51	4.15	40.66
450	123	119.00	208.00	36.64	4.17	40.81
451	123	119.00	209.00	36.77	4.19	40.96
452	123	119.00	210.00	36.91	4.21	41.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
453	123	119.00	211.00	37.04	4.23	41.27
454	123	119.00	212.00	37.17	4.25	41.42
455	123	119.00	213.00	37.31	4.27	41.58
456	123	119.00	214.00	37.44	4.29	41.73
457	123	119.00	215.00	37.57	4.31	41.88
458	123	119.00	216.00	37.70	4.33	42.03
459	123	119.00	217.00	37.84	4.35	42.19
460	123	119.00	218.00	37.97	4.37	42.34
461	123	119.00	219.00	38.10	4.39	42.49
462	123	119.00	220.00	38.24	4.41	42.65
463	123	119.00	221.00	38.37	4.43	42.80
464	123	119.00	222.00	38.50	4.45	42.95
465	123	119.00	223.00	38.64	4.47	43.11
466	123	119.00	224.00	38.77	4.49	43.26
467	123	119.00	225.00	38.90	4.51	43.41
468	123	119.00	226.00	39.03	4.53	43.56
469	123	119.00	227.00	39.17	4.55	43.72
470	123	119.00	228.00	39.30	4.57	43.87
471	123	119.00	229.00	39.43	4.59	44.02
472	123	119.00	230.00	39.57	4.61	44.18
473	123	119.00	231.00	39.70	4.63	44.33
474	123	119.00	232.00	39.83	4.65	44.48
475	123	119.00	233.00	39.97	4.67	44.64
476	123	119.00	234.00	40.10	4.69	44.79
477	123	119.00	235.00	40.23	4.71	44.94
478	123	119.00	236.00	40.36	4.73	45.09
479	123	119.00	237.00	40.50	4.75	45.25
480	123	119.00	238.00	40.63	4.77	45.40
481	123	119.00	239.00	40.70	4.78	45.48
482	123	119.00	240.00	40.90	4.81	45.71
483	123	119.00	241.00	41.03	4.83	45.86
484	123	119.00	242.00	41.16	4.85	46.01
485	123	119.00	243.00	41.30	4.87	46.17
486	123	119.00	244.00	41.43	4.89	46.32
487	123	119.00	245.00	41.56	4.91	46.47
488	123	119.00	246.00	41.69	4.93	46.62
489	123	119.00	247.00	41.83	4.95	46.78
490	123	119.00	248.00	41.96	4.97	46.93
491	123	119.00	249.00	42.09	4.99	47.08
492	123	119.00	250.00	42.23	5.01	47.24
493	123	119.00	251.00	42.36	5.03	47.39
494	123	119.00	252.00	42.49	5.05	47.54
495	123	119.00	253.00	42.63	5.07	47.70
496	123	119.00	254.00	42.76	5.09	47.85
497	123	119.00	255.00	42.89	5.11	48.00
498	123	119.00	256.00	43.02	5.13	48.15
499	123	119.00	257.00	43.16	5.15	48.31
500	123	119.00	258.00	43.29	5.17	48.46
501	123	119.00	259.00	43.42	5.19	48.61
502	123	119.00	260.00	43.56	5.21	48.77
503	123	119.00	261.00	43.69	5.23	48.92
504	123	119.00	262.00	43.82	5.25	49.07
505	123	119.00	263.00	43.96	5.27	49.23
506	123	119.00	264.00	44.09	5.29	49.38
507	123	119.00	265.00	44.22	5.31	49.53
508	123	119.00	266.00	44.35	5.33	49.68
509	123	119.00	267.00	44.49	5.35	49.84
510	123	119.00	268.00	44.62	5.37	49.99
511	123	119.00	269.00	44.75	5.39	50.14
512	123	119.00	270.00	44.89	5.41	50.30

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
513	123	119.00	271.00	45.02	5.43	50.45
514	123	119.00	272.00	45.15	5.45	50.60
515	123	119.00	273.00	45.29	5.47	50.76
516	123	119.00	274.00	45.42	5.49	50.91
517	123	119.00	275.00	45.55	5.51	51.06
518	123	119.00	276.00	45.68	5.53	51.21
519	123	119.00	277.00	45.82	5.55	51.37
520	123	119.00	278.00	45.95	5.57	51.52
521	123	119.00	279.00	46.08	5.59	51.67
522	123	119.00	280.00	46.22	5.61	51.83
523	123	119.00	281.00	46.35	5.63	51.98
524	123	119.00	282.00	46.48	5.65	52.13
525	123	119.00	283.00	46.62	5.67	52.29
526	123	119.00	284.00	46.75	5.69	52.44
527	123	119.00	285.00	46.88	5.71	52.59
528	123	119.00	286.00	47.01	5.73	52.74
529	123	119.00	287.00	47.15	5.75	52.90
530	123	119.00	288.00	47.28	5.77	53.05
531	123	119.00	289.00	47.41	5.79	53.20
532	123	119.00	290.00	47.55	5.81	53.36
533	123	119.00	291.00	47.68	5.83	53.51
534	123	119.00	292.00	47.81	5.85	53.66
535	123	119.00	293.00	47.95	5.87	53.82
536	123	119.00	294.00	48.08	5.89	53.97
537	123	119.00	295.00	48.21	5.91	54.12
538	123	119.00	296.00	48.34	5.93	54.27
539	123	119.00	297.00	48.48	5.95	54.43
540	123	119.00	298.00	48.61	5.97	54.58
541	123	119.00	299.00	48.74	5.99	54.73
542	123	119.00	300.00	48.88	6.01	54.89
543	123	119.00	301.00	49.01	6.03	55.04
544	123	119.00	302.00	49.14	6.05	55.19
545	123	119.00	303.00	49.28	6.07	55.35
546	123	119.00	304.00	49.41	6.09	55.50
547	123	119.00	305.00	49.54	6.11	55.65
548	123	119.00	306.00	49.67	6.13	55.80
549	123	119.00	307.00	49.81	6.15	55.96
550	123	119.00	308.00	49.94	6.17	56.11
551	123	119.00	309.00	50.07	6.19	56.26
552	123	119.00	310.00	50.21	6.21	56.42
553	123	119.00	311.00	50.34	6.23	56.57
554	123	119.00	312.00	50.47	6.25	56.72
555	123	119.00	313.00	50.61	6.27	56.88
556	123	119.00	314.00	50.74	6.29	57.03
557	123	119.00	315.00	50.87	6.31	57.18
558	123	119.00	316.00	51.00	6.33	57.33
559	123	119.00	317.00	51.14	6.35	57.49
560	123	119.00	318.00	51.27	6.37	57.64
561	123	119.00	319.00	51.40	6.39	57.79
562	123	119.00	320.00	51.54	6.41	57.95
563	123	119.00	321.00	51.67	6.43	58.10
564	123	119.00	322.00	51.80	6.45	58.25
565	123	119.00	323.00	51.94	6.47	58.41
566	123	119.00	324.00	52.07	6.49	58.56
567	123	119.00	325.00	52.20	6.51	58.71
568	123	119.00	326.00	52.33	6.53	58.86
569	123	119.00	327.00	52.47	6.55	59.02
570	123	119.00	328.00	52.60	6.57	59.17
571	123	119.00	329.00	52.73	6.59	59.32
572	123	119.00	330.00	52.87	6.61	59.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
573	123	119.00	331.00	53.00	6.63	59.63
574	123	119.00	332.00	53.13	6.65	59.78
575	123	119.00	333.00	53.27	6.67	59.94
576	123	119.00	334.00	53.40	6.69	60.09
577	123	119.00	335.00	53.53	6.71	60.24
578	123	119.00	336.00	53.66	6.73	60.39
579	123	119.00	337.00	53.80	6.75	60.55
580	123	119.00	338.00	53.93	6.77	60.70
581	123	119.00	339.00	54.06	6.79	60.85
582	123	119.00	340.00	54.20	6.81	61.01
583	123	119.00	341.00	54.33	6.83	61.16
584	123	119.00	342.00	54.46	6.85	61.31
585	123	119.00	343.00	54.60	6.87	61.47
586	123	119.00	344.00	54.73	6.89	61.62
587	123	119.00	345.00	54.86	6.91	61.77
588	123	119.00	346.00	54.99	6.93	61.92
589	123	119.00	347.00	55.13	6.95	62.08
590	123	119.00	348.00	55.26	6.97	62.23
591	123	119.00	349.00	55.39	6.99	62.38
592	123	119.00	350.00	55.53	7.01	62.54
593	123	119.00	351.00	55.66	7.03	62.69
594	123	119.00	352.00	55.79	7.05	62.84
595	123	119.00	353.00	55.93	7.07	63.00
596	123	119.00	354.00	56.06	7.09	63.15
597	123	119.00	355.00	56.19	7.11	63.30
598	123	119.00	356.00	56.32	7.13	63.45
599	123	119.00	357.00	56.46	7.15	63.61
600	123	119.00	358.00	56.59	7.17	63.76
601	123	119.00	359.00	56.72	7.19	63.91
602	123	119.00	360.00	56.86	7.21	64.07
603	123	119.00	361.00	56.99	7.23	64.22
604	123	119.00	362.00	57.12	7.25	64.37
605	123	119.00	363.00	57.26	7.27	64.53
606	123	119.00	364.00	57.39	7.29	64.68
607	123	119.00	365.00	57.52	7.31	64.83
608	123	119.00	366.00	57.65	7.33	64.98
609	123	119.00	367.00	57.79	7.35	65.14
610	123	119.00	368.00	57.92	7.37	65.29
611	123	119.00	369.00	58.05	7.39	65.44
612	123	119.00	370.00	58.19	7.41	65.60
613	123	119.00	371.00	58.32	7.43	65.75
614	123	119.00	372.00	58.45	7.45	65.90
615	123	119.00	373.00	58.59	7.47	66.06
616	123	119.00	374.00	58.72	7.49	66.21
617	123	119.00	375.00	58.85	7.51	66.36
618	123	119.00	376.00	58.98	7.53	66.51
619	123	119.00	377.00	59.12	7.55	66.67
620	123	119.00	378.00	59.25	7.57	66.82
621	123	119.00	379.00	59.38	7.59	66.97
622	123	119.00	380.00	59.52	7.61	67.13
623	123	119.00	381.00	59.65	7.63	67.28
624	123	119.00	382.00	59.78	7.65	67.43
625	123	119.00	383.00	59.92	7.67	67.59
626	123	119.00	384.00	60.05	7.69	67.74
627	123	119.00	385.00	60.18	7.71	67.89
628	123	119.00	386.00	60.31	7.73	68.04
629	123	119.00	387.00	60.45	7.75	68.20
630	123	119.00	388.00	60.58	7.77	68.35
631	123	119.00	389.00	60.71	7.79	68.50
632	123	119.00	390.00	60.85	7.81	68.66

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
633	123	119.00	391.00	60.98	7.83	68.81
634	123	119.00	392.00	61.11	7.85	68.96
635	123	119.00	393.00	61.25	7.87	69.12
636	123	119.00	394.00	61.38	7.89	69.27
637	123	119.00	395.00	61.51	7.91	69.42
638	123	119.00	396.00	61.64	7.93	69.57
639	123	119.00	397.00	61.78	7.95	69.73
640	123	119.00	398.00	61.91	7.97	69.88
641	123	119.00	399.00	62.04	7.99	70.03
642	123	119.00	400.00	62.18	8.01	70.19
643	123	119.00	401.00	62.31	8.03	70.34
644	123	119.00	402.00	62.44	8.05	70.49
645	123	119.00	403.00	62.58	8.07	70.65
646	123	119.00	404.00	62.71	8.09	70.80
647	123	119.00	405.00	62.84	8.11	70.95
648	123	119.00	406.00	62.97	8.13	71.10
649	123	119.00	407.00	63.11	8.15	71.26
650	123	119.00	408.00	63.24	8.17	71.41
651	123	119.00	409.00	63.37	8.19	71.56
652	123	119.00	410.00	63.51	8.21	71.72
653	123	119.00	411.00	63.64	8.23	71.87
654	123	119.00	412.00	63.77	8.25	72.02
655	123	119.00	413.00	63.91	8.27	72.18
656	123	119.00	414.00	64.04	8.29	72.33
657	123	119.00	415.00	64.17	8.31	72.48
658	123	119.00	416.00	64.30	8.33	72.63
659	123	119.00	417.00	64.44	8.35	72.79
660	123	119.00	418.00	64.57	8.37	72.94
661	123	119.00	419.00	64.70	8.39	73.09
662	123	119.00	420.00	64.84	8.41	73.25
663	123	119.00	421.00	64.97	8.43	73.40
664	123	119.00	422.00	65.10	8.45	73.55
665	123	119.00	423.00	65.24	8.47	73.71
666	123	119.00	424.00	65.37	8.49	73.86
667	123	119.00	425.00	65.50	8.51	74.01
668	123	119.00	426.00	65.63	8.53	74.16
669	123	119.00	427.00	65.77	8.55	74.32
670	123	119.00	428.00	65.90	8.57	74.47
671	123	119.00	429.00	66.03	8.59	74.62
672	123	119.00	430.00	66.17	8.61	74.78
673	123	119.00	431.00	66.30	8.63	74.93
674	123	119.00	432.00	66.43	8.65	75.08
675	123	119.00	433.00	66.57	8.67	75.24
676	123	119.00	434.00	66.70	8.69	75.39
677	123	119.00	435.00	66.83	8.71	75.54
678	123	119.00	436.00	66.96	8.73	75.69
679	123	119.00	437.00	67.10	8.75	75.85
680	123	119.00	438.00	67.23	8.77	76.00
681	123	119.00	439.00	67.36	8.79	76.15
682	123	119.00	440.00	67.50	8.81	76.31
683	123	119.00	441.00	67.63	8.83	76.46
684	123	119.00	442.00	67.76	8.85	76.61
685	123	119.00	443.00	67.90	8.87	76.77
686	123	119.00	444.00	68.03	8.89	76.92
687	123	119.00	445.00	68.16	8.91	77.07
688	123	119.00	446.00	68.29	8.93	77.22
689	123	119.00	447.00	68.43	8.95	77.38
690	123	119.00	448.00	68.56	8.97	77.53
691	123	119.00	449.00	68.69	8.99	77.68
692	123	119.00	450.00	68.83	9.01	77.84

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	68.96	9.03	77.99
694	123	119.00	452.00	69.09	9.05	78.14
695	123	119.00	453.00	69.23	9.07	78.30
696	123	119.00	454.00	69.36	9.09	78.45
697	123	119.00	455.00	69.49	9.11	78.60
698	123	119.00	456.00	69.62	9.13	78.75
699	123	119.00	457.00	69.76	9.15	78.91
700	123	119.00	458.00	69.89	9.17	79.06
701	123	119.00	459.00	70.02	9.19	79.21
702	123	119.00	460.00	70.16	9.21	79.37
703	123	119.00	461.00	70.29	9.23	79.52
704	123	119.00	462.00	70.42	9.25	79.67
705	123	119.00	463.00	70.56	9.27	79.83
706	123	119.00	464.00	70.69	9.29	79.98
707	123	119.00	465.00	70.82	9.31	80.13
708	123	119.00	466.00	70.95	9.33	80.28
709	123	119.00	467.00	71.09	9.35	80.44
710	123	119.00	468.00	71.22	9.37	80.59
711	123	119.00	469.00	71.35	9.39	80.74
712	123	119.00	470.00	71.49	9.41	80.90
713	123	119.00	471.00	71.62	9.43	81.05
714	123	119.00	472.00	71.75	9.45	81.20
715	123	119.00	473.00	71.89	9.47	81.36
716	123	119.00	474.00	72.02	9.49	81.51
717	123	119.00	475.00	72.15	9.51	81.66
718	123	119.00	476.00	72.28	9.53	81.81
719	123	119.00	477.00	72.42	9.55	81.97
720	123	119.00	478.00	72.55	9.57	82.12
721	123	119.00	479.00	72.68	9.59	82.27
722	123	119.00	480.00	72.82	9.61	82.43
723	123	119.00	481.00	72.95	9.63	82.58
724	123	119.00	482.00	73.08	9.65	82.73
725	123	119.00	483.00	73.22	9.67	82.89
726	123	119.00	484.00	73.35	9.69	83.04
727	123	119.00	485.00	73.48	9.71	83.19
728	123	119.00	486.00	73.61	9.73	83.34
729	123	119.00	487.00	73.75	9.75	83.50
730	123	119.00	488.00	73.88	9.77	83.65
731	123	119.00	489.00	74.01	9.79	83.80
732	123	119.00	490.00	74.15	9.81	83.96
733	123	119.00	491.00	74.28	9.83	84.11
734	123	119.00	492.00	74.41	9.85	84.26
735	123	119.00	493.00	74.55	9.87	84.42
736	123	119.00	494.00	74.68	9.89	84.57
737	123	119.00	495.00	74.81	9.91	84.72
738	123	119.00	496.00	74.94	9.93	84.87
739	123	119.00	497.00	75.08	9.95	85.03
740	123	119.00	498.00	75.21	9.97	85.18
741	123	119.00	499.00	75.34	9.99	85.33
742	123	119.00	500.00	75.48	10.01	85.49
743	123	119.00	501.00	75.61	10.03	85.64
744	123	119.00	502.00	75.74	10.05	85.79
745	123	119.00	503.00	75.88	10.07	85.95
746	123	119.00	504.00	76.01	10.09	86.10
747	123	119.00	505.00	76.14	10.11	86.25
748	123	119.00	506.00	76.27	10.13	86.40
749	123	119.00	507.00	76.41	10.15	86.56
750	123	119.00	508.00	76.54	10.17	86.71
751	123	119.00	509.00	76.67	10.19	86.86
752	123	119.00	510.00	76.81	10.21	87.02

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	76.94	10.23	87.17
754	123	119.00	512.00	77.07	10.25	87.32
755	123	119.00	513.00	77.21	10.27	87.48
756	123	119.00	514.00	77.34	10.29	87.63
757	123	119.00	515.00	77.47	10.31	87.78
758	123	119.00	516.00	77.60	10.33	87.93
759	123	119.00	517.00	77.74	10.35	88.09
760	123	119.00	518.00	77.87	10.37	88.24
761	123	119.00	519.00	78.00	10.39	88.39
762	123	119.00	520.00	78.14	10.41	88.55
763	123	119.00	521.00	78.27	10.43	88.70
764	123	119.00	522.00	78.40	10.45	88.85
765	123	119.00	523.00	78.54	10.47	89.01
766	123	119.00	524.00	78.67	10.49	89.16
767	123	119.00	525.00	78.80	10.51	89.31
768	123	119.00	526.00	78.93	10.53	89.46
769	123	119.00	527.00	79.07	10.55	89.62
770	123	119.00	528.00	79.20	10.57	89.77
771	123	119.00	529.00	79.33	10.59	89.92
772	123	119.00	530.00	79.47	10.61	90.08
773	123	119.00	531.00	79.60	10.63	90.23
774	123	119.00	532.00	79.73	10.65	90.38
775	123	119.00	533.00	79.87	10.67	90.54
776	123	119.00	534.00	80.00	10.69	90.69
777	123	119.00	535.00	80.13	10.71	90.84
778	123	119.00	536.00	80.26	10.73	90.99
779	123	119.00	537.00	80.40	10.75	91.15
780	123	119.00	538.00	80.53	10.77	91.30
781	123	119.00	539.00	80.66	10.79	91.45
782	123	119.00	540.00	80.80	10.81	91.61
783	123	119.00	541.00	80.93	10.83	91.76
784	123	119.00	542.00	81.06	10.85	91.91
785	123	119.00	543.00	81.20	10.87	92.07
786	123	119.00	544.00	81.33	10.89	92.22
787	123	119.00	545.00	81.46	10.91	92.37
788	123	119.00	546.00	81.59	10.93	92.52
789	123	119.00	547.00	81.73	10.95	92.68
790	123	119.00	548.00	81.86	10.97	92.83
791	123	119.00	549.00	81.99	10.99	92.98
792	123	119.00	550.00	82.13	11.01	93.14
793	123	119.00	551.00	82.26	11.03	93.29
794	123	119.00	552.00	82.39	11.05	93.44
795	123	119.00	553.00	82.53	11.07	93.60
796	123	119.00	554.00	82.66	11.09	93.75
797	123	119.00	555.00	82.79	11.11	93.90
798	123	119.00	556.00	82.92	11.13	94.05
799	123	119.00	557.00	83.06	11.15	94.21
800	123	119.00	558.00	83.19	11.17	94.36
801	123	119.00	559.00	83.32	11.19	94.51
802	123	119.00	560.00	83.46	11.21	94.67
803	123	119.00	561.00	83.59	11.23	94.82
804	123	119.00	562.00	83.72	11.25	94.97
805	123	119.00	563.00	83.86	11.27	95.13
806	123	119.00	564.00	83.99	11.29	95.28
807	123	119.00	565.00	84.12	11.31	95.43
808	123	119.00	566.00	84.25	11.33	95.58
809	123	119.00	567.00	84.39	11.35	95.74
810	123	119.00	568.00	84.52	11.37	95.89
811	123	119.00	569.00	84.65	11.39	96.04
812	123	119.00	570.00	84.79	11.41	96.20

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
813	123	119.00	571.00	84.92	11.43	96.35
814	123	119.00	572.00	85.05	11.45	96.50
815	123	119.00	573.00	85.19	11.47	96.66
816	123	119.00	574.00	85.32	11.49	96.81
817	123	119.00	575.00	85.45	11.51	96.96
818	123	119.00	576.00	85.58	11.53	97.11
819	123	119.00	577.00	85.72	11.55	97.27
820	123	119.00	578.00	85.85	11.57	97.42
821	123	119.00	579.00	85.98	11.59	97.57
822	123	119.00	580.00	86.12	11.61	97.73
823	123	119.00	581.00	86.25	11.63	97.88
824	123	119.00	582.00	86.38	11.65	98.03
825	123	119.00	583.00	86.52	11.67	98.19
826	123	119.00	584.00	86.65	11.69	98.34
827	123	119.00	585.00	86.78	11.71	98.49
828	123	119.00	586.00	86.91	11.73	98.64
829	123	119.00	587.00	87.05	11.75	98.80
830	123	119.00	588.00	87.18	11.77	98.95
831	123	119.00	589.00	87.31	11.79	99.10
832	123	119.00	590.00	87.45	11.81	99.26
833	123	119.00	591.00	87.58	11.83	99.41
834	123	119.00	592.00	87.71	11.85	99.56
835	123	119.00	593.00	87.85	11.87	99.72
836	123	119.00	594.00	87.98	11.89	99.87
837	123	119.00	595.00	88.11	11.91	100.02
838	123	119.00	596.00	88.24	11.93	100.17
839	123	119.00	597.00	88.38	11.95	100.33
840	123	119.00	598.00	88.51	11.97	100.48
841	123	119.00	599.00	88.64	11.99	100.63
842	123	119.00	600.00	88.78	12.01	100.79
843	123	119.00	601.00	88.91	12.03	100.94
844	123	119.00	602.00	89.04	12.05	101.09
845	123	119.00	603.00	89.18	12.07	101.25
846	123	119.00	604.00	89.31	12.09	101.40
847	123	119.00	605.00	89.44	12.11	101.55
848	123	119.00	606.00	89.57	12.13	101.70
849	123	119.00	607.00	89.71	12.15	101.86
850	123	119.00	608.00	89.84	12.17	102.01
851	123	119.00	609.00	89.97	12.19	102.16
852	123	119.00	610.00	90.11	12.21	102.32
853	123	119.00	611.00	90.24	12.23	102.47
854	123	119.00	612.00	90.37	12.25	102.62
855	123	119.00	613.00	90.51	12.27	102.78
856	123	119.00	614.00	90.64	12.29	102.93
857	123	119.00	615.00	90.77	12.31	103.08
858	123	119.00	616.00	90.90	12.33	103.23
859	123	119.00	617.00	91.04	12.35	103.39
860	123	119.00	618.00	91.17	12.37	103.54
861	123	119.00	619.00	91.30	12.39	103.69
862	123	119.00	620.00	91.44	12.41	103.85
863	123	119.00	621.00	91.57	12.43	104.00
864	123	119.00	622.00	91.70	12.45	104.15
865	123	119.00	623.00	91.84	12.47	104.31
866	123	119.00	624.00	91.97	12.49	104.46
867	123	119.00	625.00	92.10	12.51	104.61
868	123	119.00	626.00	92.23	12.53	104.76
869	123	119.00	627.00	92.37	12.55	104.92
870	123	119.00	628.00	92.50	12.57	105.07
871	123	119.00	629.00	92.63	12.59	105.22
872	123	119.00	630.00	92.77	12.61	105.38

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
873	123	119.00	631.00	92.90	12.63	105.53
874	123	119.00	632.00	93.03	12.65	105.68
875	123	119.00	633.00	93.17	12.67	105.84
876	123	119.00	634.00	93.30	12.69	105.99
877	123	119.00	635.00	93.43	12.71	106.14
878	123	119.00	636.00	93.56	12.73	106.29
879	123	119.00	637.00	93.70	12.75	106.45
880	123	119.00	638.00	93.83	12.77	106.60
881	123	119.00	639.00	93.96	12.79	106.75
882	123	119.00	640.00	94.10	12.81	106.91
883	123	119.00	641.00	94.23	12.83	107.06
884	123	119.00	642.00	94.36	12.85	107.21
885	123	119.00	643.00	94.50	12.87	107.37
886	123	119.00	644.00	94.63	12.89	107.52
887	123	119.00	645.00	94.76	12.91	107.67
888	123	119.00	646.00	94.89	12.93	107.82
889	123	119.00	647.00	95.03	12.95	107.98
890	123	119.00	648.00	95.16	12.97	108.13
891	123	119.00	649.00	95.29	12.99	108.28
892	123	119.00	650.00	95.43	13.01	108.44
893	123	119.00	651.00	95.56	13.03	108.59
894	123	119.00	652.00	95.69	13.05	108.74
895	123	119.00	653.00	95.83	13.07	108.90
896	123	119.00	654.00	95.96	13.09	109.05
897	123	119.00	655.00	96.09	13.11	109.20
898	123	119.00	656.00	96.22	13.13	109.35
899	123	119.00	657.00	96.36	13.15	109.51
900	123	119.00	658.00	96.49	13.17	109.66
901	123	119.00	659.00	96.62	13.19	109.81
902	123	119.00	660.00	96.76	13.21	109.97
903	123	119.00	661.00	96.89	13.23	110.12
904	123	119.00	662.00	97.02	13.25	110.27
905	123	119.00	663.00	97.16	13.27	110.43
906	123	119.00	664.00	97.29	13.29	110.58
907	123	119.00	665.00	97.42	13.31	110.73
908	123	119.00	666.00	97.55	13.33	110.88
909	123	119.00	667.00	97.69	13.35	111.04
910	123	119.00	668.00	97.82	13.37	111.19
911	123	119.00	669.00	97.95	13.39	111.34
912	123	119.00	670.00	98.09	13.41	111.50
913	123	119.00	671.00	98.22	13.43	111.65
914	123	119.00	672.00	98.35	13.45	111.80
915	123	119.00	673.00	98.49	13.47	111.96
916	123	119.00	674.00	98.62	13.49	112.11
917	123	119.00	675.00	98.75	13.51	112.26
918	123	119.00	676.00	98.88	13.53	112.41
919	123	119.00	677.00	99.02	13.55	112.57
920	123	119.00	678.00	99.15	13.57	112.72
921	123	119.00	679.00	99.28	13.59	112.87
922	123	119.00	680.00	99.42	13.61	113.03
923	123	119.00	681.00	99.55	13.63	113.18
924	123	119.00	682.00	99.68	13.65	113.33
925	123	119.00	683.00	99.82	13.67	113.49
926	123	119.00	684.00	99.95	13.69	113.64
927	123	119.00	685.00	100.08	13.71	113.79
928	123	119.00	686.00	100.21	13.73	113.94
929	123	119.00	687.00	100.35	13.75	114.10
930	123	119.00	688.00	100.48	13.77	114.25
931	123	119.00	689.00	100.61	13.79	114.40
932	123	119.00	690.00	100.75	13.81	114.56

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
933	123	119.00	691.00	100.88	13.83	114.71
934	123	119.00	692.00	101.01	13.85	114.86
935	123	119.00	693.00	101.15	13.87	115.02
936	123	119.00	694.00	101.28	13.89	115.17
937	123	119.00	695.00	101.41	13.91	115.32
938	123	119.00	696.00	101.54	13.93	115.47
939	123	119.00	697.00	101.68	13.95	115.63
940	123	119.00	698.00	101.81	13.97	115.78
941	123	119.00	699.00	101.94	13.99	115.93
942	123	119.00	700.00	102.08	14.01	116.09
943	123	119.00	701.00	102.21	14.03	116.24
944	123	119.00	702.00	102.34	14.05	116.39
945	123	119.00	703.00	102.48	14.07	116.55
946	123	119.00	704.00	102.61	14.09	116.70
947	123	119.00	705.00	102.74	14.11	116.85
948	123	119.00	706.00	102.87	14.13	117.00
949	123	119.00	707.00	103.01	14.15	117.16
950	123	119.00	708.00	103.14	14.17	117.31
951	123	119.00	709.00	103.27	14.19	117.46
952	123	119.00	710.00	103.41	14.21	117.62
953	123	119.00	711.00	103.54	14.23	117.77
954	123	119.00	712.00	103.67	14.25	117.92
955	123	119.00	713.00	103.81	14.27	118.08
956	123	119.00	714.00	103.94	14.29	118.23
957	123	119.00	715.00	104.07	14.31	118.38
958	123	119.00	716.00	104.20	14.33	118.53
959	123	119.00	717.00	104.34	14.35	118.69
960	123	119.00	718.00	104.47	14.37	118.84
961	123	119.00	719.00	104.60	14.39	118.99
962	123	119.00	720.00	104.74	14.41	119.15
963	123	119.00	721.00	104.87	14.43	119.30
964	123	119.00	722.00	105.00	14.45	119.45
965	123	119.00	723.00	105.14	14.47	119.61
966	123	119.00	724.00	105.27	14.49	119.76
967	123	119.00	725.00	105.34	14.50	119.84

If the employee's gross pay is over £967, go to page 229.

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

Table letter Q

Use this table for mariners on foreign-going vessels who are either:

- age 21 or over
- on an approved apprenticeship scheme and over age 25 for whom you hold form CA2700

Do not use this table for mariners on foreign-going vessels who are under age 21, for whom you hold form CA2700 (see Table letter P).

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'Q' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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	0.66	0.00	0.66
765	533	232.00	0.00	1.20	0.00	1.20
769	533	236.00	0.00	1.73	0.00	1.73
773	533	240.00	0.00	2.26	0.00	2.26
777	533	244.00	0.00	2.79	0.00	2.79
781	533	248.00	0.00	3.32	0.00	3.32
785	533	252.00	0.00	3.86	0.00	3.86
789	533	256.00	0.00	4.39	0.00	4.39
793	533	260.00	0.00	4.92	0.00	4.92
797	533	264.00	0.00	5.45	0.00	5.45
801	533	268.00	0.00	5.98	0.00	5.98
805	533	272.00	0.00	6.52	0.00	6.52
809	533	276.00	0.00	7.05	0.00	7.05
813	533	280.00	0.00	7.58	0.00	7.58
817	533	284.00	0.00	8.11	0.00	8.11
821	533	288.00	0.00	8.64	0.00	8.64
825	533	292.00	0.00	9.18	0.00	9.18
829	533	296.00	0.00	9.71	0.00	9.71
833	533	300.00	0.00	10.24	0.00	10.24
837	533	304.00	0.00	10.77	0.00	10.77
841	533	308.00	0.00	11.30	0.00	11.30
845	533	312.00	0.00	11.84	0.00	11.84
849	533	316.00	0.00	12.37	0.00	12.37
853	533	320.00	0.00	12.90	0.00	12.90
857	533	324.00	0.00	13.43	0.00	13.43
861	533	328.00	0.00	13.96	0.00	13.96
865	533	332.00	0.00	14.50	0.00	14.50
869	533	336.00	0.00	15.03	0.00	15.03
873	533	340.00	0.00	15.56	0.00	15.56
877	533	344.00	0.00	16.09	0.00	16.09
881	533	348.00	0.00	16.62	0.00	16.62
885	533	352.00	0.00	17.16	0.00	17.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
889	533	356.00	0.00	17.69	0.00	17.69
893	533	360.00	0.00	18.22	0.00	18.22
897	533	364.00	0.00	18.75	0.00	18.75
901	533	368.00	0.00	19.28	0.00	19.28
905	533	372.00	0.00	19.82	0.00	19.82
909	533	376.00	0.00	20.35	0.00	20.35
913	533	380.00	0.00	20.88	0.00	20.88
917	533	384.00	0.00	21.41	0.00	21.41
921	533	388.00	0.00	21.94	0.00	21.94
925	533	392.00	0.00	22.48	0.00	22.48
929	533	396.00	0.00	23.01	0.00	23.01
933	533	400.00	0.00	23.54	0.00	23.54
937	533	404.00	0.00	24.07	0.00	24.07
941	533	408.00	0.00	24.60	0.00	24.60
945	533	412.00	0.00	25.14	0.00	25.14
949	533	416.00	0.00	25.67	0.00	25.67
953	533	420.00	0.00	26.20	0.00	26.20
957	533	424.00	0.00	26.73	0.00	26.73
961	533	428.00	0.00	27.26	0.00	27.26
965	533	432.00	0.00	27.80	0.00	27.80
969	533	436.00	0.00	28.33	0.00	28.33
973	533	440.00	0.00	28.86	0.00	28.86
977	533	444.00	0.00	29.39	0.00	29.39
981	533	448.00	0.00	29.92	0.00	29.92
985	533	452.00	0.00	30.46	0.00	30.46
989	533	456.00	0.00	30.99	0.00	30.99
993	533	460.00	0.00	31.52	0.00	31.52
997	533	464.00	0.00	32.05	0.00	32.05
1001	533	468.00	0.00	32.58	0.00	32.58
1005	533	472.00	0.00	33.12	0.00	33.12
1009	533	476.00	0.00	33.65	0.00	33.65
1013	533	480.00	0.00	34.18	0.00	34.18
1017	533	484.00	0.00	34.71	0.00	34.71
1021	533	488.00	0.00	35.24	0.00	35.24
1025	533	492.00	0.00	35.78	0.00	35.78
1029	533	496.00	0.00	36.31	0.00	36.31
1033	533	500.00	0.00	36.84	0.00	36.84
1037	533	504.00	0.00	37.37	0.00	37.37
1041	533	508.00	0.00	37.90	0.00	37.90
1045	533	512.00	0.00	38.37	0.00	38.37
1048	533	515.00	0.00	38.57	0.00	38.57
1049	533	515.00	1.00	38.97	0.06	39.03
1053	533	515.00	5.00	39.50	0.14	39.64
1057	533	515.00	9.00	40.03	0.22	40.25
1061	533	515.00	13.00	40.56	0.30	40.86
1065	533	515.00	17.00	41.10	0.38	41.48
1069	533	515.00	21.00	41.63	0.46	42.09
1073	533	515.00	25.00	42.16	0.54	42.70
1077	533	515.00	29.00	42.69	0.62	43.31
1081	533	515.00	33.00	43.22	0.70	43.92
1085	533	515.00	37.00	43.76	0.78	44.54
1089	533	515.00	41.00	44.29	0.86	45.15
1093	533	515.00	45.00	44.82	0.94	45.76
1097	533	515.00	49.00	45.35	1.02	46.37
1101	533	515.00	53.00	45.88	1.10	46.98
1105	533	515.00	57.00	46.42	1.18	47.60
1109	533	515.00	61.00	46.95	1.26	48.21
1113	533	515.00	65.00	47.48	1.34	48.82
1117	533	515.00	69.00	48.01	1.42	49.43
1121	533	515.00	73.00	48.54	1.50	50.04

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1125	533	515.00	77.00	49.08	1.58	50.66
1129	533	515.00	81.00	49.61	1.66	51.27
1133	533	515.00	85.00	50.14	1.74	51.88
1137	533	515.00	89.00	50.67	1.82	52.49
1141	533	515.00	93.00	51.20	1.90	53.10
1145	533	515.00	97.00	51.74	1.98	53.72
1149	533	515.00	101.00	52.27	2.06	54.33
1153	533	515.00	105.00	52.80	2.14	54.94
1157	533	515.00	109.00	53.33	2.22	55.55
1161	533	515.00	113.00	53.86	2.30	56.16
1165	533	515.00	117.00	54.40	2.38	56.78
1169	533	515.00	121.00	54.93	2.46	57.39
1173	533	515.00	125.00	55.46	2.54	58.00
1177	533	515.00	129.00	55.99	2.62	58.61
1181	533	515.00	133.00	56.52	2.70	59.22
1185	533	515.00	137.00	57.06	2.78	59.84
1189	533	515.00	141.00	57.59	2.86	60.45
1193	533	515.00	145.00	58.12	2.94	61.06
1197	533	515.00	149.00	58.65	3.02	61.67
1201	533	515.00	153.00	59.18	3.10	62.28
1205	533	515.00	157.00	59.72	3.18	62.90
1209	533	515.00	161.00	60.25	3.26	63.51
1213	533	515.00	165.00	60.78	3.34	64.12
1217	533	515.00	169.00	61.31	3.42	64.73
1221	533	515.00	173.00	61.84	3.50	65.34
1225	533	515.00	177.00	62.38	3.58	65.96
1229	533	515.00	181.00	62.91	3.66	66.57
1233	533	515.00	185.00	63.44	3.74	67.18
1237	533	515.00	189.00	63.97	3.82	67.79
1241	533	515.00	193.00	64.50	3.90	68.40
1245	533	515.00	197.00	65.04	3.98	69.02
1249	533	515.00	201.00	65.57	4.06	69.63
1253	533	515.00	205.00	66.10	4.14	70.24
1257	533	515.00	209.00	66.63	4.22	70.85
1261	533	515.00	213.00	67.16	4.30	71.46
1265	533	515.00	217.00	67.70	4.38	72.08
1269	533	515.00	221.00	68.23	4.46	72.69
1273	533	515.00	225.00	68.76	4.54	73.30
1277	533	515.00	229.00	69.29	4.62	73.91
1281	533	515.00	233.00	69.82	4.70	74.52
1285	533	515.00	237.00	70.36	4.78	75.14
1289	533	515.00	241.00	70.89	4.86	75.75
1293	533	515.00	245.00	71.42	4.94	76.36
1297	533	515.00	249.00	71.95	5.02	76.97
1301	533	515.00	253.00	72.48	5.10	77.58
1305	533	515.00	257.00	73.02	5.18	78.20
1309	533	515.00	261.00	73.55	5.26	78.81
1313	533	515.00	265.00	74.08	5.34	79.42
1317	533	515.00	269.00	74.61	5.42	80.03
1321	533	515.00	273.00	75.14	5.50	80.64
1325	533	515.00	277.00	75.68	5.58	81.26
1329	533	515.00	281.00	76.21	5.66	81.87
1333	533	515.00	285.00	76.74	5.74	82.48
1337	533	515.00	289.00	77.27	5.82	83.09
1341	533	515.00	293.00	77.80	5.90	83.70
1345	533	515.00	297.00	78.34	5.98	84.32
1349	533	515.00	301.00	78.87	6.06	84.93
1353	533	515.00	305.00	79.40	6.14	85.54
1357	533	515.00	309.00	79.93	6.22	86.15
1361	533	515.00	313.00	80.46	6.30	86.76

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**
1365	533	515.00	317.00	81.00	6.38	87.38
1369	533	515.00	321.00	81.53	6.46	87.99
1373	533	515.00	325.00	82.06	6.54	88.60
1377	533	515.00	329.00	82.59	6.62	89.21
1381	533	515.00	333.00	83.12	6.70	89.82
1385	533	515.00	337.00	83.66	6.78	90.44
1389	533	515.00	341.00	84.19	6.86	91.05
1393	533	515.00	345.00	84.72	6.94	91.66
1397	533	515.00	349.00	85.25	7.02	92.27
1401	533	515.00	353.00	85.78	7.10	92.88
1405	533	515.00	357.00	86.32	7.18	93.50
1409	533	515.00	361.00	86.85	7.26	94.11
1413	533	515.00	365.00	87.38	7.34	94.72
1417	533	515.00	369.00	87.91	7.42	95.33
1421	533	515.00	373.00	88.44	7.50	95.94
1425	533	515.00	377.00	88.98	7.58	96.56
1429	533	515.00	381.00	89.51	7.66	97.17
1433	533	515.00	385.00	90.04	7.74	97.78
1437	533	515.00	389.00	90.57	7.82	98.39
1441	533	515.00	393.00	91.10	7.90	99.00
1445	533	515.00	397.00	91.64	7.98	99.62
1449	533	515.00	401.00	92.17	8.06	100.23
1453	533	515.00	405.00	92.70	8.14	100.84
1457	533	515.00	409.00	93.23	8.22	101.45
1461	533	515.00	413.00	93.76	8.30	102.06
1465	533	515.00	417.00	94.30	8.38	102.68
1469	533	515.00	421.00	94.83	8.46	103.29
1473	533	515.00	425.00	95.36	8.54	103.90
1477	533	515.00	429.00	95.89	8.62	104.51
1481	533	515.00	433.00	96.42	8.70	105.12
1485	533	515.00	437.00	96.96	8.78	105.74
1489	533	515.00	441.00	97.49	8.86	106.35
1493	533	515.00	445.00	98.02	8.94	106.96
1497	533	515.00	449.00	98.55	9.02	107.57
1501	533	515.00	453.00	99.08	9.10	108.18
1505	533	515.00	457.00	99.62	9.18	108.80
1509	533	515.00	461.00	100.15	9.26	109.41
1513	533	515.00	465.00	100.68	9.34	110.02
1517	533	515.00	469.00	101.21	9.42	110.63
1521	533	515.00	473.00	101.74	9.50	111.24
1525	533	515.00	477.00	102.28	9.58	111.86
1529	533	515.00	481.00	102.81	9.66	112.47
1533	533	515.00	485.00	103.34	9.74	113.08
1537	533	515.00	489.00	103.87	9.82	113.69
1541	533	515.00	493.00	104.40	9.90	114.30
1545	533	515.00	497.00	104.94	9.98	114.92
1549	533	515.00	501.00	105.47	10.06	115.53
1553	533	515.00	505.00	106.00	10.14	116.14
1557	533	515.00	509.00	106.53	10.22	116.75
1561	533	515.00	513.00	107.06	10.30	117.36
1565	533	515.00	517.00	107.60	10.38	117.98
1569	533	515.00	521.00	108.13	10.46	118.59
1573	533	515.00	525.00	108.66	10.54	119.20
1577	533	515.00	529.00	109.19	10.62	119.81
1581	533	515.00	533.00	109.72	10.70	120.42
1585	533	515.00	537.00	110.26	10.78	121.04
1589	533	515.00	541.00	110.79	10.86	121.65
1593	533	515.00	545.00	111.32	10.94	122.26
1597	533	515.00	549.00	111.85	11.02	122.87
1601	533	515.00	553.00	112.38	11.10	123.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1605	533	515.00	557.00	112.92	11.18	124.10
1609	533	515.00	561.00	113.45	11.26	124.71
1613	533	515.00	565.00	113.98	11.34	125.32
1617	533	515.00	569.00	114.51	11.42	125.93
1621	533	515.00	573.00	115.04	11.50	126.54
1625	533	515.00	577.00	115.58	11.58	127.16
1629	533	515.00	581.00	116.11	11.66	127.77
1633	533	515.00	585.00	116.64	11.74	128.38
1637	533	515.00	589.00	117.17	11.82	128.99
1641	533	515.00	593.00	117.70	11.90	129.60
1645	533	515.00	597.00	118.24	11.98	130.22
1649	533	515.00	601.00	118.77	12.06	130.83
1653	533	515.00	605.00	119.30	12.14	131.44
1657	533	515.00	609.00	119.83	12.22	132.05
1661	533	515.00	613.00	120.36	12.30	132.66
1665	533	515.00	617.00	120.90	12.38	133.28
1669	533	515.00	621.00	121.43	12.46	133.89
1673	533	515.00	625.00	121.96	12.54	134.50
1677	533	515.00	629.00	122.49	12.62	135.11
1681	533	515.00	633.00	123.02	12.70	135.72
1685	533	515.00	637.00	123.56	12.78	136.34
1689	533	515.00	641.00	124.09	12.86	136.95
1693	533	515.00	645.00	124.62	12.94	137.56
1697	533	515.00	649.00	125.15	13.02	138.17
1701	533	515.00	653.00	125.68	13.10	138.78
1705	533	515.00	657.00	126.22	13.18	139.40
1709	533	515.00	661.00	126.75	13.26	140.01
1713	533	515.00	665.00	127.28	13.34	140.62
1717	533	515.00	669.00	127.81	13.42	141.23
1721	533	515.00	673.00	128.34	13.50	141.84
1725	533	515.00	677.00	128.88	13.58	142.46
1729	533	515.00	681.00	129.41	13.66	143.07
1733	533	515.00	685.00	129.94	13.74	143.68
1737	533	515.00	689.00	130.47	13.82	144.29
1741	533	515.00	693.00	131.00	13.90	144.90
1745	533	515.00	697.00	131.54	13.98	145.52
1749	533	515.00	701.00	132.07	14.06	146.13
1753	533	515.00	705.00	132.60	14.14	146.74
1757	533	515.00	709.00	133.13	14.22	147.35
1761	533	515.00	713.00	133.66	14.30	147.96
1765	533	515.00	717.00	134.20	14.38	148.58
1769	533	515.00	721.00	134.73	14.46	149.19
1773	533	515.00	725.00	135.26	14.54	149.80
1777	533	515.00	729.00	135.79	14.62	150.41
1781	533	515.00	733.00	136.32	14.70	151.02
1785	533	515.00	737.00	136.86	14.78	151.64
1789	533	515.00	741.00	137.39	14.86	152.25
1793	533	515.00	745.00	137.92	14.94	152.86
1797	533	515.00	749.00	138.45	15.02	153.47
1801	533	515.00	753.00	138.98	15.10	154.08
1805	533	515.00	757.00	139.52	15.18	154.70
1809	533	515.00	761.00	140.05	15.26	155.31
1813	533	515.00	765.00	140.58	15.34	155.92
1817	533	515.00	769.00	141.11	15.42	156.53
1821	533	515.00	773.00	141.64	15.50	157.14
1825	533	515.00	777.00	142.18	15.58	157.76
1829	533	515.00	781.00	142.71	15.66	158.37
1833	533	515.00	785.00	143.24	15.74	158.98
1837	533	515.00	789.00	143.77	15.82	159.59
1841	533	515.00	793.00	144.30	15.90	160.20

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1845	533	515.00	797.00	144.84	15.98	160.82
1849	533	515.00	801.00	145.37	16.06	161.43
1853	533	515.00	805.00	145.90	16.14	162.04
1857	533	515.00	809.00	146.43	16.22	162.65
1861	533	515.00	813.00	146.96	16.30	163.26
1865	533	515.00	817.00	147.50	16.38	163.88
1869	533	515.00	821.00	148.03	16.46	164.49
1873	533	515.00	825.00	148.56	16.54	165.10
1877	533	515.00	829.00	149.09	16.62	165.71
1881	533	515.00	833.00	149.62	16.70	166.32
1885	533	515.00	837.00	150.16	16.78	166.94
1889	533	515.00	841.00	150.69	16.86	167.55
1893	533	515.00	845.00	151.22	16.94	168.16
1897	533	515.00	849.00	151.75	17.02	168.77
1901	533	515.00	853.00	152.28	17.10	169.38
1905	533	515.00	857.00	152.82	17.18	170.00
1909	533	515.00	861.00	153.35	17.26	170.61
1913	533	515.00	865.00	153.88	17.34	171.22
1917	533	515.00	869.00	154.41	17.42	171.83
1921	533	515.00	873.00	154.94	17.50	172.44
1925	533	515.00	877.00	155.48	17.58	173.06
1929	533	515.00	881.00	156.01	17.66	173.67
1933	533	515.00	885.00	156.54	17.74	174.28
1937	533	515.00	889.00	157.07	17.82	174.89
1941	533	515.00	893.00	157.60	17.90	175.50
1945	533	515.00	897.00	158.14	17.98	176.12
1949	533	515.00	901.00	158.67	18.06	176.73
1953	533	515.00	905.00	159.20	18.14	177.34
1957	533	515.00	909.00	159.73	18.22	177.95
1961	533	515.00	913.00	160.26	18.30	178.56
1965	533	515.00	917.00	160.80	18.38	179.18
1969	533	515.00	921.00	161.33	18.46	179.79
1973	533	515.00	925.00	161.86	18.54	180.40
1977	533	515.00	929.00	162.39	18.62	181.01
1981	533	515.00	933.00	162.92	18.70	181.62
1985	533	515.00	937.00	163.46	18.78	182.24
1989	533	515.00	941.00	163.99	18.86	182.85
1993	533	515.00	945.00	164.52	18.94	183.46
1997	533	515.00	949.00	165.05	19.02	184.07
2001	533	515.00	953.00	165.58	19.10	184.68
2005	533	515.00	957.00	166.12	19.18	185.30
2009	533	515.00	961.00	166.65	19.26	185.91
2013	533	515.00	965.00	167.18	19.34	186.52
2017	533	515.00	969.00	167.71	19.42	187.13
2021	533	515.00	973.00	168.24	19.50	187.74
2025	533	515.00	977.00	168.78	19.58	188.36
2029	533	515.00	981.00	169.31	19.66	188.97
2033	533	515.00	985.00	169.84	19.74	189.58
2037	533	515.00	989.00	170.37	19.82	190.19
2041	533	515.00	993.00	170.90	19.90	190.80
2045	533	515.00	997.00	171.44	19.98	191.42
2049	533	515.00	1001.00	171.97	20.06	192.03
2053	533	515.00	1005.00	172.50	20.14	192.64
2057	533	515.00	1009.00	173.03	20.22	193.25
2061	533	515.00	1013.00	173.56	20.30	193.86
2065	533	515.00	1017.00	174.10	20.38	194.48
2069	533	515.00	1021.00	174.63	20.46	195.09
2073	533	515.00	1025.00	175.16	20.54	195.70
2077	533	515.00	1029.00	175.69	20.62	196.31
2081	533	515.00	1033.00	176.09	20.68	196.77

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
2083	533	515.00	1035.00	176.22	20.70	196.92
2085	533	515.00	1037.00	176.76	20.78	197.54
2089	533	515.00	1041.00	177.29	20.86	198.15
2093	533	515.00	1045.00	177.82	20.94	198.76
2097	533	515.00	1049.00	178.35	21.02	199.37
2101	533	515.00	1053.00	178.88	21.10	199.98
2105	533	515.00	1057.00	179.42	21.18	200.60
2109	533	515.00	1061.00	179.95	21.26	201.21
2113	533	515.00	1065.00	180.48	21.34	201.82
2117	533	515.00	1069.00	181.01	21.42	202.43
2121	533	515.00	1073.00	181.54	21.50	203.04
2125	533	515.00	1077.00	182.08	21.58	203.66
2129	533	515.00	1081.00	182.61	21.66	204.27
2133	533	515.00	1085.00	183.14	21.74	204.88
2137	533	515.00	1089.00	183.67	21.82	205.49
2141	533	515.00	1093.00	184.20	21.90	206.10
2145	533	515.00	1097.00	184.74	21.98	206.72
2149	533	515.00	1101.00	185.27	22.06	207.33
2153	533	515.00	1105.00	185.80	22.14	207.94
2157	533	515.00	1109.00	186.33	22.22	208.55
2161	533	515.00	1113.00	186.86	22.30	209.16
2165	533	515.00	1117.00	187.40	22.38	209.78
2169	533	515.00	1121.00	187.93	22.46	210.39
2173	533	515.00	1125.00	188.46	22.54	211.00
2177	533	515.00	1129.00	188.99	22.62	211.61
2181	533	515.00	1133.00	189.52	22.70	212.22
2185	533	515.00	1137.00	190.06	22.78	212.84
2189	533	515.00	1141.00	190.59	22.86	213.45
2193	533	515.00	1145.00	191.12	22.94	214.06
2197	533	515.00	1149.00	191.65	23.02	214.67
2201	533	515.00	1153.00	192.18	23.10	215.28
2205	533	515.00	1157.00	192.72	23.18	215.90
2209	533	515.00	1161.00	193.25	23.26	216.51
2213	533	515.00	1165.00	193.78	23.34	217.12
2217	533	515.00	1169.00	194.31	23.42	217.73
2221	533	515.00	1173.00	194.84	23.50	218.34
2225	533	515.00	1177.00	195.38	23.58	218.96
2229	533	515.00	1181.00	195.91	23.66	219.57
2233	533	515.00	1185.00	196.44	23.74	220.18
2237	533	515.00	1189.00	196.97	23.82	220.79
2241	533	515.00	1193.00	197.50	23.90	221.40
2245	533	515.00	1197.00	198.04	23.98	222.02
2249	533	515.00	1201.00	198.57	24.06	222.63
2253	533	515.00	1205.00	199.10	24.14	223.24
2257	533	515.00	1209.00	199.63	24.22	223.85
2261	533	515.00	1213.00	200.16	24.30	224.46
2265	533	515.00	1217.00	200.70	24.38	225.08
2269	533	515.00	1221.00	201.23	24.46	225.69
2273	533	515.00	1225.00	201.76	24.54	226.30
2277	533	515.00	1229.00	202.29	24.62	226.91
2281	533	515.00	1233.00	202.82	24.70	227.52
2285	533	515.00	1237.00	203.36	24.78	228.14
2289	533	515.00	1241.00	203.89	24.86	228.75
2293	533	515.00	1245.00	204.42	24.94	229.36
2297	533	515.00	1249.00	204.95	25.02	229.97
2301	533	515.00	1253.00	205.48	25.10	230.58
2305	533	515.00	1257.00	206.02	25.18	231.20
2309	533	515.00	1261.00	206.55	25.26	231.81
2313	533	515.00	1265.00	207.08	25.34	232.42
2317	533	515.00	1269.00	207.61	25.42	233.03

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
2321	533	515.00	1273.00	208.14	25.50	233.64
2325	533	515.00	1277.00	208.68	25.58	234.26
2329	533	515.00	1281.00	209.21	25.66	234.87
2333	533	515.00	1285.00	209.74	25.74	235.48
2337	533	515.00	1289.00	210.27	25.82	236.09
2341	533	515.00	1293.00	210.80	25.90	236.70
2345	533	515.00	1297.00	211.34	25.98	237.32
2349	533	515.00	1301.00	211.87	26.06	237.93
2353	533	515.00	1305.00	212.40	26.14	238.54
2357	533	515.00	1309.00	212.93	26.22	239.15
2361	533	515.00	1313.00	213.46	26.30	239.76
2365	533	515.00	1317.00	214.00	26.38	240.38
2369	533	515.00	1321.00	214.53	26.46	240.99
2373	533	515.00	1325.00	215.06	26.54	241.60
2377	533	515.00	1329.00	215.59	26.62	242.21
2381	533	515.00	1333.00	216.12	26.70	242.82
2385	533	515.00	1337.00	216.66	26.78	243.44
2389	533	515.00	1341.00	217.19	26.86	244.05
2393	533	515.00	1345.00	217.72	26.94	244.66
2397	533	515.00	1349.00	218.25	27.02	245.27
2401	533	515.00	1353.00	218.78	27.10	245.88
2405	533	515.00	1357.00	219.32	27.18	246.50
2409	533	515.00	1361.00	219.85	27.26	247.11
2413	533	515.00	1365.00	220.38	27.34	247.72
2417	533	515.00	1369.00	220.91	27.42	248.33
2421	533	515.00	1373.00	221.44	27.50	248.94
2425	533	515.00	1377.00	221.98	27.58	249.56
2429	533	515.00	1381.00	222.51	27.66	250.17
2433	533	515.00	1385.00	223.04	27.74	250.78
2437	533	515.00	1389.00	223.57	27.82	251.39
2441	533	515.00	1393.00	224.10	27.90	252.00
2445	533	515.00	1397.00	224.64	27.98	252.62
2449	533	515.00	1401.00	225.17	28.06	253.23
2453	533	515.00	1405.00	225.70	28.14	253.84
2457	533	515.00	1409.00	226.23	28.22	254.45
2461	533	515.00	1413.00	226.76	28.30	255.06
2465	533	515.00	1417.00	227.30	28.38	255.68
2469	533	515.00	1421.00	227.83	28.46	256.29
2473	533	515.00	1425.00	228.36	28.54	256.90
2477	533	515.00	1429.00	228.89	28.62	257.51
2481	533	515.00	1433.00	229.42	28.70	258.12
2485	533	515.00	1437.00	229.96	28.78	258.74
2489	533	515.00	1441.00	230.49	28.86	259.35
2493	533	515.00	1445.00	231.02	28.94	259.96
2497	533	515.00	1449.00	231.55	29.02	260.57
2501	533	515.00	1453.00	232.08	29.10	261.18
2505	533	515.00	1457.00	232.62	29.18	261.80
2509	533	515.00	1461.00	233.15	29.26	262.41
2513	533	515.00	1465.00	233.68	29.34	263.02
2517	533	515.00	1469.00	234.21	29.42	263.63
2521	533	515.00	1473.00	234.74	29.50	264.24
2525	533	515.00	1477.00	235.28	29.58	264.86
2529	533	515.00	1481.00	235.81	29.66	265.47
2533	533	515.00	1485.00	236.34	29.74	266.08
2537	533	515.00	1489.00	236.87	29.82	266.69
2541	533	515.00	1493.00	237.40	29.90	267.30
2545	533	515.00	1497.00	237.94	29.98	267.92
2549	533	515.00	1501.00	238.47	30.06	268.53
2553	533	515.00	1505.00	239.00	30.14	269.14
2557	533	515.00	1509.00	239.53	30.22	269.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
2561	533	515.00	1513.00	240.06	30.30	270.36
2565	533	515.00	1517.00	240.60	30.38	270.98
2569	533	515.00	1521.00	241.13	30.46	271.59
2573	533	515.00	1525.00	241.66	30.54	272.20
2577	533	515.00	1529.00	242.19	30.62	272.81
2581	533	515.00	1533.00	242.72	30.70	273.42
2585	533	515.00	1537.00	243.26	30.78	274.04
2589	533	515.00	1541.00	243.79	30.86	274.65
2593	533	515.00	1545.00	244.32	30.94	275.26
2597	533	515.00	1549.00	244.85	31.02	275.87
2601	533	515.00	1553.00	245.38	31.10	276.48
2605	533	515.00	1557.00	245.92	31.18	277.10
2609	533	515.00	1561.00	246.45	31.26	277.71
2613	533	515.00	1565.00	246.98	31.34	278.32
2617	533	515.00	1569.00	247.51	31.42	278.93
2621	533	515.00	1573.00	248.04	31.50	279.54
2625	533	515.00	1577.00	248.58	31.58	280.16
2629	533	515.00	1581.00	249.11	31.66	280.77
2633	533	515.00	1585.00	249.64	31.74	281.38
2637	533	515.00	1589.00	250.17	31.82	281.99
2641	533	515.00	1593.00	250.70	31.90	282.60
2645	533	515.00	1597.00	251.24	31.98	283.22
2649	533	515.00	1601.00	251.77	32.06	283.83
2653	533	515.00	1605.00	252.30	32.14	284.44
2657	533	515.00	1609.00	252.83	32.22	285.05
2661	533	515.00	1613.00	253.36	32.30	285.66
2665	533	515.00	1617.00	253.90	32.38	286.28
2669	533	515.00	1621.00	254.43	32.46	286.89
2673	533	515.00	1625.00	254.96	32.54	287.50
2677	533	515.00	1629.00	255.49	32.62	288.11
2681	533	515.00	1633.00	256.02	32.70	288.72
2685	533	515.00	1637.00	256.56	32.78	289.34
2689	533	515.00	1641.00	257.09	32.86	289.95
2693	533	515.00	1645.00	257.62	32.94	290.56
2697	533	515.00	1649.00	258.15	33.02	291.17
2701	533	515.00	1653.00	258.68	33.10	291.78
2705	533	515.00	1657.00	259.22	33.18	292.40
2709	533	515.00	1661.00	259.75	33.26	293.01
2713	533	515.00	1665.00	260.28	33.34	293.62
2717	533	515.00	1669.00	260.81	33.42	294.23
2721	533	515.00	1673.00	261.34	33.50	294.84
2725	533	515.00	1677.00	261.88	33.58	295.46
2729	533	515.00	1681.00	262.41	33.66	296.07
2733	533	515.00	1685.00	262.94	33.74	296.68
2737	533	515.00	1689.00	263.47	33.82	297.29
2741	533	515.00	1693.00	264.00	33.90	297.90
2745	533	515.00	1697.00	264.54	33.98	298.52
2749	533	515.00	1701.00	265.07	34.06	299.13
2753	533	515.00	1705.00	265.60	34.14	299.74
2757	533	515.00	1709.00	266.13	34.22	300.35
2761	533	515.00	1713.00	266.66	34.30	300.96
2765	533	515.00	1717.00	267.20	34.38	301.58
2769	533	515.00	1721.00	267.73	34.46	302.19
2773	533	515.00	1725.00	268.26	34.54	302.80
2777	533	515.00	1729.00	268.79	34.62	303.41
2781	533	515.00	1733.00	269.32	34.70	304.02
2785	533	515.00	1737.00	269.86	34.78	304.64
2789	533	515.00	1741.00	270.39	34.86	305.25
2793	533	515.00	1745.00	270.92	34.94	305.86
2797	533	515.00	1749.00	271.45	35.02	306.47

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	271.98	35.10	307.08
2805	533	515.00	1757.00	272.52	35.18	307.70
2809	533	515.00	1761.00	273.05	35.26	308.31
2813	533	515.00	1765.00	273.58	35.34	308.92
2817	533	515.00	1769.00	274.11	35.42	309.53
2821	533	515.00	1773.00	274.64	35.50	310.14
2825	533	515.00	1777.00	275.18	35.58	310.76
2829	533	515.00	1781.00	275.71	35.66	311.37
2833	533	515.00	1785.00	276.24	35.74	311.98
2837	533	515.00	1789.00	276.77	35.82	312.59
2841	533	515.00	1793.00	277.30	35.90	313.20
2845	533	515.00	1797.00	277.84	35.98	313.82
2849	533	515.00	1801.00	278.37	36.06	314.43
2853	533	515.00	1805.00	278.90	36.14	315.04
2857	533	515.00	1809.00	279.43	36.22	315.65
2861	533	515.00	1813.00	279.96	36.30	316.26
2865	533	515.00	1817.00	280.50	36.38	316.88
2869	533	515.00	1821.00	281.03	36.46	317.49
2873	533	515.00	1825.00	281.56	36.54	318.10
2877	533	515.00	1829.00	282.09	36.62	318.71
2881	533	515.00	1833.00	282.62	36.70	319.32
2885	533	515.00	1837.00	283.16	36.78	319.94
2889	533	515.00	1841.00	283.69	36.86	320.55
2893	533	515.00	1845.00	284.22	36.94	321.16
2897	533	515.00	1849.00	284.75	37.02	321.77
2901	533	515.00	1853.00	285.28	37.10	322.38
2905	533	515.00	1857.00	285.82	37.18	323.00
2909	533	515.00	1861.00	286.35	37.26	323.61
2913	533	515.00	1865.00	286.88	37.34	324.22
2917	533	515.00	1869.00	287.41	37.42	324.83
2921	533	515.00	1873.00	287.94	37.50	325.44
2925	533	515.00	1877.00	288.48	37.58	326.06
2929	533	515.00	1881.00	289.01	37.66	326.67
2933	533	515.00	1885.00	289.54	37.74	327.28
2937	533	515.00	1889.00	290.07	37.82	327.89
2941	533	515.00	1893.00	290.60	37.90	328.50
2945	533	515.00	1897.00	291.14	37.98	329.12
2949	533	515.00	1901.00	291.67	38.06	329.73
2953	533	515.00	1905.00	292.20	38.14	330.34
2957	533	515.00	1909.00	292.73	38.22	330.95
2961	533	515.00	1913.00	293.26	38.30	331.56
2965	533	515.00	1917.00	293.80	38.38	332.18
2969	533	515.00	1921.00	294.33	38.46	332.79
2973	533	515.00	1925.00	294.86	38.54	333.40
2977	533	515.00	1929.00	295.39	38.62	334.01
2981	533	515.00	1933.00	295.92	38.70	334.62
2985	533	515.00	1937.00	296.46	38.78	335.24
2989	533	515.00	1941.00	296.99	38.86	335.85
2993	533	515.00	1945.00	297.52	38.94	336.46
2997	533	515.00	1949.00	298.05	39.02	337.07
3001	533	515.00	1953.00	298.58	39.10	337.68
3005	533	515.00	1957.00	299.12	39.18	338.30
3009	533	515.00	1961.00	299.65	39.26	338.91
3013	533	515.00	1965.00	300.18	39.34	339.52
3017	533	515.00	1969.00	300.71	39.42	340.13
3021	533	515.00	1973.00	301.24	39.50	340.74
3025	533	515.00	1977.00	301.78	39.58	341.36
3029	533	515.00	1981.00	302.31	39.66	341.97
3033	533	515.00	1985.00	302.84	39.74	342.58
3037	533	515.00	1989.00	303.37	39.82	343.19

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	303.90	39.90	343.80
3045	533	515.00	1997.00	304.44	39.98	344.42
3049	533	515.00	2001.00	304.97	40.06	345.03
3053	533	515.00	2005.00	305.50	40.14	345.64
3057	533	515.00	2009.00	306.03	40.22	346.25
3061	533	515.00	2013.00	306.56	40.30	346.86
3065	533	515.00	2017.00	307.10	40.38	347.48
3069	533	515.00	2021.00	307.63	40.46	348.09
3073	533	515.00	2025.00	308.16	40.54	348.70
3077	533	515.00	2029.00	308.69	40.62	349.31
3081	533	515.00	2033.00	309.22	40.70	349.92
3085	533	515.00	2037.00	309.76	40.78	350.54
3089	533	515.00	2041.00	310.29	40.86	351.15
3093	533	515.00	2045.00	310.82	40.94	351.76
3097	533	515.00	2049.00	311.35	41.02	352.37
3101	533	515.00	2053.00	311.88	41.10	352.98
3105	533	515.00	2057.00	312.42	41.18	353.60
3109	533	515.00	2061.00	312.95	41.26	354.21
3113	533	515.00	2065.00	313.48	41.34	354.82
3117	533	515.00	2069.00	314.01	41.42	355.43
3121	533	515.00	2073.00	314.54	41.50	356.04
3125	533	515.00	2077.00	315.08	41.58	356.66
3129	533	515.00	2081.00	315.61	41.66	357.27
3133	533	515.00	2085.00	316.14	41.74	357.88
3137	533	515.00	2089.00	316.67	41.82	358.49
3141	533	515.00	2093.00	317.20	41.90	359.10
3145	533	515.00	2097.00	317.74	41.98	359.72
3149	533	515.00	2101.00	318.27	42.06	360.33
3153	533	515.00	2105.00	318.80	42.14	360.94
3157	533	515.00	2109.00	319.33	42.22	361.55
3161	533	515.00	2113.00	319.86	42.30	362.16
3165	533	515.00	2117.00	320.40	42.38	362.78
3169	533	515.00	2121.00	320.93	42.46	363.39
3173	533	515.00	2125.00	321.46	42.54	364.00
3177	533	515.00	2129.00	321.99	42.62	364.61
3181	533	515.00	2133.00	322.52	42.70	365.22
3185	533	515.00	2137.00	323.06	42.78	365.84
3189	533	515.00	2141.00	323.59	42.86	366.45
3193	533	515.00	2145.00	324.12	42.94	367.06
3197	533	515.00	2149.00	324.65	43.02	367.67
3201	533	515.00	2153.00	325.18	43.10	368.28
3205	533	515.00	2157.00	325.72	43.18	368.90
3209	533	515.00	2161.00	326.25	43.26	369.51
3213	533	515.00	2165.00	326.78	43.34	370.12
3217	533	515.00	2169.00	327.31	43.42	370.73
3221	533	515.00	2173.00	327.84	43.50	371.34
3225	533	515.00	2177.00	328.38	43.58	371.96
3229	533	515.00	2181.00	328.91	43.66	372.57
3233	533	515.00	2185.00	329.44	43.74	373.18
3237	533	515.00	2189.00	329.97	43.82	373.79
3241	533	515.00	2193.00	330.50	43.90	374.40
3245	533	515.00	2197.00	331.04	43.98	375.02
3249	533	515.00	2201.00	331.57	44.06	375.63
3253	533	515.00	2205.00	332.10	44.14	376.24
3257	533	515.00	2209.00	332.63	44.22	376.85

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3261	533	515.00	2213.00	333.16	44.30	377.46
3265	533	515.00	2217.00	333.70	44.38	378.08
3269	533	515.00	2221.00	334.23	44.46	378.69
3273	533	515.00	2225.00	334.76	44.54	379.30
3277	533	515.00	2229.00	335.29	44.62	379.91
3281	533	515.00	2233.00	335.82	44.70	380.52
3285	533	515.00	2237.00	336.36	44.78	381.14
3289	533	515.00	2241.00	336.89	44.86	381.75
3293	533	515.00	2245.00	337.42	44.94	382.36
3297	533	515.00	2249.00	337.95	45.02	382.97
3301	533	515.00	2253.00	338.48	45.10	383.58
3305	533	515.00	2257.00	339.02	45.18	384.20
3309	533	515.00	2261.00	339.55	45.26	384.81
3313	533	515.00	2265.00	340.08	45.34	385.42
3317	533	515.00	2269.00	340.61	45.42	386.03
3321	533	515.00	2273.00	341.14	45.50	386.64
3325	533	515.00	2277.00	341.68	45.58	387.26
3329	533	515.00	2281.00	342.21	45.66	387.87
3333	533	515.00	2285.00	342.74	45.74	388.48
3337	533	515.00	2289.00	343.27	45.82	389.09
3341	533	515.00	2293.00	343.80	45.90	389.70
3345	533	515.00	2297.00	344.34	45.98	390.32
3349	533	515.00	2301.00	344.87	46.06	390.93
3353	533	515.00	2305.00	345.40	46.14	391.54
3357	533	515.00	2309.00	345.93	46.22	392.15
3361	533	515.00	2313.00	346.46	46.30	392.76
3365	533	515.00	2317.00	347.00	46.38	393.38
3369	533	515.00	2321.00	347.53	46.46	393.99
3373	533	515.00	2325.00	348.06	46.54	394.60
3377	533	515.00	2329.00	348.59	46.62	395.21
3381	533	515.00	2333.00	349.12	46.70	395.82
3385	533	515.00	2337.00	349.66	46.78	396.44
3389	533	515.00	2341.00	350.19	46.86	397.05
3393	533	515.00	2345.00	350.72	46.94	397.66
3397	533	515.00	2349.00	351.25	47.02	398.27
3401	533	515.00	2353.00	351.78	47.10	398.88
3405	533	515.00	2357.00	352.32	47.18	399.50
3409	533	515.00	2361.00	352.85	47.26	400.11
3413	533	515.00	2365.00	353.38	47.34	400.72
3417	533	515.00	2369.00	353.91	47.42	401.33
3421	533	515.00	2373.00	354.44	47.50	401.94
3425	533	515.00	2377.00	354.98	47.58	402.56
3429	533	515.00	2381.00	355.51	47.66	403.17
3433	533	515.00	2385.00	356.04	47.74	403.78
3437	533	515.00	2389.00	356.57	47.82	404.39
3441	533	515.00	2393.00	357.10	47.90	405.00
3445	533	515.00	2397.00	357.64	47.98	405.62
3449	533	515.00	2401.00	358.17	48.06	406.23
3453	533	515.00	2405.00	358.70	48.14	406.84
3457	533	515.00	2409.00	359.23	48.22	407.45
3461	533	515.00	2413.00	359.76	48.30	408.06
3465	533	515.00	2417.00	360.30	48.38	408.68
3469	533	515.00	2421.00	360.83	48.46	409.29
3473	533	515.00	2425.00	361.36	48.54	409.90
3477	533	515.00	2429.00	361.89	48.62	410.51

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3481	533	515.00	2433.00	362.42	48.70	411.12
3485	533	515.00	2437.00	362.96	48.78	411.74
3489	533	515.00	2441.00	363.49	48.86	412.35
3493	533	515.00	2445.00	364.02	48.94	412.96
3497	533	515.00	2449.00	364.55	49.02	413.57
3501	533	515.00	2453.00	365.08	49.10	414.18
3505	533	515.00	2457.00	365.62	49.18	414.80
3509	533	515.00	2461.00	366.15	49.26	415.41
3513	533	515.00	2465.00	366.68	49.34	416.02
3517	533	515.00	2469.00	367.21	49.42	416.63
3521	533	515.00	2473.00	367.74	49.50	417.24
3525	533	515.00	2477.00	368.28	49.58	417.86
3529	533	515.00	2481.00	368.81	49.66	418.47
3533	533	515.00	2485.00	369.34	49.74	419.08
3537	533	515.00	2489.00	369.87	49.82	419.69
3541	533	515.00	2493.00	370.40	49.90	420.30
3545	533	515.00	2497.00	370.94	49.98	420.92
3549	533	515.00	2501.00	371.47	50.06	421.53
3553	533	515.00	2505.00	372.00	50.14	422.14
3557	533	515.00	2509.00	372.53	50.22	422.75
3561	533	515.00	2513.00	373.06	50.30	423.36
3565	533	515.00	2517.00	373.60	50.38	423.98
3569	533	515.00	2521.00	374.13	50.46	424.59
3573	533	515.00	2525.00	374.66	50.54	425.20
3577	533	515.00	2529.00	375.19	50.62	425.81
3581	533	515.00	2533.00	375.72	50.70	426.42
3585	533	515.00	2537.00	376.26	50.78	427.04
3589	533	515.00	2541.00	376.79	50.86	427.65
3593	533	515.00	2545.00	377.32	50.94	428.26
3597	533	515.00	2549.00	377.85	51.02	428.87
3601	533	515.00	2553.00	378.38	51.10	429.48
3605	533	515.00	2557.00	378.92	51.18	430.10
3609	533	515.00	2561.00	379.45	51.26	430.71
3613	533	515.00	2565.00	379.98	51.34	431.32
3617	533	515.00	2569.00	380.51	51.42	431.93
3621	533	515.00	2573.00	381.04	51.50	432.54
3625	533	515.00	2577.00	381.58	51.58	433.16
3629	533	515.00	2581.00	382.11	51.66	433.77
3633	533	515.00	2585.00	382.64	51.74	434.38
3637	533	515.00	2589.00	383.17	51.82	434.99
3641	533	515.00	2593.00	383.70	51.90	435.60
3645	533	515.00	2597.00	384.24	51.98	436.22
3649	533	515.00	2601.00	384.77	52.06	436.83
3653	533	515.00	2605.00	385.30	52.14	437.44
3657	533	515.00	2609.00	385.83	52.22	438.05
3661	533	515.00	2613.00	386.36	52.30	438.66
3665	533	515.00	2617.00	386.90	52.38	439.28
3669	533	515.00	2621.00	387.43	52.46	439.89
3673	533	515.00	2625.00	387.96	52.54	440.50
3677	533	515.00	2629.00	388.49	52.62	441.11
3681	533	515.00	2633.00	389.02	52.70	441.72
3685	533	515.00	2637.00	389.56	52.78	442.34
3689	533	515.00	2641.00	390.09	52.86	442.95
3693	533	515.00	2645.00	390.62	52.94	443.56
3697	533	515.00	2649.00	391.15	53.02	444.17

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3701	533	515.00	2653.00	391.68	53.10	444.78
3705	533	515.00	2657.00	392.22	53.18	445.40
3709	533	515.00	2661.00	392.75	53.26	446.01
3713	533	515.00	2665.00	393.28	53.34	446.62
3717	533	515.00	2669.00	393.81	53.42	447.23
3721	533	515.00	2673.00	394.34	53.50	447.84
3725	533	515.00	2677.00	394.88	53.58	448.46
3729	533	515.00	2681.00	395.41	53.66	449.07
3733	533	515.00	2685.00	395.94	53.74	449.68
3737	533	515.00	2689.00	396.47	53.82	450.29
3741	533	515.00	2693.00	397.00	53.90	450.90
3745	533	515.00	2697.00	397.54	53.98	451.52
3749	533	515.00	2701.00	398.07	54.06	452.13
3753	533	515.00	2705.00	398.60	54.14	452.74
3757	533	515.00	2709.00	399.13	54.22	453.35
3761	533	515.00	2713.00	399.66	54.30	453.96
3765	533	515.00	2717.00	400.20	54.38	454.58
3769	533	515.00	2721.00	400.73	54.46	455.19
3773	533	515.00	2725.00	401.26	54.54	455.80
3777	533	515.00	2729.00	401.79	54.62	456.41
3781	533	515.00	2733.00	402.32	54.70	457.02
3785	533	515.00	2737.00	402.86	54.78	457.64
3789	533	515.00	2741.00	403.39	54.86	458.25
3793	533	515.00	2745.00	403.92	54.94	458.86
3797	533	515.00	2749.00	404.45	55.02	459.47
3801	533	515.00	2753.00	404.98	55.10	460.08
3805	533	515.00	2757.00	405.52	55.18	460.70
3809	533	515.00	2761.00	406.05	55.26	461.31
3813	533	515.00	2765.00	406.58	55.34	461.92
3817	533	515.00	2769.00	407.11	55.42	462.53
3821	533	515.00	2773.00	407.64	55.50	463.14
3825	533	515.00	2777.00	408.18	55.58	463.76
3829	533	515.00	2781.00	408.71	55.66	464.37
3833	533	515.00	2785.00	409.24	55.74	464.98
3837	533	515.00	2789.00	409.77	55.82	465.59
3841	533	515.00	2793.00	410.30	55.90	466.20
3845	533	515.00	2797.00	410.84	55.98	466.82
3849	533	515.00	2801.00	411.37	56.06	467.43
3853	533	515.00	2805.00	411.90	56.14	468.04
3857	533	515.00	2809.00	412.43	56.22	468.65
3861	533	515.00	2813.00	412.96	56.30	469.26
3865	533	515.00	2817.00	413.50	56.38	469.88
3869	533	515.00	2821.00	414.03	56.46	470.49
3873	533	515.00	2825.00	414.56	56.54	471.10
3877	533	515.00	2829.00	415.09	56.62	471.71
3881	533	515.00	2833.00	415.62	56.70	472.32
3885	533	515.00	2837.00	416.16	56.78	472.94
3889	533	515.00	2841.00	416.69	56.86	473.55
3893	533	515.00	2845.00	417.22	56.94	474.16
3897	533	515.00	2849.00	417.75	57.02	474.77
3901	533	515.00	2853.00	418.28	57.10	475.38
3905	533	515.00	2857.00	418.82	57.18	476.00
3909	533	515.00	2861.00	419.35	57.26	476.61
3913	533	515.00	2865.00	419.88	57.34	477.22
3917	533	515.00	2869.00	420.41	57.42	477.83

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3921	533	515.00	2873.00	420.94	57.50	478.44
3925	533	515.00	2877.00	421.48	57.58	479.06
3929	533	515.00	2881.00	422.01	57.66	479.67
3933	533	515.00	2885.00	422.54	57.74	480.28
3937	533	515.00	2889.00	423.07	57.82	480.89
3941	533	515.00	2893.00	423.60	57.90	481.50
3945	533	515.00	2897.00	424.14	57.98	482.12
3949	533	515.00	2901.00	424.67	58.06	482.73
3953	533	515.00	2905.00	425.20	58.14	483.34
3957	533	515.00	2909.00	425.73	58.22	483.95
3961	533	515.00	2913.00	426.26	58.30	484.56
3965	533	515.00	2917.00	426.80	58.38	485.18
3969	533	515.00	2921.00	427.33	58.46	485.79
3973	533	515.00	2925.00	427.86	58.54	486.40
3977	533	515.00	2929.00	428.39	58.62	487.01
3981	533	515.00	2933.00	428.92	58.70	487.62
3985	533	515.00	2937.00	429.46	58.78	488.24
3989	533	515.00	2941.00	429.99	58.86	488.85
3993	533	515.00	2945.00	430.52	58.94	489.46
3997	533	515.00	2949.00	431.05	59.02	490.07
4001	533	515.00	2953.00	431.58	59.10	490.68
4005	533	515.00	2957.00	432.12	59.18	491.30
4009	533	515.00	2961.00	432.65	59.26	491.91
4013	533	515.00	2965.00	433.18	59.34	492.52
4017	533	515.00	2969.00	433.71	59.42	493.13
4021	533	515.00	2973.00	434.24	59.50	493.74
4025	533	515.00	2977.00	434.78	59.58	494.36
4029	533	515.00	2981.00	435.31	59.66	494.97
4033	533	515.00	2985.00	435.84	59.74	495.58
4037	533	515.00	2989.00	436.37	59.82	496.19
4041	533	515.00	2993.00	436.90	59.90	496.80
4045	533	515.00	2997.00	437.44	59.98	497.42
4049	533	515.00	3001.00	437.97	60.06	498.03
4053	533	515.00	3005.00	438.50	60.14	498.64
4057	533	515.00	3009.00	439.03	60.22	499.25
4061	533	515.00	3013.00	439.56	60.30	499.86
4065	533	515.00	3017.00	440.10	60.38	500.48
4069	533	515.00	3021.00	440.63	60.46	501.09
4073	533	515.00	3025.00	441.16	60.54	501.70
4077	533	515.00	3029.00	441.69	60.62	502.31
4081	533	515.00	3033.00	442.22	60.70	502.92
4085	533	515.00	3037.00	442.76	60.78	503.54
4089	533	515.00	3041.00	443.29	60.86	504.15
4093	533	515.00	3045.00	443.82	60.94	504.76
4097	533	515.00	3049.00	444.35	61.02	505.37
4101	533	515.00	3053.00	444.88	61.10	505.98
4105	533	515.00	3057.00	445.42	61.18	506.60
4109	533	515.00	3061.00	445.95	61.26	507.21
4113	533	515.00	3065.00	446.48	61.34	507.82
4117	533	515.00	3069.00	447.01	61.42	508.43
4121	533	515.00	3073.00	447.54	61.50	509.04
4125	533	515.00	3077.00	448.08	61.58	509.66
4129	533	515.00	3081.00	448.61	61.66	510.27
4133	533	515.00	3085.00	449.14	61.74	510.88
4137	533	515.00	3089.00	449.67	61.82	511.49

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4141	533	515.00	3093.00	450.20	61.90	512.10
4145	533	515.00	3097.00	450.74	61.98	512.72
4149	533	515.00	3101.00	451.27	62.06	513.33
4153	533	515.00	3105.00	451.80	62.14	513.94
4157	533	515.00	3109.00	452.33	62.22	514.55
4161	533	515.00	3113.00	452.86	62.30	515.16
4165	533	515.00	3117.00	453.40	62.38	515.78
4169	533	515.00	3121.00	453.93	62.46	516.39
4173	533	515.00	3125.00	454.46	62.54	517.00
4177	533	515.00	3129.00	454.99	62.62	517.61
4181	533	515.00	3133.00	455.52	62.70	518.22
4185	533	515.00	3137.00	456.06	62.78	518.84
4189	533	515.00	3141.00	456.32	62.82	519.14

If the employee's gross pay is over £4189, go to page 229.

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are either:

- aged 21 or over but under State Pension age
- on an approved apprenticeship scheme and over age 25

Do not use this table for mariners on foreign-going vessels who pay standard rate NICs and are:

- under age 21 (see Table letter Y)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'R' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	0.20	0.00	0.20
177	123	54.00	0.00	0.33	0.00	0.33
178	123	55.00	0.00	0.46	0.00	0.46
179	123	56.00	0.00	0.60	0.00	0.60
180	123	57.00	0.00	0.73	0.00	0.73
181	123	58.00	0.00	0.86	0.00	0.86
182	123	59.00	0.00	1.00	0.00	1.00
183	123	60.00	0.00	1.13	0.00	1.13
184	123	61.00	0.00	1.26	0.00	1.26
185	123	62.00	0.00	1.40	0.00	1.40
186	123	63.00	0.00	1.53	0.00	1.53
187	123	64.00	0.00	1.66	0.00	1.66
188	123	65.00	0.00	1.79	0.00	1.79
189	123	66.00	0.00	1.93	0.00	1.93
190	123	67.00	0.00	2.06	0.00	2.06
191	123	68.00	0.00	2.19	0.00	2.19
192	123	69.00	0.00	2.33	0.00	2.33
193	123	70.00	0.00	2.46	0.00	2.46
194	123	71.00	0.00	2.59	0.00	2.59
195	123	72.00	0.00	2.73	0.00	2.73
196	123	73.00	0.00	2.86	0.00	2.86
197	123	74.00	0.00	2.99	0.00	2.99
198	123	75.00	0.00	3.12	0.00	3.12
199	123	76.00	0.00	3.26	0.00	3.26
200	123	77.00	0.00	3.39	0.00	3.39
201	123	78.00	0.00	3.52	0.00	3.52
202	123	79.00	0.00	3.66	0.00	3.66
203	123	80.00	0.00	3.79	0.00	3.79
204	123	81.00	0.00	3.92	0.00	3.92
205	123	82.00	0.00	4.06	0.00	4.06
206	123	83.00	0.00	4.19	0.00	4.19
207	123	84.00	0.00	4.32	0.00	4.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
208	123	85.00	0.00	4.45	0.00	4.45
209	123	86.00	0.00	4.59	0.00	4.59
210	123	87.00	0.00	4.72	0.00	4.72
211	123	88.00	0.00	4.85	0.00	4.85
212	123	89.00	0.00	4.99	0.00	4.99
213	123	90.00	0.00	5.12	0.00	5.12
214	123	91.00	0.00	5.25	0.00	5.25
215	123	92.00	0.00	5.39	0.00	5.39
216	123	93.00	0.00	5.52	0.00	5.52
217	123	94.00	0.00	5.65	0.00	5.65
218	123	95.00	0.00	5.78	0.00	5.78
219	123	96.00	0.00	5.92	0.00	5.92
220	123	97.00	0.00	6.05	0.00	6.05
221	123	98.00	0.00	6.18	0.00	6.18
222	123	99.00	0.00	6.32	0.00	6.32
223	123	100.00	0.00	6.45	0.00	6.45
224	123	101.00	0.00	6.58	0.00	6.58
225	123	102.00	0.00	6.72	0.00	6.72
226	123	103.00	0.00	6.85	0.00	6.85
227	123	104.00	0.00	6.98	0.00	6.98
228	123	105.00	0.00	7.11	0.00	7.11
229	123	106.00	0.00	7.25	0.00	7.25
230	123	107.00	0.00	7.38	0.00	7.38
231	123	108.00	0.00	7.51	0.00	7.51
232	123	109.00	0.00	7.65	0.00	7.65
233	123	110.00	0.00	7.78	0.00	7.78
234	123	111.00	0.00	7.91	0.00	7.91
235	123	112.00	0.00	8.05	0.00	8.05
236	123	113.00	0.00	8.18	0.00	8.18
237	123	114.00	0.00	8.31	0.00	8.31
238	123	115.00	0.00	8.44	0.00	8.44
239	123	116.00	0.00	8.58	0.00	8.58
240	123	117.00	0.00	8.71	0.00	8.71
241	123	118.00	0.00	8.84	0.00	8.84
242	123	119.00	0.00	8.91	0.00	8.91
243	123	119.00	1.00	9.11	0.12	9.23
244	123	119.00	2.00	9.24	0.20	9.44
245	123	119.00	3.00	9.38	0.28	9.66
246	123	119.00	4.00	9.51	0.36	9.87
247	123	119.00	5.00	9.64	0.44	10.08
248	123	119.00	6.00	9.77	0.52	10.29
249	123	119.00	7.00	9.91	0.60	10.51
250	123	119.00	8.00	10.04	0.68	10.72
251	123	119.00	9.00	10.17	0.76	10.93
252	123	119.00	10.00	10.31	0.84	11.15
253	123	119.00	11.00	10.44	0.92	11.36
254	123	119.00	12.00	10.57	1.00	11.57
255	123	119.00	13.00	10.71	1.08	11.79
256	123	119.00	14.00	10.84	1.16	12.00
257	123	119.00	15.00	10.97	1.24	12.21
258	123	119.00	16.00	11.10	1.32	12.42
259	123	119.00	17.00	11.24	1.40	12.64
260	123	119.00	18.00	11.37	1.48	12.85
261	123	119.00	19.00	11.50	1.56	13.06
262	123	119.00	20.00	11.64	1.64	13.28
263	123	119.00	21.00	11.77	1.72	13.49
264	123	119.00	22.00	11.90	1.80	13.70
265	123	119.00	23.00	12.04	1.88	13.92
266	123	119.00	24.00	12.17	1.96	14.13
267	123	119.00	25.00	12.30	2.04	14.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
268	123	119.00	26.00	12.43	2.12	14.55
269	123	119.00	27.00	12.57	2.20	14.77
270	123	119.00	28.00	12.70	2.28	14.98
271	123	119.00	29.00	12.83	2.36	15.19
272	123	119.00	30.00	12.97	2.44	15.41
273	123	119.00	31.00	13.10	2.52	15.62
274	123	119.00	32.00	13.23	2.60	15.83
275	123	119.00	33.00	13.37	2.68	16.05
276	123	119.00	34.00	13.50	2.76	16.26
277	123	119.00	35.00	13.63	2.84	16.47
278	123	119.00	36.00	13.76	2.92	16.68
279	123	119.00	37.00	13.90	3.00	16.90
280	123	119.00	38.00	14.03	3.08	17.11
281	123	119.00	39.00	14.16	3.16	17.32
282	123	119.00	40.00	14.30	3.24	17.54
283	123	119.00	41.00	14.43	3.32	17.75
284	123	119.00	42.00	14.56	3.40	17.96
285	123	119.00	43.00	14.70	3.48	18.18
286	123	119.00	44.00	14.83	3.56	18.39
287	123	119.00	45.00	14.96	3.64	18.60
288	123	119.00	46.00	15.09	3.72	18.81
289	123	119.00	47.00	15.23	3.80	19.03
290	123	119.00	48.00	15.36	3.88	19.24
291	123	119.00	49.00	15.49	3.96	19.45
292	123	119.00	50.00	15.63	4.04	19.67
293	123	119.00	51.00	15.76	4.12	19.88
294	123	119.00	52.00	15.89	4.20	20.09
295	123	119.00	53.00	16.03	4.28	20.31
296	123	119.00	54.00	16.16	4.36	20.52
297	123	119.00	55.00	16.29	4.44	20.73
298	123	119.00	56.00	16.42	4.52	20.94
299	123	119.00	57.00	16.56	4.60	21.16
300	123	119.00	58.00	16.69	4.68	21.37
301	123	119.00	59.00	16.82	4.76	21.58
302	123	119.00	60.00	16.96	4.84	21.80
303	123	119.00	61.00	17.09	4.92	22.01
304	123	119.00	62.00	17.22	5.00	22.22
305	123	119.00	63.00	17.36	5.08	22.44
306	123	119.00	64.00	17.49	5.16	22.65
307	123	119.00	65.00	17.62	5.24	22.86
308	123	119.00	66.00	17.75	5.32	23.07
309	123	119.00	67.00	17.89	5.40	23.29
310	123	119.00	68.00	18.02	5.48	23.50
311	123	119.00	69.00	18.15	5.56	23.71
312	123	119.00	70.00	18.29	5.64	23.93
313	123	119.00	71.00	18.42	5.72	24.14
314	123	119.00	72.00	18.55	5.80	24.35
315	123	119.00	73.00	18.69	5.88	24.57
316	123	119.00	74.00	18.82	5.96	24.78
317	123	119.00	75.00	18.95	6.04	24.99
318	123	119.00	76.00	19.08	6.12	25.20
319	123	119.00	77.00	19.22	6.20	25.42
320	123	119.00	78.00	19.35	6.28	25.63
321	123	119.00	79.00	19.48	6.36	25.84
322	123	119.00	80.00	19.62	6.44	26.06
323	123	119.00	81.00	19.75	6.52	26.27
324	123	119.00	82.00	19.88	6.60	26.48
325	123	119.00	83.00	20.02	6.68	26.70
326	123	119.00	84.00	20.15	6.76	26.91
327	123	119.00	85.00	20.28	6.84	27.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
328	123	119.00	86.00	20.41	6.92	27.33
329	123	119.00	87.00	20.55	7.00	27.55
330	123	119.00	88.00	20.68	7.08	27.76
331	123	119.00	89.00	20.81	7.16	27.97
332	123	119.00	90.00	20.95	7.24	28.19
333	123	119.00	91.00	21.08	7.32	28.40
334	123	119.00	92.00	21.21	7.40	28.61
335	123	119.00	93.00	21.35	7.48	28.83
336	123	119.00	94.00	21.48	7.56	29.04
337	123	119.00	95.00	21.61	7.64	29.25
338	123	119.00	96.00	21.74	7.72	29.46
339	123	119.00	97.00	21.88	7.80	29.68
340	123	119.00	98.00	22.01	7.88	29.89
341	123	119.00	99.00	22.14	7.96	30.10
342	123	119.00	100.00	22.28	8.04	30.32
343	123	119.00	101.00	22.41	8.12	30.53
344	123	119.00	102.00	22.54	8.20	30.74
345	123	119.00	103.00	22.68	8.28	30.96
346	123	119.00	104.00	22.81	8.36	31.17
347	123	119.00	105.00	22.94	8.44	31.38
348	123	119.00	106.00	23.07	8.52	31.59
349	123	119.00	107.00	23.21	8.60	31.81
350	123	119.00	108.00	23.34	8.68	32.02
351	123	119.00	109.00	23.47	8.76	32.23
352	123	119.00	110.00	23.61	8.84	32.45
353	123	119.00	111.00	23.74	8.92	32.66
354	123	119.00	112.00	23.87	9.00	32.87
355	123	119.00	113.00	24.01	9.08	33.09
356	123	119.00	114.00	24.14	9.16	33.30
357	123	119.00	115.00	24.27	9.24	33.51
358	123	119.00	116.00	24.40	9.32	33.72
359	123	119.00	117.00	24.54	9.40	33.94
360	123	119.00	118.00	24.67	9.48	34.15
361	123	119.00	119.00	24.80	9.56	34.36
362	123	119.00	120.00	24.94	9.64	34.58
363	123	119.00	121.00	25.07	9.72	34.79
364	123	119.00	122.00	25.20	9.80	35.00
365	123	119.00	123.00	25.34	9.88	35.22
366	123	119.00	124.00	25.47	9.96	35.43
367	123	119.00	125.00	25.60	10.04	35.64
368	123	119.00	126.00	25.73	10.12	35.85
369	123	119.00	127.00	25.87	10.20	36.07
370	123	119.00	128.00	26.00	10.28	36.28
371	123	119.00	129.00	26.13	10.36	36.49
372	123	119.00	130.00	26.27	10.44	36.71
373	123	119.00	131.00	26.40	10.52	36.92
374	123	119.00	132.00	26.53	10.60	37.13
375	123	119.00	133.00	26.67	10.68	37.35
376	123	119.00	134.00	26.80	10.76	37.56
377	123	119.00	135.00	26.93	10.84	37.77
378	123	119.00	136.00	27.06	10.92	37.98
379	123	119.00	137.00	27.20	11.00	38.20
380	123	119.00	138.00	27.33	11.08	38.41
381	123	119.00	139.00	27.46	11.16	38.62
382	123	119.00	140.00	27.60	11.24	38.84
383	123	119.00	141.00	27.73	11.32	39.05
384	123	119.00	142.00	27.86	11.40	39.26
385	123	119.00	143.00	28.00	11.48	39.48
386	123	119.00	144.00	28.13	11.56	39.69
387	123	119.00	145.00	28.26	11.64	39.90

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
388	123	119.00	146.00	28.39	11.72	40.11
389	123	119.00	147.00	28.53	11.80	40.33
390	123	119.00	148.00	28.66	11.88	40.54
391	123	119.00	149.00	28.79	11.96	40.75
392	123	119.00	150.00	28.93	12.04	40.97
393	123	119.00	151.00	29.06	12.12	41.18
394	123	119.00	152.00	29.19	12.20	41.39
395	123	119.00	153.00	29.33	12.28	41.61
396	123	119.00	154.00	29.46	12.36	41.82
397	123	119.00	155.00	29.59	12.44	42.03
398	123	119.00	156.00	29.72	12.52	42.24
399	123	119.00	157.00	29.86	12.60	42.46
400	123	119.00	158.00	29.99	12.68	42.67
401	123	119.00	159.00	30.12	12.76	42.88
402	123	119.00	160.00	30.26	12.84	43.10
403	123	119.00	161.00	30.39	12.92	43.31
404	123	119.00	162.00	30.52	13.00	43.52
405	123	119.00	163.00	30.66	13.08	43.74
406	123	119.00	164.00	30.79	13.16	43.95
407	123	119.00	165.00	30.92	13.24	44.16
408	123	119.00	166.00	31.05	13.32	44.37
409	123	119.00	167.00	31.19	13.40	44.59
410	123	119.00	168.00	31.32	13.48	44.80
411	123	119.00	169.00	31.45	13.56	45.01
412	123	119.00	170.00	31.59	13.64	45.23
413	123	119.00	171.00	31.72	13.72	45.44
414	123	119.00	172.00	31.85	13.80	45.65
415	123	119.00	173.00	31.99	13.88	45.87
416	123	119.00	174.00	32.12	13.96	46.08
417	123	119.00	175.00	32.25	14.04	46.29
418	123	119.00	176.00	32.38	14.12	46.50
419	123	119.00	177.00	32.52	14.20	46.72
420	123	119.00	178.00	32.65	14.28	46.93
421	123	119.00	179.00	32.78	14.36	47.14
422	123	119.00	180.00	32.92	14.44	47.36
423	123	119.00	181.00	33.05	14.52	47.57
424	123	119.00	182.00	33.18	14.60	47.78
425	123	119.00	183.00	33.32	14.68	48.00
426	123	119.00	184.00	33.45	14.76	48.21
427	123	119.00	185.00	33.58	14.84	48.42
428	123	119.00	186.00	33.71	14.92	48.63
429	123	119.00	187.00	33.85	15.00	48.85
430	123	119.00	188.00	33.98	15.08	49.06
431	123	119.00	189.00	34.11	15.16	49.27
432	123	119.00	190.00	34.25	15.24	49.49
433	123	119.00	191.00	34.38	15.32	49.70
434	123	119.00	192.00	34.51	15.40	49.91
435	123	119.00	193.00	34.65	15.48	50.13
436	123	119.00	194.00	34.78	15.56	50.34
437	123	119.00	195.00	34.91	15.64	50.55
438	123	119.00	196.00	35.04	15.72	50.76
439	123	119.00	197.00	35.18	15.80	50.98
440	123	119.00	198.00	35.31	15.88	51.19
441	123	119.00	199.00	35.44	15.96	51.40
442	123	119.00	200.00	35.58	16.04	51.62
443	123	119.00	201.00	35.71	16.12	51.83
444	123	119.00	202.00	35.84	16.20	52.04
445	123	119.00	203.00	35.98	16.28	52.26
446	123	119.00	204.00	36.11	16.36	52.47
447	123	119.00	205.00	36.24	16.44	52.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
448	123	119.00	206.00	36.37	16.52	52.89
449	123	119.00	207.00	36.51	16.60	53.11
450	123	119.00	208.00	36.64	16.68	53.32
451	123	119.00	209.00	36.77	16.76	53.53
452	123	119.00	210.00	36.91	16.84	53.75
453	123	119.00	211.00	37.04	16.92	53.96
454	123	119.00	212.00	37.17	17.00	54.17
455	123	119.00	213.00	37.31	17.08	54.39
456	123	119.00	214.00	37.44	17.16	54.60
457	123	119.00	215.00	37.57	17.24	54.81
458	123	119.00	216.00	37.70	17.32	55.02
459	123	119.00	217.00	37.84	17.40	55.24
460	123	119.00	218.00	37.97	17.48	55.45
461	123	119.00	219.00	38.10	17.56	55.66
462	123	119.00	220.00	38.24	17.64	55.88
463	123	119.00	221.00	38.37	17.72	56.09
464	123	119.00	222.00	38.50	17.80	56.30
465	123	119.00	223.00	38.64	17.88	56.52
466	123	119.00	224.00	38.77	17.96	56.73
467	123	119.00	225.00	38.90	18.04	56.94
468	123	119.00	226.00	39.03	18.12	57.15
469	123	119.00	227.00	39.17	18.20	57.37
470	123	119.00	228.00	39.30	18.28	57.58
471	123	119.00	229.00	39.43	18.36	57.79
472	123	119.00	230.00	39.57	18.44	58.01
473	123	119.00	231.00	39.70	18.52	58.22
474	123	119.00	232.00	39.83	18.60	58.43
475	123	119.00	233.00	39.97	18.68	58.65
476	123	119.00	234.00	40.10	18.76	58.86
477	123	119.00	235.00	40.23	18.84	59.07
478	123	119.00	236.00	40.36	18.92	59.28
479	123	119.00	237.00	40.50	19.00	59.50
480	123	119.00	238.00	40.63	19.08	59.71
481	123	119.00	239.00	40.70	19.12	59.82
482	123	119.00	240.00	40.90	19.24	60.14
483	123	119.00	241.00	41.03	19.32	60.35
484	123	119.00	242.00	41.16	19.40	60.56
485	123	119.00	243.00	41.30	19.48	60.78
486	123	119.00	244.00	41.43	19.56	60.99
487	123	119.00	245.00	41.56	19.64	61.20
488	123	119.00	246.00	41.69	19.72	61.41
489	123	119.00	247.00	41.83	19.80	61.63
490	123	119.00	248.00	41.96	19.88	61.84
491	123	119.00	249.00	42.09	19.96	62.05
492	123	119.00	250.00	42.23	20.04	62.27
493	123	119.00	251.00	42.36	20.12	62.48
494	123	119.00	252.00	42.49	20.20	62.69
495	123	119.00	253.00	42.63	20.28	62.91
496	123	119.00	254.00	42.76	20.36	63.12
497	123	119.00	255.00	42.89	20.44	63.33
498	123	119.00	256.00	43.02	20.52	63.54
499	123	119.00	257.00	43.16	20.60	63.76
500	123	119.00	258.00	43.29	20.68	63.97
501	123	119.00	259.00	43.42	20.76	64.18
502	123	119.00	260.00	43.56	20.84	64.40
503	123	119.00	261.00	43.69	20.92	64.61
504	123	119.00	262.00	43.82	21.00	64.82
505	123	119.00	263.00	43.96	21.08	65.04
506	123	119.00	264.00	44.09	21.16	65.25
507	123	119.00	265.00	44.22	21.24	65.46

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
508	123	119.00	266.00	44.35	21.32	65.67
509	123	119.00	267.00	44.49	21.40	65.89
510	123	119.00	268.00	44.62	21.48	66.10
511	123	119.00	269.00	44.75	21.56	66.31
512	123	119.00	270.00	44.89	21.64	66.53
513	123	119.00	271.00	45.02	21.72	66.74
514	123	119.00	272.00	45.15	21.80	66.95
515	123	119.00	273.00	45.29	21.88	67.17
516	123	119.00	274.00	45.42	21.96	67.38
517	123	119.00	275.00	45.55	22.04	67.59
518	123	119.00	276.00	45.68	22.12	67.80
519	123	119.00	277.00	45.82	22.20	68.02
520	123	119.00	278.00	45.95	22.28	68.23
521	123	119.00	279.00	46.08	22.36	68.44
522	123	119.00	280.00	46.22	22.44	68.66
523	123	119.00	281.00	46.35	22.52	68.87
524	123	119.00	282.00	46.48	22.60	69.08
525	123	119.00	283.00	46.62	22.68	69.30
526	123	119.00	284.00	46.75	22.76	69.51
527	123	119.00	285.00	46.88	22.84	69.72
528	123	119.00	286.00	47.01	22.92	69.93
529	123	119.00	287.00	47.15	23.00	70.15
530	123	119.00	288.00	47.28	23.08	70.36
531	123	119.00	289.00	47.41	23.16	70.57
532	123	119.00	290.00	47.55	23.24	70.79
533	123	119.00	291.00	47.68	23.32	71.00
534	123	119.00	292.00	47.81	23.40	71.21
535	123	119.00	293.00	47.95	23.48	71.43
536	123	119.00	294.00	48.08	23.56	71.64
537	123	119.00	295.00	48.21	23.64	71.85
538	123	119.00	296.00	48.34	23.72	72.06
539	123	119.00	297.00	48.48	23.80	72.28
540	123	119.00	298.00	48.61	23.88	72.49
541	123	119.00	299.00	48.74	23.96	72.70
542	123	119.00	300.00	48.88	24.04	72.92
543	123	119.00	301.00	49.01	24.12	73.13
544	123	119.00	302.00	49.14	24.20	73.34
545	123	119.00	303.00	49.28	24.28	73.56
546	123	119.00	304.00	49.41	24.36	73.77
547	123	119.00	305.00	49.54	24.44	73.98
548	123	119.00	306.00	49.67	24.52	74.19
549	123	119.00	307.00	49.81	24.60	74.41
550	123	119.00	308.00	49.94	24.68	74.62
551	123	119.00	309.00	50.07	24.76	74.83
552	123	119.00	310.00	50.21	24.84	75.05
553	123	119.00	311.00	50.34	24.92	75.26
554	123	119.00	312.00	50.47	25.00	75.47
555	123	119.00	313.00	50.61	25.08	75.69
556	123	119.00	314.00	50.74	25.16	75.90
557	123	119.00	315.00	50.87	25.24	76.11
558	123	119.00	316.00	51.00	25.32	76.32
559	123	119.00	317.00	51.14	25.40	76.54
560	123	119.00	318.00	51.27	25.48	76.75
561	123	119.00	319.00	51.40	25.56	76.96
562	123	119.00	320.00	51.54	25.64	77.18
563	123	119.00	321.00	51.67	25.72	77.39
564	123	119.00	322.00	51.80	25.80	77.60
565	123	119.00	323.00	51.94	25.88	77.82
566	123	119.00	324.00	52.07	25.96	78.03
567	123	119.00	325.00	52.20	26.04	78.24

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
568	123	119.00	326.00	52.33	26.12	78.45
569	123	119.00	327.00	52.47	26.20	78.67
570	123	119.00	328.00	52.60	26.28	78.88
571	123	119.00	329.00	52.73	26.36	79.09
572	123	119.00	330.00	52.87	26.44	79.31
573	123	119.00	331.00	53.00	26.52	79.52
574	123	119.00	332.00	53.13	26.60	79.73
575	123	119.00	333.00	53.27	26.68	79.95
576	123	119.00	334.00	53.40	26.76	80.16
577	123	119.00	335.00	53.53	26.84	80.37
578	123	119.00	336.00	53.66	26.92	80.58
579	123	119.00	337.00	53.80	27.00	80.80
580	123	119.00	338.00	53.93	27.08	81.01
581	123	119.00	339.00	54.06	27.16	81.22
582	123	119.00	340.00	54.20	27.24	81.44
583	123	119.00	341.00	54.33	27.32	81.65
584	123	119.00	342.00	54.46	27.40	81.86
585	123	119.00	343.00	54.60	27.48	82.08
586	123	119.00	344.00	54.73	27.56	82.29
587	123	119.00	345.00	54.86	27.64	82.50
588	123	119.00	346.00	54.99	27.72	82.71
589	123	119.00	347.00	55.13	27.80	82.93
590	123	119.00	348.00	55.26	27.88	83.14
591	123	119.00	349.00	55.39	27.96	83.35
592	123	119.00	350.00	55.53	28.04	83.57
593	123	119.00	351.00	55.66	28.12	83.78
594	123	119.00	352.00	55.79	28.20	83.99
595	123	119.00	353.00	55.93	28.28	84.21
596	123	119.00	354.00	56.06	28.36	84.42
597	123	119.00	355.00	56.19	28.44	84.63
598	123	119.00	356.00	56.32	28.52	84.84
599	123	119.00	357.00	56.46	28.60	85.06
600	123	119.00	358.00	56.59	28.68	85.27
601	123	119.00	359.00	56.72	28.76	85.48
602	123	119.00	360.00	56.86	28.84	85.70
603	123	119.00	361.00	56.99	28.92	85.91
604	123	119.00	362.00	57.12	29.00	86.12
605	123	119.00	363.00	57.26	29.08	86.34
606	123	119.00	364.00	57.39	29.16	86.55
607	123	119.00	365.00	57.52	29.24	86.76
608	123	119.00	366.00	57.65	29.32	86.97
609	123	119.00	367.00	57.79	29.40	87.19
610	123	119.00	368.00	57.92	29.48	87.40
611	123	119.00	369.00	58.05	29.56	87.61
612	123	119.00	370.00	58.19	29.64	87.83
613	123	119.00	371.00	58.32	29.72	88.04
614	123	119.00	372.00	58.45	29.80	88.25
615	123	119.00	373.00	58.59	29.88	88.47
616	123	119.00	374.00	58.72	29.96	88.68
617	123	119.00	375.00	58.85	30.04	88.89
618	123	119.00	376.00	58.98	30.12	89.10
619	123	119.00	377.00	59.12	30.20	89.32
620	123	119.00	378.00	59.25	30.28	89.53
621	123	119.00	379.00	59.38	30.36	89.74
622	123	119.00	380.00	59.52	30.44	89.96
623	123	119.00	381.00	59.65	30.52	90.17
624	123	119.00	382.00	59.78	30.60	90.38
625	123	119.00	383.00	59.92	30.68	90.60
626	123	119.00	384.00	60.05	30.76	90.81
627	123	119.00	385.00	60.18	30.84	91.02

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
628	123	119.00	386.00	60.31	30.92	91.23
629	123	119.00	387.00	60.45	31.00	91.45
630	123	119.00	388.00	60.58	31.08	91.66
631	123	119.00	389.00	60.71	31.16	91.87
632	123	119.00	390.00	60.85	31.24	92.09
633	123	119.00	391.00	60.98	31.32	92.30
634	123	119.00	392.00	61.11	31.40	92.51
635	123	119.00	393.00	61.25	31.48	92.73
636	123	119.00	394.00	61.38	31.56	92.94
637	123	119.00	395.00	61.51	31.64	93.15
638	123	119.00	396.00	61.64	31.72	93.36
639	123	119.00	397.00	61.78	31.80	93.58
640	123	119.00	398.00	61.91	31.88	93.79
641	123	119.00	399.00	62.04	31.96	94.00
642	123	119.00	400.00	62.18	32.04	94.22
643	123	119.00	401.00	62.31	32.12	94.43
644	123	119.00	402.00	62.44	32.20	94.64
645	123	119.00	403.00	62.58	32.28	94.86
646	123	119.00	404.00	62.71	32.36	95.07
647	123	119.00	405.00	62.84	32.44	95.28
648	123	119.00	406.00	62.97	32.52	95.49
649	123	119.00	407.00	63.11	32.60	95.71
650	123	119.00	408.00	63.24	32.68	95.92
651	123	119.00	409.00	63.37	32.76	96.13
652	123	119.00	410.00	63.51	32.84	96.35
653	123	119.00	411.00	63.64	32.92	96.56
654	123	119.00	412.00	63.77	33.00	96.77
655	123	119.00	413.00	63.91	33.08	96.99
656	123	119.00	414.00	64.04	33.16	97.20
657	123	119.00	415.00	64.17	33.24	97.41
658	123	119.00	416.00	64.30	33.32	97.62
659	123	119.00	417.00	64.44	33.40	97.84
660	123	119.00	418.00	64.57	33.48	98.05
661	123	119.00	419.00	64.70	33.56	98.26
662	123	119.00	420.00	64.84	33.64	98.48
663	123	119.00	421.00	64.97	33.72	98.69
664	123	119.00	422.00	65.10	33.80	98.90
665	123	119.00	423.00	65.24	33.88	99.12
666	123	119.00	424.00	65.37	33.96	99.33
667	123	119.00	425.00	65.50	34.04	99.54
668	123	119.00	426.00	65.63	34.12	99.75
669	123	119.00	427.00	65.77	34.20	99.97
670	123	119.00	428.00	65.90	34.28	100.18
671	123	119.00	429.00	66.03	34.36	100.39
672	123	119.00	430.00	66.17	34.44	100.61
673	123	119.00	431.00	66.30	34.52	100.82
674	123	119.00	432.00	66.43	34.60	101.03
675	123	119.00	433.00	66.57	34.68	101.25
676	123	119.00	434.00	66.70	34.76	101.46
677	123	119.00	435.00	66.83	34.84	101.67
678	123	119.00	436.00	66.96	34.92	101.88
679	123	119.00	437.00	67.10	35.00	102.10
680	123	119.00	438.00	67.23	35.08	102.31
681	123	119.00	439.00	67.36	35.16	102.52
682	123	119.00	440.00	67.50	35.24	102.74
683	123	119.00	441.00	67.63	35.32	102.95
684	123	119.00	442.00	67.76	35.40	103.16
685	123	119.00	443.00	67.90	35.48	103.38
686	123	119.00	444.00	68.03	35.56	103.59
687	123	119.00	445.00	68.16	35.64	103.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
688	123	119.00	446.00	68.29	35.72	104.01
689	123	119.00	447.00	68.43	35.80	104.23
690	123	119.00	448.00	68.56	35.88	104.44
691	123	119.00	449.00	68.69	35.96	104.65
692	123	119.00	450.00	68.83	36.04	104.87
693	123	119.00	451.00	68.96	36.12	105.08
694	123	119.00	452.00	69.09	36.20	105.29
695	123	119.00	453.00	69.23	36.28	105.51
696	123	119.00	454.00	69.36	36.36	105.72
697	123	119.00	455.00	69.49	36.44	105.93
698	123	119.00	456.00	69.62	36.52	106.14
699	123	119.00	457.00	69.76	36.60	106.36
700	123	119.00	458.00	69.89	36.68	106.57
701	123	119.00	459.00	70.02	36.76	106.78
702	123	119.00	460.00	70.16	36.84	107.00
703	123	119.00	461.00	70.29	36.92	107.21
704	123	119.00	462.00	70.42	37.00	107.42
705	123	119.00	463.00	70.56	37.08	107.64
706	123	119.00	464.00	70.69	37.16	107.85
707	123	119.00	465.00	70.82	37.24	108.06
708	123	119.00	466.00	70.95	37.32	108.27
709	123	119.00	467.00	71.09	37.40	108.49
710	123	119.00	468.00	71.22	37.48	108.70
711	123	119.00	469.00	71.35	37.56	108.91
712	123	119.00	470.00	71.49	37.64	109.13
713	123	119.00	471.00	71.62	37.72	109.34
714	123	119.00	472.00	71.75	37.80	109.55
715	123	119.00	473.00	71.89	37.88	109.77
716	123	119.00	474.00	72.02	37.96	109.98
717	123	119.00	475.00	72.15	38.04	110.19
718	123	119.00	476.00	72.28	38.12	110.40
719	123	119.00	477.00	72.42	38.20	110.62
720	123	119.00	478.00	72.55	38.28	110.83
721	123	119.00	479.00	72.68	38.36	111.04
722	123	119.00	480.00	72.82	38.44	111.26
723	123	119.00	481.00	72.95	38.52	111.47
724	123	119.00	482.00	73.08	38.60	111.68
725	123	119.00	483.00	73.22	38.68	111.90
726	123	119.00	484.00	73.35	38.76	112.11
727	123	119.00	485.00	73.48	38.84	112.32
728	123	119.00	486.00	73.61	38.92	112.53
729	123	119.00	487.00	73.75	39.00	112.75
730	123	119.00	488.00	73.88	39.08	112.96
731	123	119.00	489.00	74.01	39.16	113.17
732	123	119.00	490.00	74.15	39.24	113.39
733	123	119.00	491.00	74.28	39.32	113.60
734	123	119.00	492.00	74.41	39.40	113.81
735	123	119.00	493.00	74.55	39.48	114.03
736	123	119.00	494.00	74.68	39.56	114.24
737	123	119.00	495.00	74.81	39.64	114.45
738	123	119.00	496.00	74.94	39.72	114.66
739	123	119.00	497.00	75.08	39.80	114.88
740	123	119.00	498.00	75.21	39.88	115.09
741	123	119.00	499.00	75.34	39.96	115.30
742	123	119.00	500.00	75.48	40.04	115.52
743	123	119.00	501.00	75.61	40.12	115.73
744	123	119.00	502.00	75.74	40.20	115.94
745	123	119.00	503.00	75.88	40.28	116.16
746	123	119.00	504.00	76.01	40.36	116.37
747	123	119.00	505.00	76.14	40.44	116.58

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	76.27	40.52	116.79
749	123	119.00	507.00	76.41	40.60	117.01
750	123	119.00	508.00	76.54	40.68	117.22
751	123	119.00	509.00	76.67	40.76	117.43
752	123	119.00	510.00	76.81	40.84	117.65
753	123	119.00	511.00	76.94	40.92	117.86
754	123	119.00	512.00	77.07	41.00	118.07
755	123	119.00	513.00	77.21	41.08	118.29
756	123	119.00	514.00	77.34	41.16	118.50
757	123	119.00	515.00	77.47	41.24	118.71
758	123	119.00	516.00	77.60	41.32	118.92
759	123	119.00	517.00	77.74	41.40	119.14
760	123	119.00	518.00	77.87	41.48	119.35
761	123	119.00	519.00	78.00	41.56	119.56
762	123	119.00	520.00	78.14	41.64	119.78
763	123	119.00	521.00	78.27	41.72	119.99
764	123	119.00	522.00	78.40	41.80	120.20
765	123	119.00	523.00	78.54	41.88	120.42
766	123	119.00	524.00	78.67	41.96	120.63
767	123	119.00	525.00	78.80	42.04	120.84
768	123	119.00	526.00	78.93	42.12	121.05
769	123	119.00	527.00	79.07	42.20	121.27
770	123	119.00	528.00	79.20	42.28	121.48
771	123	119.00	529.00	79.33	42.36	121.69
772	123	119.00	530.00	79.47	42.44	121.91
773	123	119.00	531.00	79.60	42.52	122.12
774	123	119.00	532.00	79.73	42.60	122.33
775	123	119.00	533.00	79.87	42.68	122.55
776	123	119.00	534.00	80.00	42.76	122.76
777	123	119.00	535.00	80.13	42.84	122.97
778	123	119.00	536.00	80.26	42.92	123.18
779	123	119.00	537.00	80.40	43.00	123.40
780	123	119.00	538.00	80.53	43.08	123.61
781	123	119.00	539.00	80.66	43.16	123.82
782	123	119.00	540.00	80.80	43.24	124.04
783	123	119.00	541.00	80.93	43.32	124.25
784	123	119.00	542.00	81.06	43.40	124.46
785	123	119.00	543.00	81.20	43.48	124.68
786	123	119.00	544.00	81.33	43.56	124.89
787	123	119.00	545.00	81.46	43.64	125.10
788	123	119.00	546.00	81.59	43.72	125.31
789	123	119.00	547.00	81.73	43.80	125.53
790	123	119.00	548.00	81.86	43.88	125.74
791	123	119.00	549.00	81.99	43.96	125.95
792	123	119.00	550.00	82.13	44.04	126.17
793	123	119.00	551.00	82.26	44.12	126.38
794	123	119.00	552.00	82.39	44.20	126.59
795	123	119.00	553.00	82.53	44.28	126.81
796	123	119.00	554.00	82.66	44.36	127.02
797	123	119.00	555.00	82.79	44.44	127.23
798	123	119.00	556.00	82.92	44.52	127.44
799	123	119.00	557.00	83.06	44.60	127.66
800	123	119.00	558.00	83.19	44.68	127.87
801	123	119.00	559.00	83.32	44.76	128.08
802	123	119.00	560.00	83.46	44.84	128.30
803	123	119.00	561.00	83.59	44.92	128.51
804	123	119.00	562.00	83.72	45.00	128.72
805	123	119.00	563.00	83.86	45.08	128.94
806	123	119.00	564.00	83.99	45.16	129.15
807	123	119.00	565.00	84.12	45.24	129.36

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	84.25	45.32	129.57
809	123	119.00	567.00	84.39	45.40	129.79
810	123	119.00	568.00	84.52	45.48	130.00
811	123	119.00	569.00	84.65	45.56	130.21
812	123	119.00	570.00	84.79	45.64	130.43
813	123	119.00	571.00	84.92	45.72	130.64
814	123	119.00	572.00	85.05	45.80	130.85
815	123	119.00	573.00	85.19	45.88	131.07
816	123	119.00	574.00	85.32	45.96	131.28
817	123	119.00	575.00	85.45	46.04	131.49
818	123	119.00	576.00	85.58	46.12	131.70
819	123	119.00	577.00	85.72	46.20	131.92
820	123	119.00	578.00	85.85	46.28	132.13
821	123	119.00	579.00	85.98	46.36	132.34
822	123	119.00	580.00	86.12	46.44	132.56
823	123	119.00	581.00	86.25	46.52	132.77
824	123	119.00	582.00	86.38	46.60	132.98
825	123	119.00	583.00	86.52	46.68	133.20
826	123	119.00	584.00	86.65	46.76	133.41
827	123	119.00	585.00	86.78	46.84	133.62
828	123	119.00	586.00	86.91	46.92	133.83
829	123	119.00	587.00	87.05	47.00	134.05
830	123	119.00	588.00	87.18	47.08	134.26
831	123	119.00	589.00	87.31	47.16	134.47
832	123	119.00	590.00	87.45	47.24	134.69
833	123	119.00	591.00	87.58	47.32	134.90
834	123	119.00	592.00	87.71	47.40	135.11
835	123	119.00	593.00	87.85	47.48	135.33
836	123	119.00	594.00	87.98	47.56	135.54
837	123	119.00	595.00	88.11	47.64	135.75
838	123	119.00	596.00	88.24	47.72	135.96
839	123	119.00	597.00	88.38	47.80	136.18
840	123	119.00	598.00	88.51	47.88	136.39
841	123	119.00	599.00	88.64	47.96	136.60
842	123	119.00	600.00	88.78	48.04	136.82
843	123	119.00	601.00	88.91	48.12	137.03
844	123	119.00	602.00	89.04	48.20	137.24
845	123	119.00	603.00	89.18	48.28	137.46
846	123	119.00	604.00	89.31	48.36	137.67
847	123	119.00	605.00	89.44	48.44	137.88
848	123	119.00	606.00	89.57	48.52	138.09
849	123	119.00	607.00	89.71	48.60	138.31
850	123	119.00	608.00	89.84	48.68	138.52
851	123	119.00	609.00	89.97	48.76	138.73
852	123	119.00	610.00	90.11	48.84	138.95
853	123	119.00	611.00	90.24	48.92	139.16
854	123	119.00	612.00	90.37	49.00	139.37
855	123	119.00	613.00	90.51	49.08	139.59
856	123	119.00	614.00	90.64	49.16	139.80
857	123	119.00	615.00	90.77	49.24	140.01
858	123	119.00	616.00	90.90	49.32	140.22
859	123	119.00	617.00	91.04	49.40	140.44
860	123	119.00	618.00	91.17	49.48	140.65
861	123	119.00	619.00	91.30	49.56	140.86
862	123	119.00	620.00	91.44	49.64	141.08
863	123	119.00	621.00	91.57	49.72	141.29
864	123	119.00	622.00	91.70	49.80	141.50
865	123	119.00	623.00	91.84	49.88	141.72
866	123	119.00	624.00	91.97	49.96	141.93
867	123	119.00	625.00	92.10	50.04	142.14

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
868	123	119.00	626.00	92.23	50.12	142.35
869	123	119.00	627.00	92.37	50.20	142.57
870	123	119.00	628.00	92.50	50.28	142.78
871	123	119.00	629.00	92.63	50.36	142.99
872	123	119.00	630.00	92.77	50.44	143.21
873	123	119.00	631.00	92.90	50.52	143.42
874	123	119.00	632.00	93.03	50.60	143.63
875	123	119.00	633.00	93.17	50.68	143.85
876	123	119.00	634.00	93.30	50.76	144.06
877	123	119.00	635.00	93.43	50.84	144.27
878	123	119.00	636.00	93.56	50.92	144.48
879	123	119.00	637.00	93.70	51.00	144.70
880	123	119.00	638.00	93.83	51.08	144.91
881	123	119.00	639.00	93.96	51.16	145.12
882	123	119.00	640.00	94.10	51.24	145.34
883	123	119.00	641.00	94.23	51.32	145.55
884	123	119.00	642.00	94.36	51.40	145.76
885	123	119.00	643.00	94.50	51.48	145.98
886	123	119.00	644.00	94.63	51.56	146.19
887	123	119.00	645.00	94.76	51.64	146.40
888	123	119.00	646.00	94.89	51.72	146.61
889	123	119.00	647.00	95.03	51.80	146.83
890	123	119.00	648.00	95.16	51.88	147.04
891	123	119.00	649.00	95.29	51.96	147.25
892	123	119.00	650.00	95.43	52.04	147.47
893	123	119.00	651.00	95.56	52.12	147.68
894	123	119.00	652.00	95.69	52.20	147.89
895	123	119.00	653.00	95.83	52.28	148.11
896	123	119.00	654.00	95.96	52.36	148.32
897	123	119.00	655.00	96.09	52.44	148.53
898	123	119.00	656.00	96.22	52.52	148.74
899	123	119.00	657.00	96.36	52.60	148.96
900	123	119.00	658.00	96.49	52.68	149.17
901	123	119.00	659.00	96.62	52.76	149.38
902	123	119.00	660.00	96.76	52.84	149.60
903	123	119.00	661.00	96.89	52.92	149.81
904	123	119.00	662.00	97.02	53.00	150.02
905	123	119.00	663.00	97.16	53.08	150.24
906	123	119.00	664.00	97.29	53.16	150.45
907	123	119.00	665.00	97.42	53.24	150.66
908	123	119.00	666.00	97.55	53.32	150.87
909	123	119.00	667.00	97.69	53.40	151.09
910	123	119.00	668.00	97.82	53.48	151.30
911	123	119.00	669.00	97.95	53.56	151.51
912	123	119.00	670.00	98.09	53.64	151.73
913	123	119.00	671.00	98.22	53.72	151.94
914	123	119.00	672.00	98.35	53.80	152.15
915	123	119.00	673.00	98.49	53.88	152.37
916	123	119.00	674.00	98.62	53.96	152.58
917	123	119.00	675.00	98.75	54.04	152.79
918	123	119.00	676.00	98.88	54.12	153.00
919	123	119.00	677.00	99.02	54.20	153.22
920	123	119.00	678.00	99.15	54.28	153.43
921	123	119.00	679.00	99.28	54.36	153.64
922	123	119.00	680.00	99.42	54.44	153.86
923	123	119.00	681.00	99.55	54.52	154.07
924	123	119.00	682.00	99.68	54.60	154.28
925	123	119.00	683.00	99.82	54.68	154.50
926	123	119.00	684.00	99.95	54.76	154.71
927	123	119.00	685.00	100.08	54.84	154.92

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
928	123	119.00	686.00	100.21	54.92	155.13
929	123	119.00	687.00	100.35	55.00	155.35
930	123	119.00	688.00	100.48	55.08	155.56
931	123	119.00	689.00	100.61	55.16	155.77
932	123	119.00	690.00	100.75	55.24	155.99
933	123	119.00	691.00	100.88	55.32	156.20
934	123	119.00	692.00	101.01	55.40	156.41
935	123	119.00	693.00	101.15	55.48	156.63
936	123	119.00	694.00	101.28	55.56	156.84
937	123	119.00	695.00	101.41	55.64	157.05
938	123	119.00	696.00	101.54	55.72	157.26
939	123	119.00	697.00	101.68	55.80	157.48
940	123	119.00	698.00	101.81	55.88	157.69
941	123	119.00	699.00	101.94	55.96	157.90
942	123	119.00	700.00	102.08	56.04	158.12
943	123	119.00	701.00	102.21	56.12	158.33
944	123	119.00	702.00	102.34	56.20	158.54
945	123	119.00	703.00	102.48	56.28	158.76
946	123	119.00	704.00	102.61	56.36	158.97
947	123	119.00	705.00	102.74	56.44	159.18
948	123	119.00	706.00	102.87	56.52	159.39
949	123	119.00	707.00	103.01	56.60	159.61
950	123	119.00	708.00	103.14	56.68	159.82
951	123	119.00	709.00	103.27	56.76	160.03
952	123	119.00	710.00	103.41	56.84	160.25
953	123	119.00	711.00	103.54	56.92	160.46
954	123	119.00	712.00	103.67	57.00	160.67
955	123	119.00	713.00	103.81	57.08	160.89
956	123	119.00	714.00	103.94	57.16	161.10
957	123	119.00	715.00	104.07	57.24	161.31
958	123	119.00	716.00	104.20	57.32	161.52
959	123	119.00	717.00	104.34	57.40	161.74
960	123	119.00	718.00	104.47	57.48	161.95
961	123	119.00	719.00	104.60	57.56	162.16
962	123	119.00	720.00	104.74	57.64	162.38
963	123	119.00	721.00	104.87	57.72	162.59
964	123	119.00	722.00	105.00	57.80	162.80
965	123	119.00	723.00	105.14	57.88	163.02
966	123	119.00	724.00	105.27	57.96	163.23
967	123	119.00	725.00	105.34	58.00	163.34

If the employee's gross pay is over £967, go to page 229.

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are either:

- aged 21 or over but under State Pension age
- on an approved apprenticeship scheme and over age 25

Do not use this table for mariners on foreign-going vessels who pay standard rate NICs and are:

- under age 21 (see Table letter Y)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute

1 Enter 'R' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	0.66	0.00	0.66
765	533	232.00	0.00	1.20	0.00	1.20
769	533	236.00	0.00	1.73	0.00	1.73
773	533	240.00	0.00	2.26	0.00	2.26
777	533	244.00	0.00	2.79	0.00	2.79
781	533	248.00	0.00	3.32	0.00	3.32
785	533	252.00	0.00	3.86	0.00	3.86
789	533	256.00	0.00	4.39	0.00	4.39
793	533	260.00	0.00	4.92	0.00	4.92
797	533	264.00	0.00	5.45	0.00	5.45
801	533	268.00	0.00	5.98	0.00	5.98
805	533	272.00	0.00	6.52	0.00	6.52
809	533	276.00	0.00	7.05	0.00	7.05
813	533	280.00	0.00	7.58	0.00	7.58
817	533	284.00	0.00	8.11	0.00	8.11
821	533	288.00	0.00	8.64	0.00	8.64
825	533	292.00	0.00	9.18	0.00	9.18
829	533	296.00	0.00	9.71	0.00	9.71
833	533	300.00	0.00	10.24	0.00	10.24
837	533	304.00	0.00	10.77	0.00	10.77
841	533	308.00	0.00	11.30	0.00	11.30
845	533	312.00	0.00	11.84	0.00	11.84
849	533	316.00	0.00	12.37	0.00	12.37
853	533	320.00	0.00	12.90	0.00	12.90
857	533	324.00	0.00	13.43	0.00	13.43
861	533	328.00	0.00	13.96	0.00	13.96
865	533	332.00	0.00	14.50	0.00	14.50

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
869	533	336.00	0.00	15.03	0.00	15.03
873	533	340.00	0.00	15.56	0.00	15.56
877	533	344.00	0.00	16.09	0.00	16.09
881	533	348.00	0.00	16.62	0.00	16.62
885	533	352.00	0.00	17.16	0.00	17.16
889	533	356.00	0.00	17.69	0.00	17.69
893	533	360.00	0.00	18.22	0.00	18.22
897	533	364.00	0.00	18.75	0.00	18.75
901	533	368.00	0.00	19.28	0.00	19.28
905	533	372.00	0.00	19.82	0.00	19.82
909	533	376.00	0.00	20.35	0.00	20.35
913	533	380.00	0.00	20.88	0.00	20.88
917	533	384.00	0.00	21.41	0.00	21.41
921	533	388.00	0.00	21.94	0.00	21.94
925	533	392.00	0.00	22.48	0.00	22.48
929	533	396.00	0.00	23.01	0.00	23.01
933	533	400.00	0.00	23.54	0.00	23.54
937	533	404.00	0.00	24.07	0.00	24.07
941	533	408.00	0.00	24.60	0.00	24.60
945	533	412.00	0.00	25.14	0.00	25.14
949	533	416.00	0.00	25.67	0.00	25.67
953	533	420.00	0.00	26.20	0.00	26.20
957	533	424.00	0.00	26.73	0.00	26.73
961	533	428.00	0.00	27.26	0.00	27.26
965	533	432.00	0.00	27.80	0.00	27.80
969	533	436.00	0.00	28.33	0.00	28.33
973	533	440.00	0.00	28.86	0.00	28.86
977	533	444.00	0.00	29.39	0.00	29.39
981	533	448.00	0.00	29.92	0.00	29.92
985	533	452.00	0.00	30.46	0.00	30.46
989	533	456.00	0.00	30.99	0.00	30.99
993	533	460.00	0.00	31.52	0.00	31.52
997	533	464.00	0.00	32.05	0.00	32.05
1001	533	468.00	0.00	32.58	0.00	32.58
1005	533	472.00	0.00	33.12	0.00	33.12
1009	533	476.00	0.00	33.65	0.00	33.65
1013	533	480.00	0.00	34.18	0.00	34.18
1017	533	484.00	0.00	34.71	0.00	34.71
1021	533	488.00	0.00	35.24	0.00	35.24
1025	533	492.00	0.00	35.78	0.00	35.78
1029	533	496.00	0.00	36.31	0.00	36.31
1033	533	500.00	0.00	36.84	0.00	36.84
1037	533	504.00	0.00	37.37	0.00	37.37
1041	533	508.00	0.00	37.90	0.00	37.90
1045	533	512.00	0.00	38.37	0.00	38.37
1048	533	515.00	0.00	38.57	0.00	38.57
1049	533	515.00	1.00	38.97	0.24	39.21
1053	533	515.00	5.00	39.50	0.56	40.06
1057	533	515.00	9.00	40.03	0.88	40.91
1061	533	515.00	13.00	40.56	1.20	41.76
1065	533	515.00	17.00	41.10	1.52	42.62
1069	533	515.00	21.00	41.63	1.84	43.47
1073	533	515.00	25.00	42.16	2.16	44.32
1077	533	515.00	29.00	42.69	2.48	45.17
1081	533	515.00	33.00	43.22	2.80	46.02
1085	533	515.00	37.00	43.76	3.12	46.88
1089	533	515.00	41.00	44.29	3.44	47.73
1093	533	515.00	45.00	44.82	3.76	48.58
1097	533	515.00	49.00	45.35	4.08	49.43
1101	533	515.00	53.00	45.88	4.40	50.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
1105	533	515.00	57.00	46.42	4.72	51.14
1109	533	515.00	61.00	46.95	5.04	51.99
1113	533	515.00	65.00	47.48	5.36	52.84
1117	533	515.00	69.00	48.01	5.68	53.69
1121	533	515.00	73.00	48.54	6.00	54.54
1125	533	515.00	77.00	49.08	6.32	55.40
1129	533	515.00	81.00	49.61	6.64	56.25
1133	533	515.00	85.00	50.14	6.96	57.10
1137	533	515.00	89.00	50.67	7.28	57.95
1141	533	515.00	93.00	51.20	7.60	58.80
1145	533	515.00	97.00	51.74	7.92	59.66
1149	533	515.00	101.00	52.27	8.24	60.51
1153	533	515.00	105.00	52.80	8.56	61.36
1157	533	515.00	109.00	53.33	8.88	62.21
1161	533	515.00	113.00	53.86	9.20	63.06
1165	533	515.00	117.00	54.40	9.52	63.92
1169	533	515.00	121.00	54.93	9.84	64.77
1173	533	515.00	125.00	55.46	10.16	65.62
1177	533	515.00	129.00	55.99	10.48	66.47
1181	533	515.00	133.00	56.52	10.80	67.32
1185	533	515.00	137.00	57.06	11.12	68.18
1189	533	515.00	141.00	57.59	11.44	69.03
1193	533	515.00	145.00	58.12	11.76	69.88
1197	533	515.00	149.00	58.65	12.08	70.73
1201	533	515.00	153.00	59.18	12.40	71.58
1205	533	515.00	157.00	59.72	12.72	72.44
1209	533	515.00	161.00	60.25	13.04	73.29
1213	533	515.00	165.00	60.78	13.36	74.14
1217	533	515.00	169.00	61.31	13.68	74.99
1221	533	515.00	173.00	61.84	14.00	75.84
1225	533	515.00	177.00	62.38	14.32	76.70
1229	533	515.00	181.00	62.91	14.64	77.55
1233	533	515.00	185.00	63.44	14.96	78.40
1237	533	515.00	189.00	63.97	15.28	79.25
1241	533	515.00	193.00	64.50	15.60	80.10
1245	533	515.00	197.00	65.04	15.92	80.96
1249	533	515.00	201.00	65.57	16.24	81.81
1253	533	515.00	205.00	66.10	16.56	82.66
1257	533	515.00	209.00	66.63	16.88	83.51
1261	533	515.00	213.00	67.16	17.20	84.36
1265	533	515.00	217.00	67.70	17.52	85.22
1269	533	515.00	221.00	68.23	17.84	86.07
1273	533	515.00	225.00	68.76	18.16	86.92
1277	533	515.00	229.00	69.29	18.48	87.77
1281	533	515.00	233.00	69.82	18.80	88.62
1285	533	515.00	237.00	70.36	19.12	89.48
1289	533	515.00	241.00	70.89	19.44	90.33
1293	533	515.00	245.00	71.42	19.76	91.18
1297	533	515.00	249.00	71.95	20.08	92.03
1301	533	515.00	253.00	72.48	20.40	92.88
1305	533	515.00	257.00	73.02	20.72	93.74
1309	533	515.00	261.00	73.55	21.04	94.59
1313	533	515.00	265.00	74.08	21.36	95.44
1317	533	515.00	269.00	74.61	21.68	96.29
1321	533	515.00	273.00	75.14	22.00	97.14
1325	533	515.00	277.00	75.68	22.32	98.00
1329	533	515.00	281.00	76.21	22.64	98.85
1333	533	515.00	285.00	76.74	22.96	99.70
1337	533	515.00	289.00	77.27	23.28	100.55
1341	533	515.00	293.00	77.80	23.60	101.40

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1345	533	515.00	297.00	78.34	23.92	102.26
1349	533	515.00	301.00	78.87	24.24	103.11
1353	533	515.00	305.00	79.40	24.56	103.96
1357	533	515.00	309.00	79.93	24.88	104.81
1361	533	515.00	313.00	80.46	25.20	105.66
1365	533	515.00	317.00	81.00	25.52	106.52
1369	533	515.00	321.00	81.53	25.84	107.37
1373	533	515.00	325.00	82.06	26.16	108.22
1377	533	515.00	329.00	82.59	26.48	109.07
1381	533	515.00	333.00	83.12	26.80	109.92
1385	533	515.00	337.00	83.66	27.12	110.78
1389	533	515.00	341.00	84.19	27.44	111.63
1393	533	515.00	345.00	84.72	27.76	112.48
1397	533	515.00	349.00	85.25	28.08	113.33
1401	533	515.00	353.00	85.78	28.40	114.18
1405	533	515.00	357.00	86.32	28.72	115.04
1409	533	515.00	361.00	86.85	29.04	115.89
1413	533	515.00	365.00	87.38	29.36	116.74
1417	533	515.00	369.00	87.91	29.68	117.59
1421	533	515.00	373.00	88.44	30.00	118.44
1425	533	515.00	377.00	88.98	30.32	119.30
1429	533	515.00	381.00	89.51	30.64	120.15
1433	533	515.00	385.00	90.04	30.96	121.00
1437	533	515.00	389.00	90.57	31.28	121.85
1441	533	515.00	393.00	91.10	31.60	122.70
1445	533	515.00	397.00	91.64	31.92	123.56
1449	533	515.00	401.00	92.17	32.24	124.41
1453	533	515.00	405.00	92.70	32.56	125.26
1457	533	515.00	409.00	93.23	32.88	126.11
1461	533	515.00	413.00	93.76	33.20	126.96
1465	533	515.00	417.00	94.30	33.52	127.82
1469	533	515.00	421.00	94.83	33.84	128.67
1473	533	515.00	425.00	95.36	34.16	129.52
1477	533	515.00	429.00	95.89	34.48	130.37
1481	533	515.00	433.00	96.42	34.80	131.22
1485	533	515.00	437.00	96.96	35.12	132.08
1489	533	515.00	441.00	97.49	35.44	132.93
1493	533	515.00	445.00	98.02	35.76	133.78
1497	533	515.00	449.00	98.55	36.08	134.63
1501	533	515.00	453.00	99.08	36.40	135.48
1505	533	515.00	457.00	99.62	36.72	136.34
1509	533	515.00	461.00	100.15	37.04	137.19
1513	533	515.00	465.00	100.68	37.36	138.04
1517	533	515.00	469.00	101.21	37.68	138.89
1521	533	515.00	473.00	101.74	38.00	139.74
1525	533	515.00	477.00	102.28	38.32	140.60
1529	533	515.00	481.00	102.81	38.64	141.45
1533	533	515.00	485.00	103.34	38.96	142.30
1537	533	515.00	489.00	103.87	39.28	143.15
1541	533	515.00	493.00	104.40	39.60	144.00
1545	533	515.00	497.00	104.94	39.92	144.86
1549	533	515.00	501.00	105.47	40.24	145.71
1553	533	515.00	505.00	106.00	40.56	146.56
1557	533	515.00	509.00	106.53	40.88	147.41
1561	533	515.00	513.00	107.06	41.20	148.26
1565	533	515.00	517.00	107.60	41.52	149.12
1569	533	515.00	521.00	108.13	41.84	149.97
1573	533	515.00	525.00	108.66	42.16	150.82
1577	533	515.00	529.00	109.19	42.48	151.67
1581	533	515.00	533.00	109.72	42.80	152.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1585	533	515.00	537.00	110.26	43.12	153.38
1589	533	515.00	541.00	110.79	43.44	154.23
1593	533	515.00	545.00	111.32	43.76	155.08
1597	533	515.00	549.00	111.85	44.08	155.93
1601	533	515.00	553.00	112.38	44.40	156.78
1605	533	515.00	557.00	112.92	44.72	157.64
1609	533	515.00	561.00	113.45	45.04	158.49
1613	533	515.00	565.00	113.98	45.36	159.34
1617	533	515.00	569.00	114.51	45.68	160.19
1621	533	515.00	573.00	115.04	46.00	161.04
1625	533	515.00	577.00	115.58	46.32	161.90
1629	533	515.00	581.00	116.11	46.64	162.75
1633	533	515.00	585.00	116.64	46.96	163.60
1637	533	515.00	589.00	117.17	47.28	164.45
1641	533	515.00	593.00	117.70	47.60	165.30
1645	533	515.00	597.00	118.24	47.92	166.16
1649	533	515.00	601.00	118.77	48.24	167.01
1653	533	515.00	605.00	119.30	48.56	167.86
1657	533	515.00	609.00	119.83	48.88	168.71
1661	533	515.00	613.00	120.36	49.20	169.56
1665	533	515.00	617.00	120.90	49.52	170.42
1669	533	515.00	621.00	121.43	49.84	171.27
1673	533	515.00	625.00	121.96	50.16	172.12
1677	533	515.00	629.00	122.49	50.48	172.97
1681	533	515.00	633.00	123.02	50.80	173.82
1685	533	515.00	637.00	123.56	51.12	174.68
1689	533	515.00	641.00	124.09	51.44	175.53
1693	533	515.00	645.00	124.62	51.76	176.38
1697	533	515.00	649.00	125.15	52.08	177.23
1701	533	515.00	653.00	125.68	52.40	178.08
1705	533	515.00	657.00	126.22	52.72	178.94
1709	533	515.00	661.00	126.75	53.04	179.79
1713	533	515.00	665.00	127.28	53.36	180.64
1717	533	515.00	669.00	127.81	53.68	181.49
1721	533	515.00	673.00	128.34	54.00	182.34
1725	533	515.00	677.00	128.88	54.32	183.20
1729	533	515.00	681.00	129.41	54.64	184.05
1733	533	515.00	685.00	129.94	54.96	184.90
1737	533	515.00	689.00	130.47	55.28	185.75
1741	533	515.00	693.00	131.00	55.60	186.60
1745	533	515.00	697.00	131.54	55.92	187.46
1749	533	515.00	701.00	132.07	56.24	188.31
1753	533	515.00	705.00	132.60	56.56	189.16
1757	533	515.00	709.00	133.13	56.88	190.01
1761	533	515.00	713.00	133.66	57.20	190.86
1765	533	515.00	717.00	134.20	57.52	191.72
1769	533	515.00	721.00	134.73	57.84	192.57
1773	533	515.00	725.00	135.26	58.16	193.42
1777	533	515.00	729.00	135.79	58.48	194.27
1781	533	515.00	733.00	136.32	58.80	195.12
1785	533	515.00	737.00	136.86	59.12	195.98
1789	533	515.00	741.00	137.39	59.44	196.83
1793	533	515.00	745.00	137.92	59.76	197.68
1797	533	515.00	749.00	138.45	60.08	198.53
1801	533	515.00	753.00	138.98	60.40	199.38
1805	533	515.00	757.00	139.52	60.72	200.24
1809	533	515.00	761.00	140.05	61.04	201.09
1813	533	515.00	765.00	140.58	61.36	201.94
1817	533	515.00	769.00	141.11	61.68	202.79
1821	533	515.00	773.00	141.64	62.00	203.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1825	533	515.00	777.00	142.18	62.32	204.50
1829	533	515.00	781.00	142.71	62.64	205.35
1833	533	515.00	785.00	143.24	62.96	206.20
1837	533	515.00	789.00	143.77	63.28	207.05
1841	533	515.00	793.00	144.30	63.60	207.90
1845	533	515.00	797.00	144.84	63.92	208.76
1849	533	515.00	801.00	145.37	64.24	209.61
1853	533	515.00	805.00	145.90	64.56	210.46
1857	533	515.00	809.00	146.43	64.88	211.31
1861	533	515.00	813.00	146.96	65.20	212.16
1865	533	515.00	817.00	147.50	65.52	213.02
1869	533	515.00	821.00	148.03	65.84	213.87
1873	533	515.00	825.00	148.56	66.16	214.72
1877	533	515.00	829.00	149.09	66.48	215.57
1881	533	515.00	833.00	149.62	66.80	216.42
1885	533	515.00	837.00	150.16	67.12	217.28
1889	533	515.00	841.00	150.69	67.44	218.13
1893	533	515.00	845.00	151.22	67.76	218.98
1897	533	515.00	849.00	151.75	68.08	219.83
1901	533	515.00	853.00	152.28	68.40	220.68
1905	533	515.00	857.00	152.82	68.72	221.54
1909	533	515.00	861.00	153.35	69.04	222.39
1913	533	515.00	865.00	153.88	69.36	223.24
1917	533	515.00	869.00	154.41	69.68	224.09
1921	533	515.00	873.00	154.94	70.00	224.94
1925	533	515.00	877.00	155.48	70.32	225.80
1929	533	515.00	881.00	156.01	70.64	226.65
1933	533	515.00	885.00	156.54	70.96	227.50
1937	533	515.00	889.00	157.07	71.28	228.35
1941	533	515.00	893.00	157.60	71.60	229.20
1945	533	515.00	897.00	158.14	71.92	230.06
1949	533	515.00	901.00	158.67	72.24	230.91
1953	533	515.00	905.00	159.20	72.56	231.76
1957	533	515.00	909.00	159.73	72.88	232.61
1961	533	515.00	913.00	160.26	73.20	233.46
1965	533	515.00	917.00	160.80	73.52	234.32
1969	533	515.00	921.00	161.33	73.84	235.17
1973	533	515.00	925.00	161.86	74.16	236.02
1977	533	515.00	929.00	162.39	74.48	236.87
1981	533	515.00	933.00	162.92	74.80	237.72
1985	533	515.00	937.00	163.46	75.12	238.58
1989	533	515.00	941.00	163.99	75.44	239.43
1993	533	515.00	945.00	164.52	75.76	240.28
1997	533	515.00	949.00	165.05	76.08	241.13
2001	533	515.00	953.00	165.58	76.40	241.98
2005	533	515.00	957.00	166.12	76.72	242.84
2009	533	515.00	961.00	166.65	77.04	243.69
2013	533	515.00	965.00	167.18	77.36	244.54
2017	533	515.00	969.00	167.71	77.68	245.39
2021	533	515.00	973.00	168.24	78.00	246.24
2025	533	515.00	977.00	168.78	78.32	247.10
2029	533	515.00	981.00	169.31	78.64	247.95
2033	533	515.00	985.00	169.84	78.96	248.80
2037	533	515.00	989.00	170.37	79.28	249.65
2041	533	515.00	993.00	170.90	79.60	250.50
2045	533	515.00	997.00	171.44	79.92	251.36
2049	533	515.00	1001.00	171.97	80.24	252.21
2053	533	515.00	1005.00	172.50	80.56	253.06
2057	533	515.00	1009.00	173.03	80.88	253.91
2061	533	515.00	1013.00	173.56	81.20	254.76

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**
2065	533	515.00	1017.00	174.10	81.52	255.62
2069	533	515.00	1021.00	174.63	81.84	256.47
2073	533	515.00	1025.00	175.16	82.16	257.32
2077	533	515.00	1029.00	175.69	82.48	258.17
2081	533	515.00	1033.00	176.09	82.72	258.81
2083	533	515.00	1035.00	176.22	82.80	259.02
2085	533	515.00	1037.00	176.76	83.12	259.88
2089	533	515.00	1041.00	177.29	83.44	260.73
2093	533	515.00	1045.00	177.82	83.76	261.58
2097	533	515.00	1049.00	178.35	84.08	262.43
2101	533	515.00	1053.00	178.88	84.40	263.28
2105	533	515.00	1057.00	179.42	84.72	264.14
2109	533	515.00	1061.00	179.95	85.04	264.99
2113	533	515.00	1065.00	180.48	85.36	265.84
2117	533	515.00	1069.00	181.01	85.68	266.69
2121	533	515.00	1073.00	181.54	86.00	267.54
2125	533	515.00	1077.00	182.08	86.32	268.40
2129	533	515.00	1081.00	182.61	86.64	269.25
2133	533	515.00	1085.00	183.14	86.96	270.10
2137	533	515.00	1089.00	183.67	87.28	270.95
2141	533	515.00	1093.00	184.20	87.60	271.80
2145	533	515.00	1097.00	184.74	87.92	272.66
2149	533	515.00	1101.00	185.27	88.24	273.51
2153	533	515.00	1105.00	185.80	88.56	274.36
2157	533	515.00	1109.00	186.33	88.88	275.21
2161	533	515.00	1113.00	186.86	89.20	276.06
2165	533	515.00	1117.00	187.40	89.52	276.92
2169	533	515.00	1121.00	187.93	89.84	277.77
2173	533	515.00	1125.00	188.46	90.16	278.62
2177	533	515.00	1129.00	188.99	90.48	279.47
2181	533	515.00	1133.00	189.52	90.80	280.32
2185	533	515.00	1137.00	190.06	91.12	281.18
2189	533	515.00	1141.00	190.59	91.44	282.03
2193	533	515.00	1145.00	191.12	91.76	282.88
2197	533	515.00	1149.00	191.65	92.08	283.73
2201	533	515.00	1153.00	192.18	92.40	284.58
2205	533	515.00	1157.00	192.72	92.72	285.44
2209	533	515.00	1161.00	193.25	93.04	286.29
2213	533	515.00	1165.00	193.78	93.36	287.14
2217	533	515.00	1169.00	194.31	93.68	287.99
2221	533	515.00	1173.00	194.84	94.00	288.84
2225	533	515.00	1177.00	195.38	94.32	289.70
2229	533	515.00	1181.00	195.91	94.64	290.55
2233	533	515.00	1185.00	196.44	94.96	291.40
2237	533	515.00	1189.00	196.97	95.28	292.25
2241	533	515.00	1193.00	197.50	95.60	293.10
2245	533	515.00	1197.00	198.04	95.92	293.96
2249	533	515.00	1201.00	198.57	96.24	294.81
2253	533	515.00	1205.00	199.10	96.56	295.66
2257	533	515.00	1209.00	199.63	96.88	296.51
2261	533	515.00	1213.00	200.16	97.20	297.36
2265	533	515.00	1217.00	200.70	97.52	298.22
2269	533	515.00	1221.00	201.23	97.84	299.07
2273	533	515.00	1225.00	201.76	98.16	299.92
2277	533	515.00	1229.00	202.29	98.48	300.77
2281	533	515.00	1233.00	202.82	98.80	301.62
2285	533	515.00	1237.00	203.36	99.12	302.48
2289	533	515.00	1241.00	203.89	99.44	303.33
2293	533	515.00	1245.00	204.42	99.76	304.18
2297	533	515.00	1249.00	204.95	100.08	305.03

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
2301	533	515.00	1253.00	205.48	100.40	305.88
2305	533	515.00	1257.00	206.02	100.72	306.74
2309	533	515.00	1261.00	206.55	101.04	307.59
2313	533	515.00	1265.00	207.08	101.36	308.44
2317	533	515.00	1269.00	207.61	101.68	309.29
2321	533	515.00	1273.00	208.14	102.00	310.14
2325	533	515.00	1277.00	208.68	102.32	311.00
2329	533	515.00	1281.00	209.21	102.64	311.85
2333	533	515.00	1285.00	209.74	102.96	312.70
2337	533	515.00	1289.00	210.27	103.28	313.55
2341	533	515.00	1293.00	210.80	103.60	314.40
2345	533	515.00	1297.00	211.34	103.92	315.26
2349	533	515.00	1301.00	211.87	104.24	316.11
2353	533	515.00	1305.00	212.40	104.56	316.96
2357	533	515.00	1309.00	212.93	104.88	317.81
2361	533	515.00	1313.00	213.46	105.20	318.66
2365	533	515.00	1317.00	214.00	105.52	319.52
2369	533	515.00	1321.00	214.53	105.84	320.37
2373	533	515.00	1325.00	215.06	106.16	321.22
2377	533	515.00	1329.00	215.59	106.48	322.07
2381	533	515.00	1333.00	216.12	106.80	322.92
2385	533	515.00	1337.00	216.66	107.12	323.78
2389	533	515.00	1341.00	217.19	107.44	324.63
2393	533	515.00	1345.00	217.72	107.76	325.48
2397	533	515.00	1349.00	218.25	108.08	326.33
2401	533	515.00	1353.00	218.78	108.40	327.18
2405	533	515.00	1357.00	219.32	108.72	328.04
2409	533	515.00	1361.00	219.85	109.04	328.89
2413	533	515.00	1365.00	220.38	109.36	329.74
2417	533	515.00	1369.00	220.91	109.68	330.59
2421	533	515.00	1373.00	221.44	110.00	331.44
2425	533	515.00	1377.00	221.98	110.32	332.30
2429	533	515.00	1381.00	222.51	110.64	333.15
2433	533	515.00	1385.00	223.04	110.96	334.00
2437	533	515.00	1389.00	223.57	111.28	334.85
2441	533	515.00	1393.00	224.10	111.60	335.70
2445	533	515.00	1397.00	224.64	111.92	336.56
2449	533	515.00	1401.00	225.17	112.24	337.41
2453	533	515.00	1405.00	225.70	112.56	338.26
2457	533	515.00	1409.00	226.23	112.88	339.11
2461	533	515.00	1413.00	226.76	113.20	339.96
2465	533	515.00	1417.00	227.30	113.52	340.82
2469	533	515.00	1421.00	227.83	113.84	341.67
2473	533	515.00	1425.00	228.36	114.16	342.52
2477	533	515.00	1429.00	228.89	114.48	343.37
2481	533	515.00	1433.00	229.42	114.80	344.22
2485	533	515.00	1437.00	229.96	115.12	345.08
2489	533	515.00	1441.00	230.49	115.44	345.93
2493	533	515.00	1445.00	231.02	115.76	346.78
2497	533	515.00	1449.00	231.55	116.08	347.63
2501	533	515.00	1453.00	232.08	116.40	348.48
2505	533	515.00	1457.00	232.62	116.72	349.34
2509	533	515.00	1461.00	233.15	117.04	350.19
2513	533	515.00	1465.00	233.68	117.36	351.04
2517	533	515.00	1469.00	234.21	117.68	351.89
2521	533	515.00	1473.00	234.74	118.00	352.74
2525	533	515.00	1477.00	235.28	118.32	353.60
2529	533	515.00	1481.00	235.81	118.64	354.45
2533	533	515.00	1485.00	236.34	118.96	355.30
2537	533	515.00	1489.00	236.87	119.28	356.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
2541	533	515.00	1493.00	237.40	119.60	357.00
2545	533	515.00	1497.00	237.94	119.92	357.86
2549	533	515.00	1501.00	238.47	120.24	358.71
2553	533	515.00	1505.00	239.00	120.56	359.56
2557	533	515.00	1509.00	239.53	120.88	360.41
2561	533	515.00	1513.00	240.06	121.20	361.26
2565	533	515.00	1517.00	240.60	121.52	362.12
2569	533	515.00	1521.00	241.13	121.84	362.97
2573	533	515.00	1525.00	241.66	122.16	363.82
2577	533	515.00	1529.00	242.19	122.48	364.67
2581	533	515.00	1533.00	242.72	122.80	365.52
2585	533	515.00	1537.00	243.26	123.12	366.38
2589	533	515.00	1541.00	243.79	123.44	367.23
2593	533	515.00	1545.00	244.32	123.76	368.08
2597	533	515.00	1549.00	244.85	124.08	368.93
2601	533	515.00	1553.00	245.38	124.40	369.78
2605	533	515.00	1557.00	245.92	124.72	370.64
2609	533	515.00	1561.00	246.45	125.04	371.49
2613	533	515.00	1565.00	246.98	125.36	372.34
2617	533	515.00	1569.00	247.51	125.68	373.19
2621	533	515.00	1573.00	248.04	126.00	374.04
2625	533	515.00	1577.00	248.58	126.32	374.90
2629	533	515.00	1581.00	249.11	126.64	375.75
2633	533	515.00	1585.00	249.64	126.96	376.60
2637	533	515.00	1589.00	250.17	127.28	377.45
2641	533	515.00	1593.00	250.70	127.60	378.30
2645	533	515.00	1597.00	251.24	127.92	379.16
2649	533	515.00	1601.00	251.77	128.24	380.01
2653	533	515.00	1605.00	252.30	128.56	380.86
2657	533	515.00	1609.00	252.83	128.88	381.71
2661	533	515.00	1613.00	253.36	129.20	382.56
2665	533	515.00	1617.00	253.90	129.52	383.42
2669	533	515.00	1621.00	254.43	129.84	384.27
2673	533	515.00	1625.00	254.96	130.16	385.12
2677	533	515.00	1629.00	255.49	130.48	385.97
2681	533	515.00	1633.00	256.02	130.80	386.82
2685	533	515.00	1637.00	256.56	131.12	387.68
2689	533	515.00	1641.00	257.09	131.44	388.53
2693	533	515.00	1645.00	257.62	131.76	389.38
2697	533	515.00	1649.00	258.15	132.08	390.23
2701	533	515.00	1653.00	258.68	132.40	391.08
2705	533	515.00	1657.00	259.22	132.72	391.94
2709	533	515.00	1661.00	259.75	133.04	392.79
2713	533	515.00	1665.00	260.28	133.36	393.64
2717	533	515.00	1669.00	260.81	133.68	394.49
2721	533	515.00	1673.00	261.34	134.00	395.34
2725	533	515.00	1677.00	261.88	134.32	396.20
2729	533	515.00	1681.00	262.41	134.64	397.05
2733	533	515.00	1685.00	262.94	134.96	397.90
2737	533	515.00	1689.00	263.47	135.28	398.75
2741	533	515.00	1693.00	264.00	135.60	399.60
2745	533	515.00	1697.00	264.54	135.92	400.46
2749	533	515.00	1701.00	265.07	136.24	401.31
2753	533	515.00	1705.00	265.60	136.56	402.16
2757	533	515.00	1709.00	266.13	136.88	403.01
2761	533	515.00	1713.00	266.66	137.20	403.86
2765	533	515.00	1717.00	267.20	137.52	404.72
2769	533	515.00	1721.00	267.73	137.84	405.57
2773	533	515.00	1725.00	268.26	138.16	406.42
2777	533	515.00	1729.00	268.79	138.48	407.27

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
2781	533	515.00	1733.00	269.32	138.80	408.12
2785	533	515.00	1737.00	269.86	139.12	408.98
2789	533	515.00	1741.00	270.39	139.44	409.83
2793	533	515.00	1745.00	270.92	139.76	410.68
2797	533	515.00	1749.00	271.45	140.08	411.53
2801	533	515.00	1753.00	271.98	140.40	412.38
2805	533	515.00	1757.00	272.52	140.72	413.24
2809	533	515.00	1761.00	273.05	141.04	414.09
2813	533	515.00	1765.00	273.58	141.36	414.94
2817	533	515.00	1769.00	274.11	141.68	415.79
2821	533	515.00	1773.00	274.64	142.00	416.64
2825	533	515.00	1777.00	275.18	142.32	417.50
2829	533	515.00	1781.00	275.71	142.64	418.35
2833	533	515.00	1785.00	276.24	142.96	419.20
2837	533	515.00	1789.00	276.77	143.28	420.05
2841	533	515.00	1793.00	277.30	143.60	420.90
2845	533	515.00	1797.00	277.84	143.92	421.76
2849	533	515.00	1801.00	278.37	144.24	422.61
2853	533	515.00	1805.00	278.90	144.56	423.46
2857	533	515.00	1809.00	279.43	144.88	424.31
2861	533	515.00	1813.00	279.96	145.20	425.16
2865	533	515.00	1817.00	280.50	145.52	426.02
2869	533	515.00	1821.00	281.03	145.84	426.87
2873	533	515.00	1825.00	281.56	146.16	427.72
2877	533	515.00	1829.00	282.09	146.48	428.57
2881	533	515.00	1833.00	282.62	146.80	429.42
2885	533	515.00	1837.00	283.16	147.12	430.28
2889	533	515.00	1841.00	283.69	147.44	431.13
2893	533	515.00	1845.00	284.22	147.76	431.98
2897	533	515.00	1849.00	284.75	148.08	432.83
2901	533	515.00	1853.00	285.28	148.40	433.68
2905	533	515.00	1857.00	285.82	148.72	434.54
2909	533	515.00	1861.00	286.35	149.04	435.39
2913	533	515.00	1865.00	286.88	149.36	436.24
2917	533	515.00	1869.00	287.41	149.68	437.09
2921	533	515.00	1873.00	287.94	150.00	437.94
2925	533	515.00	1877.00	288.48	150.32	438.80
2929	533	515.00	1881.00	289.01	150.64	439.65
2933	533	515.00	1885.00	289.54	150.96	440.50
2937	533	515.00	1889.00	290.07	151.28	441.35
2941	533	515.00	1893.00	290.60	151.60	442.20
2945	533	515.00	1897.00	291.14	151.92	443.06
2949	533	515.00	1901.00	291.67	152.24	443.91
2953	533	515.00	1905.00	292.20	152.56	444.76
2957	533	515.00	1909.00	292.73	152.88	445.61
2961	533	515.00	1913.00	293.26	153.20	446.46
2965	533	515.00	1917.00	293.80	153.52	447.32
2969	533	515.00	1921.00	294.33	153.84	448.17
2973	533	515.00	1925.00	294.86	154.16	449.02
2977	533	515.00	1929.00	295.39	154.48	449.87
2981	533	515.00	1933.00	295.92	154.80	450.72
2985	533	515.00	1937.00	296.46	155.12	451.58
2989	533	515.00	1941.00	296.99	155.44	452.43
2993	533	515.00	1945.00	297.52	155.76	453.28
2997	533	515.00	1949.00	298.05	156.08	454.13
3001	533	515.00	1953.00	298.58	156.40	454.98
3005	533	515.00	1957.00	299.12	156.72	455.84
3009	533	515.00	1961.00	299.65	157.04	456.69
3013	533	515.00	1965.00	300.18	157.36	457.54
3017	533	515.00	1969.00	300.71	157.68	458.39

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	301.24	158.00	459.24
3025	533	515.00	1977.00	301.78	158.32	460.10
3029	533	515.00	1981.00	302.31	158.64	460.95
3033	533	515.00	1985.00	302.84	158.96	461.80
3037	533	515.00	1989.00	303.37	159.28	462.65
3041	533	515.00	1993.00	303.90	159.60	463.50
3045	533	515.00	1997.00	304.44	159.92	464.36
3049	533	515.00	2001.00	304.97	160.24	465.21
3053	533	515.00	2005.00	305.50	160.56	466.06
3057	533	515.00	2009.00	306.03	160.88	466.91
3061	533	515.00	2013.00	306.56	161.20	467.76
3065	533	515.00	2017.00	307.10	161.52	468.62
3069	533	515.00	2021.00	307.63	161.84	469.47
3073	533	515.00	2025.00	308.16	162.16	470.32
3077	533	515.00	2029.00	308.69	162.48	471.17
3081	533	515.00	2033.00	309.22	162.80	472.02
3085	533	515.00	2037.00	309.76	163.12	472.88
3089	533	515.00	2041.00	310.29	163.44	473.73
3093	533	515.00	2045.00	310.82	163.76	474.58
3097	533	515.00	2049.00	311.35	164.08	475.43
3101	533	515.00	2053.00	311.88	164.40	476.28
3105	533	515.00	2057.00	312.42	164.72	477.14
3109	533	515.00	2061.00	312.95	165.04	477.99
3113	533	515.00	2065.00	313.48	165.36	478.84
3117	533	515.00	2069.00	314.01	165.68	479.69
3121	533	515.00	2073.00	314.54	166.00	480.54
3125	533	515.00	2077.00	315.08	166.32	481.40
3129	533	515.00	2081.00	315.61	166.64	482.25
3133	533	515.00	2085.00	316.14	166.96	483.10
3137	533	515.00	2089.00	316.67	167.28	483.95
3141	533	515.00	2093.00	317.20	167.60	484.80
3145	533	515.00	2097.00	317.74	167.92	485.66
3149	533	515.00	2101.00	318.27	168.24	486.51
3153	533	515.00	2105.00	318.80	168.56	487.36
3157	533	515.00	2109.00	319.33	168.88	488.21
3161	533	515.00	2113.00	319.86	169.20	489.06
3165	533	515.00	2117.00	320.40	169.52	489.92
3169	533	515.00	2121.00	320.93	169.84	490.77
3173	533	515.00	2125.00	321.46	170.16	491.62
3177	533	515.00	2129.00	321.99	170.48	492.47
3181	533	515.00	2133.00	322.52	170.80	493.32
3185	533	515.00	2137.00	323.06	171.12	494.18
3189	533	515.00	2141.00	323.59	171.44	495.03
3193	533	515.00	2145.00	324.12	171.76	495.88
3197	533	515.00	2149.00	324.65	172.08	496.73
3201	533	515.00	2153.00	325.18	172.40	497.58
3205	533	515.00	2157.00	325.72	172.72	498.44
3209	533	515.00	2161.00	326.25	173.04	499.29
3213	533	515.00	2165.00	326.78	173.36	500.14
3217	533	515.00	2169.00	327.31	173.68	500.99
3221	533	515.00	2173.00	327.84	174.00	501.84
3225	533	515.00	2177.00	328.38	174.32	502.70
3229	533	515.00	2181.00	328.91	174.64	503.55
3233	533	515.00	2185.00	329.44	174.96	504.40
3237	533	515.00	2189.00	329.97	175.28	505.25
3241	533	515.00	2193.00	330.50	175.60	506.10
3245	533	515.00	2197.00	331.04	175.92	506.96
3249	533	515.00	2201.00	331.57	176.24	507.81
3253	533	515.00	2205.00	332.10	176.56	508.66
3257	533	515.00	2209.00	332.63	176.88	509.51

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3261	533	515.00	2213.00	333.16	177.20	510.36
3265	533	515.00	2217.00	333.70	177.52	511.22
3269	533	515.00	2221.00	334.23	177.84	512.07
3273	533	515.00	2225.00	334.76	178.16	512.92
3277	533	515.00	2229.00	335.29	178.48	513.77
3281	533	515.00	2233.00	335.82	178.80	514.62
3285	533	515.00	2237.00	336.36	179.12	515.48
3289	533	515.00	2241.00	336.89	179.44	516.33
3293	533	515.00	2245.00	337.42	179.76	517.18
3297	533	515.00	2249.00	337.95	180.08	518.03
3301	533	515.00	2253.00	338.48	180.40	518.88
3305	533	515.00	2257.00	339.02	180.72	519.74
3309	533	515.00	2261.00	339.55	181.04	520.59
3313	533	515.00	2265.00	340.08	181.36	521.44
3317	533	515.00	2269.00	340.61	181.68	522.29
3321	533	515.00	2273.00	341.14	182.00	523.14
3325	533	515.00	2277.00	341.68	182.32	524.00
3329	533	515.00	2281.00	342.21	182.64	524.85
3333	533	515.00	2285.00	342.74	182.96	525.70
3337	533	515.00	2289.00	343.27	183.28	526.55
3341	533	515.00	2293.00	343.80	183.60	527.40
3345	533	515.00	2297.00	344.34	183.92	528.26
3349	533	515.00	2301.00	344.87	184.24	529.11
3353	533	515.00	2305.00	345.40	184.56	529.96
3357	533	515.00	2309.00	345.93	184.88	530.81
3361	533	515.00	2313.00	346.46	185.20	531.66
3365	533	515.00	2317.00	347.00	185.52	532.52
3369	533	515.00	2321.00	347.53	185.84	533.37
3373	533	515.00	2325.00	348.06	186.16	534.22
3377	533	515.00	2329.00	348.59	186.48	535.07
3381	533	515.00	2333.00	349.12	186.80	535.92
3385	533	515.00	2337.00	349.66	187.12	536.78
3389	533	515.00	2341.00	350.19	187.44	537.63
3393	533	515.00	2345.00	350.72	187.76	538.48
3397	533	515.00	2349.00	351.25	188.08	539.33
3401	533	515.00	2353.00	351.78	188.40	540.18
3405	533	515.00	2357.00	352.32	188.72	541.04
3409	533	515.00	2361.00	352.85	189.04	541.89
3413	533	515.00	2365.00	353.38	189.36	542.74
3417	533	515.00	2369.00	353.91	189.68	543.59
3421	533	515.00	2373.00	354.44	190.00	544.44
3425	533	515.00	2377.00	354.98	190.32	545.30
3429	533	515.00	2381.00	355.51	190.64	546.15
3433	533	515.00	2385.00	356.04	190.96	547.00
3437	533	515.00	2389.00	356.57	191.28	547.85
3441	533	515.00	2393.00	357.10	191.60	548.70
3445	533	515.00	2397.00	357.64	191.92	549.56
3449	533	515.00	2401.00	358.17	192.24	550.41
3453	533	515.00	2405.00	358.70	192.56	551.26
3457	533	515.00	2409.00	359.23	192.88	552.11
3461	533	515.00	2413.00	359.76	193.20	552.96
3465	533	515.00	2417.00	360.30	193.52	553.82
3469	533	515.00	2421.00	360.83	193.84	554.67
3473	533	515.00	2425.00	361.36	194.16	555.52
3477	533	515.00	2429.00	361.89	194.48	556.37
3481	533	515.00	2433.00	362.42	194.80	557.22
3485	533	515.00	2437.00	362.96	195.12	558.08
3489	533	515.00	2441.00	363.49	195.44	558.93
3493	533	515.00	2445.00	364.02	195.76	559.78
3497	533	515.00	2449.00	364.55	196.08	560.63

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3501	533	515.00	2453.00	365.08	196.40	561.48
3505	533	515.00	2457.00	365.62	196.72	562.34
3509	533	515.00	2461.00	366.15	197.04	563.19
3513	533	515.00	2465.00	366.68	197.36	564.04
3517	533	515.00	2469.00	367.21	197.68	564.89
3521	533	515.00	2473.00	367.74	198.00	565.74
3525	533	515.00	2477.00	368.28	198.32	566.60
3529	533	515.00	2481.00	368.81	198.64	567.45
3533	533	515.00	2485.00	369.34	198.96	568.30
3537	533	515.00	2489.00	369.87	199.28	569.15
3541	533	515.00	2493.00	370.40	199.60	570.00
3545	533	515.00	2497.00	370.94	199.92	570.86
3549	533	515.00	2501.00	371.47	200.24	571.71
3553	533	515.00	2505.00	372.00	200.56	572.56
3557	533	515.00	2509.00	372.53	200.88	573.41
3561	533	515.00	2513.00	373.06	201.20	574.26
3565	533	515.00	2517.00	373.60	201.52	575.12
3569	533	515.00	2521.00	374.13	201.84	575.97
3573	533	515.00	2525.00	374.66	202.16	576.82
3577	533	515.00	2529.00	375.19	202.48	577.67
3581	533	515.00	2533.00	375.72	202.80	578.52
3585	533	515.00	2537.00	376.26	203.12	579.38
3589	533	515.00	2541.00	376.79	203.44	580.23
3593	533	515.00	2545.00	377.32	203.76	581.08
3597	533	515.00	2549.00	377.85	204.08	581.93
3601	533	515.00	2553.00	378.38	204.40	582.78
3605	533	515.00	2557.00	378.92	204.72	583.64
3609	533	515.00	2561.00	379.45	205.04	584.49
3613	533	515.00	2565.00	379.98	205.36	585.34
3617	533	515.00	2569.00	380.51	205.68	586.19
3621	533	515.00	2573.00	381.04	206.00	587.04
3625	533	515.00	2577.00	381.58	206.32	587.90
3629	533	515.00	2581.00	382.11	206.64	588.75
3633	533	515.00	2585.00	382.64	206.96	589.60
3637	533	515.00	2589.00	383.17	207.28	590.45
3641	533	515.00	2593.00	383.70	207.60	591.30
3645	533	515.00	2597.00	384.24	207.92	592.16
3649	533	515.00	2601.00	384.77	208.24	593.01
3653	533	515.00	2605.00	385.30	208.56	593.86
3657	533	515.00	2609.00	385.83	208.88	594.71
3661	533	515.00	2613.00	386.36	209.20	595.56
3665	533	515.00	2617.00	386.90	209.52	596.42
3669	533	515.00	2621.00	387.43	209.84	597.27
3673	533	515.00	2625.00	387.96	210.16	598.12
3677	533	515.00	2629.00	388.49	210.48	598.97
3681	533	515.00	2633.00	389.02	210.80	599.82
3685	533	515.00	2637.00	389.56	211.12	600.68
3689	533	515.00	2641.00	390.09	211.44	601.53
3693	533	515.00	2645.00	390.62	211.76	602.38
3697	533	515.00	2649.00	391.15	212.08	603.23
3701	533	515.00	2653.00	391.68	212.40	604.08
3705	533	515.00	2657.00	392.22	212.72	604.94
3709	533	515.00	2661.00	392.75	213.04	605.79
3713	533	515.00	2665.00	393.28	213.36	606.64
3717	533	515.00	2669.00	393.81	213.68	607.49
3721	533	515.00	2673.00	394.34	214.00	608.34
3725	533	515.00	2677.00	394.88	214.32	609.20
3729	533	515.00	2681.00	395.41	214.64	610.05
3733	533	515.00	2685.00	395.94	214.96	610.90
3737	533	515.00	2689.00	396.47	215.28	611.75

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3741	533	515.00	2693.00	397.00	215.60	612.60
3745	533	515.00	2697.00	397.54	215.92	613.46
3749	533	515.00	2701.00	398.07	216.24	614.31
3753	533	515.00	2705.00	398.60	216.56	615.16
3757	533	515.00	2709.00	399.13	216.88	616.01
3761	533	515.00	2713.00	399.66	217.20	616.86
3765	533	515.00	2717.00	400.20	217.52	617.72
3769	533	515.00	2721.00	400.73	217.84	618.57
3773	533	515.00	2725.00	401.26	218.16	619.42
3777	533	515.00	2729.00	401.79	218.48	620.27
3781	533	515.00	2733.00	402.32	218.80	621.12
3785	533	515.00	2737.00	402.86	219.12	621.98
3789	533	515.00	2741.00	403.39	219.44	622.83
3793	533	515.00	2745.00	403.92	219.76	623.68
3797	533	515.00	2749.00	404.45	220.08	624.53
3801	533	515.00	2753.00	404.98	220.40	625.38
3805	533	515.00	2757.00	405.52	220.72	626.24
3809	533	515.00	2761.00	406.05	221.04	627.09
3813	533	515.00	2765.00	406.58	221.36	627.94
3817	533	515.00	2769.00	407.11	221.68	628.79
3821	533	515.00	2773.00	407.64	222.00	629.64
3825	533	515.00	2777.00	408.18	222.32	630.50
3829	533	515.00	2781.00	408.71	222.64	631.35
3833	533	515.00	2785.00	409.24	222.96	632.20
3837	533	515.00	2789.00	409.77	223.28	633.05
3841	533	515.00	2793.00	410.30	223.60	633.90
3845	533	515.00	2797.00	410.84	223.92	634.76
3849	533	515.00	2801.00	411.37	224.24	635.61
3853	533	515.00	2805.00	411.90	224.56	636.46
3857	533	515.00	2809.00	412.43	224.88	637.31
3861	533	515.00	2813.00	412.96	225.20	638.16
3865	533	515.00	2817.00	413.50	225.52	639.02
3869	533	515.00	2821.00	414.03	225.84	639.87
3873	533	515.00	2825.00	414.56	226.16	640.72
3877	533	515.00	2829.00	415.09	226.48	641.57
3881	533	515.00	2833.00	415.62	226.80	642.42
3885	533	515.00	2837.00	416.16	227.12	643.28
3889	533	515.00	2841.00	416.69	227.44	644.13
3893	533	515.00	2845.00	417.22	227.76	644.98
3897	533	515.00	2849.00	417.75	228.08	645.83
3901	533	515.00	2853.00	418.28	228.40	646.68
3905	533	515.00	2857.00	418.82	228.72	647.54
3909	533	515.00	2861.00	419.35	229.04	648.39
3913	533	515.00	2865.00	419.88	229.36	649.24
3917	533	515.00	2869.00	420.41	229.68	650.09
3921	533	515.00	2873.00	420.94	230.00	650.94
3925	533	515.00	2877.00	421.48	230.32	651.80
3929	533	515.00	2881.00	422.01	230.64	652.65
3933	533	515.00	2885.00	422.54	230.96	653.50
3937	533	515.00	2889.00	423.07	231.28	654.35
3941	533	515.00	2893.00	423.60	231.60	655.20
3945	533	515.00	2897.00	424.14	231.92	656.06
3949	533	515.00	2901.00	424.67	232.24	656.91
3953	533	515.00	2905.00	425.20	232.56	657.76
3957	533	515.00	2909.00	425.73	232.88	658.61
3961	533	515.00	2913.00	426.26	233.20	659.46
3965	533	515.00	2917.00	426.80	233.52	660.32
3969	533	515.00	2921.00	427.33	233.84	661.17
3973	533	515.00	2925.00	427.86	234.16	662.02
3977	533	515.00	2929.00	428.39	234.48	662.87

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3981	533	515.00	2933.00	428.92	234.80	663.72
3985	533	515.00	2937.00	429.46	235.12	664.58
3989	533	515.00	2941.00	429.99	235.44	665.43
3993	533	515.00	2945.00	430.52	235.76	666.28
3997	533	515.00	2949.00	431.05	236.08	667.13
4001	533	515.00	2953.00	431.58	236.40	667.98
4005	533	515.00	2957.00	432.12	236.72	668.84
4009	533	515.00	2961.00	432.65	237.04	669.69
4013	533	515.00	2965.00	433.18	237.36	670.54
4017	533	515.00	2969.00	433.71	237.68	671.39
4021	533	515.00	2973.00	434.24	238.00	672.24
4025	533	515.00	2977.00	434.78	238.32	673.10
4029	533	515.00	2981.00	435.31	238.64	673.95
4033	533	515.00	2985.00	435.84	238.96	674.80
4037	533	515.00	2989.00	436.37	239.28	675.65
4041	533	515.00	2993.00	436.90	239.60	676.50
4045	533	515.00	2997.00	437.44	239.92	677.36
4049	533	515.00	3001.00	437.97	240.24	678.21
4053	533	515.00	3005.00	438.50	240.56	679.06
4057	533	515.00	3009.00	439.03	240.88	679.91
4061	533	515.00	3013.00	439.56	241.20	680.76
4065	533	515.00	3017.00	440.10	241.52	681.62
4069	533	515.00	3021.00	440.63	241.84	682.47
4073	533	515.00	3025.00	441.16	242.16	683.32
4077	533	515.00	3029.00	441.69	242.48	684.17
4081	533	515.00	3033.00	442.22	242.80	685.02
4085	533	515.00	3037.00	442.76	243.12	685.88
4089	533	515.00	3041.00	443.29	243.44	686.73
4093	533	515.00	3045.00	443.82	243.76	687.58
4097	533	515.00	3049.00	444.35	244.08	688.43
4101	533	515.00	3053.00	444.88	244.40	689.28
4105	533	515.00	3057.00	445.42	244.72	690.14
4109	533	515.00	3061.00	445.95	245.04	690.99
4113	533	515.00	3065.00	446.48	245.36	691.84
4117	533	515.00	3069.00	447.01	245.68	692.69
4121	533	515.00	3073.00	447.54	246.00	693.54
4125	533	515.00	3077.00	448.08	246.32	694.40
4129	533	515.00	3081.00	448.61	246.64	695.25
4133	533	515.00	3085.00	449.14	246.96	696.10
4137	533	515.00	3089.00	449.67	247.28	696.95
4141	533	515.00	3093.00	450.20	247.60	697.80
4145	533	515.00	3097.00	450.74	247.92	698.66
4149	533	515.00	3101.00	451.27	248.24	699.51
4153	533	515.00	3105.00	451.80	248.56	700.36
4157	533	515.00	3109.00	452.33	248.88	701.21
4161	533	515.00	3113.00	452.86	249.20	702.06
4165	533	515.00	3117.00	453.40	249.52	702.92
4169	533	515.00	3121.00	453.93	249.84	703.77
4173	533	515.00	3125.00	454.46	250.16	704.62
4177	533	515.00	3129.00	454.99	250.48	705.47
4181	533	515.00	3133.00	455.52	250.80	706.32
4185	533	515.00	3137.00	456.06	251.12	707.18
4189	533	515.00	3141.00	456.32	251.28	707.60

If the employee's gross pay is over £4189, go to page 229.

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

Table letter T

Use this table for mariners on foreign-going vessels who are married women or widows who have the right to pay reduced rate employee's NICs and are under State Pension age.

You can only use this table if you hold a valid certificate CA4139, CF383 or CF380A.

Completing form RT11 'Deductions working sheet' or substitute

1 Enter 'T' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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	0.20	0.00	0.20
177	123	54.00	0.00	0.33	0.00	0.33
178	123	55.00	0.00	0.46	0.00	0.46
179	123	56.00	0.00	0.60	0.00	0.60
180	123	57.00	0.00	0.73	0.00	0.73
181	123	58.00	0.00	0.86	0.00	0.86
182	123	59.00	0.00	1.00	0.00	1.00
183	123	60.00	0.00	1.13	0.00	1.13
184	123	61.00	0.00	1.26	0.00	1.26
185	123	62.00	0.00	1.40	0.00	1.40
186	123	63.00	0.00	1.53	0.00	1.53
187	123	64.00	0.00	1.66	0.00	1.66
188	123	65.00	0.00	1.79	0.00	1.79
189	123	66.00	0.00	1.93	0.00	1.93
190	123	67.00	0.00	2.06	0.00	2.06
191	123	68.00	0.00	2.19	0.00	2.19
192	123	69.00	0.00	2.33	0.00	2.33
193	123	70.00	0.00	2.46	0.00	2.46
194	123	71.00	0.00	2.59	0.00	2.59
195	123	72.00	0.00	2.73	0.00	2.73
196	123	73.00	0.00	2.86	0.00	2.86
197	123	74.00	0.00	2.99	0.00	2.99
198	123	75.00	0.00	3.12	0.00	3.12
199	123	76.00	0.00	3.26	0.00	3.26
200	123	77.00	0.00	3.39	0.00	3.39
201	123	78.00	0.00	3.52	0.00	3.52
202	123	79.00	0.00	3.66	0.00	3.66
203	123	80.00	0.00	3.79	0.00	3.79
204	123	81.00	0.00	3.92	0.00	3.92
205	123	82.00	0.00	4.06	0.00	4.06
206	123	83.00	0.00	4.19	0.00	4.19
207	123	84.00	0.00	4.32	0.00	4.32
208	123	85.00	0.00	4.45	0.00	4.45
209	123	86.00	0.00	4.59	0.00	4.59
210	123	87.00	0.00	4.72	0.00	4.72
211	123	88.00	0.00	4.85	0.00	4.85
212	123	89.00	0.00	4.99	0.00	4.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
213	123	90.00	0.00	5.12	0.00	5.12
214	123	91.00	0.00	5.25	0.00	5.25
215	123	92.00	0.00	5.39	0.00	5.39
216	123	93.00	0.00	5.52	0.00	5.52
217	123	94.00	0.00	5.65	0.00	5.65
218	123	95.00	0.00	5.78	0.00	5.78
219	123	96.00	0.00	5.92	0.00	5.92
220	123	97.00	0.00	6.05	0.00	6.05
221	123	98.00	0.00	6.18	0.00	6.18
222	123	99.00	0.00	6.32	0.00	6.32
223	123	100.00	0.00	6.45	0.00	6.45
224	123	101.00	0.00	6.58	0.00	6.58
225	123	102.00	0.00	6.72	0.00	6.72
226	123	103.00	0.00	6.85	0.00	6.85
227	123	104.00	0.00	6.98	0.00	6.98
228	123	105.00	0.00	7.11	0.00	7.11
229	123	106.00	0.00	7.25	0.00	7.25
230	123	107.00	0.00	7.38	0.00	7.38
231	123	108.00	0.00	7.51	0.00	7.51
232	123	109.00	0.00	7.65	0.00	7.65
233	123	110.00	0.00	7.78	0.00	7.78
234	123	111.00	0.00	7.91	0.00	7.91
235	123	112.00	0.00	8.05	0.00	8.05
236	123	113.00	0.00	8.18	0.00	8.18
237	123	114.00	0.00	8.31	0.00	8.31
238	123	115.00	0.00	8.44	0.00	8.44
239	123	116.00	0.00	8.58	0.00	8.58
240	123	117.00	0.00	8.71	0.00	8.71
241	123	118.00	0.00	8.84	0.00	8.84
242	123	119.00	0.00	8.91	0.00	8.91
243	123	119.00	1.00	9.11	0.03	9.14
244	123	119.00	2.00	9.24	0.05	9.29
245	123	119.00	3.00	9.38	0.06	9.44
246	123	119.00	4.00	9.51	0.08	9.59
247	123	119.00	5.00	9.64	0.10	9.74
248	123	119.00	6.00	9.77	0.12	9.89
249	123	119.00	7.00	9.91	0.14	10.05
250	123	119.00	8.00	10.04	0.16	10.20
251	123	119.00	9.00	10.17	0.17	10.34
252	123	119.00	10.00	10.31	0.19	10.50
253	123	119.00	11.00	10.44	0.21	10.65
254	123	119.00	12.00	10.57	0.23	10.80
255	123	119.00	13.00	10.71	0.25	10.96
256	123	119.00	14.00	10.84	0.27	11.11
257	123	119.00	15.00	10.97	0.29	11.26
258	123	119.00	16.00	11.10	0.30	11.40
259	123	119.00	17.00	11.24	0.32	11.56
260	123	119.00	18.00	11.37	0.34	11.71
261	123	119.00	19.00	11.50	0.36	11.86
262	123	119.00	20.00	11.64	0.38	12.02
263	123	119.00	21.00	11.77	0.40	12.17
264	123	119.00	22.00	11.90	0.42	12.32
265	123	119.00	23.00	12.04	0.43	12.47
266	123	119.00	24.00	12.17	0.45	12.62
267	123	119.00	25.00	12.30	0.47	12.77
268	123	119.00	26.00	12.43	0.49	12.92
269	123	119.00	27.00	12.57	0.51	13.08
270	123	119.00	28.00	12.70	0.53	13.23
271	123	119.00	29.00	12.83	0.54	13.37
272	123	119.00	30.00	12.97	0.56	13.53

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
273	123	119.00	31.00	13.10	0.58	13.68
274	123	119.00	32.00	13.23	0.60	13.83
275	123	119.00	33.00	13.37	0.62	13.99
276	123	119.00	34.00	13.50	0.64	14.14
277	123	119.00	35.00	13.63	0.66	14.29
278	123	119.00	36.00	13.76	0.67	14.43
279	123	119.00	37.00	13.90	0.69	14.59
280	123	119.00	38.00	14.03	0.71	14.74
281	123	119.00	39.00	14.16	0.73	14.89
282	123	119.00	40.00	14.30	0.75	15.05
283	123	119.00	41.00	14.43	0.77	15.20
284	123	119.00	42.00	14.56	0.79	15.35
285	123	119.00	43.00	14.70	0.80	15.50
286	123	119.00	44.00	14.83	0.82	15.65
287	123	119.00	45.00	14.96	0.84	15.80
288	123	119.00	46.00	15.09	0.86	15.95
289	123	119.00	47.00	15.23	0.88	16.11
290	123	119.00	48.00	15.36	0.90	16.26
291	123	119.00	49.00	15.49	0.91	16.40
292	123	119.00	50.00	15.63	0.93	16.56
293	123	119.00	51.00	15.76	0.95	16.71
294	123	119.00	52.00	15.89	0.97	16.86
295	123	119.00	53.00	16.03	0.99	17.02
296	123	119.00	54.00	16.16	1.01	17.17
297	123	119.00	55.00	16.29	1.03	17.32
298	123	119.00	56.00	16.42	1.04	17.46
299	123	119.00	57.00	16.56	1.06	17.62
300	123	119.00	58.00	16.69	1.08	17.77
301	123	119.00	59.00	16.82	1.10	17.92
302	123	119.00	60.00	16.96	1.12	18.08
303	123	119.00	61.00	17.09	1.14	18.23
304	123	119.00	62.00	17.22	1.16	18.38
305	123	119.00	63.00	17.36	1.17	18.53
306	123	119.00	64.00	17.49	1.19	18.68
307	123	119.00	65.00	17.62	1.21	18.83
308	123	119.00	66.00	17.75	1.23	18.98
309	123	119.00	67.00	17.89	1.25	19.14
310	123	119.00	68.00	18.02	1.27	19.29
311	123	119.00	69.00	18.15	1.28	19.43
312	123	119.00	70.00	18.29	1.30	19.59
313	123	119.00	71.00	18.42	1.32	19.74
314	123	119.00	72.00	18.55	1.34	19.89
315	123	119.00	73.00	18.69	1.36	20.05
316	123	119.00	74.00	18.82	1.38	20.20
317	123	119.00	75.00	18.95	1.40	20.35
318	123	119.00	76.00	19.08	1.41	20.49
319	123	119.00	77.00	19.22	1.43	20.65
320	123	119.00	78.00	19.35	1.45	20.80
321	123	119.00	79.00	19.48	1.47	20.95
322	123	119.00	80.00	19.62	1.49	21.11
323	123	119.00	81.00	19.75	1.51	21.26
324	123	119.00	82.00	19.88	1.53	21.41
325	123	119.00	83.00	20.02	1.54	21.56
326	123	119.00	84.00	20.15	1.56	21.71
327	123	119.00	85.00	20.28	1.58	21.86
328	123	119.00	86.00	20.41	1.60	22.01
329	123	119.00	87.00	20.55	1.62	22.17
330	123	119.00	88.00	20.68	1.64	22.32
331	123	119.00	89.00	20.81	1.65	22.46
332	123	119.00	90.00	20.95	1.67	22.62

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
333	123	119.00	91.00	21.08	1.69	22.77
334	123	119.00	92.00	21.21	1.71	22.92
335	123	119.00	93.00	21.35	1.73	23.08
336	123	119.00	94.00	21.48	1.75	23.23
337	123	119.00	95.00	21.61	1.77	23.38
338	123	119.00	96.00	21.74	1.78	23.52
339	123	119.00	97.00	21.88	1.80	23.68
340	123	119.00	98.00	22.01	1.82	23.83
341	123	119.00	99.00	22.14	1.84	23.98
342	123	119.00	100.00	22.28	1.86	24.14
343	123	119.00	101.00	22.41	1.88	24.29
344	123	119.00	102.00	22.54	1.90	24.44
345	123	119.00	103.00	22.68	1.91	24.59
346	123	119.00	104.00	22.81	1.93	24.74
347	123	119.00	105.00	22.94	1.95	24.89
348	123	119.00	106.00	23.07	1.97	25.04
349	123	119.00	107.00	23.21	1.99	25.20
350	123	119.00	108.00	23.34	2.01	25.35
351	123	119.00	109.00	23.47	2.02	25.49
352	123	119.00	110.00	23.61	2.04	25.65
353	123	119.00	111.00	23.74	2.06	25.80
354	123	119.00	112.00	23.87	2.08	25.95
355	123	119.00	113.00	24.01	2.10	26.11
356	123	119.00	114.00	24.14	2.12	26.26
357	123	119.00	115.00	24.27	2.14	26.41
358	123	119.00	116.00	24.40	2.15	26.55
359	123	119.00	117.00	24.54	2.17	26.71
360	123	119.00	118.00	24.67	2.19	26.86
361	123	119.00	119.00	24.80	2.21	27.01
362	123	119.00	120.00	24.94	2.23	27.17
363	123	119.00	121.00	25.07	2.25	27.32
364	123	119.00	122.00	25.20	2.27	27.47
365	123	119.00	123.00	25.34	2.28	27.62
366	123	119.00	124.00	25.47	2.30	27.77
367	123	119.00	125.00	25.60	2.32	27.92
368	123	119.00	126.00	25.73	2.34	28.07
369	123	119.00	127.00	25.87	2.36	28.23
370	123	119.00	128.00	26.00	2.38	28.38
371	123	119.00	129.00	26.13	2.39	28.52
372	123	119.00	130.00	26.27	2.41	28.68
373	123	119.00	131.00	26.40	2.43	28.83
374	123	119.00	132.00	26.53	2.45	28.98
375	123	119.00	133.00	26.67	2.47	29.14
376	123	119.00	134.00	26.80	2.49	29.29
377	123	119.00	135.00	26.93	2.51	29.44
378	123	119.00	136.00	27.06	2.52	29.58
379	123	119.00	137.00	27.20	2.54	29.74
380	123	119.00	138.00	27.33	2.56	29.89
381	123	119.00	139.00	27.46	2.58	30.04
382	123	119.00	140.00	27.60	2.60	30.20
383	123	119.00	141.00	27.73	2.62	30.35
384	123	119.00	142.00	27.86	2.64	30.50
385	123	119.00	143.00	28.00	2.65	30.65
386	123	119.00	144.00	28.13	2.67	30.80
387	123	119.00	145.00	28.26	2.69	30.95
388	123	119.00	146.00	28.39	2.71	31.10
389	123	119.00	147.00	28.53	2.73	31.26
390	123	119.00	148.00	28.66	2.75	31.41
391	123	119.00	149.00	28.79	2.76	31.55
392	123	119.00	150.00	28.93	2.78	31.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
393	123	119.00	151.00	29.06	2.80	31.86
394	123	119.00	152.00	29.19	2.82	32.01
395	123	119.00	153.00	29.33	2.84	32.17
396	123	119.00	154.00	29.46	2.86	32.32
397	123	119.00	155.00	29.59	2.88	32.47
398	123	119.00	156.00	29.72	2.89	32.61
399	123	119.00	157.00	29.86	2.91	32.77
400	123	119.00	158.00	29.99	2.93	32.92
401	123	119.00	159.00	30.12	2.95	33.07
402	123	119.00	160.00	30.26	2.97	33.23
403	123	119.00	161.00	30.39	2.99	33.38
404	123	119.00	162.00	30.52	3.01	33.53
405	123	119.00	163.00	30.66	3.02	33.68
406	123	119.00	164.00	30.79	3.04	33.83
407	123	119.00	165.00	30.92	3.06	33.98
408	123	119.00	166.00	31.05	3.08	34.13
409	123	119.00	167.00	31.19	3.10	34.29
410	123	119.00	168.00	31.32	3.12	34.44
411	123	119.00	169.00	31.45	3.13	34.58
412	123	119.00	170.00	31.59	3.15	34.74
413	123	119.00	171.00	31.72	3.17	34.89
414	123	119.00	172.00	31.85	3.19	35.04
415	123	119.00	173.00	31.99	3.21	35.20
416	123	119.00	174.00	32.12	3.23	35.35
417	123	119.00	175.00	32.25	3.25	35.50
418	123	119.00	176.00	32.38	3.26	35.64
419	123	119.00	177.00	32.52	3.28	35.80
420	123	119.00	178.00	32.65	3.30	35.95
421	123	119.00	179.00	32.78	3.32	36.10
422	123	119.00	180.00	32.92	3.34	36.26
423	123	119.00	181.00	33.05	3.36	36.41
424	123	119.00	182.00	33.18	3.38	36.56
425	123	119.00	183.00	33.32	3.39	36.71
426	123	119.00	184.00	33.45	3.41	36.86
427	123	119.00	185.00	33.58	3.43	37.01
428	123	119.00	186.00	33.71	3.45	37.16
429	123	119.00	187.00	33.85	3.47	37.32
430	123	119.00	188.00	33.98	3.49	37.47
431	123	119.00	189.00	34.11	3.50	37.61
432	123	119.00	190.00	34.25	3.52	37.77
433	123	119.00	191.00	34.38	3.54	37.92
434	123	119.00	192.00	34.51	3.56	38.07
435	123	119.00	193.00	34.65	3.58	38.23
436	123	119.00	194.00	34.78	3.60	38.38
437	123	119.00	195.00	34.91	3.62	38.53
438	123	119.00	196.00	35.04	3.63	38.67
439	123	119.00	197.00	35.18	3.65	38.83
440	123	119.00	198.00	35.31	3.67	38.98
441	123	119.00	199.00	35.44	3.69	39.13
442	123	119.00	200.00	35.58	3.71	39.29
443	123	119.00	201.00	35.71	3.73	39.44
444	123	119.00	202.00	35.84	3.75	39.59
445	123	119.00	203.00	35.98	3.76	39.74
446	123	119.00	204.00	36.11	3.78	39.89
447	123	119.00	205.00	36.24	3.80	40.04
448	123	119.00	206.00	36.37	3.82	40.19
449	123	119.00	207.00	36.51	3.84	40.35
450	123	119.00	208.00	36.64	3.86	40.50
451	123	119.00	209.00	36.77	3.87	40.64
452	123	119.00	210.00	36.91	3.89	40.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
453	123	119.00	211.00	37.04	3.91	40.95
454	123	119.00	212.00	37.17	3.93	41.10
455	123	119.00	213.00	37.31	3.95	41.26
456	123	119.00	214.00	37.44	3.97	41.41
457	123	119.00	215.00	37.57	3.99	41.56
458	123	119.00	216.00	37.70	4.00	41.70
459	123	119.00	217.00	37.84	4.02	41.86
460	123	119.00	218.00	37.97	4.04	42.01
461	123	119.00	219.00	38.10	4.06	42.16
462	123	119.00	220.00	38.24	4.08	42.32
463	123	119.00	221.00	38.37	4.10	42.47
464	123	119.00	222.00	38.50	4.12	42.62
465	123	119.00	223.00	38.64	4.13	42.77
466	123	119.00	224.00	38.77	4.15	42.92
467	123	119.00	225.00	38.90	4.17	43.07
468	123	119.00	226.00	39.03	4.19	43.22
469	123	119.00	227.00	39.17	4.21	43.38
470	123	119.00	228.00	39.30	4.23	43.53
471	123	119.00	229.00	39.43	4.24	43.67
472	123	119.00	230.00	39.57	4.26	43.83
473	123	119.00	231.00	39.70	4.28	43.98
474	123	119.00	232.00	39.83	4.30	44.13
475	123	119.00	233.00	39.97	4.32	44.29
476	123	119.00	234.00	40.10	4.34	44.44
477	123	119.00	235.00	40.23	4.36	44.59
478	123	119.00	236.00	40.36	4.37	44.73
479	123	119.00	237.00	40.50	4.39	44.89
480	123	119.00	238.00	40.63	4.41	45.04
481	123	119.00	239.00	40.70	4.42	45.12
482	123	119.00	240.00	40.90	4.45	45.35
483	123	119.00	241.00	41.03	4.47	45.50
484	123	119.00	242.00	41.16	4.49	45.65
485	123	119.00	243.00	41.30	4.50	45.80
486	123	119.00	244.00	41.43	4.52	45.95
487	123	119.00	245.00	41.56	4.54	46.10
488	123	119.00	246.00	41.69	4.56	46.25
489	123	119.00	247.00	41.83	4.58	46.41
490	123	119.00	248.00	41.96	4.60	46.56
491	123	119.00	249.00	42.09	4.61	46.70
492	123	119.00	250.00	42.23	4.63	46.86
493	123	119.00	251.00	42.36	4.65	47.01
494	123	119.00	252.00	42.49	4.67	47.16
495	123	119.00	253.00	42.63	4.69	47.32
496	123	119.00	254.00	42.76	4.71	47.47
497	123	119.00	255.00	42.89	4.73	47.62
498	123	119.00	256.00	43.02	4.74	47.76
499	123	119.00	257.00	43.16	4.76	47.92
500	123	119.00	258.00	43.29	4.78	48.07
501	123	119.00	259.00	43.42	4.80	48.22
502	123	119.00	260.00	43.56	4.82	48.38
503	123	119.00	261.00	43.69	4.84	48.53
504	123	119.00	262.00	43.82	4.86	48.68
505	123	119.00	263.00	43.96	4.87	48.83
506	123	119.00	264.00	44.09	4.89	48.98
507	123	119.00	265.00	44.22	4.91	49.13
508	123	119.00	266.00	44.35	4.93	49.28
509	123	119.00	267.00	44.49	4.95	49.44
510	123	119.00	268.00	44.62	4.97	49.59
511	123	119.00	269.00	44.75	4.98	49.73
512	123	119.00	270.00	44.89	5.00	49.89

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
513	123	119.00	271.00	45.02	5.02	50.04
514	123	119.00	272.00	45.15	5.04	50.19
515	123	119.00	273.00	45.29	5.06	50.35
516	123	119.00	274.00	45.42	5.08	50.50
517	123	119.00	275.00	45.55	5.10	50.65
518	123	119.00	276.00	45.68	5.11	50.79
519	123	119.00	277.00	45.82	5.13	50.95
520	123	119.00	278.00	45.95	5.15	51.10
521	123	119.00	279.00	46.08	5.17	51.25
522	123	119.00	280.00	46.22	5.19	51.41
523	123	119.00	281.00	46.35	5.21	51.56
524	123	119.00	282.00	46.48	5.23	51.71
525	123	119.00	283.00	46.62	5.24	51.86
526	123	119.00	284.00	46.75	5.26	52.01
527	123	119.00	285.00	46.88	5.28	52.16
528	123	119.00	286.00	47.01	5.30	52.31
529	123	119.00	287.00	47.15	5.32	52.47
530	123	119.00	288.00	47.28	5.34	52.62
531	123	119.00	289.00	47.41	5.35	52.76
532	123	119.00	290.00	47.55	5.37	52.92
533	123	119.00	291.00	47.68	5.39	53.07
534	123	119.00	292.00	47.81	5.41	53.22
535	123	119.00	293.00	47.95	5.43	53.38
536	123	119.00	294.00	48.08	5.45	53.53
537	123	119.00	295.00	48.21	5.47	53.68
538	123	119.00	296.00	48.34	5.48	53.82
539	123	119.00	297.00	48.48	5.50	53.98
540	123	119.00	298.00	48.61	5.52	54.13
541	123	119.00	299.00	48.74	5.54	54.28
542	123	119.00	300.00	48.88	5.56	54.44
543	123	119.00	301.00	49.01	5.58	54.59
544	123	119.00	302.00	49.14	5.60	54.74
545	123	119.00	303.00	49.28	5.61	54.89
546	123	119.00	304.00	49.41	5.63	55.04
547	123	119.00	305.00	49.54	5.65	55.19
548	123	119.00	306.00	49.67	5.67	55.34
549	123	119.00	307.00	49.81	5.69	55.50
550	123	119.00	308.00	49.94	5.71	55.65
551	123	119.00	309.00	50.07	5.72	55.79
552	123	119.00	310.00	50.21	5.74	55.95
553	123	119.00	311.00	50.34	5.76	56.10
554	123	119.00	312.00	50.47	5.78	56.25
555	123	119.00	313.00	50.61	5.80	56.41
556	123	119.00	314.00	50.74	5.82	56.56
557	123	119.00	315.00	50.87	5.84	56.71
558	123	119.00	316.00	51.00	5.85	56.85
559	123	119.00	317.00	51.14	5.87	57.01
560	123	119.00	318.00	51.27	5.89	57.16
561	123	119.00	319.00	51.40	5.91	57.31
562	123	119.00	320.00	51.54	5.93	57.47
563	123	119.00	321.00	51.67	5.95	57.62
564	123	119.00	322.00	51.80	5.97	57.77
565	123	119.00	323.00	51.94	5.98	57.92
566	123	119.00	324.00	52.07	6.00	58.07
567	123	119.00	325.00	52.20	6.02	58.22
568	123	119.00	326.00	52.33	6.04	58.37
569	123	119.00	327.00	52.47	6.06	58.53
570	123	119.00	328.00	52.60	6.08	58.68
571	123	119.00	329.00	52.73	6.09	58.82
572	123	119.00	330.00	52.87	6.11	58.98

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
573	123	119.00	331.00	53.00	6.13	59.13
574	123	119.00	332.00	53.13	6.15	59.28
575	123	119.00	333.00	53.27	6.17	59.44
576	123	119.00	334.00	53.40	6.19	59.59
577	123	119.00	335.00	53.53	6.21	59.74
578	123	119.00	336.00	53.66	6.22	59.88
579	123	119.00	337.00	53.80	6.24	60.04
580	123	119.00	338.00	53.93	6.26	60.19
581	123	119.00	339.00	54.06	6.28	60.34
582	123	119.00	340.00	54.20	6.30	60.50
583	123	119.00	341.00	54.33	6.32	60.65
584	123	119.00	342.00	54.46	6.34	60.80
585	123	119.00	343.00	54.60	6.35	60.95
586	123	119.00	344.00	54.73	6.37	61.10
587	123	119.00	345.00	54.86	6.39	61.25
588	123	119.00	346.00	54.99	6.41	61.40
589	123	119.00	347.00	55.13	6.43	61.56
590	123	119.00	348.00	55.26	6.45	61.71
591	123	119.00	349.00	55.39	6.46	61.85
592	123	119.00	350.00	55.53	6.48	62.01
593	123	119.00	351.00	55.66	6.50	62.16
594	123	119.00	352.00	55.79	6.52	62.31
595	123	119.00	353.00	55.93	6.54	62.47
596	123	119.00	354.00	56.06	6.56	62.62
597	123	119.00	355.00	56.19	6.58	62.77
598	123	119.00	356.00	56.32	6.59	62.91
599	123	119.00	357.00	56.46	6.61	63.07
600	123	119.00	358.00	56.59	6.63	63.22
601	123	119.00	359.00	56.72	6.65	63.37
602	123	119.00	360.00	56.86	6.67	63.53
603	123	119.00	361.00	56.99	6.69	63.68
604	123	119.00	362.00	57.12	6.71	63.83
605	123	119.00	363.00	57.26	6.72	63.98
606	123	119.00	364.00	57.39	6.74	64.13
607	123	119.00	365.00	57.52	6.76	64.28
608	123	119.00	366.00	57.65	6.78	64.43
609	123	119.00	367.00	57.79	6.80	64.59
610	123	119.00	368.00	57.92	6.82	64.74
611	123	119.00	369.00	58.05	6.83	64.88
612	123	119.00	370.00	58.19	6.85	65.04
613	123	119.00	371.00	58.32	6.87	65.19
614	123	119.00	372.00	58.45	6.89	65.34
615	123	119.00	373.00	58.59	6.91	65.50
616	123	119.00	374.00	58.72	6.93	65.65
617	123	119.00	375.00	58.85	6.95	65.80
618	123	119.00	376.00	58.98	6.96	65.94
619	123	119.00	377.00	59.12	6.98	66.10
620	123	119.00	378.00	59.25	7.00	66.25
621	123	119.00	379.00	59.38	7.02	66.40
622	123	119.00	380.00	59.52	7.04	66.56
623	123	119.00	381.00	59.65	7.06	66.71
624	123	119.00	382.00	59.78	7.08	66.86
625	123	119.00	383.00	59.92	7.09	67.01
626	123	119.00	384.00	60.05	7.11	67.16
627	123	119.00	385.00	60.18	7.13	67.31
628	123	119.00	386.00	60.31	7.15	67.46
629	123	119.00	387.00	60.45	7.17	67.62
630	123	119.00	388.00	60.58	7.19	67.77
631	123	119.00	389.00	60.71	7.20	67.91
632	123	119.00	390.00	60.85	7.22	68.07

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
633	123	119.00	391.00	60.98	7.24	68.22
634	123	119.00	392.00	61.11	7.26	68.37
635	123	119.00	393.00	61.25	7.28	68.53
636	123	119.00	394.00	61.38	7.30	68.68
637	123	119.00	395.00	61.51	7.32	68.83
638	123	119.00	396.00	61.64	7.33	68.97
639	123	119.00	397.00	61.78	7.35	69.13
640	123	119.00	398.00	61.91	7.37	69.28
641	123	119.00	399.00	62.04	7.39	69.43
642	123	119.00	400.00	62.18	7.41	69.59
643	123	119.00	401.00	62.31	7.43	69.74
644	123	119.00	402.00	62.44	7.45	69.89
645	123	119.00	403.00	62.58	7.46	70.04
646	123	119.00	404.00	62.71	7.48	70.19
647	123	119.00	405.00	62.84	7.50	70.34
648	123	119.00	406.00	62.97	7.52	70.49
649	123	119.00	407.00	63.11	7.54	70.65
650	123	119.00	408.00	63.24	7.56	70.80
651	123	119.00	409.00	63.37	7.57	70.94
652	123	119.00	410.00	63.51	7.59	71.10
653	123	119.00	411.00	63.64	7.61	71.25
654	123	119.00	412.00	63.77	7.63	71.40
655	123	119.00	413.00	63.91	7.65	71.56
656	123	119.00	414.00	64.04	7.67	71.71
657	123	119.00	415.00	64.17	7.69	71.86
658	123	119.00	416.00	64.30	7.70	72.00
659	123	119.00	417.00	64.44	7.72	72.16
660	123	119.00	418.00	64.57	7.74	72.31
661	123	119.00	419.00	64.70	7.76	72.46
662	123	119.00	420.00	64.84	7.78	72.62
663	123	119.00	421.00	64.97	7.80	72.77
664	123	119.00	422.00	65.10	7.82	72.92
665	123	119.00	423.00	65.24	7.83	73.07
666	123	119.00	424.00	65.37	7.85	73.22
667	123	119.00	425.00	65.50	7.87	73.37
668	123	119.00	426.00	65.63	7.89	73.52
669	123	119.00	427.00	65.77	7.91	73.68
670	123	119.00	428.00	65.90	7.93	73.83
671	123	119.00	429.00	66.03	7.94	73.97
672	123	119.00	430.00	66.17	7.96	74.13
673	123	119.00	431.00	66.30	7.98	74.28
674	123	119.00	432.00	66.43	8.00	74.43
675	123	119.00	433.00	66.57	8.02	74.59
676	123	119.00	434.00	66.70	8.04	74.74
677	123	119.00	435.00	66.83	8.06	74.89
678	123	119.00	436.00	66.96	8.07	75.03
679	123	119.00	437.00	67.10	8.09	75.19
680	123	119.00	438.00	67.23	8.11	75.34
681	123	119.00	439.00	67.36	8.13	75.49
682	123	119.00	440.00	67.50	8.15	75.65
683	123	119.00	441.00	67.63	8.17	75.80
684	123	119.00	442.00	67.76	8.19	75.95
685	123	119.00	443.00	67.90	8.20	76.10
686	123	119.00	444.00	68.03	8.22	76.25
687	123	119.00	445.00	68.16	8.24	76.40
688	123	119.00	446.00	68.29	8.26	76.55
689	123	119.00	447.00	68.43	8.28	76.71
690	123	119.00	448.00	68.56	8.30	76.86
691	123	119.00	449.00	68.69	8.31	77.00
692	123	119.00	450.00	68.83	8.33	77.16

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	68.96	8.35	77.31
694	123	119.00	452.00	69.09	8.37	77.46
695	123	119.00	453.00	69.23	8.39	77.62
696	123	119.00	454.00	69.36	8.41	77.77
697	123	119.00	455.00	69.49	8.43	77.92
698	123	119.00	456.00	69.62	8.44	78.06
699	123	119.00	457.00	69.76	8.46	78.22
700	123	119.00	458.00	69.89	8.48	78.37
701	123	119.00	459.00	70.02	8.50	78.52
702	123	119.00	460.00	70.16	8.52	78.68
703	123	119.00	461.00	70.29	8.54	78.83
704	123	119.00	462.00	70.42	8.56	78.98
705	123	119.00	463.00	70.56	8.57	79.13
706	123	119.00	464.00	70.69	8.59	79.28
707	123	119.00	465.00	70.82	8.61	79.43
708	123	119.00	466.00	70.95	8.63	79.58
709	123	119.00	467.00	71.09	8.65	79.74
710	123	119.00	468.00	71.22	8.67	79.89
711	123	119.00	469.00	71.35	8.68	80.03
712	123	119.00	470.00	71.49	8.70	80.19
713	123	119.00	471.00	71.62	8.72	80.34
714	123	119.00	472.00	71.75	8.74	80.49
715	123	119.00	473.00	71.89	8.76	80.65
716	123	119.00	474.00	72.02	8.78	80.80
717	123	119.00	475.00	72.15	8.80	80.95
718	123	119.00	476.00	72.28	8.81	81.09
719	123	119.00	477.00	72.42	8.83	81.25
720	123	119.00	478.00	72.55	8.85	81.40
721	123	119.00	479.00	72.68	8.87	81.55
722	123	119.00	480.00	72.82	8.89	81.71
723	123	119.00	481.00	72.95	8.91	81.86
724	123	119.00	482.00	73.08	8.93	82.01
725	123	119.00	483.00	73.22	8.94	82.16
726	123	119.00	484.00	73.35	8.96	82.31
727	123	119.00	485.00	73.48	8.98	82.46
728	123	119.00	486.00	73.61	9.00	82.61
729	123	119.00	487.00	73.75	9.02	82.77
730	123	119.00	488.00	73.88	9.04	82.92
731	123	119.00	489.00	74.01	9.05	83.06
732	123	119.00	490.00	74.15	9.07	83.22
733	123	119.00	491.00	74.28	9.09	83.37
734	123	119.00	492.00	74.41	9.11	83.52
735	123	119.00	493.00	74.55	9.13	83.68
736	123	119.00	494.00	74.68	9.15	83.83
737	123	119.00	495.00	74.81	9.17	83.98
738	123	119.00	496.00	74.94	9.18	84.12
739	123	119.00	497.00	75.08	9.20	84.28
740	123	119.00	498.00	75.21	9.22	84.43
741	123	119.00	499.00	75.34	9.24	84.58
742	123	119.00	500.00	75.48	9.26	84.74
743	123	119.00	501.00	75.61	9.28	84.89
744	123	119.00	502.00	75.74	9.30	85.04
745	123	119.00	503.00	75.88	9.31	85.19
746	123	119.00	504.00	76.01	9.33	85.34
747	123	119.00	505.00	76.14	9.35	85.49
748	123	119.00	506.00	76.27	9.37	85.64
749	123	119.00	507.00	76.41	9.39	85.80
750	123	119.00	508.00	76.54	9.41	85.95
751	123	119.00	509.00	76.67	9.42	86.09
752	123	119.00	510.00	76.81	9.44	86.25

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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	76.94	9.46	86.40
754	123	119.00	512.00	77.07	9.48	86.55
755	123	119.00	513.00	77.21	9.50	86.71
756	123	119.00	514.00	77.34	9.52	86.86
757	123	119.00	515.00	77.47	9.54	87.01
758	123	119.00	516.00	77.60	9.55	87.15
759	123	119.00	517.00	77.74	9.57	87.31
760	123	119.00	518.00	77.87	9.59	87.46
761	123	119.00	519.00	78.00	9.61	87.61
762	123	119.00	520.00	78.14	9.63	87.77
763	123	119.00	521.00	78.27	9.65	87.92
764	123	119.00	522.00	78.40	9.67	88.07
765	123	119.00	523.00	78.54	9.68	88.22
766	123	119.00	524.00	78.67	9.70	88.37
767	123	119.00	525.00	78.80	9.72	88.52
768	123	119.00	526.00	78.93	9.74	88.67
769	123	119.00	527.00	79.07	9.76	88.83
770	123	119.00	528.00	79.20	9.78	88.98
771	123	119.00	529.00	79.33	9.79	89.12
772	123	119.00	530.00	79.47	9.81	89.28
773	123	119.00	531.00	79.60	9.83	89.43
774	123	119.00	532.00	79.73	9.85	89.58
775	123	119.00	533.00	79.87	9.87	89.74
776	123	119.00	534.00	80.00	9.89	89.89
777	123	119.00	535.00	80.13	9.91	90.04
778	123	119.00	536.00	80.26	9.92	90.18
779	123	119.00	537.00	80.40	9.94	90.34
780	123	119.00	538.00	80.53	9.96	90.49
781	123	119.00	539.00	80.66	9.98	90.64
782	123	119.00	540.00	80.80	10.00	90.80
783	123	119.00	541.00	80.93	10.02	90.95
784	123	119.00	542.00	81.06	10.04	91.10
785	123	119.00	543.00	81.20	10.05	91.25
786	123	119.00	544.00	81.33	10.07	91.40
787	123	119.00	545.00	81.46	10.09	91.55
788	123	119.00	546.00	81.59	10.11	91.70
789	123	119.00	547.00	81.73	10.13	91.86
790	123	119.00	548.00	81.86	10.15	92.01
791	123	119.00	549.00	81.99	10.16	92.15
792	123	119.00	550.00	82.13	10.18	92.31
793	123	119.00	551.00	82.26	10.20	92.46
794	123	119.00	552.00	82.39	10.22	92.61
795	123	119.00	553.00	82.53	10.24	92.77
796	123	119.00	554.00	82.66	10.26	92.92
797	123	119.00	555.00	82.79	10.28	93.07
798	123	119.00	556.00	82.92	10.29	93.21
799	123	119.00	557.00	83.06	10.31	93.37
800	123	119.00	558.00	83.19	10.33	93.52
801	123	119.00	559.00	83.32	10.35	93.67
802	123	119.00	560.00	83.46	10.37	93.83
803	123	119.00	561.00	83.59	10.39	93.98
804	123	119.00	562.00	83.72	10.41	94.13
805	123	119.00	563.00	83.86	10.42	94.28
806	123	119.00	564.00	83.99	10.44	94.43
807	123	119.00	565.00	84.12	10.46	94.58
808	123	119.00	566.00	84.25	10.48	94.73
809	123	119.00	567.00	84.39	10.50	94.89
810	123	119.00	568.00	84.52	10.52	95.04
811	123	119.00	569.00	84.65	10.53	95.18
812	123	119.00	570.00	84.79	10.55	95.34

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
813	123	119.00	571.00	84.92	10.57	95.49
814	123	119.00	572.00	85.05	10.59	95.64
815	123	119.00	573.00	85.19	10.61	95.80
816	123	119.00	574.00	85.32	10.63	95.95
817	123	119.00	575.00	85.45	10.65	96.10
818	123	119.00	576.00	85.58	10.66	96.24
819	123	119.00	577.00	85.72	10.68	96.40
820	123	119.00	578.00	85.85	10.70	96.55
821	123	119.00	579.00	85.98	10.72	96.70
822	123	119.00	580.00	86.12	10.74	96.86
823	123	119.00	581.00	86.25	10.76	97.01
824	123	119.00	582.00	86.38	10.78	97.16
825	123	119.00	583.00	86.52	10.79	97.31
826	123	119.00	584.00	86.65	10.81	97.46
827	123	119.00	585.00	86.78	10.83	97.61
828	123	119.00	586.00	86.91	10.85	97.76
829	123	119.00	587.00	87.05	10.87	97.92
830	123	119.00	588.00	87.18	10.89	98.07
831	123	119.00	589.00	87.31	10.90	98.21
832	123	119.00	590.00	87.45	10.92	98.37
833	123	119.00	591.00	87.58	10.94	98.52
834	123	119.00	592.00	87.71	10.96	98.67
835	123	119.00	593.00	87.85	10.98	98.83
836	123	119.00	594.00	87.98	11.00	98.98
837	123	119.00	595.00	88.11	11.02	99.13
838	123	119.00	596.00	88.24	11.03	99.27
839	123	119.00	597.00	88.38	11.05	99.43
840	123	119.00	598.00	88.51	11.07	99.58
841	123	119.00	599.00	88.64	11.09	99.73
842	123	119.00	600.00	88.78	11.11	99.89
843	123	119.00	601.00	88.91	11.13	100.04
844	123	119.00	602.00	89.04	11.15	100.19
845	123	119.00	603.00	89.18	11.16	100.34
846	123	119.00	604.00	89.31	11.18	100.49
847	123	119.00	605.00	89.44	11.20	100.64
848	123	119.00	606.00	89.57	11.22	100.79
849	123	119.00	607.00	89.71	11.24	100.95
850	123	119.00	608.00	89.84	11.26	101.10
851	123	119.00	609.00	89.97	11.27	101.24
852	123	119.00	610.00	90.11	11.29	101.40
853	123	119.00	611.00	90.24	11.31	101.55
854	123	119.00	612.00	90.37	11.33	101.70
855	123	119.00	613.00	90.51	11.35	101.86
856	123	119.00	614.00	90.64	11.37	102.01
857	123	119.00	615.00	90.77	11.39	102.16
858	123	119.00	616.00	90.90	11.40	102.30
859	123	119.00	617.00	91.04	11.42	102.46
860	123	119.00	618.00	91.17	11.44	102.61
861	123	119.00	619.00	91.30	11.46	102.76
862	123	119.00	620.00	91.44	11.48	102.92
863	123	119.00	621.00	91.57	11.50	103.07
864	123	119.00	622.00	91.70	11.52	103.22
865	123	119.00	623.00	91.84	11.53	103.37
866	123	119.00	624.00	91.97	11.55	103.52
867	123	119.00	625.00	92.10	11.57	103.67
868	123	119.00	626.00	92.23	11.59	103.82
869	123	119.00	627.00	92.37	11.61	103.98
870	123	119.00	628.00	92.50	11.63	104.13
871	123	119.00	629.00	92.63	11.64	104.27
872	123	119.00	630.00	92.77	11.66	104.43

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
873	123	119.00	631.00	92.90	11.68	104.58
874	123	119.00	632.00	93.03	11.70	104.73
875	123	119.00	633.00	93.17	11.72	104.89
876	123	119.00	634.00	93.30	11.74	105.04
877	123	119.00	635.00	93.43	11.76	105.19
878	123	119.00	636.00	93.56	11.77	105.33
879	123	119.00	637.00	93.70	11.79	105.49
880	123	119.00	638.00	93.83	11.81	105.64
881	123	119.00	639.00	93.96	11.83	105.79
882	123	119.00	640.00	94.10	11.85	105.95
883	123	119.00	641.00	94.23	11.87	106.10
884	123	119.00	642.00	94.36	11.89	106.25
885	123	119.00	643.00	94.50	11.90	106.40
886	123	119.00	644.00	94.63	11.92	106.55
887	123	119.00	645.00	94.76	11.94	106.70
888	123	119.00	646.00	94.89	11.96	106.85
889	123	119.00	647.00	95.03	11.98	107.01
890	123	119.00	648.00	95.16	12.00	107.16
891	123	119.00	649.00	95.29	12.01	107.30
892	123	119.00	650.00	95.43	12.03	107.46
893	123	119.00	651.00	95.56	12.05	107.61
894	123	119.00	652.00	95.69	12.07	107.76
895	123	119.00	653.00	95.83	12.09	107.92
896	123	119.00	654.00	95.96	12.11	108.07
897	123	119.00	655.00	96.09	12.13	108.22
898	123	119.00	656.00	96.22	12.14	108.36
899	123	119.00	657.00	96.36	12.16	108.52
900	123	119.00	658.00	96.49	12.18	108.67
901	123	119.00	659.00	96.62	12.20	108.82
902	123	119.00	660.00	96.76	12.22	108.98
903	123	119.00	661.00	96.89	12.24	109.13
904	123	119.00	662.00	97.02	12.26	109.28
905	123	119.00	663.00	97.16	12.27	109.43
906	123	119.00	664.00	97.29	12.29	109.58
907	123	119.00	665.00	97.42	12.31	109.73
908	123	119.00	666.00	97.55	12.33	109.88
909	123	119.00	667.00	97.69	12.35	110.04
910	123	119.00	668.00	97.82	12.37	110.19
911	123	119.00	669.00	97.95	12.38	110.33
912	123	119.00	670.00	98.09	12.40	110.49
913	123	119.00	671.00	98.22	12.42	110.64
914	123	119.00	672.00	98.35	12.44	110.79
915	123	119.00	673.00	98.49	12.46	110.95
916	123	119.00	674.00	98.62	12.48	111.10
917	123	119.00	675.00	98.75	12.50	111.25
918	123	119.00	676.00	98.88	12.51	111.39
919	123	119.00	677.00	99.02	12.53	111.55
920	123	119.00	678.00	99.15	12.55	111.70
921	123	119.00	679.00	99.28	12.57	111.85
922	123	119.00	680.00	99.42	12.59	112.01
923	123	119.00	681.00	99.55	12.61	112.16
924	123	119.00	682.00	99.68	12.63	112.31
925	123	119.00	683.00	99.82	12.64	112.46
926	123	119.00	684.00	99.95	12.66	112.61
927	123	119.00	685.00	100.08	12.68	112.76

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
928	123	119.00	686.00	100.21	12.70	112.91
929	123	119.00	687.00	100.35	12.72	113.07
930	123	119.00	688.00	100.48	12.74	113.22
931	123	119.00	689.00	100.61	12.75	113.36
932	123	119.00	690.00	100.75	12.77	113.52
933	123	119.00	691.00	100.88	12.79	113.67
934	123	119.00	692.00	101.01	12.81	113.82
935	123	119.00	693.00	101.15	12.83	113.98
936	123	119.00	694.00	101.28	12.85	114.13
937	123	119.00	695.00	101.41	12.87	114.28
938	123	119.00	696.00	101.54	12.88	114.42
939	123	119.00	697.00	101.68	12.90	114.58
940	123	119.00	698.00	101.81	12.92	114.73
941	123	119.00	699.00	101.94	12.94	114.88
942	123	119.00	700.00	102.08	12.96	115.04
943	123	119.00	701.00	102.21	12.98	115.19
944	123	119.00	702.00	102.34	13.00	115.34
945	123	119.00	703.00	102.48	13.01	115.49
946	123	119.00	704.00	102.61	13.03	115.64
947	123	119.00	705.00	102.74	13.05	115.79
948	123	119.00	706.00	102.87	13.07	115.94
949	123	119.00	707.00	103.01	13.09	116.10
950	123	119.00	708.00	103.14	13.11	116.25
951	123	119.00	709.00	103.27	13.12	116.39
952	123	119.00	710.00	103.41	13.14	116.55
953	123	119.00	711.00	103.54	13.16	116.70
954	123	119.00	712.00	103.67	13.18	116.85
955	123	119.00	713.00	103.81	13.20	117.01
956	123	119.00	714.00	103.94	13.22	117.16
957	123	119.00	715.00	104.07	13.24	117.31
958	123	119.00	716.00	104.20	13.25	117.45
959	123	119.00	717.00	104.34	13.27	117.61
960	123	119.00	718.00	104.47	13.29	117.76
961	123	119.00	719.00	104.60	13.31	117.91
962	123	119.00	720.00	104.74	13.33	118.07
963	123	119.00	721.00	104.87	13.35	118.22
964	123	119.00	722.00	105.00	13.37	118.37
965	123	119.00	723.00	105.14	13.38	118.52
966	123	119.00	724.00	105.27	13.40	118.67
967	123	119.00	725.00	105.34	13.41	118.75

If the employee's gross pay is over £967, go to page 229.

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

Table letter T

Use this table for mariners on foreign-going vessels who are married women or widows who have the right to pay reduced rate employee's NICs and are under state pension age.

You can only use this table if you hold a valid certificate CA4139, CF383 or CF380A.

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'T' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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	0.66	0.00	0.66
765	533	232.00	0.00	1.20	0.00	1.20
769	533	236.00	0.00	1.73	0.00	1.73
773	533	240.00	0.00	2.26	0.00	2.26
777	533	244.00	0.00	2.79	0.00	2.79
781	533	248.00	0.00	3.32	0.00	3.32
785	533	252.00	0.00	3.86	0.00	3.86
789	533	256.00	0.00	4.39	0.00	4.39
793	533	260.00	0.00	4.92	0.00	4.92
797	533	264.00	0.00	5.45	0.00	5.45
801	533	268.00	0.00	5.98	0.00	5.98
805	533	272.00	0.00	6.52	0.00	6.52
809	533	276.00	0.00	7.05	0.00	7.05
813	533	280.00	0.00	7.58	0.00	7.58
817	533	284.00	0.00	8.11	0.00	8.11
821	533	288.00	0.00	8.64	0.00	8.64
825	533	292.00	0.00	9.18	0.00	9.18
829	533	296.00	0.00	9.71	0.00	9.71
833	533	300.00	0.00	10.24	0.00	10.24
837	533	304.00	0.00	10.77	0.00	10.77
841	533	308.00	0.00	11.30	0.00	11.30
845	533	312.00	0.00	11.84	0.00	11.84
849	533	316.00	0.00	12.37	0.00	12.37
853	533	320.00	0.00	12.90	0.00	12.90
857	533	324.00	0.00	13.43	0.00	13.43
861	533	328.00	0.00	13.96	0.00	13.96
865	533	332.00	0.00	14.50	0.00	14.50
869	533	336.00	0.00	15.03	0.00	15.03
873	533	340.00	0.00	15.56	0.00	15.56
877	533	344.00	0.00	16.09	0.00	16.09
881	533	348.00	0.00	16.62	0.00	16.62
885	533	352.00	0.00	17.16	0.00	17.16
889	533	356.00	0.00	17.69	0.00	17.69
893	533	360.00	0.00	18.22	0.00	18.22
897	533	364.00	0.00	18.75	0.00	18.75
901	533	368.00	0.00	19.28	0.00	19.28
905	533	372.00	0.00	19.82	0.00	19.82

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
909	533	376.00	0.00	20.35	0.00	20.35
913	533	380.00	0.00	20.88	0.00	20.88
917	533	384.00	0.00	21.41	0.00	21.41
921	533	388.00	0.00	21.94	0.00	21.94
925	533	392.00	0.00	22.48	0.00	22.48
929	533	396.00	0.00	23.01	0.00	23.01
933	533	400.00	0.00	23.54	0.00	23.54
937	533	404.00	0.00	24.07	0.00	24.07
941	533	408.00	0.00	24.60	0.00	24.60
945	533	412.00	0.00	25.14	0.00	25.14
949	533	416.00	0.00	25.67	0.00	25.67
953	533	420.00	0.00	26.20	0.00	26.20
957	533	424.00	0.00	26.73	0.00	26.73
961	533	428.00	0.00	27.26	0.00	27.26
965	533	432.00	0.00	27.80	0.00	27.80
969	533	436.00	0.00	28.33	0.00	28.33
973	533	440.00	0.00	28.86	0.00	28.86
977	533	444.00	0.00	29.39	0.00	29.39
981	533	448.00	0.00	29.92	0.00	29.92
985	533	452.00	0.00	30.46	0.00	30.46
989	533	456.00	0.00	30.99	0.00	30.99
993	533	460.00	0.00	31.52	0.00	31.52
997	533	464.00	0.00	32.05	0.00	32.05
1001	533	468.00	0.00	32.58	0.00	32.58
1005	533	472.00	0.00	33.12	0.00	33.12
1009	533	476.00	0.00	33.65	0.00	33.65
1013	533	480.00	0.00	34.18	0.00	34.18
1017	533	484.00	0.00	34.71	0.00	34.71
1021	533	488.00	0.00	35.24	0.00	35.24
1025	533	492.00	0.00	35.78	0.00	35.78
1029	533	496.00	0.00	36.31	0.00	36.31
1033	533	500.00	0.00	36.84	0.00	36.84
1037	533	504.00	0.00	37.37	0.00	37.37
1041	533	508.00	0.00	37.90	0.00	37.90
1045	533	512.00	0.00	38.37	0.00	38.37
1048	533	515.00	0.00	38.57	0.00	38.57
1049	533	515.00	1.00	38.97	0.05	39.02
1053	533	515.00	5.00	39.50	0.13	39.63
1057	533	515.00	9.00	40.03	0.20	40.23
1061	533	515.00	13.00	40.56	0.28	40.84
1065	533	515.00	17.00	41.10	0.35	41.45
1069	533	515.00	21.00	41.63	0.42	42.05
1073	533	515.00	25.00	42.16	0.50	42.66
1077	533	515.00	29.00	42.69	0.57	43.26
1081	533	515.00	33.00	43.22	0.65	43.87
1085	533	515.00	37.00	43.76	0.72	44.48
1089	533	515.00	41.00	44.29	0.79	45.08
1093	533	515.00	45.00	44.82	0.87	45.69
1097	533	515.00	49.00	45.35	0.94	46.29
1101	533	515.00	53.00	45.88	1.02	46.90
1105	533	515.00	57.00	46.42	1.09	47.51
1109	533	515.00	61.00	46.95	1.16	48.11
1113	533	515.00	65.00	47.48	1.24	48.72
1117	533	515.00	69.00	48.01	1.31	49.32
1121	533	515.00	73.00	48.54	1.39	49.93
1125	533	515.00	77.00	49.08	1.46	50.54
1129	533	515.00	81.00	49.61	1.53	51.14
1133	533	515.00	85.00	50.14	1.61	51.75
1137	533	515.00	89.00	50.67	1.68	52.35
1141	533	515.00	93.00	51.20	1.76	52.96

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
1145	533	515.00	97.00	51.74	1.83	53.57
1149	533	515.00	101.00	52.27	1.90	54.17
1153	533	515.00	105.00	52.80	1.98	54.78
1157	533	515.00	109.00	53.33	2.05	55.38
1161	533	515.00	113.00	53.86	2.13	55.99
1165	533	515.00	117.00	54.40	2.20	56.60
1169	533	515.00	121.00	54.93	2.27	57.20
1173	533	515.00	125.00	55.46	2.35	57.81
1177	533	515.00	129.00	55.99	2.42	58.41
1181	533	515.00	133.00	56.52	2.50	59.02
1185	533	515.00	137.00	57.06	2.57	59.63
1189	533	515.00	141.00	57.59	2.64	60.23
1193	533	515.00	145.00	58.12	2.72	60.84
1197	533	515.00	149.00	58.65	2.79	61.44
1201	533	515.00	153.00	59.18	2.87	62.05
1205	533	515.00	157.00	59.72	2.94	62.66
1209	533	515.00	161.00	60.25	3.01	63.26
1213	533	515.00	165.00	60.78	3.09	63.87
1217	533	515.00	169.00	61.31	3.16	64.47
1221	533	515.00	173.00	61.84	3.24	65.08
1225	533	515.00	177.00	62.38	3.31	65.69
1229	533	515.00	181.00	62.91	3.38	66.29
1233	533	515.00	185.00	63.44	3.46	66.90
1237	533	515.00	189.00	63.97	3.53	67.50
1241	533	515.00	193.00	64.50	3.61	68.11
1245	533	515.00	197.00	65.04	3.68	68.72
1249	533	515.00	201.00	65.57	3.75	69.32
1253	533	515.00	205.00	66.10	3.83	69.93
1257	533	515.00	209.00	66.63	3.90	70.53
1261	533	515.00	213.00	67.16	3.98	71.14
1265	533	515.00	217.00	67.70	4.05	71.75
1269	533	515.00	221.00	68.23	4.12	72.35
1273	533	515.00	225.00	68.76	4.20	72.96
1277	533	515.00	229.00	69.29	4.27	73.56
1281	533	515.00	233.00	69.82	4.35	74.17
1285	533	515.00	237.00	70.36	4.42	74.78
1289	533	515.00	241.00	70.89	4.49	75.38
1293	533	515.00	245.00	71.42	4.57	75.99
1297	533	515.00	249.00	71.95	4.64	76.59
1301	533	515.00	253.00	72.48	4.72	77.20
1305	533	515.00	257.00	73.02	4.79	77.81
1309	533	515.00	261.00	73.55	4.86	78.41
1313	533	515.00	265.00	74.08	4.94	79.02
1317	533	515.00	269.00	74.61	5.01	79.62
1321	533	515.00	273.00	75.14	5.09	80.23
1325	533	515.00	277.00	75.68	5.16	80.84
1329	533	515.00	281.00	76.21	5.23	81.44
1333	533	515.00	285.00	76.74	5.31	82.05
1337	533	515.00	289.00	77.27	5.38	82.65
1341	533	515.00	293.00	77.80	5.46	83.26
1345	533	515.00	297.00	78.34	5.53	83.87
1349	533	515.00	301.00	78.87	5.60	84.47
1353	533	515.00	305.00	79.40	5.68	85.08
1357	533	515.00	309.00	79.93	5.75	85.68
1361	533	515.00	313.00	80.46	5.83	86.29
1365	533	515.00	317.00	81.00	5.90	86.90
1369	533	515.00	321.00	81.53	5.97	87.50
1373	533	515.00	325.00	82.06	6.05	88.11
1377	533	515.00	329.00	82.59	6.12	88.71
1381	533	515.00	333.00	83.12	6.20	89.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
1385	533	515.00	337.00	83.66	6.27	89.93
1389	533	515.00	341.00	84.19	6.34	90.53
1393	533	515.00	345.00	84.72	6.42	91.14
1397	533	515.00	349.00	85.25	6.49	91.74
1401	533	515.00	353.00	85.78	6.57	92.35
1405	533	515.00	357.00	86.32	6.64	92.96
1409	533	515.00	361.00	86.85	6.71	93.56
1413	533	515.00	365.00	87.38	6.79	94.17
1417	533	515.00	369.00	87.91	6.86	94.77
1421	533	515.00	373.00	88.44	6.94	95.38
1425	533	515.00	377.00	88.98	7.01	95.99
1429	533	515.00	381.00	89.51	7.08	96.59
1433	533	515.00	385.00	90.04	7.16	97.20
1437	533	515.00	389.00	90.57	7.23	97.80
1441	533	515.00	393.00	91.10	7.31	98.41
1445	533	515.00	397.00	91.64	7.38	99.02
1449	533	515.00	401.00	92.17	7.45	99.62
1453	533	515.00	405.00	92.70	7.53	100.23
1457	533	515.00	409.00	93.23	7.60	100.83
1461	533	515.00	413.00	93.76	7.68	101.44
1465	533	515.00	417.00	94.30	7.75	102.05
1469	533	515.00	421.00	94.83	7.82	102.65
1473	533	515.00	425.00	95.36	7.90	103.26
1477	533	515.00	429.00	95.89	7.97	103.86
1481	533	515.00	433.00	96.42	8.05	104.47
1485	533	515.00	437.00	96.96	8.12	105.08
1489	533	515.00	441.00	97.49	8.19	105.68
1493	533	515.00	445.00	98.02	8.27	106.29
1497	533	515.00	449.00	98.55	8.34	106.89
1501	533	515.00	453.00	99.08	8.42	107.50
1505	533	515.00	457.00	99.62	8.49	108.11
1509	533	515.00	461.00	100.15	8.56	108.71
1513	533	515.00	465.00	100.68	8.64	109.32
1517	533	515.00	469.00	101.21	8.71	109.92
1521	533	515.00	473.00	101.74	8.79	110.53
1525	533	515.00	477.00	102.28	8.86	111.14
1529	533	515.00	481.00	102.81	8.93	111.74
1533	533	515.00	485.00	103.34	9.01	112.35
1537	533	515.00	489.00	103.87	9.08	112.95
1541	533	515.00	493.00	104.40	9.16	113.56
1545	533	515.00	497.00	104.94	9.23	114.17
1549	533	515.00	501.00	105.47	9.30	114.77
1553	533	515.00	505.00	106.00	9.38	115.38
1557	533	515.00	509.00	106.53	9.45	115.98
1561	533	515.00	513.00	107.06	9.53	116.59
1565	533	515.00	517.00	107.60	9.60	117.20
1569	533	515.00	521.00	108.13	9.67	117.80
1573	533	515.00	525.00	108.66	9.75	118.41
1577	533	515.00	529.00	109.19	9.82	119.01
1581	533	515.00	533.00	109.72	9.90	119.62
1585	533	515.00	537.00	110.26	9.97	120.23
1589	533	515.00	541.00	110.79	10.04	120.83
1593	533	515.00	545.00	111.32	10.12	121.44
1597	533	515.00	549.00	111.85	10.19	122.04
1601	533	515.00	553.00	112.38	10.27	122.65
1605	533	515.00	557.00	112.92	10.34	123.26
1609	533	515.00	561.00	113.45	10.41	123.86
1613	533	515.00	565.00	113.98	10.49	124.47
1617	533	515.00	569.00	114.51	10.56	125.07
1621	533	515.00	573.00	115.04	10.64	125.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
1625	533	515.00	577.00	115.58	10.71	126.29
1629	533	515.00	581.00	116.11	10.78	126.89
1633	533	515.00	585.00	116.64	10.86	127.50
1637	533	515.00	589.00	117.17	10.93	128.10
1641	533	515.00	593.00	117.70	11.01	128.71
1645	533	515.00	597.00	118.24	11.08	129.32
1649	533	515.00	601.00	118.77	11.15	129.92
1653	533	515.00	605.00	119.30	11.23	130.53
1657	533	515.00	609.00	119.83	11.30	131.13
1661	533	515.00	613.00	120.36	11.38	131.74
1665	533	515.00	617.00	120.90	11.45	132.35
1669	533	515.00	621.00	121.43	11.52	132.95
1673	533	515.00	625.00	121.96	11.60	133.56
1677	533	515.00	629.00	122.49	11.67	134.16
1681	533	515.00	633.00	123.02	11.75	134.77
1685	533	515.00	637.00	123.56	11.82	135.38
1689	533	515.00	641.00	124.09	11.89	135.98
1693	533	515.00	645.00	124.62	11.97	136.59
1697	533	515.00	649.00	125.15	12.04	137.19
1701	533	515.00	653.00	125.68	12.12	137.80
1705	533	515.00	657.00	126.22	12.19	138.41
1709	533	515.00	661.00	126.75	12.26	139.01
1713	533	515.00	665.00	127.28	12.34	139.62
1717	533	515.00	669.00	127.81	12.41	140.22
1721	533	515.00	673.00	128.34	12.49	140.83
1725	533	515.00	677.00	128.88	12.56	141.44
1729	533	515.00	681.00	129.41	12.63	142.04
1733	533	515.00	685.00	129.94	12.71	142.65
1737	533	515.00	689.00	130.47	12.78	143.25
1741	533	515.00	693.00	131.00	12.86	143.86
1745	533	515.00	697.00	131.54	12.93	144.47
1749	533	515.00	701.00	132.07	13.00	145.07
1753	533	515.00	705.00	132.60	13.08	145.68
1757	533	515.00	709.00	133.13	13.15	146.28
1761	533	515.00	713.00	133.66	13.23	146.89
1765	533	515.00	717.00	134.20	13.30	147.50
1769	533	515.00	721.00	134.73	13.37	148.10
1773	533	515.00	725.00	135.26	13.45	148.71
1777	533	515.00	729.00	135.79	13.52	149.31
1781	533	515.00	733.00	136.32	13.60	149.92
1785	533	515.00	737.00	136.86	13.67	150.53
1789	533	515.00	741.00	137.39	13.74	151.13
1793	533	515.00	745.00	137.92	13.82	151.74
1797	533	515.00	749.00	138.45	13.89	152.34
1801	533	515.00	753.00	138.98	13.97	152.95
1805	533	515.00	757.00	139.52	14.04	153.56
1809	533	515.00	761.00	140.05	14.11	154.16
1813	533	515.00	765.00	140.58	14.19	154.77
1817	533	515.00	769.00	141.11	14.26	155.37
1821	533	515.00	773.00	141.64	14.34	155.98
1825	533	515.00	777.00	142.18	14.41	156.59
1829	533	515.00	781.00	142.71	14.48	157.19
1833	533	515.00	785.00	143.24	14.56	157.80
1837	533	515.00	789.00	143.77	14.63	158.40
1841	533	515.00	793.00	144.30	14.71	159.01
1845	533	515.00	797.00	144.84	14.78	159.62
1849	533	515.00	801.00	145.37	14.85	160.22
1853	533	515.00	805.00	145.90	14.93	160.83
1857	533	515.00	809.00	146.43	15.00	161.43
1861	533	515.00	813.00	146.96	15.08	162.04

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1865	533	515.00	817.00	147.50	15.15	162.65
1869	533	515.00	821.00	148.03	15.22	163.25
1873	533	515.00	825.00	148.56	15.30	163.86
1877	533	515.00	829.00	149.09	15.37	164.46
1881	533	515.00	833.00	149.62	15.45	165.07
1885	533	515.00	837.00	150.16	15.52	165.68
1889	533	515.00	841.00	150.69	15.59	166.28
1893	533	515.00	845.00	151.22	15.67	166.89
1897	533	515.00	849.00	151.75	15.74	167.49
1901	533	515.00	853.00	152.28	15.82	168.10
1905	533	515.00	857.00	152.82	15.89	168.71
1909	533	515.00	861.00	153.35	15.96	169.31
1913	533	515.00	865.00	153.88	16.04	169.92
1917	533	515.00	869.00	154.41	16.11	170.52
1921	533	515.00	873.00	154.94	16.19	171.13
1925	533	515.00	877.00	155.48	16.26	171.74
1929	533	515.00	881.00	156.01	16.33	172.34
1933	533	515.00	885.00	156.54	16.41	172.95
1937	533	515.00	889.00	157.07	16.48	173.55
1941	533	515.00	893.00	157.60	16.56	174.16
1945	533	515.00	897.00	158.14	16.63	174.77
1949	533	515.00	901.00	158.67	16.70	175.37
1953	533	515.00	905.00	159.20	16.78	175.98
1957	533	515.00	909.00	159.73	16.85	176.58
1961	533	515.00	913.00	160.26	16.93	177.19
1965	533	515.00	917.00	160.80	17.00	177.80
1969	533	515.00	921.00	161.33	17.07	178.40
1973	533	515.00	925.00	161.86	17.15	179.01
1977	533	515.00	929.00	162.39	17.22	179.61
1981	533	515.00	933.00	162.92	17.30	180.22
1985	533	515.00	937.00	163.46	17.37	180.83
1989	533	515.00	941.00	163.99	17.44	181.43
1993	533	515.00	945.00	164.52	17.52	182.04
1997	533	515.00	949.00	165.05	17.59	182.64
2001	533	515.00	953.00	165.58	17.67	183.25
2005	533	515.00	957.00	166.12	17.74	183.86
2009	533	515.00	961.00	166.65	17.81	184.46
2013	533	515.00	965.00	167.18	17.89	185.07
2017	533	515.00	969.00	167.71	17.96	185.67
2021	533	515.00	973.00	168.24	18.04	186.28
2025	533	515.00	977.00	168.78	18.11	186.89
2029	533	515.00	981.00	169.31	18.18	187.49
2033	533	515.00	985.00	169.84	18.26	188.10
2037	533	515.00	989.00	170.37	18.33	188.70
2041	533	515.00	993.00	170.90	18.41	189.31
2045	533	515.00	997.00	171.44	18.48	189.92
2049	533	515.00	1001.00	171.97	18.55	190.52
2053	533	515.00	1005.00	172.50	18.63	191.13
2057	533	515.00	1009.00	173.03	18.70	191.73
2061	533	515.00	1013.00	173.56	18.78	192.34
2065	533	515.00	1017.00	174.10	18.85	192.95
2069	533	515.00	1021.00	174.63	18.92	193.55
2073	533	515.00	1025.00	175.16	19.00	194.16
2077	533	515.00	1029.00	175.69	19.07	194.76
2081	533	515.00	1033.00	176.09	19.13	195.22
2083	533	515.00	1035.00	176.22	19.15	195.37
2085	533	515.00	1037.00	176.76	19.22	195.98
2089	533	515.00	1041.00	177.29	19.29	196.58
2093	533	515.00	1045.00	177.82	19.37	197.19
2097	533	515.00	1049.00	178.35	19.44	197.79

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
2101	533	515.00	1053.00	178.88	19.52	198.40
2105	533	515.00	1057.00	179.42	19.59	199.01
2109	533	515.00	1061.00	179.95	19.66	199.61
2113	533	515.00	1065.00	180.48	19.74	200.22
2117	533	515.00	1069.00	181.01	19.81	200.82
2121	533	515.00	1073.00	181.54	19.89	201.43
2125	533	515.00	1077.00	182.08	19.96	202.04
2129	533	515.00	1081.00	182.61	20.03	202.64
2133	533	515.00	1085.00	183.14	20.11	203.25
2137	533	515.00	1089.00	183.67	20.18	203.85
2141	533	515.00	1093.00	184.20	20.26	204.46
2145	533	515.00	1097.00	184.74	20.33	205.07
2149	533	515.00	1101.00	185.27	20.40	205.67
2153	533	515.00	1105.00	185.80	20.48	206.28
2157	533	515.00	1109.00	186.33	20.55	206.88
2161	533	515.00	1113.00	186.86	20.63	207.49
2165	533	515.00	1117.00	187.40	20.70	208.10
2169	533	515.00	1121.00	187.93	20.77	208.70
2173	533	515.00	1125.00	188.46	20.85	209.31
2177	533	515.00	1129.00	188.99	20.92	209.91
2181	533	515.00	1133.00	189.52	21.00	210.52
2185	533	515.00	1137.00	190.06	21.07	211.13
2189	533	515.00	1141.00	190.59	21.14	211.73
2193	533	515.00	1145.00	191.12	21.22	212.34
2197	533	515.00	1149.00	191.65	21.29	212.94
2201	533	515.00	1153.00	192.18	21.37	213.55
2205	533	515.00	1157.00	192.72	21.44	214.16
2209	533	515.00	1161.00	193.25	21.51	214.76
2213	533	515.00	1165.00	193.78	21.59	215.37
2217	533	515.00	1169.00	194.31	21.66	215.97
2221	533	515.00	1173.00	194.84	21.74	216.58
2225	533	515.00	1177.00	195.38	21.81	217.19
2229	533	515.00	1181.00	195.91	21.88	217.79
2233	533	515.00	1185.00	196.44	21.96	218.40
2237	533	515.00	1189.00	196.97	22.03	219.00
2241	533	515.00	1193.00	197.50	22.11	219.61
2245	533	515.00	1197.00	198.04	22.18	220.22
2249	533	515.00	1201.00	198.57	22.25	220.82
2253	533	515.00	1205.00	199.10	22.33	221.43
2257	533	515.00	1209.00	199.63	22.40	222.03
2261	533	515.00	1213.00	200.16	22.48	222.64
2265	533	515.00	1217.00	200.70	22.55	223.25
2269	533	515.00	1221.00	201.23	22.62	223.85
2273	533	515.00	1225.00	201.76	22.70	224.46
2277	533	515.00	1229.00	202.29	22.77	225.06
2281	533	515.00	1233.00	202.82	22.85	225.67
2285	533	515.00	1237.00	203.36	22.92	226.28
2289	533	515.00	1241.00	203.89	22.99	226.88
2293	533	515.00	1245.00	204.42	23.07	227.49
2297	533	515.00	1249.00	204.95	23.14	228.09
2301	533	515.00	1253.00	205.48	23.22	228.70
2305	533	515.00	1257.00	206.02	23.29	229.31
2309	533	515.00	1261.00	206.55	23.36	229.91
2313	533	515.00	1265.00	207.08	23.44	230.52
2317	533	515.00	1269.00	207.61	23.51	231.12
2321	533	515.00	1273.00	208.14	23.59	231.73
2325	533	515.00	1277.00	208.68	23.66	232.34
2329	533	515.00	1281.00	209.21	23.73	232.94
2333	533	515.00	1285.00	209.74	23.81	233.55
2337	533	515.00	1289.00	210.27	23.88	234.15

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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
2341	533	515.00	1293.00	210.80	23.96	234.76
2345	533	515.00	1297.00	211.34	24.03	235.37
2349	533	515.00	1301.00	211.87	24.10	235.97
2353	533	515.00	1305.00	212.40	24.18	236.58
2357	533	515.00	1309.00	212.93	24.25	237.18
2361	533	515.00	1313.00	213.46	24.33	237.79
2365	533	515.00	1317.00	214.00	24.40	238.40
2369	533	515.00	1321.00	214.53	24.47	239.00
2373	533	515.00	1325.00	215.06	24.55	239.61
2377	533	515.00	1329.00	215.59	24.62	240.21
2381	533	515.00	1333.00	216.12	24.70	240.82
2385	533	515.00	1337.00	216.66	24.77	241.43
2389	533	515.00	1341.00	217.19	24.84	242.03
2393	533	515.00	1345.00	217.72	24.92	242.64
2397	533	515.00	1349.00	218.25	24.99	243.24
2401	533	515.00	1353.00	218.78	25.07	243.85
2405	533	515.00	1357.00	219.32	25.14	244.46
2409	533	515.00	1361.00	219.85	25.21	245.06
2413	533	515.00	1365.00	220.38	25.29	245.67
2417	533	515.00	1369.00	220.91	25.36	246.27
2421	533	515.00	1373.00	221.44	25.44	246.88
2425	533	515.00	1377.00	221.98	25.51	247.49
2429	533	515.00	1381.00	222.51	25.58	248.09
2433	533	515.00	1385.00	223.04	25.66	248.70
2437	533	515.00	1389.00	223.57	25.73	249.30
2441	533	515.00	1393.00	224.10	25.81	249.91
2445	533	515.00	1397.00	224.64	25.88	250.52
2449	533	515.00	1401.00	225.17	25.95	251.12
2453	533	515.00	1405.00	225.70	26.03	251.73
2457	533	515.00	1409.00	226.23	26.10	252.33
2461	533	515.00	1413.00	226.76	26.18	252.94
2465	533	515.00	1417.00	227.30	26.25	253.55
2469	533	515.00	1421.00	227.83	26.32	254.15
2473	533	515.00	1425.00	228.36	26.40	254.76
2477	533	515.00	1429.00	228.89	26.47	255.36
2481	533	515.00	1433.00	229.42	26.55	255.97
2485	533	515.00	1437.00	229.96	26.62	256.58
2489	533	515.00	1441.00	230.49	26.69	257.18
2493	533	515.00	1445.00	231.02	26.77	257.79
2497	533	515.00	1449.00	231.55	26.84	258.39
2501	533	515.00	1453.00	232.08	26.92	259.00
2505	533	515.00	1457.00	232.62	26.99	259.61
2509	533	515.00	1461.00	233.15	27.06	260.21
2513	533	515.00	1465.00	233.68	27.14	260.82
2517	533	515.00	1469.00	234.21	27.21	261.42
2521	533	515.00	1473.00	234.74	27.29	262.03
2525	533	515.00	1477.00	235.28	27.36	262.64
2529	533	515.00	1481.00	235.81	27.43	263.24
2533	533	515.00	1485.00	236.34	27.51	263.85
2537	533	515.00	1489.00	236.87	27.58	264.45
2541	533	515.00	1493.00	237.40	27.66	265.06
2545	533	515.00	1497.00	237.94	27.73	265.67
2549	533	515.00	1501.00	238.47	27.80	266.27
2553	533	515.00	1505.00	239.00	27.88	266.88
2557	533	515.00	1509.00	239.53	27.95	267.48
2561	533	515.00	1513.00	240.06	28.03	268.09
2565	533	515.00	1517.00	240.60	28.10	268.70
2569	533	515.00	1521.00	241.13	28.17	269.30
2573	533	515.00	1525.00	241.66	28.25	269.91
2577	533	515.00	1529.00	242.19	28.32	270.51

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 and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
2581	533	515.00	1533.00	242.72	28.40	271.12
2585	533	515.00	1537.00	243.26	28.47	271.73
2589	533	515.00	1541.00	243.79	28.54	272.33
2593	533	515.00	1545.00	244.32	28.62	272.94
2597	533	515.00	1549.00	244.85	28.69	273.54
2601	533	515.00	1553.00	245.38	28.77	274.15
2605	533	515.00	1557.00	245.92	28.84	274.76
2609	533	515.00	1561.00	246.45	28.91	275.36
2613	533	515.00	1565.00	246.98	28.99	275.97
2617	533	515.00	1569.00	247.51	29.06	276.57
2621	533	515.00	1573.00	248.04	29.14	277.18
2625	533	515.00	1577.00	248.58	29.21	277.79
2629	533	515.00	1581.00	249.11	29.28	278.39
2633	533	515.00	1585.00	249.64	29.36	279.00
2637	533	515.00	1589.00	250.17	29.43	279.60
2641	533	515.00	1593.00	250.70	29.51	280.21
2645	533	515.00	1597.00	251.24	29.58	280.82
2649	533	515.00	1601.00	251.77	29.65	281.42
2653	533	515.00	1605.00	252.30	29.73	282.03
2657	533	515.00	1609.00	252.83	29.80	282.63
2661	533	515.00	1613.00	253.36	29.88	283.24
2665	533	515.00	1617.00	253.90	29.95	283.85
2669	533	515.00	1621.00	254.43	30.02	284.45
2673	533	515.00	1625.00	254.96	30.10	285.06
2677	533	515.00	1629.00	255.49	30.17	285.66
2681	533	515.00	1633.00	256.02	30.25	286.27
2685	533	515.00	1637.00	256.56	30.32	286.88
2689	533	515.00	1641.00	257.09	30.39	287.48
2693	533	515.00	1645.00	257.62	30.47	288.09
2697	533	515.00	1649.00	258.15	30.54	288.69
2701	533	515.00	1653.00	258.68	30.62	289.30
2705	533	515.00	1657.00	259.22	30.69	289.91
2709	533	515.00	1661.00	259.75	30.76	290.51
2713	533	515.00	1665.00	260.28	30.84	291.12
2717	533	515.00	1669.00	260.81	30.91	291.72
2721	533	515.00	1673.00	261.34	30.99	292.33
2725	533	515.00	1677.00	261.88	31.06	292.94
2729	533	515.00	1681.00	262.41	31.13	293.54
2733	533	515.00	1685.00	262.94	31.21	294.15
2737	533	515.00	1689.00	263.47	31.28	294.75
2741	533	515.00	1693.00	264.00	31.36	295.36
2745	533	515.00	1697.00	264.54	31.43	295.97
2749	533	515.00	1701.00	265.07	31.50	296.57
2753	533	515.00	1705.00	265.60	31.58	297.18
2757	533	515.00	1709.00	266.13	31.65	297.78
2761	533	515.00	1713.00	266.66	31.73	298.39
2765	533	515.00	1717.00	267.20	31.80	299.00
2769	533	515.00	1721.00	267.73	31.87	299.60
2773	533	515.00	1725.00	268.26	31.95	300.21
2777	533	515.00	1729.00	268.79	32.02	300.81
2781	533	515.00	1733.00	269.32	32.10	301.42
2785	533	515.00	1737.00	269.86	32.17	302.03
2789	533	515.00	1741.00	270.39	32.24	302.63
2793	533	515.00	1745.00	270.92	32.32	303.24
2797	533	515.00	1749.00	271.45	32.39	303.84
2801	533	515.00	1753.00	271.98	32.47	304.45
2805	533	515.00	1757.00	272.52	32.54	305.06
2809	533	515.00	1761.00	273.05	32.61	305.66
2813	533	515.00	1765.00	273.58	32.69	306.27
2817	533	515.00	1769.00	274.11	32.76	306.87

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	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	274.64	32.84	307.48
2825	533	515.00	1777.00	275.18	32.91	308.09
2829	533	515.00	1781.00	275.71	32.98	308.69
2833	533	515.00	1785.00	276.24	33.06	309.30
2837	533	515.00	1789.00	276.77	33.13	309.90
2841	533	515.00	1793.00	277.30	33.21	310.51
2845	533	515.00	1797.00	277.84	33.28	311.12
2849	533	515.00	1801.00	278.37	33.35	311.72
2853	533	515.00	1805.00	278.90	33.43	312.33
2857	533	515.00	1809.00	279.43	33.50	312.93
2861	533	515.00	1813.00	279.96	33.58	313.54
2865	533	515.00	1817.00	280.50	33.65	314.15
2869	533	515.00	1821.00	281.03	33.72	314.75
2873	533	515.00	1825.00	281.56	33.80	315.36
2877	533	515.00	1829.00	282.09	33.87	315.96
2881	533	515.00	1833.00	282.62	33.95	316.57
2885	533	515.00	1837.00	283.16	34.02	317.18
2889	533	515.00	1841.00	283.69	34.09	317.78
2893	533	515.00	1845.00	284.22	34.17	318.39
2897	533	515.00	1849.00	284.75	34.24	318.99
2901	533	515.00	1853.00	285.28	34.32	319.60
2905	533	515.00	1857.00	285.82	34.39	320.21
2909	533	515.00	1861.00	286.35	34.46	320.81
2913	533	515.00	1865.00	286.88	34.54	321.42
2917	533	515.00	1869.00	287.41	34.61	322.02
2921	533	515.00	1873.00	287.94	34.69	322.63
2925	533	515.00	1877.00	288.48	34.76	323.24
2929	533	515.00	1881.00	289.01	34.83	323.84
2933	533	515.00	1885.00	289.54	34.91	324.45
2937	533	515.00	1889.00	290.07	34.98	325.05
2941	533	515.00	1893.00	290.60	35.06	325.66
2945	533	515.00	1897.00	291.14	35.13	326.27
2949	533	515.00	1901.00	291.67	35.20	326.87
2953	533	515.00	1905.00	292.20	35.28	327.48
2957	533	515.00	1909.00	292.73	35.35	328.08
2961	533	515.00	1913.00	293.26	35.43	328.69
2965	533	515.00	1917.00	293.80	35.50	329.30
2969	533	515.00	1921.00	294.33	35.57	329.90
2973	533	515.00	1925.00	294.86	35.65	330.51
2977	533	515.00	1929.00	295.39	35.72	331.11
2981	533	515.00	1933.00	295.92	35.80	331.72
2985	533	515.00	1937.00	296.46	35.87	332.33
2989	533	515.00	1941.00	296.99	35.94	332.93
2993	533	515.00	1945.00	297.52	36.02	333.54
2997	533	515.00	1949.00	298.05	36.09	334.14
3001	533	515.00	1953.00	298.58	36.17	334.75
3005	533	515.00	1957.00	299.12	36.24	335.36
3009	533	515.00	1961.00	299.65	36.31	335.96
3013	533	515.00	1965.00	300.18	36.39	336.57
3017	533	515.00	1969.00	300.71	36.46	337.17
3021	533	515.00	1973.00	301.24	36.54	337.78
3025	533	515.00	1977.00	301.78	36.61	338.39
3029	533	515.00	1981.00	302.31	36.68	338.99
3033	533	515.00	1985.00	302.84	36.76	339.60
3037	533	515.00	1989.00	303.37	36.83	340.20
3041	533	515.00	1993.00	303.90	36.91	340.81
3045	533	515.00	1997.00	304.44	36.98	341.42
3049	533	515.00	2001.00	304.97	37.05	342.02
3053	533	515.00	2005.00	305.50	37.13	342.63
3057	533	515.00	2009.00	306.03	37.20	343.23

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3061	533	515.00	2013.00	306.56	37.28	343.84
3065	533	515.00	2017.00	307.10	37.35	344.45
3069	533	515.00	2021.00	307.63	37.42	345.05
3073	533	515.00	2025.00	308.16	37.50	345.66
3077	533	515.00	2029.00	308.69	37.57	346.26
3081	533	515.00	2033.00	309.22	37.65	346.87
3085	533	515.00	2037.00	309.76	37.72	347.48
3089	533	515.00	2041.00	310.29	37.79	348.08
3093	533	515.00	2045.00	310.82	37.87	348.69
3097	533	515.00	2049.00	311.35	37.94	349.29
3101	533	515.00	2053.00	311.88	38.02	349.90
3105	533	515.00	2057.00	312.42	38.09	350.51
3109	533	515.00	2061.00	312.95	38.16	351.11
3113	533	515.00	2065.00	313.48	38.24	351.72
3117	533	515.00	2069.00	314.01	38.31	352.32
3121	533	515.00	2073.00	314.54	38.39	352.93
3125	533	515.00	2077.00	315.08	38.46	353.54
3129	533	515.00	2081.00	315.61	38.53	354.14
3133	533	515.00	2085.00	316.14	38.61	354.75
3137	533	515.00	2089.00	316.67	38.68	355.35
3141	533	515.00	2093.00	317.20	38.76	355.96
3145	533	515.00	2097.00	317.74	38.83	356.57
3149	533	515.00	2101.00	318.27	38.90	357.17
3153	533	515.00	2105.00	318.80	38.98	357.78
3157	533	515.00	2109.00	319.33	39.05	358.38
3161	533	515.00	2113.00	319.86	39.13	358.99
3165	533	515.00	2117.00	320.40	39.20	359.60
3169	533	515.00	2121.00	320.93	39.27	360.20
3173	533	515.00	2125.00	321.46	39.35	360.81
3177	533	515.00	2129.00	321.99	39.42	361.41
3181	533	515.00	2133.00	322.52	39.50	362.02
3185	533	515.00	2137.00	323.06	39.57	362.63
3189	533	515.00	2141.00	323.59	39.64	363.23
3193	533	515.00	2145.00	324.12	39.72	363.84
3197	533	515.00	2149.00	324.65	39.79	364.44
3201	533	515.00	2153.00	325.18	39.87	365.05
3205	533	515.00	2157.00	325.72	39.94	365.66
3209	533	515.00	2161.00	326.25	40.01	366.26
3213	533	515.00	2165.00	326.78	40.09	366.87
3217	533	515.00	2169.00	327.31	40.16	367.47
3221	533	515.00	2173.00	327.84	40.24	368.08
3225	533	515.00	2177.00	328.38	40.31	368.69
3229	533	515.00	2181.00	328.91	40.38	369.29
3233	533	515.00	2185.00	329.44	40.46	369.90
3237	533	515.00	2189.00	329.97	40.53	370.50
3241	533	515.00	2193.00	330.50	40.61	371.11
3245	533	515.00	2197.00	331.04	40.68	371.72
3249	533	515.00	2201.00	331.57	40.75	372.32
3253	533	515.00	2205.00	332.10	40.83	372.93
3257	533	515.00	2209.00	332.63	40.90	373.53
3261	533	515.00	2213.00	333.16	40.98	374.14
3265	533	515.00	2217.00	333.70	41.05	374.75
3269	533	515.00	2221.00	334.23	41.12	375.35
3273	533	515.00	2225.00	334.76	41.20	375.96
3277	533	515.00	2229.00	335.29	41.27	376.56
3281	533	515.00	2233.00	335.82	41.35	377.17
3285	533	515.00	2237.00	336.36	41.42	377.78
3289	533	515.00	2241.00	336.89	41.49	378.38
3293	533	515.00	2245.00	337.42	41.57	378.99
3297	533	515.00	2249.00	337.95	41.64	379.59

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 and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
3301	533	515.00	2253.00	338.48	41.72	380.20
3305	533	515.00	2257.00	339.02	41.79	380.81
3309	533	515.00	2261.00	339.55	41.86	381.41
3313	533	515.00	2265.00	340.08	41.94	382.02
3317	533	515.00	2269.00	340.61	42.01	382.62
3321	533	515.00	2273.00	341.14	42.09	383.23
3325	533	515.00	2277.00	341.68	42.16	383.84
3329	533	515.00	2281.00	342.21	42.23	384.44
3333	533	515.00	2285.00	342.74	42.31	385.05
3337	533	515.00	2289.00	343.27	42.38	385.65
3341	533	515.00	2293.00	343.80	42.46	386.26
3345	533	515.00	2297.00	344.34	42.53	386.87
3349	533	515.00	2301.00	344.87	42.60	387.47
3353	533	515.00	2305.00	345.40	42.68	388.08
3357	533	515.00	2309.00	345.93	42.75	388.68
3361	533	515.00	2313.00	346.46	42.83	389.29
3365	533	515.00	2317.00	347.00	42.90	389.90
3369	533	515.00	2321.00	347.53	42.97	390.50
3373	533	515.00	2325.00	348.06	43.05	391.11
3377	533	515.00	2329.00	348.59	43.12	391.71
3381	533	515.00	2333.00	349.12	43.20	392.32
3385	533	515.00	2337.00	349.66	43.27	392.93
3389	533	515.00	2341.00	350.19	43.34	393.53
3393	533	515.00	2345.00	350.72	43.42	394.14
3397	533	515.00	2349.00	351.25	43.49	394.74
3401	533	515.00	2353.00	351.78	43.57	395.35
3405	533	515.00	2357.00	352.32	43.64	395.96
3409	533	515.00	2361.00	352.85	43.71	396.56
3413	533	515.00	2365.00	353.38	43.79	397.17
3417	533	515.00	2369.00	353.91	43.86	397.77
3421	533	515.00	2373.00	354.44	43.94	398.38
3425	533	515.00	2377.00	354.98	44.01	398.99
3429	533	515.00	2381.00	355.51	44.08	399.59
3433	533	515.00	2385.00	356.04	44.16	400.20
3437	533	515.00	2389.00	356.57	44.23	400.80
3441	533	515.00	2393.00	357.10	44.31	401.41
3445	533	515.00	2397.00	357.64	44.38	402.02
3449	533	515.00	2401.00	358.17	44.45	402.62
3453	533	515.00	2405.00	358.70	44.53	403.23
3457	533	515.00	2409.00	359.23	44.60	403.83
3461	533	515.00	2413.00	359.76	44.68	404.44
3465	533	515.00	2417.00	360.30	44.75	405.05
3469	533	515.00	2421.00	360.83	44.82	405.65
3473	533	515.00	2425.00	361.36	44.90	406.26
3477	533	515.00	2429.00	361.89	44.97	406.86
3481	533	515.00	2433.00	362.42	45.05	407.47
3485	533	515.00	2437.00	362.96	45.12	408.08
3489	533	515.00	2441.00	363.49	45.19	408.68
3493	533	515.00	2445.00	364.02	45.27	409.29
3497	533	515.00	2449.00	364.55	45.34	409.89
3501	533	515.00	2453.00	365.08	45.42	410.50
3505	533	515.00	2457.00	365.62	45.49	411.11
3509	533	515.00	2461.00	366.15	45.56	411.71
3513	533	515.00	2465.00	366.68	45.64	412.32
3517	533	515.00	2469.00	367.21	45.71	412.92
3521	533	515.00	2473.00	367.74	45.79	413.53
3525	533	515.00	2477.00	368.28	45.86	414.14
3529	533	515.00	2481.00	368.81	45.93	414.74
3533	533	515.00	2485.00	369.34	46.01	415.35
3537	533	515.00	2489.00	369.87	46.08	415.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
3541	533	515.00	2493.00	370.40	46.16	416.56
3545	533	515.00	2497.00	370.94	46.23	417.17
3549	533	515.00	2501.00	371.47	46.30	417.77
3553	533	515.00	2505.00	372.00	46.38	418.38
3557	533	515.00	2509.00	372.53	46.45	418.98
3561	533	515.00	2513.00	373.06	46.53	419.59
3565	533	515.00	2517.00	373.60	46.60	420.20
3569	533	515.00	2521.00	374.13	46.67	420.80
3573	533	515.00	2525.00	374.66	46.75	421.41
3577	533	515.00	2529.00	375.19	46.82	422.01
3581	533	515.00	2533.00	375.72	46.90	422.62
3585	533	515.00	2537.00	376.26	46.97	423.23
3589	533	515.00	2541.00	376.79	47.04	423.83
3593	533	515.00	2545.00	377.32	47.12	424.44
3597	533	515.00	2549.00	377.85	47.19	425.04
3601	533	515.00	2553.00	378.38	47.27	425.65
3605	533	515.00	2557.00	378.92	47.34	426.26
3609	533	515.00	2561.00	379.45	47.41	426.86
3613	533	515.00	2565.00	379.98	47.49	427.47
3617	533	515.00	2569.00	380.51	47.56	428.07
3621	533	515.00	2573.00	381.04	47.64	428.68
3625	533	515.00	2577.00	381.58	47.71	429.29
3629	533	515.00	2581.00	382.11	47.78	429.89
3633	533	515.00	2585.00	382.64	47.86	430.50
3637	533	515.00	2589.00	383.17	47.93	431.10
3641	533	515.00	2593.00	383.70	48.01	431.71
3645	533	515.00	2597.00	384.24	48.08	432.32
3649	533	515.00	2601.00	384.77	48.15	432.92
3653	533	515.00	2605.00	385.30	48.23	433.53
3657	533	515.00	2609.00	385.83	48.30	434.13
3661	533	515.00	2613.00	386.36	48.38	434.74
3665	533	515.00	2617.00	386.90	48.45	435.35
3669	533	515.00	2621.00	387.43	48.52	435.95
3673	533	515.00	2625.00	387.96	48.60	436.56
3677	533	515.00	2629.00	388.49	48.67	437.16
3681	533	515.00	2633.00	389.02	48.75	437.77
3685	533	515.00	2637.00	389.56	48.82	438.38
3689	533	515.00	2641.00	390.09	48.89	438.98
3693	533	515.00	2645.00	390.62	48.97	439.59
3697	533	515.00	2649.00	391.15	49.04	440.19
3701	533	515.00	2653.00	391.68	49.12	440.80
3705	533	515.00	2657.00	392.22	49.19	441.41
3709	533	515.00	2661.00	392.75	49.26	442.01
3713	533	515.00	2665.00	393.28	49.34	442.62
3717	533	515.00	2669.00	393.81	49.41	443.22
3721	533	515.00	2673.00	394.34	49.49	443.83
3725	533	515.00	2677.00	394.88	49.56	444.44
3729	533	515.00	2681.00	395.41	49.63	445.04
3733	533	515.00	2685.00	395.94	49.71	445.65
3737	533	515.00	2689.00	396.47	49.78	446.25
3741	533	515.00	2693.00	397.00	49.86	446.86
3745	533	515.00	2697.00	397.54	49.93	447.47
3749	533	515.00	2701.00	398.07	50.00	448.07
3753	533	515.00	2705.00	398.60	50.08	448.68
3757	533	515.00	2709.00	399.13	50.15	449.28
3761	533	515.00	2713.00	399.66	50.23	449.89
3765	533	515.00	2717.00	400.20	50.30	450.50
3769	533	515.00	2721.00	400.73	50.37	451.10
3773	533	515.00	2725.00	401.26	50.45	451.71
3777	533	515.00	2729.00	401.79	50.52	452.31

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
3781	533	515.00	2733.00	402.32	50.60	452.92
3785	533	515.00	2737.00	402.86	50.67	453.53
3789	533	515.00	2741.00	403.39	50.74	454.13
3793	533	515.00	2745.00	403.92	50.82	454.74
3797	533	515.00	2749.00	404.45	50.89	455.34
3801	533	515.00	2753.00	404.98	50.97	455.95
3805	533	515.00	2757.00	405.52	51.04	456.56
3809	533	515.00	2761.00	406.05	51.11	457.16
3813	533	515.00	2765.00	406.58	51.19	457.77
3817	533	515.00	2769.00	407.11	51.26	458.37
3821	533	515.00	2773.00	407.64	51.34	458.98
3825	533	515.00	2777.00	408.18	51.41	459.59
3829	533	515.00	2781.00	408.71	51.48	460.19
3833	533	515.00	2785.00	409.24	51.56	460.80
3837	533	515.00	2789.00	409.77	51.63	461.40
3841	533	515.00	2793.00	410.30	51.71	462.01
3845	533	515.00	2797.00	410.84	51.78	462.62
3849	533	515.00	2801.00	411.37	51.85	463.22
3853	533	515.00	2805.00	411.90	51.93	463.83
3857	533	515.00	2809.00	412.43	52.00	464.43
3861	533	515.00	2813.00	412.96	52.08	465.04
3865	533	515.00	2817.00	413.50	52.15	465.65
3869	533	515.00	2821.00	414.03	52.22	466.25
3873	533	515.00	2825.00	414.56	52.30	466.86
3877	533	515.00	2829.00	415.09	52.37	467.46
3881	533	515.00	2833.00	415.62	52.45	468.07
3885	533	515.00	2837.00	416.16	52.52	468.68
3889	533	515.00	2841.00	416.69	52.59	469.28
3893	533	515.00	2845.00	417.22	52.67	469.89
3897	533	515.00	2849.00	417.75	52.74	470.49
3901	533	515.00	2853.00	418.28	52.82	471.10
3905	533	515.00	2857.00	418.82	52.89	471.71
3909	533	515.00	2861.00	419.35	52.96	472.31
3913	533	515.00	2865.00	419.88	53.04	472.92
3917	533	515.00	2869.00	420.41	53.11	473.52
3921	533	515.00	2873.00	420.94	53.19	474.13
3925	533	515.00	2877.00	421.48	53.26	474.74
3929	533	515.00	2881.00	422.01	53.33	475.34
3933	533	515.00	2885.00	422.54	53.41	475.95
3937	533	515.00	2889.00	423.07	53.48	476.55
3941	533	515.00	2893.00	423.60	53.56	477.16
3945	533	515.00	2897.00	424.14	53.63	477.77
3949	533	515.00	2901.00	424.67	53.70	478.37
3953	533	515.00	2905.00	425.20	53.78	478.98
3957	533	515.00	2909.00	425.73	53.85	479.58
3961	533	515.00	2913.00	426.26	53.93	480.19
3965	533	515.00	2917.00	426.80	54.00	480.80
3969	533	515.00	2921.00	427.33	54.07	481.40
3973	533	515.00	2925.00	427.86	54.15	482.01
3977	533	515.00	2929.00	428.39	54.22	482.61
3981	533	515.00	2933.00	428.92	54.30	483.22
3985	533	515.00	2937.00	429.46	54.37	483.83
3989	533	515.00	2941.00	429.99	54.44	484.43
3993	533	515.00	2945.00	430.52	54.52	485.04
3997	533	515.00	2949.00	431.05	54.59	485.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
4001	533	515.00	2953.00	431.58	54.67	486.25
4005	533	515.00	2957.00	432.12	54.74	486.86
4009	533	515.00	2961.00	432.65	54.81	487.46
4013	533	515.00	2965.00	433.18	54.89	488.07
4017	533	515.00	2969.00	433.71	54.96	488.67
4021	533	515.00	2973.00	434.24	55.04	489.28
4025	533	515.00	2977.00	434.78	55.11	489.89
4029	533	515.00	2981.00	435.31	55.18	490.49
4033	533	515.00	2985.00	435.84	55.26	491.10
4037	533	515.00	2989.00	436.37	55.33	491.70
4041	533	515.00	2993.00	436.90	55.41	492.31
4045	533	515.00	2997.00	437.44	55.48	492.92
4049	533	515.00	3001.00	437.97	55.55	493.52
4053	533	515.00	3005.00	438.50	55.63	494.13
4057	533	515.00	3009.00	439.03	55.70	494.73
4061	533	515.00	3013.00	439.56	55.78	495.34
4065	533	515.00	3017.00	440.10	55.85	495.95
4069	533	515.00	3021.00	440.63	55.92	496.55
4073	533	515.00	3025.00	441.16	56.00	497.16
4077	533	515.00	3029.00	441.69	56.07	497.76
4081	533	515.00	3033.00	442.22	56.15	498.37
4085	533	515.00	3037.00	442.76	56.22	498.98
4089	533	515.00	3041.00	443.29	56.29	499.58
4093	533	515.00	3045.00	443.82	56.37	500.19
4097	533	515.00	3049.00	444.35	56.44	500.79
4101	533	515.00	3053.00	444.88	56.52	501.40
4105	533	515.00	3057.00	445.42	56.59	502.01
4109	533	515.00	3061.00	445.95	56.66	502.61
4113	533	515.00	3065.00	446.48	56.74	503.22
4117	533	515.00	3069.00	447.01	56.81	503.82
4121	533	515.00	3073.00	447.54	56.89	504.43
4125	533	515.00	3077.00	448.08	56.96	505.04
4129	533	515.00	3081.00	448.61	57.03	505.64
4133	533	515.00	3085.00	449.14	57.11	506.25
4137	533	515.00	3089.00	449.67	57.18	506.85
4141	533	515.00	3093.00	450.20	57.26	507.46
4145	533	515.00	3097.00	450.74	57.33	508.07
4149	533	515.00	3101.00	451.27	57.40	508.67
4153	533	515.00	3105.00	451.80	57.48	509.28
4157	533	515.00	3109.00	452.33	57.55	509.88
4161	533	515.00	3113.00	452.86	57.63	510.49
4165	533	515.00	3117.00	453.40	57.70	511.10
4169	533	515.00	3121.00	453.93	57.77	511.70
4173	533	515.00	3125.00	454.46	57.85	512.31
4177	533	515.00	3129.00	454.99	57.92	512.91
4181	533	515.00	3133.00	455.52	58.00	513.52
4185	533	515.00	3137.00	456.06	58.07	514.13
4189	533	515.00	3141.00	456.32	58.11	514.43

If the employee's gross pay is over £4189 go to page 229.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2024 to 5 April 2025

Table letter W

Use this table for mariners on foreign-going vessels who are State Pension age or over.

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'W' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 229.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	**1b**	**1c**	**1d**	**1e**
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £122.99	No NICs liability, make no entries on form RT11				
123	123	0.00	0.00	0.00	0.00
124	123	1.00	0.00	0.00	0.00
125	123	2.00	0.00	0.00	0.00
126	123	3.00	0.00	0.00	0.00
127	123	4.00	0.00	0.00	0.00
128	123	5.00	0.00	0.00	0.00
129	123	6.00	0.00	0.00	0.00
130	123	7.00	0.00	0.00	0.00
131	123	8.00	0.00	0.00	0.00
132	123	9.00	0.00	0.00	0.00
133	123	10.00	0.00	0.00	0.00
134	123	11.00	0.00	0.00	0.00
135	123	12.00	0.00	0.00	0.00
136	123	13.00	0.00	0.00	0.00
137	123	14.00	0.00	0.00	0.00
138	123	15.00	0.00	0.00	0.00
139	123	16.00	0.00	0.00	0.00
140	123	17.00	0.00	0.00	0.00
141	123	18.00	0.00	0.00	0.00
142	123	19.00	0.00	0.00	0.00
143	123	20.00	0.00	0.00	0.00
144	123	21.00	0.00	0.00	0.00
145	123	22.00	0.00	0.00	0.00
146	123	23.00	0.00	0.00	0.00
147	123	24.00	0.00	0.00	0.00
148	123	25.00	0.00	0.00	0.00
149	123	26.00	0.00	0.00	0.00
150	123	27.00	0.00	0.00	0.00
151	123	28.00	0.00	0.00	0.00
152	123	29.00	0.00	0.00	0.00
153	123	30.00	0.00	0.00	0.00
154	123	31.00	0.00	0.00	0.00
155	123	32.00	0.00	0.00	0.00
156	123	33.00	0.00	0.00	0.00
157	123	34.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
158	123	35.00	0.00	0.00	0.00
159	123	36.00	0.00	0.00	0.00
160	123	37.00	0.00	0.00	0.00
161	123	38.00	0.00	0.00	0.00
162	123	39.00	0.00	0.00	0.00
163	123	40.00	0.00	0.00	0.00
164	123	41.00	0.00	0.00	0.00
165	123	42.00	0.00	0.00	0.00
166	123	43.00	0.00	0.00	0.00
167	123	44.00	0.00	0.00	0.00
168	123	45.00	0.00	0.00	0.00
169	123	46.00	0.00	0.00	0.00
170	123	47.00	0.00	0.00	0.00
171	123	48.00	0.00	0.00	0.00
172	123	49.00	0.00	0.00	0.00
173	123	50.00	0.00	0.00	0.00
174	123	51.00	0.00	0.00	0.00
175	123	52.00	0.00	0.00	0.00
176	123	53.00	0.00	0.20	0.00
177	123	54.00	0.00	0.33	0.00
178	123	55.00	0.00	0.46	0.00
179	123	56.00	0.00	0.60	0.00
180	123	57.00	0.00	0.73	0.00
181	123	58.00	0.00	0.86	0.00
182	123	59.00	0.00	1.00	0.00
183	123	60.00	0.00	1.13	0.00
184	123	61.00	0.00	1.26	0.00
185	123	62.00	0.00	1.40	0.00
186	123	63.00	0.00	1.53	0.00
187	123	64.00	0.00	1.66	0.00
188	123	65.00	0.00	1.79	0.00
189	123	66.00	0.00	1.93	0.00
190	123	67.00	0.00	2.06	0.00
191	123	68.00	0.00	2.19	0.00
192	123	69.00	0.00	2.33	0.00
193	123	70.00	0.00	2.46	0.00
194	123	71.00	0.00	2.59	0.00
195	123	72.00	0.00	2.73	0.00
196	123	73.00	0.00	2.86	0.00
197	123	74.00	0.00	2.99	0.00
198	123	75.00	0.00	3.12	0.00
199	123	76.00	0.00	3.26	0.00
200	123	77.00	0.00	3.39	0.00
201	123	78.00	0.00	3.52	0.00
202	123	79.00	0.00	3.66	0.00
203	123	80.00	0.00	3.79	0.00
204	123	81.00	0.00	3.92	0.00
205	123	82.00	0.00	4.06	0.00
206	123	83.00	0.00	4.19	0.00
207	123	84.00	0.00	4.32	0.00
208	123	85.00	0.00	4.45	0.00
209	123	86.00	0.00	4.59	0.00
210	123	87.00	0.00	4.72	0.00
211	123	88.00	0.00	4.85	0.00
212	123	89.00	0.00	4.99	0.00
213	123	90.00	0.00	5.12	0.00
214	123	91.00	0.00	5.25	0.00
215	123	92.00	0.00	5.39	0.00
216	123	93.00	0.00	5.52	0.00
217	123	94.00	0.00	5.65	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
218	123	95.00	0.00	5.78	0.00
219	123	96.00	0.00	5.92	0.00
220	123	97.00	0.00	6.05	0.00
221	123	98.00	0.00	6.18	0.00
222	123	99.00	0.00	6.32	0.00
223	123	100.00	0.00	6.45	0.00
224	123	101.00	0.00	6.58	0.00
225	123	102.00	0.00	6.72	0.00
226	123	103.00	0.00	6.85	0.00
227	123	104.00	0.00	6.98	0.00
228	123	105.00	0.00	7.11	0.00
229	123	106.00	0.00	7.25	0.00
230	123	107.00	0.00	7.38	0.00
231	123	108.00	0.00	7.51	0.00
232	123	109.00	0.00	7.65	0.00
233	123	110.00	0.00	7.78	0.00
234	123	111.00	0.00	7.91	0.00
235	123	112.00	0.00	8.05	0.00
236	123	113.00	0.00	8.18	0.00
237	123	114.00	0.00	8.31	0.00
238	123	115.00	0.00	8.44	0.00
239	123	116.00	0.00	8.58	0.00
240	123	117.00	0.00	8.71	0.00
241	123	118.00	0.00	8.84	0.00
242	123	119.00	0.00	8.91	0.00
243	123	119.00	1.00	9.11	0.00
244	123	119.00	2.00	9.24	0.00
245	123	119.00	3.00	9.37	0.00
246	123	119.00	4.00	9.51	0.00
247	123	119.00	5.00	9.64	0.00
248	123	119.00	6.00	9.77	0.00
249	123	119.00	7.00	9.91	0.00
250	123	119.00	8.00	10.04	0.00
251	123	119.00	9.00	10.17	0.00
252	123	119.00	10.00	10.31	0.00
253	123	119.00	11.00	10.44	0.00
254	123	119.00	12.00	10.57	0.00
255	123	119.00	13.00	10.70	0.00
256	123	119.00	14.00	10.84	0.00
257	123	119.00	15.00	10.97	0.00
258	123	119.00	16.00	11.10	0.00
259	123	119.00	17.00	11.24	0.00
260	123	119.00	18.00	11.37	0.00
261	123	119.00	19.00	11.50	0.00
262	123	119.00	20.00	11.64	0.00
263	123	119.00	21.00	11.77	0.00
264	123	119.00	22.00	11.90	0.00
265	123	119.00	23.00	12.03	0.00
266	123	119.00	24.00	12.17	0.00
267	123	119.00	25.00	12.30	0.00
268	123	119.00	26.00	12.43	0.00
269	123	119.00	27.00	12.57	0.00
270	123	119.00	28.00	12.70	0.00
271	123	119.00	29.00	12.83	0.00
272	123	119.00	30.00	12.97	0.00
273	123	119.00	31.00	13.10	0.00
274	123	119.00	32.00	13.23	0.00
275	123	119.00	33.00	13.36	0.00
276	123	119.00	34.00	13.50	0.00
277	123	119.00	35.00	13.63	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
278	123	119.00	36.00	13.76	0.00
279	123	119.00	37.00	13.90	0.00
280	123	119.00	38.00	14.03	0.00
281	123	119.00	39.00	14.16	0.00
282	123	119.00	40.00	14.30	0.00
283	123	119.00	41.00	14.43	0.00
284	123	119.00	42.00	14.56	0.00
285	123	119.00	43.00	14.69	0.00
286	123	119.00	44.00	14.83	0.00
287	123	119.00	45.00	14.96	0.00
288	123	119.00	46.00	15.09	0.00
289	123	119.00	47.00	15.23	0.00
290	123	119.00	48.00	15.36	0.00
291	123	119.00	49.00	15.49	0.00
292	123	119.00	50.00	15.63	0.00
293	123	119.00	51.00	15.76	0.00
294	123	119.00	52.00	15.89	0.00
295	123	119.00	53.00	16.02	0.00
296	123	119.00	54.00	16.16	0.00
297	123	119.00	55.00	16.29	0.00
298	123	119.00	56.00	16.42	0.00
299	123	119.00	57.00	16.56	0.00
300	123	119.00	58.00	16.69	0.00
301	123	119.00	59.00	16.82	0.00
302	123	119.00	60.00	16.96	0.00
303	123	119.00	61.00	17.09	0.00
304	123	119.00	62.00	17.22	0.00
305	123	119.00	63.00	17.35	0.00
306	123	119.00	64.00	17.49	0.00
307	123	119.00	65.00	17.62	0.00
308	123	119.00	66.00	17.75	0.00
309	123	119.00	67.00	17.89	0.00
310	123	119.00	68.00	18.02	0.00
311	123	119.00	69.00	18.15	0.00
312	123	119.00	70.00	18.29	0.00
313	123	119.00	71.00	18.42	0.00
314	123	119.00	72.00	18.55	0.00
315	123	119.00	73.00	18.68	0.00
316	123	119.00	74.00	18.82	0.00
317	123	119.00	75.00	18.95	0.00
318	123	119.00	76.00	19.08	0.00
319	123	119.00	77.00	19.22	0.00
320	123	119.00	78.00	19.35	0.00
321	123	119.00	79.00	19.48	0.00
322	123	119.00	80.00	19.62	0.00
323	123	119.00	81.00	19.75	0.00
324	123	119.00	82.00	19.88	0.00
325	123	119.00	83.00	20.01	0.00
326	123	119.00	84.00	20.15	0.00
327	123	119.00	85.00	20.28	0.00
328	123	119.00	86.00	20.41	0.00
329	123	119.00	87.00	20.55	0.00
330	123	119.00	88.00	20.68	0.00
331	123	119.00	89.00	20.81	0.00
332	123	119.00	90.00	20.95	0.00
333	123	119.00	91.00	21.08	0.00
334	123	119.00	92.00	21.21	0.00
335	123	119.00	93.00	21.34	0.00
336	123	119.00	94.00	21.48	0.00
337	123	119.00	95.00	21.61	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
338	123	119.00	96.00	21.74	0.00
339	123	119.00	97.00	21.88	0.00
340	123	119.00	98.00	22.01	0.00
341	123	119.00	99.00	22.14	0.00
342	123	119.00	100.00	22.28	0.00
343	123	119.00	101.00	22.41	0.00
344	123	119.00	102.00	22.54	0.00
345	123	119.00	103.00	22.67	0.00
346	123	119.00	104.00	22.81	0.00
347	123	119.00	105.00	22.94	0.00
348	123	119.00	106.00	23.07	0.00
349	123	119.00	107.00	23.21	0.00
350	123	119.00	108.00	23.34	0.00
351	123	119.00	109.00	23.47	0.00
352	123	119.00	110.00	23.61	0.00
353	123	119.00	111.00	23.74	0.00
354	123	119.00	112.00	23.87	0.00
355	123	119.00	113.00	24.00	0.00
356	123	119.00	114.00	24.14	0.00
357	123	119.00	115.00	24.27	0.00
358	123	119.00	116.00	24.40	0.00
359	123	119.00	117.00	24.54	0.00
360	123	119.00	118.00	24.67	0.00
361	123	119.00	119.00	24.80	0.00
362	123	119.00	120.00	24.94	0.00
363	123	119.00	121.00	25.07	0.00
364	123	119.00	122.00	25.20	0.00
365	123	119.00	123.00	25.33	0.00
366	123	119.00	124.00	25.47	0.00
367	123	119.00	125.00	25.60	0.00
368	123	119.00	126.00	25.73	0.00
369	123	119.00	127.00	25.87	0.00
370	123	119.00	128.00	26.00	0.00
371	123	119.00	129.00	26.13	0.00
372	123	119.00	130.00	26.27	0.00
373	123	119.00	131.00	26.40	0.00
374	123	119.00	132.00	26.53	0.00
375	123	119.00	133.00	26.66	0.00
376	123	119.00	134.00	26.80	0.00
377	123	119.00	135.00	26.93	0.00
378	123	119.00	136.00	27.06	0.00
379	123	119.00	137.00	27.20	0.00
380	123	119.00	138.00	27.33	0.00
381	123	119.00	139.00	27.46	0.00
382	123	119.00	140.00	27.60	0.00
383	123	119.00	141.00	27.73	0.00
384	123	119.00	142.00	27.86	0.00
385	123	119.00	143.00	27.99	0.00
386	123	119.00	144.00	28.13	0.00
387	123	119.00	145.00	28.26	0.00
388	123	119.00	146.00	28.39	0.00
389	123	119.00	147.00	28.53	0.00
390	123	119.00	148.00	28.66	0.00
391	123	119.00	149.00	28.79	0.00
392	123	119.00	150.00	28.93	0.00
393	123	119.00	151.00	29.06	0.00
394	123	119.00	152.00	29.19	0.00
395	123	119.00	153.00	29.32	0.00
396	123	119.00	154.00	29.46	0.00
397	123	119.00	155.00	29.59	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
398	123	119.00	156.00	29.72	0.00
399	123	119.00	157.00	29.86	0.00
400	123	119.00	158.00	29.99	0.00
401	123	119.00	159.00	30.12	0.00
402	123	119.00	160.00	30.26	0.00
403	123	119.00	161.00	30.39	0.00
404	123	119.00	162.00	30.52	0.00
405	123	119.00	163.00	30.65	0.00
406	123	119.00	164.00	30.79	0.00
407	123	119.00	165.00	30.92	0.00
408	123	119.00	166.00	31.05	0.00
409	123	119.00	167.00	31.19	0.00
410	123	119.00	168.00	31.32	0.00
411	123	119.00	169.00	31.45	0.00
412	123	119.00	170.00	31.59	0.00
413	123	119.00	171.00	31.72	0.00
414	123	119.00	172.00	31.85	0.00
415	123	119.00	173.00	31.98	0.00
416	123	119.00	174.00	32.12	0.00
417	123	119.00	175.00	32.25	0.00
418	123	119.00	176.00	32.38	0.00
419	123	119.00	177.00	32.52	0.00
420	123	119.00	178.00	32.65	0.00
421	123	119.00	179.00	32.78	0.00
422	123	119.00	180.00	32.92	0.00
423	123	119.00	181.00	33.05	0.00
424	123	119.00	182.00	33.18	0.00
425	123	119.00	183.00	33.31	0.00
426	123	119.00	184.00	33.45	0.00
427	123	119.00	185.00	33.58	0.00
428	123	119.00	186.00	33.71	0.00
429	123	119.00	187.00	33.85	0.00
430	123	119.00	188.00	33.98	0.00
431	123	119.00	189.00	34.11	0.00
432	123	119.00	190.00	34.25	0.00
433	123	119.00	191.00	34.38	0.00
434	123	119.00	192.00	34.51	0.00
435	123	119.00	193.00	34.64	0.00
436	123	119.00	194.00	34.78	0.00
437	123	119.00	195.00	34.91	0.00
438	123	119.00	196.00	35.04	0.00
439	123	119.00	197.00	35.18	0.00
440	123	119.00	198.00	35.31	0.00
441	123	119.00	199.00	35.44	0.00
442	123	119.00	200.00	35.58	0.00
443	123	119.00	201.00	35.71	0.00
444	123	119.00	202.00	35.84	0.00
445	123	119.00	203.00	35.97	0.00
446	123	119.00	204.00	36.11	0.00
447	123	119.00	205.00	36.24	0.00
448	123	119.00	206.00	36.37	0.00
449	123	119.00	207.00	36.51	0.00
450	123	119.00	208.00	36.64	0.00
451	123	119.00	209.00	36.77	0.00
452	123	119.00	210.00	36.91	0.00
453	123	119.00	211.00	37.04	0.00
454	123	119.00	212.00	37.17	0.00
455	123	119.00	213.00	37.30	0.00
456	123	119.00	214.00	37.44	0.00
457	123	119.00	215.00	37.57	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
458	123	119.00	216.00	37.70	0.00
459	123	119.00	217.00	37.84	0.00
460	123	119.00	218.00	37.97	0.00
461	123	119.00	219.00	38.10	0.00
462	123	119.00	220.00	38.24	0.00
463	123	119.00	221.00	38.37	0.00
464	123	119.00	222.00	38.50	0.00
465	123	119.00	223.00	38.63	0.00
466	123	119.00	224.00	38.77	0.00
467	123	119.00	225.00	38.90	0.00
468	123	119.00	226.00	39.03	0.00
469	123	119.00	227.00	39.17	0.00
470	123	119.00	228.00	39.30	0.00
471	123	119.00	229.00	39.43	0.00
472	123	119.00	230.00	39.57	0.00
473	123	119.00	231.00	39.70	0.00
474	123	119.00	232.00	39.83	0.00
475	123	119.00	233.00	39.96	0.00
476	123	119.00	234.00	40.10	0.00
477	123	119.00	235.00	40.23	0.00
478	123	119.00	236.00	40.36	0.00
479	123	119.00	237.00	40.50	0.00
480	123	119.00	238.00	40.63	0.00
481	123	119.00	239.00	40.76	0.00
482	123	119.00	240.00	40.90	0.00
483	123	119.00	241.00	41.03	0.00
484	123	119.00	242.00	41.16	0.00
485	123	119.00	243.00	41.29	0.00
486	123	119.00	244.00	41.43	0.00
487	123	119.00	245.00	41.56	0.00
488	123	119.00	246.00	41.69	0.00
489	123	119.00	247.00	41.83	0.00
490	123	119.00	248.00	41.96	0.00
491	123	119.00	249.00	42.09	0.00
492	123	119.00	250.00	42.23	0.00
493	123	119.00	251.00	42.36	0.00
494	123	119.00	252.00	42.49	0.00
495	123	119.00	253.00	42.62	0.00
496	123	119.00	254.00	42.76	0.00
497	123	119.00	255.00	42.89	0.00
498	123	119.00	256.00	43.02	0.00
499	123	119.00	257.00	43.16	0.00
500	123	119.00	258.00	43.29	0.00
501	123	119.00	259.00	43.42	0.00
502	123	119.00	260.00	43.56	0.00
503	123	119.00	261.00	43.69	0.00
504	123	119.00	262.00	43.82	0.00
505	123	119.00	263.00	43.95	0.00
506	123	119.00	264.00	44.09	0.00
507	123	119.00	265.00	44.22	0.00
508	123	119.00	266.00	44.35	0.00
509	123	119.00	267.00	44.49	0.00
510	123	119.00	268.00	44.62	0.00
511	123	119.00	269.00	44.75	0.00
512	123	119.00	270.00	44.89	0.00
513	123	119.00	271.00	45.02	0.00
514	123	119.00	272.00	45.15	0.00
515	123	119.00	273.00	45.28	0.00
516	123	119.00	274.00	45.42	0.00
517	123	119.00	275.00	45.55	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
518	123	119.00	276.00	45.68	0.00
519	123	119.00	277.00	45.82	0.00
520	123	119.00	278.00	45.95	0.00
521	123	119.00	279.00	46.08	0.00
522	123	119.00	280.00	46.22	0.00
523	123	119.00	281.00	46.35	0.00
524	123	119.00	282.00	46.48	0.00
525	123	119.00	283.00	46.61	0.00
526	123	119.00	284.00	46.75	0.00
527	123	119.00	285.00	46.88	0.00
528	123	119.00	286.00	47.01	0.00
529	123	119.00	287.00	47.15	0.00
530	123	119.00	288.00	47.28	0.00
531	123	119.00	289.00	47.41	0.00
532	123	119.00	290.00	47.55	0.00
533	123	119.00	291.00	47.68	0.00
534	123	119.00	292.00	47.81	0.00
535	123	119.00	293.00	47.94	0.00
536	123	119.00	294.00	48.08	0.00
537	123	119.00	295.00	48.21	0.00
538	123	119.00	296.00	48.34	0.00
539	123	119.00	297.00	48.48	0.00
540	123	119.00	298.00	48.61	0.00
541	123	119.00	299.00	48.74	0.00
542	123	119.00	300.00	48.88	0.00
543	123	119.00	301.00	49.01	0.00
544	123	119.00	302.00	49.14	0.00
545	123	119.00	303.00	49.27	0.00
546	123	119.00	304.00	49.41	0.00
547	123	119.00	305.00	49.54	0.00
548	123	119.00	306.00	49.67	0.00
549	123	119.00	307.00	49.81	0.00
550	123	119.00	308.00	49.94	0.00
551	123	119.00	309.00	50.07	0.00
552	123	119.00	310.00	50.21	0.00
553	123	119.00	311.00	50.34	0.00
554	123	119.00	312.00	50.47	0.00
555	123	119.00	313.00	50.60	0.00
556	123	119.00	314.00	50.74	0.00
557	123	119.00	315.00	50.87	0.00
558	123	119.00	316.00	51.00	0.00
559	123	119.00	317.00	51.14	0.00
560	123	119.00	318.00	51.27	0.00
561	123	119.00	319.00	51.40	0.00
562	123	119.00	320.00	51.54	0.00
563	123	119.00	321.00	51.67	0.00
564	123	119.00	322.00	51.80	0.00
565	123	119.00	323.00	51.93	0.00
566	123	119.00	324.00	52.07	0.00
567	123	119.00	325.00	52.20	0.00
568	123	119.00	326.00	52.33	0.00
569	123	119.00	327.00	52.47	0.00
570	123	119.00	328.00	52.60	0.00
571	123	119.00	329.00	52.73	0.00
572	123	119.00	330.00	52.87	0.00
573	123	119.00	331.00	53.00	0.00
574	123	119.00	332.00	53.13	0.00
575	123	119.00	333.00	53.26	0.00
576	123	119.00	334.00	53.40	0.00
577	123	119.00	335.00	53.53	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
578	123	119.00	336.00	53.66	0.00
579	123	119.00	337.00	53.80	0.00
580	123	119.00	338.00	53.93	0.00
581	123	119.00	339.00	54.06	0.00
582	123	119.00	340.00	54.20	0.00
583	123	119.00	341.00	54.33	0.00
584	123	119.00	342.00	54.46	0.00
585	123	119.00	343.00	54.59	0.00
586	123	119.00	344.00	54.73	0.00
587	123	119.00	345.00	54.86	0.00
588	123	119.00	346.00	54.99	0.00
589	123	119.00	347.00	55.13	0.00
590	123	119.00	348.00	55.26	0.00
591	123	119.00	349.00	55.39	0.00
592	123	119.00	350.00	55.53	0.00
593	123	119.00	351.00	55.66	0.00
594	123	119.00	352.00	55.79	0.00
595	123	119.00	353.00	55.92	0.00
596	123	119.00	354.00	56.06	0.00
597	123	119.00	355.00	56.19	0.00
598	123	119.00	356.00	56.32	0.00
599	123	119.00	357.00	56.46	0.00
600	123	119.00	358.00	56.59	0.00
601	123	119.00	359.00	56.72	0.00
602	123	119.00	360.00	56.86	0.00
603	123	119.00	361.00	56.99	0.00
604	123	119.00	362.00	57.12	0.00
605	123	119.00	363.00	57.25	0.00
606	123	119.00	364.00	57.39	0.00
607	123	119.00	365.00	57.52	0.00
608	123	119.00	366.00	57.65	0.00
609	123	119.00	367.00	57.79	0.00
610	123	119.00	368.00	57.92	0.00
611	123	119.00	369.00	58.05	0.00
612	123	119.00	370.00	58.19	0.00
613	123	119.00	371.00	58.32	0.00
614	123	119.00	372.00	58.45	0.00
615	123	119.00	373.00	58.58	0.00
616	123	119.00	374.00	58.72	0.00
617	123	119.00	375.00	58.85	0.00
618	123	119.00	376.00	58.98	0.00
619	123	119.00	377.00	59.12	0.00
620	123	119.00	378.00	59.25	0.00
621	123	119.00	379.00	59.38	0.00
622	123	119.00	380.00	59.52	0.00
623	123	119.00	381.00	59.65	0.00
624	123	119.00	382.00	59.78	0.00
625	123	119.00	383.00	59.91	0.00
626	123	119.00	384.00	60.05	0.00
627	123	119.00	385.00	60.18	0.00
628	123	119.00	386.00	60.31	0.00
629	123	119.00	387.00	60.45	0.00
630	123	119.00	388.00	60.58	0.00
631	123	119.00	389.00	60.71	0.00
632	123	119.00	390.00	60.85	0.00
633	123	119.00	391.00	60.98	0.00
634	123	119.00	392.00	61.11	0.00
635	123	119.00	393.00	61.24	0.00
636	123	119.00	394.00	61.38	0.00
637	123	119.00	395.00	61.51	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
638	123	119.00	396.00	61.64	0.00
639	123	119.00	397.00	61.78	0.00
640	123	119.00	398.00	61.91	0.00
641	123	119.00	399.00	62.04	0.00
642	123	119.00	400.00	62.18	0.00
643	123	119.00	401.00	62.31	0.00
644	123	119.00	402.00	62.44	0.00
645	123	119.00	403.00	62.57	0.00
646	123	119.00	404.00	62.71	0.00
647	123	119.00	405.00	62.84	0.00
648	123	119.00	406.00	62.97	0.00
649	123	119.00	407.00	63.11	0.00
650	123	119.00	408.00	63.24	0.00
651	123	119.00	409.00	63.37	0.00
652	123	119.00	410.00	63.51	0.00
653	123	119.00	411.00	63.64	0.00
654	123	119.00	412.00	63.77	0.00
655	123	119.00	413.00	63.90	0.00
656	123	119.00	414.00	64.04	0.00
657	123	119.00	415.00	64.17	0.00
658	123	119.00	416.00	64.30	0.00
659	123	119.00	417.00	64.44	0.00
660	123	119.00	418.00	64.57	0.00
661	123	119.00	419.00	64.70	0.00
662	123	119.00	420.00	64.84	0.00
663	123	119.00	421.00	64.97	0.00
664	123	119.00	422.00	65.10	0.00
665	123	119.00	423.00	65.23	0.00
666	123	119.00	424.00	65.37	0.00
667	123	119.00	425.00	65.50	0.00
668	123	119.00	426.00	65.63	0.00
669	123	119.00	427.00	65.77	0.00
670	123	119.00	428.00	65.90	0.00
671	123	119.00	429.00	66.03	0.00
672	123	119.00	430.00	66.17	0.00
673	123	119.00	431.00	66.30	0.00
674	123	119.00	432.00	66.43	0.00
675	123	119.00	433.00	66.56	0.00
676	123	119.00	434.00	66.70	0.00
677	123	119.00	435.00	66.83	0.00
678	123	119.00	436.00	66.96	0.00
679	123	119.00	437.00	67.10	0.00
680	123	119.00	438.00	67.23	0.00
681	123	119.00	439.00	67.36	0.00
682	123	119.00	440.00	67.50	0.00
683	123	119.00	441.00	67.63	0.00
684	123	119.00	442.00	67.76	0.00
685	123	119.00	443.00	67.89	0.00
686	123	119.00	444.00	68.03	0.00
687	123	119.00	445.00	68.16	0.00
688	123	119.00	446.00	68.29	0.00
689	123	119.00	447.00	68.43	0.00
690	123	119.00	448.00	68.56	0.00
691	123	119.00	449.00	68.69	0.00
692	123	119.00	450.00	68.83	0.00
693	123	119.00	451.00	68.96	0.00
694	123	119.00	452.00	69.09	0.00
695	123	119.00	453.00	69.22	0.00
696	123	119.00	454.00	69.36	0.00
697	123	119.00	455.00	69.49	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
698	123	119.00	456.00	69.62	0.00
699	123	119.00	457.00	69.76	0.00
700	123	119.00	458.00	69.89	0.00
701	123	119.00	459.00	70.02	0.00
702	123	119.00	460.00	70.16	0.00
703	123	119.00	461.00	70.29	0.00
704	123	119.00	462.00	70.42	0.00
705	123	119.00	463.00	70.55	0.00
706	123	119.00	464.00	70.69	0.00
707	123	119.00	465.00	70.82	0.00
708	123	119.00	466.00	70.95	0.00
709	123	119.00	467.00	71.09	0.00
710	123	119.00	468.00	71.22	0.00
711	123	119.00	469.00	71.35	0.00
712	123	119.00	470.00	71.49	0.00
713	123	119.00	471.00	71.62	0.00
714	123	119.00	472.00	71.75	0.00
715	123	119.00	473.00	71.88	0.00
716	123	119.00	474.00	72.02	0.00
717	123	119.00	475.00	72.15	0.00
718	123	119.00	476.00	72.28	0.00
719	123	119.00	477.00	72.42	0.00
720	123	119.00	478.00	72.55	0.00
721	123	119.00	479.00	72.68	0.00
722	123	119.00	480.00	72.82	0.00
723	123	119.00	481.00	72.95	0.00
724	123	119.00	482.00	73.08	0.00
725	123	119.00	483.00	73.21	0.00
726	123	119.00	484.00	73.35	0.00
727	123	119.00	485.00	73.48	0.00
728	123	119.00	486.00	73.61	0.00
729	123	119.00	487.00	73.75	0.00
730	123	119.00	488.00	73.88	0.00
731	123	119.00	489.00	74.01	0.00
732	123	119.00	490.00	74.15	0.00
733	123	119.00	491.00	74.28	0.00
734	123	119.00	492.00	74.41	0.00
735	123	119.00	493.00	74.54	0.00
736	123	119.00	494.00	74.68	0.00
737	123	119.00	495.00	74.81	0.00
738	123	119.00	496.00	74.94	0.00
739	123	119.00	497.00	75.08	0.00
740	123	119.00	498.00	75.21	0.00
741	123	119.00	499.00	75.34	0.00
742	123	119.00	500.00	75.48	0.00
743	123	119.00	501.00	75.61	0.00
744	123	119.00	502.00	75.74	0.00
745	123	119.00	503.00	75.87	0.00
746	123	119.00	504.00	76.01	0.00
747	123	119.00	505.00	76.14	0.00
748	123	119.00	506.00	76.27	0.00
749	123	119.00	507.00	76.41	0.00
750	123	119.00	508.00	76.54	0.00
751	123	119.00	509.00	76.67	0.00
752	123	119.00	510.00	76.81	0.00
753	123	119.00	511.00	76.94	0.00
754	123	119.00	512.00	77.07	0.00
755	123	119.00	513.00	77.20	0.00
756	123	119.00	514.00	77.34	0.00
757	123	119.00	515.00	77.47	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
758	123	119.00	516.00	77.60	0.00
759	123	119.00	517.00	77.74	0.00
760	123	119.00	518.00	77.87	0.00
761	123	119.00	519.00	78.00	0.00
762	123	119.00	520.00	78.14	0.00
763	123	119.00	521.00	78.27	0.00
764	123	119.00	522.00	78.40	0.00
765	123	119.00	523.00	78.53	0.00
766	123	119.00	524.00	78.67	0.00
767	123	119.00	525.00	78.80	0.00
768	123	119.00	526.00	78.93	0.00
769	123	119.00	527.00	79.07	0.00
770	123	119.00	528.00	79.20	0.00
771	123	119.00	529.00	79.33	0.00
772	123	119.00	530.00	79.47	0.00
773	123	119.00	531.00	79.60	0.00
774	123	119.00	532.00	79.73	0.00
775	123	119.00	533.00	79.86	0.00
776	123	119.00	534.00	80.00	0.00
777	123	119.00	535.00	80.13	0.00
778	123	119.00	536.00	80.26	0.00
779	123	119.00	537.00	80.40	0.00
780	123	119.00	538.00	80.53	0.00
781	123	119.00	539.00	80.66	0.00
782	123	119.00	540.00	80.80	0.00
783	123	119.00	541.00	80.93	0.00
784	123	119.00	542.00	81.06	0.00
785	123	119.00	543.00	81.19	0.00
786	123	119.00	544.00	81.33	0.00
787	123	119.00	545.00	81.46	0.00
788	123	119.00	546.00	81.59	0.00
789	123	119.00	547.00	81.73	0.00
790	123	119.00	548.00	81.86	0.00
791	123	119.00	549.00	81.99	0.00
792	123	119.00	550.00	82.13	0.00
793	123	119.00	551.00	82.26	0.00
794	123	119.00	552.00	82.39	0.00
795	123	119.00	553.00	82.52	0.00
796	123	119.00	554.00	82.66	0.00
797	123	119.00	555.00	82.79	0.00
798	123	119.00	556.00	82.92	0.00
799	123	119.00	557.00	83.06	0.00
800	123	119.00	558.00	83.19	0.00
801	123	119.00	559.00	83.32	0.00
802	123	119.00	560.00	83.46	0.00
803	123	119.00	561.00	83.59	0.00
804	123	119.00	562.00	83.72	0.00
805	123	119.00	563.00	83.85	0.00
806	123	119.00	564.00	83.99	0.00
807	123	119.00	565.00	84.12	0.00
808	123	119.00	566.00	84.25	0.00
809	123	119.00	567.00	84.39	0.00
810	123	119.00	568.00	84.52	0.00
811	123	119.00	569.00	84.65	0.00
812	123	119.00	570.00	84.79	0.00
813	123	119.00	571.00	84.92	0.00
814	123	119.00	572.00	85.05	0.00
815	123	119.00	573.00	85.18	0.00
816	123	119.00	574.00	85.32	0.00
817	123	119.00	575.00	85.45	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
818	123	119.00	576.00	85.58	0.00
819	123	119.00	577.00	85.72	0.00
820	123	119.00	578.00	85.85	0.00
821	123	119.00	579.00	85.98	0.00
822	123	119.00	580.00	86.12	0.00
823	123	119.00	581.00	86.25	0.00
824	123	119.00	582.00	86.38	0.00
825	123	119.00	583.00	86.51	0.00
826	123	119.00	584.00	86.65	0.00
827	123	119.00	585.00	86.78	0.00
828	123	119.00	586.00	86.91	0.00
829	123	119.00	587.00	87.05	0.00
830	123	119.00	588.00	87.18	0.00
831	123	119.00	589.00	87.31	0.00
832	123	119.00	590.00	87.45	0.00
833	123	119.00	591.00	87.58	0.00
834	123	119.00	592.00	87.71	0.00
835	123	119.00	593.00	87.84	0.00
836	123	119.00	594.00	87.98	0.00
837	123	119.00	595.00	88.11	0.00
838	123	119.00	596.00	88.24	0.00
839	123	119.00	597.00	88.38	0.00
840	123	119.00	598.00	88.51	0.00
841	123	119.00	599.00	88.64	0.00
842	123	119.00	600.00	88.78	0.00
843	123	119.00	601.00	88.91	0.00
844	123	119.00	602.00	89.04	0.00
845	123	119.00	603.00	89.17	0.00
846	123	119.00	604.00	89.31	0.00
847	123	119.00	605.00	89.44	0.00
848	123	119.00	606.00	89.57	0.00
849	123	119.00	607.00	89.71	0.00
850	123	119.00	608.00	89.84	0.00
851	123	119.00	609.00	89.97	0.00
852	123	119.00	610.00	90.11	0.00
853	123	119.00	611.00	90.24	0.00
854	123	119.00	612.00	90.37	0.00
855	123	119.00	613.00	90.50	0.00
856	123	119.00	614.00	90.64	0.00
857	123	119.00	615.00	90.77	0.00
858	123	119.00	616.00	90.90	0.00
859	123	119.00	617.00	91.04	0.00
860	123	119.00	618.00	91.17	0.00
861	123	119.00	619.00	91.30	0.00
862	123	119.00	620.00	91.44	0.00
863	123	119.00	621.00	91.57	0.00
864	123	119.00	622.00	91.70	0.00
865	123	119.00	623.00	91.83	0.00
866	123	119.00	624.00	91.97	0.00
867	123	119.00	625.00	92.10	0.00
868	123	119.00	626.00	92.23	0.00
869	123	119.00	627.00	92.37	0.00
870	123	119.00	628.00	92.50	0.00
871	123	119.00	629.00	92.63	0.00
872	123	119.00	630.00	92.77	0.00
873	123	119.00	631.00	92.90	0.00
874	123	119.00	632.00	93.03	0.00
875	123	119.00	633.00	93.16	0.00
876	123	119.00	634.00	93.30	0.00
877	123	119.00	635.00	93.43	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
878	123	119.00	636.00	93.56	0.00
879	123	119.00	637.00	93.70	0.00
880	123	119.00	638.00	93.83	0.00
881	123	119.00	639.00	93.96	0.00
882	123	119.00	640.00	94.10	0.00
883	123	119.00	641.00	94.23	0.00
884	123	119.00	642.00	94.36	0.00
885	123	119.00	643.00	94.49	0.00
886	123	119.00	644.00	94.63	0.00
887	123	119.00	645.00	94.76	0.00
888	123	119.00	646.00	94.89	0.00
889	123	119.00	647.00	95.03	0.00
890	123	119.00	648.00	95.16	0.00
891	123	119.00	649.00	95.29	0.00
892	123	119.00	650.00	95.43	0.00
893	123	119.00	651.00	95.56	0.00
894	123	119.00	652.00	95.69	0.00
895	123	119.00	653.00	95.82	0.00
896	123	119.00	654.00	95.96	0.00
897	123	119.00	655.00	96.09	0.00
898	123	119.00	656.00	96.22	0.00
899	123	119.00	657.00	96.36	0.00
900	123	119.00	658.00	96.49	0.00
901	123	119.00	659.00	96.62	0.00
902	123	119.00	660.00	96.76	0.00
903	123	119.00	661.00	96.89	0.00
904	123	119.00	662.00	97.02	0.00
905	123	119.00	663.00	97.15	0.00
906	123	119.00	664.00	97.29	0.00
907	123	119.00	665.00	97.42	0.00
908	123	119.00	666.00	97.55	0.00
909	123	119.00	667.00	97.69	0.00
910	123	119.00	668.00	97.82	0.00
911	123	119.00	669.00	97.95	0.00
912	123	119.00	670.00	98.09	0.00
913	123	119.00	671.00	98.22	0.00
914	123	119.00	672.00	98.35	0.00
915	123	119.00	673.00	98.48	0.00
916	123	119.00	674.00	98.62	0.00
917	123	119.00	675.00	98.75	0.00
918	123	119.00	676.00	98.88	0.00
919	123	119.00	677.00	99.02	0.00
920	123	119.00	678.00	99.15	0.00
921	123	119.00	679.00	99.28	0.00
922	123	119.00	680.00	99.42	0.00
923	123	119.00	681.00	99.55	0.00
924	123	119.00	682.00	99.68	0.00
925	123	119.00	683.00	99.81	0.00
926	123	119.00	684.00	99.95	0.00
927	123	119.00	685.00	100.08	0.00
928	123	119.00	686.00	100.21	0.00
929	123	119.00	687.00	100.35	0.00
930	123	119.00	688.00	100.48	0.00
931	123	119.00	689.00	100.61	0.00
932	123	119.00	690.00	100.75	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e
£	£	£ p	£ p	£ p	£ p
933	123	119.00	691.00	100.88	0.00
934	123	119.00	692.00	101.01	0.00
935	123	119.00	693.00	101.14	0.00
936	123	119.00	694.00	101.28	0.00
937	123	119.00	695.00	101.41	0.00
938	123	119.00	696.00	101.54	0.00
939	123	119.00	697.00	101.68	0.00
940	123	119.00	698.00	101.81	0.00
941	123	119.00	699.00	101.94	0.00
942	123	119.00	700.00	102.08	0.00
943	123	119.00	701.00	102.21	0.00
944	123	119.00	702.00	102.34	0.00
945	123	119.00	703.00	102.47	0.00
946	123	119.00	704.00	102.61	0.00
947	123	119.00	705.00	102.74	0.00
948	123	119.00	706.00	102.87	0.00
949	123	119.00	707.00	103.01	0.00
950	123	119.00	708.00	103.14	0.00
951	123	119.00	709.00	103.27	0.00
952	123	119.00	710.00	103.41	0.00
953	123	119.00	711.00	103.54	0.00
954	123	119.00	712.00	103.67	0.00
955	123	119.00	713.00	103.80	0.00
956	123	119.00	714.00	103.94	0.00
957	123	119.00	715.00	104.07	0.00
958	123	119.00	716.00	104.20	0.00
959	123	119.00	717.00	104.34	0.00
960	123	119.00	718.00	104.47	0.00
961	123	119.00	719.00	104.60	0.00
962	123	119.00	720.00	104.74	0.00
963	123	119.00	721.00	104.87	0.00
964	123	119.00	722.00	105.00	0.00
965	123	119.00	723.00	105.13	0.00
966	123	119.00	724.00	105.27	0.00
967	123	119.00	725.00	105.33	0.00

If the employee's gross pay is over £967, go to page 229.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2024 to 5 April 2025

Table letter W

Use this table for mariners on foreign-going vessels who are State Pension age or over.

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'W' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between theLEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 229.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	**1b**	**1c**	**1d**	**1e**
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**
Up to and including £532.99	No NICs liability, make no entries on form RT11				
533	533	0.00	0.00	0.00	0.00
537	533	4.00	0.00	0.00	0.00
541	533	8.00	0.00	0.00	0.00
545	533	12.00	0.00	0.00	0.00
549	533	16.00	0.00	0.00	0.00
553	533	20.00	0.00	0.00	0.00
557	533	24.00	0.00	0.00	0.00
561	533	28.00	0.00	0.00	0.00
565	533	32.00	0.00	0.00	0.00
569	533	36.00	0.00	0.00	0.00
573	533	40.00	0.00	0.00	0.00
577	533	44.00	0.00	0.00	0.00
581	533	48.00	0.00	0.00	0.00
585	533	52.00	0.00	0.00	0.00
589	533	56.00	0.00	0.00	0.00
593	533	60.00	0.00	0.00	0.00
597	533	64.00	0.00	0.00	0.00
601	533	68.00	0.00	0.00	0.00
605	533	72.00	0.00	0.00	0.00
609	533	76.00	0.00	0.00	0.00
613	533	80.00	0.00	0.00	0.00
617	533	84.00	0.00	0.00	0.00
621	533	88.00	0.00	0.00	0.00
625	533	92.00	0.00	0.00	0.00
629	533	96.00	0.00	0.00	0.00
633	533	100.00	0.00	0.00	0.00
637	533	104.00	0.00	0.00	0.00
641	533	108.00	0.00	0.00	0.00
645	533	112.00	0.00	0.00	0.00
649	533	116.00	0.00	0.00	0.00
653	533	120.00	0.00	0.00	0.00
657	533	124.00	0.00	0.00	0.00
661	533	128.00	0.00	0.00	0.00
665	533	132.00	0.00	0.00	0.00
669	533	136.00	0.00	0.00	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e
£	£	£ p	£ p	£ p	£ p
673	533	140.00	0.00	0.00	0.00
677	533	144.00	0.00	0.00	0.00
681	533	148.00	0.00	0.00	0.00
685	533	152.00	0.00	0.00	0.00
689	533	156.00	0.00	0.00	0.00
693	533	160.00	0.00	0.00	0.00
697	533	164.00	0.00	0.00	0.00
701	533	168.00	0.00	0.00	0.00
705	533	172.00	0.00	0.00	0.00
709	533	176.00	0.00	0.00	0.00
713	533	180.00	0.00	0.00	0.00
717	533	184.00	0.00	0.00	0.00
721	533	188.00	0.00	0.00	0.00
725	533	192.00	0.00	0.00	0.00
729	533	196.00	0.00	0.00	0.00
733	533	200.00	0.00	0.00	0.00
737	533	204.00	0.00	0.00	0.00
741	533	208.00	0.00	0.00	0.00
745	533	212.00	0.00	0.00	0.00
749	533	216.00	0.00	0.00	0.00
753	533	220.00	0.00	0.00	0.00
757	533	224.00	0.00	0.00	0.00
758	533	225.00	0.00	0.00	0.00
761	533	228.00	0.00	0.66	0.00
765	533	232.00	0.00	1.20	0.00
769	533	236.00	0.00	1.73	0.00
773	533	240.00	0.00	2.26	0.00
777	533	244.00	0.00	2.79	0.00
781	533	248.00	0.00	3.32	0.00
785	533	252.00	0.00	3.86	0.00
789	533	256.00	0.00	4.39	0.00
793	533	260.00	0.00	4.92	0.00
797	533	264.00	0.00	5.45	0.00
801	533	268.00	0.00	5.98	0.00
805	533	272.00	0.00	6.52	0.00
809	533	276.00	0.00	7.05	0.00
813	533	280.00	0.00	7.58	0.00
817	533	284.00	0.00	8.11	0.00
821	533	288.00	0.00	8.64	0.00
825	533	292.00	0.00	9.18	0.00
829	533	296.00	0.00	9.71	0.00
833	533	300.00	0.00	10.24	0.00
837	533	304.00	0.00	10.77	0.00
841	533	308.00	0.00	11.30	0.00
845	533	312.00	0.00	11.84	0.00
849	533	316.00	0.00	12.37	0.00
853	533	320.00	0.00	12.90	0.00
857	533	324.00	0.00	13.43	0.00
861	533	328.00	0.00	13.96	0.00
865	533	332.00	0.00	14.50	0.00
869	533	336.00	0.00	15.03	0.00
873	533	340.00	0.00	15.56	0.00
877	533	344.00	0.00	16.09	0.00
881	533	348.00	0.00	16.62	0.00
885	533	352.00	0.00	17.16	0.00
889	533	356.00	0.00	17.69	0.00
893	533	360.00	0.00	18.22	0.00
897	533	364.00	0.00	18.75	0.00
901	533	368.00	0.00	19.28	0.00
905	533	372.00	0.00	19.82	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
909	533	376.00	0.00	20.35	0.00
913	533	380.00	0.00	20.88	0.00
917	533	384.00	0.00	21.41	0.00
921	533	388.00	0.00	21.94	0.00
925	533	392.00	0.00	22.48	0.00
929	533	396.00	0.00	23.01	0.00
933	533	400.00	0.00	23.54	0.00
937	533	404.00	0.00	24.07	0.00
941	533	408.00	0.00	24.60	0.00
945	533	412.00	0.00	25.14	0.00
949	533	416.00	0.00	25.67	0.00
953	533	420.00	0.00	26.20	0.00
957	533	424.00	0.00	26.73	0.00
961	533	428.00	0.00	27.26	0.00
965	533	432.00	0.00	27.80	0.00
969	533	436.00	0.00	28.33	0.00
973	533	440.00	0.00	28.86	0.00
977	533	444.00	0.00	29.39	0.00
981	533	448.00	0.00	29.92	0.00
985	533	452.00	0.00	30.46	0.00
989	533	456.00	0.00	30.99	0.00
993	533	460.00	0.00	31.52	0.00
997	533	464.00	0.00	32.05	0.00
1001	533	468.00	0.00	32.58	0.00
1005	533	472.00	0.00	33.12	0.00
1009	533	476.00	0.00	33.65	0.00
1013	533	480.00	0.00	34.18	0.00
1017	533	484.00	0.00	34.71	0.00
1021	533	488.00	0.00	35.24	0.00
1025	533	492.00	0.00	35.78	0.00
1029	533	496.00	0.00	36.31	0.00
1033	533	500.00	0.00	36.84	0.00
1037	533	504.00	0.00	37.37	0.00
1041	533	508.00	0.00	37.90	0.00
1045	533	512.00	0.00	38.37	0.00
1048	533	515.00	0.00	38.57	0.00
1049	533	515.00	1.00	38.97	0.00
1053	533	515.00	5.00	39.50	0.00
1057	533	515.00	9.00	40.03	0.00
1061	533	515.00	13.00	40.56	0.00
1065	533	515.00	17.00	41.10	0.00
1069	533	515.00	21.00	41.63	0.00
1073	533	515.00	25.00	42.16	0.00
1077	533	515.00	29.00	42.69	0.00
1081	533	515.00	33.00	43.22	0.00
1085	533	515.00	37.00	43.76	0.00
1089	533	515.00	41.00	44.29	0.00
1093	533	515.00	45.00	44.82	0.00
1097	533	515.00	49.00	45.35	0.00
1101	533	515.00	53.00	45.88	0.00
1105	533	515.00	57.00	46.42	0.00
1109	533	515.00	61.00	46.95	0.00
1113	533	515.00	65.00	47.48	0.00
1117	533	515.00	69.00	48.01	0.00
1121	533	515.00	73.00	48.54	0.00
1125	533	515.00	77.00	49.08	0.00
1129	533	515.00	81.00	49.61	0.00
1133	533	515.00	85.00	50.14	0.00
1137	533	515.00	89.00	50.67	0.00
1141	533	515.00	93.00	51.20	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1145	533	515.00	97.00	51.74	0.00
1149	533	515.00	101.00	52.27	0.00
1153	533	515.00	105.00	52.80	0.00
1157	533	515.00	109.00	53.33	0.00
1161	533	515.00	113.00	53.86	0.00
1165	533	515.00	117.00	54.40	0.00
1169	533	515.00	121.00	54.93	0.00
1173	533	515.00	125.00	55.46	0.00
1177	533	515.00	129.00	55.99	0.00
1181	533	515.00	133.00	56.52	0.00
1185	533	515.00	137.00	57.06	0.00
1189	533	515.00	141.00	57.59	0.00
1193	533	515.00	145.00	58.12	0.00
1197	533	515.00	149.00	58.65	0.00
1201	533	515.00	153.00	59.18	0.00
1205	533	515.00	157.00	59.72	0.00
1209	533	515.00	161.00	60.25	0.00
1213	533	515.00	165.00	60.78	0.00
1217	533	515.00	169.00	61.31	0.00
1221	533	515.00	173.00	61.84	0.00
1225	533	515.00	177.00	62.38	0.00
1229	533	515.00	181.00	62.91	0.00
1233	533	515.00	185.00	63.44	0.00
1237	533	515.00	189.00	63.97	0.00
1241	533	515.00	193.00	64.50	0.00
1245	533	515.00	197.00	65.04	0.00
1249	533	515.00	201.00	65.57	0.00
1253	533	515.00	205.00	66.10	0.00
1257	533	515.00	209.00	66.63	0.00
1261	533	515.00	213.00	67.16	0.00
1265	533	515.00	217.00	67.70	0.00
1269	533	515.00	221.00	68.23	0.00
1273	533	515.00	225.00	68.76	0.00
1277	533	515.00	229.00	69.29	0.00
1281	533	515.00	233.00	69.82	0.00
1285	533	515.00	237.00	70.36	0.00
1289	533	515.00	241.00	70.89	0.00
1293	533	515.00	245.00	71.42	0.00
1297	533	515.00	249.00	71.95	0.00
1301	533	515.00	253.00	72.48	0.00
1305	533	515.00	257.00	73.02	0.00
1309	533	515.00	261.00	73.55	0.00
1313	533	515.00	265.00	74.08	0.00
1317	533	515.00	269.00	74.61	0.00
1321	533	515.00	273.00	75.14	0.00
1325	533	515.00	277.00	75.68	0.00
1329	533	515.00	281.00	76.21	0.00
1333	533	515.00	285.00	76.74	0.00
1337	533	515.00	289.00	77.27	0.00
1341	533	515.00	293.00	77.80	0.00
1345	533	515.00	297.00	78.34	0.00
1349	533	515.00	301.00	78.87	0.00
1353	533	515.00	305.00	79.40	0.00
1357	533	515.00	309.00	79.93	0.00
1361	533	515.00	313.00	80.46	0.00
1365	533	515.00	317.00	81.00	0.00
1369	533	515.00	321.00	81.53	0.00
1373	533	515.00	325.00	82.06	0.00
1377	533	515.00	329.00	82.59	0.00
1381	533	515.00	333.00	83.12	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e
£	£	£ p	£ p	£ p	£ p
1385	533	515.00	337.00	83.66	0.00
1389	533	515.00	341.00	84.19	0.00
1393	533	515.00	345.00	84.72	0.00
1397	533	515.00	349.00	85.25	0.00
1401	533	515.00	353.00	85.78	0.00
1405	533	515.00	357.00	86.32	0.00
1409	533	515.00	361.00	86.85	0.00
1413	533	515.00	365.00	87.38	0.00
1417	533	515.00	369.00	87.91	0.00
1421	533	515.00	373.00	88.44	0.00
1425	533	515.00	377.00	88.98	0.00
1429	533	515.00	381.00	89.51	0.00
1433	533	515.00	385.00	90.04	0.00
1437	533	515.00	389.00	90.57	0.00
1441	533	515.00	393.00	91.10	0.00
1445	533	515.00	397.00	91.64	0.00
1449	533	515.00	401.00	92.17	0.00
1453	533	515.00	405.00	92.70	0.00
1457	533	515.00	409.00	93.23	0.00
1461	533	515.00	413.00	93.76	0.00
1465	533	515.00	417.00	94.30	0.00
1469	533	515.00	421.00	94.83	0.00
1473	533	515.00	425.00	95.36	0.00
1477	533	515.00	429.00	95.89	0.00
1481	533	515.00	433.00	96.42	0.00
1485	533	515.00	437.00	96.96	0.00
1489	533	515.00	441.00	97.49	0.00
1493	533	515.00	445.00	98.02	0.00
1497	533	515.00	449.00	98.55	0.00
1501	533	515.00	453.00	99.08	0.00
1505	533	515.00	457.00	99.62	0.00
1509	533	515.00	461.00	100.15	0.00
1513	533	515.00	465.00	100.68	0.00
1517	533	515.00	469.00	101.21	0.00
1521	533	515.00	473.00	101.74	0.00
1525	533	515.00	477.00	102.28	0.00
1529	533	515.00	481.00	102.81	0.00
1533	533	515.00	485.00	103.34	0.00
1537	533	515.00	489.00	103.87	0.00
1541	533	515.00	493.00	104.40	0.00
1545	533	515.00	497.00	104.94	0.00
1549	533	515.00	501.00	105.47	0.00
1553	533	515.00	505.00	106.00	0.00
1557	533	515.00	509.00	106.53	0.00
1561	533	515.00	513.00	107.06	0.00
1565	533	515.00	517.00	107.60	0.00
1569	533	515.00	521.00	108.13	0.00
1573	533	515.00	525.00	108.66	0.00
1577	533	515.00	529.00	109.19	0.00
1581	533	515.00	533.00	109.72	0.00
1585	533	515.00	537.00	110.26	0.00
1589	533	515.00	541.00	110.79	0.00
1593	533	515.00	545.00	111.32	0.00
1597	533	515.00	549.00	111.85	0.00
1601	533	515.00	553.00	112.38	0.00
1605	533	515.00	557.00	112.92	0.00
1609	533	515.00	561.00	113.45	0.00
1613	533	515.00	565.00	113.98	0.00
1617	533	515.00	569.00	114.51	0.00
1621	533	515.00	573.00	115.04	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1625	533	515.00	577.00	115.58	0.00
1629	533	515.00	581.00	116.11	0.00
1633	533	515.00	585.00	116.64	0.00
1637	533	515.00	589.00	117.17	0.00
1641	533	515.00	593.00	117.70	0.00
1645	533	515.00	597.00	118.24	0.00
1649	533	515.00	601.00	118.77	0.00
1653	533	515.00	605.00	119.30	0.00
1657	533	515.00	609.00	119.83	0.00
1661	533	515.00	613.00	120.36	0.00
1665	533	515.00	617.00	120.90	0.00
1669	533	515.00	621.00	121.43	0.00
1673	533	515.00	625.00	121.96	0.00
1677	533	515.00	629.00	122.49	0.00
1681	533	515.00	633.00	123.02	0.00
1685	533	515.00	637.00	123.56	0.00
1689	533	515.00	641.00	124.09	0.00
1693	533	515.00	645.00	124.62	0.00
1697	533	515.00	649.00	125.15	0.00
1701	533	515.00	653.00	125.68	0.00
1705	533	515.00	657.00	126.22	0.00
1709	533	515.00	661.00	126.75	0.00
1713	533	515.00	665.00	127.28	0.00
1717	533	515.00	669.00	127.81	0.00
1721	533	515.00	673.00	128.34	0.00
1725	533	515.00	677.00	128.88	0.00
1729	533	515.00	681.00	129.41	0.00
1733	533	515.00	685.00	129.94	0.00
1737	533	515.00	689.00	130.47	0.00
1741	533	515.00	693.00	131.00	0.00
1745	533	515.00	697.00	131.54	0.00
1749	533	515.00	701.00	132.07	0.00
1753	533	515.00	705.00	132.60	0.00
1757	533	515.00	709.00	133.13	0.00
1761	533	515.00	713.00	133.66	0.00
1765	533	515.00	717.00	134.20	0.00
1769	533	515.00	721.00	134.73	0.00
1773	533	515.00	725.00	135.26	0.00
1777	533	515.00	729.00	135.79	0.00
1781	533	515.00	733.00	136.32	0.00
1785	533	515.00	737.00	136.86	0.00
1789	533	515.00	741.00	137.39	0.00
1793	533	515.00	745.00	137.92	0.00
1797	533	515.00	749.00	138.45	0.00
1801	533	515.00	753.00	138.98	0.00
1805	533	515.00	757.00	139.52	0.00
1809	533	515.00	761.00	140.05	0.00
1813	533	515.00	765.00	140.58	0.00
1817	533	515.00	769.00	141.11	0.00
1821	533	515.00	773.00	141.64	0.00
1825	533	515.00	777.00	142.18	0.00
1829	533	515.00	781.00	142.71	0.00
1833	533	515.00	785.00	143.24	0.00
1837	533	515.00	789.00	143.77	0.00
1841	533	515.00	793.00	144.30	0.00
1845	533	515.00	797.00	144.84	0.00
1849	533	515.00	801.00	145.37	0.00
1853	533	515.00	805.00	145.90	0.00
1857	533	515.00	809.00	146.43	0.00
1861	533	515.00	813.00	146.96	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1865	533	515.00	817.00	147.50	0.00
1869	533	515.00	821.00	148.03	0.00
1873	533	515.00	825.00	148.56	0.00
1877	533	515.00	829.00	149.09	0.00
1881	533	515.00	833.00	149.62	0.00
1885	533	515.00	837.00	150.16	0.00
1889	533	515.00	841.00	150.69	0.00
1893	533	515.00	845.00	151.22	0.00
1897	533	515.00	849.00	151.75	0.00
1901	533	515.00	853.00	152.28	0.00
1905	533	515.00	857.00	152.82	0.00
1909	533	515.00	861.00	153.35	0.00
1913	533	515.00	865.00	153.88	0.00
1917	533	515.00	869.00	154.41	0.00
1921	533	515.00	873.00	154.94	0.00
1925	533	515.00	877.00	155.48	0.00
1929	533	515.00	881.00	156.01	0.00
1933	533	515.00	885.00	156.54	0.00
1937	533	515.00	889.00	157.07	0.00
1941	533	515.00	893.00	157.60	0.00
1945	533	515.00	897.00	158.14	0.00
1949	533	515.00	901.00	158.67	0.00
1953	533	515.00	905.00	159.20	0.00
1957	533	515.00	909.00	159.73	0.00
1961	533	515.00	913.00	160.26	0.00
1965	533	515.00	917.00	160.80	0.00
1969	533	515.00	921.00	161.33	0.00
1973	533	515.00	925.00	161.86	0.00
1977	533	515.00	929.00	162.39	0.00
1981	533	515.00	933.00	162.92	0.00
1985	533	515.00	937.00	163.46	0.00
1989	533	515.00	941.00	163.99	0.00
1993	533	515.00	945.00	164.52	0.00
1997	533	515.00	949.00	165.05	0.00
2001	533	515.00	953.00	165.58	0.00
2005	533	515.00	957.00	166.12	0.00
2009	533	515.00	961.00	166.65	0.00
2013	533	515.00	965.00	167.18	0.00
2017	533	515.00	969.00	167.71	0.00
2021	533	515.00	973.00	168.24	0.00
2025	533	515.00	977.00	168.78	0.00
2029	533	515.00	981.00	169.31	0.00
2033	533	515.00	985.00	169.84	0.00
2037	533	515.00	989.00	170.37	0.00
2041	533	515.00	993.00	170.90	0.00
2045	533	515.00	997.00	171.44	0.00
2049	533	515.00	1001.00	171.97	0.00
2053	533	515.00	1005.00	172.50	0.00
2057	533	515.00	1009.00	173.03	0.00
2061	533	515.00	1013.00	173.56	0.00
2065	533	515.00	1017.00	174.10	0.00
2069	533	515.00	1021.00	174.63	0.00
2073	533	515.00	1025.00	175.16	0.00
2077	533	515.00	1029.00	175.69	0.00
2081	533	515.00	1033.00	176.22	0.00
2085	533	515.00	1037.00	176.76	0.00
2089	533	515.00	1041.00	177.29	0.00
2093	533	515.00	1045.00	177.82	0.00
2097	533	515.00	1049.00	178.35	0.00
2101	533	515.00	1053.00	178.88	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2105	533	515.00	1057.00	179.42	0.00
2109	533	515.00	1061.00	179.95	0.00
2113	533	515.00	1065.00	180.48	0.00
2117	533	515.00	1069.00	181.01	0.00
2121	533	515.00	1073.00	181.54	0.00
2125	533	515.00	1077.00	182.08	0.00
2129	533	515.00	1081.00	182.61	0.00
2133	533	515.00	1085.00	183.14	0.00
2137	533	515.00	1089.00	183.67	0.00
2141	533	515.00	1093.00	184.20	0.00
2145	533	515.00	1097.00	184.74	0.00
2149	533	515.00	1101.00	185.27	0.00
2153	533	515.00	1105.00	185.80	0.00
2157	533	515.00	1109.00	186.33	0.00
2161	533	515.00	1113.00	186.86	0.00
2165	533	515.00	1117.00	187.40	0.00
2169	533	515.00	1121.00	187.93	0.00
2173	533	515.00	1125.00	188.46	0.00
2177	533	515.00	1129.00	188.99	0.00
2181	533	515.00	1133.00	189.52	0.00
2185	533	515.00	1137.00	190.06	0.00
2189	533	515.00	1141.00	190.59	0.00
2193	533	515.00	1145.00	191.12	0.00
2197	533	515.00	1149.00	191.65	0.00
2201	533	515.00	1153.00	192.18	0.00
2205	533	515.00	1157.00	192.72	0.00
2209	533	515.00	1161.00	193.25	0.00
2213	533	515.00	1165.00	193.78	0.00
2217	533	515.00	1169.00	194.31	0.00
2221	533	515.00	1173.00	194.84	0.00
2225	533	515.00	1177.00	195.38	0.00
2229	533	515.00	1181.00	195.91	0.00
2233	533	515.00	1185.00	196.44	0.00
2237	533	515.00	1189.00	196.97	0.00
2241	533	515.00	1193.00	197.50	0.00
2245	533	515.00	1197.00	198.04	0.00
2249	533	515.00	1201.00	198.57	0.00
2253	533	515.00	1205.00	199.10	0.00
2257	533	515.00	1209.00	199.63	0.00
2261	533	515.00	1213.00	200.16	0.00
2265	533	515.00	1217.00	200.70	0.00
2269	533	515.00	1221.00	201.23	0.00
2273	533	515.00	1225.00	201.76	0.00
2277	533	515.00	1229.00	202.29	0.00
2281	533	515.00	1233.00	202.82	0.00
2285	533	515.00	1237.00	203.36	0.00
2289	533	515.00	1241.00	203.89	0.00
2293	533	515.00	1245.00	204.42	0.00
2297	533	515.00	1249.00	204.95	0.00
2301	533	515.00	1253.00	205.48	0.00
2305	533	515.00	1257.00	206.02	0.00
2309	533	515.00	1261.00	206.55	0.00
2313	533	515.00	1265.00	207.08	0.00
2317	533	515.00	1269.00	207.61	0.00
2321	533	515.00	1273.00	208.14	0.00
2325	533	515.00	1277.00	208.68	0.00
2329	533	515.00	1281.00	209.21	0.00
2333	533	515.00	1285.00	209.74	0.00
2337	533	515.00	1289.00	210.27	0.00
2341	533	515.00	1293.00	210.80	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2345	533	515.00	1297.00	211.34	0.00
2349	533	515.00	1301.00	211.87	0.00
2353	533	515.00	1305.00	212.40	0.00
2357	533	515.00	1309.00	212.93	0.00
2361	533	515.00	1313.00	213.46	0.00
2365	533	515.00	1317.00	214.00	0.00
2369	533	515.00	1321.00	214.53	0.00
2373	533	515.00	1325.00	215.06	0.00
2377	533	515.00	1329.00	215.59	0.00
2381	533	515.00	1333.00	216.12	0.00
2385	533	515.00	1337.00	216.66	0.00
2389	533	515.00	1341.00	217.19	0.00
2393	533	515.00	1345.00	217.72	0.00
2397	533	515.00	1349.00	218.25	0.00
2401	533	515.00	1353.00	218.78	0.00
2405	533	515.00	1357.00	219.32	0.00
2409	533	515.00	1361.00	219.85	0.00
2413	533	515.00	1365.00	220.38	0.00
2417	533	515.00	1369.00	220.91	0.00
2421	533	515.00	1373.00	221.44	0.00
2425	533	515.00	1377.00	221.98	0.00
2429	533	515.00	1381.00	222.51	0.00
2433	533	515.00	1385.00	223.04	0.00
2437	533	515.00	1389.00	223.57	0.00
2441	533	515.00	1393.00	224.10	0.00
2445	533	515.00	1397.00	224.64	0.00
2449	533	515.00	1401.00	225.17	0.00
2453	533	515.00	1405.00	225.70	0.00
2457	533	515.00	1409.00	226.23	0.00
2461	533	515.00	1413.00	226.76	0.00
2465	533	515.00	1417.00	227.30	0.00
2469	533	515.00	1421.00	227.83	0.00
2473	533	515.00	1425.00	228.36	0.00
2477	533	515.00	1429.00	228.89	0.00
2481	533	515.00	1433.00	229.42	0.00
2485	533	515.00	1437.00	229.96	0.00
2489	533	515.00	1441.00	230.49	0.00
2493	533	515.00	1445.00	231.02	0.00
2497	533	515.00	1449.00	231.55	0.00
2501	533	515.00	1453.00	232.08	0.00
2505	533	515.00	1457.00	232.62	0.00
2509	533	515.00	1461.00	233.15	0.00
2513	533	515.00	1465.00	233.68	0.00
2517	533	515.00	1469.00	234.21	0.00
2521	533	515.00	1473.00	234.74	0.00
2525	533	515.00	1477.00	235.28	0.00
2529	533	515.00	1481.00	235.81	0.00
2533	533	515.00	1485.00	236.34	0.00
2537	533	515.00	1489.00	236.87	0.00
2541	533	515.00	1493.00	237.40	0.00
2545	533	515.00	1497.00	237.94	0.00
2549	533	515.00	1501.00	238.47	0.00
2553	533	515.00	1505.00	239.00	0.00
2557	533	515.00	1509.00	239.53	0.00
2561	533	515.00	1513.00	240.06	0.00
2565	533	515.00	1517.00	240.60	0.00
2569	533	515.00	1521.00	241.13	0.00
2573	533	515.00	1525.00	241.66	0.00
2577	533	515.00	1529.00	242.19	0.00
2581	533	515.00	1533.00	242.72	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2585	533	515.00	1537.00	243.26	0.00
2589	533	515.00	1541.00	243.79	0.00
2593	533	515.00	1545.00	244.32	0.00
2597	533	515.00	1549.00	244.85	0.00
2601	533	515.00	1553.00	245.38	0.00
2605	533	515.00	1557.00	245.92	0.00
2609	533	515.00	1561.00	246.45	0.00
2613	533	515.00	1565.00	246.98	0.00
2617	533	515.00	1569.00	247.51	0.00
2621	533	515.00	1573.00	248.04	0.00
2625	533	515.00	1577.00	248.58	0.00
2629	533	515.00	1581.00	249.11	0.00
2633	533	515.00	1585.00	249.64	0.00
2637	533	515.00	1589.00	250.17	0.00
2641	533	515.00	1593.00	250.70	0.00
2645	533	515.00	1597.00	251.24	0.00
2649	533	515.00	1601.00	251.77	0.00
2653	533	515.00	1605.00	252.30	0.00
2657	533	515.00	1609.00	252.83	0.00
2661	533	515.00	1613.00	253.36	0.00
2665	533	515.00	1617.00	253.90	0.00
2669	533	515.00	1621.00	254.43	0.00
2673	533	515.00	1625.00	254.96	0.00
2677	533	515.00	1629.00	255.49	0.00
2681	533	515.00	1633.00	256.02	0.00
2685	533	515.00	1637.00	256.56	0.00
2689	533	515.00	1641.00	257.09	0.00
2693	533	515.00	1645.00	257.62	0.00
2697	533	515.00	1649.00	258.15	0.00
2701	533	515.00	1653.00	258.68	0.00
2705	533	515.00	1657.00	259.22	0.00
2709	533	515.00	1661.00	259.75	0.00
2713	533	515.00	1665.00	260.28	0.00
2717	533	515.00	1669.00	260.81	0.00
2721	533	515.00	1673.00	261.34	0.00
2725	533	515.00	1677.00	261.88	0.00
2729	533	515.00	1681.00	262.41	0.00
2733	533	515.00	1685.00	262.94	0.00
2737	533	515.00	1689.00	263.47	0.00
2741	533	515.00	1693.00	264.00	0.00
2745	533	515.00	1697.00	264.54	0.00
2749	533	515.00	1701.00	265.07	0.00
2753	533	515.00	1705.00	265.60	0.00
2757	533	515.00	1709.00	266.13	0.00
2761	533	515.00	1713.00	266.66	0.00
2765	533	515.00	1717.00	267.20	0.00
2769	533	515.00	1721.00	267.73	0.00
2773	533	515.00	1725.00	268.26	0.00
2777	533	515.00	1729.00	268.79	0.00
2781	533	515.00	1733.00	269.32	0.00
2785	533	515.00	1737.00	269.86	0.00
2789	533	515.00	1741.00	270.39	0.00
2793	533	515.00	1745.00	270.92	0.00
2797	533	515.00	1749.00	271.45	0.00
2801	533	515.00	1753.00	271.98	0.00
2805	533	515.00	1757.00	272.52	0.00
2809	533	515.00	1761.00	273.05	0.00
2813	533	515.00	1765.00	273.58	0.00
2817	533	515.00	1769.00	274.11	0.00
2821	533	515.00	1773.00	274.64	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2825	533	515.00	1777.00	275.18	0.00
2829	533	515.00	1781.00	275.71	0.00
2833	533	515.00	1785.00	276.24	0.00
2837	533	515.00	1789.00	276.77	0.00
2841	533	515.00	1793.00	277.30	0.00
2845	533	515.00	1797.00	277.84	0.00
2849	533	515.00	1801.00	278.37	0.00
2853	533	515.00	1805.00	278.90	0.00
2857	533	515.00	1809.00	279.43	0.00
2861	533	515.00	1813.00	279.96	0.00
2865	533	515.00	1817.00	280.50	0.00
2869	533	515.00	1821.00	281.03	0.00
2873	533	515.00	1825.00	281.56	0.00
2877	533	515.00	1829.00	282.09	0.00
2881	533	515.00	1833.00	282.62	0.00
2885	533	515.00	1837.00	283.16	0.00
2889	533	515.00	1841.00	283.69	0.00
2893	533	515.00	1845.00	284.22	0.00
2897	533	515.00	1849.00	284.75	0.00
2901	533	515.00	1853.00	285.28	0.00
2905	533	515.00	1857.00	285.82	0.00
2909	533	515.00	1861.00	286.35	0.00
2913	533	515.00	1865.00	286.88	0.00
2917	533	515.00	1869.00	287.41	0.00
2921	533	515.00	1873.00	287.94	0.00
2925	533	515.00	1877.00	288.48	0.00
2929	533	515.00	1881.00	289.01	0.00
2933	533	515.00	1885.00	289.54	0.00
2937	533	515.00	1889.00	290.07	0.00
2941	533	515.00	1893.00	290.60	0.00
2945	533	515.00	1897.00	291.14	0.00
2949	533	515.00	1901.00	291.67	0.00
2953	533	515.00	1905.00	292.20	0.00
2957	533	515.00	1909.00	292.73	0.00
2961	533	515.00	1913.00	293.26	0.00
2965	533	515.00	1917.00	293.80	0.00
2969	533	515.00	1921.00	294.33	0.00
2973	533	515.00	1925.00	294.86	0.00
2977	533	515.00	1929.00	295.39	0.00
2981	533	515.00	1933.00	295.92	0.00
2985	533	515.00	1937.00	296.46	0.00
2989	533	515.00	1941.00	296.99	0.00
2993	533	515.00	1945.00	297.52	0.00
2997	533	515.00	1949.00	298.05	0.00
3001	533	515.00	1953.00	298.58	0.00
3005	533	515.00	1957.00	299.12	0.00
3009	533	515.00	1961.00	299.65	0.00
3013	533	515.00	1965.00	300.18	0.00
3017	533	515.00	1969.00	300.71	0.00
3021	533	515.00	1973.00	301.24	0.00
3025	533	515.00	1977.00	301.78	0.00
3029	533	515.00	1981.00	302.31	0.00
3033	533	515.00	1985.00	302.84	0.00
3037	533	515.00	1989.00	303.37	0.00
3041	533	515.00	1993.00	303.90	0.00
3045	533	515.00	1997.00	304.44	0.00
3049	533	515.00	2001.00	304.97	0.00
3053	533	515.00	2005.00	305.50	0.00
3057	533	515.00	2009.00	306.03	0.00
3061	533	515.00	2013.00	306.56	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3065	533	515.00	2017.00	307.10	0.00
3069	533	515.00	2021.00	307.63	0.00
3073	533	515.00	2025.00	308.16	0.00
3077	533	515.00	2029.00	308.69	0.00
3081	533	515.00	2033.00	309.22	0.00
3085	533	515.00	2037.00	309.76	0.00
3089	533	515.00	2041.00	310.29	0.00
3093	533	515.00	2045.00	310.82	0.00
3097	533	515.00	2049.00	311.35	0.00
3101	533	515.00	2053.00	311.88	0.00
3105	533	515.00	2057.00	312.42	0.00
3109	533	515.00	2061.00	312.95	0.00
3113	533	515.00	2065.00	313.48	0.00
3117	533	515.00	2069.00	314.01	0.00
3121	533	515.00	2073.00	314.54	0.00
3125	533	515.00	2077.00	315.08	0.00
3129	533	515.00	2081.00	315.61	0.00
3133	533	515.00	2085.00	316.14	0.00
3137	533	515.00	2089.00	316.67	0.00
3141	533	515.00	2093.00	317.20	0.00
3145	533	515.00	2097.00	317.74	0.00
3149	533	515.00	2101.00	318.27	0.00
3153	533	515.00	2105.00	318.80	0.00
3157	533	515.00	2109.00	319.33	0.00
3161	533	515.00	2113.00	319.86	0.00
3165	533	515.00	2117.00	320.40	0.00
3169	533	515.00	2121.00	320.93	0.00
3173	533	515.00	2125.00	321.46	0.00
3177	533	515.00	2129.00	321.99	0.00
3181	533	515.00	2133.00	322.52	0.00
3185	533	515.00	2137.00	323.06	0.00
3189	533	515.00	2141.00	323.59	0.00
3193	533	515.00	2145.00	324.12	0.00
3197	533	515.00	2149.00	324.65	0.00
3201	533	515.00	2153.00	325.18	0.00
3205	533	515.00	2157.00	325.72	0.00
3209	533	515.00	2161.00	326.25	0.00
3213	533	515.00	2165.00	326.78	0.00
3217	533	515.00	2169.00	327.31	0.00
3221	533	515.00	2173.00	327.84	0.00
3225	533	515.00	2177.00	328.38	0.00
3229	533	515.00	2181.00	328.91	0.00
3233	533	515.00	2185.00	329.44	0.00
3237	533	515.00	2189.00	329.97	0.00
3241	533	515.00	2193.00	330.50	0.00
3245	533	515.00	2197.00	331.04	0.00
3249	533	515.00	2201.00	331.57	0.00
3253	533	515.00	2205.00	332.10	0.00
3257	533	515.00	2209.00	332.63	0.00
3261	533	515.00	2213.00	333.16	0.00
3265	533	515.00	2217.00	333.70	0.00
3269	533	515.00	2221.00	334.23	0.00
3273	533	515.00	2225.00	334.76	0.00
3277	533	515.00	2229.00	335.29	0.00
3281	533	515.00	2233.00	335.82	0.00
3285	533	515.00	2237.00	336.36	0.00
3289	533	515.00	2241.00	336.89	0.00
3293	533	515.00	2245.00	337.42	0.00
3297	533	515.00	2249.00	337.95	0.00
3301	533	515.00	2253.00	338.48	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3305	533	515.00	2257.00	339.02	0.00
3309	533	515.00	2261.00	339.55	0.00
3313	533	515.00	2265.00	340.08	0.00
3317	533	515.00	2269.00	340.61	0.00
3321	533	515.00	2273.00	341.14	0.00
3325	533	515.00	2277.00	341.68	0.00
3329	533	515.00	2281.00	342.21	0.00
3333	533	515.00	2285.00	342.74	0.00
3337	533	515.00	2289.00	343.27	0.00
3341	533	515.00	2293.00	343.80	0.00
3345	533	515.00	2297.00	344.34	0.00
3349	533	515.00	2301.00	344.87	0.00
3353	533	515.00	2305.00	345.40	0.00
3357	533	515.00	2309.00	345.93	0.00
3361	533	515.00	2313.00	346.46	0.00
3365	533	515.00	2317.00	347.00	0.00
3369	533	515.00	2321.00	347.53	0.00
3373	533	515.00	2325.00	348.06	0.00
3377	533	515.00	2329.00	348.59	0.00
3381	533	515.00	2333.00	349.12	0.00
3385	533	515.00	2337.00	349.66	0.00
3389	533	515.00	2341.00	350.19	0.00
3393	533	515.00	2345.00	350.72	0.00
3397	533	515.00	2349.00	351.25	0.00
3401	533	515.00	2353.00	351.78	0.00
3405	533	515.00	2357.00	352.32	0.00
3409	533	515.00	2361.00	352.85	0.00
3413	533	515.00	2365.00	353.38	0.00
3417	533	515.00	2369.00	353.91	0.00
3421	533	515.00	2373.00	354.44	0.00
3425	533	515.00	2377.00	354.98	0.00
3429	533	515.00	2381.00	355.51	0.00
3433	533	515.00	2385.00	356.04	0.00
3437	533	515.00	2389.00	356.57	0.00
3441	533	515.00	2393.00	357.10	0.00
3445	533	515.00	2397.00	357.64	0.00
3449	533	515.00	2401.00	358.17	0.00
3453	533	515.00	2405.00	358.70	0.00
3457	533	515.00	2409.00	359.23	0.00
3461	533	515.00	2413.00	359.76	0.00
3465	533	515.00	2417.00	360.30	0.00
3469	533	515.00	2421.00	360.83	0.00
3473	533	515.00	2425.00	361.36	0.00
3477	533	515.00	2429.00	361.89	0.00
3481	533	515.00	2433.00	362.42	0.00
3485	533	515.00	2437.00	362.96	0.00
3489	533	515.00	2441.00	363.49	0.00
3493	533	515.00	2445.00	364.02	0.00
3497	533	515.00	2449.00	364.55	0.00
3501	533	515.00	2453.00	365.08	0.00
3505	533	515.00	2457.00	365.62	0.00
3509	533	515.00	2461.00	366.15	0.00
3513	533	515.00	2465.00	366.68	0.00
3517	533	515.00	2469.00	367.21	0.00
3521	533	515.00	2473.00	367.74	0.00
3525	533	515.00	2477.00	368.28	0.00
3529	533	515.00	2481.00	368.81	0.00
3533	533	515.00	2485.00	369.34	0.00
3537	533	515.00	2489.00	369.87	0.00
3541	533	515.00	2493.00	370.40	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3545	533	515.00	2497.00	370.94	0.00
3549	533	515.00	2501.00	371.47	0.00
3553	533	515.00	2505.00	372.00	0.00
3557	533	515.00	2509.00	372.53	0.00
3561	533	515.00	2513.00	373.06	0.00
3565	533	515.00	2517.00	373.60	0.00
3569	533	515.00	2521.00	374.13	0.00
3573	533	515.00	2525.00	374.66	0.00
3577	533	515.00	2529.00	375.19	0.00
3581	533	515.00	2533.00	375.72	0.00
3585	533	515.00	2537.00	376.26	0.00
3589	533	515.00	2541.00	376.79	0.00
3593	533	515.00	2545.00	377.32	0.00
3597	533	515.00	2549.00	377.85	0.00
3601	533	515.00	2553.00	378.38	0.00
3605	533	515.00	2557.00	378.92	0.00
3609	533	515.00	2561.00	379.45	0.00
3613	533	515.00	2565.00	379.98	0.00
3617	533	515.00	2569.00	380.51	0.00
3621	533	515.00	2573.00	381.04	0.00
3625	533	515.00	2577.00	381.58	0.00
3629	533	515.00	2581.00	382.11	0.00
3633	533	515.00	2585.00	382.64	0.00
3637	533	515.00	2589.00	383.17	0.00
3641	533	515.00	2593.00	383.70	0.00
3645	533	515.00	2597.00	384.24	0.00
3649	533	515.00	2601.00	384.77	0.00
3653	533	515.00	2605.00	385.30	0.00
3657	533	515.00	2609.00	385.83	0.00
3661	533	515.00	2613.00	386.36	0.00
3665	533	515.00	2617.00	386.90	0.00
3669	533	515.00	2621.00	387.43	0.00
3673	533	515.00	2625.00	387.96	0.00
3677	533	515.00	2629.00	388.49	0.00
3681	533	515.00	2633.00	389.02	0.00
3685	533	515.00	2637.00	389.56	0.00
3689	533	515.00	2641.00	390.09	0.00
3693	533	515.00	2645.00	390.62	0.00
3697	533	515.00	2649.00	391.15	0.00
3701	533	515.00	2653.00	391.68	0.00
3705	533	515.00	2657.00	392.22	0.00
3709	533	515.00	2661.00	392.75	0.00
3713	533	515.00	2665.00	393.28	0.00
3717	533	515.00	2669.00	393.81	0.00
3721	533	515.00	2673.00	394.34	0.00
3725	533	515.00	2677.00	394.88	0.00
3729	533	515.00	2681.00	395.41	0.00
3733	533	515.00	2685.00	395.94	0.00
3737	533	515.00	2689.00	396.47	0.00
3741	533	515.00	2693.00	397.00	0.00
3745	533	515.00	2697.00	397.54	0.00
3749	533	515.00	2701.00	398.07	0.00
3753	533	515.00	2705.00	398.60	0.00
3757	533	515.00	2709.00	399.13	0.00
3761	533	515.00	2713.00	399.66	0.00
3765	533	515.00	2717.00	400.20	0.00
3769	533	515.00	2721.00	400.73	0.00
3773	533	515.00	2725.00	401.26	0.00
3777	533	515.00	2729.00	401.79	0.00
3781	533	515.00	2733.00	402.32	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3785	533	515.00	2737.00	402.86	0.00
3789	533	515.00	2741.00	403.39	0.00
3793	533	515.00	2745.00	403.92	0.00
3797	533	515.00	2749.00	404.45	0.00
3801	533	515.00	2753.00	404.98	0.00
3805	533	515.00	2757.00	405.52	0.00
3809	533	515.00	2761.00	406.05	0.00
3813	533	515.00	2765.00	406.58	0.00
3817	533	515.00	2769.00	407.11	0.00
3821	533	515.00	2773.00	407.64	0.00
3825	533	515.00	2777.00	408.18	0.00
3829	533	515.00	2781.00	408.71	0.00
3833	533	515.00	2785.00	409.24	0.00
3837	533	515.00	2789.00	409.77	0.00
3841	533	515.00	2793.00	410.30	0.00
3845	533	515.00	2797.00	410.84	0.00
3849	533	515.00	2801.00	411.37	0.00
3853	533	515.00	2805.00	411.90	0.00
3857	533	515.00	2809.00	412.43	0.00
3861	533	515.00	2813.00	412.96	0.00
3865	533	515.00	2817.00	413.50	0.00
3869	533	515.00	2821.00	414.03	0.00
3873	533	515.00	2825.00	414.56	0.00
3877	533	515.00	2829.00	415.09	0.00
3881	533	515.00	2833.00	415.62	0.00
3885	533	515.00	2837.00	416.16	0.00
3889	533	515.00	2841.00	416.69	0.00
3893	533	515.00	2845.00	417.22	0.00
3897	533	515.00	2849.00	417.75	0.00
3901	533	515.00	2853.00	418.28	0.00
3905	533	515.00	2857.00	418.82	0.00
3909	533	515.00	2861.00	419.35	0.00
3913	533	515.00	2865.00	419.88	0.00
3917	533	515.00	2869.00	420.41	0.00
3921	533	515.00	2873.00	420.94	0.00
3925	533	515.00	2877.00	421.48	0.00
3929	533	515.00	2881.00	422.01	0.00
3933	533	515.00	2885.00	422.54	0.00
3937	533	515.00	2889.00	423.07	0.00
3941	533	515.00	2893.00	423.60	0.00
3945	533	515.00	2897.00	424.14	0.00
3949	533	515.00	2901.00	424.67	0.00
3953	533	515.00	2905.00	425.20	0.00
3957	533	515.00	2909.00	425.73	0.00
3961	533	515.00	2913.00	426.26	0.00
3965	533	515.00	2917.00	426.80	0.00
3969	533	515.00	2921.00	427.33	0.00
3973	533	515.00	2925.00	427.86	0.00
3977	533	515.00	2929.00	428.39	0.00
3981	533	515.00	2933.00	428.92	0.00
3985	533	515.00	2937.00	429.46	0.00
3989	533	515.00	2941.00	429.99	0.00
3993	533	515.00	2945.00	430.52	0.00
3997	533	515.00	2949.00	431.05	0.00
4001	533	515.00	2953.00	431.58	0.00
4005	533	515.00	2957.00	432.12	0.00
4009	533	515.00	2961.00	432.65	0.00
4013	533	515.00	2965.00	433.18	0.00
4017	533	515.00	2969.00	433.71	0.00
4021	533	515.00	2973.00	434.24	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	**1b**	**1c**	**1d**	**1e**
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**
4025	533	515.00	2977.00	434.78	0.00
4029	533	515.00	2981.00	435.31	0.00
4033	533	515.00	2985.00	435.84	0.00
4037	533	515.00	2989.00	436.37	0.00
4041	533	515.00	2993.00	436.90	0.00
4045	533	515.00	2997.00	437.44	0.00
4049	533	515.00	3001.00	437.97	0.00
4053	533	515.00	3005.00	438.50	0.00
4057	533	515.00	3009.00	439.03	0.00
4061	533	515.00	3013.00	439.56	0.00
4065	533	515.00	3017.00	440.10	0.00
4069	533	515.00	3021.00	440.63	0.00
4073	533	515.00	3025.00	441.16	0.00
4077	533	515.00	3029.00	441.69	0.00
4081	533	515.00	3033.00	442.22	0.00
4085	533	515.00	3037.00	442.76	0.00
4089	533	515.00	3041.00	443.29	0.00
4093	533	515.00	3045.00	443.82	0.00
4097	533	515.00	3049.00	444.35	0.00
4101	533	515.00	3053.00	444.88	0.00
4105	533	515.00	3057.00	445.42	0.00
4109	533	515.00	3061.00	445.95	0.00
4113	533	515.00	3065.00	446.48	0.00
4117	533	515.00	3069.00	447.01	0.00
4121	533	515.00	3073.00	447.54	0.00
4125	533	515.00	3077.00	448.08	0.00
4129	533	515.00	3081.00	448.61	0.00
4133	533	515.00	3085.00	449.14	0.00
4137	533	515.00	3089.00	449.67	0.00
4141	533	515.00	3093.00	450.20	0.00
4145	533	515.00	3097.00	450.74	0.00
4149	533	515.00	3101.00	451.27	0.00
4153	533	515.00	3105.00	451.80	0.00
4157	533	515.00	3109.00	452.33	0.00
4161	533	515.00	3113.00	452.86	0.00
4165	533	515.00	3117.00	453.40	0.00
4169	533	515.00	3121.00	453.93	0.00
4173	533	515.00	3125.00	454.46	0.00
4177	533	515.00	3129.00	454.99	0.00
4181	533	515.00	3133.00	455.52	0.00
4185	533	515.00	3137.00	456.06	0.00
4189	533	515.00	3141.00	456.32	0.00

If the employee's gross pay is over £4189, go to page 229.

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

Table letter Y

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 21.

Do not use this table for mariners on foreign-going vessels paying standard rate NICs who are:

- over age 21 and under State Pension age (see Table letter R)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'Y' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step, with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ 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
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

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

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

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

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

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

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

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

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

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

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

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

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

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the PT **1b**	Earnings above the PT, up to and including the UEL **1c**	Employer's NICs due on all earnings above the ST **1d**	Employee's NICs due on all earnings above the PT **1e**	Total of employee's and employer's NICs (for information only)
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
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 229.

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

Table letter Y

Use this table for mariners on foreign-going vessels who pay standard rate NICs and are under age 21.

Do not use this table for mariners on foreign-going vessels paying standard rate NICs who are:

- over age 21 and under State Pension age (see Table letter R)
- under age 25 and on an approved apprenticeship scheme (see Table letter G)

Completing form RT11 'Deductions working sheet' or substitute:

1 Enter 'Y' in the NICs Category Letter column on form RT11.

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

If the employee's total earnings fall between the LEL and the UEL/UST/AUST/VUST 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/UST/AUST/VUST, see page 229.

The figures in the left-hand column of each table show steps between the LEL and the UEL/UST/AUST/FUST/IZUST/VUST. The NICs liability for each step with the exception of the LEL, ST, PT, UEL/UST/AUST/FUST/IZUST/VUST 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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ 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
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

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Employer's NICs due on all earnings above the ST 1d	Employee's NICs due on all earnings above the PT 1e	Total of employee's and employer's NICs (for information only)
£	£	£ p	£ p	£ p	£ p	£ p
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	0.24	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

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

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

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

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

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

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

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

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

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

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

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

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	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**
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
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 £4189, go to page 229.

Working out and recording NICs where employee's total earnings exceed the UEL/UST/AUST/VUST

Where the employee's total earnings exceed the UEL/UST/AUST/VUST, only the earnings between the PT and the UEL/UST/AUST/VUST 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/UST/AUST/VUST.

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

Step	Action	Example (based on Table letter R with total monthly earnings of £5483.29)
1	Subtract the UEL/UST/AUST/VUST figure from the total gross pay.	£5483.29 - £4189 = £1294.29
2	Round the answer down to the nearest whole £.	Rounded down to £1294
3	Look this figure up in the Additional gross pay table on page 231.	Look up £1294
4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	**Amount** / **Employer's NICs payable** / **Employee's NICs payable** £1000 / £133.00 / £20.00 £200 / + £26.60 / + £4.00 £94 / + £12.50 / + £1.88 **Totals** / = £172.10 / = £25.88
5	Add the further employer's NICs and employee's NICs worked out on the earnings above the UEL/UST/AUST/VUST (columns 1d and 1e of the Additional gross pay table) to the employer's NICs and employee's NICs due for earnings at the UEL/UST/AUST/VUST (columns 1d and 1e of the main table).	**Total payable by employer** / **Total payable by employee** £172.10 (further employer NICs) / £25.88 (further employee NICs) + £456.32 (due for employer on earnings at UEL/UST/AUST/VUST) / + £251.28 (due for employee on earnings at UEL/UST/AUST/VUST) **Totals** = £628.42 / = £277.16
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	515.00	3141.00	628.42	277.16

Table letter W only

Working out and recording NICs where employee's total earnings exceed the 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 due on the earnings up to the UEL.

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

Step	Action	Example (based on Table letter W with total monthly earnings of £5483.29)
1	Subtract the UEL figure from the total gross pay.	£5483.29 - £4189 = £1294.29
2	Round the answer down to the nearest whole £.	Rounded down to £1294
3	Look this figure up in the Additional gross pay table on page 231.	Look up £1294
4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	**Amount** — **Employer's NICs payable** £1000 — £133.00 £200 — + £26.60 £94 — + £12.50 **Totals** — = £172.10
5	Add the employer's NICs worked out on the earnings above the UEL (column 1d of the Additional gross pay table) to the employer NICs due for earnings at the UEL (column 1d of the main table).	**Total payable by employer** £172.10 (further employer NICs) + £456.32 (due for employer on earnings at UEL) **Totals** = £628.42
6	Record the figure resulting from Step 5 in column 1d of form RT11.	

On form RT11 or equivalent record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
533.00	533.00	3141.00	628.42	0.00

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable **1d**	Employee's NICs payable **1e**	Total of employee's and employer's NICs payable (for information only)
£	**£ p**	**£ p**	**£ p**
1	0.13	0.02	0.15
2	0.27	0.04	0.31
3	0.40	0.06	0.46
4	0.53	0.08	0.61
5	0.66	0.10	0.76
6	0.80	0.12	0.92
7	0.93	0.14	1.07
8	1.06	0.16	1.22
9	1.20	0.18	1.38
10	1.33	0.20	1.53
11	1.46	0.22	1.68
12	1.60	0.24	1.84
13	1.73	0.26	1.99
14	1.86	0.28	2.14
15	1.99	0.30	2.29
16	2.13	0.32	2.45
17	2.26	0.34	2.60
18	2.39	0.36	2.75
19	2.53	0.38	2.91
20	2.66	0.40	3.06
21	2.79	0.42	3.21
22	2.93	0.44	3.37
23	3.06	0.46	3.52
24	3.19	0.48	3.67
25	3.32	0.50	3.82
26	3.46	0.52	3.98
27	3.59	0.54	4.13
28	3.72	0.56	4.28
29	3.86	0.58	4.44
30	3.99	0.60	4.59
31	4.12	0.62	4.74
32	4.26	0.64	4.90
33	4.39	0.66	5.05
34	4.52	0.68	5.20
35	4.65	0.70	5.35
36	4.79	0.72	5.51
37	4.92	0.74	5.66
38	5.05	0.76	5.81
39	5.19	0.78	5.97
40	5.32	0.80	6.12
41	5.45	0.82	6.27
42	5.59	0.84	6.43
43	5.72	0.86	6.58
44	5.85	0.88	6.73
45	5.98	0.90	6.88
46	6.12	0.92	7.04
47	6.25	0.94	7.19
48	6.38	0.96	7.34
49	6.52	0.98	7.50
50	6.65	1.00	7.65
51	6.78	1.02	7.80
52	6.92	1.04	7.96
53	7.05	1.06	8.11
54	7.18	1.08	8.26
55	7.31	1.10	8.41

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable **1d**	Employee's NICs payable **1e**	Total of employee's and employer's NICs payable (for information only)
£	**£ p**	**£ p**	**£ p**
56	7.45	1.12	8.57
57	7.58	1.14	8.72
58	7.71	1.16	8.87
59	7.85	1.18	9.03
60	7.98	1.20	9.18
61	8.11	1.22	9.33
62	8.25	1.24	9.49
63	8.38	1.26	9.64
64	8.51	1.28	9.79
65	8.64	1.30	9.94
66	8.78	1.32	10.10
67	8.91	1.34	10.25
68	9.04	1.36	10.40
69	9.18	1.38	10.56
70	9.31	1.40	10.71
71	9.44	1.42	10.86
72	9.58	1.44	11.02
73	9.71	1.46	11.17
74	9.84	1.48	11.32
75	9.97	1.50	11.47
76	10.11	1.52	11.63
77	10.24	1.54	11.78
78	10.37	1.56	11.93
79	10.51	1.58	12.09
80	10.64	1.60	12.24
81	10.77	1.62	12.39
82	10.91	1.64	12.55
83	11.04	1.66	12.70
84	11.17	1.68	12.85
85	11.30	1.70	13.00
86	11.44	1.72	13.16
87	11.57	1.74	13.31
88	11.70	1.76	13.46
89	11.84	1.78	13.62
90	11.97	1.80	13.77
91	12.10	1.82	13.92
92	12.24	1.84	14.08
93	12.37	1.86	14.23
94	12.50	1.88	14.38
95	12.63	1.90	14.53
96	12.77	1.92	14.69
97	12.90	1.94	14.84
98	13.03	1.96	14.99
99	13.17	1.98	15.15
100	13.30	2.00	15.30
200	26.60	4.00	30.60
300	39.90	6.00	45.90
400	53.20	8.00	61.20
500	66.50	10.00	76.50
600	79.80	12.00	91.80
700	93.10	14.00	107.10
800	106.40	16.00	122.40
900	119.70	18.00	137.70
1000	133.00	20.00	153.00
2000	266.00	40.00	306.00

Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable **1d**	Employee's NICs payable **1e**	Total of employee's and employer's NICs payable (for information only)
£	**£ p**	**£ p**	**£ p**
3000	399.00	60.00	459.00
4000	532.00	80.00	612.00
5000	665.00	100.00	765.00
6000	798.00	120.00	918.00
7000	931.00	140.00	1071.00
8000	1064.00	160.00	1224.00
9000	1197.00	180.00	1377.00
10000	1330.00	200.00	1530.00
20000	2660.00	400.00	3060.00
30000	3990.00	600.00	4590.00
40000	5320.00	800.00	6120.00
50000	6650.00	1000.00	7650.00
60000	7980.00	1200.00	9180.00
70000	9310.00	1400.00	10710.00
80000	10640.00	1600.00	12240.00
90000	11970.00	1800.00	13770.00
100000	13300.00	2000.00	15300.00

Additional gross pay table

Table letter W only

Earnings on which NICs payable	Employer's NICs payable 1d
£	£ p
1	0.13
2	0.27
3	0.40
4	0.53
5	0.66
6	0.80
7	0.93
8	1.06
9	1.20
10	1.33
11	1.46
12	1.60
13	1.73
14	1.86
15	1.99
16	2.13
17	2.26
18	2.39
19	2.53
20	2.66
21	2.79
22	2.93
23	3.06
24	3.19
25	3.32
26	3.46
27	3.59
28	3.72
29	3.86
30	3.99
31	4.12
32	4.26
33	4.39
34	4.52
35	4.65
36	4.79
37	4.92
38	5.05
39	5.19
40	5.32
41	5.45
42	5.59
43	5.72
44	5.85
45	5.98
46	6.12
47	6.25
48	6.38
49	6.52
50	6.65
51	6.78
52	6.92
53	7.05
54	7.18
55	7.31

Earnings on which NICs payable	Employer's NICs payable 1d
£	£ p
56	7.45
57	7.58
58	7.71
59	7.85
60	7.98
61	8.11
62	8.25
63	8.38
64	8.51
65	8.64
66	8.78
67	8.91
68	9.04
69	9.18
70	9.31
71	9.44
72	9.58
73	9.71
74	9.84
75	9.97
76	10.11
77	10.24
78	10.37
79	10.51
80	10.64
81	10.77
82	10.91
83	11.04
84	11.17
85	11.30
86	11.44
87	11.57
88	11.70
89	11.84
90	11.97
91	12.10
92	12.24
93	12.37
94	12.50
95	12.63
96	12.77
97	12.90
98	13.03
99	13.17
100	13.30
200	26.60
300	39.90
400	53.20
500	66.50
600	79.80
700	93.10
800	106.40
900	119.70
1000	133.00
2000	266.00

Earnings on which NICs payable	Employer's NICs payable 1d
£	£ p
3000	399.00
4000	532.00
5000	665.00
6000	798.00
7000	931.00
8000	1064.00
9000	1197.00
10000	1330.00
20000	2660.00
30000	3990.00
40000	5320.00
50000	6650.00
60000	7980.00
70000	9310.00
80000	10640.00
90000	11970.00
100000	13300.00