



HM Revenue
& Customs

National Insurance contributions Tables B, C, E, I, K and S

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 2025 to 5 April 2026

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 ‘Arian a Threth’ a dilynwch y cysylltiadau ‘Ffurflenni 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 X (formerly known as 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 3200
- 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 2025 to 2026

At the time this booklet was published, the rates for the tax year 2025 to 2026 were still subject to Parliamentary approval. If we do not get Parliamentary approval, we’ll tell you about any further changes before 6 April 2025.

Save money - avoid errors

Do it online

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

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

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

Checklist to help you submit PAYE information to HMRC

1. The form RT11, 'Deductions working sheet' which has replaced form P11 for employers who are not required to file online, must show 'Tax year starting 6 April 2025'.
2. Have you used the correct National Insurance tables or percentage rates – are they for the current year?
3. If you are deducting category B, E or I for your employee you must hold a valid certificate (CA4139, CF383 or CF380A) for them as the authority to deduct NICs at the married woman's or widow's reduced rate. If you do not hold a valid certificate only use these tables if the employee is over State Pension age, or if the employee is under State Pension age refer to booklet CA38.
4. Have you any employees nearing State Pension age? Check their date of birth before you decide which NICs category letter to use:
 - where you hold a copy of either the employee's birth certificate or passport as evidence of their date of birth and the employee is State Pension age or over, use category C
 - if you are eligible to claim Freeport NICs relief, use category S
 - if you are eligible to use claim Investment Zone NICs relief, use category K

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

When filling in your payment submission, check:

- you have your employee's full name, National Insurance number and, where known, address and date of birth
- you've entered the correct category of NICs, this is usually either B, E or I for employees who are entitled to pay NICs at the married woman's and widow's reduced rate, or either C, K or S for employees who are over State Pension age. See CA38 for the correct category letter to use for any other employees
- that your addition is correct before entering the NICs amounts (both sides of RT11 added up and carried forward)

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

What to do if your employee's circumstances change

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

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

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

There are no veteran equivalent category letters to B or C. In those circumstances, to ensure the employee pays the reduced or exempt rate they are entitled to, you should not use category V. You should claim the relief after the end of the year by making a manual claim to HMRC. For more information, go to CWG2 paragraph 3.9.6.

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

A 0% rate of Class 1 secondary NICs is available to eligible employers of eligible employees who meet the Freeport and Investment Zone qualifying conditions. The 0% rate applies to earnings up to the 'Freeport Upper Secondary Threshold' (FUST) and 'Investment Zone Upper Secondary Threshold' (IZUST). Class 1 secondary NICs continue to be payable on all earnings above the FUST and IZUST.

For the tax year 2025 to 2026 the FUST and IZUST are £481 weekly, £2083 monthly, £25,000 annually. The 0% rate, FUST and IZUST do not alter any of the rules for calculating NICs other than by using the Freeport or Investment Zone secondary rate where appropriate. The rules for calculating Class 1 primary NICs are not affected.

It is important to remember that this rate of Class 1 secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfill any other obligations associated with paying earnings, for example administering statutory payments.

For more information see CWG2, paragraphs 3.9.7 and 3.9.8.

Employment Allowance

You may be eligible to claim an Employment Allowance. For tax year 2025 to 2026 this is up to £10,500.

For claims from 6 April 2020 to 5 April 2025 the Employment Allowance is not available to employers who had qualifying Class 1 Secondary NICs liabilities of £100,000 or more in the previous tax year. This will not apply from 6 April 2025 onwards.

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

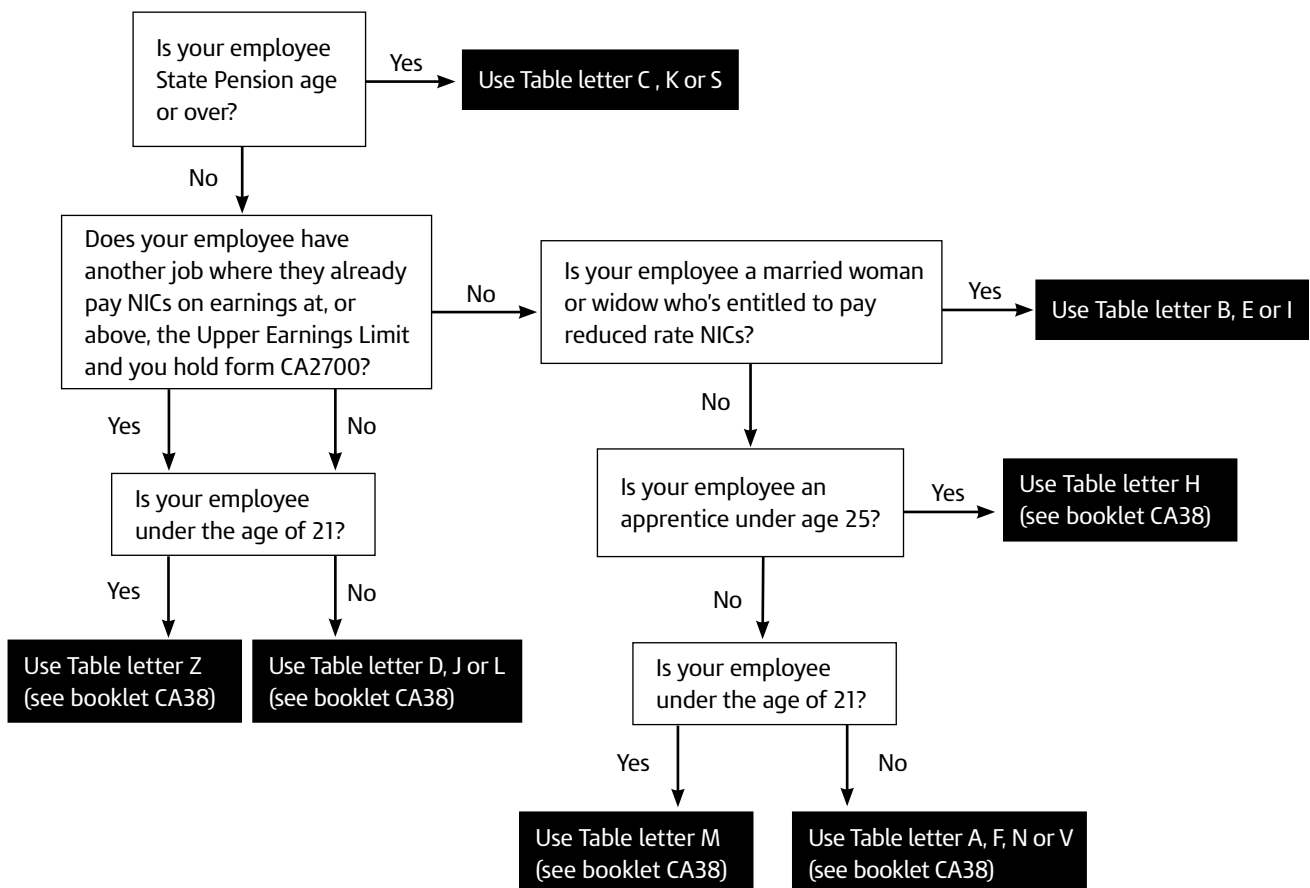
For more information, details of eligibility and how to claim the Employment Allowance see CWG2, paragraph 3.9.3.

Which National Insurance contributions (NICs) tables to use

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

NICs tables are renewed every tax year. Check you're using the tables from 6 April 2025 to 5 April 2026.

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



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

Layout of these tables

The first earnings figure in each table is the Secondary Threshold (ST) (£96 weekly or £417 monthly). The employer pays NICs when the employee's earnings exceed the ST. Liability for employee's NICs arises when the employee's total earnings in the earnings period reach the Lower Earnings Limit (LEL) (£125 weekly, £542 monthly), even though no NICs are actually payable on those earnings. The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£242 weekly or £1,048 monthly). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

Employees and their employers continue to pay NICs at the appropriate main percentage rate on earnings between ST and PT respectively up to the Upper Earnings Limit (UEL). The last earnings figure in each table is the UEL (£967 weekly or £4,189 monthly). This is because employee's NICs are due only at a rate of 2% on earnings above the UEL. The employer pays NICs at the rate of 15% on earnings above the UEL.

The figures in the left-hand column of each table show steps between the ST and the UEL. The NICs liability for each step is based on the earnings limits and percentage rates shown on page 5 and with the exception of the ST, LEL, PT, FUST, IZUST and UEL is worked out at the mid-point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

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

Where the employee's total earnings exceed the UEL, see pages 217 or 218.

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

An example form RT11 is also shown on page 6.

Using these tables to work out NICs

Introduction

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

- these tables
- the exact percentage method

For general information about NICs, see the employer helpbooks.

Are you using the correct tables?

Only use these tables between 6 April 2025 and 5 April 2026.

Only use the tables in this booklet for employees who are employed in the tax year 2025 to 2026 and for whom NICs are payable under NICs Table letter B or C, or where the employer is eligible for Freeport NICs relief, letters I and S, or where the employer is eligible for Investment Zones NICs relief, letters E and K.

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

About these tables

The tables under letters B, C, E, I, K and S contain 2 tables for:

- weekly pay intervals
- monthly pay intervals

The letters B, C, E, I, K and S correspond with the NICs table letters under which NICs are payable.

Identifying the correct table to use

Table B

Use this table for married women and widows:

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

For these women, you must have either a valid form:

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

Table C

Use this table for all men and women who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

Table E

Use this table if you're eligible to claim employers Investment Zones NICs relief and your employee is a married woman or widow:

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

For those woman, you must have either a valid form:

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

Table I

Use this table if you're eligible to claim employers Freeports NICs relief and your employee is a married woman or widow:

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

For those woman, you must have either a valid form:

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

Table K

Use this table if you're eligible to claim employers Investment Zones NICs relief and your employee is a man or woman who is 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 S

Use this table if you're eligible to claim employers Freeports NICs relief and your employee is a man or woman who is State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

How to use these tables

1. Decide which table, B, C, E, I, K or S 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 ST and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see pages 217 or 218.
3. Record the figures in each column of the table onto the employee's form RT11, 'Deductions working sheet'. See the example on page 6.

Adapting these tables for pay intervals other than weekly or monthly

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

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

Earnings limits and NICs rates

Employees contributions			
Earnings limits		Contribution table letters B, E and I	Contribution table letters C, K and S
Below £125 weekly below £542 monthly below £6,500 yearly	Below LEL	Nil	Nil
£125.01 to £242 weekly, or £542.01 to £1,048 monthly, or £6,500.01 to £12,570 yearly	LEL to PT	0%	Nil
£242.01 to £967 weekly, or £1048.01 to £4,189 monthly, or £12,570.01 to £50,270 yearly	PT to UEL	1.85%	Nil
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	Above UEL	2%	Nil

Employers contributions			
Earnings limits		Contribution table letters B and C	Contribution table letters E, I, K and S
Below £96 weekly below £417 monthly below £5,000 yearly	Below ST	Nil	Nil
£96.01 to £125 weekly, or £417.01 to £542 monthly, or £5,000.01 to £6,500 yearly	ST to LEL	15%	0%
£125.01 to £481 weekly, or £542.01 to £2,083 monthly, or £6,500.01 to £25,000 yearly	LEL to FUST/IZUST	15%	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	15%	15%
Above £967 weekly Above £4,189 monthly Above £50,270 yearly	Above UEL	15%	15%

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

Example

A monthly paid female employee earns £1888.15, payable on 30 April 2025 (tax month 1).
 NICs are due under monthly Table letter B. The nearest lower figure to £1888.15 is £1885.
 Record the figures shown in the table onto the employee's form RT11 .

Extract from monthly Table letter B

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT	Total of employee's and employer's NICs (for information only)
	1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p	£ p
1885	542	506.00	837.00	220.50	15.52	236.02

Extract from form RT11

National Insurance contributions (NICs)												
Week number for weekly pay or Month number for monthly pay	Date of payment DD MM YYYY	NICs Category Letter (RT2 question 21)	Earnings details					Contributions details				
			Gross earnings for NICs (RT2 question 21)	Gross earnings for NICs year to date (RT2 question 22)	Earnings at the Lower Earnings Limit (LEL), where earnings are equal to or exceed the LEL in this pay period (RT2 question 22)	Earnings above the LEL up to and including the Primary Threshold (PT) in this pay period (RT2 question 22)	Earnings above the PT up to and including the Upper Earnings Limit (UEL) in this pay period (RT2 question 22)	Total of employer's contributions in this pay period. Mark minus amounts 'R' (RT2 question 21)	Total of employer's contributions year to date (RT2 question 22)	Total employee's contributions this period (RT2 question 21)	Total employee's contributions year to date (RT2 question 22)	
			£ p	£ p	1a £	1b £ p	1c £ p	1d £ p	£ p	£ p	1e £ p	£ p
Week 1												
Week 2												
Week 3												
Week 4												
Month 1 total	30 04 2025	B	1888 15	1888 15	542	506 00	837 00	220 50	220 50	15 52	15 52	

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

**Weekly table for reduced rate NICs for use
from 6 April 2025 to 5 April 2026**

Table letter B

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

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letter C, K or S)
- women for whom you hold form CA2700 (see Table letter D, J or L in booklet CA38)

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

1. Enter 'B' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a 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 ST 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 217.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.22	0.00
98	0	0.00	0.00	0.37	0.00
99	0	0.00	0.00	0.52	0.00
100	0	0.00	0.00	0.67	0.00
101	0	0.00	0.00	0.82	0.00
102	0	0.00	0.00	0.97	0.00
103	0	0.00	0.00	1.12	0.00
104	0	0.00	0.00	1.27	0.00
105	0	0.00	0.00	1.42	0.00
106	0	0.00	0.00	1.57	0.00
107	0	0.00	0.00	1.72	0.00
108	0	0.00	0.00	1.87	0.00
109	0	0.00	0.00	2.02	0.00
110	0	0.00	0.00	2.17	0.00
111	0	0.00	0.00	2.32	0.00
112	0	0.00	0.00	2.47	0.00
113	0	0.00	0.00	2.62	0.00
114	0	0.00	0.00	2.77	0.00
115	0	0.00	0.00	2.92	0.00
116	0	0.00	0.00	3.07	0.00
117	0	0.00	0.00	3.22	0.00
118	0	0.00	0.00	3.37	0.00
119	0	0.00	0.00	3.52	0.00
120	0	0.00	0.00	3.67	0.00
121	0	0.00	0.00	3.82	0.00
122	0	0.00	0.00	3.97	0.00
123	0	0.00	0.00	4.12	0.00
124	0	0.00	0.00	4.27	0.00
125	125	0.00	0.00	4.35	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
126	125	1.00	0.00	4.57	0.00
127	125	2.00	0.00	4.72	0.00
128	125	3.00	0.00	4.87	0.00
129	125	4.00	0.00	5.02	0.00
130	125	5.00	0.00	5.17	0.00
131	125	6.00	0.00	5.32	0.00
132	125	7.00	0.00	5.47	0.00
133	125	8.00	0.00	5.62	0.00
134	125	9.00	0.00	5.77	0.00
135	125	10.00	0.00	5.92	0.00
136	125	11.00	0.00	6.07	0.00
137	125	12.00	0.00	6.22	0.00
138	125	13.00	0.00	6.37	0.00
139	125	14.00	0.00	6.52	0.00
140	125	15.00	0.00	6.67	0.00
141	125	16.00	0.00	6.82	0.00
142	125	17.00	0.00	6.97	0.00
143	125	18.00	0.00	7.12	0.00
144	125	19.00	0.00	7.27	0.00
145	125	20.00	0.00	7.42	0.00
146	125	21.00	0.00	7.57	0.00
147	125	22.00	0.00	7.72	0.00
148	125	23.00	0.00	7.87	0.00
149	125	24.00	0.00	8.02	0.00
150	125	25.00	0.00	8.17	0.00
151	125	26.00	0.00	8.32	0.00
152	125	27.00	0.00	8.47	0.00
153	125	28.00	0.00	8.62	0.00
154	125	29.00	0.00	8.77	0.00
155	125	30.00	0.00	8.92	0.00
156	125	31.00	0.00	9.07	0.00
157	125	32.00	0.00	9.22	0.00
158	125	33.00	0.00	9.37	0.00
159	125	34.00	0.00	9.52	0.00
160	125	35.00	0.00	9.67	0.00
161	125	36.00	0.00	9.82	0.00
162	125	37.00	0.00	9.97	0.00
163	125	38.00	0.00	10.12	0.00
164	125	39.00	0.00	10.27	0.00
165	125	40.00	0.00	10.42	0.00
166	125	41.00	0.00	10.57	0.00
167	125	42.00	0.00	10.72	0.00
168	125	43.00	0.00	10.87	0.00
169	125	44.00	0.00	11.02	0.00
170	125	45.00	0.00	11.17	0.00
171	125	46.00	0.00	11.32	0.00
172	125	47.00	0.00	11.47	0.00
173	125	48.00	0.00	11.62	0.00
174	125	49.00	0.00	11.77	0.00
175	125	50.00	0.00	11.92	0.00
176	125	51.00	0.00	12.07	0.00
177	125	52.00	0.00	12.22	0.00
178	125	53.00	0.00	12.37	0.00
179	125	54.00	0.00	12.52	0.00
180	125	55.00	0.00	12.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
181	125	56.00	0.00	12.82	0.00
182	125	57.00	0.00	12.97	0.00
183	125	58.00	0.00	13.12	0.00
184	125	59.00	0.00	13.27	0.00
185	125	60.00	0.00	13.42	0.00
186	125	61.00	0.00	13.57	0.00
187	125	62.00	0.00	13.72	0.00
188	125	63.00	0.00	13.87	0.00
189	125	64.00	0.00	14.02	0.00
190	125	65.00	0.00	14.17	0.00
191	125	66.00	0.00	14.32	0.00
192	125	67.00	0.00	14.47	0.00
193	125	68.00	0.00	14.62	0.00
194	125	69.00	0.00	14.77	0.00
195	125	70.00	0.00	14.92	0.00
196	125	71.00	0.00	15.07	0.00
197	125	72.00	0.00	15.22	0.00
198	125	73.00	0.00	15.37	0.00
199	125	74.00	0.00	15.52	0.00
200	125	75.00	0.00	15.67	0.00
201	125	76.00	0.00	15.82	0.00
202	125	77.00	0.00	15.97	0.00
203	125	78.00	0.00	16.12	0.00
204	125	79.00	0.00	16.27	0.00
205	125	80.00	0.00	16.42	0.00
206	125	81.00	0.00	16.57	0.00
207	125	82.00	0.00	16.72	0.00
208	125	83.00	0.00	16.87	0.00
209	125	84.00	0.00	17.02	0.00
210	125	85.00	0.00	17.17	0.00
211	125	86.00	0.00	17.32	0.00
212	125	87.00	0.00	17.47	0.00
213	125	88.00	0.00	17.62	0.00
214	125	89.00	0.00	17.77	0.00
215	125	90.00	0.00	17.92	0.00
216	125	91.00	0.00	18.07	0.00
217	125	92.00	0.00	18.22	0.00
218	125	93.00	0.00	18.37	0.00
219	125	94.00	0.00	18.52	0.00
220	125	95.00	0.00	18.67	0.00
221	125	96.00	0.00	18.82	0.00
222	125	97.00	0.00	18.97	0.00
223	125	98.00	0.00	19.12	0.00
224	125	99.00	0.00	19.27	0.00
225	125	100.00	0.00	19.42	0.00
226	125	101.00	0.00	19.57	0.00
227	125	102.00	0.00	19.72	0.00
228	125	103.00	0.00	19.87	0.00
229	125	104.00	0.00	20.02	0.00
230	125	105.00	0.00	20.17	0.00
231	125	106.00	0.00	20.32	0.00
232	125	107.00	0.00	20.47	0.00
233	125	108.00	0.00	20.62	0.00
234	125	109.00	0.00	20.77	0.00
235	125	110.00	0.00	20.92	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
236	125	111.00	0.00	21.07	0.00
237	125	112.00	0.00	21.22	0.00
238	125	113.00	0.00	21.37	0.00
239	125	114.00	0.00	21.52	0.00
240	125	115.00	0.00	21.67	0.00
241	125	116.00	0.00	21.82	0.00
242	125	117.00	0.00	21.90	0.00
243	125	117.00	1.00	22.12	0.03
244	125	117.00	2.00	22.27	0.05
245	125	117.00	3.00	22.42	0.06
246	125	117.00	4.00	22.57	0.08
247	125	117.00	5.00	22.72	0.10
248	125	117.00	6.00	22.87	0.12
249	125	117.00	7.00	23.02	0.14
250	125	117.00	8.00	23.17	0.16
251	125	117.00	9.00	23.32	0.17
252	125	117.00	10.00	23.47	0.19
253	125	117.00	11.00	23.62	0.21
254	125	117.00	12.00	23.77	0.23
255	125	117.00	13.00	23.92	0.25
256	125	117.00	14.00	24.07	0.27
257	125	117.00	15.00	24.22	0.29
258	125	117.00	16.00	24.37	0.30
259	125	117.00	17.00	24.52	0.32
260	125	117.00	18.00	24.67	0.34
261	125	117.00	19.00	24.82	0.36
262	125	117.00	20.00	24.97	0.38
263	125	117.00	21.00	25.12	0.40
264	125	117.00	22.00	25.27	0.42
265	125	117.00	23.00	25.42	0.43
266	125	117.00	24.00	25.57	0.45
267	125	117.00	25.00	25.72	0.47
268	125	117.00	26.00	25.87	0.49
269	125	117.00	27.00	26.02	0.51
270	125	117.00	28.00	26.17	0.53
271	125	117.00	29.00	26.32	0.54
272	125	117.00	30.00	26.47	0.56
273	125	117.00	31.00	26.62	0.58
274	125	117.00	32.00	26.77	0.60
275	125	117.00	33.00	26.92	0.62
276	125	117.00	34.00	27.07	0.64
277	125	117.00	35.00	27.22	0.66
278	125	117.00	36.00	27.37	0.67
279	125	117.00	37.00	27.52	0.69
280	125	117.00	38.00	27.67	0.71
281	125	117.00	39.00	27.82	0.73
282	125	117.00	40.00	27.97	0.75
283	125	117.00	41.00	28.12	0.77
284	125	117.00	42.00	28.27	0.79
285	125	117.00	43.00	28.42	0.80
286	125	117.00	44.00	28.57	0.82
287	125	117.00	45.00	28.72	0.84
288	125	117.00	46.00	28.87	0.86
289	125	117.00	47.00	29.02	0.88
290	125	117.00	48.00	29.17	0.90

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	125	117.00	49.00	29.32	0.91
292	125	117.00	50.00	29.47	0.93
293	125	117.00	51.00	29.62	0.95
294	125	117.00	52.00	29.77	0.97
295	125	117.00	53.00	29.92	0.99
296	125	117.00	54.00	30.07	1.01
297	125	117.00	55.00	30.22	1.03
298	125	117.00	56.00	30.37	1.04
299	125	117.00	57.00	30.52	1.06
300	125	117.00	58.00	30.67	1.08
301	125	117.00	59.00	30.82	1.10
302	125	117.00	60.00	30.97	1.12
303	125	117.00	61.00	31.12	1.14
304	125	117.00	62.00	31.27	1.16
305	125	117.00	63.00	31.42	1.17
306	125	117.00	64.00	31.57	1.19
307	125	117.00	65.00	31.72	1.21
308	125	117.00	66.00	31.87	1.23
309	125	117.00	67.00	32.02	1.25
310	125	117.00	68.00	32.17	1.27
311	125	117.00	69.00	32.32	1.28
312	125	117.00	70.00	32.47	1.30
313	125	117.00	71.00	32.62	1.32
314	125	117.00	72.00	32.77	1.34
315	125	117.00	73.00	32.92	1.36
316	125	117.00	74.00	33.07	1.38
317	125	117.00	75.00	33.22	1.40
318	125	117.00	76.00	33.37	1.41
319	125	117.00	77.00	33.52	1.43
320	125	117.00	78.00	33.67	1.45
321	125	117.00	79.00	33.82	1.47
322	125	117.00	80.00	33.97	1.49
323	125	117.00	81.00	34.12	1.51
324	125	117.00	82.00	34.27	1.53
325	125	117.00	83.00	34.42	1.54
326	125	117.00	84.00	34.57	1.56
327	125	117.00	85.00	34.72	1.58
328	125	117.00	86.00	34.87	1.60
329	125	117.00	87.00	35.02	1.62
330	125	117.00	88.00	35.17	1.64
331	125	117.00	89.00	35.32	1.65
332	125	117.00	90.00	35.47	1.67
333	125	117.00	91.00	35.62	1.69
334	125	117.00	92.00	35.77	1.71
335	125	117.00	93.00	35.92	1.73
336	125	117.00	94.00	36.07	1.75
337	125	117.00	95.00	36.22	1.77
338	125	117.00	96.00	36.37	1.78
339	125	117.00	97.00	36.52	1.80
340	125	117.00	98.00	36.67	1.82
341	125	117.00	99.00	36.82	1.84
342	125	117.00	100.00	36.97	1.86
343	125	117.00	101.00	37.12	1.88
344	125	117.00	102.00	37.27	1.90
345	125	117.00	103.00	37.42	1.91

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	125	117.00	104.00	37.57	1.93
347	125	117.00	105.00	37.72	1.95
348	125	117.00	106.00	37.87	1.97
349	125	117.00	107.00	38.02	1.99
350	125	117.00	108.00	38.17	2.01
351	125	117.00	109.00	38.32	2.02
352	125	117.00	110.00	38.47	2.04
353	125	117.00	111.00	38.62	2.06
354	125	117.00	112.00	38.77	2.08
355	125	117.00	113.00	38.92	2.10
356	125	117.00	114.00	39.07	2.12
357	125	117.00	115.00	39.22	2.14
358	125	117.00	116.00	39.37	2.15
359	125	117.00	117.00	39.52	2.17
360	125	117.00	118.00	39.67	2.19
361	125	117.00	119.00	39.82	2.21
362	125	117.00	120.00	39.97	2.23
363	125	117.00	121.00	40.12	2.25
364	125	117.00	122.00	40.27	2.27
365	125	117.00	123.00	40.42	2.28
366	125	117.00	124.00	40.57	2.30
367	125	117.00	125.00	40.72	2.32
368	125	117.00	126.00	40.87	2.34
369	125	117.00	127.00	41.02	2.36
370	125	117.00	128.00	41.17	2.38
371	125	117.00	129.00	41.32	2.39
372	125	117.00	130.00	41.47	2.41
373	125	117.00	131.00	41.62	2.43
374	125	117.00	132.00	41.77	2.45
375	125	117.00	133.00	41.92	2.47
376	125	117.00	134.00	42.07	2.49
377	125	117.00	135.00	42.22	2.51
378	125	117.00	136.00	42.37	2.52
379	125	117.00	137.00	42.52	2.54
380	125	117.00	138.00	42.67	2.56
381	125	117.00	139.00	42.82	2.58
382	125	117.00	140.00	42.97	2.60
383	125	117.00	141.00	43.12	2.62
384	125	117.00	142.00	43.27	2.64
385	125	117.00	143.00	43.42	2.65
386	125	117.00	144.00	43.57	2.67
387	125	117.00	145.00	43.72	2.69
388	125	117.00	146.00	43.87	2.71
389	125	117.00	147.00	44.02	2.73
390	125	117.00	148.00	44.17	2.75
391	125	117.00	149.00	44.32	2.76
392	125	117.00	150.00	44.47	2.78
393	125	117.00	151.00	44.62	2.80
394	125	117.00	152.00	44.77	2.82
395	125	117.00	153.00	44.92	2.84
396	125	117.00	154.00	45.07	2.86
397	125	117.00	155.00	45.22	2.88
398	125	117.00	156.00	45.37	2.89
399	125	117.00	157.00	45.52	2.91
400	125	117.00	158.00	45.67	2.93

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	125	117.00	159.00	45.82	2.95
402	125	117.00	160.00	45.97	2.97
403	125	117.00	161.00	46.12	2.99
404	125	117.00	162.00	46.27	3.01
405	125	117.00	163.00	46.42	3.02
406	125	117.00	164.00	46.57	3.04
407	125	117.00	165.00	46.72	3.06
408	125	117.00	166.00	46.87	3.08
409	125	117.00	167.00	47.02	3.10
410	125	117.00	168.00	47.17	3.12
411	125	117.00	169.00	47.32	3.13
412	125	117.00	170.00	47.47	3.15
413	125	117.00	171.00	47.62	3.17
414	125	117.00	172.00	47.77	3.19
415	125	117.00	173.00	47.92	3.21
416	125	117.00	174.00	48.07	3.23
417	125	117.00	175.00	48.22	3.25
418	125	117.00	176.00	48.37	3.26
419	125	117.00	177.00	48.52	3.28
420	125	117.00	178.00	48.67	3.30
421	125	117.00	179.00	48.82	3.32
422	125	117.00	180.00	48.97	3.34
423	125	117.00	181.00	49.12	3.36
424	125	117.00	182.00	49.27	3.38
425	125	117.00	183.00	49.42	3.39
426	125	117.00	184.00	49.57	3.41
427	125	117.00	185.00	49.72	3.43
428	125	117.00	186.00	49.87	3.45
429	125	117.00	187.00	50.02	3.47
430	125	117.00	188.00	50.17	3.49
431	125	117.00	189.00	50.32	3.50
432	125	117.00	190.00	50.47	3.52
433	125	117.00	191.00	50.62	3.54
434	125	117.00	192.00	50.77	3.56
435	125	117.00	193.00	50.92	3.58
436	125	117.00	194.00	51.07	3.60
437	125	117.00	195.00	51.22	3.62
438	125	117.00	196.00	51.37	3.63
439	125	117.00	197.00	51.52	3.65
440	125	117.00	198.00	51.67	3.67
441	125	117.00	199.00	51.82	3.69
442	125	117.00	200.00	51.97	3.71
443	125	117.00	201.00	52.12	3.73
444	125	117.00	202.00	52.27	3.75
445	125	117.00	203.00	52.42	3.76
446	125	117.00	204.00	52.57	3.78
447	125	117.00	205.00	52.72	3.80
448	125	117.00	206.00	52.87	3.82
449	125	117.00	207.00	53.02	3.84
450	125	117.00	208.00	53.17	3.86
451	125	117.00	209.00	53.32	3.87
452	125	117.00	210.00	53.47	3.89
453	125	117.00	211.00	53.62	3.91
454	125	117.00	212.00	53.77	3.93
455	125	117.00	213.00	53.92	3.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	125	117.00	214.00	54.07	3.97
457	125	117.00	215.00	54.22	3.99
458	125	117.00	216.00	54.37	4.00
459	125	117.00	217.00	54.52	4.02
460	125	117.00	218.00	54.67	4.04
461	125	117.00	219.00	54.82	4.06
462	125	117.00	220.00	54.97	4.08
463	125	117.00	221.00	55.12	4.10
464	125	117.00	222.00	55.27	4.12
465	125	117.00	223.00	55.42	4.13
466	125	117.00	224.00	55.57	4.15
467	125	117.00	225.00	55.72	4.17
468	125	117.00	226.00	55.87	4.19
469	125	117.00	227.00	56.02	4.21
470	125	117.00	228.00	56.17	4.23
471	125	117.00	229.00	56.32	4.24
472	125	117.00	230.00	56.47	4.26
473	125	117.00	231.00	56.62	4.28
474	125	117.00	232.00	56.77	4.30
475	125	117.00	233.00	56.92	4.32
476	125	117.00	234.00	57.07	4.34
477	125	117.00	235.00	57.22	4.36
478	125	117.00	236.00	57.37	4.37
479	125	117.00	237.00	57.52	4.39
480	125	117.00	238.00	57.67	4.41
481	125	117.00	239.00	57.75	4.42
482	125	117.00	240.00	57.97	4.45
483	125	117.00	241.00	58.12	4.47
484	125	117.00	242.00	58.27	4.49
485	125	117.00	243.00	58.42	4.50
486	125	117.00	244.00	58.57	4.52
487	125	117.00	245.00	58.72	4.54
488	125	117.00	246.00	58.87	4.56
489	125	117.00	247.00	59.02	4.58
490	125	117.00	248.00	59.17	4.60
491	125	117.00	249.00	59.32	4.61
492	125	117.00	250.00	59.47	4.63
493	125	117.00	251.00	59.62	4.65
494	125	117.00	252.00	59.77	4.67
495	125	117.00	253.00	59.92	4.69
496	125	117.00	254.00	60.07	4.71
497	125	117.00	255.00	60.22	4.73
498	125	117.00	256.00	60.37	4.74
499	125	117.00	257.00	60.52	4.76
500	125	117.00	258.00	60.67	4.78
501	125	117.00	259.00	60.82	4.80
502	125	117.00	260.00	60.97	4.82
503	125	117.00	261.00	61.12	4.84
504	125	117.00	262.00	61.27	4.86
505	125	117.00	263.00	61.42	4.87
506	125	117.00	264.00	61.57	4.89
507	125	117.00	265.00	61.72	4.91
508	125	117.00	266.00	61.87	4.93
509	125	117.00	267.00	62.02	4.95
510	125	117.00	268.00	62.17	4.97

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	125	117.00	269.00	62.32	4.98
512	125	117.00	270.00	62.47	5.00
513	125	117.00	271.00	62.62	5.02
514	125	117.00	272.00	62.77	5.04
515	125	117.00	273.00	62.92	5.06
516	125	117.00	274.00	63.07	5.08
517	125	117.00	275.00	63.22	5.10
518	125	117.00	276.00	63.37	5.11
519	125	117.00	277.00	63.52	5.13
520	125	117.00	278.00	63.67	5.15
521	125	117.00	279.00	63.82	5.17
522	125	117.00	280.00	63.97	5.19
523	125	117.00	281.00	64.12	5.21
524	125	117.00	282.00	64.27	5.23
525	125	117.00	283.00	64.42	5.24
526	125	117.00	284.00	64.57	5.26
527	125	117.00	285.00	64.72	5.28
528	125	117.00	286.00	64.87	5.30
529	125	117.00	287.00	65.02	5.32
530	125	117.00	288.00	65.17	5.34
531	125	117.00	289.00	65.32	5.35
532	125	117.00	290.00	65.47	5.37
533	125	117.00	291.00	65.62	5.39
534	125	117.00	292.00	65.77	5.41
535	125	117.00	293.00	65.92	5.43
536	125	117.00	294.00	66.07	5.45
537	125	117.00	295.00	66.22	5.47
538	125	117.00	296.00	66.37	5.48
539	125	117.00	297.00	66.52	5.50
540	125	117.00	298.00	66.67	5.52
541	125	117.00	299.00	66.82	5.54
542	125	117.00	300.00	66.97	5.56
543	125	117.00	301.00	67.12	5.58
544	125	117.00	302.00	67.27	5.60
545	125	117.00	303.00	67.42	5.61
546	125	117.00	304.00	67.57	5.63
547	125	117.00	305.00	67.72	5.65
548	125	117.00	306.00	67.87	5.67
549	125	117.00	307.00	68.02	5.69
550	125	117.00	308.00	68.17	5.71
551	125	117.00	309.00	68.32	5.72
552	125	117.00	310.00	68.47	5.74
553	125	117.00	311.00	68.62	5.76
554	125	117.00	312.00	68.77	5.78
555	125	117.00	313.00	68.92	5.80
556	125	117.00	314.00	69.07	5.82
557	125	117.00	315.00	69.22	5.84
558	125	117.00	316.00	69.37	5.85
559	125	117.00	317.00	69.52	5.87
560	125	117.00	318.00	69.67	5.89
561	125	117.00	319.00	69.82	5.91
562	125	117.00	320.00	69.97	5.93
563	125	117.00	321.00	70.12	5.95
564	125	117.00	322.00	70.27	5.97
565	125	117.00	323.00	70.42	5.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	125	117.00	324.00	70.57	6.00
567	125	117.00	325.00	70.72	6.02
568	125	117.00	326.00	70.87	6.04
569	125	117.00	327.00	71.02	6.06
570	125	117.00	328.00	71.17	6.08
571	125	117.00	329.00	71.32	6.09
572	125	117.00	330.00	71.47	6.11
573	125	117.00	331.00	71.62	6.13
574	125	117.00	332.00	71.77	6.15
575	125	117.00	333.00	71.92	6.17
576	125	117.00	334.00	72.07	6.19
577	125	117.00	335.00	72.22	6.21
578	125	117.00	336.00	72.37	6.22
579	125	117.00	337.00	72.52	6.24
580	125	117.00	338.00	72.67	6.26
581	125	117.00	339.00	72.82	6.28
582	125	117.00	340.00	72.97	6.30
583	125	117.00	341.00	73.12	6.32
584	125	117.00	342.00	73.27	6.34
585	125	117.00	343.00	73.42	6.35
586	125	117.00	344.00	73.57	6.37
587	125	117.00	345.00	73.72	6.39
588	125	117.00	346.00	73.87	6.41
589	125	117.00	347.00	74.02	6.43
590	125	117.00	348.00	74.17	6.45
591	125	117.00	349.00	74.32	6.46
592	125	117.00	350.00	74.47	6.48
593	125	117.00	351.00	74.62	6.50
594	125	117.00	352.00	74.77	6.52
595	125	117.00	353.00	74.92	6.54
596	125	117.00	354.00	75.07	6.56
597	125	117.00	355.00	75.22	6.58
598	125	117.00	356.00	75.37	6.59
599	125	117.00	357.00	75.52	6.61
600	125	117.00	358.00	75.67	6.63
601	125	117.00	359.00	75.82	6.65
602	125	117.00	360.00	75.97	6.67
603	125	117.00	361.00	76.12	6.69
604	125	117.00	362.00	76.27	6.71
605	125	117.00	363.00	76.42	6.72
606	125	117.00	364.00	76.57	6.74
607	125	117.00	365.00	76.72	6.76
608	125	117.00	366.00	76.87	6.78
609	125	117.00	367.00	77.02	6.80
610	125	117.00	368.00	77.17	6.82
611	125	117.00	369.00	77.32	6.83
612	125	117.00	370.00	77.47	6.85
613	125	117.00	371.00	77.62	6.87
614	125	117.00	372.00	77.77	6.89
615	125	117.00	373.00	77.92	6.91
616	125	117.00	374.00	78.07	6.93
617	125	117.00	375.00	78.22	6.95
618	125	117.00	376.00	78.37	6.96
619	125	117.00	377.00	78.52	6.98
620	125	117.00	378.00	78.67	7.00

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
621	125	117.00	379.00	78.82	7.02
622	125	117.00	380.00	78.97	7.04
623	125	117.00	381.00	79.12	7.06
624	125	117.00	382.00	79.27	7.08
625	125	117.00	383.00	79.42	7.09
626	125	117.00	384.00	79.57	7.11
627	125	117.00	385.00	79.72	7.13
628	125	117.00	386.00	79.87	7.15
629	125	117.00	387.00	80.02	7.17
630	125	117.00	388.00	80.17	7.19
631	125	117.00	389.00	80.32	7.20
632	125	117.00	390.00	80.47	7.22
633	125	117.00	391.00	80.62	7.24
634	125	117.00	392.00	80.77	7.26
635	125	117.00	393.00	80.92	7.28
636	125	117.00	394.00	81.07	7.30
637	125	117.00	395.00	81.22	7.32
638	125	117.00	396.00	81.37	7.33
639	125	117.00	397.00	81.52	7.35
640	125	117.00	398.00	81.67	7.37
641	125	117.00	399.00	81.82	7.39
642	125	117.00	400.00	81.97	7.41
643	125	117.00	401.00	82.12	7.43
644	125	117.00	402.00	82.27	7.45
645	125	117.00	403.00	82.42	7.46
646	125	117.00	404.00	82.57	7.48
647	125	117.00	405.00	82.72	7.50
648	125	117.00	406.00	82.87	7.52
649	125	117.00	407.00	83.02	7.54
650	125	117.00	408.00	83.17	7.56
651	125	117.00	409.00	83.32	7.57
652	125	117.00	410.00	83.47	7.59
653	125	117.00	411.00	83.62	7.61
654	125	117.00	412.00	83.77	7.63
655	125	117.00	413.00	83.92	7.65
656	125	117.00	414.00	84.07	7.67
657	125	117.00	415.00	84.22	7.69
658	125	117.00	416.00	84.37	7.70
659	125	117.00	417.00	84.52	7.72
660	125	117.00	418.00	84.67	7.74
661	125	117.00	419.00	84.82	7.76
662	125	117.00	420.00	84.97	7.78
663	125	117.00	421.00	85.12	7.80
664	125	117.00	422.00	85.27	7.82
665	125	117.00	423.00	85.42	7.83
666	125	117.00	424.00	85.57	7.85
667	125	117.00	425.00	85.72	7.87
668	125	117.00	426.00	85.87	7.89
669	125	117.00	427.00	86.02	7.91
670	125	117.00	428.00	86.17	7.93
671	125	117.00	429.00	86.32	7.94
672	125	117.00	430.00	86.47	7.96
673	125	117.00	431.00	86.62	7.98
674	125	117.00	432.00	86.77	8.00
675	125	117.00	433.00	86.92	8.02

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	125	117.00	434.00	87.07	8.04
677	125	117.00	435.00	87.22	8.06
678	125	117.00	436.00	87.37	8.07
679	125	117.00	437.00	87.52	8.09
680	125	117.00	438.00	87.67	8.11
681	125	117.00	439.00	87.82	8.13
682	125	117.00	440.00	87.97	8.15
683	125	117.00	441.00	88.12	8.17
684	125	117.00	442.00	88.27	8.19
685	125	117.00	443.00	88.42	8.20
686	125	117.00	444.00	88.57	8.22
687	125	117.00	445.00	88.72	8.24
688	125	117.00	446.00	88.87	8.26
689	125	117.00	447.00	89.02	8.28
690	125	117.00	448.00	89.17	8.30
691	125	117.00	449.00	89.32	8.31
692	125	117.00	450.00	89.47	8.33
693	125	117.00	451.00	89.62	8.35
694	125	117.00	452.00	89.77	8.37
695	125	117.00	453.00	89.92	8.39
696	125	117.00	454.00	90.07	8.41
697	125	117.00	455.00	90.22	8.43
698	125	117.00	456.00	90.37	8.44
699	125	117.00	457.00	90.52	8.46
700	125	117.00	458.00	90.67	8.48
701	125	117.00	459.00	90.82	8.50
702	125	117.00	460.00	90.97	8.52
703	125	117.00	461.00	91.12	8.54
704	125	117.00	462.00	91.27	8.56
705	125	117.00	463.00	91.42	8.57
706	125	117.00	464.00	91.57	8.59
707	125	117.00	465.00	91.72	8.61
708	125	117.00	466.00	91.87	8.63
709	125	117.00	467.00	92.02	8.65
710	125	117.00	468.00	92.17	8.67
711	125	117.00	469.00	92.32	8.68
712	125	117.00	470.00	92.47	8.70
713	125	117.00	471.00	92.62	8.72
714	125	117.00	472.00	92.77	8.74
715	125	117.00	473.00	92.92	8.76
716	125	117.00	474.00	93.07	8.78
717	125	117.00	475.00	93.22	8.80
718	125	117.00	476.00	93.37	8.81
719	125	117.00	477.00	93.52	8.83
720	125	117.00	478.00	93.67	8.85
721	125	117.00	479.00	93.82	8.87
722	125	117.00	480.00	93.97	8.89
723	125	117.00	481.00	94.12	8.91
724	125	117.00	482.00	94.27	8.93
725	125	117.00	483.00	94.42	8.94
726	125	117.00	484.00	94.57	8.96
727	125	117.00	485.00	94.72	8.98
728	125	117.00	486.00	94.87	9.00
729	125	117.00	487.00	95.02	9.02
730	125	117.00	488.00	95.17	9.04

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	125	117.00	489.00	95.32	9.05
732	125	117.00	490.00	95.47	9.07
733	125	117.00	491.00	95.62	9.09
734	125	117.00	492.00	95.77	9.11
735	125	117.00	493.00	95.92	9.13
736	125	117.00	494.00	96.07	9.15
737	125	117.00	495.00	96.22	9.17
738	125	117.00	496.00	96.37	9.18
739	125	117.00	497.00	96.52	9.20
740	125	117.00	498.00	96.67	9.22
741	125	117.00	499.00	96.82	9.24
742	125	117.00	500.00	96.97	9.26
743	125	117.00	501.00	97.12	9.28
744	125	117.00	502.00	97.27	9.30
745	125	117.00	503.00	97.42	9.31
746	125	117.00	504.00	97.57	9.33
747	125	117.00	505.00	97.72	9.35
748	125	117.00	506.00	97.87	9.37
749	125	117.00	507.00	98.02	9.39
750	125	117.00	508.00	98.17	9.41
751	125	117.00	509.00	98.32	9.42
752	125	117.00	510.00	98.47	9.44
753	125	117.00	511.00	98.62	9.46
754	125	117.00	512.00	98.77	9.48
755	125	117.00	513.00	98.92	9.50
756	125	117.00	514.00	99.07	9.52
757	125	117.00	515.00	99.22	9.54
758	125	117.00	516.00	99.37	9.55
759	125	117.00	517.00	99.52	9.57
760	125	117.00	518.00	99.67	9.59
761	125	117.00	519.00	99.82	9.61
762	125	117.00	520.00	99.97	9.63
763	125	117.00	521.00	100.12	9.65
764	125	117.00	522.00	100.27	9.67
765	125	117.00	523.00	100.42	9.68
766	125	117.00	524.00	100.57	9.70
767	125	117.00	525.00	100.72	9.72
768	125	117.00	526.00	100.87	9.74
769	125	117.00	527.00	101.02	9.76
770	125	117.00	528.00	101.17	9.78
771	125	117.00	529.00	101.32	9.79
772	125	117.00	530.00	101.47	9.81
773	125	117.00	531.00	101.62	9.83
774	125	117.00	532.00	101.77	9.85
775	125	117.00	533.00	101.92	9.87
776	125	117.00	534.00	102.07	9.89
777	125	117.00	535.00	102.22	9.91
778	125	117.00	536.00	102.37	9.92
779	125	117.00	537.00	102.52	9.94
780	125	117.00	538.00	102.67	9.96
781	125	117.00	539.00	102.82	9.98
782	125	117.00	540.00	102.97	10.00
783	125	117.00	541.00	103.12	10.02
784	125	117.00	542.00	103.27	10.04
785	125	117.00	543.00	103.42	10.05

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	125	117.00	544.00	103.57	10.07
787	125	117.00	545.00	103.72	10.09
788	125	117.00	546.00	103.87	10.11
789	125	117.00	547.00	104.02	10.13
790	125	117.00	548.00	104.17	10.15
791	125	117.00	549.00	104.32	10.16
792	125	117.00	550.00	104.47	10.18
793	125	117.00	551.00	104.62	10.20
794	125	117.00	552.00	104.77	10.22
795	125	117.00	553.00	104.92	10.24
796	125	117.00	554.00	105.07	10.26
797	125	117.00	555.00	105.22	10.28
798	125	117.00	556.00	105.37	10.29
799	125	117.00	557.00	105.52	10.31
800	125	117.00	558.00	105.67	10.33
801	125	117.00	559.00	105.82	10.35
802	125	117.00	560.00	105.97	10.37
803	125	117.00	561.00	106.12	10.39
804	125	117.00	562.00	106.27	10.41
805	125	117.00	563.00	106.42	10.42
806	125	117.00	564.00	106.57	10.44
807	125	117.00	565.00	106.72	10.46
808	125	117.00	566.00	106.87	10.48
809	125	117.00	567.00	107.02	10.50
810	125	117.00	568.00	107.17	10.52
811	125	117.00	569.00	107.32	10.53
812	125	117.00	570.00	107.47	10.55
813	125	117.00	571.00	107.62	10.57
814	125	117.00	572.00	107.77	10.59
815	125	117.00	573.00	107.92	10.61
816	125	117.00	574.00	108.07	10.63
817	125	117.00	575.00	108.22	10.65
818	125	117.00	576.00	108.37	10.66
819	125	117.00	577.00	108.52	10.68
820	125	117.00	578.00	108.67	10.70
821	125	117.00	579.00	108.82	10.72
822	125	117.00	580.00	108.97	10.74
823	125	117.00	581.00	109.12	10.76
824	125	117.00	582.00	109.27	10.78
825	125	117.00	583.00	109.42	10.79
826	125	117.00	584.00	109.57	10.81
827	125	117.00	585.00	109.72	10.83
828	125	117.00	586.00	109.87	10.85
829	125	117.00	587.00	110.02	10.87
830	125	117.00	588.00	110.17	10.89
831	125	117.00	589.00	110.32	10.90
832	125	117.00	590.00	110.47	10.92
833	125	117.00	591.00	110.62	10.94
834	125	117.00	592.00	110.77	10.96
835	125	117.00	593.00	110.92	10.98
836	125	117.00	594.00	111.07	11.00
837	125	117.00	595.00	111.22	11.02
838	125	117.00	596.00	111.37	11.03
839	125	117.00	597.00	111.52	11.05
840	125	117.00	598.00	111.67	11.07

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	125	117.00	599.00	111.82	11.09
842	125	117.00	600.00	111.97	11.11
843	125	117.00	601.00	112.12	11.13
844	125	117.00	602.00	112.27	11.15
845	125	117.00	603.00	112.42	11.16
846	125	117.00	604.00	112.57	11.18
847	125	117.00	605.00	112.72	11.20
848	125	117.00	606.00	112.87	11.22
849	125	117.00	607.00	113.02	11.24
850	125	117.00	608.00	113.17	11.26
851	125	117.00	609.00	113.32	11.27
852	125	117.00	610.00	113.47	11.29
853	125	117.00	611.00	113.62	11.31
854	125	117.00	612.00	113.77	11.33
855	125	117.00	613.00	113.92	11.35
856	125	117.00	614.00	114.07	11.37
857	125	117.00	615.00	114.22	11.39
858	125	117.00	616.00	114.37	11.40
859	125	117.00	617.00	114.52	11.42
860	125	117.00	618.00	114.67	11.44
861	125	117.00	619.00	114.82	11.46
862	125	117.00	620.00	114.97	11.48
863	125	117.00	621.00	115.12	11.50
864	125	117.00	622.00	115.27	11.52
865	125	117.00	623.00	115.42	11.53
866	125	117.00	624.00	115.57	11.55
867	125	117.00	625.00	115.72	11.57
868	125	117.00	626.00	115.87	11.59
869	125	117.00	627.00	116.02	11.61
870	125	117.00	628.00	116.17	11.63
871	125	117.00	629.00	116.32	11.64
872	125	117.00	630.00	116.47	11.66
873	125	117.00	631.00	116.62	11.68
874	125	117.00	632.00	116.77	11.70
875	125	117.00	633.00	116.92	11.72
876	125	117.00	634.00	117.07	11.74
877	125	117.00	635.00	117.22	11.76
878	125	117.00	636.00	117.37	11.77
879	125	117.00	637.00	117.52	11.79
880	125	117.00	638.00	117.67	11.81
881	125	117.00	639.00	117.82	11.83
882	125	117.00	640.00	117.97	11.85
883	125	117.00	641.00	118.12	11.87
884	125	117.00	642.00	118.27	11.89
885	125	117.00	643.00	118.42	11.90
886	125	117.00	644.00	118.57	11.92
887	125	117.00	645.00	118.72	11.94
888	125	117.00	646.00	118.87	11.96
889	125	117.00	647.00	119.02	11.98
890	125	117.00	648.00	119.17	12.00
891	125	117.00	649.00	119.32	12.01
892	125	117.00	650.00	119.47	12.03
893	125	117.00	651.00	119.62	12.05
894	125	117.00	652.00	119.77	12.07
895	125	117.00	653.00	119.92	12.09

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	125	117.00	654.00	120.07	12.11
897	125	117.00	655.00	120.22	12.13
898	125	117.00	656.00	120.37	12.14
899	125	117.00	657.00	120.52	12.16
900	125	117.00	658.00	120.67	12.18
901	125	117.00	659.00	120.82	12.20
902	125	117.00	660.00	120.97	12.22
903	125	117.00	661.00	121.12	12.24
904	125	117.00	662.00	121.27	12.26
905	125	117.00	663.00	121.42	12.27
906	125	117.00	664.00	121.57	12.29
907	125	117.00	665.00	121.72	12.31
908	125	117.00	666.00	121.87	12.33
909	125	117.00	667.00	122.02	12.35
910	125	117.00	668.00	122.17	12.37
911	125	117.00	669.00	122.32	12.38
912	125	117.00	670.00	122.47	12.40
913	125	117.00	671.00	122.62	12.42
914	125	117.00	672.00	122.77	12.44
915	125	117.00	673.00	122.92	12.46
916	125	117.00	674.00	123.07	12.48
917	125	117.00	675.00	123.22	12.50
918	125	117.00	676.00	123.37	12.51
919	125	117.00	677.00	123.52	12.53
920	125	117.00	678.00	123.67	12.55
921	125	117.00	679.00	123.82	12.57
922	125	117.00	680.00	123.97	12.59
923	125	117.00	681.00	124.12	12.61
924	125	117.00	682.00	124.27	12.63
925	125	117.00	683.00	124.42	12.64
926	125	117.00	684.00	124.57	12.66
927	125	117.00	685.00	124.72	12.68
928	125	117.00	686.00	124.87	12.70
929	125	117.00	687.00	125.02	12.72
930	125	117.00	688.00	125.17	12.74
931	125	117.00	689.00	125.32	12.75
932	125	117.00	690.00	125.47	12.77
933	125	117.00	691.00	125.62	12.79
934	125	117.00	692.00	125.77	12.81
935	125	117.00	693.00	125.92	12.83
936	125	117.00	694.00	126.07	12.85
937	125	117.00	695.00	126.22	12.87
938	125	117.00	696.00	126.37	12.88
939	125	117.00	697.00	126.52	12.90
940	125	117.00	698.00	126.67	12.92
941	125	117.00	699.00	126.82	12.94
942	125	117.00	700.00	126.97	12.96
943	125	117.00	701.00	127.12	12.98
944	125	117.00	702.00	127.27	13.00
945	125	117.00	703.00	127.42	13.01
946	125	117.00	704.00	127.57	13.03
947	125	117.00	705.00	127.72	13.05
948	125	117.00	706.00	127.87	13.07
949	125	117.00	707.00	128.02	13.09
950	125	117.00	708.00	128.17	13.11

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	125	117.00	709.00	128.32	13.12
952	125	117.00	710.00	128.47	13.14
953	125	117.00	711.00	128.62	13.16
954	125	117.00	712.00	128.77	13.18
955	125	117.00	713.00	128.92	13.20
956	125	117.00	714.00	129.07	13.22
957	125	117.00	715.00	129.22	13.24
958	125	117.00	716.00	129.37	13.25
959	125	117.00	717.00	129.52	13.27
960	125	117.00	718.00	129.67	13.29
961	125	117.00	719.00	129.82	13.31
962	125	117.00	720.00	129.97	13.33
963	125	117.00	721.00	130.12	13.35
964	125	117.00	722.00	130.27	13.37
965	125	117.00	723.00	130.42	13.38
966	125	117.00	724.00	130.57	13.40
967	125	117.00	725.00	130.65	13.41

If the employee's gross pay is over £967, go to page 217.

Monthly table for reduced rate NICs for use from 6 April 2025 to 5 April 2026

Table letter B

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

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letter C, K or S)
- women for whom you hold form CA2700 (see Table letter D, J or L in booklet CA38)

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

1. Enter 'B' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a 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 ST 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 217.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99	No NICs liability, make no entries on form RT11				
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.90	0.00
425	0	0.00	0.00	1.50	0.00
429	0	0.00	0.00	2.10	0.00
433	0	0.00	0.00	2.70	0.00
437	0	0.00	0.00	3.30	0.00
441	0	0.00	0.00	3.90	0.00
445	0	0.00	0.00	4.50	0.00
449	0	0.00	0.00	5.10	0.00
453	0	0.00	0.00	5.70	0.00
457	0	0.00	0.00	6.30	0.00
461	0	0.00	0.00	6.90	0.00
465	0	0.00	0.00	7.50	0.00
469	0	0.00	0.00	8.10	0.00
473	0	0.00	0.00	8.70	0.00
477	0	0.00	0.00	9.30	0.00
481	0	0.00	0.00	9.90	0.00
485	0	0.00	0.00	10.50	0.00
489	0	0.00	0.00	11.10	0.00
493	0	0.00	0.00	11.70	0.00
497	0	0.00	0.00	12.30	0.00
501	0	0.00	0.00	12.90	0.00
505	0	0.00	0.00	13.50	0.00
509	0	0.00	0.00	14.10	0.00
513	0	0.00	0.00	14.70	0.00
517	0	0.00	0.00	15.30	0.00
521	0	0.00	0.00	15.90	0.00
525	0	0.00	0.00	16.50	0.00
529	0	0.00	0.00	17.10	0.00
533	0	0.00	0.00	17.70	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
537	0	0.00	0.00	18.30	0.00
541	0	0.00	0.00	18.67	0.00
542	542	0.00	0.00	18.75	0.00
545	542	3.00	0.00	19.50	0.00
549	542	7.00	0.00	20.10	0.00
553	542	11.00	0.00	20.70	0.00
557	542	15.00	0.00	21.30	0.00
561	542	19.00	0.00	21.90	0.00
565	542	23.00	0.00	22.50	0.00
569	542	27.00	0.00	23.10	0.00
573	542	31.00	0.00	23.70	0.00
577	542	35.00	0.00	24.30	0.00
581	542	39.00	0.00	24.90	0.00
585	542	43.00	0.00	25.50	0.00
589	542	47.00	0.00	26.10	0.00
593	542	51.00	0.00	26.70	0.00
597	542	55.00	0.00	27.30	0.00
601	542	59.00	0.00	27.90	0.00
605	542	63.00	0.00	28.50	0.00
609	542	67.00	0.00	29.10	0.00
613	542	71.00	0.00	29.70	0.00
617	542	75.00	0.00	30.30	0.00
621	542	79.00	0.00	30.90	0.00
625	542	83.00	0.00	31.50	0.00
629	542	87.00	0.00	32.10	0.00
633	542	91.00	0.00	32.70	0.00
637	542	95.00	0.00	33.30	0.00
641	542	99.00	0.00	33.90	0.00
645	542	103.00	0.00	34.50	0.00
649	542	107.00	0.00	35.10	0.00
653	542	111.00	0.00	35.70	0.00
657	542	115.00	0.00	36.30	0.00
661	542	119.00	0.00	36.90	0.00
665	542	123.00	0.00	37.50	0.00
669	542	127.00	0.00	38.10	0.00
673	542	131.00	0.00	38.70	0.00
677	542	135.00	0.00	39.30	0.00
681	542	139.00	0.00	39.90	0.00
685	542	143.00	0.00	40.50	0.00
689	542	147.00	0.00	41.10	0.00
693	542	151.00	0.00	41.70	0.00
697	542	155.00	0.00	42.30	0.00
701	542	159.00	0.00	42.90	0.00
705	542	163.00	0.00	43.50	0.00
709	542	167.00	0.00	44.10	0.00
713	542	171.00	0.00	44.70	0.00
717	542	175.00	0.00	45.30	0.00
721	542	179.00	0.00	45.90	0.00
725	542	183.00	0.00	46.50	0.00
729	542	187.00	0.00	47.10	0.00
733	542	191.00	0.00	47.70	0.00
737	542	195.00	0.00	48.30	0.00
741	542	199.00	0.00	48.90	0.00
745	542	203.00	0.00	49.50	0.00
749	542	207.00	0.00	50.10	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
753	542	211.00	0.00	50.70	0.00
757	542	215.00	0.00	51.30	0.00
761	542	219.00	0.00	51.90	0.00
765	542	223.00	0.00	52.50	0.00
769	542	227.00	0.00	53.10	0.00
773	542	231.00	0.00	53.70	0.00
777	542	235.00	0.00	54.30	0.00
781	542	239.00	0.00	54.90	0.00
785	542	243.00	0.00	55.50	0.00
789	542	247.00	0.00	56.10	0.00
793	542	251.00	0.00	56.70	0.00
797	542	255.00	0.00	57.30	0.00
801	542	259.00	0.00	57.90	0.00
805	542	263.00	0.00	58.50	0.00
809	542	267.00	0.00	59.10	0.00
813	542	271.00	0.00	59.70	0.00
817	542	275.00	0.00	60.30	0.00
821	542	279.00	0.00	60.90	0.00
825	542	283.00	0.00	61.50	0.00
829	542	287.00	0.00	62.10	0.00
833	542	291.00	0.00	62.70	0.00
837	542	295.00	0.00	63.30	0.00
841	542	299.00	0.00	63.90	0.00
845	542	303.00	0.00	64.50	0.00
849	542	307.00	0.00	65.10	0.00
853	542	311.00	0.00	65.70	0.00
857	542	315.00	0.00	66.30	0.00
861	542	319.00	0.00	66.90	0.00
865	542	323.00	0.00	67.50	0.00
869	542	327.00	0.00	68.10	0.00
873	542	331.00	0.00	68.70	0.00
877	542	335.00	0.00	69.30	0.00
881	542	339.00	0.00	69.90	0.00
885	542	343.00	0.00	70.50	0.00
889	542	347.00	0.00	71.10	0.00
893	542	351.00	0.00	71.70	0.00
897	542	355.00	0.00	72.30	0.00
901	542	359.00	0.00	72.90	0.00
905	542	363.00	0.00	73.50	0.00
909	542	367.00	0.00	74.10	0.00
913	542	371.00	0.00	74.70	0.00
917	542	375.00	0.00	75.30	0.00
921	542	379.00	0.00	75.90	0.00
925	542	383.00	0.00	76.50	0.00
929	542	387.00	0.00	77.10	0.00
933	542	391.00	0.00	77.70	0.00
937	542	395.00	0.00	78.30	0.00
941	542	399.00	0.00	78.90	0.00
945	542	403.00	0.00	79.50	0.00
949	542	407.00	0.00	80.10	0.00
953	542	411.00	0.00	80.70	0.00
957	542	415.00	0.00	81.30	0.00
961	542	419.00	0.00	81.90	0.00
965	542	423.00	0.00	82.50	0.00
969	542	427.00	0.00	83.10	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
973	542	431.00	0.00	83.70	0.00
977	542	435.00	0.00	84.30	0.00
981	542	439.00	0.00	84.90	0.00
985	542	443.00	0.00	85.50	0.00
989	542	447.00	0.00	86.10	0.00
993	542	451.00	0.00	86.70	0.00
997	542	455.00	0.00	87.30	0.00
1001	542	459.00	0.00	87.90	0.00
1005	542	463.00	0.00	88.50	0.00
1009	542	467.00	0.00	89.10	0.00
1013	542	471.00	0.00	89.70	0.00
1017	542	475.00	0.00	90.30	0.00
1021	542	479.00	0.00	90.90	0.00
1025	542	483.00	0.00	91.50	0.00
1029	542	487.00	0.00	92.10	0.00
1033	542	491.00	0.00	92.70	0.00
1037	542	495.00	0.00	93.30	0.00
1041	542	499.00	0.00	93.90	0.00
1045	542	503.00	0.00	94.42	0.00
1048	542	506.00	0.00	94.65	0.00
1049	542	506.00	1.00	95.10	0.05
1053	542	506.00	5.00	95.70	0.13
1057	542	506.00	9.00	96.30	0.20
1061	542	506.00	13.00	96.90	0.28
1065	542	506.00	17.00	97.50	0.35
1069	542	506.00	21.00	98.10	0.42
1073	542	506.00	25.00	98.70	0.50
1077	542	506.00	29.00	99.30	0.57
1081	542	506.00	33.00	99.90	0.65
1085	542	506.00	37.00	100.50	0.72
1089	542	506.00	41.00	101.10	0.79
1093	542	506.00	45.00	101.70	0.87
1097	542	506.00	49.00	102.30	0.94
1101	542	506.00	53.00	102.90	1.02
1105	542	506.00	57.00	103.50	1.09
1109	542	506.00	61.00	104.10	1.16
1113	542	506.00	65.00	104.70	1.24
1117	542	506.00	69.00	105.30	1.31
1121	542	506.00	73.00	105.90	1.39
1125	542	506.00	77.00	106.50	1.46
1129	542	506.00	81.00	107.10	1.53
1133	542	506.00	85.00	107.70	1.61
1137	542	506.00	89.00	108.30	1.68
1141	542	506.00	93.00	108.90	1.76
1145	542	506.00	97.00	109.50	1.83
1149	542	506.00	101.00	110.10	1.90
1153	542	506.00	105.00	110.70	1.98
1157	542	506.00	109.00	111.30	2.05
1161	542	506.00	113.00	111.90	2.13
1165	542	506.00	117.00	112.50	2.20
1169	542	506.00	121.00	113.10	2.27
1173	542	506.00	125.00	113.70	2.35
1177	542	506.00	129.00	114.30	2.42
1181	542	506.00	133.00	114.90	2.50
1185	542	506.00	137.00	115.50	2.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	542	506.00	141.00	116.10	2.64
1193	542	506.00	145.00	116.70	2.72
1197	542	506.00	149.00	117.30	2.79
1201	542	506.00	153.00	117.90	2.87
1205	542	506.00	157.00	118.50	2.94
1209	542	506.00	161.00	119.10	3.01
1213	542	506.00	165.00	119.70	3.09
1217	542	506.00	169.00	120.30	3.16
1221	542	506.00	173.00	120.90	3.24
1225	542	506.00	177.00	121.50	3.31
1229	542	506.00	181.00	122.10	3.38
1233	542	506.00	185.00	122.70	3.46
1237	542	506.00	189.00	123.30	3.53
1241	542	506.00	193.00	123.90	3.61
1245	542	506.00	197.00	124.50	3.68
1249	542	506.00	201.00	125.10	3.75
1253	542	506.00	205.00	125.70	3.83
1257	542	506.00	209.00	126.30	3.90
1261	542	506.00	213.00	126.90	3.98
1265	542	506.00	217.00	127.50	4.05
1269	542	506.00	221.00	128.10	4.12
1273	542	506.00	225.00	128.70	4.20
1277	542	506.00	229.00	129.30	4.27
1281	542	506.00	233.00	129.90	4.35
1285	542	506.00	237.00	130.50	4.42
1289	542	506.00	241.00	131.10	4.49
1293	542	506.00	245.00	131.70	4.57
1297	542	506.00	249.00	132.30	4.64
1301	542	506.00	253.00	132.90	4.72
1305	542	506.00	257.00	133.50	4.79
1309	542	506.00	261.00	134.10	4.86
1313	542	506.00	265.00	134.70	4.94
1317	542	506.00	269.00	135.30	5.01
1321	542	506.00	273.00	135.90	5.09
1325	542	506.00	277.00	136.50	5.16
1329	542	506.00	281.00	137.10	5.23
1333	542	506.00	285.00	137.70	5.31
1337	542	506.00	289.00	138.30	5.38
1341	542	506.00	293.00	138.90	5.46
1345	542	506.00	297.00	139.50	5.53
1349	542	506.00	301.00	140.10	5.60
1353	542	506.00	305.00	140.70	5.68
1357	542	506.00	309.00	141.30	5.75
1361	542	506.00	313.00	141.90	5.83
1365	542	506.00	317.00	142.50	5.90
1369	542	506.00	321.00	143.10	5.97
1373	542	506.00	325.00	143.70	6.05
1377	542	506.00	329.00	144.30	6.12
1381	542	506.00	333.00	144.90	6.20
1385	542	506.00	337.00	145.50	6.27
1389	542	506.00	341.00	146.10	6.34
1393	542	506.00	345.00	146.70	6.42
1397	542	506.00	349.00	147.30	6.49
1401	542	506.00	353.00	147.90	6.57
1405	542	506.00	357.00	148.50	6.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	542	506.00	361.00	149.10	6.71
1413	542	506.00	365.00	149.70	6.79
1417	542	506.00	369.00	150.30	6.86
1421	542	506.00	373.00	150.90	6.94
1425	542	506.00	377.00	151.50	7.01
1429	542	506.00	381.00	152.10	7.08
1433	542	506.00	385.00	152.70	7.16
1437	542	506.00	389.00	153.30	7.23
1441	542	506.00	393.00	153.90	7.31
1445	542	506.00	397.00	154.50	7.38
1449	542	506.00	401.00	155.10	7.45
1453	542	506.00	405.00	155.70	7.53
1457	542	506.00	409.00	156.30	7.60
1461	542	506.00	413.00	156.90	7.68
1465	542	506.00	417.00	157.50	7.75
1469	542	506.00	421.00	158.10	7.82
1473	542	506.00	425.00	158.70	7.90
1477	542	506.00	429.00	159.30	7.97
1481	542	506.00	433.00	159.90	8.05
1485	542	506.00	437.00	160.50	8.12
1489	542	506.00	441.00	161.10	8.19
1493	542	506.00	445.00	161.70	8.27
1497	542	506.00	449.00	162.30	8.34
1501	542	506.00	453.00	162.90	8.42
1505	542	506.00	457.00	163.50	8.49
1509	542	506.00	461.00	164.10	8.56
1513	542	506.00	465.00	164.70	8.64
1517	542	506.00	469.00	165.30	8.71
1521	542	506.00	473.00	165.90	8.79
1525	542	506.00	477.00	166.50	8.86
1529	542	506.00	481.00	167.10	8.93
1533	542	506.00	485.00	167.70	9.01
1537	542	506.00	489.00	168.30	9.08
1541	542	506.00	493.00	168.90	9.16
1545	542	506.00	497.00	169.50	9.23
1549	542	506.00	501.00	170.10	9.30
1553	542	506.00	505.00	170.70	9.38
1557	542	506.00	509.00	171.30	9.45
1561	542	506.00	513.00	171.90	9.53
1565	542	506.00	517.00	172.50	9.60
1569	542	506.00	521.00	173.10	9.67
1573	542	506.00	525.00	173.70	9.75
1577	542	506.00	529.00	174.30	9.82
1581	542	506.00	533.00	174.90	9.90
1585	542	506.00	537.00	175.50	9.97
1589	542	506.00	541.00	176.10	10.04
1593	542	506.00	545.00	176.70	10.12
1597	542	506.00	549.00	177.30	10.19
1601	542	506.00	553.00	177.90	10.27
1605	542	506.00	557.00	178.50	10.34
1609	542	506.00	561.00	179.10	10.41
1613	542	506.00	565.00	179.70	10.49
1617	542	506.00	569.00	180.30	10.56
1621	542	506.00	573.00	180.90	10.64
1625	542	506.00	577.00	181.50	10.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	542	506.00	581.00	182.10	10.78
1633	542	506.00	585.00	182.70	10.86
1637	542	506.00	589.00	183.30	10.93
1641	542	506.00	593.00	183.90	11.01
1645	542	506.00	597.00	184.50	11.08
1649	542	506.00	601.00	185.10	11.15
1653	542	506.00	605.00	185.70	11.23
1657	542	506.00	609.00	186.30	11.30
1661	542	506.00	613.00	186.90	11.38
1665	542	506.00	617.00	187.50	11.45
1669	542	506.00	621.00	188.10	11.52
1673	542	506.00	625.00	188.70	11.60
1677	542	506.00	629.00	189.30	11.67
1681	542	506.00	633.00	189.90	11.75
1685	542	506.00	637.00	190.50	11.82
1689	542	506.00	641.00	191.10	11.89
1693	542	506.00	645.00	191.70	11.97
1697	542	506.00	649.00	192.30	12.04
1701	542	506.00	653.00	192.90	12.12
1705	542	506.00	657.00	193.50	12.19
1709	542	506.00	661.00	194.10	12.26
1713	542	506.00	665.00	194.70	12.34
1717	542	506.00	669.00	195.30	12.41
1721	542	506.00	673.00	195.90	12.49
1725	542	506.00	677.00	196.50	12.56
1729	542	506.00	681.00	197.10	12.63
1733	542	506.00	685.00	197.70	12.71
1737	542	506.00	689.00	198.30	12.78
1741	542	506.00	693.00	198.90	12.86
1745	542	506.00	697.00	199.50	12.93
1749	542	506.00	701.00	200.10	13.00
1753	542	506.00	705.00	200.70	13.08
1757	542	506.00	709.00	201.30	13.15
1761	542	506.00	713.00	201.90	13.23
1765	542	506.00	717.00	202.50	13.30
1769	542	506.00	721.00	203.10	13.37
1773	542	506.00	725.00	203.70	13.45
1777	542	506.00	729.00	204.30	13.52
1781	542	506.00	733.00	204.90	13.60
1785	542	506.00	737.00	205.50	13.67
1789	542	506.00	741.00	206.10	13.74
1793	542	506.00	745.00	206.70	13.82
1797	542	506.00	749.00	207.30	13.89
1801	542	506.00	753.00	207.90	13.97
1805	542	506.00	757.00	208.50	14.04
1809	542	506.00	761.00	209.10	14.11
1813	542	506.00	765.00	209.70	14.19
1817	542	506.00	769.00	210.30	14.26
1821	542	506.00	773.00	210.90	14.34
1825	542	506.00	777.00	211.50	14.41
1829	542	506.00	781.00	212.10	14.48
1833	542	506.00	785.00	212.70	14.56
1837	542	506.00	789.00	213.30	14.63
1841	542	506.00	793.00	213.90	14.71
1845	542	506.00	797.00	214.50	14.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	542	506.00	801.00	215.10	14.85
1853	542	506.00	805.00	215.70	14.93
1857	542	506.00	809.00	216.30	15.00
1861	542	506.00	813.00	216.90	15.08
1865	542	506.00	817.00	217.50	15.15
1869	542	506.00	821.00	218.10	15.22
1873	542	506.00	825.00	218.70	15.30
1877	542	506.00	829.00	219.30	15.37
1881	542	506.00	833.00	219.90	15.45
1885	542	506.00	837.00	220.50	15.52
1889	542	506.00	841.00	221.10	15.59
1893	542	506.00	845.00	221.70	15.67
1897	542	506.00	849.00	222.30	15.74
1901	542	506.00	853.00	222.90	15.82
1905	542	506.00	857.00	223.50	15.89
1909	542	506.00	861.00	224.10	15.96
1913	542	506.00	865.00	224.70	16.04
1917	542	506.00	869.00	225.30	16.11
1921	542	506.00	873.00	225.90	16.19
1925	542	506.00	877.00	226.50	16.26
1929	542	506.00	881.00	227.10	16.33
1933	542	506.00	885.00	227.70	16.41
1937	542	506.00	889.00	228.30	16.48
1941	542	506.00	893.00	228.90	16.56
1945	542	506.00	897.00	229.50	16.63
1949	542	506.00	901.00	230.10	16.70
1953	542	506.00	905.00	230.70	16.78
1957	542	506.00	909.00	231.30	16.85
1961	542	506.00	913.00	231.90	16.93
1965	542	506.00	917.00	232.50	17.00
1969	542	506.00	921.00	233.10	17.07
1973	542	506.00	925.00	233.70	17.15
1977	542	506.00	929.00	234.30	17.22
1981	542	506.00	933.00	234.90	17.30
1985	542	506.00	937.00	235.50	17.37
1989	542	506.00	941.00	236.10	17.44
1993	542	506.00	945.00	236.70	17.52
1997	542	506.00	949.00	237.30	17.59
2001	542	506.00	953.00	237.90	17.67
2005	542	506.00	957.00	238.50	17.74
2009	542	506.00	961.00	239.10	17.81
2013	542	506.00	965.00	239.70	17.89
2017	542	506.00	969.00	240.30	17.96
2021	542	506.00	973.00	240.90	18.04
2025	542	506.00	977.00	241.50	18.11
2029	542	506.00	981.00	242.10	18.18
2033	542	506.00	985.00	242.70	18.26
2037	542	506.00	989.00	243.30	18.33
2041	542	506.00	993.00	243.90	18.41
2045	542	506.00	997.00	244.50	18.48
2049	542	506.00	1001.00	245.10	18.55
2053	542	506.00	1005.00	245.70	18.63
2057	542	506.00	1009.00	246.30	18.70
2061	542	506.00	1013.00	246.90	18.78
2065	542	506.00	1017.00	247.50	18.85

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	542	506.00	1021.00	248.10	18.92
2073	542	506.00	1025.00	248.70	19.00
2077	542	506.00	1029.00	249.30	19.07
2081	542	506.00	1033.00	249.75	19.13
2083	542	506.00	1035.00	249.90	19.15
2085	542	506.00	1037.00	250.50	19.22
2089	542	506.00	1041.00	251.10	19.29
2093	542	506.00	1045.00	251.70	19.37
2097	542	506.00	1049.00	252.30	19.44
2101	542	506.00	1053.00	252.90	19.52
2105	542	506.00	1057.00	253.50	19.59
2109	542	506.00	1061.00	254.10	19.66
2113	542	506.00	1065.00	254.70	19.74
2117	542	506.00	1069.00	255.30	19.81
2121	542	506.00	1073.00	255.90	19.89
2125	542	506.00	1077.00	256.50	19.96
2129	542	506.00	1081.00	257.10	20.03
2133	542	506.00	1085.00	257.70	20.11
2137	542	506.00	1089.00	258.30	20.18
2141	542	506.00	1093.00	258.90	20.26
2145	542	506.00	1097.00	259.50	20.33
2149	542	506.00	1101.00	260.10	20.40
2153	542	506.00	1105.00	260.70	20.48
2157	542	506.00	1109.00	261.30	20.55
2161	542	506.00	1113.00	261.90	20.63
2165	542	506.00	1117.00	262.50	20.70
2169	542	506.00	1121.00	263.10	20.77
2173	542	506.00	1125.00	263.70	20.85
2177	542	506.00	1129.00	264.30	20.92
2181	542	506.00	1133.00	264.90	21.00
2185	542	506.00	1137.00	265.50	21.07
2189	542	506.00	1141.00	266.10	21.14
2193	542	506.00	1145.00	266.70	21.22
2197	542	506.00	1149.00	267.30	21.29
2201	542	506.00	1153.00	267.90	21.37
2205	542	506.00	1157.00	268.50	21.44
2209	542	506.00	1161.00	269.10	21.51
2213	542	506.00	1165.00	269.70	21.59
2217	542	506.00	1169.00	270.30	21.66
2221	542	506.00	1173.00	270.90	21.74
2225	542	506.00	1177.00	271.50	21.81
2229	542	506.00	1181.00	272.10	21.88
2233	542	506.00	1185.00	272.70	21.96
2237	542	506.00	1189.00	273.30	22.03
2241	542	506.00	1193.00	273.90	22.11
2245	542	506.00	1197.00	274.50	22.18
2249	542	506.00	1201.00	275.10	22.25
2253	542	506.00	1205.00	275.70	22.33
2257	542	506.00	1209.00	276.30	22.40
2261	542	506.00	1213.00	276.90	22.48
2265	542	506.00	1217.00	277.50	22.55
2269	542	506.00	1221.00	278.10	22.62
2273	542	506.00	1225.00	278.70	22.70
2277	542	506.00	1229.00	279.30	22.77
2281	542	506.00	1233.00	279.90	22.85

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	542	506.00	1237.00	280.50	22.92
2289	542	506.00	1241.00	281.10	22.99
2293	542	506.00	1245.00	281.70	23.07
2297	542	506.00	1249.00	282.30	23.14
2301	542	506.00	1253.00	282.90	23.22
2305	542	506.00	1257.00	283.50	23.29
2309	542	506.00	1261.00	284.10	23.36
2313	542	506.00	1265.00	284.70	23.44
2317	542	506.00	1269.00	285.30	23.51
2321	542	506.00	1273.00	285.90	23.59
2325	542	506.00	1277.00	286.50	23.66
2329	542	506.00	1281.00	287.10	23.73
2333	542	506.00	1285.00	287.70	23.81
2337	542	506.00	1289.00	288.30	23.88
2341	542	506.00	1293.00	288.90	23.96
2345	542	506.00	1297.00	289.50	24.03
2349	542	506.00	1301.00	290.10	24.10
2353	542	506.00	1305.00	290.70	24.18
2357	542	506.00	1309.00	291.30	24.25
2361	542	506.00	1313.00	291.90	24.33
2365	542	506.00	1317.00	292.50	24.40
2369	542	506.00	1321.00	293.10	24.47
2373	542	506.00	1325.00	293.70	24.55
2377	542	506.00	1329.00	294.30	24.62
2381	542	506.00	1333.00	294.90	24.70
2385	542	506.00	1337.00	295.50	24.77
2389	542	506.00	1341.00	296.10	24.84
2393	542	506.00	1345.00	296.70	24.92
2397	542	506.00	1349.00	297.30	24.99
2401	542	506.00	1353.00	297.90	25.07
2405	542	506.00	1357.00	298.50	25.14
2409	542	506.00	1361.00	299.10	25.21
2413	542	506.00	1365.00	299.70	25.29
2417	542	506.00	1369.00	300.30	25.36
2421	542	506.00	1373.00	300.90	25.44
2425	542	506.00	1377.00	301.50	25.51
2429	542	506.00	1381.00	302.10	25.58
2433	542	506.00	1385.00	302.70	25.66
2437	542	506.00	1389.00	303.30	25.73
2441	542	506.00	1393.00	303.90	25.81
2445	542	506.00	1397.00	304.50	25.88
2449	542	506.00	1401.00	305.10	25.95
2453	542	506.00	1405.00	305.70	26.03
2457	542	506.00	1409.00	306.30	26.10
2461	542	506.00	1413.00	306.90	26.18
2465	542	506.00	1417.00	307.50	26.25
2469	542	506.00	1421.00	308.10	26.32
2473	542	506.00	1425.00	308.70	26.40
2477	542	506.00	1429.00	309.30	26.47
2481	542	506.00	1433.00	309.90	26.55
2485	542	506.00	1437.00	310.50	26.62
2489	542	506.00	1441.00	311.10	26.69
2493	542	506.00	1445.00	311.70	26.77
2497	542	506.00	1449.00	312.30	26.84
2501	542	506.00	1453.00	312.90	26.92

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	542	506.00	1457.00	313.50	26.99
2509	542	506.00	1461.00	314.10	27.06
2513	542	506.00	1465.00	314.70	27.14
2517	542	506.00	1469.00	315.30	27.21
2521	542	506.00	1473.00	315.90	27.29
2525	542	506.00	1477.00	316.50	27.36
2529	542	506.00	1481.00	317.10	27.43
2533	542	506.00	1485.00	317.70	27.51
2537	542	506.00	1489.00	318.30	27.58
2541	542	506.00	1493.00	318.90	27.66
2545	542	506.00	1497.00	319.50	27.73
2549	542	506.00	1501.00	320.10	27.80
2553	542	506.00	1505.00	320.70	27.88
2557	542	506.00	1509.00	321.30	27.95
2561	542	506.00	1513.00	321.90	28.03
2565	542	506.00	1517.00	322.50	28.10
2569	542	506.00	1521.00	323.10	28.17
2573	542	506.00	1525.00	323.70	28.25
2577	542	506.00	1529.00	324.30	28.32
2581	542	506.00	1533.00	324.90	28.40
2585	542	506.00	1537.00	325.50	28.47
2589	542	506.00	1541.00	326.10	28.54
2593	542	506.00	1545.00	326.70	28.62
2597	542	506.00	1549.00	327.30	28.69
2601	542	506.00	1553.00	327.90	28.77
2605	542	506.00	1557.00	328.50	28.84
2609	542	506.00	1561.00	329.10	28.91
2613	542	506.00	1565.00	329.70	28.99
2617	542	506.00	1569.00	330.30	29.06
2621	542	506.00	1573.00	330.90	29.14
2625	542	506.00	1577.00	331.50	29.21
2629	542	506.00	1581.00	332.10	29.28
2633	542	506.00	1585.00	332.70	29.36
2637	542	506.00	1589.00	333.30	29.43
2641	542	506.00	1593.00	333.90	29.51
2645	542	506.00	1597.00	334.50	29.58
2649	542	506.00	1601.00	335.10	29.65
2653	542	506.00	1605.00	335.70	29.73
2657	542	506.00	1609.00	336.30	29.80
2661	542	506.00	1613.00	336.90	29.88
2665	542	506.00	1617.00	337.50	29.95
2669	542	506.00	1621.00	338.10	30.02
2673	542	506.00	1625.00	338.70	30.10
2677	542	506.00	1629.00	339.30	30.17
2681	542	506.00	1633.00	339.90	30.25
2685	542	506.00	1637.00	340.50	30.32
2689	542	506.00	1641.00	341.10	30.39
2693	542	506.00	1645.00	341.70	30.47
2697	542	506.00	1649.00	342.30	30.54
2701	542	506.00	1653.00	342.90	30.62
2705	542	506.00	1657.00	343.50	30.69
2709	542	506.00	1661.00	344.10	30.76
2713	542	506.00	1665.00	344.70	30.84
2717	542	506.00	1669.00	345.30	30.91
2721	542	506.00	1673.00	345.90	30.99

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	542	506.00	1677.00	346.50	31.06
2729	542	506.00	1681.00	347.10	31.13
2733	542	506.00	1685.00	347.70	31.21
2737	542	506.00	1689.00	348.30	31.28
2741	542	506.00	1693.00	348.90	31.36
2745	542	506.00	1697.00	349.50	31.43
2749	542	506.00	1701.00	350.10	31.50
2753	542	506.00	1705.00	350.70	31.58
2757	542	506.00	1709.00	351.30	31.65
2761	542	506.00	1713.00	351.90	31.73
2765	542	506.00	1717.00	352.50	31.80
2769	542	506.00	1721.00	353.10	31.87
2773	542	506.00	1725.00	353.70	31.95
2777	542	506.00	1729.00	354.30	32.02
2781	542	506.00	1733.00	354.90	32.10
2785	542	506.00	1737.00	355.50	32.17
2789	542	506.00	1741.00	356.10	32.24
2793	542	506.00	1745.00	356.70	32.32
2797	542	506.00	1749.00	357.30	32.39
2801	542	506.00	1753.00	357.90	32.47
2805	542	506.00	1757.00	358.50	32.54
2809	542	506.00	1761.00	359.10	32.61
2813	542	506.00	1765.00	359.70	32.69
2817	542	506.00	1769.00	360.30	32.76
2821	542	506.00	1773.00	360.90	32.84
2825	542	506.00	1777.00	361.50	32.91
2829	542	506.00	1781.00	362.10	32.98
2833	542	506.00	1785.00	362.70	33.06
2837	542	506.00	1789.00	363.30	33.13
2841	542	506.00	1793.00	363.90	33.21
2845	542	506.00	1797.00	364.50	33.28
2849	542	506.00	1801.00	365.10	33.35
2853	542	506.00	1805.00	365.70	33.43
2857	542	506.00	1809.00	366.30	33.50
2861	542	506.00	1813.00	366.90	33.58
2865	542	506.00	1817.00	367.50	33.65
2869	542	506.00	1821.00	368.10	33.72
2873	542	506.00	1825.00	368.70	33.80
2877	542	506.00	1829.00	369.30	33.87
2881	542	506.00	1833.00	369.90	33.95
2885	542	506.00	1837.00	370.50	34.02
2889	542	506.00	1841.00	371.10	34.09
2893	542	506.00	1845.00	371.70	34.17
2897	542	506.00	1849.00	372.30	34.24
2901	542	506.00	1853.00	372.90	34.32
2905	542	506.00	1857.00	373.50	34.39
2909	542	506.00	1861.00	374.10	34.46
2913	542	506.00	1865.00	374.70	34.54
2917	542	506.00	1869.00	375.30	34.61
2921	542	506.00	1873.00	375.90	34.69
2925	542	506.00	1877.00	376.50	34.76
2929	542	506.00	1881.00	377.10	34.83
2933	542	506.00	1885.00	377.70	34.91
2937	542	506.00	1889.00	378.30	34.98
2941	542	506.00	1893.00	378.90	35.06

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	542	506.00	1897.00	379.50	35.13
2949	542	506.00	1901.00	380.10	35.20
2953	542	506.00	1905.00	380.70	35.28
2957	542	506.00	1909.00	381.30	35.35
2961	542	506.00	1913.00	381.90	35.43
2965	542	506.00	1917.00	382.50	35.50
2969	542	506.00	1921.00	383.10	35.57
2973	542	506.00	1925.00	383.70	35.65
2977	542	506.00	1929.00	384.30	35.72
2981	542	506.00	1933.00	384.90	35.80
2985	542	506.00	1937.00	385.50	35.87
2989	542	506.00	1941.00	386.10	35.94
2993	542	506.00	1945.00	386.70	36.02
2997	542	506.00	1949.00	387.30	36.09
3001	542	506.00	1953.00	387.90	36.17
3005	542	506.00	1957.00	388.50	36.24
3009	542	506.00	1961.00	389.10	36.31
3013	542	506.00	1965.00	389.70	36.39
3017	542	506.00	1969.00	390.30	36.46
3021	542	506.00	1973.00	390.90	36.54
3025	542	506.00	1977.00	391.50	36.61
3029	542	506.00	1981.00	392.10	36.68
3033	542	506.00	1985.00	392.70	36.76
3037	542	506.00	1989.00	393.30	36.83
3041	542	506.00	1993.00	393.90	36.91
3045	542	506.00	1997.00	394.50	36.98
3049	542	506.00	2001.00	395.10	37.05
3053	542	506.00	2005.00	395.70	37.13
3057	542	506.00	2009.00	396.30	37.20
3061	542	506.00	2013.00	396.90	37.28
3065	542	506.00	2017.00	397.50	37.35
3069	542	506.00	2021.00	398.10	37.42
3073	542	506.00	2025.00	398.70	37.50
3077	542	506.00	2029.00	399.30	37.57
3081	542	506.00	2033.00	399.90	37.65
3085	542	506.00	2037.00	400.50	37.72
3089	542	506.00	2041.00	401.10	37.79
3093	542	506.00	2045.00	401.70	37.87
3097	542	506.00	2049.00	402.30	37.94
3101	542	506.00	2053.00	402.90	38.02
3105	542	506.00	2057.00	403.50	38.09
3109	542	506.00	2061.00	404.10	38.16
3113	542	506.00	2065.00	404.70	38.24
3117	542	506.00	2069.00	405.30	38.31
3121	542	506.00	2073.00	405.90	38.39
3125	542	506.00	2077.00	406.50	38.46
3129	542	506.00	2081.00	407.10	38.53
3133	542	506.00	2085.00	407.70	38.61
3137	542	506.00	2089.00	408.30	38.68
3141	542	506.00	2093.00	408.90	38.76
3145	542	506.00	2097.00	409.50	38.83
3149	542	506.00	2101.00	410.10	38.90
3153	542	506.00	2105.00	410.70	38.98
3157	542	506.00	2109.00	411.30	39.05
3161	542	506.00	2113.00	411.90	39.13

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	542	506.00	2117.00	412.50	39.20
3169	542	506.00	2121.00	413.10	39.27
3173	542	506.00	2125.00	413.70	39.35
3177	542	506.00	2129.00	414.30	39.42
3181	542	506.00	2133.00	414.90	39.50
3185	542	506.00	2137.00	415.50	39.57
3189	542	506.00	2141.00	416.10	39.64
3193	542	506.00	2145.00	416.70	39.72
3197	542	506.00	2149.00	417.30	39.79
3201	542	506.00	2153.00	417.90	39.87
3205	542	506.00	2157.00	418.50	39.94
3209	542	506.00	2161.00	419.10	40.01
3213	542	506.00	2165.00	419.70	40.09
3217	542	506.00	2169.00	420.30	40.16
3221	542	506.00	2173.00	420.90	40.24
3225	542	506.00	2177.00	421.50	40.31
3229	542	506.00	2181.00	422.10	40.38
3233	542	506.00	2185.00	422.70	40.46
3237	542	506.00	2189.00	423.30	40.53
3241	542	506.00	2193.00	423.90	40.61
3245	542	506.00	2197.00	424.50	40.68
3249	542	506.00	2201.00	425.10	40.75
3253	542	506.00	2205.00	425.70	40.83
3257	542	506.00	2209.00	426.30	40.90
3261	542	506.00	2213.00	426.90	40.98
3265	542	506.00	2217.00	427.50	41.05
3269	542	506.00	2221.00	428.10	41.12
3273	542	506.00	2225.00	428.70	41.20
3277	542	506.00	2229.00	429.30	41.27
3281	542	506.00	2233.00	429.90	41.35
3285	542	506.00	2237.00	430.50	41.42
3289	542	506.00	2241.00	431.10	41.49
3293	542	506.00	2245.00	431.70	41.57
3297	542	506.00	2249.00	432.30	41.64
3301	542	506.00	2253.00	432.90	41.72
3305	542	506.00	2257.00	433.50	41.79
3309	542	506.00	2261.00	434.10	41.86
3313	542	506.00	2265.00	434.70	41.94
3317	542	506.00	2269.00	435.30	42.01
3321	542	506.00	2273.00	435.90	42.09
3325	542	506.00	2277.00	436.50	42.16
3329	542	506.00	2281.00	437.10	42.23
3333	542	506.00	2285.00	437.70	42.31
3337	542	506.00	2289.00	438.30	42.38
3341	542	506.00	2293.00	438.90	42.46
3345	542	506.00	2297.00	439.50	42.53
3349	542	506.00	2301.00	440.10	42.60
3353	542	506.00	2305.00	440.70	42.68
3357	542	506.00	2309.00	441.30	42.75
3361	542	506.00	2313.00	441.90	42.83
3365	542	506.00	2317.00	442.50	42.90
3369	542	506.00	2321.00	443.10	42.97
3373	542	506.00	2325.00	443.70	43.05
3377	542	506.00	2329.00	444.30	43.12
3381	542	506.00	2333.00	444.90	43.20

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	542	506.00	2337.00	445.50	43.27
3389	542	506.00	2341.00	446.10	43.34
3393	542	506.00	2345.00	446.70	43.42
3397	542	506.00	2349.00	447.30	43.49
3401	542	506.00	2353.00	447.90	43.57
3405	542	506.00	2357.00	448.50	43.64
3409	542	506.00	2361.00	449.10	43.71
3413	542	506.00	2365.00	449.70	43.79
3417	542	506.00	2369.00	450.30	43.86
3421	542	506.00	2373.00	450.90	43.94
3425	542	506.00	2377.00	451.50	44.01
3429	542	506.00	2381.00	452.10	44.08
3433	542	506.00	2385.00	452.70	44.16
3437	542	506.00	2389.00	453.30	44.23
3441	542	506.00	2393.00	453.90	44.31
3445	542	506.00	2397.00	454.50	44.38
3449	542	506.00	2401.00	455.10	44.45
3453	542	506.00	2405.00	455.70	44.53
3457	542	506.00	2409.00	456.30	44.60
3461	542	506.00	2413.00	456.90	44.68
3465	542	506.00	2417.00	457.50	44.75
3469	542	506.00	2421.00	458.10	44.82
3473	542	506.00	2425.00	458.70	44.90
3477	542	506.00	2429.00	459.30	44.97
3481	542	506.00	2433.00	459.90	45.05
3485	542	506.00	2437.00	460.50	45.12
3489	542	506.00	2441.00	461.10	45.19
3493	542	506.00	2445.00	461.70	45.27
3497	542	506.00	2449.00	462.30	45.34
3501	542	506.00	2453.00	462.90	45.42
3505	542	506.00	2457.00	463.50	45.49
3509	542	506.00	2461.00	464.10	45.56
3513	542	506.00	2465.00	464.70	45.64
3517	542	506.00	2469.00	465.30	45.71
3521	542	506.00	2473.00	465.90	45.79
3525	542	506.00	2477.00	466.50	45.86
3529	542	506.00	2481.00	467.10	45.93
3533	542	506.00	2485.00	467.70	46.01
3537	542	506.00	2489.00	468.30	46.08
3541	542	506.00	2493.00	468.90	46.16
3545	542	506.00	2497.00	469.50	46.23
3549	542	506.00	2501.00	470.10	46.30
3553	542	506.00	2505.00	470.70	46.38
3557	542	506.00	2509.00	471.30	46.45
3561	542	506.00	2513.00	471.90	46.53
3565	542	506.00	2517.00	472.50	46.60
3569	542	506.00	2521.00	473.10	46.67
3573	542	506.00	2525.00	473.70	46.75
3577	542	506.00	2529.00	474.30	46.82
3581	542	506.00	2533.00	474.90	46.90
3585	542	506.00	2537.00	475.50	46.97
3589	542	506.00	2541.00	476.10	47.04
3593	542	506.00	2545.00	476.70	47.12
3597	542	506.00	2549.00	477.30	47.19
3601	542	506.00	2553.00	477.90	47.27

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	542	506.00	2557.00	478.50	47.34
3609	542	506.00	2561.00	479.10	47.41
3613	542	506.00	2565.00	479.70	47.49
3617	542	506.00	2569.00	480.30	47.56
3621	542	506.00	2573.00	480.90	47.64
3625	542	506.00	2577.00	481.50	47.71
3629	542	506.00	2581.00	482.10	47.78
3633	542	506.00	2585.00	482.70	47.86
3637	542	506.00	2589.00	483.30	47.93
3641	542	506.00	2593.00	483.90	48.01
3645	542	506.00	2597.00	484.50	48.08
3649	542	506.00	2601.00	485.10	48.15
3653	542	506.00	2605.00	485.70	48.23
3657	542	506.00	2609.00	486.30	48.30
3661	542	506.00	2613.00	486.90	48.38
3665	542	506.00	2617.00	487.50	48.45
3669	542	506.00	2621.00	488.10	48.52
3673	542	506.00	2625.00	488.70	48.60
3677	542	506.00	2629.00	489.30	48.67
3681	542	506.00	2633.00	489.90	48.75
3685	542	506.00	2637.00	490.50	48.82
3689	542	506.00	2641.00	491.10	48.89
3693	542	506.00	2645.00	491.70	48.97
3697	542	506.00	2649.00	492.30	49.04
3701	542	506.00	2653.00	492.90	49.12
3705	542	506.00	2657.00	493.50	49.19
3709	542	506.00	2661.00	494.10	49.26
3713	542	506.00	2665.00	494.70	49.34
3717	542	506.00	2669.00	495.30	49.41
3721	542	506.00	2673.00	495.90	49.49
3725	542	506.00	2677.00	496.50	49.56
3729	542	506.00	2681.00	497.10	49.63
3733	542	506.00	2685.00	497.70	49.71
3737	542	506.00	2689.00	498.30	49.78
3741	542	506.00	2693.00	498.90	49.86
3745	542	506.00	2697.00	499.50	49.93
3749	542	506.00	2701.00	500.10	50.00
3753	542	506.00	2705.00	500.70	50.08
3757	542	506.00	2709.00	501.30	50.15
3761	542	506.00	2713.00	501.90	50.23
3765	542	506.00	2717.00	502.50	50.30
3769	542	506.00	2721.00	503.10	50.37
3773	542	506.00	2725.00	503.70	50.45
3777	542	506.00	2729.00	504.30	50.52
3781	542	506.00	2733.00	504.90	50.60
3785	542	506.00	2737.00	505.50	50.67
3789	542	506.00	2741.00	506.10	50.74
3793	542	506.00	2745.00	506.70	50.82
3797	542	506.00	2749.00	507.30	50.89
3801	542	506.00	2753.00	507.90	50.97
3805	542	506.00	2757.00	508.50	51.04
3809	542	506.00	2761.00	509.10	51.11
3813	542	506.00	2765.00	509.70	51.19
3817	542	506.00	2769.00	510.30	51.26
3821	542	506.00	2773.00	510.90	51.34

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	542	506.00	2777.00	511.50	51.41
3829	542	506.00	2781.00	512.10	51.48
3833	542	506.00	2785.00	512.70	51.56
3837	542	506.00	2789.00	513.30	51.63
3841	542	506.00	2793.00	513.90	51.71
3845	542	506.00	2797.00	514.50	51.78
3849	542	506.00	2801.00	515.10	51.85
3853	542	506.00	2805.00	515.70	51.93
3857	542	506.00	2809.00	516.30	52.00
3861	542	506.00	2813.00	516.90	52.08
3865	542	506.00	2817.00	517.50	52.15
3869	542	506.00	2821.00	518.10	52.22
3873	542	506.00	2825.00	518.70	52.30
3877	542	506.00	2829.00	519.30	52.37
3881	542	506.00	2833.00	519.90	52.45
3885	542	506.00	2837.00	520.50	52.52
3889	542	506.00	2841.00	521.10	52.59
3893	542	506.00	2845.00	521.70	52.67
3897	542	506.00	2849.00	522.30	52.74
3901	542	506.00	2853.00	522.90	52.82
3905	542	506.00	2857.00	523.50	52.89
3909	542	506.00	2861.00	524.10	52.96
3913	542	506.00	2865.00	524.70	53.04
3917	542	506.00	2869.00	525.30	53.11
3921	542	506.00	2873.00	525.90	53.19
3925	542	506.00	2877.00	526.50	53.26
3929	542	506.00	2881.00	527.10	53.33
3933	542	506.00	2885.00	527.70	53.41
3937	542	506.00	2889.00	528.30	53.48
3941	542	506.00	2893.00	528.90	53.56
3945	542	506.00	2897.00	529.50	53.63
3949	542	506.00	2901.00	530.10	53.70
3953	542	506.00	2905.00	530.70	53.78
3957	542	506.00	2909.00	531.30	53.85
3961	542	506.00	2913.00	531.90	53.93
3965	542	506.00	2917.00	532.50	54.00
3969	542	506.00	2921.00	533.10	54.07
3973	542	506.00	2925.00	533.70	54.15
3977	542	506.00	2929.00	534.30	54.22
3981	542	506.00	2933.00	534.90	54.30
3985	542	506.00	2937.00	535.50	54.37
3989	542	506.00	2941.00	536.10	54.44
3993	542	506.00	2945.00	536.70	54.52
3997	542	506.00	2949.00	537.30	54.59
4001	542	506.00	2953.00	537.90	54.67
4005	542	506.00	2957.00	538.50	54.74
4009	542	506.00	2961.00	539.10	54.81
4013	542	506.00	2965.00	539.70	54.89
4017	542	506.00	2969.00	540.30	54.96
4021	542	506.00	2973.00	540.90	55.04
4025	542	506.00	2977.00	541.50	55.11
4029	542	506.00	2981.00	542.10	55.18
4033	542	506.00	2985.00	542.70	55.26
4037	542	506.00	2989.00	543.30	55.33
4041	542	506.00	2993.00	543.90	55.41

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	542	506.00	2997.00	544.50	55.48
4049	542	506.00	3001.00	545.10	55.55
4053	542	506.00	3005.00	545.70	55.63
4057	542	506.00	3009.00	546.30	55.70
4061	542	506.00	3013.00	546.90	55.78
4065	542	506.00	3017.00	547.50	55.85
4069	542	506.00	3021.00	548.10	55.92
4073	542	506.00	3025.00	548.70	56.00
4077	542	506.00	3029.00	549.30	56.07
4081	542	506.00	3033.00	549.90	56.15
4085	542	506.00	3037.00	550.50	56.22
4089	542	506.00	3041.00	551.10	56.29
4093	542	506.00	3045.00	551.70	56.37
4097	542	506.00	3049.00	552.30	56.44
4101	542	506.00	3053.00	552.90	56.52
4105	542	506.00	3057.00	553.50	56.59
4109	542	506.00	3061.00	554.10	56.66
4113	542	506.00	3065.00	554.70	56.74
4117	542	506.00	3069.00	555.30	56.81
4121	542	506.00	3073.00	555.90	56.89
4125	542	506.00	3077.00	556.50	56.96
4129	542	506.00	3081.00	557.10	57.03
4133	542	506.00	3085.00	557.70	57.11
4137	542	506.00	3089.00	558.30	57.18
4141	542	506.00	3093.00	558.90	57.26
4145	542	506.00	3097.00	559.50	57.33
4149	542	506.00	3101.00	560.10	57.40
4153	542	506.00	3105.00	560.70	57.48
4157	542	506.00	3109.00	561.30	57.55
4161	542	506.00	3113.00	561.90	57.63
4165	542	506.00	3117.00	562.50	57.70
4169	542	506.00	3121.00	563.10	57.77
4173	542	506.00	3125.00	563.70	57.85
4177	542	506.00	3129.00	564.30	57.92
4181	542	506.00	3133.00	564.90	58.00
4185	542	506.00	3137.00	565.50	58.07
4189	542	506.00	3141.00	565.80	58.11

If the employee's gross pay is over £4,189, go to page 217.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter C

Use this table for employees who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'C' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.22	0.00
98	0	0.00	0.00	0.37	0.00
99	0	0.00	0.00	0.52	0.00
100	0	0.00	0.00	0.67	0.00
101	0	0.00	0.00	0.82	0.00
102	0	0.00	0.00	0.97	0.00
103	0	0.00	0.00	1.12	0.00
104	0	0.00	0.00	1.27	0.00
105	0	0.00	0.00	1.42	0.00
106	0	0.00	0.00	1.57	0.00
107	0	0.00	0.00	1.72	0.00
108	0	0.00	0.00	1.87	0.00
109	0	0.00	0.00	2.02	0.00
110	0	0.00	0.00	2.17	0.00
111	0	0.00	0.00	2.32	0.00
112	0	0.00	0.00	2.47	0.00
113	0	0.00	0.00	2.62	0.00
114	0	0.00	0.00	2.77	0.00
115	0	0.00	0.00	2.92	0.00
116	0	0.00	0.00	3.07	0.00
117	0	0.00	0.00	3.22	0.00
118	0	0.00	0.00	3.37	0.00
119	0	0.00	0.00	3.52	0.00
120	0	0.00	0.00	3.67	0.00
121	0	0.00	0.00	3.82	0.00
122	0	0.00	0.00	3.97	0.00
123	0	0.00	0.00	4.12	0.00
124	0	0.00	0.00	4.27	0.00
125	125	0.00	0.00	4.35	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
126	125	1.00	0.00	4.57	0.00
127	125	2.00	0.00	4.72	0.00
128	125	3.00	0.00	4.87	0.00
129	125	4.00	0.00	5.02	0.00
130	125	5.00	0.00	5.17	0.00
131	125	6.00	0.00	5.32	0.00
132	125	7.00	0.00	5.47	0.00
133	125	8.00	0.00	5.62	0.00
134	125	9.00	0.00	5.77	0.00
135	125	10.00	0.00	5.92	0.00
136	125	11.00	0.00	6.07	0.00
137	125	12.00	0.00	6.22	0.00
138	125	13.00	0.00	6.37	0.00
139	125	14.00	0.00	6.52	0.00
140	125	15.00	0.00	6.67	0.00
141	125	16.00	0.00	6.82	0.00
142	125	17.00	0.00	6.97	0.00
143	125	18.00	0.00	7.12	0.00
144	125	19.00	0.00	7.27	0.00
145	125	20.00	0.00	7.42	0.00
146	125	21.00	0.00	7.57	0.00
147	125	22.00	0.00	7.72	0.00
148	125	23.00	0.00	7.87	0.00
149	125	24.00	0.00	8.02	0.00
150	125	25.00	0.00	8.17	0.00
151	125	26.00	0.00	8.32	0.00
152	125	27.00	0.00	8.47	0.00
153	125	28.00	0.00	8.62	0.00
154	125	29.00	0.00	8.77	0.00
155	125	30.00	0.00	8.92	0.00
156	125	31.00	0.00	9.07	0.00
157	125	32.00	0.00	9.22	0.00
158	125	33.00	0.00	9.37	0.00
159	125	34.00	0.00	9.52	0.00
160	125	35.00	0.00	9.67	0.00
161	125	36.00	0.00	9.82	0.00
162	125	37.00	0.00	9.97	0.00
163	125	38.00	0.00	10.12	0.00
164	125	39.00	0.00	10.27	0.00
165	125	40.00	0.00	10.42	0.00
166	125	41.00	0.00	10.57	0.00
167	125	42.00	0.00	10.72	0.00
168	125	43.00	0.00	10.87	0.00
169	125	44.00	0.00	11.02	0.00
170	125	45.00	0.00	11.17	0.00
171	125	46.00	0.00	11.32	0.00
172	125	47.00	0.00	11.47	0.00
173	125	48.00	0.00	11.62	0.00
174	125	49.00	0.00	11.77	0.00
175	125	50.00	0.00	11.92	0.00
176	125	51.00	0.00	12.07	0.00
177	125	52.00	0.00	12.22	0.00
178	125	53.00	0.00	12.37	0.00
179	125	54.00	0.00	12.52	0.00
180	125	55.00	0.00	12.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
181	125	56.00	0.00	12.82	0.00
182	125	57.00	0.00	12.97	0.00
183	125	58.00	0.00	13.12	0.00
184	125	59.00	0.00	13.27	0.00
185	125	60.00	0.00	13.42	0.00
186	125	61.00	0.00	13.57	0.00
187	125	62.00	0.00	13.72	0.00
188	125	63.00	0.00	13.87	0.00
189	125	64.00	0.00	14.02	0.00
190	125	65.00	0.00	14.17	0.00
191	125	66.00	0.00	14.32	0.00
192	125	67.00	0.00	14.47	0.00
193	125	68.00	0.00	14.62	0.00
194	125	69.00	0.00	14.77	0.00
195	125	70.00	0.00	14.92	0.00
196	125	71.00	0.00	15.07	0.00
197	125	72.00	0.00	15.22	0.00
198	125	73.00	0.00	15.37	0.00
199	125	74.00	0.00	15.52	0.00
200	125	75.00	0.00	15.67	0.00
201	125	76.00	0.00	15.82	0.00
202	125	77.00	0.00	15.97	0.00
203	125	78.00	0.00	16.12	0.00
204	125	79.00	0.00	16.27	0.00
205	125	80.00	0.00	16.42	0.00
206	125	81.00	0.00	16.57	0.00
207	125	82.00	0.00	16.72	0.00
208	125	83.00	0.00	16.87	0.00
209	125	84.00	0.00	17.02	0.00
210	125	85.00	0.00	17.17	0.00
211	125	86.00	0.00	17.32	0.00
212	125	87.00	0.00	17.47	0.00
213	125	88.00	0.00	17.62	0.00
214	125	89.00	0.00	17.77	0.00
215	125	90.00	0.00	17.92	0.00
216	125	91.00	0.00	18.07	0.00
217	125	92.00	0.00	18.22	0.00
218	125	93.00	0.00	18.37	0.00
219	125	94.00	0.00	18.52	0.00
220	125	95.00	0.00	18.67	0.00
221	125	96.00	0.00	18.82	0.00
222	125	97.00	0.00	18.97	0.00
223	125	98.00	0.00	19.12	0.00
224	125	99.00	0.00	19.27	0.00
225	125	100.00	0.00	19.42	0.00
226	125	101.00	0.00	19.57	0.00
227	125	102.00	0.00	19.72	0.00
228	125	103.00	0.00	19.87	0.00
229	125	104.00	0.00	20.02	0.00
230	125	105.00	0.00	20.17	0.00
231	125	106.00	0.00	20.32	0.00
232	125	107.00	0.00	20.47	0.00
233	125	108.00	0.00	20.62	0.00
234	125	109.00	0.00	20.77	0.00
235	125	110.00	0.00	20.92	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
236	125	111.00	0.00	21.07	0.00
237	125	112.00	0.00	21.22	0.00
238	125	113.00	0.00	21.37	0.00
239	125	114.00	0.00	21.52	0.00
240	125	115.00	0.00	21.67	0.00
241	125	116.00	0.00	21.82	0.00
242	125	117.00	0.00	21.90	0.00
243	125	117.00	1.00	22.12	0.00
244	125	117.00	2.00	22.27	0.00
245	125	117.00	3.00	22.42	0.00
246	125	117.00	4.00	22.57	0.00
247	125	117.00	5.00	22.72	0.00
248	125	117.00	6.00	22.87	0.00
249	125	117.00	7.00	23.02	0.00
250	125	117.00	8.00	23.17	0.00
251	125	117.00	9.00	23.32	0.00
252	125	117.00	10.00	23.47	0.00
253	125	117.00	11.00	23.62	0.00
254	125	117.00	12.00	23.77	0.00
255	125	117.00	13.00	23.92	0.00
256	125	117.00	14.00	24.07	0.00
257	125	117.00	15.00	24.22	0.00
258	125	117.00	16.00	24.37	0.00
259	125	117.00	17.00	24.52	0.00
260	125	117.00	18.00	24.67	0.00
261	125	117.00	19.00	24.82	0.00
262	125	117.00	20.00	24.97	0.00
263	125	117.00	21.00	25.12	0.00
264	125	117.00	22.00	25.27	0.00
265	125	117.00	23.00	25.42	0.00
266	125	117.00	24.00	25.57	0.00
267	125	117.00	25.00	25.72	0.00
268	125	117.00	26.00	25.87	0.00
269	125	117.00	27.00	26.02	0.00
270	125	117.00	28.00	26.17	0.00
271	125	117.00	29.00	26.32	0.00
272	125	117.00	30.00	26.47	0.00
273	125	117.00	31.00	26.62	0.00
274	125	117.00	32.00	26.77	0.00
275	125	117.00	33.00	26.92	0.00
276	125	117.00	34.00	27.07	0.00
277	125	117.00	35.00	27.22	0.00
278	125	117.00	36.00	27.37	0.00
279	125	117.00	37.00	27.52	0.00
280	125	117.00	38.00	27.67	0.00
281	125	117.00	39.00	27.82	0.00
282	125	117.00	40.00	27.97	0.00
283	125	117.00	41.00	28.12	0.00
284	125	117.00	42.00	28.27	0.00
285	125	117.00	43.00	28.42	0.00
286	125	117.00	44.00	28.57	0.00
287	125	117.00	45.00	28.72	0.00
288	125	117.00	46.00	28.87	0.00
289	125	117.00	47.00	29.02	0.00
290	125	117.00	48.00	29.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	125	117.00	49.00	29.32	0.00
292	125	117.00	50.00	29.47	0.00
293	125	117.00	51.00	29.62	0.00
294	125	117.00	52.00	29.77	0.00
295	125	117.00	53.00	29.92	0.00
296	125	117.00	54.00	30.07	0.00
297	125	117.00	55.00	30.22	0.00
298	125	117.00	56.00	30.37	0.00
299	125	117.00	57.00	30.52	0.00
300	125	117.00	58.00	30.67	0.00
301	125	117.00	59.00	30.82	0.00
302	125	117.00	60.00	30.97	0.00
303	125	117.00	61.00	31.12	0.00
304	125	117.00	62.00	31.27	0.00
305	125	117.00	63.00	31.42	0.00
306	125	117.00	64.00	31.57	0.00
307	125	117.00	65.00	31.72	0.00
308	125	117.00	66.00	31.87	0.00
309	125	117.00	67.00	32.02	0.00
310	125	117.00	68.00	32.17	0.00
311	125	117.00	69.00	32.32	0.00
312	125	117.00	70.00	32.47	0.00
313	125	117.00	71.00	32.62	0.00
314	125	117.00	72.00	32.77	0.00
315	125	117.00	73.00	32.92	0.00
316	125	117.00	74.00	33.07	0.00
317	125	117.00	75.00	33.22	0.00
318	125	117.00	76.00	33.37	0.00
319	125	117.00	77.00	33.52	0.00
320	125	117.00	78.00	33.67	0.00
321	125	117.00	79.00	33.82	0.00
322	125	117.00	80.00	33.97	0.00
323	125	117.00	81.00	34.12	0.00
324	125	117.00	82.00	34.27	0.00
325	125	117.00	83.00	34.42	0.00
326	125	117.00	84.00	34.57	0.00
327	125	117.00	85.00	34.72	0.00
328	125	117.00	86.00	34.87	0.00
329	125	117.00	87.00	35.02	0.00
330	125	117.00	88.00	35.17	0.00
331	125	117.00	89.00	35.32	0.00
332	125	117.00	90.00	35.47	0.00
333	125	117.00	91.00	35.62	0.00
334	125	117.00	92.00	35.77	0.00
335	125	117.00	93.00	35.92	0.00
336	125	117.00	94.00	36.07	0.00
337	125	117.00	95.00	36.22	0.00
338	125	117.00	96.00	36.37	0.00
339	125	117.00	97.00	36.52	0.00
340	125	117.00	98.00	36.67	0.00
341	125	117.00	99.00	36.82	0.00
342	125	117.00	100.00	36.97	0.00
343	125	117.00	101.00	37.12	0.00
344	125	117.00	102.00	37.27	0.00
345	125	117.00	103.00	37.42	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
346	125	117.00	104.00	37.57	0.00
347	125	117.00	105.00	37.72	0.00
348	125	117.00	106.00	37.87	0.00
349	125	117.00	107.00	38.02	0.00
350	125	117.00	108.00	38.17	0.00
351	125	117.00	109.00	38.32	0.00
352	125	117.00	110.00	38.47	0.00
353	125	117.00	111.00	38.62	0.00
354	125	117.00	112.00	38.77	0.00
355	125	117.00	113.00	38.92	0.00
356	125	117.00	114.00	39.07	0.00
357	125	117.00	115.00	39.22	0.00
358	125	117.00	116.00	39.37	0.00
359	125	117.00	117.00	39.52	0.00
360	125	117.00	118.00	39.67	0.00
361	125	117.00	119.00	39.82	0.00
362	125	117.00	120.00	39.97	0.00
363	125	117.00	121.00	40.12	0.00
364	125	117.00	122.00	40.27	0.00
365	125	117.00	123.00	40.42	0.00
366	125	117.00	124.00	40.57	0.00
367	125	117.00	125.00	40.72	0.00
368	125	117.00	126.00	40.87	0.00
369	125	117.00	127.00	41.02	0.00
370	125	117.00	128.00	41.17	0.00
371	125	117.00	129.00	41.32	0.00
372	125	117.00	130.00	41.47	0.00
373	125	117.00	131.00	41.62	0.00
374	125	117.00	132.00	41.77	0.00
375	125	117.00	133.00	41.92	0.00
376	125	117.00	134.00	42.07	0.00
377	125	117.00	135.00	42.22	0.00
378	125	117.00	136.00	42.37	0.00
379	125	117.00	137.00	42.52	0.00
380	125	117.00	138.00	42.67	0.00
381	125	117.00	139.00	42.82	0.00
382	125	117.00	140.00	42.97	0.00
383	125	117.00	141.00	43.12	0.00
384	125	117.00	142.00	43.27	0.00
385	125	117.00	143.00	43.42	0.00
386	125	117.00	144.00	43.57	0.00
387	125	117.00	145.00	43.72	0.00
388	125	117.00	146.00	43.87	0.00
389	125	117.00	147.00	44.02	0.00
390	125	117.00	148.00	44.17	0.00
391	125	117.00	149.00	44.32	0.00
392	125	117.00	150.00	44.47	0.00
393	125	117.00	151.00	44.62	0.00
394	125	117.00	152.00	44.77	0.00
395	125	117.00	153.00	44.92	0.00
396	125	117.00	154.00	45.07	0.00
397	125	117.00	155.00	45.22	0.00
398	125	117.00	156.00	45.37	0.00
399	125	117.00	157.00	45.52	0.00
400	125	117.00	158.00	45.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	125	117.00	159.00	45.82	0.00
402	125	117.00	160.00	45.97	0.00
403	125	117.00	161.00	46.12	0.00
404	125	117.00	162.00	46.27	0.00
405	125	117.00	163.00	46.42	0.00
406	125	117.00	164.00	46.57	0.00
407	125	117.00	165.00	46.72	0.00
408	125	117.00	166.00	46.87	0.00
409	125	117.00	167.00	47.02	0.00
410	125	117.00	168.00	47.17	0.00
411	125	117.00	169.00	47.32	0.00
412	125	117.00	170.00	47.47	0.00
413	125	117.00	171.00	47.62	0.00
414	125	117.00	172.00	47.77	0.00
415	125	117.00	173.00	47.92	0.00
416	125	117.00	174.00	48.07	0.00
417	125	117.00	175.00	48.22	0.00
418	125	117.00	176.00	48.37	0.00
419	125	117.00	177.00	48.52	0.00
420	125	117.00	178.00	48.67	0.00
421	125	117.00	179.00	48.82	0.00
422	125	117.00	180.00	48.97	0.00
423	125	117.00	181.00	49.12	0.00
424	125	117.00	182.00	49.27	0.00
425	125	117.00	183.00	49.42	0.00
426	125	117.00	184.00	49.57	0.00
427	125	117.00	185.00	49.72	0.00
428	125	117.00	186.00	49.87	0.00
429	125	117.00	187.00	50.02	0.00
430	125	117.00	188.00	50.17	0.00
431	125	117.00	189.00	50.32	0.00
432	125	117.00	190.00	50.47	0.00
433	125	117.00	191.00	50.62	0.00
434	125	117.00	192.00	50.77	0.00
435	125	117.00	193.00	50.92	0.00
436	125	117.00	194.00	51.07	0.00
437	125	117.00	195.00	51.22	0.00
438	125	117.00	196.00	51.37	0.00
439	125	117.00	197.00	51.52	0.00
440	125	117.00	198.00	51.67	0.00
441	125	117.00	199.00	51.82	0.00
442	125	117.00	200.00	51.97	0.00
443	125	117.00	201.00	52.12	0.00
444	125	117.00	202.00	52.27	0.00
445	125	117.00	203.00	52.42	0.00
446	125	117.00	204.00	52.57	0.00
447	125	117.00	205.00	52.72	0.00
448	125	117.00	206.00	52.87	0.00
449	125	117.00	207.00	53.02	0.00
450	125	117.00	208.00	53.17	0.00
451	125	117.00	209.00	53.32	0.00
452	125	117.00	210.00	53.47	0.00
453	125	117.00	211.00	53.62	0.00
454	125	117.00	212.00	53.77	0.00
455	125	117.00	213.00	53.92	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
456	125	117.00	214.00	54.07	0.00
457	125	117.00	215.00	54.22	0.00
458	125	117.00	216.00	54.37	0.00
459	125	117.00	217.00	54.52	0.00
460	125	117.00	218.00	54.67	0.00
461	125	117.00	219.00	54.82	0.00
462	125	117.00	220.00	54.97	0.00
463	125	117.00	221.00	55.12	0.00
464	125	117.00	222.00	55.27	0.00
465	125	117.00	223.00	55.42	0.00
466	125	117.00	224.00	55.57	0.00
467	125	117.00	225.00	55.72	0.00
468	125	117.00	226.00	55.87	0.00
469	125	117.00	227.00	56.02	0.00
470	125	117.00	228.00	56.17	0.00
471	125	117.00	229.00	56.32	0.00
472	125	117.00	230.00	56.47	0.00
473	125	117.00	231.00	56.62	0.00
474	125	117.00	232.00	56.77	0.00
475	125	117.00	233.00	56.92	0.00
476	125	117.00	234.00	57.07	0.00
477	125	117.00	235.00	57.22	0.00
478	125	117.00	236.00	57.37	0.00
479	125	117.00	237.00	57.52	0.00
480	125	117.00	238.00	57.67	0.00
481	125	117.00	239.00	57.75	0.00
482	125	117.00	240.00	57.97	0.00
483	125	117.00	241.00	58.12	0.00
484	125	117.00	242.00	58.27	0.00
485	125	117.00	243.00	58.42	0.00
486	125	117.00	244.00	58.57	0.00
487	125	117.00	245.00	58.72	0.00
488	125	117.00	246.00	58.87	0.00
489	125	117.00	247.00	59.02	0.00
490	125	117.00	248.00	59.17	0.00
491	125	117.00	249.00	59.32	0.00
492	125	117.00	250.00	59.47	0.00
493	125	117.00	251.00	59.62	0.00
494	125	117.00	252.00	59.77	0.00
495	125	117.00	253.00	59.92	0.00
496	125	117.00	254.00	60.07	0.00
497	125	117.00	255.00	60.22	0.00
498	125	117.00	256.00	60.37	0.00
499	125	117.00	257.00	60.52	0.00
500	125	117.00	258.00	60.67	0.00
501	125	117.00	259.00	60.82	0.00
502	125	117.00	260.00	60.97	0.00
503	125	117.00	261.00	61.12	0.00
504	125	117.00	262.00	61.27	0.00
505	125	117.00	263.00	61.42	0.00
506	125	117.00	264.00	61.57	0.00
507	125	117.00	265.00	61.72	0.00
508	125	117.00	266.00	61.87	0.00
509	125	117.00	267.00	62.02	0.00
510	125	117.00	268.00	62.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	125	117.00	269.00	62.32	0.00
512	125	117.00	270.00	62.47	0.00
513	125	117.00	271.00	62.62	0.00
514	125	117.00	272.00	62.77	0.00
515	125	117.00	273.00	62.92	0.00
516	125	117.00	274.00	63.07	0.00
517	125	117.00	275.00	63.22	0.00
518	125	117.00	276.00	63.37	0.00
519	125	117.00	277.00	63.52	0.00
520	125	117.00	278.00	63.67	0.00
521	125	117.00	279.00	63.82	0.00
522	125	117.00	280.00	63.97	0.00
523	125	117.00	281.00	64.12	0.00
524	125	117.00	282.00	64.27	0.00
525	125	117.00	283.00	64.42	0.00
526	125	117.00	284.00	64.57	0.00
527	125	117.00	285.00	64.72	0.00
528	125	117.00	286.00	64.87	0.00
529	125	117.00	287.00	65.02	0.00
530	125	117.00	288.00	65.17	0.00
531	125	117.00	289.00	65.32	0.00
532	125	117.00	290.00	65.47	0.00
533	125	117.00	291.00	65.62	0.00
534	125	117.00	292.00	65.77	0.00
535	125	117.00	293.00	65.92	0.00
536	125	117.00	294.00	66.07	0.00
537	125	117.00	295.00	66.22	0.00
538	125	117.00	296.00	66.37	0.00
539	125	117.00	297.00	66.52	0.00
540	125	117.00	298.00	66.67	0.00
541	125	117.00	299.00	66.82	0.00
542	125	117.00	300.00	66.97	0.00
543	125	117.00	301.00	67.12	0.00
544	125	117.00	302.00	67.27	0.00
545	125	117.00	303.00	67.42	0.00
546	125	117.00	304.00	67.57	0.00
547	125	117.00	305.00	67.72	0.00
548	125	117.00	306.00	67.87	0.00
549	125	117.00	307.00	68.02	0.00
550	125	117.00	308.00	68.17	0.00
551	125	117.00	309.00	68.32	0.00
552	125	117.00	310.00	68.47	0.00
553	125	117.00	311.00	68.62	0.00
554	125	117.00	312.00	68.77	0.00
555	125	117.00	313.00	68.92	0.00
556	125	117.00	314.00	69.07	0.00
557	125	117.00	315.00	69.22	0.00
558	125	117.00	316.00	69.37	0.00
559	125	117.00	317.00	69.52	0.00
560	125	117.00	318.00	69.67	0.00
561	125	117.00	319.00	69.82	0.00
562	125	117.00	320.00	69.97	0.00
563	125	117.00	321.00	70.12	0.00
564	125	117.00	322.00	70.27	0.00
565	125	117.00	323.00	70.42	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
566	125	117.00	324.00	70.57	0.00
567	125	117.00	325.00	70.72	0.00
568	125	117.00	326.00	70.87	0.00
569	125	117.00	327.00	71.02	0.00
570	125	117.00	328.00	71.17	0.00
571	125	117.00	329.00	71.32	0.00
572	125	117.00	330.00	71.47	0.00
573	125	117.00	331.00	71.62	0.00
574	125	117.00	332.00	71.77	0.00
575	125	117.00	333.00	71.92	0.00
576	125	117.00	334.00	72.07	0.00
577	125	117.00	335.00	72.22	0.00
578	125	117.00	336.00	72.37	0.00
579	125	117.00	337.00	72.52	0.00
580	125	117.00	338.00	72.67	0.00
581	125	117.00	339.00	72.82	0.00
582	125	117.00	340.00	72.97	0.00
583	125	117.00	341.00	73.12	0.00
584	125	117.00	342.00	73.27	0.00
585	125	117.00	343.00	73.42	0.00
586	125	117.00	344.00	73.57	0.00
587	125	117.00	345.00	73.72	0.00
588	125	117.00	346.00	73.87	0.00
589	125	117.00	347.00	74.02	0.00
590	125	117.00	348.00	74.17	0.00
591	125	117.00	349.00	74.32	0.00
592	125	117.00	350.00	74.47	0.00
593	125	117.00	351.00	74.62	0.00
594	125	117.00	352.00	74.77	0.00
595	125	117.00	353.00	74.92	0.00
596	125	117.00	354.00	75.07	0.00
597	125	117.00	355.00	75.22	0.00
598	125	117.00	356.00	75.37	0.00
599	125	117.00	357.00	75.52	0.00
600	125	117.00	358.00	75.67	0.00
601	125	117.00	359.00	75.82	0.00
602	125	117.00	360.00	75.97	0.00
603	125	117.00	361.00	76.12	0.00
604	125	117.00	362.00	76.27	0.00
605	125	117.00	363.00	76.42	0.00
606	125	117.00	364.00	76.57	0.00
607	125	117.00	365.00	76.72	0.00
608	125	117.00	366.00	76.87	0.00
609	125	117.00	367.00	77.02	0.00
610	125	117.00	368.00	77.17	0.00
611	125	117.00	369.00	77.32	0.00
612	125	117.00	370.00	77.47	0.00
613	125	117.00	371.00	77.62	0.00
614	125	117.00	372.00	77.77	0.00
615	125	117.00	373.00	77.92	0.00
616	125	117.00	374.00	78.07	0.00
617	125	117.00	375.00	78.22	0.00
618	125	117.00	376.00	78.37	0.00
619	125	117.00	377.00	78.52	0.00
620	125	117.00	378.00	78.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	125	117.00	379.00	78.82	0.00
622	125	117.00	380.00	78.97	0.00
623	125	117.00	381.00	79.12	0.00
624	125	117.00	382.00	79.27	0.00
625	125	117.00	383.00	79.42	0.00
626	125	117.00	384.00	79.57	0.00
627	125	117.00	385.00	79.72	0.00
628	125	117.00	386.00	79.87	0.00
629	125	117.00	387.00	80.02	0.00
630	125	117.00	388.00	80.17	0.00
631	125	117.00	389.00	80.32	0.00
632	125	117.00	390.00	80.47	0.00
633	125	117.00	391.00	80.62	0.00
634	125	117.00	392.00	80.77	0.00
635	125	117.00	393.00	80.92	0.00
636	125	117.00	394.00	81.07	0.00
637	125	117.00	395.00	81.22	0.00
638	125	117.00	396.00	81.37	0.00
639	125	117.00	397.00	81.52	0.00
640	125	117.00	398.00	81.67	0.00
641	125	117.00	399.00	81.82	0.00
642	125	117.00	400.00	81.97	0.00
643	125	117.00	401.00	82.12	0.00
644	125	117.00	402.00	82.27	0.00
645	125	117.00	403.00	82.42	0.00
646	125	117.00	404.00	82.57	0.00
647	125	117.00	405.00	82.72	0.00
648	125	117.00	406.00	82.87	0.00
649	125	117.00	407.00	83.02	0.00
650	125	117.00	408.00	83.17	0.00
651	125	117.00	409.00	83.32	0.00
652	125	117.00	410.00	83.47	0.00
653	125	117.00	411.00	83.62	0.00
654	125	117.00	412.00	83.77	0.00
655	125	117.00	413.00	83.92	0.00
656	125	117.00	414.00	84.07	0.00
657	125	117.00	415.00	84.22	0.00
658	125	117.00	416.00	84.37	0.00
659	125	117.00	417.00	84.52	0.00
660	125	117.00	418.00	84.67	0.00
661	125	117.00	419.00	84.82	0.00
662	125	117.00	420.00	84.97	0.00
663	125	117.00	421.00	85.12	0.00
664	125	117.00	422.00	85.27	0.00
665	125	117.00	423.00	85.42	0.00
666	125	117.00	424.00	85.57	0.00
667	125	117.00	425.00	85.72	0.00
668	125	117.00	426.00	85.87	0.00
669	125	117.00	427.00	86.02	0.00
670	125	117.00	428.00	86.17	0.00
671	125	117.00	429.00	86.32	0.00
672	125	117.00	430.00	86.47	0.00
673	125	117.00	431.00	86.62	0.00
674	125	117.00	432.00	86.77	0.00
675	125	117.00	433.00	86.92	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
676	125	117.00	434.00	87.07	0.00
677	125	117.00	435.00	87.22	0.00
678	125	117.00	436.00	87.37	0.00
679	125	117.00	437.00	87.52	0.00
680	125	117.00	438.00	87.67	0.00
681	125	117.00	439.00	87.82	0.00
682	125	117.00	440.00	87.97	0.00
683	125	117.00	441.00	88.12	0.00
684	125	117.00	442.00	88.27	0.00
685	125	117.00	443.00	88.42	0.00
686	125	117.00	444.00	88.57	0.00
687	125	117.00	445.00	88.72	0.00
688	125	117.00	446.00	88.87	0.00
689	125	117.00	447.00	89.02	0.00
690	125	117.00	448.00	89.17	0.00
691	125	117.00	449.00	89.32	0.00
692	125	117.00	450.00	89.47	0.00
693	125	117.00	451.00	89.62	0.00
694	125	117.00	452.00	89.77	0.00
695	125	117.00	453.00	89.92	0.00
696	125	117.00	454.00	90.07	0.00
697	125	117.00	455.00	90.22	0.00
698	125	117.00	456.00	90.37	0.00
699	125	117.00	457.00	90.52	0.00
700	125	117.00	458.00	90.67	0.00
701	125	117.00	459.00	90.82	0.00
702	125	117.00	460.00	90.97	0.00
703	125	117.00	461.00	91.12	0.00
704	125	117.00	462.00	91.27	0.00
705	125	117.00	463.00	91.42	0.00
706	125	117.00	464.00	91.57	0.00
707	125	117.00	465.00	91.72	0.00
708	125	117.00	466.00	91.87	0.00
709	125	117.00	467.00	92.02	0.00
710	125	117.00	468.00	92.17	0.00
711	125	117.00	469.00	92.32	0.00
712	125	117.00	470.00	92.47	0.00
713	125	117.00	471.00	92.62	0.00
714	125	117.00	472.00	92.77	0.00
715	125	117.00	473.00	92.92	0.00
716	125	117.00	474.00	93.07	0.00
717	125	117.00	475.00	93.22	0.00
718	125	117.00	476.00	93.37	0.00
719	125	117.00	477.00	93.52	0.00
720	125	117.00	478.00	93.67	0.00
721	125	117.00	479.00	93.82	0.00
722	125	117.00	480.00	93.97	0.00
723	125	117.00	481.00	94.12	0.00
724	125	117.00	482.00	94.27	0.00
725	125	117.00	483.00	94.42	0.00
726	125	117.00	484.00	94.57	0.00
727	125	117.00	485.00	94.72	0.00
728	125	117.00	486.00	94.87	0.00
729	125	117.00	487.00	95.02	0.00
730	125	117.00	488.00	95.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	125	117.00	489.00	95.32	0.00
732	125	117.00	490.00	95.47	0.00
733	125	117.00	491.00	95.62	0.00
734	125	117.00	492.00	95.77	0.00
735	125	117.00	493.00	95.92	0.00
736	125	117.00	494.00	96.07	0.00
737	125	117.00	495.00	96.22	0.00
738	125	117.00	496.00	96.37	0.00
739	125	117.00	497.00	96.52	0.00
740	125	117.00	498.00	96.67	0.00
741	125	117.00	499.00	96.82	0.00
742	125	117.00	500.00	96.97	0.00
743	125	117.00	501.00	97.12	0.00
744	125	117.00	502.00	97.27	0.00
745	125	117.00	503.00	97.42	0.00
746	125	117.00	504.00	97.57	0.00
747	125	117.00	505.00	97.72	0.00
748	125	117.00	506.00	97.87	0.00
749	125	117.00	507.00	98.02	0.00
750	125	117.00	508.00	98.17	0.00
751	125	117.00	509.00	98.32	0.00
752	125	117.00	510.00	98.47	0.00
753	125	117.00	511.00	98.62	0.00
754	125	117.00	512.00	98.77	0.00
755	125	117.00	513.00	98.92	0.00
756	125	117.00	514.00	99.07	0.00
757	125	117.00	515.00	99.22	0.00
758	125	117.00	516.00	99.37	0.00
759	125	117.00	517.00	99.52	0.00
760	125	117.00	518.00	99.67	0.00
761	125	117.00	519.00	99.82	0.00
762	125	117.00	520.00	99.97	0.00
763	125	117.00	521.00	100.12	0.00
764	125	117.00	522.00	100.27	0.00
765	125	117.00	523.00	100.42	0.00
766	125	117.00	524.00	100.57	0.00
767	125	117.00	525.00	100.72	0.00
768	125	117.00	526.00	100.87	0.00
769	125	117.00	527.00	101.02	0.00
770	125	117.00	528.00	101.17	0.00
771	125	117.00	529.00	101.32	0.00
772	125	117.00	530.00	101.47	0.00
773	125	117.00	531.00	101.62	0.00
774	125	117.00	532.00	101.77	0.00
775	125	117.00	533.00	101.92	0.00
776	125	117.00	534.00	102.07	0.00
777	125	117.00	535.00	102.22	0.00
778	125	117.00	536.00	102.37	0.00
779	125	117.00	537.00	102.52	0.00
780	125	117.00	538.00	102.67	0.00
781	125	117.00	539.00	102.82	0.00
782	125	117.00	540.00	102.97	0.00
783	125	117.00	541.00	103.12	0.00
784	125	117.00	542.00	103.27	0.00
785	125	117.00	543.00	103.42	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
786	125	117.00	544.00	103.57	0.00
787	125	117.00	545.00	103.72	0.00
788	125	117.00	546.00	103.87	0.00
789	125	117.00	547.00	104.02	0.00
790	125	117.00	548.00	104.17	0.00
791	125	117.00	549.00	104.32	0.00
792	125	117.00	550.00	104.47	0.00
793	125	117.00	551.00	104.62	0.00
794	125	117.00	552.00	104.77	0.00
795	125	117.00	553.00	104.92	0.00
796	125	117.00	554.00	105.07	0.00
797	125	117.00	555.00	105.22	0.00
798	125	117.00	556.00	105.37	0.00
799	125	117.00	557.00	105.52	0.00
800	125	117.00	558.00	105.67	0.00
801	125	117.00	559.00	105.82	0.00
802	125	117.00	560.00	105.97	0.00
803	125	117.00	561.00	106.12	0.00
804	125	117.00	562.00	106.27	0.00
805	125	117.00	563.00	106.42	0.00
806	125	117.00	564.00	106.57	0.00
807	125	117.00	565.00	106.72	0.00
808	125	117.00	566.00	106.87	0.00
809	125	117.00	567.00	107.02	0.00
810	125	117.00	568.00	107.17	0.00
811	125	117.00	569.00	107.32	0.00
812	125	117.00	570.00	107.47	0.00
813	125	117.00	571.00	107.62	0.00
814	125	117.00	572.00	107.77	0.00
815	125	117.00	573.00	107.92	0.00
816	125	117.00	574.00	108.07	0.00
817	125	117.00	575.00	108.22	0.00
818	125	117.00	576.00	108.37	0.00
819	125	117.00	577.00	108.52	0.00
820	125	117.00	578.00	108.67	0.00
821	125	117.00	579.00	108.82	0.00
822	125	117.00	580.00	108.97	0.00
823	125	117.00	581.00	109.12	0.00
824	125	117.00	582.00	109.27	0.00
825	125	117.00	583.00	109.42	0.00
826	125	117.00	584.00	109.57	0.00
827	125	117.00	585.00	109.72	0.00
828	125	117.00	586.00	109.87	0.00
829	125	117.00	587.00	110.02	0.00
830	125	117.00	588.00	110.17	0.00
831	125	117.00	589.00	110.32	0.00
832	125	117.00	590.00	110.47	0.00
833	125	117.00	591.00	110.62	0.00
834	125	117.00	592.00	110.77	0.00
835	125	117.00	593.00	110.92	0.00
836	125	117.00	594.00	111.07	0.00
837	125	117.00	595.00	111.22	0.00
838	125	117.00	596.00	111.37	0.00
839	125	117.00	597.00	111.52	0.00
840	125	117.00	598.00	111.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	125	117.00	599.00	111.82	0.00
842	125	117.00	600.00	111.97	0.00
843	125	117.00	601.00	112.12	0.00
844	125	117.00	602.00	112.27	0.00
845	125	117.00	603.00	112.42	0.00
846	125	117.00	604.00	112.57	0.00
847	125	117.00	605.00	112.72	0.00
848	125	117.00	606.00	112.87	0.00
849	125	117.00	607.00	113.02	0.00
850	125	117.00	608.00	113.17	0.00
851	125	117.00	609.00	113.32	0.00
852	125	117.00	610.00	113.47	0.00
853	125	117.00	611.00	113.62	0.00
854	125	117.00	612.00	113.77	0.00
855	125	117.00	613.00	113.92	0.00
856	125	117.00	614.00	114.07	0.00
857	125	117.00	615.00	114.22	0.00
858	125	117.00	616.00	114.37	0.00
859	125	117.00	617.00	114.52	0.00
860	125	117.00	618.00	114.67	0.00
861	125	117.00	619.00	114.82	0.00
862	125	117.00	620.00	114.97	0.00
863	125	117.00	621.00	115.12	0.00
864	125	117.00	622.00	115.27	0.00
865	125	117.00	623.00	115.42	0.00
866	125	117.00	624.00	115.57	0.00
867	125	117.00	625.00	115.72	0.00
868	125	117.00	626.00	115.87	0.00
869	125	117.00	627.00	116.02	0.00
870	125	117.00	628.00	116.17	0.00
871	125	117.00	629.00	116.32	0.00
872	125	117.00	630.00	116.47	0.00
873	125	117.00	631.00	116.62	0.00
874	125	117.00	632.00	116.77	0.00
875	125	117.00	633.00	116.92	0.00
876	125	117.00	634.00	117.07	0.00
877	125	117.00	635.00	117.22	0.00
878	125	117.00	636.00	117.37	0.00
879	125	117.00	637.00	117.52	0.00
880	125	117.00	638.00	117.67	0.00
881	125	117.00	639.00	117.82	0.00
882	125	117.00	640.00	117.97	0.00
883	125	117.00	641.00	118.12	0.00
884	125	117.00	642.00	118.27	0.00
885	125	117.00	643.00	118.42	0.00
886	125	117.00	644.00	118.57	0.00
887	125	117.00	645.00	118.72	0.00
888	125	117.00	646.00	118.87	0.00
889	125	117.00	647.00	119.02	0.00
890	125	117.00	648.00	119.17	0.00
891	125	117.00	649.00	119.32	0.00
892	125	117.00	650.00	119.47	0.00
893	125	117.00	651.00	119.62	0.00
894	125	117.00	652.00	119.77	0.00
895	125	117.00	653.00	119.92	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
896	125	117.00	654.00	120.07	0.00
897	125	117.00	655.00	120.22	0.00
898	125	117.00	656.00	120.37	0.00
899	125	117.00	657.00	120.52	0.00
900	125	117.00	658.00	120.67	0.00
901	125	117.00	659.00	120.82	0.00
902	125	117.00	660.00	120.97	0.00
903	125	117.00	661.00	121.12	0.00
904	125	117.00	662.00	121.27	0.00
905	125	117.00	663.00	121.42	0.00
906	125	117.00	664.00	121.57	0.00
907	125	117.00	665.00	121.72	0.00
908	125	117.00	666.00	121.87	0.00
909	125	117.00	667.00	122.02	0.00
910	125	117.00	668.00	122.17	0.00
911	125	117.00	669.00	122.32	0.00
912	125	117.00	670.00	122.47	0.00
913	125	117.00	671.00	122.62	0.00
914	125	117.00	672.00	122.77	0.00
915	125	117.00	673.00	122.92	0.00
916	125	117.00	674.00	123.07	0.00
917	125	117.00	675.00	123.22	0.00
918	125	117.00	676.00	123.37	0.00
919	125	117.00	677.00	123.52	0.00
920	125	117.00	678.00	123.67	0.00
921	125	117.00	679.00	123.82	0.00
922	125	117.00	680.00	123.97	0.00
923	125	117.00	681.00	124.12	0.00
924	125	117.00	682.00	124.27	0.00
925	125	117.00	683.00	124.42	0.00
926	125	117.00	684.00	124.57	0.00
927	125	117.00	685.00	124.72	0.00
928	125	117.00	686.00	124.87	0.00
929	125	117.00	687.00	125.02	0.00
930	125	117.00	688.00	125.17	0.00
931	125	117.00	689.00	125.32	0.00
932	125	117.00	690.00	125.47	0.00
933	125	117.00	691.00	125.62	0.00
934	125	117.00	692.00	125.77	0.00
935	125	117.00	693.00	125.92	0.00
936	125	117.00	694.00	126.07	0.00
937	125	117.00	695.00	126.22	0.00
938	125	117.00	696.00	126.37	0.00
939	125	117.00	697.00	126.52	0.00
940	125	117.00	698.00	126.67	0.00
941	125	117.00	699.00	126.82	0.00
942	125	117.00	700.00	126.97	0.00
943	125	117.00	701.00	127.12	0.00
944	125	117.00	702.00	127.27	0.00
945	125	117.00	703.00	127.42	0.00
946	125	117.00	704.00	127.57	0.00
947	125	117.00	705.00	127.72	0.00
948	125	117.00	706.00	127.87	0.00
949	125	117.00	707.00	128.02	0.00
950	125	117.00	708.00	128.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	125	117.00	709.00	128.32	0.00
952	125	117.00	710.00	128.47	0.00
953	125	117.00	711.00	128.62	0.00
954	125	117.00	712.00	128.77	0.00
955	125	117.00	713.00	128.92	0.00
956	125	117.00	714.00	129.07	0.00
957	125	117.00	715.00	129.22	0.00
958	125	117.00	716.00	129.37	0.00
959	125	117.00	717.00	129.52	0.00
960	125	117.00	718.00	129.67	0.00
961	125	117.00	719.00	129.82	0.00
962	125	117.00	720.00	129.97	0.00
963	125	117.00	721.00	130.12	0.00
964	125	117.00	722.00	130.27	0.00
965	125	117.00	723.00	130.42	0.00
966	125	117.00	724.00	130.57	0.00
967	125	117.00	725.00	130.65	0.00

If the employee's gross pay is over £967, go to page 218.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter C

Use this table for employees who are State Pension age or over, for whom you hold a copy of either their birth certificate or passport as evidence of their date of birth.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'C' in the NICs category letter column on form RT11.
2. Copy the figures in columns 1a 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99	No NICs liability, make no entries on form RT11				
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.90	0.00
425	0	0.00	0.00	1.50	0.00
429	0	0.00	0.00	2.10	0.00
433	0	0.00	0.00	2.70	0.00
437	0	0.00	0.00	3.30	0.00
441	0	0.00	0.00	3.90	0.00
445	0	0.00	0.00	4.50	0.00
449	0	0.00	0.00	5.10	0.00
453	0	0.00	0.00	5.70	0.00
457	0	0.00	0.00	6.30	0.00
461	0	0.00	0.00	6.90	0.00
465	0	0.00	0.00	7.50	0.00
469	0	0.00	0.00	8.10	0.00
473	0	0.00	0.00	8.70	0.00
477	0	0.00	0.00	9.30	0.00
481	0	0.00	0.00	9.90	0.00
485	0	0.00	0.00	10.50	0.00
489	0	0.00	0.00	11.10	0.00
493	0	0.00	0.00	11.70	0.00
497	0	0.00	0.00	12.30	0.00
501	0	0.00	0.00	12.90	0.00
505	0	0.00	0.00	13.50	0.00
509	0	0.00	0.00	14.10	0.00
513	0	0.00	0.00	14.70	0.00
517	0	0.00	0.00	15.30	0.00
521	0	0.00	0.00	15.90	0.00
525	0	0.00	0.00	16.50	0.00
529	0	0.00	0.00	17.10	0.00
533	0	0.00	0.00	17.70	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
537	0	0.00	0.00	18.30	0.00
541	0	0.00	0.00	18.67	0.00
542	542	0.00	0.00	18.75	0.00
545	542	3.00	0.00	19.50	0.00
549	542	7.00	0.00	20.10	0.00
553	542	11.00	0.00	20.70	0.00
557	542	15.00	0.00	21.30	0.00
561	542	19.00	0.00	21.90	0.00
565	542	23.00	0.00	22.50	0.00
569	542	27.00	0.00	23.10	0.00
573	542	31.00	0.00	23.70	0.00
577	542	35.00	0.00	24.30	0.00
581	542	39.00	0.00	24.90	0.00
585	542	43.00	0.00	25.50	0.00
589	542	47.00	0.00	26.10	0.00
593	542	51.00	0.00	26.70	0.00
597	542	55.00	0.00	27.30	0.00
601	542	59.00	0.00	27.90	0.00
605	542	63.00	0.00	28.50	0.00
609	542	67.00	0.00	29.10	0.00
613	542	71.00	0.00	29.70	0.00
617	542	75.00	0.00	30.30	0.00
621	542	79.00	0.00	30.90	0.00
625	542	83.00	0.00	31.50	0.00
629	542	87.00	0.00	32.10	0.00
633	542	91.00	0.00	32.70	0.00
637	542	95.00	0.00	33.30	0.00
641	542	99.00	0.00	33.90	0.00
645	542	103.00	0.00	34.50	0.00
649	542	107.00	0.00	35.10	0.00
653	542	111.00	0.00	35.70	0.00
657	542	115.00	0.00	36.30	0.00
661	542	119.00	0.00	36.90	0.00
665	542	123.00	0.00	37.50	0.00
669	542	127.00	0.00	38.10	0.00
673	542	131.00	0.00	38.70	0.00
677	542	135.00	0.00	39.30	0.00
681	542	139.00	0.00	39.90	0.00
685	542	143.00	0.00	40.50	0.00
689	542	147.00	0.00	41.10	0.00
693	542	151.00	0.00	41.70	0.00
697	542	155.00	0.00	42.30	0.00
701	542	159.00	0.00	42.90	0.00
705	542	163.00	0.00	43.50	0.00
709	542	167.00	0.00	44.10	0.00
713	542	171.00	0.00	44.70	0.00
717	542	175.00	0.00	45.30	0.00
721	542	179.00	0.00	45.90	0.00
725	542	183.00	0.00	46.50	0.00
729	542	187.00	0.00	47.10	0.00
733	542	191.00	0.00	47.70	0.00
737	542	195.00	0.00	48.30	0.00
741	542	199.00	0.00	48.90	0.00
745	542	203.00	0.00	49.50	0.00
749	542	207.00	0.00	50.10	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
753	542	211.00	0.00	50.70	0.00
757	542	215.00	0.00	51.30	0.00
761	542	219.00	0.00	51.90	0.00
765	542	223.00	0.00	52.50	0.00
769	542	227.00	0.00	53.10	0.00
773	542	231.00	0.00	53.70	0.00
777	542	235.00	0.00	54.30	0.00
781	542	239.00	0.00	54.90	0.00
785	542	243.00	0.00	55.50	0.00
789	542	247.00	0.00	56.10	0.00
793	542	251.00	0.00	56.70	0.00
797	542	255.00	0.00	57.30	0.00
801	542	259.00	0.00	57.90	0.00
805	542	263.00	0.00	58.50	0.00
809	542	267.00	0.00	59.10	0.00
813	542	271.00	0.00	59.70	0.00
817	542	275.00	0.00	60.30	0.00
821	542	279.00	0.00	60.90	0.00
825	542	283.00	0.00	61.50	0.00
829	542	287.00	0.00	62.10	0.00
833	542	291.00	0.00	62.70	0.00
837	542	295.00	0.00	63.30	0.00
841	542	299.00	0.00	63.90	0.00
845	542	303.00	0.00	64.50	0.00
849	542	307.00	0.00	65.10	0.00
853	542	311.00	0.00	65.70	0.00
857	542	315.00	0.00	66.30	0.00
861	542	319.00	0.00	66.90	0.00
865	542	323.00	0.00	67.50	0.00
869	542	327.00	0.00	68.10	0.00
873	542	331.00	0.00	68.70	0.00
877	542	335.00	0.00	69.30	0.00
881	542	339.00	0.00	69.90	0.00
885	542	343.00	0.00	70.50	0.00
889	542	347.00	0.00	71.10	0.00
893	542	351.00	0.00	71.70	0.00
897	542	355.00	0.00	72.30	0.00
901	542	359.00	0.00	72.90	0.00
905	542	363.00	0.00	73.50	0.00
909	542	367.00	0.00	74.10	0.00
913	542	371.00	0.00	74.70	0.00
917	542	375.00	0.00	75.30	0.00
921	542	379.00	0.00	75.90	0.00
925	542	383.00	0.00	76.50	0.00
929	542	387.00	0.00	77.10	0.00
933	542	391.00	0.00	77.70	0.00
937	542	395.00	0.00	78.30	0.00
941	542	399.00	0.00	78.90	0.00
945	542	403.00	0.00	79.50	0.00
949	542	407.00	0.00	80.10	0.00
953	542	411.00	0.00	80.70	0.00
957	542	415.00	0.00	81.30	0.00
961	542	419.00	0.00	81.90	0.00
965	542	423.00	0.00	82.50	0.00
969	542	427.00	0.00	83.10	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
973	542	431.00	0.00	83.70	0.00
977	542	435.00	0.00	84.30	0.00
981	542	439.00	0.00	84.90	0.00
985	542	443.00	0.00	85.50	0.00
989	542	447.00	0.00	86.10	0.00
993	542	451.00	0.00	86.70	0.00
997	542	455.00	0.00	87.30	0.00
1001	542	459.00	0.00	87.90	0.00
1005	542	463.00	0.00	88.50	0.00
1009	542	467.00	0.00	89.10	0.00
1013	542	471.00	0.00	89.70	0.00
1017	542	475.00	0.00	90.30	0.00
1021	542	479.00	0.00	90.90	0.00
1025	542	483.00	0.00	91.50	0.00
1029	542	487.00	0.00	92.10	0.00
1033	542	491.00	0.00	92.70	0.00
1037	542	495.00	0.00	93.30	0.00
1041	542	499.00	0.00	93.90	0.00
1045	542	503.00	0.00	94.42	0.00
1048	542	506.00	0.00	94.65	0.00
1049	542	506.00	1.00	95.10	0.00
1053	542	506.00	5.00	95.70	0.00
1057	542	506.00	9.00	96.30	0.00
1061	542	506.00	13.00	96.90	0.00
1065	542	506.00	17.00	97.50	0.00
1069	542	506.00	21.00	98.10	0.00
1073	542	506.00	25.00	98.70	0.00
1077	542	506.00	29.00	99.30	0.00
1081	542	506.00	33.00	99.90	0.00
1085	542	506.00	37.00	100.50	0.00
1089	542	506.00	41.00	101.10	0.00
1093	542	506.00	45.00	101.70	0.00
1097	542	506.00	49.00	102.30	0.00
1101	542	506.00	53.00	102.90	0.00
1105	542	506.00	57.00	103.50	0.00
1109	542	506.00	61.00	104.10	0.00
1113	542	506.00	65.00	104.70	0.00
1117	542	506.00	69.00	105.30	0.00
1121	542	506.00	73.00	105.90	0.00
1125	542	506.00	77.00	106.50	0.00
1129	542	506.00	81.00	107.10	0.00
1133	542	506.00	85.00	107.70	0.00
1137	542	506.00	89.00	108.30	0.00
1141	542	506.00	93.00	108.90	0.00
1145	542	506.00	97.00	109.50	0.00
1149	542	506.00	101.00	110.10	0.00
1153	542	506.00	105.00	110.70	0.00
1157	542	506.00	109.00	111.30	0.00
1161	542	506.00	113.00	111.90	0.00
1165	542	506.00	117.00	112.50	0.00
1169	542	506.00	121.00	113.10	0.00
1173	542	506.00	125.00	113.70	0.00
1177	542	506.00	129.00	114.30	0.00
1181	542	506.00	133.00	114.90	0.00
1185	542	506.00	137.00	115.50	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
1189	542	506.00	141.00	116.10	0.00
1193	542	506.00	145.00	116.70	0.00
1197	542	506.00	149.00	117.30	0.00
1201	542	506.00	153.00	117.90	0.00
1205	542	506.00	157.00	118.50	0.00
1209	542	506.00	161.00	119.10	0.00
1213	542	506.00	165.00	119.70	0.00
1217	542	506.00	169.00	120.30	0.00
1221	542	506.00	173.00	120.90	0.00
1225	542	506.00	177.00	121.50	0.00
1229	542	506.00	181.00	122.10	0.00
1233	542	506.00	185.00	122.70	0.00
1237	542	506.00	189.00	123.30	0.00
1241	542	506.00	193.00	123.90	0.00
1245	542	506.00	197.00	124.50	0.00
1249	542	506.00	201.00	125.10	0.00
1253	542	506.00	205.00	125.70	0.00
1257	542	506.00	209.00	126.30	0.00
1261	542	506.00	213.00	126.90	0.00
1265	542	506.00	217.00	127.50	0.00
1269	542	506.00	221.00	128.10	0.00
1273	542	506.00	225.00	128.70	0.00
1277	542	506.00	229.00	129.30	0.00
1281	542	506.00	233.00	129.90	0.00
1285	542	506.00	237.00	130.50	0.00
1289	542	506.00	241.00	131.10	0.00
1293	542	506.00	245.00	131.70	0.00
1297	542	506.00	249.00	132.30	0.00
1301	542	506.00	253.00	132.90	0.00
1305	542	506.00	257.00	133.50	0.00
1309	542	506.00	261.00	134.10	0.00
1313	542	506.00	265.00	134.70	0.00
1317	542	506.00	269.00	135.30	0.00
1321	542	506.00	273.00	135.90	0.00
1325	542	506.00	277.00	136.50	0.00
1329	542	506.00	281.00	137.10	0.00
1333	542	506.00	285.00	137.70	0.00
1337	542	506.00	289.00	138.30	0.00
1341	542	506.00	293.00	138.90	0.00
1345	542	506.00	297.00	139.50	0.00
1349	542	506.00	301.00	140.10	0.00
1353	542	506.00	305.00	140.70	0.00
1357	542	506.00	309.00	141.30	0.00
1361	542	506.00	313.00	141.90	0.00
1365	542	506.00	317.00	142.50	0.00
1369	542	506.00	321.00	143.10	0.00
1373	542	506.00	325.00	143.70	0.00
1377	542	506.00	329.00	144.30	0.00
1381	542	506.00	333.00	144.90	0.00
1385	542	506.00	337.00	145.50	0.00
1389	542	506.00	341.00	146.10	0.00
1393	542	506.00	345.00	146.70	0.00
1397	542	506.00	349.00	147.30	0.00
1401	542	506.00	353.00	147.90	0.00
1405	542	506.00	357.00	148.50	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
1409	542	506.00	361.00	149.10	0.00
1413	542	506.00	365.00	149.70	0.00
1417	542	506.00	369.00	150.30	0.00
1421	542	506.00	373.00	150.90	0.00
1425	542	506.00	377.00	151.50	0.00
1429	542	506.00	381.00	152.10	0.00
1433	542	506.00	385.00	152.70	0.00
1437	542	506.00	389.00	153.30	0.00
1441	542	506.00	393.00	153.90	0.00
1445	542	506.00	397.00	154.50	0.00
1449	542	506.00	401.00	155.10	0.00
1453	542	506.00	405.00	155.70	0.00
1457	542	506.00	409.00	156.30	0.00
1461	542	506.00	413.00	156.90	0.00
1465	542	506.00	417.00	157.50	0.00
1469	542	506.00	421.00	158.10	0.00
1473	542	506.00	425.00	158.70	0.00
1477	542	506.00	429.00	159.30	0.00
1481	542	506.00	433.00	159.90	0.00
1485	542	506.00	437.00	160.50	0.00
1489	542	506.00	441.00	161.10	0.00
1493	542	506.00	445.00	161.70	0.00
1497	542	506.00	449.00	162.30	0.00
1501	542	506.00	453.00	162.90	0.00
1505	542	506.00	457.00	163.50	0.00
1509	542	506.00	461.00	164.10	0.00
1513	542	506.00	465.00	164.70	0.00
1517	542	506.00	469.00	165.30	0.00
1521	542	506.00	473.00	165.90	0.00
1525	542	506.00	477.00	166.50	0.00
1529	542	506.00	481.00	167.10	0.00
1533	542	506.00	485.00	167.70	0.00
1537	542	506.00	489.00	168.30	0.00
1541	542	506.00	493.00	168.90	0.00
1545	542	506.00	497.00	169.50	0.00
1549	542	506.00	501.00	170.10	0.00
1553	542	506.00	505.00	170.70	0.00
1557	542	506.00	509.00	171.30	0.00
1561	542	506.00	513.00	171.90	0.00
1565	542	506.00	517.00	172.50	0.00
1569	542	506.00	521.00	173.10	0.00
1573	542	506.00	525.00	173.70	0.00
1577	542	506.00	529.00	174.30	0.00
1581	542	506.00	533.00	174.90	0.00
1585	542	506.00	537.00	175.50	0.00
1589	542	506.00	541.00	176.10	0.00
1593	542	506.00	545.00	176.70	0.00
1597	542	506.00	549.00	177.30	0.00
1601	542	506.00	553.00	177.90	0.00
1605	542	506.00	557.00	178.50	0.00
1609	542	506.00	561.00	179.10	0.00
1613	542	506.00	565.00	179.70	0.00
1617	542	506.00	569.00	180.30	0.00
1621	542	506.00	573.00	180.90	0.00
1625	542	506.00	577.00	181.50	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
1629	542	506.00	581.00	182.10	0.00
1633	542	506.00	585.00	182.70	0.00
1637	542	506.00	589.00	183.30	0.00
1641	542	506.00	593.00	183.90	0.00
1645	542	506.00	597.00	184.50	0.00
1649	542	506.00	601.00	185.10	0.00
1653	542	506.00	605.00	185.70	0.00
1657	542	506.00	609.00	186.30	0.00
1661	542	506.00	613.00	186.90	0.00
1665	542	506.00	617.00	187.50	0.00
1669	542	506.00	621.00	188.10	0.00
1673	542	506.00	625.00	188.70	0.00
1677	542	506.00	629.00	189.30	0.00
1681	542	506.00	633.00	189.90	0.00
1685	542	506.00	637.00	190.50	0.00
1689	542	506.00	641.00	191.10	0.00
1693	542	506.00	645.00	191.70	0.00
1697	542	506.00	649.00	192.30	0.00
1701	542	506.00	653.00	192.90	0.00
1705	542	506.00	657.00	193.50	0.00
1709	542	506.00	661.00	194.10	0.00
1713	542	506.00	665.00	194.70	0.00
1717	542	506.00	669.00	195.30	0.00
1721	542	506.00	673.00	195.90	0.00
1725	542	506.00	677.00	196.50	0.00
1729	542	506.00	681.00	197.10	0.00
1733	542	506.00	685.00	197.70	0.00
1737	542	506.00	689.00	198.30	0.00
1741	542	506.00	693.00	198.90	0.00
1745	542	506.00	697.00	199.50	0.00
1749	542	506.00	701.00	200.10	0.00
1753	542	506.00	705.00	200.70	0.00
1757	542	506.00	709.00	201.30	0.00
1761	542	506.00	713.00	201.90	0.00
1765	542	506.00	717.00	202.50	0.00
1769	542	506.00	721.00	203.10	0.00
1773	542	506.00	725.00	203.70	0.00
1777	542	506.00	729.00	204.30	0.00
1781	542	506.00	733.00	204.90	0.00
1785	542	506.00	737.00	205.50	0.00
1789	542	506.00	741.00	206.10	0.00
1793	542	506.00	745.00	206.70	0.00
1797	542	506.00	749.00	207.30	0.00
1801	542	506.00	753.00	207.90	0.00
1805	542	506.00	757.00	208.50	0.00
1809	542	506.00	761.00	209.10	0.00
1813	542	506.00	765.00	209.70	0.00
1817	542	506.00	769.00	210.30	0.00
1821	542	506.00	773.00	210.90	0.00
1825	542	506.00	777.00	211.50	0.00
1829	542	506.00	781.00	212.10	0.00
1833	542	506.00	785.00	212.70	0.00
1837	542	506.00	789.00	213.30	0.00
1841	542	506.00	793.00	213.90	0.00
1845	542	506.00	797.00	214.50	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
1849	542	506.00	801.00	215.10	0.00
1853	542	506.00	805.00	215.70	0.00
1857	542	506.00	809.00	216.30	0.00
1861	542	506.00	813.00	216.90	0.00
1865	542	506.00	817.00	217.50	0.00
1869	542	506.00	821.00	218.10	0.00
1873	542	506.00	825.00	218.70	0.00
1877	542	506.00	829.00	219.30	0.00
1881	542	506.00	833.00	219.90	0.00
1885	542	506.00	837.00	220.50	0.00
1889	542	506.00	841.00	221.10	0.00
1893	542	506.00	845.00	221.70	0.00
1897	542	506.00	849.00	222.30	0.00
1901	542	506.00	853.00	222.90	0.00
1905	542	506.00	857.00	223.50	0.00
1909	542	506.00	861.00	224.10	0.00
1913	542	506.00	865.00	224.70	0.00
1917	542	506.00	869.00	225.30	0.00
1921	542	506.00	873.00	225.90	0.00
1925	542	506.00	877.00	226.50	0.00
1929	542	506.00	881.00	227.10	0.00
1933	542	506.00	885.00	227.70	0.00
1937	542	506.00	889.00	228.30	0.00
1941	542	506.00	893.00	228.90	0.00
1945	542	506.00	897.00	229.50	0.00
1949	542	506.00	901.00	230.10	0.00
1953	542	506.00	905.00	230.70	0.00
1957	542	506.00	909.00	231.30	0.00
1961	542	506.00	913.00	231.90	0.00
1965	542	506.00	917.00	232.50	0.00
1969	542	506.00	921.00	233.10	0.00
1973	542	506.00	925.00	233.70	0.00
1977	542	506.00	929.00	234.30	0.00
1981	542	506.00	933.00	234.90	0.00
1985	542	506.00	937.00	235.50	0.00
1989	542	506.00	941.00	236.10	0.00
1993	542	506.00	945.00	236.70	0.00
1997	542	506.00	949.00	237.30	0.00
2001	542	506.00	953.00	237.90	0.00
2005	542	506.00	957.00	238.50	0.00
2009	542	506.00	961.00	239.10	0.00
2013	542	506.00	965.00	239.70	0.00
2017	542	506.00	969.00	240.30	0.00
2021	542	506.00	973.00	240.90	0.00
2025	542	506.00	977.00	241.50	0.00
2029	542	506.00	981.00	242.10	0.00
2033	542	506.00	985.00	242.70	0.00
2037	542	506.00	989.00	243.30	0.00
2041	542	506.00	993.00	243.90	0.00
2045	542	506.00	997.00	244.50	0.00
2049	542	506.00	1001.00	245.10	0.00
2053	542	506.00	1005.00	245.70	0.00
2057	542	506.00	1009.00	246.30	0.00
2061	542	506.00	1013.00	246.90	0.00
2065	542	506.00	1017.00	247.50	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
2069	542	506.00	1021.00	248.10	0.00
2073	542	506.00	1025.00	248.70	0.00
2077	542	506.00	1029.00	249.30	0.00
2081	542	506.00	1033.00	249.75	0.00
2083	542	506.00	1035.00	249.90	0.00
2085	542	506.00	1037.00	250.50	0.00
2089	542	506.00	1041.00	251.10	0.00
2093	542	506.00	1045.00	251.70	0.00
2097	542	506.00	1049.00	252.30	0.00
2101	542	506.00	1053.00	252.90	0.00
2105	542	506.00	1057.00	253.50	0.00
2109	542	506.00	1061.00	254.10	0.00
2113	542	506.00	1065.00	254.70	0.00
2117	542	506.00	1069.00	255.30	0.00
2121	542	506.00	1073.00	255.90	0.00
2125	542	506.00	1077.00	256.50	0.00
2129	542	506.00	1081.00	257.10	0.00
2133	542	506.00	1085.00	257.70	0.00
2137	542	506.00	1089.00	258.30	0.00
2141	542	506.00	1093.00	258.90	0.00
2145	542	506.00	1097.00	259.50	0.00
2149	542	506.00	1101.00	260.10	0.00
2153	542	506.00	1105.00	260.70	0.00
2157	542	506.00	1109.00	261.30	0.00
2161	542	506.00	1113.00	261.90	0.00
2165	542	506.00	1117.00	262.50	0.00
2169	542	506.00	1121.00	263.10	0.00
2173	542	506.00	1125.00	263.70	0.00
2177	542	506.00	1129.00	264.30	0.00
2181	542	506.00	1133.00	264.90	0.00
2185	542	506.00	1137.00	265.50	0.00
2189	542	506.00	1141.00	266.10	0.00
2193	542	506.00	1145.00	266.70	0.00
2197	542	506.00	1149.00	267.30	0.00
2201	542	506.00	1153.00	267.90	0.00
2205	542	506.00	1157.00	268.50	0.00
2209	542	506.00	1161.00	269.10	0.00
2213	542	506.00	1165.00	269.70	0.00
2217	542	506.00	1169.00	270.30	0.00
2221	542	506.00	1173.00	270.90	0.00
2225	542	506.00	1177.00	271.50	0.00
2229	542	506.00	1181.00	272.10	0.00
2233	542	506.00	1185.00	272.70	0.00
2237	542	506.00	1189.00	273.30	0.00
2241	542	506.00	1193.00	273.90	0.00
2245	542	506.00	1197.00	274.50	0.00
2249	542	506.00	1201.00	275.10	0.00
2253	542	506.00	1205.00	275.70	0.00
2257	542	506.00	1209.00	276.30	0.00
2261	542	506.00	1213.00	276.90	0.00
2265	542	506.00	1217.00	277.50	0.00
2269	542	506.00	1221.00	278.10	0.00
2273	542	506.00	1225.00	278.70	0.00
2277	542	506.00	1229.00	279.30	0.00
2281	542	506.00	1233.00	279.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	542	506.00	1237.00	280.50	0.00
2289	542	506.00	1241.00	281.10	0.00
2293	542	506.00	1245.00	281.70	0.00
2297	542	506.00	1249.00	282.30	0.00
2301	542	506.00	1253.00	282.90	0.00
2305	542	506.00	1257.00	283.50	0.00
2309	542	506.00	1261.00	284.10	0.00
2313	542	506.00	1265.00	284.70	0.00
2317	542	506.00	1269.00	285.30	0.00
2321	542	506.00	1273.00	285.90	0.00
2325	542	506.00	1277.00	286.50	0.00
2329	542	506.00	1281.00	287.10	0.00
2333	542	506.00	1285.00	287.70	0.00
2337	542	506.00	1289.00	288.30	0.00
2341	542	506.00	1293.00	288.90	0.00
2345	542	506.00	1297.00	289.50	0.00
2349	542	506.00	1301.00	290.10	0.00
2353	542	506.00	1305.00	290.70	0.00
2357	542	506.00	1309.00	291.30	0.00
2361	542	506.00	1313.00	291.90	0.00
2365	542	506.00	1317.00	292.50	0.00
2369	542	506.00	1321.00	293.10	0.00
2373	542	506.00	1325.00	293.70	0.00
2377	542	506.00	1329.00	294.30	0.00
2381	542	506.00	1333.00	294.90	0.00
2385	542	506.00	1337.00	295.50	0.00
2389	542	506.00	1341.00	296.10	0.00
2393	542	506.00	1345.00	296.70	0.00
2397	542	506.00	1349.00	297.30	0.00
2401	542	506.00	1353.00	297.90	0.00
2405	542	506.00	1357.00	298.50	0.00
2409	542	506.00	1361.00	299.10	0.00
2413	542	506.00	1365.00	299.70	0.00
2417	542	506.00	1369.00	300.30	0.00
2421	542	506.00	1373.00	300.90	0.00
2425	542	506.00	1377.00	301.50	0.00
2429	542	506.00	1381.00	302.10	0.00
2433	542	506.00	1385.00	302.70	0.00
2437	542	506.00	1389.00	303.30	0.00
2441	542	506.00	1393.00	303.90	0.00
2445	542	506.00	1397.00	304.50	0.00
2449	542	506.00	1401.00	305.10	0.00
2453	542	506.00	1405.00	305.70	0.00
2457	542	506.00	1409.00	306.30	0.00
2461	542	506.00	1413.00	306.90	0.00
2465	542	506.00	1417.00	307.50	0.00
2469	542	506.00	1421.00	308.10	0.00
2473	542	506.00	1425.00	308.70	0.00
2477	542	506.00	1429.00	309.30	0.00
2481	542	506.00	1433.00	309.90	0.00
2485	542	506.00	1437.00	310.50	0.00
2489	542	506.00	1441.00	311.10	0.00
2493	542	506.00	1445.00	311.70	0.00
2497	542	506.00	1449.00	312.30	0.00
2501	542	506.00	1453.00	312.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	542	506.00	1457.00	313.50	0.00
2509	542	506.00	1461.00	314.10	0.00
2513	542	506.00	1465.00	314.70	0.00
2517	542	506.00	1469.00	315.30	0.00
2521	542	506.00	1473.00	315.90	0.00
2525	542	506.00	1477.00	316.50	0.00
2529	542	506.00	1481.00	317.10	0.00
2533	542	506.00	1485.00	317.70	0.00
2537	542	506.00	1489.00	318.30	0.00
2541	542	506.00	1493.00	318.90	0.00
2545	542	506.00	1497.00	319.50	0.00
2549	542	506.00	1501.00	320.10	0.00
2553	542	506.00	1505.00	320.70	0.00
2557	542	506.00	1509.00	321.30	0.00
2561	542	506.00	1513.00	321.90	0.00
2565	542	506.00	1517.00	322.50	0.00
2569	542	506.00	1521.00	323.10	0.00
2573	542	506.00	1525.00	323.70	0.00
2577	542	506.00	1529.00	324.30	0.00
2581	542	506.00	1533.00	324.90	0.00
2585	542	506.00	1537.00	325.50	0.00
2589	542	506.00	1541.00	326.10	0.00
2593	542	506.00	1545.00	326.70	0.00
2597	542	506.00	1549.00	327.30	0.00
2601	542	506.00	1553.00	327.90	0.00
2605	542	506.00	1557.00	328.50	0.00
2609	542	506.00	1561.00	329.10	0.00
2613	542	506.00	1565.00	329.70	0.00
2617	542	506.00	1569.00	330.30	0.00
2621	542	506.00	1573.00	330.90	0.00
2625	542	506.00	1577.00	331.50	0.00
2629	542	506.00	1581.00	332.10	0.00
2633	542	506.00	1585.00	332.70	0.00
2637	542	506.00	1589.00	333.30	0.00
2641	542	506.00	1593.00	333.90	0.00
2645	542	506.00	1597.00	334.50	0.00
2649	542	506.00	1601.00	335.10	0.00
2653	542	506.00	1605.00	335.70	0.00
2657	542	506.00	1609.00	336.30	0.00
2661	542	506.00	1613.00	336.90	0.00
2665	542	506.00	1617.00	337.50	0.00
2669	542	506.00	1621.00	338.10	0.00
2673	542	506.00	1625.00	338.70	0.00
2677	542	506.00	1629.00	339.30	0.00
2681	542	506.00	1633.00	339.90	0.00
2685	542	506.00	1637.00	340.50	0.00
2689	542	506.00	1641.00	341.10	0.00
2693	542	506.00	1645.00	341.70	0.00
2697	542	506.00	1649.00	342.30	0.00
2701	542	506.00	1653.00	342.90	0.00
2705	542	506.00	1657.00	343.50	0.00
2709	542	506.00	1661.00	344.10	0.00
2713	542	506.00	1665.00	344.70	0.00
2717	542	506.00	1669.00	345.30	0.00
2721	542	506.00	1673.00	345.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	542	506.00	1677.00	346.50	0.00
2729	542	506.00	1681.00	347.10	0.00
2733	542	506.00	1685.00	347.70	0.00
2737	542	506.00	1689.00	348.30	0.00
2741	542	506.00	1693.00	348.90	0.00
2745	542	506.00	1697.00	349.50	0.00
2749	542	506.00	1701.00	350.10	0.00
2753	542	506.00	1705.00	350.70	0.00
2757	542	506.00	1709.00	351.30	0.00
2761	542	506.00	1713.00	351.90	0.00
2765	542	506.00	1717.00	352.50	0.00
2769	542	506.00	1721.00	353.10	0.00
2773	542	506.00	1725.00	353.70	0.00
2777	542	506.00	1729.00	354.30	0.00
2781	542	506.00	1733.00	354.90	0.00
2785	542	506.00	1737.00	355.50	0.00
2789	542	506.00	1741.00	356.10	0.00
2793	542	506.00	1745.00	356.70	0.00
2797	542	506.00	1749.00	357.30	0.00
2801	542	506.00	1753.00	357.90	0.00
2805	542	506.00	1757.00	358.50	0.00
2809	542	506.00	1761.00	359.10	0.00
2813	542	506.00	1765.00	359.70	0.00
2817	542	506.00	1769.00	360.30	0.00
2821	542	506.00	1773.00	360.90	0.00
2825	542	506.00	1777.00	361.50	0.00
2829	542	506.00	1781.00	362.10	0.00
2833	542	506.00	1785.00	362.70	0.00
2837	542	506.00	1789.00	363.30	0.00
2841	542	506.00	1793.00	363.90	0.00
2845	542	506.00	1797.00	364.50	0.00
2849	542	506.00	1801.00	365.10	0.00
2853	542	506.00	1805.00	365.70	0.00
2857	542	506.00	1809.00	366.30	0.00
2861	542	506.00	1813.00	366.90	0.00
2865	542	506.00	1817.00	367.50	0.00
2869	542	506.00	1821.00	368.10	0.00
2873	542	506.00	1825.00	368.70	0.00
2877	542	506.00	1829.00	369.30	0.00
2881	542	506.00	1833.00	369.90	0.00
2885	542	506.00	1837.00	370.50	0.00
2889	542	506.00	1841.00	371.10	0.00
2893	542	506.00	1845.00	371.70	0.00
2897	542	506.00	1849.00	372.30	0.00
2901	542	506.00	1853.00	372.90	0.00
2905	542	506.00	1857.00	373.50	0.00
2909	542	506.00	1861.00	374.10	0.00
2913	542	506.00	1865.00	374.70	0.00
2917	542	506.00	1869.00	375.30	0.00
2921	542	506.00	1873.00	375.90	0.00
2925	542	506.00	1877.00	376.50	0.00
2929	542	506.00	1881.00	377.10	0.00
2933	542	506.00	1885.00	377.70	0.00
2937	542	506.00	1889.00	378.30	0.00
2941	542	506.00	1893.00	378.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	542	506.00	1897.00	379.50	0.00
2949	542	506.00	1901.00	380.10	0.00
2953	542	506.00	1905.00	380.70	0.00
2957	542	506.00	1909.00	381.30	0.00
2961	542	506.00	1913.00	381.90	0.00
2965	542	506.00	1917.00	382.50	0.00
2969	542	506.00	1921.00	383.10	0.00
2973	542	506.00	1925.00	383.70	0.00
2977	542	506.00	1929.00	384.30	0.00
2981	542	506.00	1933.00	384.90	0.00
2985	542	506.00	1937.00	385.50	0.00
2989	542	506.00	1941.00	386.10	0.00
2993	542	506.00	1945.00	386.70	0.00
2997	542	506.00	1949.00	387.30	0.00
3001	542	506.00	1953.00	387.90	0.00
3005	542	506.00	1957.00	388.50	0.00
3009	542	506.00	1961.00	389.10	0.00
3013	542	506.00	1965.00	389.70	0.00
3017	542	506.00	1969.00	390.30	0.00
3021	542	506.00	1973.00	390.90	0.00
3025	542	506.00	1977.00	391.50	0.00
3029	542	506.00	1981.00	392.10	0.00
3033	542	506.00	1985.00	392.70	0.00
3037	542	506.00	1989.00	393.30	0.00
3041	542	506.00	1993.00	393.90	0.00
3045	542	506.00	1997.00	394.50	0.00
3049	542	506.00	2001.00	395.10	0.00
3053	542	506.00	2005.00	395.70	0.00
3057	542	506.00	2009.00	396.30	0.00
3061	542	506.00	2013.00	396.90	0.00
3065	542	506.00	2017.00	397.50	0.00
3069	542	506.00	2021.00	398.10	0.00
3073	542	506.00	2025.00	398.70	0.00
3077	542	506.00	2029.00	399.30	0.00
3081	542	506.00	2033.00	399.90	0.00
3085	542	506.00	2037.00	400.50	0.00
3089	542	506.00	2041.00	401.10	0.00
3093	542	506.00	2045.00	401.70	0.00
3097	542	506.00	2049.00	402.30	0.00
3101	542	506.00	2053.00	402.90	0.00
3105	542	506.00	2057.00	403.50	0.00
3109	542	506.00	2061.00	404.10	0.00
3113	542	506.00	2065.00	404.70	0.00
3117	542	506.00	2069.00	405.30	0.00
3121	542	506.00	2073.00	405.90	0.00
3125	542	506.00	2077.00	406.50	0.00
3129	542	506.00	2081.00	407.10	0.00
3133	542	506.00	2085.00	407.70	0.00
3137	542	506.00	2089.00	408.30	0.00
3141	542	506.00	2093.00	408.90	0.00
3145	542	506.00	2097.00	409.50	0.00
3149	542	506.00	2101.00	410.10	0.00
3153	542	506.00	2105.00	410.70	0.00
3157	542	506.00	2109.00	411.30	0.00
3161	542	506.00	2113.00	411.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	542	506.00	2117.00	412.50	0.00
3169	542	506.00	2121.00	413.10	0.00
3173	542	506.00	2125.00	413.70	0.00
3177	542	506.00	2129.00	414.30	0.00
3181	542	506.00	2133.00	414.90	0.00
3185	542	506.00	2137.00	415.50	0.00
3189	542	506.00	2141.00	416.10	0.00
3193	542	506.00	2145.00	416.70	0.00
3197	542	506.00	2149.00	417.30	0.00
3201	542	506.00	2153.00	417.90	0.00
3205	542	506.00	2157.00	418.50	0.00
3209	542	506.00	2161.00	419.10	0.00
3213	542	506.00	2165.00	419.70	0.00
3217	542	506.00	2169.00	420.30	0.00
3221	542	506.00	2173.00	420.90	0.00
3225	542	506.00	2177.00	421.50	0.00
3229	542	506.00	2181.00	422.10	0.00
3233	542	506.00	2185.00	422.70	0.00
3237	542	506.00	2189.00	423.30	0.00
3241	542	506.00	2193.00	423.90	0.00
3245	542	506.00	2197.00	424.50	0.00
3249	542	506.00	2201.00	425.10	0.00
3253	542	506.00	2205.00	425.70	0.00
3257	542	506.00	2209.00	426.30	0.00
3261	542	506.00	2213.00	426.90	0.00
3265	542	506.00	2217.00	427.50	0.00
3269	542	506.00	2221.00	428.10	0.00
3273	542	506.00	2225.00	428.70	0.00
3277	542	506.00	2229.00	429.30	0.00
3281	542	506.00	2233.00	429.90	0.00
3285	542	506.00	2237.00	430.50	0.00
3289	542	506.00	2241.00	431.10	0.00
3293	542	506.00	2245.00	431.70	0.00
3297	542	506.00	2249.00	432.30	0.00
3301	542	506.00	2253.00	432.90	0.00
3305	542	506.00	2257.00	433.50	0.00
3309	542	506.00	2261.00	434.10	0.00
3313	542	506.00	2265.00	434.70	0.00
3317	542	506.00	2269.00	435.30	0.00
3321	542	506.00	2273.00	435.90	0.00
3325	542	506.00	2277.00	436.50	0.00
3329	542	506.00	2281.00	437.10	0.00
3333	542	506.00	2285.00	437.70	0.00
3337	542	506.00	2289.00	438.30	0.00
3341	542	506.00	2293.00	438.90	0.00
3345	542	506.00	2297.00	439.50	0.00
3349	542	506.00	2301.00	440.10	0.00
3353	542	506.00	2305.00	440.70	0.00
3357	542	506.00	2309.00	441.30	0.00
3361	542	506.00	2313.00	441.90	0.00
3365	542	506.00	2317.00	442.50	0.00
3369	542	506.00	2321.00	443.10	0.00
3373	542	506.00	2325.00	443.70	0.00
3377	542	506.00	2329.00	444.30	0.00
3381	542	506.00	2333.00	444.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	542	506.00	2337.00	445.50	0.00
3389	542	506.00	2341.00	446.10	0.00
3393	542	506.00	2345.00	446.70	0.00
3397	542	506.00	2349.00	447.30	0.00
3401	542	506.00	2353.00	447.90	0.00
3405	542	506.00	2357.00	448.50	0.00
3409	542	506.00	2361.00	449.10	0.00
3413	542	506.00	2365.00	449.70	0.00
3417	542	506.00	2369.00	450.30	0.00
3421	542	506.00	2373.00	450.90	0.00
3425	542	506.00	2377.00	451.50	0.00
3429	542	506.00	2381.00	452.10	0.00
3433	542	506.00	2385.00	452.70	0.00
3437	542	506.00	2389.00	453.30	0.00
3441	542	506.00	2393.00	453.90	0.00
3445	542	506.00	2397.00	454.50	0.00
3449	542	506.00	2401.00	455.10	0.00
3453	542	506.00	2405.00	455.70	0.00
3457	542	506.00	2409.00	456.30	0.00
3461	542	506.00	2413.00	456.90	0.00
3465	542	506.00	2417.00	457.50	0.00
3469	542	506.00	2421.00	458.10	0.00
3473	542	506.00	2425.00	458.70	0.00
3477	542	506.00	2429.00	459.30	0.00
3481	542	506.00	2433.00	459.90	0.00
3485	542	506.00	2437.00	460.50	0.00
3489	542	506.00	2441.00	461.10	0.00
3493	542	506.00	2445.00	461.70	0.00
3497	542	506.00	2449.00	462.30	0.00
3501	542	506.00	2453.00	462.90	0.00
3505	542	506.00	2457.00	463.50	0.00
3509	542	506.00	2461.00	464.10	0.00
3513	542	506.00	2465.00	464.70	0.00
3517	542	506.00	2469.00	465.30	0.00
3521	542	506.00	2473.00	465.90	0.00
3525	542	506.00	2477.00	466.50	0.00
3529	542	506.00	2481.00	467.10	0.00
3533	542	506.00	2485.00	467.70	0.00
3537	542	506.00	2489.00	468.30	0.00
3541	542	506.00	2493.00	468.90	0.00
3545	542	506.00	2497.00	469.50	0.00
3549	542	506.00	2501.00	470.10	0.00
3553	542	506.00	2505.00	470.70	0.00
3557	542	506.00	2509.00	471.30	0.00
3561	542	506.00	2513.00	471.90	0.00
3565	542	506.00	2517.00	472.50	0.00
3569	542	506.00	2521.00	473.10	0.00
3573	542	506.00	2525.00	473.70	0.00
3577	542	506.00	2529.00	474.30	0.00
3581	542	506.00	2533.00	474.90	0.00
3585	542	506.00	2537.00	475.50	0.00
3589	542	506.00	2541.00	476.10	0.00
3593	542	506.00	2545.00	476.70	0.00
3597	542	506.00	2549.00	477.30	0.00
3601	542	506.00	2553.00	477.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	542	506.00	2557.00	478.50	0.00
3609	542	506.00	2561.00	479.10	0.00
3613	542	506.00	2565.00	479.70	0.00
3617	542	506.00	2569.00	480.30	0.00
3621	542	506.00	2573.00	480.90	0.00
3625	542	506.00	2577.00	481.50	0.00
3629	542	506.00	2581.00	482.10	0.00
3633	542	506.00	2585.00	482.70	0.00
3637	542	506.00	2589.00	483.30	0.00
3641	542	506.00	2593.00	483.90	0.00
3645	542	506.00	2597.00	484.50	0.00
3649	542	506.00	2601.00	485.10	0.00
3653	542	506.00	2605.00	485.70	0.00
3657	542	506.00	2609.00	486.30	0.00
3661	542	506.00	2613.00	486.90	0.00
3665	542	506.00	2617.00	487.50	0.00
3669	542	506.00	2621.00	488.10	0.00
3673	542	506.00	2625.00	488.70	0.00
3677	542	506.00	2629.00	489.30	0.00
3681	542	506.00	2633.00	489.90	0.00
3685	542	506.00	2637.00	490.50	0.00
3689	542	506.00	2641.00	491.10	0.00
3693	542	506.00	2645.00	491.70	0.00
3697	542	506.00	2649.00	492.30	0.00
3701	542	506.00	2653.00	492.90	0.00
3705	542	506.00	2657.00	493.50	0.00
3709	542	506.00	2661.00	494.10	0.00
3713	542	506.00	2665.00	494.70	0.00
3717	542	506.00	2669.00	495.30	0.00
3721	542	506.00	2673.00	495.90	0.00
3725	542	506.00	2677.00	496.50	0.00
3729	542	506.00	2681.00	497.10	0.00
3733	542	506.00	2685.00	497.70	0.00
3737	542	506.00	2689.00	498.30	0.00
3741	542	506.00	2693.00	498.90	0.00
3745	542	506.00	2697.00	499.50	0.00
3749	542	506.00	2701.00	500.10	0.00
3753	542	506.00	2705.00	500.70	0.00
3757	542	506.00	2709.00	501.30	0.00
3761	542	506.00	2713.00	501.90	0.00
3765	542	506.00	2717.00	502.50	0.00
3769	542	506.00	2721.00	503.10	0.00
3773	542	506.00	2725.00	503.70	0.00
3777	542	506.00	2729.00	504.30	0.00
3781	542	506.00	2733.00	504.90	0.00
3785	542	506.00	2737.00	505.50	0.00
3789	542	506.00	2741.00	506.10	0.00
3793	542	506.00	2745.00	506.70	0.00
3797	542	506.00	2749.00	507.30	0.00
3801	542	506.00	2753.00	507.90	0.00
3805	542	506.00	2757.00	508.50	0.00
3809	542	506.00	2761.00	509.10	0.00
3813	542	506.00	2765.00	509.70	0.00
3817	542	506.00	2769.00	510.30	0.00
3821	542	506.00	2773.00	510.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	542	506.00	2777.00	511.50	0.00
3829	542	506.00	2781.00	512.10	0.00
3833	542	506.00	2785.00	512.70	0.00
3837	542	506.00	2789.00	513.30	0.00
3841	542	506.00	2793.00	513.90	0.00
3845	542	506.00	2797.00	514.50	0.00
3849	542	506.00	2801.00	515.10	0.00
3853	542	506.00	2805.00	515.70	0.00
3857	542	506.00	2809.00	516.30	0.00
3861	542	506.00	2813.00	516.90	0.00
3865	542	506.00	2817.00	517.50	0.00
3869	542	506.00	2821.00	518.10	0.00
3873	542	506.00	2825.00	518.70	0.00
3877	542	506.00	2829.00	519.30	0.00
3881	542	506.00	2833.00	519.90	0.00
3885	542	506.00	2837.00	520.50	0.00
3889	542	506.00	2841.00	521.10	0.00
3893	542	506.00	2845.00	521.70	0.00
3897	542	506.00	2849.00	522.30	0.00
3901	542	506.00	2853.00	522.90	0.00
3905	542	506.00	2857.00	523.50	0.00
3909	542	506.00	2861.00	524.10	0.00
3913	542	506.00	2865.00	524.70	0.00
3917	542	506.00	2869.00	525.30	0.00
3921	542	506.00	2873.00	525.90	0.00
3925	542	506.00	2877.00	526.50	0.00
3929	542	506.00	2881.00	527.10	0.00
3933	542	506.00	2885.00	527.70	0.00
3937	542	506.00	2889.00	528.30	0.00
3941	542	506.00	2893.00	528.90	0.00
3945	542	506.00	2897.00	529.50	0.00
3949	542	506.00	2901.00	530.10	0.00
3953	542	506.00	2905.00	530.70	0.00
3957	542	506.00	2909.00	531.30	0.00
3961	542	506.00	2913.00	531.90	0.00
3965	542	506.00	2917.00	532.50	0.00
3969	542	506.00	2921.00	533.10	0.00
3973	542	506.00	2925.00	533.70	0.00
3977	542	506.00	2929.00	534.30	0.00
3981	542	506.00	2933.00	534.90	0.00
3985	542	506.00	2937.00	535.50	0.00
3989	542	506.00	2941.00	536.10	0.00
3993	542	506.00	2945.00	536.70	0.00
3997	542	506.00	2949.00	537.30	0.00
4001	542	506.00	2953.00	537.90	0.00
4005	542	506.00	2957.00	538.50	0.00
4009	542	506.00	2961.00	539.10	0.00
4013	542	506.00	2965.00	539.70	0.00
4017	542	506.00	2969.00	540.30	0.00
4021	542	506.00	2973.00	540.90	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4025	542	506.00	2977.00	541.50	0.00
4029	542	506.00	2981.00	542.10	0.00
4033	542	506.00	2985.00	542.70	0.00
4037	542	506.00	2989.00	543.30	0.00
4041	542	506.00	2993.00	543.90	0.00
4045	542	506.00	2997.00	544.50	0.00
4049	542	506.00	3001.00	545.10	0.00
4053	542	506.00	3005.00	545.70	0.00
4057	542	506.00	3009.00	546.30	0.00
4061	542	506.00	3013.00	546.90	0.00
4065	542	506.00	3017.00	547.50	0.00
4069	542	506.00	3021.00	548.10	0.00
4073	542	506.00	3025.00	548.70	0.00
4077	542	506.00	3029.00	549.30	0.00
4081	542	506.00	3033.00	549.90	0.00
4085	542	506.00	3037.00	550.50	0.00
4089	542	506.00	3041.00	551.10	0.00
4093	542	506.00	3045.00	551.70	0.00
4097	542	506.00	3049.00	552.30	0.00
4101	542	506.00	3053.00	552.90	0.00
4105	542	506.00	3057.00	553.50	0.00
4109	542	506.00	3061.00	554.10	0.00
4113	542	506.00	3065.00	554.70	0.00
4117	542	506.00	3069.00	555.30	0.00
4121	542	506.00	3073.00	555.90	0.00
4125	542	506.00	3077.00	556.50	0.00
4129	542	506.00	3081.00	557.10	0.00
4133	542	506.00	3085.00	557.70	0.00
4137	542	506.00	3089.00	558.30	0.00
4141	542	506.00	3093.00	558.90	0.00
4145	542	506.00	3097.00	559.50	0.00
4149	542	506.00	3101.00	560.10	0.00
4153	542	506.00	3105.00	560.70	0.00
4157	542	506.00	3109.00	561.30	0.00
4161	542	506.00	3113.00	561.90	0.00
4165	542	506.00	3117.00	562.50	0.00
4169	542	506.00	3121.00	563.10	0.00
4173	542	506.00	3125.00	563.70	0.00
4177	542	506.00	3129.00	564.30	0.00
4181	542	506.00	3133.00	564.90	0.00
4185	542	506.00	3137.00	565.50	0.00
4189	542	506.00	3141.00	565.80	0.00

If the employee's gross pay is over £4,189, go to page 218.

Weekly table for reduced rate NICs for use from 6 April 2025 to 5 April 2026

Table letter E

NICs where the employer is eligible for Investment Zone MWRRE employer NICs relief

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

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letters C, K or S in booklet CA41)
- women for whom you hold form CA2700 (see Table letters J, D or L in booklet CA38)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 217.

The figures in the left-hand column of each table show steps between the ST and the UEL.

The NICs liability for each step, with the exception of the ST, LEL, PT, FUST, IZUST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.00	0.00
98	0	0.00	0.00	0.00	0.00
99	0	0.00	0.00	0.00	0.00
100	0	0.00	0.00	0.00	0.00
101	0	0.00	0.00	0.00	0.00
102	0	0.00	0.00	0.00	0.00
103	0	0.00	0.00	0.00	0.00
104	0	0.00	0.00	0.00	0.00
105	0	0.00	0.00	0.00	0.00
106	0	0.00	0.00	0.00	0.00
107	0	0.00	0.00	0.00	0.00
108	0	0.00	0.00	0.00	0.00
109	0	0.00	0.00	0.00	0.00
110	0	0.00	0.00	0.00	0.00
111	0	0.00	0.00	0.00	0.00
112	0	0.00	0.00	0.00	0.00
113	0	0.00	0.00	0.00	0.00
114	0	0.00	0.00	0.00	0.00
115	0	0.00	0.00	0.00	0.00
116	0	0.00	0.00	0.00	0.00
117	0	0.00	0.00	0.00	0.00
118	0	0.00	0.00	0.00	0.00
119	0	0.00	0.00	0.00	0.00
120	0	0.00	0.00	0.00	0.00
121	0	0.00	0.00	0.00	0.00
122	0	0.00	0.00	0.00	0.00
123	0	0.00	0.00	0.00	0.00
124	0	0.00	0.00	0.00	0.00
125	125	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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
126	125	1.00	0.00	0.00	0.00
127	125	2.00	0.00	0.00	0.00
128	125	3.00	0.00	0.00	0.00
129	125	4.00	0.00	0.00	0.00
130	125	5.00	0.00	0.00	0.00
131	125	6.00	0.00	0.00	0.00
132	125	7.00	0.00	0.00	0.00
133	125	8.00	0.00	0.00	0.00
134	125	9.00	0.00	0.00	0.00
135	125	10.00	0.00	0.00	0.00
136	125	11.00	0.00	0.00	0.00
137	125	12.00	0.00	0.00	0.00
138	125	13.00	0.00	0.00	0.00
139	125	14.00	0.00	0.00	0.00
140	125	15.00	0.00	0.00	0.00
141	125	16.00	0.00	0.00	0.00
142	125	17.00	0.00	0.00	0.00
143	125	18.00	0.00	0.00	0.00
144	125	19.00	0.00	0.00	0.00
145	125	20.00	0.00	0.00	0.00
146	125	21.00	0.00	0.00	0.00
147	125	22.00	0.00	0.00	0.00
148	125	23.00	0.00	0.00	0.00
149	125	24.00	0.00	0.00	0.00
150	125	25.00	0.00	0.00	0.00
151	125	26.00	0.00	0.00	0.00
152	125	27.00	0.00	0.00	0.00
153	125	28.00	0.00	0.00	0.00
154	125	29.00	0.00	0.00	0.00
155	125	30.00	0.00	0.00	0.00
156	125	31.00	0.00	0.00	0.00
157	125	32.00	0.00	0.00	0.00
158	125	33.00	0.00	0.00	0.00
159	125	34.00	0.00	0.00	0.00
160	125	35.00	0.00	0.00	0.00
161	125	36.00	0.00	0.00	0.00
162	125	37.00	0.00	0.00	0.00
163	125	38.00	0.00	0.00	0.00
164	125	39.00	0.00	0.00	0.00
165	125	40.00	0.00	0.00	0.00
166	125	41.00	0.00	0.00	0.00
167	125	42.00	0.00	0.00	0.00
168	125	43.00	0.00	0.00	0.00
169	125	44.00	0.00	0.00	0.00
170	125	45.00	0.00	0.00	0.00
171	125	46.00	0.00	0.00	0.00
172	125	47.00	0.00	0.00	0.00
173	125	48.00	0.00	0.00	0.00
174	125	49.00	0.00	0.00	0.00
175	125	50.00	0.00	0.00	0.00
176	125	51.00	0.00	0.00	0.00
177	125	52.00	0.00	0.00	0.00
178	125	53.00	0.00	0.00	0.00
179	125	54.00	0.00	0.00	0.00
180	125	55.00	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
181	125	56.00	0.00	0.00	0.00
182	125	57.00	0.00	0.00	0.00
183	125	58.00	0.00	0.00	0.00
184	125	59.00	0.00	0.00	0.00
185	125	60.00	0.00	0.00	0.00
186	125	61.00	0.00	0.00	0.00
187	125	62.00	0.00	0.00	0.00
188	125	63.00	0.00	0.00	0.00
189	125	64.00	0.00	0.00	0.00
190	125	65.00	0.00	0.00	0.00
191	125	66.00	0.00	0.00	0.00
192	125	67.00	0.00	0.00	0.00
193	125	68.00	0.00	0.00	0.00
194	125	69.00	0.00	0.00	0.00
195	125	70.00	0.00	0.00	0.00
196	125	71.00	0.00	0.00	0.00
197	125	72.00	0.00	0.00	0.00
198	125	73.00	0.00	0.00	0.00
199	125	74.00	0.00	0.00	0.00
200	125	75.00	0.00	0.00	0.00
201	125	76.00	0.00	0.00	0.00
202	125	77.00	0.00	0.00	0.00
203	125	78.00	0.00	0.00	0.00
204	125	79.00	0.00	0.00	0.00
205	125	80.00	0.00	0.00	0.00
206	125	81.00	0.00	0.00	0.00
207	125	82.00	0.00	0.00	0.00
208	125	83.00	0.00	0.00	0.00
209	125	84.00	0.00	0.00	0.00
210	125	85.00	0.00	0.00	0.00
211	125	86.00	0.00	0.00	0.00
212	125	87.00	0.00	0.00	0.00
213	125	88.00	0.00	0.00	0.00
214	125	89.00	0.00	0.00	0.00
215	125	90.00	0.00	0.00	0.00
216	125	91.00	0.00	0.00	0.00
217	125	92.00	0.00	0.00	0.00
218	125	93.00	0.00	0.00	0.00
219	125	94.00	0.00	0.00	0.00
220	125	95.00	0.00	0.00	0.00
221	125	96.00	0.00	0.00	0.00
222	125	97.00	0.00	0.00	0.00
223	125	98.00	0.00	0.00	0.00
224	125	99.00	0.00	0.00	0.00
225	125	100.00	0.00	0.00	0.00
226	125	101.00	0.00	0.00	0.00
227	125	102.00	0.00	0.00	0.00
228	125	103.00	0.00	0.00	0.00
229	125	104.00	0.00	0.00	0.00
230	125	105.00	0.00	0.00	0.00
231	125	106.00	0.00	0.00	0.00
232	125	107.00	0.00	0.00	0.00
233	125	108.00	0.00	0.00	0.00
234	125	109.00	0.00	0.00	0.00
235	125	110.00	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
236	125	111.00	0.00	0.00	0.00
237	125	112.00	0.00	0.00	0.00
238	125	113.00	0.00	0.00	0.00
239	125	114.00	0.00	0.00	0.00
240	125	115.00	0.00	0.00	0.00
241	125	116.00	0.00	0.00	0.00
242	125	117.00	0.00	0.00	0.00
243	125	117.00	1.00	0.00	0.03
244	125	117.00	2.00	0.00	0.05
245	125	117.00	3.00	0.00	0.06
246	125	117.00	4.00	0.00	0.08
247	125	117.00	5.00	0.00	0.10
248	125	117.00	6.00	0.00	0.12
249	125	117.00	7.00	0.00	0.14
250	125	117.00	8.00	0.00	0.16
251	125	117.00	9.00	0.00	0.17
252	125	117.00	10.00	0.00	0.19
253	125	117.00	11.00	0.00	0.21
254	125	117.00	12.00	0.00	0.23
255	125	117.00	13.00	0.00	0.25
256	125	117.00	14.00	0.00	0.27
257	125	117.00	15.00	0.00	0.29
258	125	117.00	16.00	0.00	0.30
259	125	117.00	17.00	0.00	0.32
260	125	117.00	18.00	0.00	0.34
261	125	117.00	19.00	0.00	0.36
262	125	117.00	20.00	0.00	0.38
263	125	117.00	21.00	0.00	0.40
264	125	117.00	22.00	0.00	0.42
265	125	117.00	23.00	0.00	0.43
266	125	117.00	24.00	0.00	0.45
267	125	117.00	25.00	0.00	0.47
268	125	117.00	26.00	0.00	0.49
269	125	117.00	27.00	0.00	0.51
270	125	117.00	28.00	0.00	0.53
271	125	117.00	29.00	0.00	0.54
272	125	117.00	30.00	0.00	0.56
273	125	117.00	31.00	0.00	0.58
274	125	117.00	32.00	0.00	0.60
275	125	117.00	33.00	0.00	0.62
276	125	117.00	34.00	0.00	0.64
277	125	117.00	35.00	0.00	0.66
278	125	117.00	36.00	0.00	0.67
279	125	117.00	37.00	0.00	0.69
280	125	117.00	38.00	0.00	0.71
281	125	117.00	39.00	0.00	0.73
282	125	117.00	40.00	0.00	0.75
283	125	117.00	41.00	0.00	0.77
284	125	117.00	42.00	0.00	0.79
285	125	117.00	43.00	0.00	0.80
286	125	117.00	44.00	0.00	0.82
287	125	117.00	45.00	0.00	0.84
288	125	117.00	46.00	0.00	0.86
289	125	117.00	47.00	0.00	0.88
290	125	117.00	48.00	0.00	0.90

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	125	117.00	49.00	0.00	0.91
292	125	117.00	50.00	0.00	0.93
293	125	117.00	51.00	0.00	0.95
294	125	117.00	52.00	0.00	0.97
295	125	117.00	53.00	0.00	0.99
296	125	117.00	54.00	0.00	1.01
297	125	117.00	55.00	0.00	1.03
298	125	117.00	56.00	0.00	1.04
299	125	117.00	57.00	0.00	1.06
300	125	117.00	58.00	0.00	1.08
301	125	117.00	59.00	0.00	1.10
302	125	117.00	60.00	0.00	1.12
303	125	117.00	61.00	0.00	1.14
304	125	117.00	62.00	0.00	1.16
305	125	117.00	63.00	0.00	1.17
306	125	117.00	64.00	0.00	1.19
307	125	117.00	65.00	0.00	1.21
308	125	117.00	66.00	0.00	1.23
309	125	117.00	67.00	0.00	1.25
310	125	117.00	68.00	0.00	1.27
311	125	117.00	69.00	0.00	1.28
312	125	117.00	70.00	0.00	1.30
313	125	117.00	71.00	0.00	1.32
314	125	117.00	72.00	0.00	1.34
315	125	117.00	73.00	0.00	1.36
316	125	117.00	74.00	0.00	1.38
317	125	117.00	75.00	0.00	1.40
318	125	117.00	76.00	0.00	1.41
319	125	117.00	77.00	0.00	1.43
320	125	117.00	78.00	0.00	1.45
321	125	117.00	79.00	0.00	1.47
322	125	117.00	80.00	0.00	1.49
323	125	117.00	81.00	0.00	1.51
324	125	117.00	82.00	0.00	1.53
325	125	117.00	83.00	0.00	1.54
326	125	117.00	84.00	0.00	1.56
327	125	117.00	85.00	0.00	1.58
328	125	117.00	86.00	0.00	1.60
329	125	117.00	87.00	0.00	1.62
330	125	117.00	88.00	0.00	1.64
331	125	117.00	89.00	0.00	1.65
332	125	117.00	90.00	0.00	1.67
333	125	117.00	91.00	0.00	1.69
334	125	117.00	92.00	0.00	1.71
335	125	117.00	93.00	0.00	1.73
336	125	117.00	94.00	0.00	1.75
337	125	117.00	95.00	0.00	1.77
338	125	117.00	96.00	0.00	1.78
339	125	117.00	97.00	0.00	1.80
340	125	117.00	98.00	0.00	1.82
341	125	117.00	99.00	0.00	1.84
342	125	117.00	100.00	0.00	1.86
343	125	117.00	101.00	0.00	1.88
344	125	117.00	102.00	0.00	1.90
345	125	117.00	103.00	0.00	1.91

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	125	117.00	104.00	0.00	1.93
347	125	117.00	105.00	0.00	1.95
348	125	117.00	106.00	0.00	1.97
349	125	117.00	107.00	0.00	1.99
350	125	117.00	108.00	0.00	2.01
351	125	117.00	109.00	0.00	2.02
352	125	117.00	110.00	0.00	2.04
353	125	117.00	111.00	0.00	2.06
354	125	117.00	112.00	0.00	2.08
355	125	117.00	113.00	0.00	2.10
356	125	117.00	114.00	0.00	2.12
357	125	117.00	115.00	0.00	2.14
358	125	117.00	116.00	0.00	2.15
359	125	117.00	117.00	0.00	2.17
360	125	117.00	118.00	0.00	2.19
361	125	117.00	119.00	0.00	2.21
362	125	117.00	120.00	0.00	2.23
363	125	117.00	121.00	0.00	2.25
364	125	117.00	122.00	0.00	2.27
365	125	117.00	123.00	0.00	2.28
366	125	117.00	124.00	0.00	2.30
367	125	117.00	125.00	0.00	2.32
368	125	117.00	126.00	0.00	2.34
369	125	117.00	127.00	0.00	2.36
370	125	117.00	128.00	0.00	2.38
371	125	117.00	129.00	0.00	2.39
372	125	117.00	130.00	0.00	2.41
373	125	117.00	131.00	0.00	2.43
374	125	117.00	132.00	0.00	2.45
375	125	117.00	133.00	0.00	2.47
376	125	117.00	134.00	0.00	2.49
377	125	117.00	135.00	0.00	2.51
378	125	117.00	136.00	0.00	2.52
379	125	117.00	137.00	0.00	2.54
380	125	117.00	138.00	0.00	2.56
381	125	117.00	139.00	0.00	2.58
382	125	117.00	140.00	0.00	2.60
383	125	117.00	141.00	0.00	2.62
384	125	117.00	142.00	0.00	2.64
385	125	117.00	143.00	0.00	2.65
386	125	117.00	144.00	0.00	2.67
387	125	117.00	145.00	0.00	2.69
388	125	117.00	146.00	0.00	2.71
389	125	117.00	147.00	0.00	2.73
390	125	117.00	148.00	0.00	2.75
391	125	117.00	149.00	0.00	2.76
392	125	117.00	150.00	0.00	2.78
393	125	117.00	151.00	0.00	2.80
394	125	117.00	152.00	0.00	2.82
395	125	117.00	153.00	0.00	2.84
396	125	117.00	154.00	0.00	2.86
397	125	117.00	155.00	0.00	2.88
398	125	117.00	156.00	0.00	2.89
399	125	117.00	157.00	0.00	2.91
400	125	117.00	158.00	0.00	2.93

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	125	117.00	159.00	0.00	2.95
402	125	117.00	160.00	0.00	2.97
403	125	117.00	161.00	0.00	2.99
404	125	117.00	162.00	0.00	3.01
405	125	117.00	163.00	0.00	3.02
406	125	117.00	164.00	0.00	3.04
407	125	117.00	165.00	0.00	3.06
408	125	117.00	166.00	0.00	3.08
409	125	117.00	167.00	0.00	3.10
410	125	117.00	168.00	0.00	3.12
411	125	117.00	169.00	0.00	3.13
412	125	117.00	170.00	0.00	3.15
413	125	117.00	171.00	0.00	3.17
414	125	117.00	172.00	0.00	3.19
415	125	117.00	173.00	0.00	3.21
416	125	117.00	174.00	0.00	3.23
417	125	117.00	175.00	0.00	3.25
418	125	117.00	176.00	0.00	3.26
419	125	117.00	177.00	0.00	3.28
420	125	117.00	178.00	0.00	3.30
421	125	117.00	179.00	0.00	3.32
422	125	117.00	180.00	0.00	3.34
423	125	117.00	181.00	0.00	3.36
424	125	117.00	182.00	0.00	3.38
425	125	117.00	183.00	0.00	3.39
426	125	117.00	184.00	0.00	3.41
427	125	117.00	185.00	0.00	3.43
428	125	117.00	186.00	0.00	3.45
429	125	117.00	187.00	0.00	3.47
430	125	117.00	188.00	0.00	3.49
431	125	117.00	189.00	0.00	3.50
432	125	117.00	190.00	0.00	3.52
433	125	117.00	191.00	0.00	3.54
434	125	117.00	192.00	0.00	3.56
435	125	117.00	193.00	0.00	3.58
436	125	117.00	194.00	0.00	3.60
437	125	117.00	195.00	0.00	3.62
438	125	117.00	196.00	0.00	3.63
439	125	117.00	197.00	0.00	3.65
440	125	117.00	198.00	0.00	3.67
441	125	117.00	199.00	0.00	3.69
442	125	117.00	200.00	0.00	3.71
443	125	117.00	201.00	0.00	3.73
444	125	117.00	202.00	0.00	3.75
445	125	117.00	203.00	0.00	3.76
446	125	117.00	204.00	0.00	3.78
447	125	117.00	205.00	0.00	3.80
448	125	117.00	206.00	0.00	3.82
449	125	117.00	207.00	0.00	3.84
450	125	117.00	208.00	0.00	3.86
451	125	117.00	209.00	0.00	3.87
452	125	117.00	210.00	0.00	3.89
453	125	117.00	211.00	0.00	3.91
454	125	117.00	212.00	0.00	3.93
455	125	117.00	213.00	0.00	3.95

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	125	117.00	214.00	0.00	3.97
457	125	117.00	215.00	0.00	3.99
458	125	117.00	216.00	0.00	4.00
459	125	117.00	217.00	0.00	4.02
460	125	117.00	218.00	0.00	4.04
461	125	117.00	219.00	0.00	4.06
462	125	117.00	220.00	0.00	4.08
463	125	117.00	221.00	0.00	4.10
464	125	117.00	222.00	0.00	4.12
465	125	117.00	223.00	0.00	4.13
466	125	117.00	224.00	0.00	4.15
467	125	117.00	225.00	0.00	4.17
468	125	117.00	226.00	0.00	4.19
469	125	117.00	227.00	0.00	4.21
470	125	117.00	228.00	0.00	4.23
471	125	117.00	229.00	0.00	4.24
472	125	117.00	230.00	0.00	4.26
473	125	117.00	231.00	0.00	4.28
474	125	117.00	232.00	0.00	4.30
475	125	117.00	233.00	0.00	4.32
476	125	117.00	234.00	0.00	4.34
477	125	117.00	235.00	0.00	4.36
478	125	117.00	236.00	0.00	4.37
479	125	117.00	237.00	0.00	4.39
480	125	117.00	238.00	0.00	4.41
481	125	117.00	239.00	0.00	4.42
482	125	117.00	240.00	0.22	4.45
483	125	117.00	241.00	0.37	4.47
484	125	117.00	242.00	0.52	4.49
485	125	117.00	243.00	0.67	4.50
486	125	117.00	244.00	0.82	4.52
487	125	117.00	245.00	0.97	4.54
488	125	117.00	246.00	1.12	4.56
489	125	117.00	247.00	1.27	4.58
490	125	117.00	248.00	1.42	4.60
491	125	117.00	249.00	1.57	4.61
492	125	117.00	250.00	1.72	4.63
493	125	117.00	251.00	1.87	4.65
494	125	117.00	252.00	2.02	4.67
495	125	117.00	253.00	2.17	4.69
496	125	117.00	254.00	2.32	4.71
497	125	117.00	255.00	2.47	4.73
498	125	117.00	256.00	2.62	4.74
499	125	117.00	257.00	2.77	4.76
500	125	117.00	258.00	2.92	4.78
501	125	117.00	259.00	3.07	4.80
502	125	117.00	260.00	3.22	4.82
503	125	117.00	261.00	3.37	4.84
504	125	117.00	262.00	3.52	4.86
505	125	117.00	263.00	3.67	4.87
506	125	117.00	264.00	3.82	4.89
507	125	117.00	265.00	3.97	4.91
508	125	117.00	266.00	4.12	4.93
509	125	117.00	267.00	4.27	4.95
510	125	117.00	268.00	4.42	4.97

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	125	117.00	269.00	4.57	4.98
512	125	117.00	270.00	4.72	5.00
513	125	117.00	271.00	4.87	5.02
514	125	117.00	272.00	5.02	5.04
515	125	117.00	273.00	5.17	5.06
516	125	117.00	274.00	5.32	5.08
517	125	117.00	275.00	5.47	5.10
518	125	117.00	276.00	5.62	5.11
519	125	117.00	277.00	5.77	5.13
520	125	117.00	278.00	5.92	5.15
521	125	117.00	279.00	6.07	5.17
522	125	117.00	280.00	6.22	5.19
523	125	117.00	281.00	6.37	5.21
524	125	117.00	282.00	6.52	5.23
525	125	117.00	283.00	6.67	5.24
526	125	117.00	284.00	6.82	5.26
527	125	117.00	285.00	6.97	5.28
528	125	117.00	286.00	7.12	5.30
529	125	117.00	287.00	7.27	5.32
530	125	117.00	288.00	7.42	5.34
531	125	117.00	289.00	7.57	5.35
532	125	117.00	290.00	7.72	5.37
533	125	117.00	291.00	7.87	5.39
534	125	117.00	292.00	8.02	5.41
535	125	117.00	293.00	8.17	5.43
536	125	117.00	294.00	8.32	5.45
537	125	117.00	295.00	8.47	5.47
538	125	117.00	296.00	8.62	5.48
539	125	117.00	297.00	8.77	5.50
540	125	117.00	298.00	8.92	5.52
541	125	117.00	299.00	9.07	5.54
542	125	117.00	300.00	9.22	5.56
543	125	117.00	301.00	9.37	5.58
544	125	117.00	302.00	9.52	5.60
545	125	117.00	303.00	9.67	5.61
546	125	117.00	304.00	9.82	5.63
547	125	117.00	305.00	9.97	5.65
548	125	117.00	306.00	10.12	5.67
549	125	117.00	307.00	10.27	5.69
550	125	117.00	308.00	10.42	5.71
551	125	117.00	309.00	10.57	5.72
552	125	117.00	310.00	10.72	5.74
553	125	117.00	311.00	10.87	5.76
554	125	117.00	312.00	11.02	5.78
555	125	117.00	313.00	11.17	5.80
556	125	117.00	314.00	11.32	5.82
557	125	117.00	315.00	11.47	5.84
558	125	117.00	316.00	11.62	5.85
559	125	117.00	317.00	11.77	5.87
560	125	117.00	318.00	11.92	5.89
561	125	117.00	319.00	12.07	5.91
562	125	117.00	320.00	12.22	5.93
563	125	117.00	321.00	12.37	5.95
564	125	117.00	322.00	12.52	5.97
565	125	117.00	323.00	12.67	5.98

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	125	117.00	324.00	12.82	6.00
567	125	117.00	325.00	12.97	6.02
568	125	117.00	326.00	13.12	6.04
569	125	117.00	327.00	13.27	6.06
570	125	117.00	328.00	13.42	6.08
571	125	117.00	329.00	13.57	6.09
572	125	117.00	330.00	13.72	6.11
573	125	117.00	331.00	13.87	6.13
574	125	117.00	332.00	14.02	6.15
575	125	117.00	333.00	14.17	6.17
576	125	117.00	334.00	14.32	6.19
577	125	117.00	335.00	14.47	6.21
578	125	117.00	336.00	14.62	6.22
579	125	117.00	337.00	14.77	6.24
580	125	117.00	338.00	14.92	6.26
581	125	117.00	339.00	15.07	6.28
582	125	117.00	340.00	15.22	6.30
583	125	117.00	341.00	15.37	6.32
584	125	117.00	342.00	15.52	6.34
585	125	117.00	343.00	15.67	6.35
586	125	117.00	344.00	15.82	6.37
587	125	117.00	345.00	15.97	6.39
588	125	117.00	346.00	16.12	6.41
589	125	117.00	347.00	16.27	6.43
590	125	117.00	348.00	16.42	6.45
591	125	117.00	349.00	16.57	6.46
592	125	117.00	350.00	16.72	6.48
593	125	117.00	351.00	16.87	6.50
594	125	117.00	352.00	17.02	6.52
595	125	117.00	353.00	17.17	6.54
596	125	117.00	354.00	17.32	6.56
597	125	117.00	355.00	17.47	6.58
598	125	117.00	356.00	17.62	6.59
599	125	117.00	357.00	17.77	6.61
600	125	117.00	358.00	17.92	6.63
601	125	117.00	359.00	18.07	6.65
602	125	117.00	360.00	18.22	6.67
603	125	117.00	361.00	18.37	6.69
604	125	117.00	362.00	18.52	6.71
605	125	117.00	363.00	18.67	6.72
606	125	117.00	364.00	18.82	6.74
607	125	117.00	365.00	18.97	6.76
608	125	117.00	366.00	19.12	6.78
609	125	117.00	367.00	19.27	6.80
610	125	117.00	368.00	19.42	6.82
611	125	117.00	369.00	19.57	6.83
612	125	117.00	370.00	19.72	6.85
613	125	117.00	371.00	19.87	6.87
614	125	117.00	372.00	20.02	6.89
615	125	117.00	373.00	20.17	6.91
616	125	117.00	374.00	20.32	6.93
617	125	117.00	375.00	20.47	6.95
618	125	117.00	376.00	20.62	6.96
619	125	117.00	377.00	20.77	6.98
620	125	117.00	378.00	20.92	7.00

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
621	125	117.00	379.00	21.07	7.02
622	125	117.00	380.00	21.22	7.04
623	125	117.00	381.00	21.37	7.06
624	125	117.00	382.00	21.52	7.08
625	125	117.00	383.00	21.67	7.09
626	125	117.00	384.00	21.82	7.11
627	125	117.00	385.00	21.97	7.13
628	125	117.00	386.00	22.12	7.15
629	125	117.00	387.00	22.27	7.17
630	125	117.00	388.00	22.42	7.19
631	125	117.00	389.00	22.57	7.20
632	125	117.00	390.00	22.72	7.22
633	125	117.00	391.00	22.87	7.24
634	125	117.00	392.00	23.02	7.26
635	125	117.00	393.00	23.17	7.28
636	125	117.00	394.00	23.32	7.30
637	125	117.00	395.00	23.47	7.32
638	125	117.00	396.00	23.62	7.33
639	125	117.00	397.00	23.77	7.35
640	125	117.00	398.00	23.92	7.37
641	125	117.00	399.00	24.07	7.39
642	125	117.00	400.00	24.22	7.41
643	125	117.00	401.00	24.37	7.43
644	125	117.00	402.00	24.52	7.45
645	125	117.00	403.00	24.67	7.46
646	125	117.00	404.00	24.82	7.48
647	125	117.00	405.00	24.97	7.50
648	125	117.00	406.00	25.12	7.52
649	125	117.00	407.00	25.27	7.54
650	125	117.00	408.00	25.42	7.56
651	125	117.00	409.00	25.57	7.57
652	125	117.00	410.00	25.72	7.59
653	125	117.00	411.00	25.87	7.61
654	125	117.00	412.00	26.02	7.63
655	125	117.00	413.00	26.17	7.65
656	125	117.00	414.00	26.32	7.67
657	125	117.00	415.00	26.47	7.69
658	125	117.00	416.00	26.62	7.70
659	125	117.00	417.00	26.77	7.72
660	125	117.00	418.00	26.92	7.74
661	125	117.00	419.00	27.07	7.76
662	125	117.00	420.00	27.22	7.78
663	125	117.00	421.00	27.37	7.80
664	125	117.00	422.00	27.52	7.82
665	125	117.00	423.00	27.67	7.83
666	125	117.00	424.00	27.82	7.85
667	125	117.00	425.00	27.97	7.87
668	125	117.00	426.00	28.12	7.89
669	125	117.00	427.00	28.27	7.91
670	125	117.00	428.00	28.42	7.93
671	125	117.00	429.00	28.57	7.94
672	125	117.00	430.00	28.72	7.96
673	125	117.00	431.00	28.87	7.98
674	125	117.00	432.00	29.02	8.00
675	125	117.00	433.00	29.17	8.02

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	125	117.00	434.00	29.32	8.04
677	125	117.00	435.00	29.47	8.06
678	125	117.00	436.00	29.62	8.07
679	125	117.00	437.00	29.77	8.09
680	125	117.00	438.00	29.92	8.11
681	125	117.00	439.00	30.07	8.13
682	125	117.00	440.00	30.22	8.15
683	125	117.00	441.00	30.37	8.17
684	125	117.00	442.00	30.52	8.19
685	125	117.00	443.00	30.67	8.20
686	125	117.00	444.00	30.82	8.22
687	125	117.00	445.00	30.97	8.24
688	125	117.00	446.00	31.12	8.26
689	125	117.00	447.00	31.27	8.28
690	125	117.00	448.00	31.42	8.30
691	125	117.00	449.00	31.57	8.31
692	125	117.00	450.00	31.72	8.33
693	125	117.00	451.00	31.87	8.35
694	125	117.00	452.00	32.02	8.37
695	125	117.00	453.00	32.17	8.39
696	125	117.00	454.00	32.32	8.41
697	125	117.00	455.00	32.47	8.43
698	125	117.00	456.00	32.62	8.44
699	125	117.00	457.00	32.77	8.46
700	125	117.00	458.00	32.92	8.48
701	125	117.00	459.00	33.07	8.50
702	125	117.00	460.00	33.22	8.52
703	125	117.00	461.00	33.37	8.54
704	125	117.00	462.00	33.52	8.56
705	125	117.00	463.00	33.67	8.57
706	125	117.00	464.00	33.82	8.59
707	125	117.00	465.00	33.97	8.61
708	125	117.00	466.00	34.12	8.63
709	125	117.00	467.00	34.27	8.65
710	125	117.00	468.00	34.42	8.67
711	125	117.00	469.00	34.57	8.68
712	125	117.00	470.00	34.72	8.70
713	125	117.00	471.00	34.87	8.72
714	125	117.00	472.00	35.02	8.74
715	125	117.00	473.00	35.17	8.76
716	125	117.00	474.00	35.32	8.78
717	125	117.00	475.00	35.47	8.80
718	125	117.00	476.00	35.62	8.81
719	125	117.00	477.00	35.77	8.83
720	125	117.00	478.00	35.92	8.85
721	125	117.00	479.00	36.07	8.87
722	125	117.00	480.00	36.22	8.89
723	125	117.00	481.00	36.37	8.91
724	125	117.00	482.00	36.52	8.93
725	125	117.00	483.00	36.67	8.94
726	125	117.00	484.00	36.82	8.96
727	125	117.00	485.00	36.97	8.98
728	125	117.00	486.00	37.12	9.00
729	125	117.00	487.00	37.27	9.02
730	125	117.00	488.00	37.42	9.04

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	125	117.00	489.00	37.57	9.05
732	125	117.00	490.00	37.72	9.07
733	125	117.00	491.00	37.87	9.09
734	125	117.00	492.00	38.02	9.11
735	125	117.00	493.00	38.17	9.13
736	125	117.00	494.00	38.32	9.15
737	125	117.00	495.00	38.47	9.17
738	125	117.00	496.00	38.62	9.18
739	125	117.00	497.00	38.77	9.20
740	125	117.00	498.00	38.92	9.22
741	125	117.00	499.00	39.07	9.24
742	125	117.00	500.00	39.22	9.26
743	125	117.00	501.00	39.37	9.28
744	125	117.00	502.00	39.52	9.30
745	125	117.00	503.00	39.67	9.31
746	125	117.00	504.00	39.82	9.33
747	125	117.00	505.00	39.97	9.35
748	125	117.00	506.00	40.12	9.37
749	125	117.00	507.00	40.27	9.39
750	125	117.00	508.00	40.42	9.41
751	125	117.00	509.00	40.57	9.42
752	125	117.00	510.00	40.72	9.44
753	125	117.00	511.00	40.87	9.46
754	125	117.00	512.00	41.02	9.48
755	125	117.00	513.00	41.17	9.50
756	125	117.00	514.00	41.32	9.52
757	125	117.00	515.00	41.47	9.54
758	125	117.00	516.00	41.62	9.55
759	125	117.00	517.00	41.77	9.57
760	125	117.00	518.00	41.92	9.59
761	125	117.00	519.00	42.07	9.61
762	125	117.00	520.00	42.22	9.63
763	125	117.00	521.00	42.37	9.65
764	125	117.00	522.00	42.52	9.67
765	125	117.00	523.00	42.67	9.68
766	125	117.00	524.00	42.82	9.70
767	125	117.00	525.00	42.97	9.72
768	125	117.00	526.00	43.12	9.74
769	125	117.00	527.00	43.27	9.76
770	125	117.00	528.00	43.42	9.78
771	125	117.00	529.00	43.57	9.79
772	125	117.00	530.00	43.72	9.81
773	125	117.00	531.00	43.87	9.83
774	125	117.00	532.00	44.02	9.85
775	125	117.00	533.00	44.17	9.87
776	125	117.00	534.00	44.32	9.89
777	125	117.00	535.00	44.47	9.91
778	125	117.00	536.00	44.62	9.92
779	125	117.00	537.00	44.77	9.94
780	125	117.00	538.00	44.92	9.96
781	125	117.00	539.00	45.07	9.98
782	125	117.00	540.00	45.22	10.00
783	125	117.00	541.00	45.37	10.02
784	125	117.00	542.00	45.52	10.04
785	125	117.00	543.00	45.67	10.05

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	125	117.00	544.00	45.82	10.07
787	125	117.00	545.00	45.97	10.09
788	125	117.00	546.00	46.12	10.11
789	125	117.00	547.00	46.27	10.13
790	125	117.00	548.00	46.42	10.15
791	125	117.00	549.00	46.57	10.16
792	125	117.00	550.00	46.72	10.18
793	125	117.00	551.00	46.87	10.20
794	125	117.00	552.00	47.02	10.22
795	125	117.00	553.00	47.17	10.24
796	125	117.00	554.00	47.32	10.26
797	125	117.00	555.00	47.47	10.28
798	125	117.00	556.00	47.62	10.29
799	125	117.00	557.00	47.77	10.31
800	125	117.00	558.00	47.92	10.33
801	125	117.00	559.00	48.07	10.35
802	125	117.00	560.00	48.22	10.37
803	125	117.00	561.00	48.37	10.39
804	125	117.00	562.00	48.52	10.41
805	125	117.00	563.00	48.67	10.42
806	125	117.00	564.00	48.82	10.44
807	125	117.00	565.00	48.97	10.46
808	125	117.00	566.00	49.12	10.48
809	125	117.00	567.00	49.27	10.50
810	125	117.00	568.00	49.42	10.52
811	125	117.00	569.00	49.57	10.53
812	125	117.00	570.00	49.72	10.55
813	125	117.00	571.00	49.87	10.57
814	125	117.00	572.00	50.02	10.59
815	125	117.00	573.00	50.17	10.61
816	125	117.00	574.00	50.32	10.63
817	125	117.00	575.00	50.47	10.65
818	125	117.00	576.00	50.62	10.66
819	125	117.00	577.00	50.77	10.68
820	125	117.00	578.00	50.92	10.70
821	125	117.00	579.00	51.07	10.72
822	125	117.00	580.00	51.22	10.74
823	125	117.00	581.00	51.37	10.76
824	125	117.00	582.00	51.52	10.78
825	125	117.00	583.00	51.67	10.79
826	125	117.00	584.00	51.82	10.81
827	125	117.00	585.00	51.97	10.83
828	125	117.00	586.00	52.12	10.85
829	125	117.00	587.00	52.27	10.87
830	125	117.00	588.00	52.42	10.89
831	125	117.00	589.00	52.57	10.90
832	125	117.00	590.00	52.72	10.92
833	125	117.00	591.00	52.87	10.94
834	125	117.00	592.00	53.02	10.96
835	125	117.00	593.00	53.17	10.98
836	125	117.00	594.00	53.32	11.00
837	125	117.00	595.00	53.47	11.02
838	125	117.00	596.00	53.62	11.03
839	125	117.00	597.00	53.77	11.05
840	125	117.00	598.00	53.92	11.07

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	125	117.00	599.00	54.07	11.09
842	125	117.00	600.00	54.22	11.11
843	125	117.00	601.00	54.37	11.13
844	125	117.00	602.00	54.52	11.15
845	125	117.00	603.00	54.67	11.16
846	125	117.00	604.00	54.82	11.18
847	125	117.00	605.00	54.97	11.20
848	125	117.00	606.00	55.12	11.22
849	125	117.00	607.00	55.27	11.24
850	125	117.00	608.00	55.42	11.26
851	125	117.00	609.00	55.57	11.27
852	125	117.00	610.00	55.72	11.29
853	125	117.00	611.00	55.87	11.31
854	125	117.00	612.00	56.02	11.33
855	125	117.00	613.00	56.17	11.35
856	125	117.00	614.00	56.32	11.37
857	125	117.00	615.00	56.47	11.39
858	125	117.00	616.00	56.62	11.40
859	125	117.00	617.00	56.77	11.42
860	125	117.00	618.00	56.92	11.44
861	125	117.00	619.00	57.07	11.46
862	125	117.00	620.00	57.22	11.48
863	125	117.00	621.00	57.37	11.50
864	125	117.00	622.00	57.52	11.52
865	125	117.00	623.00	57.67	11.53
866	125	117.00	624.00	57.82	11.55
867	125	117.00	625.00	57.97	11.57
868	125	117.00	626.00	58.12	11.59
869	125	117.00	627.00	58.27	11.61
870	125	117.00	628.00	58.42	11.63
871	125	117.00	629.00	58.57	11.64
872	125	117.00	630.00	58.72	11.66
873	125	117.00	631.00	58.87	11.68
874	125	117.00	632.00	59.02	11.70
875	125	117.00	633.00	59.17	11.72
876	125	117.00	634.00	59.32	11.74
877	125	117.00	635.00	59.47	11.76
878	125	117.00	636.00	59.62	11.77
879	125	117.00	637.00	59.77	11.79
880	125	117.00	638.00	59.92	11.81
881	125	117.00	639.00	60.07	11.83
882	125	117.00	640.00	60.22	11.85
883	125	117.00	641.00	60.37	11.87
884	125	117.00	642.00	60.52	11.89
885	125	117.00	643.00	60.67	11.90
886	125	117.00	644.00	60.82	11.92
887	125	117.00	645.00	60.97	11.94
888	125	117.00	646.00	61.12	11.96
889	125	117.00	647.00	61.27	11.98
890	125	117.00	648.00	61.42	12.00
891	125	117.00	649.00	61.57	12.01
892	125	117.00	650.00	61.72	12.03
893	125	117.00	651.00	61.87	12.05
894	125	117.00	652.00	62.02	12.07
895	125	117.00	653.00	62.17	12.09

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	125	117.00	654.00	62.32	12.11
897	125	117.00	655.00	62.47	12.13
898	125	117.00	656.00	62.62	12.14
899	125	117.00	657.00	62.77	12.16
900	125	117.00	658.00	62.92	12.18
901	125	117.00	659.00	63.07	12.20
902	125	117.00	660.00	63.22	12.22
903	125	117.00	661.00	63.37	12.24
904	125	117.00	662.00	63.52	12.26
905	125	117.00	663.00	63.67	12.27
906	125	117.00	664.00	63.82	12.29
907	125	117.00	665.00	63.97	12.31
908	125	117.00	666.00	64.12	12.33
909	125	117.00	667.00	64.27	12.35
910	125	117.00	668.00	64.42	12.37
911	125	117.00	669.00	64.57	12.38
912	125	117.00	670.00	64.72	12.40
913	125	117.00	671.00	64.87	12.42
914	125	117.00	672.00	65.02	12.44
915	125	117.00	673.00	65.17	12.46
916	125	117.00	674.00	65.32	12.48
917	125	117.00	675.00	65.47	12.50
918	125	117.00	676.00	65.62	12.51
919	125	117.00	677.00	65.77	12.53
920	125	117.00	678.00	65.92	12.55
921	125	117.00	679.00	66.07	12.57
922	125	117.00	680.00	66.22	12.59
923	125	117.00	681.00	66.37	12.61
924	125	117.00	682.00	66.52	12.63
925	125	117.00	683.00	66.67	12.64
926	125	117.00	684.00	66.82	12.66
927	125	117.00	685.00	66.97	12.68
928	125	117.00	686.00	67.12	12.70
929	125	117.00	687.00	67.27	12.72
930	125	117.00	688.00	67.42	12.74
931	125	117.00	689.00	67.57	12.75
932	125	117.00	690.00	67.72	12.77
933	125	117.00	691.00	67.87	12.79
934	125	117.00	692.00	68.02	12.81
935	125	117.00	693.00	68.17	12.83
936	125	117.00	694.00	68.32	12.85
937	125	117.00	695.00	68.47	12.87
938	125	117.00	696.00	68.62	12.88
939	125	117.00	697.00	68.77	12.90
940	125	117.00	698.00	68.92	12.92
941	125	117.00	699.00	69.07	12.94
942	125	117.00	700.00	69.22	12.96
943	125	117.00	701.00	69.37	12.98
944	125	117.00	702.00	69.52	13.00
945	125	117.00	703.00	69.67	13.01
946	125	117.00	704.00	69.82	13.03
947	125	117.00	705.00	69.97	13.05
948	125	117.00	706.00	70.12	13.07
949	125	117.00	707.00	70.27	13.09
950	125	117.00	708.00	70.42	13.11

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	125	117.00	709.00	70.57	13.12
952	125	117.00	710.00	70.72	13.14
953	125	117.00	711.00	70.87	13.16
954	125	117.00	712.00	71.02	13.18
955	125	117.00	713.00	71.17	13.20
956	125	117.00	714.00	71.32	13.22
957	125	117.00	715.00	71.47	13.24
958	125	117.00	716.00	71.62	13.25
959	125	117.00	717.00	71.77	13.27
960	125	117.00	718.00	71.92	13.29
961	125	117.00	719.00	72.07	13.31
962	125	117.00	720.00	72.22	13.33
963	125	117.00	721.00	72.37	13.35
964	125	117.00	722.00	72.52	13.37
965	125	117.00	723.00	72.67	13.38
966	125	117.00	724.00	72.82	13.40
967	125	117.00	725.00	72.90	13.41

If the employee's gross pay is over £967, go to page 217

Monthly table for reduced rate NICs for use from 6 April 2025 to 5 April 2026

Table letter E

NICs where the employer is eligible for Investment Zone MWRRE employer NICs relief

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

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letters C, K or S in booklet CA41)
- women for whom you hold form CA2700 (see Table letters J, D or L in booklet CA38)

Completing form RT11 'Deductions working sheet' or substitute

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 217.

The figures in the left-hand column of each table show steps between the ST and the UEL.

The NICs liability for each step, with the exception of the ST, LEL, PT, FUST, IZUST and UEL, is worked out at the mid-point of the steps, so you may pay slightly more or less than if you used the exact percentage method.

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99	No NICs liability, make no entries on form RT11				
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.00	0.00
425	0	0.00	0.00	0.00	0.00
429	0	0.00	0.00	0.00	0.00
433	0	0.00	0.00	0.00	0.00
437	0	0.00	0.00	0.00	0.00
441	0	0.00	0.00	0.00	0.00
445	0	0.00	0.00	0.00	0.00
449	0	0.00	0.00	0.00	0.00
453	0	0.00	0.00	0.00	0.00
457	0	0.00	0.00	0.00	0.00
461	0	0.00	0.00	0.00	0.00
465	0	0.00	0.00	0.00	0.00
469	0	0.00	0.00	0.00	0.00
473	0	0.00	0.00	0.00	0.00
477	0	0.00	0.00	0.00	0.00
481	0	0.00	0.00	0.00	0.00
485	0	0.00	0.00	0.00	0.00
489	0	0.00	0.00	0.00	0.00
493	0	0.00	0.00	0.00	0.00
497	0	0.00	0.00	0.00	0.00
501	0	0.00	0.00	0.00	0.00
505	0	0.00	0.00	0.00	0.00
509	0	0.00	0.00	0.00	0.00
513	0	0.00	0.00	0.00	0.00
517	0	0.00	0.00	0.00	0.00
521	0	0.00	0.00	0.00	0.00
525	0	0.00	0.00	0.00	0.00
529	0	0.00	0.00	0.00	0.00
533	0	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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
537	0	0.00	0.00	0.00	0.00
541	0	0.00	0.00	0.00	0.00
542	542	0.00	0.00	0.00	0.00
545	542	3.00	0.00	0.00	0.00
549	542	7.00	0.00	0.00	0.00
553	542	11.00	0.00	0.00	0.00
557	542	15.00	0.00	0.00	0.00
561	542	19.00	0.00	0.00	0.00
565	542	23.00	0.00	0.00	0.00
569	542	27.00	0.00	0.00	0.00
573	542	31.00	0.00	0.00	0.00
577	542	35.00	0.00	0.00	0.00
581	542	39.00	0.00	0.00	0.00
585	542	43.00	0.00	0.00	0.00
589	542	47.00	0.00	0.00	0.00
593	542	51.00	0.00	0.00	0.00
597	542	55.00	0.00	0.00	0.00
601	542	59.00	0.00	0.00	0.00
605	542	63.00	0.00	0.00	0.00
609	542	67.00	0.00	0.00	0.00
613	542	71.00	0.00	0.00	0.00
617	542	75.00	0.00	0.00	0.00
621	542	79.00	0.00	0.00	0.00
625	542	83.00	0.00	0.00	0.00
629	542	87.00	0.00	0.00	0.00
633	542	91.00	0.00	0.00	0.00
637	542	95.00	0.00	0.00	0.00
641	542	99.00	0.00	0.00	0.00
645	542	103.00	0.00	0.00	0.00
649	542	107.00	0.00	0.00	0.00
653	542	111.00	0.00	0.00	0.00
657	542	115.00	0.00	0.00	0.00
661	542	119.00	0.00	0.00	0.00
665	542	123.00	0.00	0.00	0.00
669	542	127.00	0.00	0.00	0.00
673	542	131.00	0.00	0.00	0.00
677	542	135.00	0.00	0.00	0.00
681	542	139.00	0.00	0.00	0.00
685	542	143.00	0.00	0.00	0.00
689	542	147.00	0.00	0.00	0.00
693	542	151.00	0.00	0.00	0.00
697	542	155.00	0.00	0.00	0.00
701	542	159.00	0.00	0.00	0.00
705	542	163.00	0.00	0.00	0.00
709	542	167.00	0.00	0.00	0.00
713	542	171.00	0.00	0.00	0.00
717	542	175.00	0.00	0.00	0.00
721	542	179.00	0.00	0.00	0.00
725	542	183.00	0.00	0.00	0.00
729	542	187.00	0.00	0.00	0.00
733	542	191.00	0.00	0.00	0.00
737	542	195.00	0.00	0.00	0.00
741	542	199.00	0.00	0.00	0.00
745	542	203.00	0.00	0.00	0.00
749	542	207.00	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
753	542	211.00	0.00	0.00	0.00
757	542	215.00	0.00	0.00	0.00
761	542	219.00	0.00	0.00	0.00
765	542	223.00	0.00	0.00	0.00
769	542	227.00	0.00	0.00	0.00
773	542	231.00	0.00	0.00	0.00
777	542	235.00	0.00	0.00	0.00
781	542	239.00	0.00	0.00	0.00
785	542	243.00	0.00	0.00	0.00
789	542	247.00	0.00	0.00	0.00
793	542	251.00	0.00	0.00	0.00
797	542	255.00	0.00	0.00	0.00
801	542	259.00	0.00	0.00	0.00
805	542	263.00	0.00	0.00	0.00
809	542	267.00	0.00	0.00	0.00
813	542	271.00	0.00	0.00	0.00
817	542	275.00	0.00	0.00	0.00
821	542	279.00	0.00	0.00	0.00
825	542	283.00	0.00	0.00	0.00
829	542	287.00	0.00	0.00	0.00
833	542	291.00	0.00	0.00	0.00
837	542	295.00	0.00	0.00	0.00
841	542	299.00	0.00	0.00	0.00
845	542	303.00	0.00	0.00	0.00
849	542	307.00	0.00	0.00	0.00
853	542	311.00	0.00	0.00	0.00
857	542	315.00	0.00	0.00	0.00
861	542	319.00	0.00	0.00	0.00
865	542	323.00	0.00	0.00	0.00
869	542	327.00	0.00	0.00	0.00
873	542	331.00	0.00	0.00	0.00
877	542	335.00	0.00	0.00	0.00
881	542	339.00	0.00	0.00	0.00
885	542	343.00	0.00	0.00	0.00
889	542	347.00	0.00	0.00	0.00
893	542	351.00	0.00	0.00	0.00
897	542	355.00	0.00	0.00	0.00
901	542	359.00	0.00	0.00	0.00
905	542	363.00	0.00	0.00	0.00
909	542	367.00	0.00	0.00	0.00
913	542	371.00	0.00	0.00	0.00
917	542	375.00	0.00	0.00	0.00
921	542	379.00	0.00	0.00	0.00
925	542	383.00	0.00	0.00	0.00
929	542	387.00	0.00	0.00	0.00
933	542	391.00	0.00	0.00	0.00
937	542	395.00	0.00	0.00	0.00
941	542	399.00	0.00	0.00	0.00
945	542	403.00	0.00	0.00	0.00
949	542	407.00	0.00	0.00	0.00
953	542	411.00	0.00	0.00	0.00
957	542	415.00	0.00	0.00	0.00
961	542	419.00	0.00	0.00	0.00
965	542	423.00	0.00	0.00	0.00
969	542	427.00	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
973	542	431.00	0.00	0.00	0.00
977	542	435.00	0.00	0.00	0.00
981	542	439.00	0.00	0.00	0.00
985	542	443.00	0.00	0.00	0.00
989	542	447.00	0.00	0.00	0.00
993	542	451.00	0.00	0.00	0.00
997	542	455.00	0.00	0.00	0.00
1001	542	459.00	0.00	0.00	0.00
1005	542	463.00	0.00	0.00	0.00
1009	542	467.00	0.00	0.00	0.00
1013	542	471.00	0.00	0.00	0.00
1017	542	475.00	0.00	0.00	0.00
1021	542	479.00	0.00	0.00	0.00
1025	542	483.00	0.00	0.00	0.00
1029	542	487.00	0.00	0.00	0.00
1033	542	491.00	0.00	0.00	0.00
1037	542	495.00	0.00	0.00	0.00
1041	542	499.00	0.00	0.00	0.00
1045	542	503.00	0.00	0.00	0.00
1048	542	506.00	0.00	0.00	0.00
1049	542	506.00	1.00	0.00	0.05
1053	542	506.00	5.00	0.00	0.13
1057	542	506.00	9.00	0.00	0.20
1061	542	506.00	13.00	0.00	0.28
1065	542	506.00	17.00	0.00	0.35
1069	542	506.00	21.00	0.00	0.42
1073	542	506.00	25.00	0.00	0.50
1077	542	506.00	29.00	0.00	0.57
1081	542	506.00	33.00	0.00	0.65
1085	542	506.00	37.00	0.00	0.72
1089	542	506.00	41.00	0.00	0.79
1093	542	506.00	45.00	0.00	0.87
1097	542	506.00	49.00	0.00	0.94
1101	542	506.00	53.00	0.00	1.02
1105	542	506.00	57.00	0.00	1.09
1109	542	506.00	61.00	0.00	1.16
1113	542	506.00	65.00	0.00	1.24
1117	542	506.00	69.00	0.00	1.31
1121	542	506.00	73.00	0.00	1.39
1125	542	506.00	77.00	0.00	1.46
1129	542	506.00	81.00	0.00	1.53
1133	542	506.00	85.00	0.00	1.61
1137	542	506.00	89.00	0.00	1.68
1141	542	506.00	93.00	0.00	1.76
1145	542	506.00	97.00	0.00	1.83
1149	542	506.00	101.00	0.00	1.90
1153	542	506.00	105.00	0.00	1.98
1157	542	506.00	109.00	0.00	2.05
1161	542	506.00	113.00	0.00	2.13
1165	542	506.00	117.00	0.00	2.20
1169	542	506.00	121.00	0.00	2.27
1173	542	506.00	125.00	0.00	2.35
1177	542	506.00	129.00	0.00	2.42
1181	542	506.00	133.00	0.00	2.50
1185	542	506.00	137.00	0.00	2.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	542	506.00	141.00	0.00	2.64
1193	542	506.00	145.00	0.00	2.72
1197	542	506.00	149.00	0.00	2.79
1201	542	506.00	153.00	0.00	2.87
1205	542	506.00	157.00	0.00	2.94
1209	542	506.00	161.00	0.00	3.01
1213	542	506.00	165.00	0.00	3.09
1217	542	506.00	169.00	0.00	3.16
1221	542	506.00	173.00	0.00	3.24
1225	542	506.00	177.00	0.00	3.31
1229	542	506.00	181.00	0.00	3.38
1233	542	506.00	185.00	0.00	3.46
1237	542	506.00	189.00	0.00	3.53
1241	542	506.00	193.00	0.00	3.61
1245	542	506.00	197.00	0.00	3.68
1249	542	506.00	201.00	0.00	3.75
1253	542	506.00	205.00	0.00	3.83
1257	542	506.00	209.00	0.00	3.90
1261	542	506.00	213.00	0.00	3.98
1265	542	506.00	217.00	0.00	4.05
1269	542	506.00	221.00	0.00	4.12
1273	542	506.00	225.00	0.00	4.20
1277	542	506.00	229.00	0.00	4.27
1281	542	506.00	233.00	0.00	4.35
1285	542	506.00	237.00	0.00	4.42
1289	542	506.00	241.00	0.00	4.49
1293	542	506.00	245.00	0.00	4.57
1297	542	506.00	249.00	0.00	4.64
1301	542	506.00	253.00	0.00	4.72
1305	542	506.00	257.00	0.00	4.79
1309	542	506.00	261.00	0.00	4.86
1313	542	506.00	265.00	0.00	4.94
1317	542	506.00	269.00	0.00	5.01
1321	542	506.00	273.00	0.00	5.09
1325	542	506.00	277.00	0.00	5.16
1329	542	506.00	281.00	0.00	5.23
1333	542	506.00	285.00	0.00	5.31
1337	542	506.00	289.00	0.00	5.38
1341	542	506.00	293.00	0.00	5.46
1345	542	506.00	297.00	0.00	5.53
1349	542	506.00	301.00	0.00	5.60
1353	542	506.00	305.00	0.00	5.68
1357	542	506.00	309.00	0.00	5.75
1361	542	506.00	313.00	0.00	5.83
1365	542	506.00	317.00	0.00	5.90
1369	542	506.00	321.00	0.00	5.97
1373	542	506.00	325.00	0.00	6.05
1377	542	506.00	329.00	0.00	6.12
1381	542	506.00	333.00	0.00	6.20
1385	542	506.00	337.00	0.00	6.27
1389	542	506.00	341.00	0.00	6.34
1393	542	506.00	345.00	0.00	6.42
1397	542	506.00	349.00	0.00	6.49
1401	542	506.00	353.00	0.00	6.57
1405	542	506.00	357.00	0.00	6.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	542	506.00	361.00	0.00	6.71
1413	542	506.00	365.00	0.00	6.79
1417	542	506.00	369.00	0.00	6.86
1421	542	506.00	373.00	0.00	6.94
1425	542	506.00	377.00	0.00	7.01
1429	542	506.00	381.00	0.00	7.08
1433	542	506.00	385.00	0.00	7.16
1437	542	506.00	389.00	0.00	7.23
1441	542	506.00	393.00	0.00	7.31
1445	542	506.00	397.00	0.00	7.38
1449	542	506.00	401.00	0.00	7.45
1453	542	506.00	405.00	0.00	7.53
1457	542	506.00	409.00	0.00	7.60
1461	542	506.00	413.00	0.00	7.68
1465	542	506.00	417.00	0.00	7.75
1469	542	506.00	421.00	0.00	7.82
1473	542	506.00	425.00	0.00	7.90
1477	542	506.00	429.00	0.00	7.97
1481	542	506.00	433.00	0.00	8.05
1485	542	506.00	437.00	0.00	8.12
1489	542	506.00	441.00	0.00	8.19
1493	542	506.00	445.00	0.00	8.27
1497	542	506.00	449.00	0.00	8.34
1501	542	506.00	453.00	0.00	8.42
1505	542	506.00	457.00	0.00	8.49
1509	542	506.00	461.00	0.00	8.56
1513	542	506.00	465.00	0.00	8.64
1517	542	506.00	469.00	0.00	8.71
1521	542	506.00	473.00	0.00	8.79
1525	542	506.00	477.00	0.00	8.86
1529	542	506.00	481.00	0.00	8.93
1533	542	506.00	485.00	0.00	9.01
1537	542	506.00	489.00	0.00	9.08
1541	542	506.00	493.00	0.00	9.16
1545	542	506.00	497.00	0.00	9.23
1549	542	506.00	501.00	0.00	9.30
1553	542	506.00	505.00	0.00	9.38
1557	542	506.00	509.00	0.00	9.45
1561	542	506.00	513.00	0.00	9.53
1565	542	506.00	517.00	0.00	9.60
1569	542	506.00	521.00	0.00	9.67
1573	542	506.00	525.00	0.00	9.75
1577	542	506.00	529.00	0.00	9.82
1581	542	506.00	533.00	0.00	9.90
1585	542	506.00	537.00	0.00	9.97
1589	542	506.00	541.00	0.00	10.04
1593	542	506.00	545.00	0.00	10.12
1597	542	506.00	549.00	0.00	10.19
1601	542	506.00	553.00	0.00	10.27
1605	542	506.00	557.00	0.00	10.34
1609	542	506.00	561.00	0.00	10.41
1613	542	506.00	565.00	0.00	10.49
1617	542	506.00	569.00	0.00	10.56
1621	542	506.00	573.00	0.00	10.64
1625	542	506.00	577.00	0.00	10.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	542	506.00	581.00	0.00	10.78
1633	542	506.00	585.00	0.00	10.86
1637	542	506.00	589.00	0.00	10.93
1641	542	506.00	593.00	0.00	11.01
1645	542	506.00	597.00	0.00	11.08
1649	542	506.00	601.00	0.00	11.15
1653	542	506.00	605.00	0.00	11.23
1657	542	506.00	609.00	0.00	11.30
1661	542	506.00	613.00	0.00	11.38
1665	542	506.00	617.00	0.00	11.45
1669	542	506.00	621.00	0.00	11.52
1673	542	506.00	625.00	0.00	11.60
1677	542	506.00	629.00	0.00	11.67
1681	542	506.00	633.00	0.00	11.75
1685	542	506.00	637.00	0.00	11.82
1689	542	506.00	641.00	0.00	11.89
1693	542	506.00	645.00	0.00	11.97
1697	542	506.00	649.00	0.00	12.04
1701	542	506.00	653.00	0.00	12.12
1705	542	506.00	657.00	0.00	12.19
1709	542	506.00	661.00	0.00	12.26
1713	542	506.00	665.00	0.00	12.34
1717	542	506.00	669.00	0.00	12.41
1721	542	506.00	673.00	0.00	12.49
1725	542	506.00	677.00	0.00	12.56
1729	542	506.00	681.00	0.00	12.63
1733	542	506.00	685.00	0.00	12.71
1737	542	506.00	689.00	0.00	12.78
1741	542	506.00	693.00	0.00	12.86
1745	542	506.00	697.00	0.00	12.93
1749	542	506.00	701.00	0.00	13.00
1753	542	506.00	705.00	0.00	13.08
1757	542	506.00	709.00	0.00	13.15
1761	542	506.00	713.00	0.00	13.23
1765	542	506.00	717.00	0.00	13.30
1769	542	506.00	721.00	0.00	13.37
1773	542	506.00	725.00	0.00	13.45
1777	542	506.00	729.00	0.00	13.52
1781	542	506.00	733.00	0.00	13.60
1785	542	506.00	737.00	0.00	13.67
1789	542	506.00	741.00	0.00	13.74
1793	542	506.00	745.00	0.00	13.82
1797	542	506.00	749.00	0.00	13.89
1801	542	506.00	753.00	0.00	13.97
1805	542	506.00	757.00	0.00	14.04
1809	542	506.00	761.00	0.00	14.11
1813	542	506.00	765.00	0.00	14.19
1817	542	506.00	769.00	0.00	14.26
1821	542	506.00	773.00	0.00	14.34
1825	542	506.00	777.00	0.00	14.41
1829	542	506.00	781.00	0.00	14.48
1833	542	506.00	785.00	0.00	14.56
1837	542	506.00	789.00	0.00	14.63
1841	542	506.00	793.00	0.00	14.71
1845	542	506.00	797.00	0.00	14.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	542	506.00	801.00	0.00	14.85
1853	542	506.00	805.00	0.00	14.93
1857	542	506.00	809.00	0.00	15.00
1861	542	506.00	813.00	0.00	15.08
1865	542	506.00	817.00	0.00	15.15
1869	542	506.00	821.00	0.00	15.22
1873	542	506.00	825.00	0.00	15.30
1877	542	506.00	829.00	0.00	15.37
1881	542	506.00	833.00	0.00	15.45
1885	542	506.00	837.00	0.00	15.52
1889	542	506.00	841.00	0.00	15.59
1893	542	506.00	845.00	0.00	15.67
1897	542	506.00	849.00	0.00	15.74
1901	542	506.00	853.00	0.00	15.82
1905	542	506.00	857.00	0.00	15.89
1909	542	506.00	861.00	0.00	15.96
1913	542	506.00	865.00	0.00	16.04
1917	542	506.00	869.00	0.00	16.11
1921	542	506.00	873.00	0.00	16.19
1925	542	506.00	877.00	0.00	16.26
1929	542	506.00	881.00	0.00	16.33
1933	542	506.00	885.00	0.00	16.41
1937	542	506.00	889.00	0.00	16.48
1941	542	506.00	893.00	0.00	16.56
1945	542	506.00	897.00	0.00	16.63
1949	542	506.00	901.00	0.00	16.70
1953	542	506.00	905.00	0.00	16.78
1957	542	506.00	909.00	0.00	16.85
1961	542	506.00	913.00	0.00	16.93
1965	542	506.00	917.00	0.00	17.00
1969	542	506.00	921.00	0.00	17.07
1973	542	506.00	925.00	0.00	17.15
1977	542	506.00	929.00	0.00	17.22
1981	542	506.00	933.00	0.00	17.30
1985	542	506.00	937.00	0.00	17.37
1989	542	506.00	941.00	0.00	17.44
1993	542	506.00	945.00	0.00	17.52
1997	542	506.00	949.00	0.00	17.59
2001	542	506.00	953.00	0.00	17.67
2005	542	506.00	957.00	0.00	17.74
2009	542	506.00	961.00	0.00	17.81
2013	542	506.00	965.00	0.00	17.89
2017	542	506.00	969.00	0.00	17.96
2021	542	506.00	973.00	0.00	18.04
2025	542	506.00	977.00	0.00	18.11
2029	542	506.00	981.00	0.00	18.18
2033	542	506.00	985.00	0.00	18.26
2037	542	506.00	989.00	0.00	18.33
2041	542	506.00	993.00	0.00	18.41
2045	542	506.00	997.00	0.00	18.48
2049	542	506.00	1001.00	0.00	18.55
2053	542	506.00	1005.00	0.00	18.63
2057	542	506.00	1009.00	0.00	18.70
2061	542	506.00	1013.00	0.00	18.78
2065	542	506.00	1017.00	0.00	18.85

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	542	506.00	1021.00	0.00	18.92
2073	542	506.00	1025.00	0.00	19.00
2077	542	506.00	1029.00	0.00	19.07
2081	542	506.00	1033.00	0.00	19.13
2083	542	506.00	1035.00	0.00	19.15
2085	542	506.00	1037.00	0.60	19.22
2089	542	506.00	1041.00	1.20	19.29
2093	542	506.00	1045.00	1.80	19.37
2097	542	506.00	1049.00	2.40	19.44
2101	542	506.00	1053.00	3.00	19.52
2105	542	506.00	1057.00	3.60	19.59
2109	542	506.00	1061.00	4.20	19.66
2113	542	506.00	1065.00	4.80	19.74
2117	542	506.00	1069.00	5.40	19.81
2121	542	506.00	1073.00	6.00	19.89
2125	542	506.00	1077.00	6.60	19.96
2129	542	506.00	1081.00	7.20	20.03
2133	542	506.00	1085.00	7.80	20.11
2137	542	506.00	1089.00	8.40	20.18
2141	542	506.00	1093.00	9.00	20.26
2145	542	506.00	1097.00	9.60	20.33
2149	542	506.00	1101.00	10.20	20.40
2153	542	506.00	1105.00	10.80	20.48
2157	542	506.00	1109.00	11.40	20.55
2161	542	506.00	1113.00	12.00	20.63
2165	542	506.00	1117.00	12.60	20.70
2169	542	506.00	1121.00	13.20	20.77
2173	542	506.00	1125.00	13.80	20.85
2177	542	506.00	1129.00	14.40	20.92
2181	542	506.00	1133.00	15.00	21.00
2185	542	506.00	1137.00	15.60	21.07
2189	542	506.00	1141.00	16.20	21.14
2193	542	506.00	1145.00	16.80	21.22
2197	542	506.00	1149.00	17.40	21.29
2201	542	506.00	1153.00	18.00	21.37
2205	542	506.00	1157.00	18.60	21.44
2209	542	506.00	1161.00	19.20	21.51
2213	542	506.00	1165.00	19.80	21.59
2217	542	506.00	1169.00	20.40	21.66
2221	542	506.00	1173.00	21.00	21.74
2225	542	506.00	1177.00	21.60	21.81
2229	542	506.00	1181.00	22.20	21.88
2233	542	506.00	1185.00	22.80	21.96
2237	542	506.00	1189.00	23.40	22.03
2241	542	506.00	1193.00	24.00	22.11
2245	542	506.00	1197.00	24.60	22.18
2249	542	506.00	1201.00	25.20	22.25
2253	542	506.00	1205.00	25.80	22.33
2257	542	506.00	1209.00	26.40	22.40
2261	542	506.00	1213.00	27.00	22.48
2265	542	506.00	1217.00	27.60	22.55
2269	542	506.00	1221.00	28.20	22.62
2273	542	506.00	1225.00	28.80	22.70
2277	542	506.00	1229.00	29.40	22.77
2281	542	506.00	1233.00	30.00	22.85
2285	542	506.00	1237.00	30.60	22.92
2289	542	506.00	1241.00	31.20	22.99
2293	542	506.00	1245.00	31.80	23.07
2297	542	506.00	1249.00	32.40	23.14
2301	542	506.00	1253.00	33.00	23.22
2305	542	506.00	1257.00	33.60	23.29

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2309	542	506.00	1261.00	34.20	23.36
2313	542	506.00	1265.00	34.80	23.44
2317	542	506.00	1269.00	35.40	23.51
2321	542	506.00	1273.00	36.00	23.59
2325	542	506.00	1277.00	36.60	23.66
2329	542	506.00	1281.00	37.20	23.73
2333	542	506.00	1285.00	37.80	23.81
2337	542	506.00	1289.00	38.40	23.88
2341	542	506.00	1293.00	39.00	23.96
2345	542	506.00	1297.00	39.60	24.03
2349	542	506.00	1301.00	40.20	24.10
2353	542	506.00	1305.00	40.80	24.18
2357	542	506.00	1309.00	41.40	24.25
2361	542	506.00	1313.00	42.00	24.33
2365	542	506.00	1317.00	42.60	24.40
2369	542	506.00	1321.00	43.20	24.47
2373	542	506.00	1325.00	43.80	24.55
2377	542	506.00	1329.00	44.40	24.62
2381	542	506.00	1333.00	45.00	24.70
2385	542	506.00	1337.00	45.60	24.77
2389	542	506.00	1341.00	46.20	24.84
2393	542	506.00	1345.00	46.80	24.92
2397	542	506.00	1349.00	47.40	24.99
2401	542	506.00	1353.00	48.00	25.07
2405	542	506.00	1357.00	48.60	25.14
2409	542	506.00	1361.00	49.20	25.21
2413	542	506.00	1365.00	49.80	25.29
2417	542	506.00	1369.00	50.40	25.36
2421	542	506.00	1373.00	51.00	25.44
2425	542	506.00	1377.00	51.60	25.51
2429	542	506.00	1381.00	52.20	25.58
2433	542	506.00	1385.00	52.80	25.66
2437	542	506.00	1389.00	53.40	25.73
2441	542	506.00	1393.00	54.00	25.81
2445	542	506.00	1397.00	54.60	25.88
2449	542	506.00	1401.00	55.20	25.95
2453	542	506.00	1405.00	55.80	26.03
2457	542	506.00	1409.00	56.40	26.10
2461	542	506.00	1413.00	57.00	26.18
2465	542	506.00	1417.00	57.60	26.25
2469	542	506.00	1421.00	58.20	26.32
2473	542	506.00	1425.00	58.80	26.40
2477	542	506.00	1429.00	59.40	26.47
2481	542	506.00	1433.00	60.00	26.55
2485	542	506.00	1437.00	60.60	26.62
2489	542	506.00	1441.00	61.20	26.69
2493	542	506.00	1445.00	61.80	26.77
2497	542	506.00	1449.00	62.40	26.84
2501	542	506.00	1453.00	63.00	26.92
2505	542	506.00	1457.00	63.60	26.99
2509	542	506.00	1461.00	64.20	27.06
2513	542	506.00	1465.00	64.80	27.14
2517	542	506.00	1469.00	65.40	27.21
2521	542	506.00	1473.00	66.00	27.29
2525	542	506.00	1477.00	66.60	27.36

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2529	542	506.00	1481.00	67.20	27.43
2533	542	506.00	1485.00	67.80	27.51
2537	542	506.00	1489.00	68.40	27.58
2541	542	506.00	1493.00	69.00	27.66
2545	542	506.00	1497.00	69.60	27.73
2549	542	506.00	1501.00	70.20	27.80
2553	542	506.00	1505.00	70.80	27.88
2557	542	506.00	1509.00	71.40	27.95
2561	542	506.00	1513.00	72.00	28.03
2565	542	506.00	1517.00	72.60	28.10
2569	542	506.00	1521.00	73.20	28.17
2573	542	506.00	1525.00	73.80	28.25
2577	542	506.00	1529.00	74.40	28.32
2581	542	506.00	1533.00	75.00	28.40
2585	542	506.00	1537.00	75.60	28.47
2589	542	506.00	1541.00	76.20	28.54
2593	542	506.00	1545.00	76.80	28.62
2597	542	506.00	1549.00	77.40	28.69
2601	542	506.00	1553.00	78.00	28.77
2605	542	506.00	1557.00	78.60	28.84
2609	542	506.00	1561.00	79.20	28.91
2613	542	506.00	1565.00	79.80	28.99
2617	542	506.00	1569.00	80.40	29.06
2621	542	506.00	1573.00	81.00	29.14
2625	542	506.00	1577.00	81.60	29.21
2629	542	506.00	1581.00	82.20	29.28
2633	542	506.00	1585.00	82.80	29.36
2637	542	506.00	1589.00	83.40	29.43
2641	542	506.00	1593.00	84.00	29.51
2645	542	506.00	1597.00	84.60	29.58
2649	542	506.00	1601.00	85.20	29.65
2653	542	506.00	1605.00	85.80	29.73
2657	542	506.00	1609.00	86.40	29.80
2661	542	506.00	1613.00	87.00	29.88
2665	542	506.00	1617.00	87.60	29.95
2669	542	506.00	1621.00	88.20	30.02
2673	542	506.00	1625.00	88.80	30.10
2677	542	506.00	1629.00	89.40	30.17
2681	542	506.00	1633.00	90.00	30.25
2685	542	506.00	1637.00	90.60	30.32
2689	542	506.00	1641.00	91.20	30.39
2693	542	506.00	1645.00	91.80	30.47
2697	542	506.00	1649.00	92.40	30.54
2701	542	506.00	1653.00	93.00	30.62
2705	542	506.00	1657.00	93.60	30.69
2709	542	506.00	1661.00	94.20	30.76
2713	542	506.00	1665.00	94.80	30.84
2717	542	506.00	1669.00	95.40	30.91
2721	542	506.00	1673.00	96.00	30.99
2725	542	506.00	1677.00	96.60	31.06
2729	542	506.00	1681.00	97.20	31.13
2733	542	506.00	1685.00	97.80	31.21
2737	542	506.00	1689.00	98.40	31.28
2741	542	506.00	1693.00	99.00	31.36
2745	542	506.00	1697.00	99.60	31.43

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
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2749	542	506.00	1701.00	100.20	31.50
2753	542	506.00	1705.00	100.80	31.58
2757	542	506.00	1709.00	101.40	31.65
2761	542	506.00	1713.00	102.00	31.73
2765	542	506.00	1717.00	102.60	31.80
2769	542	506.00	1721.00	103.20	31.87
2773	542	506.00	1725.00	103.80	31.95
2777	542	506.00	1729.00	104.40	32.02
2781	542	506.00	1733.00	105.00	32.10
2785	542	506.00	1737.00	105.60	32.17
2789	542	506.00	1741.00	106.20	32.24
2793	542	506.00	1745.00	106.80	32.32
2797	542	506.00	1749.00	107.40	32.39
2801	542	506.00	1753.00	108.00	32.47
2805	542	506.00	1757.00	108.60	32.54
2809	542	506.00	1761.00	109.20	32.61
2813	542	506.00	1765.00	109.80	32.69
2817	542	506.00	1769.00	110.40	32.76
2821	542	506.00	1773.00	111.00	32.84
2825	542	506.00	1777.00	111.60	32.91
2829	542	506.00	1781.00	112.20	32.98
2833	542	506.00	1785.00	112.80	33.06
2837	542	506.00	1789.00	113.40	33.13
2841	542	506.00	1793.00	114.00	33.21
2845	542	506.00	1797.00	114.60	33.28
2849	542	506.00	1801.00	115.20	33.35
2853	542	506.00	1805.00	115.80	33.43
2857	542	506.00	1809.00	116.40	33.50
2861	542	506.00	1813.00	117.00	33.58
2865	542	506.00	1817.00	117.60	33.65
2869	542	506.00	1821.00	118.20	33.72
2873	542	506.00	1825.00	118.80	33.80
2877	542	506.00	1829.00	119.40	33.87
2881	542	506.00	1833.00	120.00	33.95
2885	542	506.00	1837.00	120.60	34.02
2889	542	506.00	1841.00	121.20	34.09
2893	542	506.00	1845.00	121.80	34.17
2897	542	506.00	1849.00	122.40	34.24
2901	542	506.00	1853.00	123.00	34.32
2905	542	506.00	1857.00	123.60	34.39
2909	542	506.00	1861.00	124.20	34.46
2913	542	506.00	1865.00	124.80	34.54
2917	542	506.00	1869.00	125.40	34.61
2921	542	506.00	1873.00	126.00	34.69
2925	542	506.00	1877.00	126.60	34.76
2929	542	506.00	1881.00	127.20	34.83
2933	542	506.00	1885.00	127.80	34.91
2937	542	506.00	1889.00	128.40	34.98
2941	542	506.00	1893.00	129.00	35.06
2945	542	506.00	1897.00	129.60	35.13
2949	542	506.00	1901.00	130.20	35.20
2953	542	506.00	1905.00	130.80	35.28
2957	542	506.00	1909.00	131.40	35.35
2961	542	506.00	1913.00	132.00	35.43
2965	542	506.00	1917.00	132.60	35.50

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2969	542	506.00	1921.00	133.20	35.57
2973	542	506.00	1925.00	133.80	35.65
2977	542	506.00	1929.00	134.40	35.72
2981	542	506.00	1933.00	135.00	35.80
2985	542	506.00	1937.00	135.60	35.87
2989	542	506.00	1941.00	136.20	35.94
2993	542	506.00	1945.00	136.80	36.02
2997	542	506.00	1949.00	137.40	36.09
3001	542	506.00	1953.00	138.00	36.17
3005	542	506.00	1957.00	138.60	36.24
3009	542	506.00	1961.00	139.20	36.31
3013	542	506.00	1965.00	139.80	36.39
3017	542	506.00	1969.00	140.40	36.46
3021	542	506.00	1973.00	141.00	36.54
3025	542	506.00	1977.00	141.60	36.61
3029	542	506.00	1981.00	142.20	36.68
3033	542	506.00	1985.00	142.80	36.76
3037	542	506.00	1989.00	143.40	36.83
3041	542	506.00	1993.00	144.00	36.91
3045	542	506.00	1997.00	144.60	36.98
3049	542	506.00	2001.00	145.20	37.05
3053	542	506.00	2005.00	145.80	37.13
3057	542	506.00	2009.00	146.40	37.20
3061	542	506.00	2013.00	147.00	37.28
3065	542	506.00	2017.00	147.60	37.35
3069	542	506.00	2021.00	148.20	37.42
3073	542	506.00	2025.00	148.80	37.50
3077	542	506.00	2029.00	149.40	37.57
3081	542	506.00	2033.00	150.00	37.65
3085	542	506.00	2037.00	150.60	37.72
3089	542	506.00	2041.00	151.20	37.79
3093	542	506.00	2045.00	151.80	37.87
3097	542	506.00	2049.00	152.40	37.94
3101	542	506.00	2053.00	153.00	38.02
3105	542	506.00	2057.00	153.60	38.09
3109	542	506.00	2061.00	154.20	38.16
3113	542	506.00	2065.00	154.80	38.24
3117	542	506.00	2069.00	155.40	38.31
3121	542	506.00	2073.00	156.00	38.39
3125	542	506.00	2077.00	156.60	38.46
3129	542	506.00	2081.00	157.20	38.53
3133	542	506.00	2085.00	157.80	38.61
3137	542	506.00	2089.00	158.40	38.68
3141	542	506.00	2093.00	159.00	38.76
3145	542	506.00	2097.00	159.60	38.83
3149	542	506.00	2101.00	160.20	38.90
3153	542	506.00	2105.00	160.80	38.98
3157	542	506.00	2109.00	161.40	39.05
3161	542	506.00	2113.00	162.00	39.13
3165	542	506.00	2117.00	162.60	39.20
3169	542	506.00	2121.00	163.20	39.27
3173	542	506.00	2125.00	163.80	39.35
3177	542	506.00	2129.00	164.40	39.42
3181	542	506.00	2133.00	165.00	39.50
3185	542	506.00	2137.00	165.60	39.57

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3189	542	506.00	2141.00	166.20	39.64
3193	542	506.00	2145.00	166.80	39.72
3197	542	506.00	2149.00	167.40	39.79
3201	542	506.00	2153.00	168.00	39.87
3205	542	506.00	2157.00	168.60	39.94
3209	542	506.00	2161.00	169.20	40.01
3213	542	506.00	2165.00	169.80	40.09
3217	542	506.00	2169.00	170.40	40.16
3221	542	506.00	2173.00	171.00	40.24
3225	542	506.00	2177.00	171.60	40.31
3229	542	506.00	2181.00	172.20	40.38
3233	542	506.00	2185.00	172.80	40.46
3237	542	506.00	2189.00	173.40	40.53
3241	542	506.00	2193.00	174.00	40.61
3245	542	506.00	2197.00	174.60	40.68
3249	542	506.00	2201.00	175.20	40.75
3253	542	506.00	2205.00	175.80	40.83
3257	542	506.00	2209.00	176.40	40.90
3261	542	506.00	2213.00	177.00	40.98
3265	542	506.00	2217.00	177.60	41.05
3269	542	506.00	2221.00	178.20	41.12
3273	542	506.00	2225.00	178.80	41.20
3277	542	506.00	2229.00	179.40	41.27
3281	542	506.00	2233.00	180.00	41.35
3285	542	506.00	2237.00	180.60	41.42
3289	542	506.00	2241.00	181.20	41.49
3293	542	506.00	2245.00	181.80	41.57
3297	542	506.00	2249.00	182.40	41.64
3301	542	506.00	2253.00	183.00	41.72
3305	542	506.00	2257.00	183.60	41.79
3309	542	506.00	2261.00	184.20	41.86
3313	542	506.00	2265.00	184.80	41.94
3317	542	506.00	2269.00	185.40	42.01
3321	542	506.00	2273.00	186.00	42.09
3325	542	506.00	2277.00	186.60	42.16
3329	542	506.00	2281.00	187.20	42.23
3333	542	506.00	2285.00	187.80	42.31
3337	542	506.00	2289.00	188.40	42.38
3341	542	506.00	2293.00	189.00	42.46
3345	542	506.00	2297.00	189.60	42.53
3349	542	506.00	2301.00	190.20	42.60
3353	542	506.00	2305.00	190.80	42.68
3357	542	506.00	2309.00	191.40	42.75
3361	542	506.00	2313.00	192.00	42.83
3365	542	506.00	2317.00	192.60	42.90
3369	542	506.00	2321.00	193.20	42.97
3373	542	506.00	2325.00	193.80	43.05
3377	542	506.00	2329.00	194.40	43.12
3381	542	506.00	2333.00	195.00	43.20
3385	542	506.00	2337.00	195.60	43.27
3389	542	506.00	2341.00	196.20	43.34
3393	542	506.00	2345.00	196.80	43.42
3397	542	506.00	2349.00	197.40	43.49
3401	542	506.00	2353.00	198.00	43.57
3405	542	506.00	2357.00	198.60	43.64

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3409	542	506.00	2361.00	199.20	43.71
3413	542	506.00	2365.00	199.80	43.79
3417	542	506.00	2369.00	200.40	43.86
3421	542	506.00	2373.00	201.00	43.94
3425	542	506.00	2377.00	201.60	44.01
3429	542	506.00	2381.00	202.20	44.08
3433	542	506.00	2385.00	202.80	44.16
3437	542	506.00	2389.00	203.40	44.23
3441	542	506.00	2393.00	204.00	44.31
3445	542	506.00	2397.00	204.60	44.38
3449	542	506.00	2401.00	205.20	44.45
3453	542	506.00	2405.00	205.80	44.53
3457	542	506.00	2409.00	206.40	44.60
3461	542	506.00	2413.00	207.00	44.68
3465	542	506.00	2417.00	207.60	44.75
3469	542	506.00	2421.00	208.20	44.82
3473	542	506.00	2425.00	208.80	44.90
3477	542	506.00	2429.00	209.40	44.97
3481	542	506.00	2433.00	210.00	45.05
3485	542	506.00	2437.00	210.60	45.12
3489	542	506.00	2441.00	211.20	45.19
3493	542	506.00	2445.00	211.80	45.27
3497	542	506.00	2449.00	212.40	45.34
3501	542	506.00	2453.00	213.00	45.42
3505	542	506.00	2457.00	213.60	45.49
3509	542	506.00	2461.00	214.20	45.56
3513	542	506.00	2465.00	214.80	45.64
3517	542	506.00	2469.00	215.40	45.71
3521	542	506.00	2473.00	216.00	45.79
3525	542	506.00	2477.00	216.60	45.86
3529	542	506.00	2481.00	217.20	45.93
3533	542	506.00	2485.00	217.80	46.01
3537	542	506.00	2489.00	218.40	46.08
3541	542	506.00	2493.00	219.00	46.16
3545	542	506.00	2497.00	219.60	46.23
3549	542	506.00	2501.00	220.20	46.30
3553	542	506.00	2505.00	220.80	46.38
3557	542	506.00	2509.00	221.40	46.45
3561	542	506.00	2513.00	222.00	46.53
3565	542	506.00	2517.00	222.60	46.60
3569	542	506.00	2521.00	223.20	46.67
3573	542	506.00	2525.00	223.80	46.75
3577	542	506.00	2529.00	224.40	46.82
3581	542	506.00	2533.00	225.00	46.90
3585	542	506.00	2537.00	225.60	46.97
3589	542	506.00	2541.00	226.20	47.04
3593	542	506.00	2545.00	226.80	47.12
3597	542	506.00	2549.00	227.40	47.19
3601	542	506.00	2553.00	228.00	47.27
3605	542	506.00	2557.00	228.60	47.34
3609	542	506.00	2561.00	229.20	47.41
3613	542	506.00	2565.00	229.80	47.49
3617	542	506.00	2569.00	230.40	47.56
3621	542	506.00	2573.00	231.00	47.64
3625	542	506.00	2577.00	231.60	47.71

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3629	542	506.00	2581.00	232.20	47.78
3633	542	506.00	2585.00	232.80	47.86
3637	542	506.00	2589.00	233.40	47.93
3641	542	506.00	2593.00	234.00	48.01
3645	542	506.00	2597.00	234.60	48.08
3649	542	506.00	2601.00	235.20	48.15
3653	542	506.00	2605.00	235.80	48.23
3657	542	506.00	2609.00	236.40	48.30
3661	542	506.00	2613.00	237.00	48.38
3665	542	506.00	2617.00	237.60	48.45
3669	542	506.00	2621.00	238.20	48.52
3673	542	506.00	2625.00	238.80	48.60
3677	542	506.00	2629.00	239.40	48.67
3681	542	506.00	2633.00	240.00	48.75
3685	542	506.00	2637.00	240.60	48.82
3689	542	506.00	2641.00	241.20	48.89
3693	542	506.00	2645.00	241.80	48.97
3697	542	506.00	2649.00	242.40	49.04
3701	542	506.00	2653.00	243.00	49.12
3705	542	506.00	2657.00	243.60	49.19
3709	542	506.00	2661.00	244.20	49.26
3713	542	506.00	2665.00	244.80	49.34
3717	542	506.00	2669.00	245.40	49.41
3721	542	506.00	2673.00	246.00	49.49
3725	542	506.00	2677.00	246.60	49.56
3729	542	506.00	2681.00	247.20	49.63
3733	542	506.00	2685.00	247.80	49.71
3737	542	506.00	2689.00	248.40	49.78
3741	542	506.00	2693.00	249.00	49.86
3745	542	506.00	2697.00	249.60	49.93
3749	542	506.00	2701.00	250.20	50.00
3753	542	506.00	2705.00	250.80	50.08
3757	542	506.00	2709.00	251.40	50.15
3761	542	506.00	2713.00	252.00	50.23
3765	542	506.00	2717.00	252.60	50.30
3769	542	506.00	2721.00	253.20	50.37
3773	542	506.00	2725.00	253.80	50.45
3777	542	506.00	2729.00	254.40	50.52
3781	542	506.00	2733.00	255.00	50.60
3785	542	506.00	2737.00	255.60	50.67
3789	542	506.00	2741.00	256.20	50.74
3793	542	506.00	2745.00	256.80	50.82
3797	542	506.00	2749.00	257.40	50.89
3801	542	506.00	2753.00	258.00	50.97
3805	542	506.00	2757.00	258.60	51.04
3809	542	506.00	2761.00	259.20	51.11
3813	542	506.00	2765.00	259.80	51.19
3817	542	506.00	2769.00	260.40	51.26
3821	542	506.00	2773.00	261.00	51.34
3825	542	506.00	2777.00	261.60	51.41
3829	542	506.00	2781.00	262.20	51.48
3833	542	506.00	2785.00	262.80	51.56
3837	542	506.00	2789.00	263.40	51.63
3841	542	506.00	2793.00	264.00	51.71
3845	542	506.00	2797.00	264.60	51.78

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3849	542	506.00	2801.00	265.20	51.85
3853	542	506.00	2805.00	265.80	51.93
3857	542	506.00	2809.00	266.40	52.00
3861	542	506.00	2813.00	267.00	52.08
3865	542	506.00	2817.00	267.60	52.15
3869	542	506.00	2821.00	268.20	52.22
3873	542	506.00	2825.00	268.80	52.30
3877	542	506.00	2829.00	269.40	52.37
3881	542	506.00	2833.00	270.00	52.45
3885	542	506.00	2837.00	270.60	52.52
3889	542	506.00	2841.00	271.20	52.59
3893	542	506.00	2845.00	271.80	52.67
3897	542	506.00	2849.00	272.40	52.74
3901	542	506.00	2853.00	273.00	52.82
3905	542	506.00	2857.00	273.60	52.89
3909	542	506.00	2861.00	274.20	52.96
3913	542	506.00	2865.00	274.80	53.04
3917	542	506.00	2869.00	275.40	53.11
3921	542	506.00	2873.00	276.00	53.19
3925	542	506.00	2877.00	276.60	53.26
3929	542	506.00	2881.00	277.20	53.33
3933	542	506.00	2885.00	277.80	53.41
3937	542	506.00	2889.00	278.40	53.48
3941	542	506.00	2893.00	279.00	53.56
3945	542	506.00	2897.00	279.60	53.63
3949	542	506.00	2901.00	280.20	53.70
3953	542	506.00	2905.00	280.80	53.78
3957	542	506.00	2909.00	281.40	53.85
3961	542	506.00	2913.00	282.00	53.93
3965	542	506.00	2917.00	282.60	54.00
3969	542	506.00	2921.00	283.20	54.07
3973	542	506.00	2925.00	283.80	54.15
3977	542	506.00	2929.00	284.40	54.22
3981	542	506.00	2933.00	285.00	54.30
3985	542	506.00	2937.00	285.60	54.37
3989	542	506.00	2941.00	286.20	54.44
3993	542	506.00	2945.00	286.80	54.52
3997	542	506.00	2949.00	287.40	54.59
4001	542	506.00	2953.00	288.00	54.67
4005	542	506.00	2957.00	288.60	54.74
4009	542	506.00	2961.00	289.20	54.81
4013	542	506.00	2965.00	289.80	54.89
4017	542	506.00	2969.00	290.40	54.96
4021	542	506.00	2973.00	291.00	55.04
4025	542	506.00	2977.00	291.60	55.11
4029	542	506.00	2981.00	292.20	55.18
4033	542	506.00	2985.00	292.80	55.26
4037	542	506.00	2989.00	293.40	55.33
4041	542	506.00	2993.00	294.00	55.41
4045	542	506.00	2997.00	294.60	55.48
4049	542	506.00	3001.00	295.20	55.55
4053	542	506.00	3005.00	295.80	55.63
4057	542	506.00	3009.00	296.40	55.70
4061	542	506.00	3013.00	297.00	55.78
4065	542	506.00	3017.00	297.60	55.85

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4069	542	506.00	3021.00	298.20	55.92
4073	542	506.00	3025.00	298.80	56.00
4077	542	506.00	3029.00	299.40	56.07
4081	542	506.00	3033.00	300.00	56.15
4085	542	506.00	3037.00	300.60	56.22
4089	542	506.00	3041.00	301.20	56.29
4093	542	506.00	3045.00	301.80	56.37
4097	542	506.00	3049.00	302.40	56.44
4101	542	506.00	3053.00	303.00	56.52
4105	542	506.00	3057.00	303.60	56.59
4109	542	506.00	3061.00	304.20	56.66
4113	542	506.00	3065.00	304.80	56.74
4117	542	506.00	3069.00	305.40	56.81
4121	542	506.00	3073.00	306.00	56.89
4125	542	506.00	3077.00	306.60	56.96
4129	542	506.00	3081.00	307.20	57.03
4133	542	506.00	3085.00	307.80	57.11
4137	542	506.00	3089.00	308.40	57.18
4141	542	506.00	3093.00	309.00	57.26
4145	542	506.00	3097.00	309.60	57.33
4149	542	506.00	3101.00	310.20	57.40
4153	542	506.00	3105.00	310.80	57.48
4157	542	506.00	3109.00	311.40	57.55
4161	542	506.00	3113.00	312.00	57.63
4165	542	506.00	3117.00	312.60	57.70
4169	542	506.00	3121.00	313.20	57.77
4173	542	506.00	3125.00	313.80	57.85
4177	542	506.00	3129.00	314.40	57.92
4181	542	506.00	3133.00	315.00	58.00
4185	542	506.00	3137.00	315.60	58.07
4189	542	506.00	3141.00	315.90	58.11

If the employee's gross pay is over £4,189, go to page 217.

Weekly table for reduced rate NICs where employer is eligible to claim Freeports employer NICs relief for use from 6 April 2025 to 5 April 2026

Table letter I

Use this table if you're eligible to claim employers Freeports NICs relief and your employee is a married women or widow who is:

- under State Pension age
- entitled to pay reduced rate NICs

For these women you must hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letter C, K or S)
- women for whom you hold form CA2700 (see Table letter D, J or L in booklet CA38)

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

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

If the employee's total earnings fall between the ST 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 217.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.00	0.00
98	0	0.00	0.00	0.00	0.00
99	0	0.00	0.00	0.00	0.00
100	0	0.00	0.00	0.00	0.00
101	0	0.00	0.00	0.00	0.00
102	0	0.00	0.00	0.00	0.00
103	0	0.00	0.00	0.00	0.00
104	0	0.00	0.00	0.00	0.00
105	0	0.00	0.00	0.00	0.00
106	0	0.00	0.00	0.00	0.00
107	0	0.00	0.00	0.00	0.00
108	0	0.00	0.00	0.00	0.00
109	0	0.00	0.00	0.00	0.00
110	0	0.00	0.00	0.00	0.00
111	0	0.00	0.00	0.00	0.00
112	0	0.00	0.00	0.00	0.00
113	0	0.00	0.00	0.00	0.00
114	0	0.00	0.00	0.00	0.00
115	0	0.00	0.00	0.00	0.00
116	0	0.00	0.00	0.00	0.00
117	0	0.00	0.00	0.00	0.00
118	0	0.00	0.00	0.00	0.00
119	0	0.00	0.00	0.00	0.00
120	0	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
121	0	0.00	0.00	0.00	0.00
122	0	0.00	0.00	0.00	0.00
123	0	0.00	0.00	0.00	0.00
124	0	0.00	0.00	0.00	0.00
125	125	0.00	0.00	0.00	0.00
126	125	1.00	0.00	0.00	0.00
127	125	2.00	0.00	0.00	0.00
128	125	3.00	0.00	0.00	0.00
129	125	4.00	0.00	0.00	0.00
130	125	5.00	0.00	0.00	0.00
131	125	6.00	0.00	0.00	0.00
132	125	7.00	0.00	0.00	0.00
133	125	8.00	0.00	0.00	0.00
134	125	9.00	0.00	0.00	0.00
135	125	10.00	0.00	0.00	0.00
136	125	11.00	0.00	0.00	0.00
137	125	12.00	0.00	0.00	0.00
138	125	13.00	0.00	0.00	0.00
139	125	14.00	0.00	0.00	0.00
140	125	15.00	0.00	0.00	0.00
141	125	16.00	0.00	0.00	0.00
142	125	17.00	0.00	0.00	0.00
143	125	18.00	0.00	0.00	0.00
144	125	19.00	0.00	0.00	0.00
145	125	20.00	0.00	0.00	0.00
146	125	21.00	0.00	0.00	0.00
147	125	22.00	0.00	0.00	0.00
148	125	23.00	0.00	0.00	0.00
149	125	24.00	0.00	0.00	0.00
150	125	25.00	0.00	0.00	0.00
151	125	26.00	0.00	0.00	0.00
152	125	27.00	0.00	0.00	0.00
153	125	28.00	0.00	0.00	0.00
154	125	29.00	0.00	0.00	0.00
155	125	30.00	0.00	0.00	0.00
156	125	31.00	0.00	0.00	0.00
157	125	32.00	0.00	0.00	0.00
158	125	33.00	0.00	0.00	0.00
159	125	34.00	0.00	0.00	0.00
160	125	35.00	0.00	0.00	0.00
161	125	36.00	0.00	0.00	0.00
162	125	37.00	0.00	0.00	0.00
163	125	38.00	0.00	0.00	0.00
164	125	39.00	0.00	0.00	0.00
165	125	40.00	0.00	0.00	0.00
166	125	41.00	0.00	0.00	0.00
167	125	42.00	0.00	0.00	0.00
168	125	43.00	0.00	0.00	0.00
169	125	44.00	0.00	0.00	0.00
170	125	45.00	0.00	0.00	0.00
171	125	46.00	0.00	0.00	0.00
172	125	47.00	0.00	0.00	0.00
173	125	48.00	0.00	0.00	0.00
174	125	49.00	0.00	0.00	0.00
175	125	50.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
176	125	51.00	0.00	0.00	0.00
177	125	52.00	0.00	0.00	0.00
178	125	53.00	0.00	0.00	0.00
179	125	54.00	0.00	0.00	0.00
180	125	55.00	0.00	0.00	0.00
181	125	56.00	0.00	0.00	0.00
182	125	57.00	0.00	0.00	0.00
183	125	58.00	0.00	0.00	0.00
184	125	59.00	0.00	0.00	0.00
185	125	60.00	0.00	0.00	0.00
186	125	61.00	0.00	0.00	0.00
187	125	62.00	0.00	0.00	0.00
188	125	63.00	0.00	0.00	0.00
189	125	64.00	0.00	0.00	0.00
190	125	65.00	0.00	0.00	0.00
191	125	66.00	0.00	0.00	0.00
192	125	67.00	0.00	0.00	0.00
193	125	68.00	0.00	0.00	0.00
194	125	69.00	0.00	0.00	0.00
195	125	70.00	0.00	0.00	0.00
196	125	71.00	0.00	0.00	0.00
197	125	72.00	0.00	0.00	0.00
198	125	73.00	0.00	0.00	0.00
199	125	74.00	0.00	0.00	0.00
200	125	75.00	0.00	0.00	0.00
201	125	76.00	0.00	0.00	0.00
202	125	77.00	0.00	0.00	0.00
203	125	78.00	0.00	0.00	0.00
204	125	79.00	0.00	0.00	0.00
205	125	80.00	0.00	0.00	0.00
206	125	81.00	0.00	0.00	0.00
207	125	82.00	0.00	0.00	0.00
208	125	83.00	0.00	0.00	0.00
209	125	84.00	0.00	0.00	0.00
210	125	85.00	0.00	0.00	0.00
211	125	86.00	0.00	0.00	0.00
212	125	87.00	0.00	0.00	0.00
213	125	88.00	0.00	0.00	0.00
214	125	89.00	0.00	0.00	0.00
215	125	90.00	0.00	0.00	0.00
216	125	91.00	0.00	0.00	0.00
217	125	92.00	0.00	0.00	0.00
218	125	93.00	0.00	0.00	0.00
219	125	94.00	0.00	0.00	0.00
220	125	95.00	0.00	0.00	0.00
221	125	96.00	0.00	0.00	0.00
222	125	97.00	0.00	0.00	0.00
223	125	98.00	0.00	0.00	0.00
224	125	99.00	0.00	0.00	0.00
225	125	100.00	0.00	0.00	0.00
226	125	101.00	0.00	0.00	0.00
227	125	102.00	0.00	0.00	0.00
228	125	103.00	0.00	0.00	0.00
229	125	104.00	0.00	0.00	0.00
230	125	105.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
231	125	106.00	0.00	0.00	0.00
232	125	107.00	0.00	0.00	0.00
233	125	108.00	0.00	0.00	0.00
234	125	109.00	0.00	0.00	0.00
235	125	110.00	0.00	0.00	0.00
236	125	111.00	0.00	0.00	0.00
237	125	112.00	0.00	0.00	0.00
238	125	113.00	0.00	0.00	0.00
239	125	114.00	0.00	0.00	0.00
240	125	115.00	0.00	0.00	0.00
241	125	116.00	0.00	0.00	0.00
242	125	117.00	0.00	0.00	0.00
243	125	117.00	1.00	0.00	0.03
244	125	117.00	2.00	0.00	0.05
245	125	117.00	3.00	0.00	0.06
246	125	117.00	4.00	0.00	0.08
247	125	117.00	5.00	0.00	0.10
248	125	117.00	6.00	0.00	0.12
249	125	117.00	7.00	0.00	0.14
250	125	117.00	8.00	0.00	0.16
251	125	117.00	9.00	0.00	0.17
252	125	117.00	10.00	0.00	0.19
253	125	117.00	11.00	0.00	0.21
254	125	117.00	12.00	0.00	0.23
255	125	117.00	13.00	0.00	0.25
256	125	117.00	14.00	0.00	0.27
257	125	117.00	15.00	0.00	0.29
258	125	117.00	16.00	0.00	0.30
259	125	117.00	17.00	0.00	0.32
260	125	117.00	18.00	0.00	0.34
261	125	117.00	19.00	0.00	0.36
262	125	117.00	20.00	0.00	0.38
263	125	117.00	21.00	0.00	0.40
264	125	117.00	22.00	0.00	0.42
265	125	117.00	23.00	0.00	0.43
266	125	117.00	24.00	0.00	0.45
267	125	117.00	25.00	0.00	0.47
268	125	117.00	26.00	0.00	0.49
269	125	117.00	27.00	0.00	0.51
270	125	117.00	28.00	0.00	0.53
271	125	117.00	29.00	0.00	0.54
272	125	117.00	30.00	0.00	0.56
273	125	117.00	31.00	0.00	0.58
274	125	117.00	32.00	0.00	0.60
275	125	117.00	33.00	0.00	0.62
276	125	117.00	34.00	0.00	0.64
277	125	117.00	35.00	0.00	0.66
278	125	117.00	36.00	0.00	0.67
279	125	117.00	37.00	0.00	0.69
280	125	117.00	38.00	0.00	0.71
281	125	117.00	39.00	0.00	0.73
282	125	117.00	40.00	0.00	0.75
283	125	117.00	41.00	0.00	0.77
284	125	117.00	42.00	0.00	0.79
285	125	117.00	43.00	0.00	0.80

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
286	125	117.00	44.00	0.00	0.82
287	125	117.00	45.00	0.00	0.84
288	125	117.00	46.00	0.00	0.86
289	125	117.00	47.00	0.00	0.88
290	125	117.00	48.00	0.00	0.90
291	125	117.00	49.00	0.00	0.91
292	125	117.00	50.00	0.00	0.93
293	125	117.00	51.00	0.00	0.95
294	125	117.00	52.00	0.00	0.97
295	125	117.00	53.00	0.00	0.99
296	125	117.00	54.00	0.00	1.01
297	125	117.00	55.00	0.00	1.03
298	125	117.00	56.00	0.00	1.04
299	125	117.00	57.00	0.00	1.06
300	125	117.00	58.00	0.00	1.08
301	125	117.00	59.00	0.00	1.10
302	125	117.00	60.00	0.00	1.12
303	125	117.00	61.00	0.00	1.14
304	125	117.00	62.00	0.00	1.16
305	125	117.00	63.00	0.00	1.17
306	125	117.00	64.00	0.00	1.19
307	125	117.00	65.00	0.00	1.21
308	125	117.00	66.00	0.00	1.23
309	125	117.00	67.00	0.00	1.25
310	125	117.00	68.00	0.00	1.27
311	125	117.00	69.00	0.00	1.28
312	125	117.00	70.00	0.00	1.30
313	125	117.00	71.00	0.00	1.32
314	125	117.00	72.00	0.00	1.34
315	125	117.00	73.00	0.00	1.36
316	125	117.00	74.00	0.00	1.38
317	125	117.00	75.00	0.00	1.40
318	125	117.00	76.00	0.00	1.41
319	125	117.00	77.00	0.00	1.43
320	125	117.00	78.00	0.00	1.45
321	125	117.00	79.00	0.00	1.47
322	125	117.00	80.00	0.00	1.49
323	125	117.00	81.00	0.00	1.51
324	125	117.00	82.00	0.00	1.53
325	125	117.00	83.00	0.00	1.54
326	125	117.00	84.00	0.00	1.56
327	125	117.00	85.00	0.00	1.58
328	125	117.00	86.00	0.00	1.60
329	125	117.00	87.00	0.00	1.62
330	125	117.00	88.00	0.00	1.64
331	125	117.00	89.00	0.00	1.65
332	125	117.00	90.00	0.00	1.67
333	125	117.00	91.00	0.00	1.69
334	125	117.00	92.00	0.00	1.71
335	125	117.00	93.00	0.00	1.73
336	125	117.00	94.00	0.00	1.75
337	125	117.00	95.00	0.00	1.77
338	125	117.00	96.00	0.00	1.78
339	125	117.00	97.00	0.00	1.80
340	125	117.00	98.00	0.00	1.82

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
341	125	117.00	99.00	0.00	1.84
342	125	117.00	100.00	0.00	1.86
343	125	117.00	101.00	0.00	1.88
344	125	117.00	102.00	0.00	1.90
345	125	117.00	103.00	0.00	1.91
346	125	117.00	104.00	0.00	1.93
347	125	117.00	105.00	0.00	1.95
348	125	117.00	106.00	0.00	1.97
349	125	117.00	107.00	0.00	1.99
350	125	117.00	108.00	0.00	2.01
351	125	117.00	109.00	0.00	2.02
352	125	117.00	110.00	0.00	2.04
353	125	117.00	111.00	0.00	2.06
354	125	117.00	112.00	0.00	2.08
355	125	117.00	113.00	0.00	2.10
356	125	117.00	114.00	0.00	2.12
357	125	117.00	115.00	0.00	2.14
358	125	117.00	116.00	0.00	2.15
359	125	117.00	117.00	0.00	2.17
360	125	117.00	118.00	0.00	2.19
361	125	117.00	119.00	0.00	2.21
362	125	117.00	120.00	0.00	2.23
363	125	117.00	121.00	0.00	2.25
364	125	117.00	122.00	0.00	2.27
365	125	117.00	123.00	0.00	2.28
366	125	117.00	124.00	0.00	2.30
367	125	117.00	125.00	0.00	2.32
368	125	117.00	126.00	0.00	2.34
369	125	117.00	127.00	0.00	2.36
370	125	117.00	128.00	0.00	2.38
371	125	117.00	129.00	0.00	2.39
372	125	117.00	130.00	0.00	2.41
373	125	117.00	131.00	0.00	2.43
374	125	117.00	132.00	0.00	2.45
375	125	117.00	133.00	0.00	2.47
376	125	117.00	134.00	0.00	2.49
377	125	117.00	135.00	0.00	2.51
378	125	117.00	136.00	0.00	2.52
379	125	117.00	137.00	0.00	2.54
380	125	117.00	138.00	0.00	2.56
381	125	117.00	139.00	0.00	2.58
382	125	117.00	140.00	0.00	2.60
383	125	117.00	141.00	0.00	2.62
384	125	117.00	142.00	0.00	2.64
385	125	117.00	143.00	0.00	2.65
386	125	117.00	144.00	0.00	2.67
387	125	117.00	145.00	0.00	2.69
388	125	117.00	146.00	0.00	2.71
389	125	117.00	147.00	0.00	2.73
390	125	117.00	148.00	0.00	2.75
391	125	117.00	149.00	0.00	2.76
392	125	117.00	150.00	0.00	2.78
393	125	117.00	151.00	0.00	2.80
394	125	117.00	152.00	0.00	2.82
395	125	117.00	153.00	0.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
396	125	117.00	154.00	0.00	2.86
397	125	117.00	155.00	0.00	2.88
398	125	117.00	156.00	0.00	2.89
399	125	117.00	157.00	0.00	2.91
400	125	117.00	158.00	0.00	2.93
401	125	117.00	159.00	0.00	2.95
402	125	117.00	160.00	0.00	2.97
403	125	117.00	161.00	0.00	2.99
404	125	117.00	162.00	0.00	3.01
405	125	117.00	163.00	0.00	3.02
406	125	117.00	164.00	0.00	3.04
407	125	117.00	165.00	0.00	3.06
408	125	117.00	166.00	0.00	3.08
409	125	117.00	167.00	0.00	3.10
410	125	117.00	168.00	0.00	3.12
411	125	117.00	169.00	0.00	3.13
412	125	117.00	170.00	0.00	3.15
413	125	117.00	171.00	0.00	3.17
414	125	117.00	172.00	0.00	3.19
415	125	117.00	173.00	0.00	3.21
416	125	117.00	174.00	0.00	3.23
417	125	117.00	175.00	0.00	3.25
418	125	117.00	176.00	0.00	3.26
419	125	117.00	177.00	0.00	3.28
420	125	117.00	178.00	0.00	3.30
421	125	117.00	179.00	0.00	3.32
422	125	117.00	180.00	0.00	3.34
423	125	117.00	181.00	0.00	3.36
424	125	117.00	182.00	0.00	3.38
425	125	117.00	183.00	0.00	3.39
426	125	117.00	184.00	0.00	3.41
427	125	117.00	185.00	0.00	3.43
428	125	117.00	186.00	0.00	3.45
429	125	117.00	187.00	0.00	3.47
430	125	117.00	188.00	0.00	3.49
431	125	117.00	189.00	0.00	3.50
432	125	117.00	190.00	0.00	3.52
433	125	117.00	191.00	0.00	3.54
434	125	117.00	192.00	0.00	3.56
435	125	117.00	193.00	0.00	3.58
436	125	117.00	194.00	0.00	3.60
437	125	117.00	195.00	0.00	3.62
438	125	117.00	196.00	0.00	3.63
439	125	117.00	197.00	0.00	3.65
440	125	117.00	198.00	0.00	3.67
441	125	117.00	199.00	0.00	3.69
442	125	117.00	200.00	0.00	3.71
443	125	117.00	201.00	0.00	3.73
444	125	117.00	202.00	0.00	3.75
445	125	117.00	203.00	0.00	3.76
446	125	117.00	204.00	0.00	3.78
447	125	117.00	205.00	0.00	3.80
448	125	117.00	206.00	0.00	3.82
449	125	117.00	207.00	0.00	3.84
450	125	117.00	208.00	0.00	3.86

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
451	125	117.00	209.00	0.00	3.87
452	125	117.00	210.00	0.00	3.89
453	125	117.00	211.00	0.00	3.91
454	125	117.00	212.00	0.00	3.93
455	125	117.00	213.00	0.00	3.95
456	125	117.00	214.00	0.00	3.97
457	125	117.00	215.00	0.00	3.99
458	125	117.00	216.00	0.00	4.00
459	125	117.00	217.00	0.00	4.02
460	125	117.00	218.00	0.00	4.04
461	125	117.00	219.00	0.00	4.06
462	125	117.00	220.00	0.00	4.08
463	125	117.00	221.00	0.00	4.10
464	125	117.00	222.00	0.00	4.12
465	125	117.00	223.00	0.00	4.13
466	125	117.00	224.00	0.00	4.15
467	125	117.00	225.00	0.00	4.17
468	125	117.00	226.00	0.00	4.19
469	125	117.00	227.00	0.00	4.21
470	125	117.00	228.00	0.00	4.23
471	125	117.00	229.00	0.00	4.24
472	125	117.00	230.00	0.00	4.26
473	125	117.00	231.00	0.00	4.28
474	125	117.00	232.00	0.00	4.30
475	125	117.00	233.00	0.00	4.32
476	125	117.00	234.00	0.00	4.34
477	125	117.00	235.00	0.00	4.36
478	125	117.00	236.00	0.00	4.37
479	125	117.00	237.00	0.00	4.39
480	125	117.00	238.00	0.00	4.41
481	125	117.00	239.00	0.00	4.42
482	125	117.00	240.00	0.22	4.45
483	125	117.00	241.00	0.37	4.47
484	125	117.00	242.00	0.52	4.49
485	125	117.00	243.00	0.67	4.50
486	125	117.00	244.00	0.82	4.52
487	125	117.00	245.00	0.97	4.54
488	125	117.00	246.00	1.12	4.56
489	125	117.00	247.00	1.27	4.58
490	125	117.00	248.00	1.42	4.60
491	125	117.00	249.00	1.57	4.61
492	125	117.00	250.00	1.72	4.63
493	125	117.00	251.00	1.87	4.65
494	125	117.00	252.00	2.02	4.67
495	125	117.00	253.00	2.17	4.69
496	125	117.00	254.00	2.32	4.71
497	125	117.00	255.00	2.47	4.73
498	125	117.00	256.00	2.62	4.74
499	125	117.00	257.00	2.77	4.76
500	125	117.00	258.00	2.92	4.78
501	125	117.00	259.00	3.07	4.80
502	125	117.00	260.00	3.22	4.82
503	125	117.00	261.00	3.37	4.84
504	125	117.00	262.00	3.52	4.86
505	125	117.00	263.00	3.67	4.87

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
506	125	117.00	264.00	3.82	4.89
507	125	117.00	265.00	3.97	4.91
508	125	117.00	266.00	4.12	4.93
509	125	117.00	267.00	4.27	4.95
510	125	117.00	268.00	4.42	4.97
511	125	117.00	269.00	4.57	4.98
512	125	117.00	270.00	4.72	5.00
513	125	117.00	271.00	4.87	5.02
514	125	117.00	272.00	5.02	5.04
515	125	117.00	273.00	5.17	5.06
516	125	117.00	274.00	5.32	5.08
517	125	117.00	275.00	5.47	5.10
518	125	117.00	276.00	5.62	5.11
519	125	117.00	277.00	5.77	5.13
520	125	117.00	278.00	5.92	5.15
521	125	117.00	279.00	6.07	5.17
522	125	117.00	280.00	6.22	5.19
523	125	117.00	281.00	6.37	5.21
524	125	117.00	282.00	6.52	5.23
525	125	117.00	283.00	6.67	5.24
526	125	117.00	284.00	6.82	5.26
527	125	117.00	285.00	6.97	5.28
528	125	117.00	286.00	7.12	5.30
529	125	117.00	287.00	7.27	5.32
530	125	117.00	288.00	7.42	5.34
531	125	117.00	289.00	7.57	5.35
532	125	117.00	290.00	7.72	5.37
533	125	117.00	291.00	7.87	5.39
534	125	117.00	292.00	8.02	5.41
535	125	117.00	293.00	8.17	5.43
536	125	117.00	294.00	8.32	5.45
537	125	117.00	295.00	8.47	5.47
538	125	117.00	296.00	8.62	5.48
539	125	117.00	297.00	8.77	5.50
540	125	117.00	298.00	8.92	5.52
541	125	117.00	299.00	9.07	5.54
542	125	117.00	300.00	9.22	5.56
543	125	117.00	301.00	9.37	5.58
544	125	117.00	302.00	9.52	5.60
545	125	117.00	303.00	9.67	5.61
546	125	117.00	304.00	9.82	5.63
547	125	117.00	305.00	9.97	5.65
548	125	117.00	306.00	10.12	5.67
549	125	117.00	307.00	10.27	5.69
550	125	117.00	308.00	10.42	5.71
551	125	117.00	309.00	10.57	5.72
552	125	117.00	310.00	10.72	5.74
553	125	117.00	311.00	10.87	5.76
554	125	117.00	312.00	11.02	5.78
555	125	117.00	313.00	11.17	5.80
556	125	117.00	314.00	11.32	5.82
557	125	117.00	315.00	11.47	5.84
558	125	117.00	316.00	11.62	5.85
559	125	117.00	317.00	11.77	5.87
560	125	117.00	318.00	11.92	5.89

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
561	125	117.00	319.00	12.07	5.91
562	125	117.00	320.00	12.22	5.93
563	125	117.00	321.00	12.37	5.95
564	125	117.00	322.00	12.52	5.97
565	125	117.00	323.00	12.67	5.98
566	125	117.00	324.00	12.82	6.00
567	125	117.00	325.00	12.97	6.02
568	125	117.00	326.00	13.12	6.04
569	125	117.00	327.00	13.27	6.06
570	125	117.00	328.00	13.42	6.08
571	125	117.00	329.00	13.57	6.09
572	125	117.00	330.00	13.72	6.11
573	125	117.00	331.00	13.87	6.13
574	125	117.00	332.00	14.02	6.15
575	125	117.00	333.00	14.17	6.17
576	125	117.00	334.00	14.32	6.19
577	125	117.00	335.00	14.47	6.21
578	125	117.00	336.00	14.62	6.22
579	125	117.00	337.00	14.77	6.24
580	125	117.00	338.00	14.92	6.26
581	125	117.00	339.00	15.07	6.28
582	125	117.00	340.00	15.22	6.30
583	125	117.00	341.00	15.37	6.32
584	125	117.00	342.00	15.52	6.34
585	125	117.00	343.00	15.67	6.35
586	125	117.00	344.00	15.82	6.37
587	125	117.00	345.00	15.97	6.39
588	125	117.00	346.00	16.12	6.41
589	125	117.00	347.00	16.27	6.43
590	125	117.00	348.00	16.42	6.45
591	125	117.00	349.00	16.57	6.46
592	125	117.00	350.00	16.72	6.48
593	125	117.00	351.00	16.87	6.50
594	125	117.00	352.00	17.02	6.52
595	125	117.00	353.00	17.17	6.54
596	125	117.00	354.00	17.32	6.56
597	125	117.00	355.00	17.47	6.58
598	125	117.00	356.00	17.62	6.59
599	125	117.00	357.00	17.77	6.61
600	125	117.00	358.00	17.92	6.63
601	125	117.00	359.00	18.07	6.65
602	125	117.00	360.00	18.22	6.67
603	125	117.00	361.00	18.37	6.69
604	125	117.00	362.00	18.52	6.71
605	125	117.00	363.00	18.67	6.72
606	125	117.00	364.00	18.82	6.74
607	125	117.00	365.00	18.97	6.76
608	125	117.00	366.00	19.12	6.78
609	125	117.00	367.00	19.27	6.80
610	125	117.00	368.00	19.42	6.82
611	125	117.00	369.00	19.57	6.83
612	125	117.00	370.00	19.72	6.85
613	125	117.00	371.00	19.87	6.87
614	125	117.00	372.00	20.02	6.89
615	125	117.00	373.00	20.17	6.91

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
616	125	117.00	374.00	20.32	6.93
617	125	117.00	375.00	20.47	6.95
618	125	117.00	376.00	20.62	6.96
619	125	117.00	377.00	20.77	6.98
620	125	117.00	378.00	20.92	7.00
621	125	117.00	379.00	21.07	7.02
622	125	117.00	380.00	21.22	7.04
623	125	117.00	381.00	21.37	7.06
624	125	117.00	382.00	21.52	7.08
625	125	117.00	383.00	21.67	7.09
626	125	117.00	384.00	21.82	7.11
627	125	117.00	385.00	21.97	7.13
628	125	117.00	386.00	22.12	7.15
629	125	117.00	387.00	22.27	7.17
630	125	117.00	388.00	22.42	7.19
631	125	117.00	389.00	22.57	7.20
632	125	117.00	390.00	22.72	7.22
633	125	117.00	391.00	22.87	7.24
634	125	117.00	392.00	23.02	7.26
635	125	117.00	393.00	23.17	7.28
636	125	117.00	394.00	23.32	7.30
637	125	117.00	395.00	23.47	7.32
638	125	117.00	396.00	23.62	7.33
639	125	117.00	397.00	23.77	7.35
640	125	117.00	398.00	23.92	7.37
641	125	117.00	399.00	24.07	7.39
642	125	117.00	400.00	24.22	7.41
643	125	117.00	401.00	24.37	7.43
644	125	117.00	402.00	24.52	7.45
645	125	117.00	403.00	24.67	7.46
646	125	117.00	404.00	24.82	7.48
647	125	117.00	405.00	24.97	7.50
648	125	117.00	406.00	25.12	7.52
649	125	117.00	407.00	25.27	7.54
650	125	117.00	408.00	25.42	7.56
651	125	117.00	409.00	25.57	7.57
652	125	117.00	410.00	25.72	7.59
653	125	117.00	411.00	25.87	7.61
654	125	117.00	412.00	26.02	7.63
655	125	117.00	413.00	26.17	7.65
656	125	117.00	414.00	26.32	7.67
657	125	117.00	415.00	26.47	7.69
658	125	117.00	416.00	26.62	7.70
659	125	117.00	417.00	26.77	7.72
660	125	117.00	418.00	26.92	7.74
661	125	117.00	419.00	27.07	7.76
662	125	117.00	420.00	27.22	7.78
663	125	117.00	421.00	27.37	7.80
664	125	117.00	422.00	27.52	7.82
665	125	117.00	423.00	27.67	7.83
666	125	117.00	424.00	27.82	7.85
667	125	117.00	425.00	27.97	7.87
668	125	117.00	426.00	28.12	7.89
669	125	117.00	427.00	28.27	7.91
670	125	117.00	428.00	28.42	7.93

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
671	125	117.00	429.00	28.57	7.94
672	125	117.00	430.00	28.72	7.96
673	125	117.00	431.00	28.87	7.98
674	125	117.00	432.00	29.02	8.00
675	125	117.00	433.00	29.17	8.02
676	125	117.00	434.00	29.32	8.04
677	125	117.00	435.00	29.47	8.06
678	125	117.00	436.00	29.62	8.07
679	125	117.00	437.00	29.77	8.09
680	125	117.00	438.00	29.92	8.11
681	125	117.00	439.00	30.07	8.13
682	125	117.00	440.00	30.22	8.15
683	125	117.00	441.00	30.37	8.17
684	125	117.00	442.00	30.52	8.19
685	125	117.00	443.00	30.67	8.20
686	125	117.00	444.00	30.82	8.22
687	125	117.00	445.00	30.97	8.24
688	125	117.00	446.00	31.12	8.26
689	125	117.00	447.00	31.27	8.28
690	125	117.00	448.00	31.42	8.30
691	125	117.00	449.00	31.57	8.31
692	125	117.00	450.00	31.72	8.33
693	125	117.00	451.00	31.87	8.35
694	125	117.00	452.00	32.02	8.37
695	125	117.00	453.00	32.17	8.39
696	125	117.00	454.00	32.32	8.41
697	125	117.00	455.00	32.47	8.43
698	125	117.00	456.00	32.62	8.44
699	125	117.00	457.00	32.77	8.46
700	125	117.00	458.00	32.92	8.48
701	125	117.00	459.00	33.07	8.50
702	125	117.00	460.00	33.22	8.52
703	125	117.00	461.00	33.37	8.54
704	125	117.00	462.00	33.52	8.56
705	125	117.00	463.00	33.67	8.57
706	125	117.00	464.00	33.82	8.59
707	125	117.00	465.00	33.97	8.61
708	125	117.00	466.00	34.12	8.63
709	125	117.00	467.00	34.27	8.65
710	125	117.00	468.00	34.42	8.67
711	125	117.00	469.00	34.57	8.68
712	125	117.00	470.00	34.72	8.70
713	125	117.00	471.00	34.87	8.72
714	125	117.00	472.00	35.02	8.74
715	125	117.00	473.00	35.17	8.76
716	125	117.00	474.00	35.32	8.78
717	125	117.00	475.00	35.47	8.80
718	125	117.00	476.00	35.62	8.81
719	125	117.00	477.00	35.77	8.83
720	125	117.00	478.00	35.92	8.85
721	125	117.00	479.00	36.07	8.87
722	125	117.00	480.00	36.22	8.89
723	125	117.00	481.00	36.37	8.91
724	125	117.00	482.00	36.52	8.93
725	125	117.00	483.00	36.67	8.94

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
726	125	117.00	484.00	36.82	8.96
727	125	117.00	485.00	36.97	8.98
728	125	117.00	486.00	37.12	9.00
729	125	117.00	487.00	37.27	9.02
730	125	117.00	488.00	37.42	9.04
731	125	117.00	489.00	37.57	9.05
732	125	117.00	490.00	37.72	9.07
733	125	117.00	491.00	37.87	9.09
734	125	117.00	492.00	38.02	9.11
735	125	117.00	493.00	38.17	9.13
736	125	117.00	494.00	38.32	9.15
737	125	117.00	495.00	38.47	9.17
738	125	117.00	496.00	38.62	9.18
739	125	117.00	497.00	38.77	9.20
740	125	117.00	498.00	38.92	9.22
741	125	117.00	499.00	39.07	9.24
742	125	117.00	500.00	39.22	9.26
743	125	117.00	501.00	39.37	9.28
744	125	117.00	502.00	39.52	9.30
745	125	117.00	503.00	39.67	9.31
746	125	117.00	504.00	39.82	9.33
747	125	117.00	505.00	39.97	9.35
748	125	117.00	506.00	40.12	9.37
749	125	117.00	507.00	40.27	9.39
750	125	117.00	508.00	40.42	9.41
751	125	117.00	509.00	40.57	9.42
752	125	117.00	510.00	40.72	9.44
753	125	117.00	511.00	40.87	9.46
754	125	117.00	512.00	41.02	9.48
755	125	117.00	513.00	41.17	9.50
756	125	117.00	514.00	41.32	9.52
757	125	117.00	515.00	41.47	9.54
758	125	117.00	516.00	41.62	9.55
759	125	117.00	517.00	41.77	9.57
760	125	117.00	518.00	41.92	9.59
761	125	117.00	519.00	42.07	9.61
762	125	117.00	520.00	42.22	9.63
763	125	117.00	521.00	42.37	9.65
764	125	117.00	522.00	42.52	9.67
765	125	117.00	523.00	42.67	9.68
766	125	117.00	524.00	42.82	9.70
767	125	117.00	525.00	42.97	9.72
768	125	117.00	526.00	43.12	9.74
769	125	117.00	527.00	43.27	9.76
770	125	117.00	528.00	43.42	9.78
771	125	117.00	529.00	43.57	9.79
772	125	117.00	530.00	43.72	9.81
773	125	117.00	531.00	43.87	9.83
774	125	117.00	532.00	44.02	9.85
775	125	117.00	533.00	44.17	9.87
776	125	117.00	534.00	44.32	9.89
777	125	117.00	535.00	44.47	9.91
778	125	117.00	536.00	44.62	9.92
779	125	117.00	537.00	44.77	9.94
780	125	117.00	538.00	44.92	9.96

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
781	125	117.00	539.00	45.07	9.98
782	125	117.00	540.00	45.22	10.00
783	125	117.00	541.00	45.37	10.02
784	125	117.00	542.00	45.52	10.04
785	125	117.00	543.00	45.67	10.05
786	125	117.00	544.00	45.82	10.07
787	125	117.00	545.00	45.97	10.09
788	125	117.00	546.00	46.12	10.11
789	125	117.00	547.00	46.27	10.13
790	125	117.00	548.00	46.42	10.15
791	125	117.00	549.00	46.57	10.16
792	125	117.00	550.00	46.72	10.18
793	125	117.00	551.00	46.87	10.20
794	125	117.00	552.00	47.02	10.22
795	125	117.00	553.00	47.17	10.24
796	125	117.00	554.00	47.32	10.26
797	125	117.00	555.00	47.47	10.28
798	125	117.00	556.00	47.62	10.29
799	125	117.00	557.00	47.77	10.31
800	125	117.00	558.00	47.92	10.33
801	125	117.00	559.00	48.07	10.35
802	125	117.00	560.00	48.22	10.37
803	125	117.00	561.00	48.37	10.39
804	125	117.00	562.00	48.52	10.41
805	125	117.00	563.00	48.67	10.42
806	125	117.00	564.00	48.82	10.44
807	125	117.00	565.00	48.97	10.46
808	125	117.00	566.00	49.12	10.48
809	125	117.00	567.00	49.27	10.50
810	125	117.00	568.00	49.42	10.52
811	125	117.00	569.00	49.57	10.53
812	125	117.00	570.00	49.72	10.55
813	125	117.00	571.00	49.87	10.57
814	125	117.00	572.00	50.02	10.59
815	125	117.00	573.00	50.17	10.61
816	125	117.00	574.00	50.32	10.63
817	125	117.00	575.00	50.47	10.65
818	125	117.00	576.00	50.62	10.66
819	125	117.00	577.00	50.77	10.68
820	125	117.00	578.00	50.92	10.70
821	125	117.00	579.00	51.07	10.72
822	125	117.00	580.00	51.22	10.74
823	125	117.00	581.00	51.37	10.76
824	125	117.00	582.00	51.52	10.78
825	125	117.00	583.00	51.67	10.79
826	125	117.00	584.00	51.82	10.81
827	125	117.00	585.00	51.97	10.83
828	125	117.00	586.00	52.12	10.85
829	125	117.00	587.00	52.27	10.87
830	125	117.00	588.00	52.42	10.89
831	125	117.00	589.00	52.57	10.90
832	125	117.00	590.00	52.72	10.92
833	125	117.00	591.00	52.87	10.94
834	125	117.00	592.00	53.02	10.96
835	125	117.00	593.00	53.17	10.98

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
836	125	117.00	594.00	53.32	11.00
837	125	117.00	595.00	53.47	11.02
838	125	117.00	596.00	53.62	11.03
839	125	117.00	597.00	53.77	11.05
840	125	117.00	598.00	53.92	11.07
841	125	117.00	599.00	54.07	11.09
842	125	117.00	600.00	54.22	11.11
843	125	117.00	601.00	54.37	11.13
844	125	117.00	602.00	54.52	11.15
845	125	117.00	603.00	54.67	11.16
846	125	117.00	604.00	54.82	11.18
847	125	117.00	605.00	54.97	11.20
848	125	117.00	606.00	55.12	11.22
849	125	117.00	607.00	55.27	11.24
850	125	117.00	608.00	55.42	11.26
851	125	117.00	609.00	55.57	11.27
852	125	117.00	610.00	55.72	11.29
853	125	117.00	611.00	55.87	11.31
854	125	117.00	612.00	56.02	11.33
855	125	117.00	613.00	56.17	11.35
856	125	117.00	614.00	56.32	11.37
857	125	117.00	615.00	56.47	11.39
858	125	117.00	616.00	56.62	11.40
859	125	117.00	617.00	56.77	11.42
860	125	117.00	618.00	56.92	11.44
861	125	117.00	619.00	57.07	11.46
862	125	117.00	620.00	57.22	11.48
863	125	117.00	621.00	57.37	11.50
864	125	117.00	622.00	57.52	11.52
865	125	117.00	623.00	57.67	11.53
866	125	117.00	624.00	57.82	11.55
867	125	117.00	625.00	57.97	11.57
868	125	117.00	626.00	58.12	11.59
869	125	117.00	627.00	58.27	11.61
870	125	117.00	628.00	58.42	11.63
871	125	117.00	629.00	58.57	11.64
872	125	117.00	630.00	58.72	11.66
873	125	117.00	631.00	58.87	11.68
874	125	117.00	632.00	59.02	11.70
875	125	117.00	633.00	59.17	11.72
876	125	117.00	634.00	59.32	11.74
877	125	117.00	635.00	59.47	11.76
878	125	117.00	636.00	59.62	11.77
879	125	117.00	637.00	59.77	11.79
880	125	117.00	638.00	59.92	11.81
881	125	117.00	639.00	60.07	11.83
882	125	117.00	640.00	60.22	11.85
883	125	117.00	641.00	60.37	11.87
884	125	117.00	642.00	60.52	11.89
885	125	117.00	643.00	60.67	11.90
886	125	117.00	644.00	60.82	11.92
887	125	117.00	645.00	60.97	11.94
888	125	117.00	646.00	61.12	11.96
889	125	117.00	647.00	61.27	11.98
890	125	117.00	648.00	61.42	12.00

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
891	125	117.00	649.00	61.57	12.01
892	125	117.00	650.00	61.72	12.03
893	125	117.00	651.00	61.87	12.05
894	125	117.00	652.00	62.02	12.07
895	125	117.00	653.00	62.17	12.09
896	125	117.00	654.00	62.32	12.11
897	125	117.00	655.00	62.47	12.13
898	125	117.00	656.00	62.62	12.14
899	125	117.00	657.00	62.77	12.16
900	125	117.00	658.00	62.92	12.18
901	125	117.00	659.00	63.07	12.20
902	125	117.00	660.00	63.22	12.22
903	125	117.00	661.00	63.37	12.24
904	125	117.00	662.00	63.52	12.26
905	125	117.00	663.00	63.67	12.27
906	125	117.00	664.00	63.82	12.29
907	125	117.00	665.00	63.97	12.31
908	125	117.00	666.00	64.12	12.33
909	125	117.00	667.00	64.27	12.35
910	125	117.00	668.00	64.42	12.37
911	125	117.00	669.00	64.57	12.38
912	125	117.00	670.00	64.72	12.40
913	125	117.00	671.00	64.87	12.42
914	125	117.00	672.00	65.02	12.44
915	125	117.00	673.00	65.17	12.46
916	125	117.00	674.00	65.32	12.48
917	125	117.00	675.00	65.47	12.50
918	125	117.00	676.00	65.62	12.51
919	125	117.00	677.00	65.77	12.53
920	125	117.00	678.00	65.92	12.55
921	125	117.00	679.00	66.07	12.57
922	125	117.00	680.00	66.22	12.59
923	125	117.00	681.00	66.37	12.61
924	125	117.00	682.00	66.52	12.63
925	125	117.00	683.00	66.67	12.64
926	125	117.00	684.00	66.82	12.66
927	125	117.00	685.00	66.97	12.68
928	125	117.00	686.00	67.12	12.70
929	125	117.00	687.00	67.27	12.72
930	125	117.00	688.00	67.42	12.74
931	125	117.00	689.00	67.57	12.75
932	125	117.00	690.00	67.72	12.77
933	125	117.00	691.00	67.87	12.79
934	125	117.00	692.00	68.02	12.81
935	125	117.00	693.00	68.17	12.83
936	125	117.00	694.00	68.32	12.85
937	125	117.00	695.00	68.47	12.87
938	125	117.00	696.00	68.62	12.88
939	125	117.00	697.00	68.77	12.90
940	125	117.00	698.00	68.92	12.92
941	125	117.00	699.00	69.07	12.94
942	125	117.00	700.00	69.22	12.96
943	125	117.00	701.00	69.37	12.98
944	125	117.00	702.00	69.52	13.00
945	125	117.00	703.00	69.67	13.01

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
946	125	117.00	704.00	69.82	13.03
947	125	117.00	705.00	69.97	13.05
948	125	117.00	706.00	70.12	13.07
949	125	117.00	707.00	70.27	13.09
950	125	117.00	708.00	70.42	13.11
951	125	117.00	709.00	70.57	13.12
952	125	117.00	710.00	70.72	13.14
953	125	117.00	711.00	70.87	13.16
954	125	117.00	712.00	71.02	13.18
955	125	117.00	713.00	71.17	13.20
956	125	117.00	714.00	71.32	13.22
957	125	117.00	715.00	71.47	13.24
958	125	117.00	716.00	71.62	13.25
959	125	117.00	717.00	71.77	13.27
960	125	117.00	718.00	71.92	13.29
961	125	117.00	719.00	72.07	13.31
962	125	117.00	720.00	72.22	13.33
963	125	117.00	721.00	72.37	13.35
964	125	117.00	722.00	72.52	13.37
965	125	117.00	723.00	72.67	13.38
966	125	117.00	724.00	72.82	13.40
967	125	117.00	725.00	72.90	13.41

If the employee's gross pay is over £967, go to page 217.

Monthly table for reduced rate NICs where employer is eligible to claim Freeports employer NICs relief for use from 6 April 2025 to 5 April 2026

Use this table if you're eligible to claim employers Freeports NICs relief and your employee is a married women or widow who is:

- under State Pension age
- entitled to pay reduced rate NICs

For these women you must hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for:

- any tax year other than 2025 to 2026
- women who are State Pension age or over (see Table letter C, K or S)
- women for whom you hold form CA2700 (see Table letter D, J or L in booklet CA38)

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

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

If the employee's total earnings fall between the ST 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 217.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99					
No NICs liability, make no entries on form RT11					
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.00	0.00
425	0	0.00	0.00	0.00	0.00
429	0	0.00	0.00	0.00	0.00
433	0	0.00	0.00	0.00	0.00
437	0	0.00	0.00	0.00	0.00
441	0	0.00	0.00	0.00	0.00
445	0	0.00	0.00	0.00	0.00
449	0	0.00	0.00	0.00	0.00
453	0	0.00	0.00	0.00	0.00
457	0	0.00	0.00	0.00	0.00
461	0	0.00	0.00	0.00	0.00
465	0	0.00	0.00	0.00	0.00
469	0	0.00	0.00	0.00	0.00
473	0	0.00	0.00	0.00	0.00
477	0	0.00	0.00	0.00	0.00
481	0	0.00	0.00	0.00	0.00
485	0	0.00	0.00	0.00	0.00
489	0	0.00	0.00	0.00	0.00
493	0	0.00	0.00	0.00	0.00
497	0	0.00	0.00	0.00	0.00
501	0	0.00	0.00	0.00	0.00
505	0	0.00	0.00	0.00	0.00
509	0	0.00	0.00	0.00	0.00
513	0	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
517	0	0.00	0.00	0.00	0.00
521	0	0.00	0.00	0.00	0.00
525	0	0.00	0.00	0.00	0.00
529	0	0.00	0.00	0.00	0.00
533	0	0.00	0.00	0.00	0.00
537	0	0.00	0.00	0.00	0.00
541	0	0.00	0.00	0.00	0.00
542	542	0.00	0.00	0.00	0.00
545	542	3.00	0.00	0.00	0.00
549	542	7.00	0.00	0.00	0.00
553	542	11.00	0.00	0.00	0.00
557	542	15.00	0.00	0.00	0.00
561	542	19.00	0.00	0.00	0.00
565	542	23.00	0.00	0.00	0.00
569	542	27.00	0.00	0.00	0.00
573	542	31.00	0.00	0.00	0.00
577	542	35.00	0.00	0.00	0.00
581	542	39.00	0.00	0.00	0.00
585	542	43.00	0.00	0.00	0.00
589	542	47.00	0.00	0.00	0.00
593	542	51.00	0.00	0.00	0.00
597	542	55.00	0.00	0.00	0.00
601	542	59.00	0.00	0.00	0.00
605	542	63.00	0.00	0.00	0.00
609	542	67.00	0.00	0.00	0.00
613	542	71.00	0.00	0.00	0.00
617	542	75.00	0.00	0.00	0.00
621	542	79.00	0.00	0.00	0.00
625	542	83.00	0.00	0.00	0.00
629	542	87.00	0.00	0.00	0.00
633	542	91.00	0.00	0.00	0.00
637	542	95.00	0.00	0.00	0.00
641	542	99.00	0.00	0.00	0.00
645	542	103.00	0.00	0.00	0.00
649	542	107.00	0.00	0.00	0.00
653	542	111.00	0.00	0.00	0.00
657	542	115.00	0.00	0.00	0.00
661	542	119.00	0.00	0.00	0.00
665	542	123.00	0.00	0.00	0.00
669	542	127.00	0.00	0.00	0.00
673	542	131.00	0.00	0.00	0.00
677	542	135.00	0.00	0.00	0.00
681	542	139.00	0.00	0.00	0.00
685	542	143.00	0.00	0.00	0.00
689	542	147.00	0.00	0.00	0.00
693	542	151.00	0.00	0.00	0.00
697	542	155.00	0.00	0.00	0.00
701	542	159.00	0.00	0.00	0.00
705	542	163.00	0.00	0.00	0.00
709	542	167.00	0.00	0.00	0.00
713	542	171.00	0.00	0.00	0.00
717	542	175.00	0.00	0.00	0.00
721	542	179.00	0.00	0.00	0.00
725	542	183.00	0.00	0.00	0.00
729	542	187.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
733	542	191.00	0.00	0.00	0.00
737	542	195.00	0.00	0.00	0.00
741	542	199.00	0.00	0.00	0.00
745	542	203.00	0.00	0.00	0.00
749	542	207.00	0.00	0.00	0.00
753	542	211.00	0.00	0.00	0.00
757	542	215.00	0.00	0.00	0.00
761	542	219.00	0.00	0.00	0.00
765	542	223.00	0.00	0.00	0.00
769	542	227.00	0.00	0.00	0.00
773	542	231.00	0.00	0.00	0.00
777	542	235.00	0.00	0.00	0.00
781	542	239.00	0.00	0.00	0.00
785	542	243.00	0.00	0.00	0.00
789	542	247.00	0.00	0.00	0.00
793	542	251.00	0.00	0.00	0.00
797	542	255.00	0.00	0.00	0.00
801	542	259.00	0.00	0.00	0.00
805	542	263.00	0.00	0.00	0.00
809	542	267.00	0.00	0.00	0.00
813	542	271.00	0.00	0.00	0.00
817	542	275.00	0.00	0.00	0.00
821	542	279.00	0.00	0.00	0.00
825	542	283.00	0.00	0.00	0.00
829	542	287.00	0.00	0.00	0.00
833	542	291.00	0.00	0.00	0.00
837	542	295.00	0.00	0.00	0.00
841	542	299.00	0.00	0.00	0.00
845	542	303.00	0.00	0.00	0.00
849	542	307.00	0.00	0.00	0.00
853	542	311.00	0.00	0.00	0.00
857	542	315.00	0.00	0.00	0.00
861	542	319.00	0.00	0.00	0.00
865	542	323.00	0.00	0.00	0.00
869	542	327.00	0.00	0.00	0.00
873	542	331.00	0.00	0.00	0.00
877	542	335.00	0.00	0.00	0.00
881	542	339.00	0.00	0.00	0.00
885	542	343.00	0.00	0.00	0.00
889	542	347.00	0.00	0.00	0.00
893	542	351.00	0.00	0.00	0.00
897	542	355.00	0.00	0.00	0.00
901	542	359.00	0.00	0.00	0.00
905	542	363.00	0.00	0.00	0.00
909	542	367.00	0.00	0.00	0.00
913	542	371.00	0.00	0.00	0.00
917	542	375.00	0.00	0.00	0.00
921	542	379.00	0.00	0.00	0.00
925	542	383.00	0.00	0.00	0.00
929	542	387.00	0.00	0.00	0.00
933	542	391.00	0.00	0.00	0.00
937	542	395.00	0.00	0.00	0.00
941	542	399.00	0.00	0.00	0.00
945	542	403.00	0.00	0.00	0.00
949	542	407.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
953	542	411.00	0.00	0.00	0.00
957	542	415.00	0.00	0.00	0.00
961	542	419.00	0.00	0.00	0.00
965	542	423.00	0.00	0.00	0.00
969	542	427.00	0.00	0.00	0.00
973	542	431.00	0.00	0.00	0.00
977	542	435.00	0.00	0.00	0.00
981	542	439.00	0.00	0.00	0.00
985	542	443.00	0.00	0.00	0.00
989	542	447.00	0.00	0.00	0.00
993	542	451.00	0.00	0.00	0.00
997	542	455.00	0.00	0.00	0.00
1001	542	459.00	0.00	0.00	0.00
1005	542	463.00	0.00	0.00	0.00
1009	542	467.00	0.00	0.00	0.00
1013	542	471.00	0.00	0.00	0.00
1017	542	475.00	0.00	0.00	0.00
1021	542	479.00	0.00	0.00	0.00
1025	542	483.00	0.00	0.00	0.00
1029	542	487.00	0.00	0.00	0.00
1033	542	491.00	0.00	0.00	0.00
1037	542	495.00	0.00	0.00	0.00
1041	542	499.00	0.00	0.00	0.00
1045	542	503.00	0.00	0.00	0.00
1048	542	506.00	0.00	0.00	0.00
1049	542	506.00	1.00	0.00	0.05
1053	542	506.00	5.00	0.00	0.13
1057	542	506.00	9.00	0.00	0.20
1061	542	506.00	13.00	0.00	0.28
1065	542	506.00	17.00	0.00	0.35
1069	542	506.00	21.00	0.00	0.42
1073	542	506.00	25.00	0.00	0.50
1077	542	506.00	29.00	0.00	0.57
1081	542	506.00	33.00	0.00	0.65
1085	542	506.00	37.00	0.00	0.72
1089	542	506.00	41.00	0.00	0.79
1093	542	506.00	45.00	0.00	0.87
1097	542	506.00	49.00	0.00	0.94
1101	542	506.00	53.00	0.00	1.02
1105	542	506.00	57.00	0.00	1.09
1109	542	506.00	61.00	0.00	1.16
1113	542	506.00	65.00	0.00	1.24
1117	542	506.00	69.00	0.00	1.31
1121	542	506.00	73.00	0.00	1.39
1125	542	506.00	77.00	0.00	1.46
1129	542	506.00	81.00	0.00	1.53
1133	542	506.00	85.00	0.00	1.61
1137	542	506.00	89.00	0.00	1.68
1141	542	506.00	93.00	0.00	1.76
1145	542	506.00	97.00	0.00	1.83
1149	542	506.00	101.00	0.00	1.90
1153	542	506.00	105.00	0.00	1.98
1157	542	506.00	109.00	0.00	2.05
1161	542	506.00	113.00	0.00	2.13
1165	542	506.00	117.00	0.00	2.20

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1169	542	506.00	121.00	0.00	2.27
1173	542	506.00	125.00	0.00	2.35
1177	542	506.00	129.00	0.00	2.42
1181	542	506.00	133.00	0.00	2.50
1185	542	506.00	137.00	0.00	2.57
1189	542	506.00	141.00	0.00	2.64
1193	542	506.00	145.00	0.00	2.72
1197	542	506.00	149.00	0.00	2.79
1201	542	506.00	153.00	0.00	2.87
1205	542	506.00	157.00	0.00	2.94
1209	542	506.00	161.00	0.00	3.01
1213	542	506.00	165.00	0.00	3.09
1217	542	506.00	169.00	0.00	3.16
1221	542	506.00	173.00	0.00	3.24
1225	542	506.00	177.00	0.00	3.31
1229	542	506.00	181.00	0.00	3.38
1233	542	506.00	185.00	0.00	3.46
1237	542	506.00	189.00	0.00	3.53
1241	542	506.00	193.00	0.00	3.61
1245	542	506.00	197.00	0.00	3.68
1249	542	506.00	201.00	0.00	3.75
1253	542	506.00	205.00	0.00	3.83
1257	542	506.00	209.00	0.00	3.90
1261	542	506.00	213.00	0.00	3.98
1265	542	506.00	217.00	0.00	4.05
1269	542	506.00	221.00	0.00	4.12
1273	542	506.00	225.00	0.00	4.20
1277	542	506.00	229.00	0.00	4.27
1281	542	506.00	233.00	0.00	4.35
1285	542	506.00	237.00	0.00	4.42
1289	542	506.00	241.00	0.00	4.49
1293	542	506.00	245.00	0.00	4.57
1297	542	506.00	249.00	0.00	4.64
1301	542	506.00	253.00	0.00	4.72
1305	542	506.00	257.00	0.00	4.79
1309	542	506.00	261.00	0.00	4.86
1313	542	506.00	265.00	0.00	4.94
1317	542	506.00	269.00	0.00	5.01
1321	542	506.00	273.00	0.00	5.09
1325	542	506.00	277.00	0.00	5.16
1329	542	506.00	281.00	0.00	5.23
1333	542	506.00	285.00	0.00	5.31
1337	542	506.00	289.00	0.00	5.38
1341	542	506.00	293.00	0.00	5.46
1345	542	506.00	297.00	0.00	5.53
1349	542	506.00	301.00	0.00	5.60
1353	542	506.00	305.00	0.00	5.68
1357	542	506.00	309.00	0.00	5.75
1361	542	506.00	313.00	0.00	5.83
1365	542	506.00	317.00	0.00	5.90
1369	542	506.00	321.00	0.00	5.97
1373	542	506.00	325.00	0.00	6.05
1377	542	506.00	329.00	0.00	6.12
1381	542	506.00	333.00	0.00	6.20
1385	542	506.00	337.00	0.00	6.27

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1389	542	506.00	341.00	0.00	6.34
1393	542	506.00	345.00	0.00	6.42
1397	542	506.00	349.00	0.00	6.49
1401	542	506.00	353.00	0.00	6.57
1405	542	506.00	357.00	0.00	6.64
1409	542	506.00	361.00	0.00	6.71
1413	542	506.00	365.00	0.00	6.79
1417	542	506.00	369.00	0.00	6.86
1421	542	506.00	373.00	0.00	6.94
1425	542	506.00	377.00	0.00	7.01
1429	542	506.00	381.00	0.00	7.08
1433	542	506.00	385.00	0.00	7.16
1437	542	506.00	389.00	0.00	7.23
1441	542	506.00	393.00	0.00	7.31
1445	542	506.00	397.00	0.00	7.38
1449	542	506.00	401.00	0.00	7.45
1453	542	506.00	405.00	0.00	7.53
1457	542	506.00	409.00	0.00	7.60
1461	542	506.00	413.00	0.00	7.68
1465	542	506.00	417.00	0.00	7.75
1469	542	506.00	421.00	0.00	7.82
1473	542	506.00	425.00	0.00	7.90
1477	542	506.00	429.00	0.00	7.97
1481	542	506.00	433.00	0.00	8.05
1485	542	506.00	437.00	0.00	8.12
1489	542	506.00	441.00	0.00	8.19
1493	542	506.00	445.00	0.00	8.27
1497	542	506.00	449.00	0.00	8.34
1501	542	506.00	453.00	0.00	8.42
1505	542	506.00	457.00	0.00	8.49
1509	542	506.00	461.00	0.00	8.56
1513	542	506.00	465.00	0.00	8.64
1517	542	506.00	469.00	0.00	8.71
1521	542	506.00	473.00	0.00	8.79
1525	542	506.00	477.00	0.00	8.86
1529	542	506.00	481.00	0.00	8.93
1533	542	506.00	485.00	0.00	9.01
1537	542	506.00	489.00	0.00	9.08
1541	542	506.00	493.00	0.00	9.16
1545	542	506.00	497.00	0.00	9.23
1549	542	506.00	501.00	0.00	9.30
1553	542	506.00	505.00	0.00	9.38
1557	542	506.00	509.00	0.00	9.45
1561	542	506.00	513.00	0.00	9.53
1565	542	506.00	517.00	0.00	9.60
1569	542	506.00	521.00	0.00	9.67
1573	542	506.00	525.00	0.00	9.75
1577	542	506.00	529.00	0.00	9.82
1581	542	506.00	533.00	0.00	9.90
1585	542	506.00	537.00	0.00	9.97
1589	542	506.00	541.00	0.00	10.04
1593	542	506.00	545.00	0.00	10.12
1597	542	506.00	549.00	0.00	10.19
1601	542	506.00	553.00	0.00	10.27
1605	542	506.00	557.00	0.00	10.34

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1609	542	506.00	561.00	0.00	10.41
1613	542	506.00	565.00	0.00	10.49
1617	542	506.00	569.00	0.00	10.56
1621	542	506.00	573.00	0.00	10.64
1625	542	506.00	577.00	0.00	10.71
1629	542	506.00	581.00	0.00	10.78
1633	542	506.00	585.00	0.00	10.86
1637	542	506.00	589.00	0.00	10.93
1641	542	506.00	593.00	0.00	11.01
1645	542	506.00	597.00	0.00	11.08
1649	542	506.00	601.00	0.00	11.15
1653	542	506.00	605.00	0.00	11.23
1657	542	506.00	609.00	0.00	11.30
1661	542	506.00	613.00	0.00	11.38
1665	542	506.00	617.00	0.00	11.45
1669	542	506.00	621.00	0.00	11.52
1673	542	506.00	625.00	0.00	11.60
1677	542	506.00	629.00	0.00	11.67
1681	542	506.00	633.00	0.00	11.75
1685	542	506.00	637.00	0.00	11.82
1689	542	506.00	641.00	0.00	11.89
1693	542	506.00	645.00	0.00	11.97
1697	542	506.00	649.00	0.00	12.04
1701	542	506.00	653.00	0.00	12.12
1705	542	506.00	657.00	0.00	12.19
1709	542	506.00	661.00	0.00	12.26
1713	542	506.00	665.00	0.00	12.34
1717	542	506.00	669.00	0.00	12.41
1721	542	506.00	673.00	0.00	12.49
1725	542	506.00	677.00	0.00	12.56
1729	542	506.00	681.00	0.00	12.63
1733	542	506.00	685.00	0.00	12.71
1737	542	506.00	689.00	0.00	12.78
1741	542	506.00	693.00	0.00	12.86
1745	542	506.00	697.00	0.00	12.93
1749	542	506.00	701.00	0.00	13.00
1753	542	506.00	705.00	0.00	13.08
1757	542	506.00	709.00	0.00	13.15
1761	542	506.00	713.00	0.00	13.23
1765	542	506.00	717.00	0.00	13.30
1769	542	506.00	721.00	0.00	13.37
1773	542	506.00	725.00	0.00	13.45
1777	542	506.00	729.00	0.00	13.52
1781	542	506.00	733.00	0.00	13.60
1785	542	506.00	737.00	0.00	13.67
1789	542	506.00	741.00	0.00	13.74
1793	542	506.00	745.00	0.00	13.82
1797	542	506.00	749.00	0.00	13.89
1801	542	506.00	753.00	0.00	13.97
1805	542	506.00	757.00	0.00	14.04
1809	542	506.00	761.00	0.00	14.11
1813	542	506.00	765.00	0.00	14.19
1817	542	506.00	769.00	0.00	14.26
1821	542	506.00	773.00	0.00	14.34
1825	542	506.00	777.00	0.00	14.41

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1829	542	506.00	781.00	0.00	14.48
1833	542	506.00	785.00	0.00	14.56
1837	542	506.00	789.00	0.00	14.63
1841	542	506.00	793.00	0.00	14.71
1845	542	506.00	797.00	0.00	14.78
1849	542	506.00	801.00	0.00	14.85
1853	542	506.00	805.00	0.00	14.93
1857	542	506.00	809.00	0.00	15.00
1861	542	506.00	813.00	0.00	15.08
1865	542	506.00	817.00	0.00	15.15
1869	542	506.00	821.00	0.00	15.22
1873	542	506.00	825.00	0.00	15.30
1877	542	506.00	829.00	0.00	15.37
1881	542	506.00	833.00	0.00	15.45
1885	542	506.00	837.00	0.00	15.52
1889	542	506.00	841.00	0.00	15.59
1893	542	506.00	845.00	0.00	15.67
1897	542	506.00	849.00	0.00	15.74
1901	542	506.00	853.00	0.00	15.82
1905	542	506.00	857.00	0.00	15.89
1909	542	506.00	861.00	0.00	15.96
1913	542	506.00	865.00	0.00	16.04
1917	542	506.00	869.00	0.00	16.11
1921	542	506.00	873.00	0.00	16.19
1925	542	506.00	877.00	0.00	16.26
1929	542	506.00	881.00	0.00	16.33
1933	542	506.00	885.00	0.00	16.41
1937	542	506.00	889.00	0.00	16.48
1941	542	506.00	893.00	0.00	16.56
1945	542	506.00	897.00	0.00	16.63
1949	542	506.00	901.00	0.00	16.70
1953	542	506.00	905.00	0.00	16.78
1957	542	506.00	909.00	0.00	16.85
1961	542	506.00	913.00	0.00	16.93
1965	542	506.00	917.00	0.00	17.00
1969	542	506.00	921.00	0.00	17.07
1973	542	506.00	925.00	0.00	17.15
1977	542	506.00	929.00	0.00	17.22
1981	542	506.00	933.00	0.00	17.30
1985	542	506.00	937.00	0.00	17.37
1989	542	506.00	941.00	0.00	17.44
1993	542	506.00	945.00	0.00	17.52
1997	542	506.00	949.00	0.00	17.59
2001	542	506.00	953.00	0.00	17.67
2005	542	506.00	957.00	0.00	17.74
2009	542	506.00	961.00	0.00	17.81
2013	542	506.00	965.00	0.00	17.89
2017	542	506.00	969.00	0.00	17.96
2021	542	506.00	973.00	0.00	18.04
2025	542	506.00	977.00	0.00	18.11
2029	542	506.00	981.00	0.00	18.18
2033	542	506.00	985.00	0.00	18.26
2037	542	506.00	989.00	0.00	18.33
2041	542	506.00	993.00	0.00	18.41
2045	542	506.00	997.00	0.00	18.48

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2049	542	506.00	1001.00	0.00	18.55
2053	542	506.00	1005.00	0.00	18.63
2057	542	506.00	1009.00	0.00	18.70
2061	542	506.00	1013.00	0.00	18.78
2065	542	506.00	1017.00	0.00	18.85
2069	542	506.00	1021.00	0.00	18.92
2073	542	506.00	1025.00	0.00	19.00
2077	542	506.00	1029.00	0.00	19.07
2081	542	506.00	1033.00	0.00	19.13
2083	542	506.00	1035.00	0.00	19.15
2085	542	506.00	1037.00	0.60	19.22
2089	542	506.00	1041.00	1.20	19.29
2093	542	506.00	1045.00	1.80	19.37
2097	542	506.00	1049.00	2.40	19.44
2101	542	506.00	1053.00	3.00	19.52
2105	542	506.00	1057.00	3.60	19.59
2109	542	506.00	1061.00	4.20	19.66
2113	542	506.00	1065.00	4.80	19.74
2117	542	506.00	1069.00	5.40	19.81
2121	542	506.00	1073.00	6.00	19.89
2125	542	506.00	1077.00	6.60	19.96
2129	542	506.00	1081.00	7.20	20.03
2133	542	506.00	1085.00	7.80	20.11
2137	542	506.00	1089.00	8.40	20.18
2141	542	506.00	1093.00	9.00	20.26
2145	542	506.00	1097.00	9.60	20.33
2149	542	506.00	1101.00	10.20	20.40
2153	542	506.00	1105.00	10.80	20.48
2157	542	506.00	1109.00	11.40	20.55
2161	542	506.00	1113.00	12.00	20.63
2165	542	506.00	1117.00	12.60	20.70
2169	542	506.00	1121.00	13.20	20.77
2173	542	506.00	1125.00	13.80	20.85
2177	542	506.00	1129.00	14.40	20.92
2181	542	506.00	1133.00	15.00	21.00
2185	542	506.00	1137.00	15.60	21.07
2189	542	506.00	1141.00	16.20	21.14
2193	542	506.00	1145.00	16.80	21.22
2197	542	506.00	1149.00	17.40	21.29
2201	542	506.00	1153.00	18.00	21.37
2205	542	506.00	1157.00	18.60	21.44
2209	542	506.00	1161.00	19.20	21.51
2213	542	506.00	1165.00	19.80	21.59
2217	542	506.00	1169.00	20.40	21.66
2221	542	506.00	1173.00	21.00	21.74
2225	542	506.00	1177.00	21.60	21.81
2229	542	506.00	1181.00	22.20	21.88
2233	542	506.00	1185.00	22.80	21.96
2237	542	506.00	1189.00	23.40	22.03
2241	542	506.00	1193.00	24.00	22.11
2245	542	506.00	1197.00	24.60	22.18
2249	542	506.00	1201.00	25.20	22.25
2253	542	506.00	1205.00	25.80	22.33
2257	542	506.00	1209.00	26.40	22.40
2261	542	506.00	1213.00	27.00	22.48

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2265	542	506.00	1217.00	27.60	22.55
2269	542	506.00	1221.00	28.20	22.62
2273	542	506.00	1225.00	28.80	22.70
2277	542	506.00	1229.00	29.40	22.77
2281	542	506.00	1233.00	30.00	22.85
2285	542	506.00	1237.00	30.60	22.92
2289	542	506.00	1241.00	31.20	22.99
2293	542	506.00	1245.00	31.80	23.07
2297	542	506.00	1249.00	32.40	23.14
2301	542	506.00	1253.00	33.00	23.22
2305	542	506.00	1257.00	33.60	23.29
2309	542	506.00	1261.00	34.20	23.36
2313	542	506.00	1265.00	34.80	23.44
2317	542	506.00	1269.00	35.40	23.51
2321	542	506.00	1273.00	36.00	23.59
2325	542	506.00	1277.00	36.60	23.66
2329	542	506.00	1281.00	37.20	23.73
2333	542	506.00	1285.00	37.80	23.81
2337	542	506.00	1289.00	38.40	23.88
2341	542	506.00	1293.00	39.00	23.96
2345	542	506.00	1297.00	39.60	24.03
2349	542	506.00	1301.00	40.20	24.10
2353	542	506.00	1305.00	40.80	24.18
2357	542	506.00	1309.00	41.40	24.25
2361	542	506.00	1313.00	42.00	24.33
2365	542	506.00	1317.00	42.60	24.40
2369	542	506.00	1321.00	43.20	24.47
2373	542	506.00	1325.00	43.80	24.55
2377	542	506.00	1329.00	44.40	24.62
2381	542	506.00	1333.00	45.00	24.70
2385	542	506.00	1337.00	45.60	24.77
2389	542	506.00	1341.00	46.20	24.84
2393	542	506.00	1345.00	46.80	24.92
2397	542	506.00	1349.00	47.40	24.99
2401	542	506.00	1353.00	48.00	25.07
2405	542	506.00	1357.00	48.60	25.14
2409	542	506.00	1361.00	49.20	25.21
2413	542	506.00	1365.00	49.80	25.29
2417	542	506.00	1369.00	50.40	25.36
2421	542	506.00	1373.00	51.00	25.44
2425	542	506.00	1377.00	51.60	25.51
2429	542	506.00	1381.00	52.20	25.58
2433	542	506.00	1385.00	52.80	25.66
2437	542	506.00	1389.00	53.40	25.73
2441	542	506.00	1393.00	54.00	25.81
2445	542	506.00	1397.00	54.60	25.88
2449	542	506.00	1401.00	55.20	25.95
2453	542	506.00	1405.00	55.80	26.03
2457	542	506.00	1409.00	56.40	26.10
2461	542	506.00	1413.00	57.00	26.18
2465	542	506.00	1417.00	57.60	26.25
2469	542	506.00	1421.00	58.20	26.32
2473	542	506.00	1425.00	58.80	26.40
2477	542	506.00	1429.00	59.40	26.47
2481	542	506.00	1433.00	60.00	26.55

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2485	542	506.00	1437.00	60.60	26.62
2489	542	506.00	1441.00	61.20	26.69
2493	542	506.00	1445.00	61.80	26.77
2497	542	506.00	1449.00	62.40	26.84
2501	542	506.00	1453.00	63.00	26.92
2505	542	506.00	1457.00	63.60	26.99
2509	542	506.00	1461.00	64.20	27.06
2513	542	506.00	1465.00	64.80	27.14
2517	542	506.00	1469.00	65.40	27.21
2521	542	506.00	1473.00	66.00	27.29
2525	542	506.00	1477.00	66.60	27.36
2529	542	506.00	1481.00	67.20	27.43
2533	542	506.00	1485.00	67.80	27.51
2537	542	506.00	1489.00	68.40	27.58
2541	542	506.00	1493.00	69.00	27.66
2545	542	506.00	1497.00	69.60	27.73
2549	542	506.00	1501.00	70.20	27.80
2553	542	506.00	1505.00	70.80	27.88
2557	542	506.00	1509.00	71.40	27.95
2561	542	506.00	1513.00	72.00	28.03
2565	542	506.00	1517.00	72.60	28.10
2569	542	506.00	1521.00	73.20	28.17
2573	542	506.00	1525.00	73.80	28.25
2577	542	506.00	1529.00	74.40	28.32
2581	542	506.00	1533.00	75.00	28.40
2585	542	506.00	1537.00	75.60	28.47
2589	542	506.00	1541.00	76.20	28.54
2593	542	506.00	1545.00	76.80	28.62
2597	542	506.00	1549.00	77.40	28.69
2601	542	506.00	1553.00	78.00	28.77
2605	542	506.00	1557.00	78.60	28.84
2609	542	506.00	1561.00	79.20	28.91
2613	542	506.00	1565.00	79.80	28.99
2617	542	506.00	1569.00	80.40	29.06
2621	542	506.00	1573.00	81.00	29.14
2625	542	506.00	1577.00	81.60	29.21
2629	542	506.00	1581.00	82.20	29.28
2633	542	506.00	1585.00	82.80	29.36
2637	542	506.00	1589.00	83.40	29.43
2641	542	506.00	1593.00	84.00	29.51
2645	542	506.00	1597.00	84.60	29.58
2649	542	506.00	1601.00	85.20	29.65
2653	542	506.00	1605.00	85.80	29.73
2657	542	506.00	1609.00	86.40	29.80
2661	542	506.00	1613.00	87.00	29.88
2665	542	506.00	1617.00	87.60	29.95
2669	542	506.00	1621.00	88.20	30.02
2673	542	506.00	1625.00	88.80	30.10
2677	542	506.00	1629.00	89.40	30.17
2681	542	506.00	1633.00	90.00	30.25
2685	542	506.00	1637.00	90.60	30.32
2689	542	506.00	1641.00	91.20	30.39
2693	542	506.00	1645.00	91.80	30.47
2697	542	506.00	1649.00	92.40	30.54
2701	542	506.00	1653.00	93.00	30.62

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2705	542	506.00	1657.00	93.60	30.69
2709	542	506.00	1661.00	94.20	30.76
2713	542	506.00	1665.00	94.80	30.84
2717	542	506.00	1669.00	95.40	30.91
2721	542	506.00	1673.00	96.00	30.99
2725	542	506.00	1677.00	96.60	31.06
2729	542	506.00	1681.00	97.20	31.13
2733	542	506.00	1685.00	97.80	31.21
2737	542	506.00	1689.00	98.40	31.28
2741	542	506.00	1693.00	99.00	31.36
2745	542	506.00	1697.00	99.60	31.43
2749	542	506.00	1701.00	100.20	31.50
2753	542	506.00	1705.00	100.80	31.58
2757	542	506.00	1709.00	101.40	31.65
2761	542	506.00	1713.00	102.00	31.73
2765	542	506.00	1717.00	102.60	31.80
2769	542	506.00	1721.00	103.20	31.87
2773	542	506.00	1725.00	103.80	31.95
2777	542	506.00	1729.00	104.40	32.02
2781	542	506.00	1733.00	105.00	32.10
2785	542	506.00	1737.00	105.60	32.17
2789	542	506.00	1741.00	106.20	32.24
2793	542	506.00	1745.00	106.80	32.32
2797	542	506.00	1749.00	107.40	32.39
2801	542	506.00	1753.00	108.00	32.47
2805	542	506.00	1757.00	108.60	32.54
2809	542	506.00	1761.00	109.20	32.61
2813	542	506.00	1765.00	109.80	32.69
2817	542	506.00	1769.00	110.40	32.76
2821	542	506.00	1773.00	111.00	32.84
2825	542	506.00	1777.00	111.60	32.91
2829	542	506.00	1781.00	112.20	32.98
2833	542	506.00	1785.00	112.80	33.06
2837	542	506.00	1789.00	113.40	33.13
2841	542	506.00	1793.00	114.00	33.21
2845	542	506.00	1797.00	114.60	33.28
2849	542	506.00	1801.00	115.20	33.35
2853	542	506.00	1805.00	115.80	33.43
2857	542	506.00	1809.00	116.40	33.50
2861	542	506.00	1813.00	117.00	33.58
2865	542	506.00	1817.00	117.60	33.65
2869	542	506.00	1821.00	118.20	33.72
2873	542	506.00	1825.00	118.80	33.80
2877	542	506.00	1829.00	119.40	33.87
2881	542	506.00	1833.00	120.00	33.95
2885	542	506.00	1837.00	120.60	34.02
2889	542	506.00	1841.00	121.20	34.09
2893	542	506.00	1845.00	121.80	34.17
2897	542	506.00	1849.00	122.40	34.24
2901	542	506.00	1853.00	123.00	34.32
2905	542	506.00	1857.00	123.60	34.39
2909	542	506.00	1861.00	124.20	34.46
2913	542	506.00	1865.00	124.80	34.54
2917	542	506.00	1869.00	125.40	34.61
2921	542	506.00	1873.00	126.00	34.69

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2925	542	506.00	1877.00	126.60	34.76
2929	542	506.00	1881.00	127.20	34.83
2933	542	506.00	1885.00	127.80	34.91
2937	542	506.00	1889.00	128.40	34.98
2941	542	506.00	1893.00	129.00	35.06
2945	542	506.00	1897.00	129.60	35.13
2949	542	506.00	1901.00	130.20	35.20
2953	542	506.00	1905.00	130.80	35.28
2957	542	506.00	1909.00	131.40	35.35
2961	542	506.00	1913.00	132.00	35.43
2965	542	506.00	1917.00	132.60	35.50
2969	542	506.00	1921.00	133.20	35.57
2973	542	506.00	1925.00	133.80	35.65
2977	542	506.00	1929.00	134.40	35.72
2981	542	506.00	1933.00	135.00	35.80
2985	542	506.00	1937.00	135.60	35.87
2989	542	506.00	1941.00	136.20	35.94
2993	542	506.00	1945.00	136.80	36.02
2997	542	506.00	1949.00	137.40	36.09
3001	542	506.00	1953.00	138.00	36.17
3005	542	506.00	1957.00	138.60	36.24
3009	542	506.00	1961.00	139.20	36.31
3013	542	506.00	1965.00	139.80	36.39
3017	542	506.00	1969.00	140.40	36.46
3021	542	506.00	1973.00	141.00	36.54
3025	542	506.00	1977.00	141.60	36.61
3029	542	506.00	1981.00	142.20	36.68
3033	542	506.00	1985.00	142.80	36.76
3037	542	506.00	1989.00	143.40	36.83
3041	542	506.00	1993.00	144.00	36.91
3045	542	506.00	1997.00	144.60	36.98
3049	542	506.00	2001.00	145.20	37.05
3053	542	506.00	2005.00	145.80	37.13
3057	542	506.00	2009.00	146.40	37.20
3061	542	506.00	2013.00	147.00	37.28
3065	542	506.00	2017.00	147.60	37.35
3069	542	506.00	2021.00	148.20	37.42
3073	542	506.00	2025.00	148.80	37.50
3077	542	506.00	2029.00	149.40	37.57
3081	542	506.00	2033.00	150.00	37.65
3085	542	506.00	2037.00	150.60	37.72
3089	542	506.00	2041.00	151.20	37.79
3093	542	506.00	2045.00	151.80	37.87
3097	542	506.00	2049.00	152.40	37.94
3101	542	506.00	2053.00	153.00	38.02
3105	542	506.00	2057.00	153.60	38.09
3109	542	506.00	2061.00	154.20	38.16
3113	542	506.00	2065.00	154.80	38.24
3117	542	506.00	2069.00	155.40	38.31
3121	542	506.00	2073.00	156.00	38.39
3125	542	506.00	2077.00	156.60	38.46
3129	542	506.00	2081.00	157.20	38.53
3133	542	506.00	2085.00	157.80	38.61
3137	542	506.00	2089.00	158.40	38.68
3141	542	506.00	2093.00	159.00	38.76

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3145	542	506.00	2097.00	159.60	38.83
3149	542	506.00	2101.00	160.20	38.90
3153	542	506.00	2105.00	160.80	38.98
3157	542	506.00	2109.00	161.40	39.05
3161	542	506.00	2113.00	162.00	39.13
3165	542	506.00	2117.00	162.60	39.20
3169	542	506.00	2121.00	163.20	39.27
3173	542	506.00	2125.00	163.80	39.35
3177	542	506.00	2129.00	164.40	39.42
3181	542	506.00	2133.00	165.00	39.50
3185	542	506.00	2137.00	165.60	39.57
3189	542	506.00	2141.00	166.20	39.64
3193	542	506.00	2145.00	166.80	39.72
3197	542	506.00	2149.00	167.40	39.79
3201	542	506.00	2153.00	168.00	39.87
3205	542	506.00	2157.00	168.60	39.94
3209	542	506.00	2161.00	169.20	40.01
3213	542	506.00	2165.00	169.80	40.09
3217	542	506.00	2169.00	170.40	40.16
3221	542	506.00	2173.00	171.00	40.24
3225	542	506.00	2177.00	171.60	40.31
3229	542	506.00	2181.00	172.20	40.38
3233	542	506.00	2185.00	172.80	40.46
3237	542	506.00	2189.00	173.40	40.53
3241	542	506.00	2193.00	174.00	40.61
3245	542	506.00	2197.00	174.60	40.68
3249	542	506.00	2201.00	175.20	40.75
3253	542	506.00	2205.00	175.80	40.83
3257	542	506.00	2209.00	176.40	40.90
3261	542	506.00	2213.00	177.00	40.98
3265	542	506.00	2217.00	177.60	41.05
3269	542	506.00	2221.00	178.20	41.12
3273	542	506.00	2225.00	178.80	41.20
3277	542	506.00	2229.00	179.40	41.27
3281	542	506.00	2233.00	180.00	41.35
3285	542	506.00	2237.00	180.60	41.42
3289	542	506.00	2241.00	181.20	41.49
3293	542	506.00	2245.00	181.80	41.57
3297	542	506.00	2249.00	182.40	41.64
3301	542	506.00	2253.00	183.00	41.72
3305	542	506.00	2257.00	183.60	41.79
3309	542	506.00	2261.00	184.20	41.86
3313	542	506.00	2265.00	184.80	41.94
3317	542	506.00	2269.00	185.40	42.01
3321	542	506.00	2273.00	186.00	42.09
3325	542	506.00	2277.00	186.60	42.16
3329	542	506.00	2281.00	187.20	42.23
3333	542	506.00	2285.00	187.80	42.31
3337	542	506.00	2289.00	188.40	42.38
3341	542	506.00	2293.00	189.00	42.46
3345	542	506.00	2297.00	189.60	42.53
3349	542	506.00	2301.00	190.20	42.60
3353	542	506.00	2305.00	190.80	42.68
3357	542	506.00	2309.00	191.40	42.75
3361	542	506.00	2313.00	192.00	42.83

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3365	542	506.00	2317.00	192.60	42.90
3369	542	506.00	2321.00	193.20	42.97
3373	542	506.00	2325.00	193.80	43.05
3377	542	506.00	2329.00	194.40	43.12
3381	542	506.00	2333.00	195.00	43.20
3385	542	506.00	2337.00	195.60	43.27
3389	542	506.00	2341.00	196.20	43.34
3393	542	506.00	2345.00	196.80	43.42
3397	542	506.00	2349.00	197.40	43.49
3401	542	506.00	2353.00	198.00	43.57
3405	542	506.00	2357.00	198.60	43.64
3409	542	506.00	2361.00	199.20	43.71
3413	542	506.00	2365.00	199.80	43.79
3417	542	506.00	2369.00	200.40	43.86
3421	542	506.00	2373.00	201.00	43.94
3425	542	506.00	2377.00	201.60	44.01
3429	542	506.00	2381.00	202.20	44.08
3433	542	506.00	2385.00	202.80	44.16
3437	542	506.00	2389.00	203.40	44.23
3441	542	506.00	2393.00	204.00	44.31
3445	542	506.00	2397.00	204.60	44.38
3449	542	506.00	2401.00	205.20	44.45
3453	542	506.00	2405.00	205.80	44.53
3457	542	506.00	2409.00	206.40	44.60
3461	542	506.00	2413.00	207.00	44.68
3465	542	506.00	2417.00	207.60	44.75
3469	542	506.00	2421.00	208.20	44.82
3473	542	506.00	2425.00	208.80	44.90
3477	542	506.00	2429.00	209.40	44.97
3481	542	506.00	2433.00	210.00	45.05
3485	542	506.00	2437.00	210.60	45.12
3489	542	506.00	2441.00	211.20	45.19
3493	542	506.00	2445.00	211.80	45.27
3497	542	506.00	2449.00	212.40	45.34
3501	542	506.00	2453.00	213.00	45.42
3505	542	506.00	2457.00	213.60	45.49
3509	542	506.00	2461.00	214.20	45.56
3513	542	506.00	2465.00	214.80	45.64
3517	542	506.00	2469.00	215.40	45.71
3521	542	506.00	2473.00	216.00	45.79
3525	542	506.00	2477.00	216.60	45.86
3529	542	506.00	2481.00	217.20	45.93
3533	542	506.00	2485.00	217.80	46.01
3537	542	506.00	2489.00	218.40	46.08
3541	542	506.00	2493.00	219.00	46.16
3545	542	506.00	2497.00	219.60	46.23
3549	542	506.00	2501.00	220.20	46.30
3553	542	506.00	2505.00	220.80	46.38
3557	542	506.00	2509.00	221.40	46.45
3561	542	506.00	2513.00	222.00	46.53
3565	542	506.00	2517.00	222.60	46.60
3569	542	506.00	2521.00	223.20	46.67
3573	542	506.00	2525.00	223.80	46.75
3577	542	506.00	2529.00	224.40	46.82
3581	542	506.00	2533.00	225.00	46.90

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3585	542	506.00	2537.00	225.60	46.97
3589	542	506.00	2541.00	226.20	47.04
3593	542	506.00	2545.00	226.80	47.12
3597	542	506.00	2549.00	227.40	47.19
3601	542	506.00	2553.00	228.00	47.27
3605	542	506.00	2557.00	228.60	47.34
3609	542	506.00	2561.00	229.20	47.41
3613	542	506.00	2565.00	229.80	47.49
3617	542	506.00	2569.00	230.40	47.56
3621	542	506.00	2573.00	231.00	47.64
3625	542	506.00	2577.00	231.60	47.71
3629	542	506.00	2581.00	232.20	47.78
3633	542	506.00	2585.00	232.80	47.86
3637	542	506.00	2589.00	233.40	47.93
3641	542	506.00	2593.00	234.00	48.01
3645	542	506.00	2597.00	234.60	48.08
3649	542	506.00	2601.00	235.20	48.15
3653	542	506.00	2605.00	235.80	48.23
3657	542	506.00	2609.00	236.40	48.30
3661	542	506.00	2613.00	237.00	48.38
3665	542	506.00	2617.00	237.60	48.45
3669	542	506.00	2621.00	238.20	48.52
3673	542	506.00	2625.00	238.80	48.60
3677	542	506.00	2629.00	239.40	48.67
3681	542	506.00	2633.00	240.00	48.75
3685	542	506.00	2637.00	240.60	48.82
3689	542	506.00	2641.00	241.20	48.89
3693	542	506.00	2645.00	241.80	48.97
3697	542	506.00	2649.00	242.40	49.04
3701	542	506.00	2653.00	243.00	49.12
3705	542	506.00	2657.00	243.60	49.19
3709	542	506.00	2661.00	244.20	49.26
3713	542	506.00	2665.00	244.80	49.34
3717	542	506.00	2669.00	245.40	49.41
3721	542	506.00	2673.00	246.00	49.49
3725	542	506.00	2677.00	246.60	49.56
3729	542	506.00	2681.00	247.20	49.63
3733	542	506.00	2685.00	247.80	49.71
3737	542	506.00	2689.00	248.40	49.78
3741	542	506.00	2693.00	249.00	49.86
3745	542	506.00	2697.00	249.60	49.93
3749	542	506.00	2701.00	250.20	50.00
3753	542	506.00	2705.00	250.80	50.08
3757	542	506.00	2709.00	251.40	50.15
3761	542	506.00	2713.00	252.00	50.23
3765	542	506.00	2717.00	252.60	50.30
3769	542	506.00	2721.00	253.20	50.37
3773	542	506.00	2725.00	253.80	50.45
3777	542	506.00	2729.00	254.40	50.52
3781	542	506.00	2733.00	255.00	50.60
3785	542	506.00	2737.00	255.60	50.67
3789	542	506.00	2741.00	256.20	50.74
3793	542	506.00	2745.00	256.80	50.82
3797	542	506.00	2749.00	257.40	50.89
3801	542	506.00	2753.00	258.00	50.97

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3805	542	506.00	2757.00	258.60	51.04
3809	542	506.00	2761.00	259.20	51.11
3813	542	506.00	2765.00	259.80	51.19
3817	542	506.00	2769.00	260.40	51.26
3821	542	506.00	2773.00	261.00	51.34
3825	542	506.00	2777.00	261.60	51.41
3829	542	506.00	2781.00	262.20	51.48
3833	542	506.00	2785.00	262.80	51.56
3837	542	506.00	2789.00	263.40	51.63
3841	542	506.00	2793.00	264.00	51.71
3845	542	506.00	2797.00	264.60	51.78
3849	542	506.00	2801.00	265.20	51.85
3853	542	506.00	2805.00	265.80	51.93
3857	542	506.00	2809.00	266.40	52.00
3861	542	506.00	2813.00	267.00	52.08
3865	542	506.00	2817.00	267.60	52.15
3869	542	506.00	2821.00	268.20	52.22
3873	542	506.00	2825.00	268.80	52.30
3877	542	506.00	2829.00	269.40	52.37
3881	542	506.00	2833.00	270.00	52.45
3885	542	506.00	2837.00	270.60	52.52
3889	542	506.00	2841.00	271.20	52.59
3893	542	506.00	2845.00	271.80	52.67
3897	542	506.00	2849.00	272.40	52.74
3901	542	506.00	2853.00	273.00	52.82
3905	542	506.00	2857.00	273.60	52.89
3909	542	506.00	2861.00	274.20	52.96
3913	542	506.00	2865.00	274.80	53.04
3917	542	506.00	2869.00	275.40	53.11
3921	542	506.00	2873.00	276.00	53.19
3925	542	506.00	2877.00	276.60	53.26
3929	542	506.00	2881.00	277.20	53.33
3933	542	506.00	2885.00	277.80	53.41
3937	542	506.00	2889.00	278.40	53.48
3941	542	506.00	2893.00	279.00	53.56
3945	542	506.00	2897.00	279.60	53.63
3949	542	506.00	2901.00	280.20	53.70
3953	542	506.00	2905.00	280.80	53.78
3957	542	506.00	2909.00	281.40	53.85
3961	542	506.00	2913.00	282.00	53.93
3965	542	506.00	2917.00	282.60	54.00
3969	542	506.00	2921.00	283.20	54.07
3973	542	506.00	2925.00	283.80	54.15
3977	542	506.00	2929.00	284.40	54.22
3981	542	506.00	2933.00	285.00	54.30
3985	542	506.00	2937.00	285.60	54.37
3989	542	506.00	2941.00	286.20	54.44
3993	542	506.00	2945.00	286.80	54.52
3997	542	506.00	2949.00	287.40	54.59
4001	542	506.00	2953.00	288.00	54.67
4005	542	506.00	2957.00	288.60	54.74
4009	542	506.00	2961.00	289.20	54.81
4013	542	506.00	2965.00	289.80	54.89
4017	542	506.00	2969.00	290.40	54.96
4021	542	506.00	2973.00	291.00	55.04

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4025	542	506.00	2977.00	291.60	55.11
4029	542	506.00	2981.00	292.20	55.18
4033	542	506.00	2985.00	292.80	55.26
4037	542	506.00	2989.00	293.40	55.33
4041	542	506.00	2993.00	294.00	55.41
4045	542	506.00	2997.00	294.60	55.48
4049	542	506.00	3001.00	295.20	55.55
4053	542	506.00	3005.00	295.80	55.63
4057	542	506.00	3009.00	296.40	55.70
4061	542	506.00	3013.00	297.00	55.78
4065	542	506.00	3017.00	297.60	55.85
4069	542	506.00	3021.00	298.20	55.92
4073	542	506.00	3025.00	298.80	56.00
4077	542	506.00	3029.00	299.40	56.07
4081	542	506.00	3033.00	300.00	56.15
4085	542	506.00	3037.00	300.60	56.22
4089	542	506.00	3041.00	301.20	56.29
4093	542	506.00	3045.00	301.80	56.37
4097	542	506.00	3049.00	302.40	56.44
4101	542	506.00	3053.00	303.00	56.52
4105	542	506.00	3057.00	303.60	56.59
4109	542	506.00	3061.00	304.20	56.66
4113	542	506.00	3065.00	304.80	56.74
4117	542	506.00	3069.00	305.40	56.81
4121	542	506.00	3073.00	306.00	56.89
4125	542	506.00	3077.00	306.60	56.96
4129	542	506.00	3081.00	307.20	57.03
4133	542	506.00	3085.00	307.80	57.11
4137	542	506.00	3089.00	308.40	57.18
4141	542	506.00	3093.00	309.00	57.26
4145	542	506.00	3097.00	309.60	57.33
4149	542	506.00	3101.00	310.20	57.40
4153	542	506.00	3105.00	310.80	57.48
4157	542	506.00	3109.00	311.40	57.55
4161	542	506.00	3113.00	312.00	57.63
4165	542	506.00	3117.00	312.60	57.70
4169	542	506.00	3121.00	313.20	57.77
4173	542	506.00	3125.00	313.80	57.85
4177	542	506.00	3129.00	314.40	57.92
4181	542	506.00	3133.00	315.00	58.00
4185	542	506.00	3137.00	315.60	58.07
4189	542	506.00	3141.00	315.90	58.11

If the employee's gross pay is over £4,189, go to page 217.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter K

If you're eligible to claim employers Investment Zones NICs relief 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.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'K' 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.00	0.00
98	0	0.00	0.00	0.00	0.00
99	0	0.00	0.00	0.00	0.00
100	0	0.00	0.00	0.00	0.00
101	0	0.00	0.00	0.00	0.00
102	0	0.00	0.00	0.00	0.00
103	0	0.00	0.00	0.00	0.00
104	0	0.00	0.00	0.00	0.00
105	0	0.00	0.00	0.00	0.00
106	0	0.00	0.00	0.00	0.00
107	0	0.00	0.00	0.00	0.00
108	0	0.00	0.00	0.00	0.00
109	0	0.00	0.00	0.00	0.00
110	0	0.00	0.00	0.00	0.00
111	0	0.00	0.00	0.00	0.00
112	0	0.00	0.00	0.00	0.00
113	0	0.00	0.00	0.00	0.00
114	0	0.00	0.00	0.00	0.00
115	0	0.00	0.00	0.00	0.00
116	0	0.00	0.00	0.00	0.00
117	0	0.00	0.00	0.00	0.00
118	0	0.00	0.00	0.00	0.00
119	0	0.00	0.00	0.00	0.00
120	0	0.00	0.00	0.00	0.00
121	0	0.00	0.00	0.00	0.00
122	0	0.00	0.00	0.00	0.00
123	0	0.00	0.00	0.00	0.00
124	0	0.00	0.00	0.00	0.00
125	125	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
126	125	1.00	0.00	0.00	0.00
127	125	2.00	0.00	0.00	0.00
128	125	3.00	0.00	0.00	0.00
129	125	4.00	0.00	0.00	0.00
130	125	5.00	0.00	0.00	0.00
131	125	6.00	0.00	0.00	0.00
132	125	7.00	0.00	0.00	0.00
133	125	8.00	0.00	0.00	0.00
134	125	9.00	0.00	0.00	0.00
135	125	10.00	0.00	0.00	0.00
136	125	11.00	0.00	0.00	0.00
137	125	12.00	0.00	0.00	0.00
138	125	13.00	0.00	0.00	0.00
139	125	14.00	0.00	0.00	0.00
140	125	15.00	0.00	0.00	0.00
141	125	16.00	0.00	0.00	0.00
142	125	17.00	0.00	0.00	0.00
143	125	18.00	0.00	0.00	0.00
144	125	19.00	0.00	0.00	0.00
145	125	20.00	0.00	0.00	0.00
146	125	21.00	0.00	0.00	0.00
147	125	22.00	0.00	0.00	0.00
148	125	23.00	0.00	0.00	0.00
149	125	24.00	0.00	0.00	0.00
150	125	25.00	0.00	0.00	0.00
151	125	26.00	0.00	0.00	0.00
152	125	27.00	0.00	0.00	0.00
153	125	28.00	0.00	0.00	0.00
154	125	29.00	0.00	0.00	0.00
155	125	30.00	0.00	0.00	0.00
156	125	31.00	0.00	0.00	0.00
157	125	32.00	0.00	0.00	0.00
158	125	33.00	0.00	0.00	0.00
159	125	34.00	0.00	0.00	0.00
160	125	35.00	0.00	0.00	0.00
161	125	36.00	0.00	0.00	0.00
162	125	37.00	0.00	0.00	0.00
163	125	38.00	0.00	0.00	0.00
164	125	39.00	0.00	0.00	0.00
165	125	40.00	0.00	0.00	0.00
166	125	41.00	0.00	0.00	0.00
167	125	42.00	0.00	0.00	0.00
168	125	43.00	0.00	0.00	0.00
169	125	44.00	0.00	0.00	0.00
170	125	45.00	0.00	0.00	0.00
171	125	46.00	0.00	0.00	0.00
172	125	47.00	0.00	0.00	0.00
173	125	48.00	0.00	0.00	0.00
174	125	49.00	0.00	0.00	0.00
175	125	50.00	0.00	0.00	0.00
176	125	51.00	0.00	0.00	0.00
177	125	52.00	0.00	0.00	0.00
178	125	53.00	0.00	0.00	0.00
179	125	54.00	0.00	0.00	0.00
180	125	55.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
181	125	56.00	0.00	0.00	0.00
182	125	57.00	0.00	0.00	0.00
183	125	58.00	0.00	0.00	0.00
184	125	59.00	0.00	0.00	0.00
185	125	60.00	0.00	0.00	0.00
186	125	61.00	0.00	0.00	0.00
187	125	62.00	0.00	0.00	0.00
188	125	63.00	0.00	0.00	0.00
189	125	64.00	0.00	0.00	0.00
190	125	65.00	0.00	0.00	0.00
191	125	66.00	0.00	0.00	0.00
192	125	67.00	0.00	0.00	0.00
193	125	68.00	0.00	0.00	0.00
194	125	69.00	0.00	0.00	0.00
195	125	70.00	0.00	0.00	0.00
196	125	71.00	0.00	0.00	0.00
197	125	72.00	0.00	0.00	0.00
198	125	73.00	0.00	0.00	0.00
199	125	74.00	0.00	0.00	0.00
200	125	75.00	0.00	0.00	0.00
201	125	76.00	0.00	0.00	0.00
202	125	77.00	0.00	0.00	0.00
203	125	78.00	0.00	0.00	0.00
204	125	79.00	0.00	0.00	0.00
205	125	80.00	0.00	0.00	0.00
206	125	81.00	0.00	0.00	0.00
207	125	82.00	0.00	0.00	0.00
208	125	83.00	0.00	0.00	0.00
209	125	84.00	0.00	0.00	0.00
210	125	85.00	0.00	0.00	0.00
211	125	86.00	0.00	0.00	0.00
212	125	87.00	0.00	0.00	0.00
213	125	88.00	0.00	0.00	0.00
214	125	89.00	0.00	0.00	0.00
215	125	90.00	0.00	0.00	0.00
216	125	91.00	0.00	0.00	0.00
217	125	92.00	0.00	0.00	0.00
218	125	93.00	0.00	0.00	0.00
219	125	94.00	0.00	0.00	0.00
220	125	95.00	0.00	0.00	0.00
221	125	96.00	0.00	0.00	0.00
222	125	97.00	0.00	0.00	0.00
223	125	98.00	0.00	0.00	0.00
224	125	99.00	0.00	0.00	0.00
225	125	100.00	0.00	0.00	0.00
226	125	101.00	0.00	0.00	0.00
227	125	102.00	0.00	0.00	0.00
228	125	103.00	0.00	0.00	0.00
229	125	104.00	0.00	0.00	0.00
230	125	105.00	0.00	0.00	0.00
231	125	106.00	0.00	0.00	0.00
232	125	107.00	0.00	0.00	0.00
233	125	108.00	0.00	0.00	0.00
234	125	109.00	0.00	0.00	0.00
235	125	110.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
236	125	111.00	0.00	0.00	0.00
237	125	112.00	0.00	0.00	0.00
238	125	113.00	0.00	0.00	0.00
239	125	114.00	0.00	0.00	0.00
240	125	115.00	0.00	0.00	0.00
241	125	116.00	0.00	0.00	0.00
242	125	117.00	0.00	0.00	0.00
243	125	117.00	1.00	0.00	0.00
244	125	117.00	2.00	0.00	0.00
245	125	117.00	3.00	0.00	0.00
246	125	117.00	4.00	0.00	0.00
247	125	117.00	5.00	0.00	0.00
248	125	117.00	6.00	0.00	0.00
249	125	117.00	7.00	0.00	0.00
250	125	117.00	8.00	0.00	0.00
251	125	117.00	9.00	0.00	0.00
252	125	117.00	10.00	0.00	0.00
253	125	117.00	11.00	0.00	0.00
254	125	117.00	12.00	0.00	0.00
255	125	117.00	13.00	0.00	0.00
256	125	117.00	14.00	0.00	0.00
257	125	117.00	15.00	0.00	0.00
258	125	117.00	16.00	0.00	0.00
259	125	117.00	17.00	0.00	0.00
260	125	117.00	18.00	0.00	0.00
261	125	117.00	19.00	0.00	0.00
262	125	117.00	20.00	0.00	0.00
263	125	117.00	21.00	0.00	0.00
264	125	117.00	22.00	0.00	0.00
265	125	117.00	23.00	0.00	0.00
266	125	117.00	24.00	0.00	0.00
267	125	117.00	25.00	0.00	0.00
268	125	117.00	26.00	0.00	0.00
269	125	117.00	27.00	0.00	0.00
270	125	117.00	28.00	0.00	0.00
271	125	117.00	29.00	0.00	0.00
272	125	117.00	30.00	0.00	0.00
273	125	117.00	31.00	0.00	0.00
274	125	117.00	32.00	0.00	0.00
275	125	117.00	33.00	0.00	0.00
276	125	117.00	34.00	0.00	0.00
277	125	117.00	35.00	0.00	0.00
278	125	117.00	36.00	0.00	0.00
279	125	117.00	37.00	0.00	0.00
280	125	117.00	38.00	0.00	0.00
281	125	117.00	39.00	0.00	0.00
282	125	117.00	40.00	0.00	0.00
283	125	117.00	41.00	0.00	0.00
284	125	117.00	42.00	0.00	0.00
285	125	117.00	43.00	0.00	0.00
286	125	117.00	44.00	0.00	0.00
287	125	117.00	45.00	0.00	0.00
288	125	117.00	46.00	0.00	0.00
289	125	117.00	47.00	0.00	0.00
290	125	117.00	48.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	125	117.00	49.00	0.00	0.00
292	125	117.00	50.00	0.00	0.00
293	125	117.00	51.00	0.00	0.00
294	125	117.00	52.00	0.00	0.00
295	125	117.00	53.00	0.00	0.00
296	125	117.00	54.00	0.00	0.00
297	125	117.00	55.00	0.00	0.00
298	125	117.00	56.00	0.00	0.00
299	125	117.00	57.00	0.00	0.00
300	125	117.00	58.00	0.00	0.00
301	125	117.00	59.00	0.00	0.00
302	125	117.00	60.00	0.00	0.00
303	125	117.00	61.00	0.00	0.00
304	125	117.00	62.00	0.00	0.00
305	125	117.00	63.00	0.00	0.00
306	125	117.00	64.00	0.00	0.00
307	125	117.00	65.00	0.00	0.00
308	125	117.00	66.00	0.00	0.00
309	125	117.00	67.00	0.00	0.00
310	125	117.00	68.00	0.00	0.00
311	125	117.00	69.00	0.00	0.00
312	125	117.00	70.00	0.00	0.00
313	125	117.00	71.00	0.00	0.00
314	125	117.00	72.00	0.00	0.00
315	125	117.00	73.00	0.00	0.00
316	125	117.00	74.00	0.00	0.00
317	125	117.00	75.00	0.00	0.00
318	125	117.00	76.00	0.00	0.00
319	125	117.00	77.00	0.00	0.00
320	125	117.00	78.00	0.00	0.00
321	125	117.00	79.00	0.00	0.00
322	125	117.00	80.00	0.00	0.00
323	125	117.00	81.00	0.00	0.00
324	125	117.00	82.00	0.00	0.00
325	125	117.00	83.00	0.00	0.00
326	125	117.00	84.00	0.00	0.00
327	125	117.00	85.00	0.00	0.00
328	125	117.00	86.00	0.00	0.00
329	125	117.00	87.00	0.00	0.00
330	125	117.00	88.00	0.00	0.00
331	125	117.00	89.00	0.00	0.00
332	125	117.00	90.00	0.00	0.00
333	125	117.00	91.00	0.00	0.00
334	125	117.00	92.00	0.00	0.00
335	125	117.00	93.00	0.00	0.00
336	125	117.00	94.00	0.00	0.00
337	125	117.00	95.00	0.00	0.00
338	125	117.00	96.00	0.00	0.00
339	125	117.00	97.00	0.00	0.00
340	125	117.00	98.00	0.00	0.00
341	125	117.00	99.00	0.00	0.00
342	125	117.00	100.00	0.00	0.00
343	125	117.00	101.00	0.00	0.00
344	125	117.00	102.00	0.00	0.00
345	125	117.00	103.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	125	117.00	104.00	0.00	0.00
347	125	117.00	105.00	0.00	0.00
348	125	117.00	106.00	0.00	0.00
349	125	117.00	107.00	0.00	0.00
350	125	117.00	108.00	0.00	0.00
351	125	117.00	109.00	0.00	0.00
352	125	117.00	110.00	0.00	0.00
353	125	117.00	111.00	0.00	0.00
354	125	117.00	112.00	0.00	0.00
355	125	117.00	113.00	0.00	0.00
356	125	117.00	114.00	0.00	0.00
357	125	117.00	115.00	0.00	0.00
358	125	117.00	116.00	0.00	0.00
359	125	117.00	117.00	0.00	0.00
360	125	117.00	118.00	0.00	0.00
361	125	117.00	119.00	0.00	0.00
362	125	117.00	120.00	0.00	0.00
363	125	117.00	121.00	0.00	0.00
364	125	117.00	122.00	0.00	0.00
365	125	117.00	123.00	0.00	0.00
366	125	117.00	124.00	0.00	0.00
367	125	117.00	125.00	0.00	0.00
368	125	117.00	126.00	0.00	0.00
369	125	117.00	127.00	0.00	0.00
370	125	117.00	128.00	0.00	0.00
371	125	117.00	129.00	0.00	0.00
372	125	117.00	130.00	0.00	0.00
373	125	117.00	131.00	0.00	0.00
374	125	117.00	132.00	0.00	0.00
375	125	117.00	133.00	0.00	0.00
376	125	117.00	134.00	0.00	0.00
377	125	117.00	135.00	0.00	0.00
378	125	117.00	136.00	0.00	0.00
379	125	117.00	137.00	0.00	0.00
380	125	117.00	138.00	0.00	0.00
381	125	117.00	139.00	0.00	0.00
382	125	117.00	140.00	0.00	0.00
383	125	117.00	141.00	0.00	0.00
384	125	117.00	142.00	0.00	0.00
385	125	117.00	143.00	0.00	0.00
386	125	117.00	144.00	0.00	0.00
387	125	117.00	145.00	0.00	0.00
388	125	117.00	146.00	0.00	0.00
389	125	117.00	147.00	0.00	0.00
390	125	117.00	148.00	0.00	0.00
391	125	117.00	149.00	0.00	0.00
392	125	117.00	150.00	0.00	0.00
393	125	117.00	151.00	0.00	0.00
394	125	117.00	152.00	0.00	0.00
395	125	117.00	153.00	0.00	0.00
396	125	117.00	154.00	0.00	0.00
397	125	117.00	155.00	0.00	0.00
398	125	117.00	156.00	0.00	0.00
399	125	117.00	157.00	0.00	0.00
400	125	117.00	158.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	125	117.00	159.00	0.00	0.00
402	125	117.00	160.00	0.00	0.00
403	125	117.00	161.00	0.00	0.00
404	125	117.00	162.00	0.00	0.00
405	125	117.00	163.00	0.00	0.00
406	125	117.00	164.00	0.00	0.00
407	125	117.00	165.00	0.00	0.00
408	125	117.00	166.00	0.00	0.00
409	125	117.00	167.00	0.00	0.00
410	125	117.00	168.00	0.00	0.00
411	125	117.00	169.00	0.00	0.00
412	125	117.00	170.00	0.00	0.00
413	125	117.00	171.00	0.00	0.00
414	125	117.00	172.00	0.00	0.00
415	125	117.00	173.00	0.00	0.00
416	125	117.00	174.00	0.00	0.00
417	125	117.00	175.00	0.00	0.00
418	125	117.00	176.00	0.00	0.00
419	125	117.00	177.00	0.00	0.00
420	125	117.00	178.00	0.00	0.00
421	125	117.00	179.00	0.00	0.00
422	125	117.00	180.00	0.00	0.00
423	125	117.00	181.00	0.00	0.00
424	125	117.00	182.00	0.00	0.00
425	125	117.00	183.00	0.00	0.00
426	125	117.00	184.00	0.00	0.00
427	125	117.00	185.00	0.00	0.00
428	125	117.00	186.00	0.00	0.00
429	125	117.00	187.00	0.00	0.00
430	125	117.00	188.00	0.00	0.00
431	125	117.00	189.00	0.00	0.00
432	125	117.00	190.00	0.00	0.00
433	125	117.00	191.00	0.00	0.00
434	125	117.00	192.00	0.00	0.00
435	125	117.00	193.00	0.00	0.00
436	125	117.00	194.00	0.00	0.00
437	125	117.00	195.00	0.00	0.00
438	125	117.00	196.00	0.00	0.00
439	125	117.00	197.00	0.00	0.00
440	125	117.00	198.00	0.00	0.00
441	125	117.00	199.00	0.00	0.00
442	125	117.00	200.00	0.00	0.00
443	125	117.00	201.00	0.00	0.00
444	125	117.00	202.00	0.00	0.00
445	125	117.00	203.00	0.00	0.00
446	125	117.00	204.00	0.00	0.00
447	125	117.00	205.00	0.00	0.00
448	125	117.00	206.00	0.00	0.00
449	125	117.00	207.00	0.00	0.00
450	125	117.00	208.00	0.00	0.00
451	125	117.00	209.00	0.00	0.00
452	125	117.00	210.00	0.00	0.00
453	125	117.00	211.00	0.00	0.00
454	125	117.00	212.00	0.00	0.00
455	125	117.00	213.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	125	117.00	214.00	0.00	0.00
457	125	117.00	215.00	0.00	0.00
458	125	117.00	216.00	0.00	0.00
459	125	117.00	217.00	0.00	0.00
460	125	117.00	218.00	0.00	0.00
461	125	117.00	219.00	0.00	0.00
462	125	117.00	220.00	0.00	0.00
463	125	117.00	221.00	0.00	0.00
464	125	117.00	222.00	0.00	0.00
465	125	117.00	223.00	0.00	0.00
466	125	117.00	224.00	0.00	0.00
467	125	117.00	225.00	0.00	0.00
468	125	117.00	226.00	0.00	0.00
469	125	117.00	227.00	0.00	0.00
470	125	117.00	228.00	0.00	0.00
471	125	117.00	229.00	0.00	0.00
472	125	117.00	230.00	0.00	0.00
473	125	117.00	231.00	0.00	0.00
474	125	117.00	232.00	0.00	0.00
475	125	117.00	233.00	0.00	0.00
476	125	117.00	234.00	0.00	0.00
477	125	117.00	235.00	0.00	0.00
478	125	117.00	236.00	0.00	0.00
479	125	117.00	237.00	0.00	0.00
480	125	117.00	238.00	0.00	0.00
481	125	117.00	239.00	0.00	0.00
482	125	117.00	240.00	0.22	0.00
483	125	117.00	241.00	0.37	0.00
484	125	117.00	242.00	0.52	0.00
485	125	117.00	243.00	0.67	0.00
486	125	117.00	244.00	0.82	0.00
487	125	117.00	245.00	0.97	0.00
488	125	117.00	246.00	1.12	0.00
489	125	117.00	247.00	1.27	0.00
490	125	117.00	248.00	1.42	0.00
491	125	117.00	249.00	1.57	0.00
492	125	117.00	250.00	1.72	0.00
493	125	117.00	251.00	1.87	0.00
494	125	117.00	252.00	2.02	0.00
495	125	117.00	253.00	2.17	0.00
496	125	117.00	254.00	2.32	0.00
497	125	117.00	255.00	2.47	0.00
498	125	117.00	256.00	2.62	0.00
499	125	117.00	257.00	2.77	0.00
500	125	117.00	258.00	2.92	0.00
501	125	117.00	259.00	3.07	0.00
502	125	117.00	260.00	3.22	0.00
503	125	117.00	261.00	3.37	0.00
504	125	117.00	262.00	3.52	0.00
505	125	117.00	263.00	3.67	0.00
506	125	117.00	264.00	3.82	0.00
507	125	117.00	265.00	3.97	0.00
508	125	117.00	266.00	4.12	0.00
509	125	117.00	267.00	4.27	0.00
510	125	117.00	268.00	4.42	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	125	117.00	269.00	4.57	0.00
512	125	117.00	270.00	4.72	0.00
513	125	117.00	271.00	4.87	0.00
514	125	117.00	272.00	5.02	0.00
515	125	117.00	273.00	5.17	0.00
516	125	117.00	274.00	5.32	0.00
517	125	117.00	275.00	5.47	0.00
518	125	117.00	276.00	5.62	0.00
519	125	117.00	277.00	5.77	0.00
520	125	117.00	278.00	5.92	0.00
521	125	117.00	279.00	6.07	0.00
522	125	117.00	280.00	6.22	0.00
523	125	117.00	281.00	6.37	0.00
524	125	117.00	282.00	6.52	0.00
525	125	117.00	283.00	6.67	0.00
526	125	117.00	284.00	6.82	0.00
527	125	117.00	285.00	6.97	0.00
528	125	117.00	286.00	7.12	0.00
529	125	117.00	287.00	7.27	0.00
530	125	117.00	288.00	7.42	0.00
531	125	117.00	289.00	7.57	0.00
532	125	117.00	290.00	7.72	0.00
533	125	117.00	291.00	7.87	0.00
534	125	117.00	292.00	8.02	0.00
535	125	117.00	293.00	8.17	0.00
536	125	117.00	294.00	8.32	0.00
537	125	117.00	295.00	8.47	0.00
538	125	117.00	296.00	8.62	0.00
539	125	117.00	297.00	8.77	0.00
540	125	117.00	298.00	8.92	0.00
541	125	117.00	299.00	9.07	0.00
542	125	117.00	300.00	9.22	0.00
543	125	117.00	301.00	9.37	0.00
544	125	117.00	302.00	9.52	0.00
545	125	117.00	303.00	9.67	0.00
546	125	117.00	304.00	9.82	0.00
547	125	117.00	305.00	9.97	0.00
548	125	117.00	306.00	10.12	0.00
549	125	117.00	307.00	10.27	0.00
550	125	117.00	308.00	10.42	0.00
551	125	117.00	309.00	10.57	0.00
552	125	117.00	310.00	10.72	0.00
553	125	117.00	311.00	10.87	0.00
554	125	117.00	312.00	11.02	0.00
555	125	117.00	313.00	11.17	0.00
556	125	117.00	314.00	11.32	0.00
557	125	117.00	315.00	11.47	0.00
558	125	117.00	316.00	11.62	0.00
559	125	117.00	317.00	11.77	0.00
560	125	117.00	318.00	11.92	0.00
561	125	117.00	319.00	12.07	0.00
562	125	117.00	320.00	12.22	0.00
563	125	117.00	321.00	12.37	0.00
564	125	117.00	322.00	12.52	0.00
565	125	117.00	323.00	12.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	125	117.00	324.00	12.82	0.00
567	125	117.00	325.00	12.97	0.00
568	125	117.00	326.00	13.12	0.00
569	125	117.00	327.00	13.27	0.00
570	125	117.00	328.00	13.42	0.00
571	125	117.00	329.00	13.57	0.00
572	125	117.00	330.00	13.72	0.00
573	125	117.00	331.00	13.87	0.00
574	125	117.00	332.00	14.02	0.00
575	125	117.00	333.00	14.17	0.00
576	125	117.00	334.00	14.32	0.00
577	125	117.00	335.00	14.47	0.00
578	125	117.00	336.00	14.62	0.00
579	125	117.00	337.00	14.77	0.00
580	125	117.00	338.00	14.92	0.00
581	125	117.00	339.00	15.07	0.00
582	125	117.00	340.00	15.22	0.00
583	125	117.00	341.00	15.37	0.00
584	125	117.00	342.00	15.52	0.00
585	125	117.00	343.00	15.67	0.00
586	125	117.00	344.00	15.82	0.00
587	125	117.00	345.00	15.97	0.00
588	125	117.00	346.00	16.12	0.00
589	125	117.00	347.00	16.27	0.00
590	125	117.00	348.00	16.42	0.00
591	125	117.00	349.00	16.57	0.00
592	125	117.00	350.00	16.72	0.00
593	125	117.00	351.00	16.87	0.00
594	125	117.00	352.00	17.02	0.00
595	125	117.00	353.00	17.17	0.00
596	125	117.00	354.00	17.32	0.00
597	125	117.00	355.00	17.47	0.00
598	125	117.00	356.00	17.62	0.00
599	125	117.00	357.00	17.77	0.00
600	125	117.00	358.00	17.92	0.00
601	125	117.00	359.00	18.07	0.00
602	125	117.00	360.00	18.22	0.00
603	125	117.00	361.00	18.37	0.00
604	125	117.00	362.00	18.52	0.00
605	125	117.00	363.00	18.67	0.00
606	125	117.00	364.00	18.82	0.00
607	125	117.00	365.00	18.97	0.00
608	125	117.00	366.00	19.12	0.00
609	125	117.00	367.00	19.27	0.00
610	125	117.00	368.00	19.42	0.00
611	125	117.00	369.00	19.57	0.00
612	125	117.00	370.00	19.72	0.00
613	125	117.00	371.00	19.87	0.00
614	125	117.00	372.00	20.02	0.00
615	125	117.00	373.00	20.17	0.00
616	125	117.00	374.00	20.32	0.00
617	125	117.00	375.00	20.47	0.00
618	125	117.00	376.00	20.62	0.00
619	125	117.00	377.00	20.77	0.00
620	125	117.00	378.00	20.92	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	125	117.00	379.00	21.07	0.00
622	125	117.00	380.00	21.22	0.00
623	125	117.00	381.00	21.37	0.00
624	125	117.00	382.00	21.52	0.00
625	125	117.00	383.00	21.67	0.00
626	125	117.00	384.00	21.82	0.00
627	125	117.00	385.00	21.97	0.00
628	125	117.00	386.00	22.12	0.00
629	125	117.00	387.00	22.27	0.00
630	125	117.00	388.00	22.42	0.00
631	125	117.00	389.00	22.57	0.00
632	125	117.00	390.00	22.72	0.00
633	125	117.00	391.00	22.87	0.00
634	125	117.00	392.00	23.02	0.00
635	125	117.00	393.00	23.17	0.00
636	125	117.00	394.00	23.32	0.00
637	125	117.00	395.00	23.47	0.00
638	125	117.00	396.00	23.62	0.00
639	125	117.00	397.00	23.77	0.00
640	125	117.00	398.00	23.92	0.00
641	125	117.00	399.00	24.07	0.00
642	125	117.00	400.00	24.22	0.00
643	125	117.00	401.00	24.37	0.00
644	125	117.00	402.00	24.52	0.00
645	125	117.00	403.00	24.67	0.00
646	125	117.00	404.00	24.82	0.00
647	125	117.00	405.00	24.97	0.00
648	125	117.00	406.00	25.12	0.00
649	125	117.00	407.00	25.27	0.00
650	125	117.00	408.00	25.42	0.00
651	125	117.00	409.00	25.57	0.00
652	125	117.00	410.00	25.72	0.00
653	125	117.00	411.00	25.87	0.00
654	125	117.00	412.00	26.02	0.00
655	125	117.00	413.00	26.17	0.00
656	125	117.00	414.00	26.32	0.00
657	125	117.00	415.00	26.47	0.00
658	125	117.00	416.00	26.62	0.00
659	125	117.00	417.00	26.77	0.00
660	125	117.00	418.00	26.92	0.00
661	125	117.00	419.00	27.07	0.00
662	125	117.00	420.00	27.22	0.00
663	125	117.00	421.00	27.37	0.00
664	125	117.00	422.00	27.52	0.00
665	125	117.00	423.00	27.67	0.00
666	125	117.00	424.00	27.82	0.00
667	125	117.00	425.00	27.97	0.00
668	125	117.00	426.00	28.12	0.00
669	125	117.00	427.00	28.27	0.00
670	125	117.00	428.00	28.42	0.00
671	125	117.00	429.00	28.57	0.00
672	125	117.00	430.00	28.72	0.00
673	125	117.00	431.00	28.87	0.00
674	125	117.00	432.00	29.02	0.00
675	125	117.00	433.00	29.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	125	117.00	434.00	29.32	0.00
677	125	117.00	435.00	29.47	0.00
678	125	117.00	436.00	29.62	0.00
679	125	117.00	437.00	29.77	0.00
680	125	117.00	438.00	29.92	0.00
681	125	117.00	439.00	30.07	0.00
682	125	117.00	440.00	30.22	0.00
683	125	117.00	441.00	30.37	0.00
684	125	117.00	442.00	30.52	0.00
685	125	117.00	443.00	30.67	0.00
686	125	117.00	444.00	30.82	0.00
687	125	117.00	445.00	30.97	0.00
688	125	117.00	446.00	31.12	0.00
689	125	117.00	447.00	31.27	0.00
690	125	117.00	448.00	31.42	0.00
691	125	117.00	449.00	31.57	0.00
692	125	117.00	450.00	31.72	0.00
693	125	117.00	451.00	31.87	0.00
694	125	117.00	452.00	32.02	0.00
695	125	117.00	453.00	32.17	0.00
696	125	117.00	454.00	32.32	0.00
697	125	117.00	455.00	32.47	0.00
698	125	117.00	456.00	32.62	0.00
699	125	117.00	457.00	32.77	0.00
700	125	117.00	458.00	32.92	0.00
701	125	117.00	459.00	33.07	0.00
702	125	117.00	460.00	33.22	0.00
703	125	117.00	461.00	33.37	0.00
704	125	117.00	462.00	33.52	0.00
705	125	117.00	463.00	33.67	0.00
706	125	117.00	464.00	33.82	0.00
707	125	117.00	465.00	33.97	0.00
708	125	117.00	466.00	34.12	0.00
709	125	117.00	467.00	34.27	0.00
710	125	117.00	468.00	34.42	0.00
711	125	117.00	469.00	34.57	0.00
712	125	117.00	470.00	34.72	0.00
713	125	117.00	471.00	34.87	0.00
714	125	117.00	472.00	35.02	0.00
715	125	117.00	473.00	35.17	0.00
716	125	117.00	474.00	35.32	0.00
717	125	117.00	475.00	35.47	0.00
718	125	117.00	476.00	35.62	0.00
719	125	117.00	477.00	35.77	0.00
720	125	117.00	478.00	35.92	0.00
721	125	117.00	479.00	36.07	0.00
722	125	117.00	480.00	36.22	0.00
723	125	117.00	481.00	36.37	0.00
724	125	117.00	482.00	36.52	0.00
725	125	117.00	483.00	36.67	0.00
726	125	117.00	484.00	36.82	0.00
727	125	117.00	485.00	36.97	0.00
728	125	117.00	486.00	37.12	0.00
729	125	117.00	487.00	37.27	0.00
730	125	117.00	488.00	37.42	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	125	117.00	489.00	37.57	0.00
732	125	117.00	490.00	37.72	0.00
733	125	117.00	491.00	37.87	0.00
734	125	117.00	492.00	38.02	0.00
735	125	117.00	493.00	38.17	0.00
736	125	117.00	494.00	38.32	0.00
737	125	117.00	495.00	38.47	0.00
738	125	117.00	496.00	38.62	0.00
739	125	117.00	497.00	38.77	0.00
740	125	117.00	498.00	38.92	0.00
741	125	117.00	499.00	39.07	0.00
742	125	117.00	500.00	39.22	0.00
743	125	117.00	501.00	39.37	0.00
744	125	117.00	502.00	39.52	0.00
745	125	117.00	503.00	39.67	0.00
746	125	117.00	504.00	39.82	0.00
747	125	117.00	505.00	39.97	0.00
748	125	117.00	506.00	40.12	0.00
749	125	117.00	507.00	40.27	0.00
750	125	117.00	508.00	40.42	0.00
751	125	117.00	509.00	40.57	0.00
752	125	117.00	510.00	40.72	0.00
753	125	117.00	511.00	40.87	0.00
754	125	117.00	512.00	41.02	0.00
755	125	117.00	513.00	41.17	0.00
756	125	117.00	514.00	41.32	0.00
757	125	117.00	515.00	41.47	0.00
758	125	117.00	516.00	41.62	0.00
759	125	117.00	517.00	41.77	0.00
760	125	117.00	518.00	41.92	0.00
761	125	117.00	519.00	42.07	0.00
762	125	117.00	520.00	42.22	0.00
763	125	117.00	521.00	42.37	0.00
764	125	117.00	522.00	42.52	0.00
765	125	117.00	523.00	42.67	0.00
766	125	117.00	524.00	42.82	0.00
767	125	117.00	525.00	42.97	0.00
768	125	117.00	526.00	43.12	0.00
769	125	117.00	527.00	43.27	0.00
770	125	117.00	528.00	43.42	0.00
771	125	117.00	529.00	43.57	0.00
772	125	117.00	530.00	43.72	0.00
773	125	117.00	531.00	43.87	0.00
774	125	117.00	532.00	44.02	0.00
775	125	117.00	533.00	44.17	0.00
776	125	117.00	534.00	44.32	0.00
777	125	117.00	535.00	44.47	0.00
778	125	117.00	536.00	44.62	0.00
779	125	117.00	537.00	44.77	0.00
780	125	117.00	538.00	44.92	0.00
781	125	117.00	539.00	45.07	0.00
782	125	117.00	540.00	45.22	0.00
783	125	117.00	541.00	45.37	0.00
784	125	117.00	542.00	45.52	0.00
785	125	117.00	543.00	45.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	125	117.00	544.00	45.82	0.00
787	125	117.00	545.00	45.97	0.00
788	125	117.00	546.00	46.12	0.00
789	125	117.00	547.00	46.27	0.00
790	125	117.00	548.00	46.42	0.00
791	125	117.00	549.00	46.57	0.00
792	125	117.00	550.00	46.72	0.00
793	125	117.00	551.00	46.87	0.00
794	125	117.00	552.00	47.02	0.00
795	125	117.00	553.00	47.17	0.00
796	125	117.00	554.00	47.32	0.00
797	125	117.00	555.00	47.47	0.00
798	125	117.00	556.00	47.62	0.00
799	125	117.00	557.00	47.77	0.00
800	125	117.00	558.00	47.92	0.00
801	125	117.00	559.00	48.07	0.00
802	125	117.00	560.00	48.22	0.00
803	125	117.00	561.00	48.37	0.00
804	125	117.00	562.00	48.52	0.00
805	125	117.00	563.00	48.67	0.00
806	125	117.00	564.00	48.82	0.00
807	125	117.00	565.00	48.97	0.00
808	125	117.00	566.00	49.12	0.00
809	125	117.00	567.00	49.27	0.00
810	125	117.00	568.00	49.42	0.00
811	125	117.00	569.00	49.57	0.00
812	125	117.00	570.00	49.72	0.00
813	125	117.00	571.00	49.87	0.00
814	125	117.00	572.00	50.02	0.00
815	125	117.00	573.00	50.17	0.00
816	125	117.00	574.00	50.32	0.00
817	125	117.00	575.00	50.47	0.00
818	125	117.00	576.00	50.62	0.00
819	125	117.00	577.00	50.77	0.00
820	125	117.00	578.00	50.92	0.00
821	125	117.00	579.00	51.07	0.00
822	125	117.00	580.00	51.22	0.00
823	125	117.00	581.00	51.37	0.00
824	125	117.00	582.00	51.52	0.00
825	125	117.00	583.00	51.67	0.00
826	125	117.00	584.00	51.82	0.00
827	125	117.00	585.00	51.97	0.00
828	125	117.00	586.00	52.12	0.00
829	125	117.00	587.00	52.27	0.00
830	125	117.00	588.00	52.42	0.00
831	125	117.00	589.00	52.57	0.00
832	125	117.00	590.00	52.72	0.00
833	125	117.00	591.00	52.87	0.00
834	125	117.00	592.00	53.02	0.00
835	125	117.00	593.00	53.17	0.00
836	125	117.00	594.00	53.32	0.00
837	125	117.00	595.00	53.47	0.00
838	125	117.00	596.00	53.62	0.00
839	125	117.00	597.00	53.77	0.00
840	125	117.00	598.00	53.92	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	125	117.00	599.00	54.07	0.00
842	125	117.00	600.00	54.22	0.00
843	125	117.00	601.00	54.37	0.00
844	125	117.00	602.00	54.52	0.00
845	125	117.00	603.00	54.67	0.00
846	125	117.00	604.00	54.82	0.00
847	125	117.00	605.00	54.97	0.00
848	125	117.00	606.00	55.12	0.00
849	125	117.00	607.00	55.27	0.00
850	125	117.00	608.00	55.42	0.00
851	125	117.00	609.00	55.57	0.00
852	125	117.00	610.00	55.72	0.00
853	125	117.00	611.00	55.87	0.00
854	125	117.00	612.00	56.02	0.00
855	125	117.00	613.00	56.17	0.00
856	125	117.00	614.00	56.32	0.00
857	125	117.00	615.00	56.47	0.00
858	125	117.00	616.00	56.62	0.00
859	125	117.00	617.00	56.77	0.00
860	125	117.00	618.00	56.92	0.00
861	125	117.00	619.00	57.07	0.00
862	125	117.00	620.00	57.22	0.00
863	125	117.00	621.00	57.37	0.00
864	125	117.00	622.00	57.52	0.00
865	125	117.00	623.00	57.67	0.00
866	125	117.00	624.00	57.82	0.00
867	125	117.00	625.00	57.97	0.00
868	125	117.00	626.00	58.12	0.00
869	125	117.00	627.00	58.27	0.00
870	125	117.00	628.00	58.42	0.00
871	125	117.00	629.00	58.57	0.00
872	125	117.00	630.00	58.72	0.00
873	125	117.00	631.00	58.87	0.00
874	125	117.00	632.00	59.02	0.00
875	125	117.00	633.00	59.17	0.00
876	125	117.00	634.00	59.32	0.00
877	125	117.00	635.00	59.47	0.00
878	125	117.00	636.00	59.62	0.00
879	125	117.00	637.00	59.77	0.00
880	125	117.00	638.00	59.92	0.00
881	125	117.00	639.00	60.07	0.00
882	125	117.00	640.00	60.22	0.00
883	125	117.00	641.00	60.37	0.00
884	125	117.00	642.00	60.52	0.00
885	125	117.00	643.00	60.67	0.00
886	125	117.00	644.00	60.82	0.00
887	125	117.00	645.00	60.97	0.00
888	125	117.00	646.00	61.12	0.00
889	125	117.00	647.00	61.27	0.00
890	125	117.00	648.00	61.42	0.00
891	125	117.00	649.00	61.57	0.00
892	125	117.00	650.00	61.72	0.00
893	125	117.00	651.00	61.87	0.00
894	125	117.00	652.00	62.02	0.00
895	125	117.00	653.00	62.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	125	117.00	654.00	62.32	0.00
897	125	117.00	655.00	62.47	0.00
898	125	117.00	656.00	62.62	0.00
899	125	117.00	657.00	62.77	0.00
900	125	117.00	658.00	62.92	0.00
901	125	117.00	659.00	63.07	0.00
902	125	117.00	660.00	63.22	0.00
903	125	117.00	661.00	63.37	0.00
904	125	117.00	662.00	63.52	0.00
905	125	117.00	663.00	63.67	0.00
906	125	117.00	664.00	63.82	0.00
907	125	117.00	665.00	63.97	0.00
908	125	117.00	666.00	64.12	0.00
909	125	117.00	667.00	64.27	0.00
910	125	117.00	668.00	64.42	0.00
911	125	117.00	669.00	64.57	0.00
912	125	117.00	670.00	64.72	0.00
913	125	117.00	671.00	64.87	0.00
914	125	117.00	672.00	65.02	0.00
915	125	117.00	673.00	65.17	0.00
916	125	117.00	674.00	65.32	0.00
917	125	117.00	675.00	65.47	0.00
918	125	117.00	676.00	65.62	0.00
919	125	117.00	677.00	65.77	0.00
920	125	117.00	678.00	65.92	0.00
921	125	117.00	679.00	66.07	0.00
922	125	117.00	680.00	66.22	0.00
923	125	117.00	681.00	66.37	0.00
924	125	117.00	682.00	66.52	0.00
925	125	117.00	683.00	66.67	0.00
926	125	117.00	684.00	66.82	0.00
927	125	117.00	685.00	66.97	0.00
928	125	117.00	686.00	67.12	0.00
929	125	117.00	687.00	67.27	0.00
930	125	117.00	688.00	67.42	0.00
931	125	117.00	689.00	67.57	0.00
932	125	117.00	690.00	67.72	0.00
933	125	117.00	691.00	67.87	0.00
934	125	117.00	692.00	68.02	0.00
935	125	117.00	693.00	68.17	0.00
936	125	117.00	694.00	68.32	0.00
937	125	117.00	695.00	68.47	0.00
938	125	117.00	696.00	68.62	0.00
939	125	117.00	697.00	68.77	0.00
940	125	117.00	698.00	68.92	0.00
941	125	117.00	699.00	69.07	0.00
942	125	117.00	700.00	69.22	0.00
943	125	117.00	701.00	69.37	0.00
944	125	117.00	702.00	69.52	0.00
945	125	117.00	703.00	69.67	0.00
946	125	117.00	704.00	69.82	0.00
947	125	117.00	705.00	69.97	0.00
948	125	117.00	706.00	70.12	0.00
949	125	117.00	707.00	70.27	0.00
950	125	117.00	708.00	70.42	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	125	117.00	709.00	70.57	0.00
952	125	117.00	710.00	70.72	0.00
953	125	117.00	711.00	70.87	0.00
954	125	117.00	712.00	71.02	0.00
955	125	117.00	713.00	71.17	0.00
956	125	117.00	714.00	71.32	0.00
957	125	117.00	715.00	71.47	0.00
958	125	117.00	716.00	71.62	0.00
959	125	117.00	717.00	71.77	0.00
960	125	117.00	718.00	71.92	0.00
961	125	117.00	719.00	72.07	0.00
962	125	117.00	720.00	72.22	0.00
963	125	117.00	721.00	72.37	0.00
964	125	117.00	722.00	72.52	0.00
965	125	117.00	723.00	72.67	0.00
966	125	117.00	724.00	72.82	0.00
967	125	117.00	725.00	72.90	0.00

If the employee's gross pay is over £967, go to page 218.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter K

If you're eligible to claim employers Investment Zones NICs relief 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.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'K' 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99	No NICs liability, make no entries on form RT11				
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.00	0.00
425	0	0.00	0.00	0.00	0.00
429	0	0.00	0.00	0.00	0.00
433	0	0.00	0.00	0.00	0.00
437	0	0.00	0.00	0.00	0.00
441	0	0.00	0.00	0.00	0.00
445	0	0.00	0.00	0.00	0.00
449	0	0.00	0.00	0.00	0.00
453	0	0.00	0.00	0.00	0.00
457	0	0.00	0.00	0.00	0.00
461	0	0.00	0.00	0.00	0.00
465	0	0.00	0.00	0.00	0.00
469	0	0.00	0.00	0.00	0.00
473	0	0.00	0.00	0.00	0.00
477	0	0.00	0.00	0.00	0.00
481	0	0.00	0.00	0.00	0.00
485	0	0.00	0.00	0.00	0.00
489	0	0.00	0.00	0.00	0.00
493	0	0.00	0.00	0.00	0.00
497	0	0.00	0.00	0.00	0.00
501	0	0.00	0.00	0.00	0.00
505	0	0.00	0.00	0.00	0.00
509	0	0.00	0.00	0.00	0.00
513	0	0.00	0.00	0.00	0.00
517	0	0.00	0.00	0.00	0.00
521	0	0.00	0.00	0.00	0.00
525	0	0.00	0.00	0.00	0.00
529	0	0.00	0.00	0.00	0.00
533	0	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
537	0	0.00	0.00	0.00	0.00
541	0	0.00	0.00	0.00	0.00
542	542	0.00	0.00	0.00	0.00
545	542	3.00	0.00	0.00	0.00
549	542	7.00	0.00	0.00	0.00
553	542	11.00	0.00	0.00	0.00
557	542	15.00	0.00	0.00	0.00
561	542	19.00	0.00	0.00	0.00
565	542	23.00	0.00	0.00	0.00
569	542	27.00	0.00	0.00	0.00
573	542	31.00	0.00	0.00	0.00
577	542	35.00	0.00	0.00	0.00
581	542	39.00	0.00	0.00	0.00
585	542	43.00	0.00	0.00	0.00
589	542	47.00	0.00	0.00	0.00
593	542	51.00	0.00	0.00	0.00
597	542	55.00	0.00	0.00	0.00
601	542	59.00	0.00	0.00	0.00
605	542	63.00	0.00	0.00	0.00
609	542	67.00	0.00	0.00	0.00
613	542	71.00	0.00	0.00	0.00
617	542	75.00	0.00	0.00	0.00
621	542	79.00	0.00	0.00	0.00
625	542	83.00	0.00	0.00	0.00
629	542	87.00	0.00	0.00	0.00
633	542	91.00	0.00	0.00	0.00
637	542	95.00	0.00	0.00	0.00
641	542	99.00	0.00	0.00	0.00
645	542	103.00	0.00	0.00	0.00
649	542	107.00	0.00	0.00	0.00
653	542	111.00	0.00	0.00	0.00
657	542	115.00	0.00	0.00	0.00
661	542	119.00	0.00	0.00	0.00
665	542	123.00	0.00	0.00	0.00
669	542	127.00	0.00	0.00	0.00
673	542	131.00	0.00	0.00	0.00
677	542	135.00	0.00	0.00	0.00
681	542	139.00	0.00	0.00	0.00
685	542	143.00	0.00	0.00	0.00
689	542	147.00	0.00	0.00	0.00
693	542	151.00	0.00	0.00	0.00
697	542	155.00	0.00	0.00	0.00
701	542	159.00	0.00	0.00	0.00
705	542	163.00	0.00	0.00	0.00
709	542	167.00	0.00	0.00	0.00
713	542	171.00	0.00	0.00	0.00
717	542	175.00	0.00	0.00	0.00
721	542	179.00	0.00	0.00	0.00
725	542	183.00	0.00	0.00	0.00
729	542	187.00	0.00	0.00	0.00
733	542	191.00	0.00	0.00	0.00
737	542	195.00	0.00	0.00	0.00
741	542	199.00	0.00	0.00	0.00
745	542	203.00	0.00	0.00	0.00
749	542	207.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	542	211.00	0.00	0.00	0.00
757	542	215.00	0.00	0.00	0.00
761	542	219.00	0.00	0.00	0.00
765	542	223.00	0.00	0.00	0.00
769	542	227.00	0.00	0.00	0.00
773	542	231.00	0.00	0.00	0.00
777	542	235.00	0.00	0.00	0.00
781	542	239.00	0.00	0.00	0.00
785	542	243.00	0.00	0.00	0.00
789	542	247.00	0.00	0.00	0.00
793	542	251.00	0.00	0.00	0.00
797	542	255.00	0.00	0.00	0.00
801	542	259.00	0.00	0.00	0.00
805	542	263.00	0.00	0.00	0.00
809	542	267.00	0.00	0.00	0.00
813	542	271.00	0.00	0.00	0.00
817	542	275.00	0.00	0.00	0.00
821	542	279.00	0.00	0.00	0.00
825	542	283.00	0.00	0.00	0.00
829	542	287.00	0.00	0.00	0.00
833	542	291.00	0.00	0.00	0.00
837	542	295.00	0.00	0.00	0.00
841	542	299.00	0.00	0.00	0.00
845	542	303.00	0.00	0.00	0.00
849	542	307.00	0.00	0.00	0.00
853	542	311.00	0.00	0.00	0.00
857	542	315.00	0.00	0.00	0.00
861	542	319.00	0.00	0.00	0.00
865	542	323.00	0.00	0.00	0.00
869	542	327.00	0.00	0.00	0.00
873	542	331.00	0.00	0.00	0.00
877	542	335.00	0.00	0.00	0.00
881	542	339.00	0.00	0.00	0.00
885	542	343.00	0.00	0.00	0.00
889	542	347.00	0.00	0.00	0.00
893	542	351.00	0.00	0.00	0.00
897	542	355.00	0.00	0.00	0.00
901	542	359.00	0.00	0.00	0.00
905	542	363.00	0.00	0.00	0.00
909	542	367.00	0.00	0.00	0.00
913	542	371.00	0.00	0.00	0.00
917	542	375.00	0.00	0.00	0.00
921	542	379.00	0.00	0.00	0.00
925	542	383.00	0.00	0.00	0.00
929	542	387.00	0.00	0.00	0.00
933	542	391.00	0.00	0.00	0.00
937	542	395.00	0.00	0.00	0.00
941	542	399.00	0.00	0.00	0.00
945	542	403.00	0.00	0.00	0.00
949	542	407.00	0.00	0.00	0.00
953	542	411.00	0.00	0.00	0.00
957	542	415.00	0.00	0.00	0.00
961	542	419.00	0.00	0.00	0.00
965	542	423.00	0.00	0.00	0.00
969	542	427.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
973	542	431.00	0.00	0.00	0.00
977	542	435.00	0.00	0.00	0.00
981	542	439.00	0.00	0.00	0.00
985	542	443.00	0.00	0.00	0.00
989	542	447.00	0.00	0.00	0.00
993	542	451.00	0.00	0.00	0.00
997	542	455.00	0.00	0.00	0.00
1001	542	459.00	0.00	0.00	0.00
1005	542	463.00	0.00	0.00	0.00
1009	542	467.00	0.00	0.00	0.00
1013	542	471.00	0.00	0.00	0.00
1017	542	475.00	0.00	0.00	0.00
1021	542	479.00	0.00	0.00	0.00
1025	542	483.00	0.00	0.00	0.00
1029	542	487.00	0.00	0.00	0.00
1033	542	491.00	0.00	0.00	0.00
1037	542	495.00	0.00	0.00	0.00
1041	542	499.00	0.00	0.00	0.00
1045	542	503.00	0.00	0.00	0.00
1048	542	506.00	0.00	0.00	0.00
1049	542	506.00	1.00	0.00	0.00
1053	542	506.00	5.00	0.00	0.00
1057	542	506.00	9.00	0.00	0.00
1061	542	506.00	13.00	0.00	0.00
1065	542	506.00	17.00	0.00	0.00
1069	542	506.00	21.00	0.00	0.00
1073	542	506.00	25.00	0.00	0.00
1077	542	506.00	29.00	0.00	0.00
1081	542	506.00	33.00	0.00	0.00
1085	542	506.00	37.00	0.00	0.00
1089	542	506.00	41.00	0.00	0.00
1093	542	506.00	45.00	0.00	0.00
1097	542	506.00	49.00	0.00	0.00
1101	542	506.00	53.00	0.00	0.00
1105	542	506.00	57.00	0.00	0.00
1109	542	506.00	61.00	0.00	0.00
1113	542	506.00	65.00	0.00	0.00
1117	542	506.00	69.00	0.00	0.00
1121	542	506.00	73.00	0.00	0.00
1125	542	506.00	77.00	0.00	0.00
1129	542	506.00	81.00	0.00	0.00
1133	542	506.00	85.00	0.00	0.00
1137	542	506.00	89.00	0.00	0.00
1141	542	506.00	93.00	0.00	0.00
1145	542	506.00	97.00	0.00	0.00
1149	542	506.00	101.00	0.00	0.00
1153	542	506.00	105.00	0.00	0.00
1157	542	506.00	109.00	0.00	0.00
1161	542	506.00	113.00	0.00	0.00
1165	542	506.00	117.00	0.00	0.00
1169	542	506.00	121.00	0.00	0.00
1173	542	506.00	125.00	0.00	0.00
1177	542	506.00	129.00	0.00	0.00
1181	542	506.00	133.00	0.00	0.00
1185	542	506.00	137.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	542	506.00	141.00	0.00	0.00
1193	542	506.00	145.00	0.00	0.00
1197	542	506.00	149.00	0.00	0.00
1201	542	506.00	153.00	0.00	0.00
1205	542	506.00	157.00	0.00	0.00
1209	542	506.00	161.00	0.00	0.00
1213	542	506.00	165.00	0.00	0.00
1217	542	506.00	169.00	0.00	0.00
1221	542	506.00	173.00	0.00	0.00
1225	542	506.00	177.00	0.00	0.00
1229	542	506.00	181.00	0.00	0.00
1233	542	506.00	185.00	0.00	0.00
1237	542	506.00	189.00	0.00	0.00
1241	542	506.00	193.00	0.00	0.00
1245	542	506.00	197.00	0.00	0.00
1249	542	506.00	201.00	0.00	0.00
1253	542	506.00	205.00	0.00	0.00
1257	542	506.00	209.00	0.00	0.00
1261	542	506.00	213.00	0.00	0.00
1265	542	506.00	217.00	0.00	0.00
1269	542	506.00	221.00	0.00	0.00
1273	542	506.00	225.00	0.00	0.00
1277	542	506.00	229.00	0.00	0.00
1281	542	506.00	233.00	0.00	0.00
1285	542	506.00	237.00	0.00	0.00
1289	542	506.00	241.00	0.00	0.00
1293	542	506.00	245.00	0.00	0.00
1297	542	506.00	249.00	0.00	0.00
1301	542	506.00	253.00	0.00	0.00
1305	542	506.00	257.00	0.00	0.00
1309	542	506.00	261.00	0.00	0.00
1313	542	506.00	265.00	0.00	0.00
1317	542	506.00	269.00	0.00	0.00
1321	542	506.00	273.00	0.00	0.00
1325	542	506.00	277.00	0.00	0.00
1329	542	506.00	281.00	0.00	0.00
1333	542	506.00	285.00	0.00	0.00
1337	542	506.00	289.00	0.00	0.00
1341	542	506.00	293.00	0.00	0.00
1345	542	506.00	297.00	0.00	0.00
1349	542	506.00	301.00	0.00	0.00
1353	542	506.00	305.00	0.00	0.00
1357	542	506.00	309.00	0.00	0.00
1361	542	506.00	313.00	0.00	0.00
1365	542	506.00	317.00	0.00	0.00
1369	542	506.00	321.00	0.00	0.00
1373	542	506.00	325.00	0.00	0.00
1377	542	506.00	329.00	0.00	0.00
1381	542	506.00	333.00	0.00	0.00
1385	542	506.00	337.00	0.00	0.00
1389	542	506.00	341.00	0.00	0.00
1393	542	506.00	345.00	0.00	0.00
1397	542	506.00	349.00	0.00	0.00
1401	542	506.00	353.00	0.00	0.00
1405	542	506.00	357.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	542	506.00	361.00	0.00	0.00
1413	542	506.00	365.00	0.00	0.00
1417	542	506.00	369.00	0.00	0.00
1421	542	506.00	373.00	0.00	0.00
1425	542	506.00	377.00	0.00	0.00
1429	542	506.00	381.00	0.00	0.00
1433	542	506.00	385.00	0.00	0.00
1437	542	506.00	389.00	0.00	0.00
1441	542	506.00	393.00	0.00	0.00
1445	542	506.00	397.00	0.00	0.00
1449	542	506.00	401.00	0.00	0.00
1453	542	506.00	405.00	0.00	0.00
1457	542	506.00	409.00	0.00	0.00
1461	542	506.00	413.00	0.00	0.00
1465	542	506.00	417.00	0.00	0.00
1469	542	506.00	421.00	0.00	0.00
1473	542	506.00	425.00	0.00	0.00
1477	542	506.00	429.00	0.00	0.00
1481	542	506.00	433.00	0.00	0.00
1485	542	506.00	437.00	0.00	0.00
1489	542	506.00	441.00	0.00	0.00
1493	542	506.00	445.00	0.00	0.00
1497	542	506.00	449.00	0.00	0.00
1501	542	506.00	453.00	0.00	0.00
1505	542	506.00	457.00	0.00	0.00
1509	542	506.00	461.00	0.00	0.00
1513	542	506.00	465.00	0.00	0.00
1517	542	506.00	469.00	0.00	0.00
1521	542	506.00	473.00	0.00	0.00
1525	542	506.00	477.00	0.00	0.00
1529	542	506.00	481.00	0.00	0.00
1533	542	506.00	485.00	0.00	0.00
1537	542	506.00	489.00	0.00	0.00
1541	542	506.00	493.00	0.00	0.00
1545	542	506.00	497.00	0.00	0.00
1549	542	506.00	501.00	0.00	0.00
1553	542	506.00	505.00	0.00	0.00
1557	542	506.00	509.00	0.00	0.00
1561	542	506.00	513.00	0.00	0.00
1565	542	506.00	517.00	0.00	0.00
1569	542	506.00	521.00	0.00	0.00
1573	542	506.00	525.00	0.00	0.00
1577	542	506.00	529.00	0.00	0.00
1581	542	506.00	533.00	0.00	0.00
1585	542	506.00	537.00	0.00	0.00
1589	542	506.00	541.00	0.00	0.00
1593	542	506.00	545.00	0.00	0.00
1597	542	506.00	549.00	0.00	0.00
1601	542	506.00	553.00	0.00	0.00
1605	542	506.00	557.00	0.00	0.00
1609	542	506.00	561.00	0.00	0.00
1613	542	506.00	565.00	0.00	0.00
1617	542	506.00	569.00	0.00	0.00
1621	542	506.00	573.00	0.00	0.00
1625	542	506.00	577.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	542	506.00	581.00	0.00	0.00
1633	542	506.00	585.00	0.00	0.00
1637	542	506.00	589.00	0.00	0.00
1641	542	506.00	593.00	0.00	0.00
1645	542	506.00	597.00	0.00	0.00
1649	542	506.00	601.00	0.00	0.00
1653	542	506.00	605.00	0.00	0.00
1657	542	506.00	609.00	0.00	0.00
1661	542	506.00	613.00	0.00	0.00
1665	542	506.00	617.00	0.00	0.00
1669	542	506.00	621.00	0.00	0.00
1673	542	506.00	625.00	0.00	0.00
1677	542	506.00	629.00	0.00	0.00
1681	542	506.00	633.00	0.00	0.00
1685	542	506.00	637.00	0.00	0.00
1689	542	506.00	641.00	0.00	0.00
1693	542	506.00	645.00	0.00	0.00
1697	542	506.00	649.00	0.00	0.00
1701	542	506.00	653.00	0.00	0.00
1705	542	506.00	657.00	0.00	0.00
1709	542	506.00	661.00	0.00	0.00
1713	542	506.00	665.00	0.00	0.00
1717	542	506.00	669.00	0.00	0.00
1721	542	506.00	673.00	0.00	0.00
1725	542	506.00	677.00	0.00	0.00
1729	542	506.00	681.00	0.00	0.00
1733	542	506.00	685.00	0.00	0.00
1737	542	506.00	689.00	0.00	0.00
1741	542	506.00	693.00	0.00	0.00
1745	542	506.00	697.00	0.00	0.00
1749	542	506.00	701.00	0.00	0.00
1753	542	506.00	705.00	0.00	0.00
1757	542	506.00	709.00	0.00	0.00
1761	542	506.00	713.00	0.00	0.00
1765	542	506.00	717.00	0.00	0.00
1769	542	506.00	721.00	0.00	0.00
1773	542	506.00	725.00	0.00	0.00
1777	542	506.00	729.00	0.00	0.00
1781	542	506.00	733.00	0.00	0.00
1785	542	506.00	737.00	0.00	0.00
1789	542	506.00	741.00	0.00	0.00
1793	542	506.00	745.00	0.00	0.00
1797	542	506.00	749.00	0.00	0.00
1801	542	506.00	753.00	0.00	0.00
1805	542	506.00	757.00	0.00	0.00
1809	542	506.00	761.00	0.00	0.00
1813	542	506.00	765.00	0.00	0.00
1817	542	506.00	769.00	0.00	0.00
1821	542	506.00	773.00	0.00	0.00
1825	542	506.00	777.00	0.00	0.00
1829	542	506.00	781.00	0.00	0.00
1833	542	506.00	785.00	0.00	0.00
1837	542	506.00	789.00	0.00	0.00
1841	542	506.00	793.00	0.00	0.00
1845	542	506.00	797.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	542	506.00	801.00	0.00	0.00
1853	542	506.00	805.00	0.00	0.00
1857	542	506.00	809.00	0.00	0.00
1861	542	506.00	813.00	0.00	0.00
1865	542	506.00	817.00	0.00	0.00
1869	542	506.00	821.00	0.00	0.00
1873	542	506.00	825.00	0.00	0.00
1877	542	506.00	829.00	0.00	0.00
1881	542	506.00	833.00	0.00	0.00
1885	542	506.00	837.00	0.00	0.00
1889	542	506.00	841.00	0.00	0.00
1893	542	506.00	845.00	0.00	0.00
1897	542	506.00	849.00	0.00	0.00
1901	542	506.00	853.00	0.00	0.00
1905	542	506.00	857.00	0.00	0.00
1909	542	506.00	861.00	0.00	0.00
1913	542	506.00	865.00	0.00	0.00
1917	542	506.00	869.00	0.00	0.00
1921	542	506.00	873.00	0.00	0.00
1925	542	506.00	877.00	0.00	0.00
1929	542	506.00	881.00	0.00	0.00
1933	542	506.00	885.00	0.00	0.00
1937	542	506.00	889.00	0.00	0.00
1941	542	506.00	893.00	0.00	0.00
1945	542	506.00	897.00	0.00	0.00
1949	542	506.00	901.00	0.00	0.00
1953	542	506.00	905.00	0.00	0.00
1957	542	506.00	909.00	0.00	0.00
1961	542	506.00	913.00	0.00	0.00
1965	542	506.00	917.00	0.00	0.00
1969	542	506.00	921.00	0.00	0.00
1973	542	506.00	925.00	0.00	0.00
1977	542	506.00	929.00	0.00	0.00
1981	542	506.00	933.00	0.00	0.00
1985	542	506.00	937.00	0.00	0.00
1989	542	506.00	941.00	0.00	0.00
1993	542	506.00	945.00	0.00	0.00
1997	542	506.00	949.00	0.00	0.00
2001	542	506.00	953.00	0.00	0.00
2005	542	506.00	957.00	0.00	0.00
2009	542	506.00	961.00	0.00	0.00
2013	542	506.00	965.00	0.00	0.00
2017	542	506.00	969.00	0.00	0.00
2021	542	506.00	973.00	0.00	0.00
2025	542	506.00	977.00	0.00	0.00
2029	542	506.00	981.00	0.00	0.00
2033	542	506.00	985.00	0.00	0.00
2037	542	506.00	989.00	0.00	0.00
2041	542	506.00	993.00	0.00	0.00
2045	542	506.00	997.00	0.00	0.00
2049	542	506.00	1001.00	0.00	0.00
2053	542	506.00	1005.00	0.00	0.00
2057	542	506.00	1009.00	0.00	0.00
2061	542	506.00	1013.00	0.00	0.00
2065	542	506.00	1017.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	542	506.00	1021.00	0.00	0.00
2073	542	506.00	1025.00	0.00	0.00
2077	542	506.00	1029.00	0.00	0.00
2081	542	506.00	1033.00	0.00	0.00
2083	542	506.00	1035.00	0.00	0.00
2085	542	506.00	1037.00	0.60	0.00
2089	542	506.00	1041.00	1.20	0.00
2093	542	506.00	1045.00	1.80	0.00
2097	542	506.00	1049.00	2.40	0.00
2101	542	506.00	1053.00	3.00	0.00
2105	542	506.00	1057.00	3.60	0.00
2109	542	506.00	1061.00	4.20	0.00
2113	542	506.00	1065.00	4.80	0.00
2117	542	506.00	1069.00	5.40	0.00
2121	542	506.00	1073.00	6.00	0.00
2125	542	506.00	1077.00	6.60	0.00
2129	542	506.00	1081.00	7.20	0.00
2133	542	506.00	1085.00	7.80	0.00
2137	542	506.00	1089.00	8.40	0.00
2141	542	506.00	1093.00	9.00	0.00
2145	542	506.00	1097.00	9.60	0.00
2149	542	506.00	1101.00	10.20	0.00
2153	542	506.00	1105.00	10.80	0.00
2157	542	506.00	1109.00	11.40	0.00
2161	542	506.00	1113.00	12.00	0.00
2165	542	506.00	1117.00	12.60	0.00
2169	542	506.00	1121.00	13.20	0.00
2173	542	506.00	1125.00	13.80	0.00
2177	542	506.00	1129.00	14.40	0.00
2181	542	506.00	1133.00	15.00	0.00
2185	542	506.00	1137.00	15.60	0.00
2189	542	506.00	1141.00	16.20	0.00
2193	542	506.00	1145.00	16.80	0.00
2197	542	506.00	1149.00	17.40	0.00
2201	542	506.00	1153.00	18.00	0.00
2205	542	506.00	1157.00	18.60	0.00
2209	542	506.00	1161.00	19.20	0.00
2213	542	506.00	1165.00	19.80	0.00
2217	542	506.00	1169.00	20.40	0.00
2221	542	506.00	1173.00	21.00	0.00
2225	542	506.00	1177.00	21.60	0.00
2229	542	506.00	1181.00	22.20	0.00
2233	542	506.00	1185.00	22.80	0.00
2237	542	506.00	1189.00	23.40	0.00
2241	542	506.00	1193.00	24.00	0.00
2245	542	506.00	1197.00	24.60	0.00
2249	542	506.00	1201.00	25.20	0.00
2253	542	506.00	1205.00	25.80	0.00
2257	542	506.00	1209.00	26.40	0.00
2261	542	506.00	1213.00	27.00	0.00
2265	542	506.00	1217.00	27.60	0.00
2269	542	506.00	1221.00	28.20	0.00
2273	542	506.00	1225.00	28.80	0.00
2277	542	506.00	1229.00	29.40	0.00
2281	542	506.00	1233.00	30.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	542	506.00	1237.00	30.60	0.00
2289	542	506.00	1241.00	31.20	0.00
2293	542	506.00	1245.00	31.80	0.00
2297	542	506.00	1249.00	32.40	0.00
2301	542	506.00	1253.00	33.00	0.00
2305	542	506.00	1257.00	33.60	0.00
2309	542	506.00	1261.00	34.20	0.00
2313	542	506.00	1265.00	34.80	0.00
2317	542	506.00	1269.00	35.40	0.00
2321	542	506.00	1273.00	36.00	0.00
2325	542	506.00	1277.00	36.60	0.00
2329	542	506.00	1281.00	37.20	0.00
2333	542	506.00	1285.00	37.80	0.00
2337	542	506.00	1289.00	38.40	0.00
2341	542	506.00	1293.00	39.00	0.00
2345	542	506.00	1297.00	39.60	0.00
2349	542	506.00	1301.00	40.20	0.00
2353	542	506.00	1305.00	40.80	0.00
2357	542	506.00	1309.00	41.40	0.00
2361	542	506.00	1313.00	42.00	0.00
2365	542	506.00	1317.00	42.60	0.00
2369	542	506.00	1321.00	43.20	0.00
2373	542	506.00	1325.00	43.80	0.00
2377	542	506.00	1329.00	44.40	0.00
2381	542	506.00	1333.00	45.00	0.00
2385	542	506.00	1337.00	45.60	0.00
2389	542	506.00	1341.00	46.20	0.00
2393	542	506.00	1345.00	46.80	0.00
2397	542	506.00	1349.00	47.40	0.00
2401	542	506.00	1353.00	48.00	0.00
2405	542	506.00	1357.00	48.60	0.00
2409	542	506.00	1361.00	49.20	0.00
2413	542	506.00	1365.00	49.80	0.00
2417	542	506.00	1369.00	50.40	0.00
2421	542	506.00	1373.00	51.00	0.00
2425	542	506.00	1377.00	51.60	0.00
2429	542	506.00	1381.00	52.20	0.00
2433	542	506.00	1385.00	52.80	0.00
2437	542	506.00	1389.00	53.40	0.00
2441	542	506.00	1393.00	54.00	0.00
2445	542	506.00	1397.00	54.60	0.00
2449	542	506.00	1401.00	55.20	0.00
2453	542	506.00	1405.00	55.80	0.00
2457	542	506.00	1409.00	56.40	0.00
2461	542	506.00	1413.00	57.00	0.00
2465	542	506.00	1417.00	57.60	0.00
2469	542	506.00	1421.00	58.20	0.00
2473	542	506.00	1425.00	58.80	0.00
2477	542	506.00	1429.00	59.40	0.00
2481	542	506.00	1433.00	60.00	0.00
2485	542	506.00	1437.00	60.60	0.00
2489	542	506.00	1441.00	61.20	0.00
2493	542	506.00	1445.00	61.80	0.00
2497	542	506.00	1449.00	62.40	0.00
2501	542	506.00	1453.00	63.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	542	506.00	1457.00	63.60	0.00
2509	542	506.00	1461.00	64.20	0.00
2513	542	506.00	1465.00	64.80	0.00
2517	542	506.00	1469.00	65.40	0.00
2521	542	506.00	1473.00	66.00	0.00
2525	542	506.00	1477.00	66.60	0.00
2529	542	506.00	1481.00	67.20	0.00
2533	542	506.00	1485.00	67.80	0.00
2537	542	506.00	1489.00	68.40	0.00
2541	542	506.00	1493.00	69.00	0.00
2545	542	506.00	1497.00	69.60	0.00
2549	542	506.00	1501.00	70.20	0.00
2553	542	506.00	1505.00	70.80	0.00
2557	542	506.00	1509.00	71.40	0.00
2561	542	506.00	1513.00	72.00	0.00
2565	542	506.00	1517.00	72.60	0.00
2569	542	506.00	1521.00	73.20	0.00
2573	542	506.00	1525.00	73.80	0.00
2577	542	506.00	1529.00	74.40	0.00
2581	542	506.00	1533.00	75.00	0.00
2585	542	506.00	1537.00	75.60	0.00
2589	542	506.00	1541.00	76.20	0.00
2593	542	506.00	1545.00	76.80	0.00
2597	542	506.00	1549.00	77.40	0.00
2601	542	506.00	1553.00	78.00	0.00
2605	542	506.00	1557.00	78.60	0.00
2609	542	506.00	1561.00	79.20	0.00
2613	542	506.00	1565.00	79.80	0.00
2617	542	506.00	1569.00	80.40	0.00
2621	542	506.00	1573.00	81.00	0.00
2625	542	506.00	1577.00	81.60	0.00
2629	542	506.00	1581.00	82.20	0.00
2633	542	506.00	1585.00	82.80	0.00
2637	542	506.00	1589.00	83.40	0.00
2641	542	506.00	1593.00	84.00	0.00
2645	542	506.00	1597.00	84.60	0.00
2649	542	506.00	1601.00	85.20	0.00
2653	542	506.00	1605.00	85.80	0.00
2657	542	506.00	1609.00	86.40	0.00
2661	542	506.00	1613.00	87.00	0.00
2665	542	506.00	1617.00	87.60	0.00
2669	542	506.00	1621.00	88.20	0.00
2673	542	506.00	1625.00	88.80	0.00
2677	542	506.00	1629.00	89.40	0.00
2681	542	506.00	1633.00	90.00	0.00
2685	542	506.00	1637.00	90.60	0.00
2689	542	506.00	1641.00	91.20	0.00
2693	542	506.00	1645.00	91.80	0.00
2697	542	506.00	1649.00	92.40	0.00
2701	542	506.00	1653.00	93.00	0.00
2705	542	506.00	1657.00	93.60	0.00
2709	542	506.00	1661.00	94.20	0.00
2713	542	506.00	1665.00	94.80	0.00
2717	542	506.00	1669.00	95.40	0.00
2721	542	506.00	1673.00	96.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	542	506.00	1677.00	96.60	0.00
2729	542	506.00	1681.00	97.20	0.00
2733	542	506.00	1685.00	97.80	0.00
2737	542	506.00	1689.00	98.40	0.00
2741	542	506.00	1693.00	99.00	0.00
2745	542	506.00	1697.00	99.60	0.00
2749	542	506.00	1701.00	100.20	0.00
2753	542	506.00	1705.00	100.80	0.00
2757	542	506.00	1709.00	101.40	0.00
2761	542	506.00	1713.00	102.00	0.00
2765	542	506.00	1717.00	102.60	0.00
2769	542	506.00	1721.00	103.20	0.00
2773	542	506.00	1725.00	103.80	0.00
2777	542	506.00	1729.00	104.40	0.00
2781	542	506.00	1733.00	105.00	0.00
2785	542	506.00	1737.00	105.60	0.00
2789	542	506.00	1741.00	106.20	0.00
2793	542	506.00	1745.00	106.80	0.00
2797	542	506.00	1749.00	107.40	0.00
2801	542	506.00	1753.00	108.00	0.00
2805	542	506.00	1757.00	108.60	0.00
2809	542	506.00	1761.00	109.20	0.00
2813	542	506.00	1765.00	109.80	0.00
2817	542	506.00	1769.00	110.40	0.00
2821	542	506.00	1773.00	111.00	0.00
2825	542	506.00	1777.00	111.60	0.00
2829	542	506.00	1781.00	112.20	0.00
2833	542	506.00	1785.00	112.80	0.00
2837	542	506.00	1789.00	113.40	0.00
2841	542	506.00	1793.00	114.00	0.00
2845	542	506.00	1797.00	114.60	0.00
2849	542	506.00	1801.00	115.20	0.00
2853	542	506.00	1805.00	115.80	0.00
2857	542	506.00	1809.00	116.40	0.00
2861	542	506.00	1813.00	117.00	0.00
2865	542	506.00	1817.00	117.60	0.00
2869	542	506.00	1821.00	118.20	0.00
2873	542	506.00	1825.00	118.80	0.00
2877	542	506.00	1829.00	119.40	0.00
2881	542	506.00	1833.00	120.00	0.00
2885	542	506.00	1837.00	120.60	0.00
2889	542	506.00	1841.00	121.20	0.00
2893	542	506.00	1845.00	121.80	0.00
2897	542	506.00	1849.00	122.40	0.00
2901	542	506.00	1853.00	123.00	0.00
2905	542	506.00	1857.00	123.60	0.00
2909	542	506.00	1861.00	124.20	0.00
2913	542	506.00	1865.00	124.80	0.00
2917	542	506.00	1869.00	125.40	0.00
2921	542	506.00	1873.00	126.00	0.00
2925	542	506.00	1877.00	126.60	0.00
2929	542	506.00	1881.00	127.20	0.00
2933	542	506.00	1885.00	127.80	0.00
2937	542	506.00	1889.00	128.40	0.00
2941	542	506.00	1893.00	129.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	542	506.00	1897.00	129.60	0.00
2949	542	506.00	1901.00	130.20	0.00
2953	542	506.00	1905.00	130.80	0.00
2957	542	506.00	1909.00	131.40	0.00
2961	542	506.00	1913.00	132.00	0.00
2965	542	506.00	1917.00	132.60	0.00
2969	542	506.00	1921.00	133.20	0.00
2973	542	506.00	1925.00	133.80	0.00
2977	542	506.00	1929.00	134.40	0.00
2981	542	506.00	1933.00	135.00	0.00
2985	542	506.00	1937.00	135.60	0.00
2989	542	506.00	1941.00	136.20	0.00
2993	542	506.00	1945.00	136.80	0.00
2997	542	506.00	1949.00	137.40	0.00
3001	542	506.00	1953.00	138.00	0.00
3005	542	506.00	1957.00	138.60	0.00
3009	542	506.00	1961.00	139.20	0.00
3013	542	506.00	1965.00	139.80	0.00
3017	542	506.00	1969.00	140.40	0.00
3021	542	506.00	1973.00	141.00	0.00
3025	542	506.00	1977.00	141.60	0.00
3029	542	506.00	1981.00	142.20	0.00
3033	542	506.00	1985.00	142.80	0.00
3037	542	506.00	1989.00	143.40	0.00
3041	542	506.00	1993.00	144.00	0.00
3045	542	506.00	1997.00	144.60	0.00
3049	542	506.00	2001.00	145.20	0.00
3053	542	506.00	2005.00	145.80	0.00
3057	542	506.00	2009.00	146.40	0.00
3061	542	506.00	2013.00	147.00	0.00
3065	542	506.00	2017.00	147.60	0.00
3069	542	506.00	2021.00	148.20	0.00
3073	542	506.00	2025.00	148.80	0.00
3077	542	506.00	2029.00	149.40	0.00
3081	542	506.00	2033.00	150.00	0.00
3085	542	506.00	2037.00	150.60	0.00
3089	542	506.00	2041.00	151.20	0.00
3093	542	506.00	2045.00	151.80	0.00
3097	542	506.00	2049.00	152.40	0.00
3101	542	506.00	2053.00	153.00	0.00
3105	542	506.00	2057.00	153.60	0.00
3109	542	506.00	2061.00	154.20	0.00
3113	542	506.00	2065.00	154.80	0.00
3117	542	506.00	2069.00	155.40	0.00
3121	542	506.00	2073.00	156.00	0.00
3125	542	506.00	2077.00	156.60	0.00
3129	542	506.00	2081.00	157.20	0.00
3133	542	506.00	2085.00	157.80	0.00
3137	542	506.00	2089.00	158.40	0.00
3141	542	506.00	2093.00	159.00	0.00
3145	542	506.00	2097.00	159.60	0.00
3149	542	506.00	2101.00	160.20	0.00
3153	542	506.00	2105.00	160.80	0.00
3157	542	506.00	2109.00	161.40	0.00
3161	542	506.00	2113.00	162.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	542	506.00	2117.00	162.60	0.00
3169	542	506.00	2121.00	163.20	0.00
3173	542	506.00	2125.00	163.80	0.00
3177	542	506.00	2129.00	164.40	0.00
3181	542	506.00	2133.00	165.00	0.00
3185	542	506.00	2137.00	165.60	0.00
3189	542	506.00	2141.00	166.20	0.00
3193	542	506.00	2145.00	166.80	0.00
3197	542	506.00	2149.00	167.40	0.00
3201	542	506.00	2153.00	168.00	0.00
3205	542	506.00	2157.00	168.60	0.00
3209	542	506.00	2161.00	169.20	0.00
3213	542	506.00	2165.00	169.80	0.00
3217	542	506.00	2169.00	170.40	0.00
3221	542	506.00	2173.00	171.00	0.00
3225	542	506.00	2177.00	171.60	0.00
3229	542	506.00	2181.00	172.20	0.00
3233	542	506.00	2185.00	172.80	0.00
3237	542	506.00	2189.00	173.40	0.00
3241	542	506.00	2193.00	174.00	0.00
3245	542	506.00	2197.00	174.60	0.00
3249	542	506.00	2201.00	175.20	0.00
3253	542	506.00	2205.00	175.80	0.00
3257	542	506.00	2209.00	176.40	0.00
3261	542	506.00	2213.00	177.00	0.00
3265	542	506.00	2217.00	177.60	0.00
3269	542	506.00	2221.00	178.20	0.00
3273	542	506.00	2225.00	178.80	0.00
3277	542	506.00	2229.00	179.40	0.00
3281	542	506.00	2233.00	180.00	0.00
3285	542	506.00	2237.00	180.60	0.00
3289	542	506.00	2241.00	181.20	0.00
3293	542	506.00	2245.00	181.80	0.00
3297	542	506.00	2249.00	182.40	0.00
3301	542	506.00	2253.00	183.00	0.00
3305	542	506.00	2257.00	183.60	0.00
3309	542	506.00	2261.00	184.20	0.00
3313	542	506.00	2265.00	184.80	0.00
3317	542	506.00	2269.00	185.40	0.00
3321	542	506.00	2273.00	186.00	0.00
3325	542	506.00	2277.00	186.60	0.00
3329	542	506.00	2281.00	187.20	0.00
3333	542	506.00	2285.00	187.80	0.00
3337	542	506.00	2289.00	188.40	0.00
3341	542	506.00	2293.00	189.00	0.00
3345	542	506.00	2297.00	189.60	0.00
3349	542	506.00	2301.00	190.20	0.00
3353	542	506.00	2305.00	190.80	0.00
3357	542	506.00	2309.00	191.40	0.00
3361	542	506.00	2313.00	192.00	0.00
3365	542	506.00	2317.00	192.60	0.00
3369	542	506.00	2321.00	193.20	0.00
3373	542	506.00	2325.00	193.80	0.00
3377	542	506.00	2329.00	194.40	0.00
3381	542	506.00	2333.00	195.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	542	506.00	2337.00	195.60	0.00
3389	542	506.00	2341.00	196.20	0.00
3393	542	506.00	2345.00	196.80	0.00
3397	542	506.00	2349.00	197.40	0.00
3401	542	506.00	2353.00	198.00	0.00
3405	542	506.00	2357.00	198.60	0.00
3409	542	506.00	2361.00	199.20	0.00
3413	542	506.00	2365.00	199.80	0.00
3417	542	506.00	2369.00	200.40	0.00
3421	542	506.00	2373.00	201.00	0.00
3425	542	506.00	2377.00	201.60	0.00
3429	542	506.00	2381.00	202.20	0.00
3433	542	506.00	2385.00	202.80	0.00
3437	542	506.00	2389.00	203.40	0.00
3441	542	506.00	2393.00	204.00	0.00
3445	542	506.00	2397.00	204.60	0.00
3449	542	506.00	2401.00	205.20	0.00
3453	542	506.00	2405.00	205.80	0.00
3457	542	506.00	2409.00	206.40	0.00
3461	542	506.00	2413.00	207.00	0.00
3465	542	506.00	2417.00	207.60	0.00
3469	542	506.00	2421.00	208.20	0.00
3473	542	506.00	2425.00	208.80	0.00
3477	542	506.00	2429.00	209.40	0.00
3481	542	506.00	2433.00	210.00	0.00
3485	542	506.00	2437.00	210.60	0.00
3489	542	506.00	2441.00	211.20	0.00
3493	542	506.00	2445.00	211.80	0.00
3497	542	506.00	2449.00	212.40	0.00
3501	542	506.00	2453.00	213.00	0.00
3505	542	506.00	2457.00	213.60	0.00
3509	542	506.00	2461.00	214.20	0.00
3513	542	506.00	2465.00	214.80	0.00
3517	542	506.00	2469.00	215.40	0.00
3521	542	506.00	2473.00	216.00	0.00
3525	542	506.00	2477.00	216.60	0.00
3529	542	506.00	2481.00	217.20	0.00
3533	542	506.00	2485.00	217.80	0.00
3537	542	506.00	2489.00	218.40	0.00
3541	542	506.00	2493.00	219.00	0.00
3545	542	506.00	2497.00	219.60	0.00
3549	542	506.00	2501.00	220.20	0.00
3553	542	506.00	2505.00	220.80	0.00
3557	542	506.00	2509.00	221.40	0.00
3561	542	506.00	2513.00	222.00	0.00
3565	542	506.00	2517.00	222.60	0.00
3569	542	506.00	2521.00	223.20	0.00
3573	542	506.00	2525.00	223.80	0.00
3577	542	506.00	2529.00	224.40	0.00
3581	542	506.00	2533.00	225.00	0.00
3585	542	506.00	2537.00	225.60	0.00
3589	542	506.00	2541.00	226.20	0.00
3593	542	506.00	2545.00	226.80	0.00
3597	542	506.00	2549.00	227.40	0.00
3601	542	506.00	2553.00	228.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	542	506.00	2557.00	228.60	0.00
3609	542	506.00	2561.00	229.20	0.00
3613	542	506.00	2565.00	229.80	0.00
3617	542	506.00	2569.00	230.40	0.00
3621	542	506.00	2573.00	231.00	0.00
3625	542	506.00	2577.00	231.60	0.00
3629	542	506.00	2581.00	232.20	0.00
3633	542	506.00	2585.00	232.80	0.00
3637	542	506.00	2589.00	233.40	0.00
3641	542	506.00	2593.00	234.00	0.00
3645	542	506.00	2597.00	234.60	0.00
3649	542	506.00	2601.00	235.20	0.00
3653	542	506.00	2605.00	235.80	0.00
3657	542	506.00	2609.00	236.40	0.00
3661	542	506.00	2613.00	237.00	0.00
3665	542	506.00	2617.00	237.60	0.00
3669	542	506.00	2621.00	238.20	0.00
3673	542	506.00	2625.00	238.80	0.00
3677	542	506.00	2629.00	239.40	0.00
3681	542	506.00	2633.00	240.00	0.00
3685	542	506.00	2637.00	240.60	0.00
3689	542	506.00	2641.00	241.20	0.00
3693	542	506.00	2645.00	241.80	0.00
3697	542	506.00	2649.00	242.40	0.00
3701	542	506.00	2653.00	243.00	0.00
3705	542	506.00	2657.00	243.60	0.00
3709	542	506.00	2661.00	244.20	0.00
3713	542	506.00	2665.00	244.80	0.00
3717	542	506.00	2669.00	245.40	0.00
3721	542	506.00	2673.00	246.00	0.00
3725	542	506.00	2677.00	246.60	0.00
3729	542	506.00	2681.00	247.20	0.00
3733	542	506.00	2685.00	247.80	0.00
3737	542	506.00	2689.00	248.40	0.00
3741	542	506.00	2693.00	249.00	0.00
3745	542	506.00	2697.00	249.60	0.00
3749	542	506.00	2701.00	250.20	0.00
3753	542	506.00	2705.00	250.80	0.00
3757	542	506.00	2709.00	251.40	0.00
3761	542	506.00	2713.00	252.00	0.00
3765	542	506.00	2717.00	252.60	0.00
3769	542	506.00	2721.00	253.20	0.00
3773	542	506.00	2725.00	253.80	0.00
3777	542	506.00	2729.00	254.40	0.00
3781	542	506.00	2733.00	255.00	0.00
3785	542	506.00	2737.00	255.60	0.00
3789	542	506.00	2741.00	256.20	0.00
3793	542	506.00	2745.00	256.80	0.00
3797	542	506.00	2749.00	257.40	0.00
3801	542	506.00	2753.00	258.00	0.00
3805	542	506.00	2757.00	258.60	0.00
3809	542	506.00	2761.00	259.20	0.00
3813	542	506.00	2765.00	259.80	0.00
3817	542	506.00	2769.00	260.40	0.00
3821	542	506.00	2773.00	261.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	542	506.00	2777.00	261.60	0.00
3829	542	506.00	2781.00	262.20	0.00
3833	542	506.00	2785.00	262.80	0.00
3837	542	506.00	2789.00	263.40	0.00
3841	542	506.00	2793.00	264.00	0.00
3845	542	506.00	2797.00	264.60	0.00
3849	542	506.00	2801.00	265.20	0.00
3853	542	506.00	2805.00	265.80	0.00
3857	542	506.00	2809.00	266.40	0.00
3861	542	506.00	2813.00	267.00	0.00
3865	542	506.00	2817.00	267.60	0.00
3869	542	506.00	2821.00	268.20	0.00
3873	542	506.00	2825.00	268.80	0.00
3877	542	506.00	2829.00	269.40	0.00
3881	542	506.00	2833.00	270.00	0.00
3885	542	506.00	2837.00	270.60	0.00
3889	542	506.00	2841.00	271.20	0.00
3893	542	506.00	2845.00	271.80	0.00
3897	542	506.00	2849.00	272.40	0.00
3901	542	506.00	2853.00	273.00	0.00
3905	542	506.00	2857.00	273.60	0.00
3909	542	506.00	2861.00	274.20	0.00
3913	542	506.00	2865.00	274.80	0.00
3917	542	506.00	2869.00	275.40	0.00
3921	542	506.00	2873.00	276.00	0.00
3925	542	506.00	2877.00	276.60	0.00
3929	542	506.00	2881.00	277.20	0.00
3933	542	506.00	2885.00	277.80	0.00
3937	542	506.00	2889.00	278.40	0.00
3941	542	506.00	2893.00	279.00	0.00
3945	542	506.00	2897.00	279.60	0.00
3949	542	506.00	2901.00	280.20	0.00
3953	542	506.00	2905.00	280.80	0.00
3957	542	506.00	2909.00	281.40	0.00
3961	542	506.00	2913.00	282.00	0.00
3965	542	506.00	2917.00	282.60	0.00
3969	542	506.00	2921.00	283.20	0.00
3973	542	506.00	2925.00	283.80	0.00
3977	542	506.00	2929.00	284.40	0.00
3981	542	506.00	2933.00	285.00	0.00
3985	542	506.00	2937.00	285.60	0.00
3989	542	506.00	2941.00	286.20	0.00
3993	542	506.00	2945.00	286.80	0.00
3997	542	506.00	2949.00	287.40	0.00
4001	542	506.00	2953.00	288.00	0.00
4005	542	506.00	2957.00	288.60	0.00
4009	542	506.00	2961.00	289.20	0.00
4013	542	506.00	2965.00	289.80	0.00
4017	542	506.00	2969.00	290.40	0.00
4021	542	506.00	2973.00	291.00	0.00
4025	542	506.00	2977.00	291.60	0.00
4029	542	506.00	2981.00	292.20	0.00
4033	542	506.00	2985.00	292.80	0.00
4037	542	506.00	2989.00	293.40	0.00
4041	542	506.00	2993.00	294.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	542	506.00	2997.00	294.60	0.00
4049	542	506.00	3001.00	295.20	0.00
4053	542	506.00	3005.00	295.80	0.00
4057	542	506.00	3009.00	296.40	0.00
4061	542	506.00	3013.00	297.00	0.00
4065	542	506.00	3017.00	297.60	0.00
4069	542	506.00	3021.00	298.20	0.00
4073	542	506.00	3025.00	298.80	0.00
4077	542	506.00	3029.00	299.40	0.00
4081	542	506.00	3033.00	300.00	0.00
4085	542	506.00	3037.00	300.60	0.00
4089	542	506.00	3041.00	301.20	0.00
4093	542	506.00	3045.00	301.80	0.00
4097	542	506.00	3049.00	302.40	0.00
4101	542	506.00	3053.00	303.00	0.00
4105	542	506.00	3057.00	303.60	0.00
4109	542	506.00	3061.00	304.20	0.00
4113	542	506.00	3065.00	304.80	0.00
4117	542	506.00	3069.00	305.40	0.00
4121	542	506.00	3073.00	306.00	0.00
4125	542	506.00	3077.00	306.60	0.00
4129	542	506.00	3081.00	307.20	0.00
4133	542	506.00	3085.00	307.80	0.00
4137	542	506.00	3089.00	308.40	0.00
4141	542	506.00	3093.00	309.00	0.00
4145	542	506.00	3097.00	309.60	0.00
4149	542	506.00	3101.00	310.20	0.00
4153	542	506.00	3105.00	310.80	0.00
4157	542	506.00	3109.00	311.40	0.00
4161	542	506.00	3113.00	312.00	0.00
4165	542	506.00	3117.00	312.60	0.00
4169	542	506.00	3121.00	313.20	0.00
4173	542	506.00	3125.00	313.80	0.00
4177	542	506.00	3129.00	314.40	0.00
4181	542	506.00	3133.00	315.00	0.00
4185	542	506.00	3137.00	315.60	0.00
4189	542	506.00	3141.00	315.90	0.00

If the employee's gross pay is over £4,189, go to page 218.

Weekly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter S

If you're eligible to claim employers Freeports NICs relief 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.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'S' 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
Up to and including £95.99	No NICs liability, make no entries on form RT11				
96	0	0.00	0.00	0.00	0.00
97	0	0.00	0.00	0.00	0.00
98	0	0.00	0.00	0.00	0.00
99	0	0.00	0.00	0.00	0.00
100	0	0.00	0.00	0.00	0.00
101	0	0.00	0.00	0.00	0.00
102	0	0.00	0.00	0.00	0.00
103	0	0.00	0.00	0.00	0.00
104	0	0.00	0.00	0.00	0.00
105	0	0.00	0.00	0.00	0.00
106	0	0.00	0.00	0.00	0.00
107	0	0.00	0.00	0.00	0.00
108	0	0.00	0.00	0.00	0.00
109	0	0.00	0.00	0.00	0.00
110	0	0.00	0.00	0.00	0.00
111	0	0.00	0.00	0.00	0.00
112	0	0.00	0.00	0.00	0.00
113	0	0.00	0.00	0.00	0.00
114	0	0.00	0.00	0.00	0.00
115	0	0.00	0.00	0.00	0.00
116	0	0.00	0.00	0.00	0.00
117	0	0.00	0.00	0.00	0.00
118	0	0.00	0.00	0.00	0.00
119	0	0.00	0.00	0.00	0.00
120	0	0.00	0.00	0.00	0.00
121	0	0.00	0.00	0.00	0.00
122	0	0.00	0.00	0.00	0.00
123	0	0.00	0.00	0.00	0.00
124	0	0.00	0.00	0.00	0.00
125	125	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
126	125	1.00	0.00	0.00	0.00
127	125	2.00	0.00	0.00	0.00
128	125	3.00	0.00	0.00	0.00
129	125	4.00	0.00	0.00	0.00
130	125	5.00	0.00	0.00	0.00
131	125	6.00	0.00	0.00	0.00
132	125	7.00	0.00	0.00	0.00
133	125	8.00	0.00	0.00	0.00
134	125	9.00	0.00	0.00	0.00
135	125	10.00	0.00	0.00	0.00
136	125	11.00	0.00	0.00	0.00
137	125	12.00	0.00	0.00	0.00
138	125	13.00	0.00	0.00	0.00
139	125	14.00	0.00	0.00	0.00
140	125	15.00	0.00	0.00	0.00
141	125	16.00	0.00	0.00	0.00
142	125	17.00	0.00	0.00	0.00
143	125	18.00	0.00	0.00	0.00
144	125	19.00	0.00	0.00	0.00
145	125	20.00	0.00	0.00	0.00
146	125	21.00	0.00	0.00	0.00
147	125	22.00	0.00	0.00	0.00
148	125	23.00	0.00	0.00	0.00
149	125	24.00	0.00	0.00	0.00
150	125	25.00	0.00	0.00	0.00
151	125	26.00	0.00	0.00	0.00
152	125	27.00	0.00	0.00	0.00
153	125	28.00	0.00	0.00	0.00
154	125	29.00	0.00	0.00	0.00
155	125	30.00	0.00	0.00	0.00
156	125	31.00	0.00	0.00	0.00
157	125	32.00	0.00	0.00	0.00
158	125	33.00	0.00	0.00	0.00
159	125	34.00	0.00	0.00	0.00
160	125	35.00	0.00	0.00	0.00
161	125	36.00	0.00	0.00	0.00
162	125	37.00	0.00	0.00	0.00
163	125	38.00	0.00	0.00	0.00
164	125	39.00	0.00	0.00	0.00
165	125	40.00	0.00	0.00	0.00
166	125	41.00	0.00	0.00	0.00
167	125	42.00	0.00	0.00	0.00
168	125	43.00	0.00	0.00	0.00
169	125	44.00	0.00	0.00	0.00
170	125	45.00	0.00	0.00	0.00
171	125	46.00	0.00	0.00	0.00
172	125	47.00	0.00	0.00	0.00
173	125	48.00	0.00	0.00	0.00
174	125	49.00	0.00	0.00	0.00
175	125	50.00	0.00	0.00	0.00
176	125	51.00	0.00	0.00	0.00
177	125	52.00	0.00	0.00	0.00
178	125	53.00	0.00	0.00	0.00
179	125	54.00	0.00	0.00	0.00
180	125	55.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
181	125	56.00	0.00	0.00	0.00
182	125	57.00	0.00	0.00	0.00
183	125	58.00	0.00	0.00	0.00
184	125	59.00	0.00	0.00	0.00
185	125	60.00	0.00	0.00	0.00
186	125	61.00	0.00	0.00	0.00
187	125	62.00	0.00	0.00	0.00
188	125	63.00	0.00	0.00	0.00
189	125	64.00	0.00	0.00	0.00
190	125	65.00	0.00	0.00	0.00
191	125	66.00	0.00	0.00	0.00
192	125	67.00	0.00	0.00	0.00
193	125	68.00	0.00	0.00	0.00
194	125	69.00	0.00	0.00	0.00
195	125	70.00	0.00	0.00	0.00
196	125	71.00	0.00	0.00	0.00
197	125	72.00	0.00	0.00	0.00
198	125	73.00	0.00	0.00	0.00
199	125	74.00	0.00	0.00	0.00
200	125	75.00	0.00	0.00	0.00
201	125	76.00	0.00	0.00	0.00
202	125	77.00	0.00	0.00	0.00
203	125	78.00	0.00	0.00	0.00
204	125	79.00	0.00	0.00	0.00
205	125	80.00	0.00	0.00	0.00
206	125	81.00	0.00	0.00	0.00
207	125	82.00	0.00	0.00	0.00
208	125	83.00	0.00	0.00	0.00
209	125	84.00	0.00	0.00	0.00
210	125	85.00	0.00	0.00	0.00
211	125	86.00	0.00	0.00	0.00
212	125	87.00	0.00	0.00	0.00
213	125	88.00	0.00	0.00	0.00
214	125	89.00	0.00	0.00	0.00
215	125	90.00	0.00	0.00	0.00
216	125	91.00	0.00	0.00	0.00
217	125	92.00	0.00	0.00	0.00
218	125	93.00	0.00	0.00	0.00
219	125	94.00	0.00	0.00	0.00
220	125	95.00	0.00	0.00	0.00
221	125	96.00	0.00	0.00	0.00
222	125	97.00	0.00	0.00	0.00
223	125	98.00	0.00	0.00	0.00
224	125	99.00	0.00	0.00	0.00
225	125	100.00	0.00	0.00	0.00
226	125	101.00	0.00	0.00	0.00
227	125	102.00	0.00	0.00	0.00
228	125	103.00	0.00	0.00	0.00
229	125	104.00	0.00	0.00	0.00
230	125	105.00	0.00	0.00	0.00
231	125	106.00	0.00	0.00	0.00
232	125	107.00	0.00	0.00	0.00
233	125	108.00	0.00	0.00	0.00
234	125	109.00	0.00	0.00	0.00
235	125	110.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
236	125	111.00	0.00	0.00	0.00
237	125	112.00	0.00	0.00	0.00
238	125	113.00	0.00	0.00	0.00
239	125	114.00	0.00	0.00	0.00
240	125	115.00	0.00	0.00	0.00
241	125	116.00	0.00	0.00	0.00
242	125	117.00	0.00	0.00	0.00
243	125	117.00	1.00	0.00	0.00
244	125	117.00	2.00	0.00	0.00
245	125	117.00	3.00	0.00	0.00
246	125	117.00	4.00	0.00	0.00
247	125	117.00	5.00	0.00	0.00
248	125	117.00	6.00	0.00	0.00
249	125	117.00	7.00	0.00	0.00
250	125	117.00	8.00	0.00	0.00
251	125	117.00	9.00	0.00	0.00
252	125	117.00	10.00	0.00	0.00
253	125	117.00	11.00	0.00	0.00
254	125	117.00	12.00	0.00	0.00
255	125	117.00	13.00	0.00	0.00
256	125	117.00	14.00	0.00	0.00
257	125	117.00	15.00	0.00	0.00
258	125	117.00	16.00	0.00	0.00
259	125	117.00	17.00	0.00	0.00
260	125	117.00	18.00	0.00	0.00
261	125	117.00	19.00	0.00	0.00
262	125	117.00	20.00	0.00	0.00
263	125	117.00	21.00	0.00	0.00
264	125	117.00	22.00	0.00	0.00
265	125	117.00	23.00	0.00	0.00
266	125	117.00	24.00	0.00	0.00
267	125	117.00	25.00	0.00	0.00
268	125	117.00	26.00	0.00	0.00
269	125	117.00	27.00	0.00	0.00
270	125	117.00	28.00	0.00	0.00
271	125	117.00	29.00	0.00	0.00
272	125	117.00	30.00	0.00	0.00
273	125	117.00	31.00	0.00	0.00
274	125	117.00	32.00	0.00	0.00
275	125	117.00	33.00	0.00	0.00
276	125	117.00	34.00	0.00	0.00
277	125	117.00	35.00	0.00	0.00
278	125	117.00	36.00	0.00	0.00
279	125	117.00	37.00	0.00	0.00
280	125	117.00	38.00	0.00	0.00
281	125	117.00	39.00	0.00	0.00
282	125	117.00	40.00	0.00	0.00
283	125	117.00	41.00	0.00	0.00
284	125	117.00	42.00	0.00	0.00
285	125	117.00	43.00	0.00	0.00
286	125	117.00	44.00	0.00	0.00
287	125	117.00	45.00	0.00	0.00
288	125	117.00	46.00	0.00	0.00
289	125	117.00	47.00	0.00	0.00
290	125	117.00	48.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	125	117.00	49.00	0.00	0.00
292	125	117.00	50.00	0.00	0.00
293	125	117.00	51.00	0.00	0.00
294	125	117.00	52.00	0.00	0.00
295	125	117.00	53.00	0.00	0.00
296	125	117.00	54.00	0.00	0.00
297	125	117.00	55.00	0.00	0.00
298	125	117.00	56.00	0.00	0.00
299	125	117.00	57.00	0.00	0.00
300	125	117.00	58.00	0.00	0.00
301	125	117.00	59.00	0.00	0.00
302	125	117.00	60.00	0.00	0.00
303	125	117.00	61.00	0.00	0.00
304	125	117.00	62.00	0.00	0.00
305	125	117.00	63.00	0.00	0.00
306	125	117.00	64.00	0.00	0.00
307	125	117.00	65.00	0.00	0.00
308	125	117.00	66.00	0.00	0.00
309	125	117.00	67.00	0.00	0.00
310	125	117.00	68.00	0.00	0.00
311	125	117.00	69.00	0.00	0.00
312	125	117.00	70.00	0.00	0.00
313	125	117.00	71.00	0.00	0.00
314	125	117.00	72.00	0.00	0.00
315	125	117.00	73.00	0.00	0.00
316	125	117.00	74.00	0.00	0.00
317	125	117.00	75.00	0.00	0.00
318	125	117.00	76.00	0.00	0.00
319	125	117.00	77.00	0.00	0.00
320	125	117.00	78.00	0.00	0.00
321	125	117.00	79.00	0.00	0.00
322	125	117.00	80.00	0.00	0.00
323	125	117.00	81.00	0.00	0.00
324	125	117.00	82.00	0.00	0.00
325	125	117.00	83.00	0.00	0.00
326	125	117.00	84.00	0.00	0.00
327	125	117.00	85.00	0.00	0.00
328	125	117.00	86.00	0.00	0.00
329	125	117.00	87.00	0.00	0.00
330	125	117.00	88.00	0.00	0.00
331	125	117.00	89.00	0.00	0.00
332	125	117.00	90.00	0.00	0.00
333	125	117.00	91.00	0.00	0.00
334	125	117.00	92.00	0.00	0.00
335	125	117.00	93.00	0.00	0.00
336	125	117.00	94.00	0.00	0.00
337	125	117.00	95.00	0.00	0.00
338	125	117.00	96.00	0.00	0.00
339	125	117.00	97.00	0.00	0.00
340	125	117.00	98.00	0.00	0.00
341	125	117.00	99.00	0.00	0.00
342	125	117.00	100.00	0.00	0.00
343	125	117.00	101.00	0.00	0.00
344	125	117.00	102.00	0.00	0.00
345	125	117.00	103.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	125	117.00	104.00	0.00	0.00
347	125	117.00	105.00	0.00	0.00
348	125	117.00	106.00	0.00	0.00
349	125	117.00	107.00	0.00	0.00
350	125	117.00	108.00	0.00	0.00
351	125	117.00	109.00	0.00	0.00
352	125	117.00	110.00	0.00	0.00
353	125	117.00	111.00	0.00	0.00
354	125	117.00	112.00	0.00	0.00
355	125	117.00	113.00	0.00	0.00
356	125	117.00	114.00	0.00	0.00
357	125	117.00	115.00	0.00	0.00
358	125	117.00	116.00	0.00	0.00
359	125	117.00	117.00	0.00	0.00
360	125	117.00	118.00	0.00	0.00
361	125	117.00	119.00	0.00	0.00
362	125	117.00	120.00	0.00	0.00
363	125	117.00	121.00	0.00	0.00
364	125	117.00	122.00	0.00	0.00
365	125	117.00	123.00	0.00	0.00
366	125	117.00	124.00	0.00	0.00
367	125	117.00	125.00	0.00	0.00
368	125	117.00	126.00	0.00	0.00
369	125	117.00	127.00	0.00	0.00
370	125	117.00	128.00	0.00	0.00
371	125	117.00	129.00	0.00	0.00
372	125	117.00	130.00	0.00	0.00
373	125	117.00	131.00	0.00	0.00
374	125	117.00	132.00	0.00	0.00
375	125	117.00	133.00	0.00	0.00
376	125	117.00	134.00	0.00	0.00
377	125	117.00	135.00	0.00	0.00
378	125	117.00	136.00	0.00	0.00
379	125	117.00	137.00	0.00	0.00
380	125	117.00	138.00	0.00	0.00
381	125	117.00	139.00	0.00	0.00
382	125	117.00	140.00	0.00	0.00
383	125	117.00	141.00	0.00	0.00
384	125	117.00	142.00	0.00	0.00
385	125	117.00	143.00	0.00	0.00
386	125	117.00	144.00	0.00	0.00
387	125	117.00	145.00	0.00	0.00
388	125	117.00	146.00	0.00	0.00
389	125	117.00	147.00	0.00	0.00
390	125	117.00	148.00	0.00	0.00
391	125	117.00	149.00	0.00	0.00
392	125	117.00	150.00	0.00	0.00
393	125	117.00	151.00	0.00	0.00
394	125	117.00	152.00	0.00	0.00
395	125	117.00	153.00	0.00	0.00
396	125	117.00	154.00	0.00	0.00
397	125	117.00	155.00	0.00	0.00
398	125	117.00	156.00	0.00	0.00
399	125	117.00	157.00	0.00	0.00
400	125	117.00	158.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	125	117.00	159.00	0.00	0.00
402	125	117.00	160.00	0.00	0.00
403	125	117.00	161.00	0.00	0.00
404	125	117.00	162.00	0.00	0.00
405	125	117.00	163.00	0.00	0.00
406	125	117.00	164.00	0.00	0.00
407	125	117.00	165.00	0.00	0.00
408	125	117.00	166.00	0.00	0.00
409	125	117.00	167.00	0.00	0.00
410	125	117.00	168.00	0.00	0.00
411	125	117.00	169.00	0.00	0.00
412	125	117.00	170.00	0.00	0.00
413	125	117.00	171.00	0.00	0.00
414	125	117.00	172.00	0.00	0.00
415	125	117.00	173.00	0.00	0.00
416	125	117.00	174.00	0.00	0.00
417	125	117.00	175.00	0.00	0.00
418	125	117.00	176.00	0.00	0.00
419	125	117.00	177.00	0.00	0.00
420	125	117.00	178.00	0.00	0.00
421	125	117.00	179.00	0.00	0.00
422	125	117.00	180.00	0.00	0.00
423	125	117.00	181.00	0.00	0.00
424	125	117.00	182.00	0.00	0.00
425	125	117.00	183.00	0.00	0.00
426	125	117.00	184.00	0.00	0.00
427	125	117.00	185.00	0.00	0.00
428	125	117.00	186.00	0.00	0.00
429	125	117.00	187.00	0.00	0.00
430	125	117.00	188.00	0.00	0.00
431	125	117.00	189.00	0.00	0.00
432	125	117.00	190.00	0.00	0.00
433	125	117.00	191.00	0.00	0.00
434	125	117.00	192.00	0.00	0.00
435	125	117.00	193.00	0.00	0.00
436	125	117.00	194.00	0.00	0.00
437	125	117.00	195.00	0.00	0.00
438	125	117.00	196.00	0.00	0.00
439	125	117.00	197.00	0.00	0.00
440	125	117.00	198.00	0.00	0.00
441	125	117.00	199.00	0.00	0.00
442	125	117.00	200.00	0.00	0.00
443	125	117.00	201.00	0.00	0.00
444	125	117.00	202.00	0.00	0.00
445	125	117.00	203.00	0.00	0.00
446	125	117.00	204.00	0.00	0.00
447	125	117.00	205.00	0.00	0.00
448	125	117.00	206.00	0.00	0.00
449	125	117.00	207.00	0.00	0.00
450	125	117.00	208.00	0.00	0.00
451	125	117.00	209.00	0.00	0.00
452	125	117.00	210.00	0.00	0.00
453	125	117.00	211.00	0.00	0.00
454	125	117.00	212.00	0.00	0.00
455	125	117.00	213.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	125	117.00	214.00	0.00	0.00
457	125	117.00	215.00	0.00	0.00
458	125	117.00	216.00	0.00	0.00
459	125	117.00	217.00	0.00	0.00
460	125	117.00	218.00	0.00	0.00
461	125	117.00	219.00	0.00	0.00
462	125	117.00	220.00	0.00	0.00
463	125	117.00	221.00	0.00	0.00
464	125	117.00	222.00	0.00	0.00
465	125	117.00	223.00	0.00	0.00
466	125	117.00	224.00	0.00	0.00
467	125	117.00	225.00	0.00	0.00
468	125	117.00	226.00	0.00	0.00
469	125	117.00	227.00	0.00	0.00
470	125	117.00	228.00	0.00	0.00
471	125	117.00	229.00	0.00	0.00
472	125	117.00	230.00	0.00	0.00
473	125	117.00	231.00	0.00	0.00
474	125	117.00	232.00	0.00	0.00
475	125	117.00	233.00	0.00	0.00
476	125	117.00	234.00	0.00	0.00
477	125	117.00	235.00	0.00	0.00
478	125	117.00	236.00	0.00	0.00
479	125	117.00	237.00	0.00	0.00
480	125	117.00	238.00	0.00	0.00
481	125	117.00	239.00	0.00	0.00
482	125	117.00	240.00	0.22	0.00
483	125	117.00	241.00	0.37	0.00
484	125	117.00	242.00	0.52	0.00
485	125	117.00	243.00	0.67	0.00
486	125	117.00	244.00	0.82	0.00
487	125	117.00	245.00	0.97	0.00
488	125	117.00	246.00	1.12	0.00
489	125	117.00	247.00	1.27	0.00
490	125	117.00	248.00	1.42	0.00
491	125	117.00	249.00	1.57	0.00
492	125	117.00	250.00	1.72	0.00
493	125	117.00	251.00	1.87	0.00
494	125	117.00	252.00	2.02	0.00
495	125	117.00	253.00	2.17	0.00
496	125	117.00	254.00	2.32	0.00
497	125	117.00	255.00	2.47	0.00
498	125	117.00	256.00	2.62	0.00
499	125	117.00	257.00	2.77	0.00
500	125	117.00	258.00	2.92	0.00
501	125	117.00	259.00	3.07	0.00
502	125	117.00	260.00	3.22	0.00
503	125	117.00	261.00	3.37	0.00
504	125	117.00	262.00	3.52	0.00
505	125	117.00	263.00	3.67	0.00
506	125	117.00	264.00	3.82	0.00
507	125	117.00	265.00	3.97	0.00
508	125	117.00	266.00	4.12	0.00
509	125	117.00	267.00	4.27	0.00
510	125	117.00	268.00	4.42	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	125	117.00	269.00	4.57	0.00
512	125	117.00	270.00	4.72	0.00
513	125	117.00	271.00	4.87	0.00
514	125	117.00	272.00	5.02	0.00
515	125	117.00	273.00	5.17	0.00
516	125	117.00	274.00	5.32	0.00
517	125	117.00	275.00	5.47	0.00
518	125	117.00	276.00	5.62	0.00
519	125	117.00	277.00	5.77	0.00
520	125	117.00	278.00	5.92	0.00
521	125	117.00	279.00	6.07	0.00
522	125	117.00	280.00	6.22	0.00
523	125	117.00	281.00	6.37	0.00
524	125	117.00	282.00	6.52	0.00
525	125	117.00	283.00	6.67	0.00
526	125	117.00	284.00	6.82	0.00
527	125	117.00	285.00	6.97	0.00
528	125	117.00	286.00	7.12	0.00
529	125	117.00	287.00	7.27	0.00
530	125	117.00	288.00	7.42	0.00
531	125	117.00	289.00	7.57	0.00
532	125	117.00	290.00	7.72	0.00
533	125	117.00	291.00	7.87	0.00
534	125	117.00	292.00	8.02	0.00
535	125	117.00	293.00	8.17	0.00
536	125	117.00	294.00	8.32	0.00
537	125	117.00	295.00	8.47	0.00
538	125	117.00	296.00	8.62	0.00
539	125	117.00	297.00	8.77	0.00
540	125	117.00	298.00	8.92	0.00
541	125	117.00	299.00	9.07	0.00
542	125	117.00	300.00	9.22	0.00
543	125	117.00	301.00	9.37	0.00
544	125	117.00	302.00	9.52	0.00
545	125	117.00	303.00	9.67	0.00
546	125	117.00	304.00	9.82	0.00
547	125	117.00	305.00	9.97	0.00
548	125	117.00	306.00	10.12	0.00
549	125	117.00	307.00	10.27	0.00
550	125	117.00	308.00	10.42	0.00
551	125	117.00	309.00	10.57	0.00
552	125	117.00	310.00	10.72	0.00
553	125	117.00	311.00	10.87	0.00
554	125	117.00	312.00	11.02	0.00
555	125	117.00	313.00	11.17	0.00
556	125	117.00	314.00	11.32	0.00
557	125	117.00	315.00	11.47	0.00
558	125	117.00	316.00	11.62	0.00
559	125	117.00	317.00	11.77	0.00
560	125	117.00	318.00	11.92	0.00
561	125	117.00	319.00	12.07	0.00
562	125	117.00	320.00	12.22	0.00
563	125	117.00	321.00	12.37	0.00
564	125	117.00	322.00	12.52	0.00
565	125	117.00	323.00	12.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	125	117.00	324.00	12.82	0.00
567	125	117.00	325.00	12.97	0.00
568	125	117.00	326.00	13.12	0.00
569	125	117.00	327.00	13.27	0.00
570	125	117.00	328.00	13.42	0.00
571	125	117.00	329.00	13.57	0.00
572	125	117.00	330.00	13.72	0.00
573	125	117.00	331.00	13.87	0.00
574	125	117.00	332.00	14.02	0.00
575	125	117.00	333.00	14.17	0.00
576	125	117.00	334.00	14.32	0.00
577	125	117.00	335.00	14.47	0.00
578	125	117.00	336.00	14.62	0.00
579	125	117.00	337.00	14.77	0.00
580	125	117.00	338.00	14.92	0.00
581	125	117.00	339.00	15.07	0.00
582	125	117.00	340.00	15.22	0.00
583	125	117.00	341.00	15.37	0.00
584	125	117.00	342.00	15.52	0.00
585	125	117.00	343.00	15.67	0.00
586	125	117.00	344.00	15.82	0.00
587	125	117.00	345.00	15.97	0.00
588	125	117.00	346.00	16.12	0.00
589	125	117.00	347.00	16.27	0.00
590	125	117.00	348.00	16.42	0.00
591	125	117.00	349.00	16.57	0.00
592	125	117.00	350.00	16.72	0.00
593	125	117.00	351.00	16.87	0.00
594	125	117.00	352.00	17.02	0.00
595	125	117.00	353.00	17.17	0.00
596	125	117.00	354.00	17.32	0.00
597	125	117.00	355.00	17.47	0.00
598	125	117.00	356.00	17.62	0.00
599	125	117.00	357.00	17.77	0.00
600	125	117.00	358.00	17.92	0.00
601	125	117.00	359.00	18.07	0.00
602	125	117.00	360.00	18.22	0.00
603	125	117.00	361.00	18.37	0.00
604	125	117.00	362.00	18.52	0.00
605	125	117.00	363.00	18.67	0.00
606	125	117.00	364.00	18.82	0.00
607	125	117.00	365.00	18.97	0.00
608	125	117.00	366.00	19.12	0.00
609	125	117.00	367.00	19.27	0.00
610	125	117.00	368.00	19.42	0.00
611	125	117.00	369.00	19.57	0.00
612	125	117.00	370.00	19.72	0.00
613	125	117.00	371.00	19.87	0.00
614	125	117.00	372.00	20.02	0.00
615	125	117.00	373.00	20.17	0.00
616	125	117.00	374.00	20.32	0.00
617	125	117.00	375.00	20.47	0.00
618	125	117.00	376.00	20.62	0.00
619	125	117.00	377.00	20.77	0.00
620	125	117.00	378.00	20.92	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	125	117.00	379.00	21.07	0.00
622	125	117.00	380.00	21.22	0.00
623	125	117.00	381.00	21.37	0.00
624	125	117.00	382.00	21.52	0.00
625	125	117.00	383.00	21.67	0.00
626	125	117.00	384.00	21.82	0.00
627	125	117.00	385.00	21.97	0.00
628	125	117.00	386.00	22.12	0.00
629	125	117.00	387.00	22.27	0.00
630	125	117.00	388.00	22.42	0.00
631	125	117.00	389.00	22.57	0.00
632	125	117.00	390.00	22.72	0.00
633	125	117.00	391.00	22.87	0.00
634	125	117.00	392.00	23.02	0.00
635	125	117.00	393.00	23.17	0.00
636	125	117.00	394.00	23.32	0.00
637	125	117.00	395.00	23.47	0.00
638	125	117.00	396.00	23.62	0.00
639	125	117.00	397.00	23.77	0.00
640	125	117.00	398.00	23.92	0.00
641	125	117.00	399.00	24.07	0.00
642	125	117.00	400.00	24.22	0.00
643	125	117.00	401.00	24.37	0.00
644	125	117.00	402.00	24.52	0.00
645	125	117.00	403.00	24.67	0.00
646	125	117.00	404.00	24.82	0.00
647	125	117.00	405.00	24.97	0.00
648	125	117.00	406.00	25.12	0.00
649	125	117.00	407.00	25.27	0.00
650	125	117.00	408.00	25.42	0.00
651	125	117.00	409.00	25.57	0.00
652	125	117.00	410.00	25.72	0.00
653	125	117.00	411.00	25.87	0.00
654	125	117.00	412.00	26.02	0.00
655	125	117.00	413.00	26.17	0.00
656	125	117.00	414.00	26.32	0.00
657	125	117.00	415.00	26.47	0.00
658	125	117.00	416.00	26.62	0.00
659	125	117.00	417.00	26.77	0.00
660	125	117.00	418.00	26.92	0.00
661	125	117.00	419.00	27.07	0.00
662	125	117.00	420.00	27.22	0.00
663	125	117.00	421.00	27.37	0.00
664	125	117.00	422.00	27.52	0.00
665	125	117.00	423.00	27.67	0.00
666	125	117.00	424.00	27.82	0.00
667	125	117.00	425.00	27.97	0.00
668	125	117.00	426.00	28.12	0.00
669	125	117.00	427.00	28.27	0.00
670	125	117.00	428.00	28.42	0.00
671	125	117.00	429.00	28.57	0.00
672	125	117.00	430.00	28.72	0.00
673	125	117.00	431.00	28.87	0.00
674	125	117.00	432.00	29.02	0.00
675	125	117.00	433.00	29.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	125	117.00	434.00	29.32	0.00
677	125	117.00	435.00	29.47	0.00
678	125	117.00	436.00	29.62	0.00
679	125	117.00	437.00	29.77	0.00
680	125	117.00	438.00	29.92	0.00
681	125	117.00	439.00	30.07	0.00
682	125	117.00	440.00	30.22	0.00
683	125	117.00	441.00	30.37	0.00
684	125	117.00	442.00	30.52	0.00
685	125	117.00	443.00	30.67	0.00
686	125	117.00	444.00	30.82	0.00
687	125	117.00	445.00	30.97	0.00
688	125	117.00	446.00	31.12	0.00
689	125	117.00	447.00	31.27	0.00
690	125	117.00	448.00	31.42	0.00
691	125	117.00	449.00	31.57	0.00
692	125	117.00	450.00	31.72	0.00
693	125	117.00	451.00	31.87	0.00
694	125	117.00	452.00	32.02	0.00
695	125	117.00	453.00	32.17	0.00
696	125	117.00	454.00	32.32	0.00
697	125	117.00	455.00	32.47	0.00
698	125	117.00	456.00	32.62	0.00
699	125	117.00	457.00	32.77	0.00
700	125	117.00	458.00	32.92	0.00
701	125	117.00	459.00	33.07	0.00
702	125	117.00	460.00	33.22	0.00
703	125	117.00	461.00	33.37	0.00
704	125	117.00	462.00	33.52	0.00
705	125	117.00	463.00	33.67	0.00
706	125	117.00	464.00	33.82	0.00
707	125	117.00	465.00	33.97	0.00
708	125	117.00	466.00	34.12	0.00
709	125	117.00	467.00	34.27	0.00
710	125	117.00	468.00	34.42	0.00
711	125	117.00	469.00	34.57	0.00
712	125	117.00	470.00	34.72	0.00
713	125	117.00	471.00	34.87	0.00
714	125	117.00	472.00	35.02	0.00
715	125	117.00	473.00	35.17	0.00
716	125	117.00	474.00	35.32	0.00
717	125	117.00	475.00	35.47	0.00
718	125	117.00	476.00	35.62	0.00
719	125	117.00	477.00	35.77	0.00
720	125	117.00	478.00	35.92	0.00
721	125	117.00	479.00	36.07	0.00
722	125	117.00	480.00	36.22	0.00
723	125	117.00	481.00	36.37	0.00
724	125	117.00	482.00	36.52	0.00
725	125	117.00	483.00	36.67	0.00
726	125	117.00	484.00	36.82	0.00
727	125	117.00	485.00	36.97	0.00
728	125	117.00	486.00	37.12	0.00
729	125	117.00	487.00	37.27	0.00
730	125	117.00	488.00	37.42	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	125	117.00	489.00	37.57	0.00
732	125	117.00	490.00	37.72	0.00
733	125	117.00	491.00	37.87	0.00
734	125	117.00	492.00	38.02	0.00
735	125	117.00	493.00	38.17	0.00
736	125	117.00	494.00	38.32	0.00
737	125	117.00	495.00	38.47	0.00
738	125	117.00	496.00	38.62	0.00
739	125	117.00	497.00	38.77	0.00
740	125	117.00	498.00	38.92	0.00
741	125	117.00	499.00	39.07	0.00
742	125	117.00	500.00	39.22	0.00
743	125	117.00	501.00	39.37	0.00
744	125	117.00	502.00	39.52	0.00
745	125	117.00	503.00	39.67	0.00
746	125	117.00	504.00	39.82	0.00
747	125	117.00	505.00	39.97	0.00
748	125	117.00	506.00	40.12	0.00
749	125	117.00	507.00	40.27	0.00
750	125	117.00	508.00	40.42	0.00
751	125	117.00	509.00	40.57	0.00
752	125	117.00	510.00	40.72	0.00
753	125	117.00	511.00	40.87	0.00
754	125	117.00	512.00	41.02	0.00
755	125	117.00	513.00	41.17	0.00
756	125	117.00	514.00	41.32	0.00
757	125	117.00	515.00	41.47	0.00
758	125	117.00	516.00	41.62	0.00
759	125	117.00	517.00	41.77	0.00
760	125	117.00	518.00	41.92	0.00
761	125	117.00	519.00	42.07	0.00
762	125	117.00	520.00	42.22	0.00
763	125	117.00	521.00	42.37	0.00
764	125	117.00	522.00	42.52	0.00
765	125	117.00	523.00	42.67	0.00
766	125	117.00	524.00	42.82	0.00
767	125	117.00	525.00	42.97	0.00
768	125	117.00	526.00	43.12	0.00
769	125	117.00	527.00	43.27	0.00
770	125	117.00	528.00	43.42	0.00
771	125	117.00	529.00	43.57	0.00
772	125	117.00	530.00	43.72	0.00
773	125	117.00	531.00	43.87	0.00
774	125	117.00	532.00	44.02	0.00
775	125	117.00	533.00	44.17	0.00
776	125	117.00	534.00	44.32	0.00
777	125	117.00	535.00	44.47	0.00
778	125	117.00	536.00	44.62	0.00
779	125	117.00	537.00	44.77	0.00
780	125	117.00	538.00	44.92	0.00
781	125	117.00	539.00	45.07	0.00
782	125	117.00	540.00	45.22	0.00
783	125	117.00	541.00	45.37	0.00
784	125	117.00	542.00	45.52	0.00
785	125	117.00	543.00	45.67	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	125	117.00	544.00	45.82	0.00
787	125	117.00	545.00	45.97	0.00
788	125	117.00	546.00	46.12	0.00
789	125	117.00	547.00	46.27	0.00
790	125	117.00	548.00	46.42	0.00
791	125	117.00	549.00	46.57	0.00
792	125	117.00	550.00	46.72	0.00
793	125	117.00	551.00	46.87	0.00
794	125	117.00	552.00	47.02	0.00
795	125	117.00	553.00	47.17	0.00
796	125	117.00	554.00	47.32	0.00
797	125	117.00	555.00	47.47	0.00
798	125	117.00	556.00	47.62	0.00
799	125	117.00	557.00	47.77	0.00
800	125	117.00	558.00	47.92	0.00
801	125	117.00	559.00	48.07	0.00
802	125	117.00	560.00	48.22	0.00
803	125	117.00	561.00	48.37	0.00
804	125	117.00	562.00	48.52	0.00
805	125	117.00	563.00	48.67	0.00
806	125	117.00	564.00	48.82	0.00
807	125	117.00	565.00	48.97	0.00
808	125	117.00	566.00	49.12	0.00
809	125	117.00	567.00	49.27	0.00
810	125	117.00	568.00	49.42	0.00
811	125	117.00	569.00	49.57	0.00
812	125	117.00	570.00	49.72	0.00
813	125	117.00	571.00	49.87	0.00
814	125	117.00	572.00	50.02	0.00
815	125	117.00	573.00	50.17	0.00
816	125	117.00	574.00	50.32	0.00
817	125	117.00	575.00	50.47	0.00
818	125	117.00	576.00	50.62	0.00
819	125	117.00	577.00	50.77	0.00
820	125	117.00	578.00	50.92	0.00
821	125	117.00	579.00	51.07	0.00
822	125	117.00	580.00	51.22	0.00
823	125	117.00	581.00	51.37	0.00
824	125	117.00	582.00	51.52	0.00
825	125	117.00	583.00	51.67	0.00
826	125	117.00	584.00	51.82	0.00
827	125	117.00	585.00	51.97	0.00
828	125	117.00	586.00	52.12	0.00
829	125	117.00	587.00	52.27	0.00
830	125	117.00	588.00	52.42	0.00
831	125	117.00	589.00	52.57	0.00
832	125	117.00	590.00	52.72	0.00
833	125	117.00	591.00	52.87	0.00
834	125	117.00	592.00	53.02	0.00
835	125	117.00	593.00	53.17	0.00
836	125	117.00	594.00	53.32	0.00
837	125	117.00	595.00	53.47	0.00
838	125	117.00	596.00	53.62	0.00
839	125	117.00	597.00	53.77	0.00
840	125	117.00	598.00	53.92	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	125	117.00	599.00	54.07	0.00
842	125	117.00	600.00	54.22	0.00
843	125	117.00	601.00	54.37	0.00
844	125	117.00	602.00	54.52	0.00
845	125	117.00	603.00	54.67	0.00
846	125	117.00	604.00	54.82	0.00
847	125	117.00	605.00	54.97	0.00
848	125	117.00	606.00	55.12	0.00
849	125	117.00	607.00	55.27	0.00
850	125	117.00	608.00	55.42	0.00
851	125	117.00	609.00	55.57	0.00
852	125	117.00	610.00	55.72	0.00
853	125	117.00	611.00	55.87	0.00
854	125	117.00	612.00	56.02	0.00
855	125	117.00	613.00	56.17	0.00
856	125	117.00	614.00	56.32	0.00
857	125	117.00	615.00	56.47	0.00
858	125	117.00	616.00	56.62	0.00
859	125	117.00	617.00	56.77	0.00
860	125	117.00	618.00	56.92	0.00
861	125	117.00	619.00	57.07	0.00
862	125	117.00	620.00	57.22	0.00
863	125	117.00	621.00	57.37	0.00
864	125	117.00	622.00	57.52	0.00
865	125	117.00	623.00	57.67	0.00
866	125	117.00	624.00	57.82	0.00
867	125	117.00	625.00	57.97	0.00
868	125	117.00	626.00	58.12	0.00
869	125	117.00	627.00	58.27	0.00
870	125	117.00	628.00	58.42	0.00
871	125	117.00	629.00	58.57	0.00
872	125	117.00	630.00	58.72	0.00
873	125	117.00	631.00	58.87	0.00
874	125	117.00	632.00	59.02	0.00
875	125	117.00	633.00	59.17	0.00
876	125	117.00	634.00	59.32	0.00
877	125	117.00	635.00	59.47	0.00
878	125	117.00	636.00	59.62	0.00
879	125	117.00	637.00	59.77	0.00
880	125	117.00	638.00	59.92	0.00
881	125	117.00	639.00	60.07	0.00
882	125	117.00	640.00	60.22	0.00
883	125	117.00	641.00	60.37	0.00
884	125	117.00	642.00	60.52	0.00
885	125	117.00	643.00	60.67	0.00
886	125	117.00	644.00	60.82	0.00
887	125	117.00	645.00	60.97	0.00
888	125	117.00	646.00	61.12	0.00
889	125	117.00	647.00	61.27	0.00
890	125	117.00	648.00	61.42	0.00
891	125	117.00	649.00	61.57	0.00
892	125	117.00	650.00	61.72	0.00
893	125	117.00	651.00	61.87	0.00
894	125	117.00	652.00	62.02	0.00
895	125	117.00	653.00	62.17	0.00

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	125	117.00	654.00	62.32	0.00
897	125	117.00	655.00	62.47	0.00
898	125	117.00	656.00	62.62	0.00
899	125	117.00	657.00	62.77	0.00
900	125	117.00	658.00	62.92	0.00
901	125	117.00	659.00	63.07	0.00
902	125	117.00	660.00	63.22	0.00
903	125	117.00	661.00	63.37	0.00
904	125	117.00	662.00	63.52	0.00
905	125	117.00	663.00	63.67	0.00
906	125	117.00	664.00	63.82	0.00
907	125	117.00	665.00	63.97	0.00
908	125	117.00	666.00	64.12	0.00
909	125	117.00	667.00	64.27	0.00
910	125	117.00	668.00	64.42	0.00
911	125	117.00	669.00	64.57	0.00
912	125	117.00	670.00	64.72	0.00
913	125	117.00	671.00	64.87	0.00
914	125	117.00	672.00	65.02	0.00
915	125	117.00	673.00	65.17	0.00
916	125	117.00	674.00	65.32	0.00
917	125	117.00	675.00	65.47	0.00
918	125	117.00	676.00	65.62	0.00
919	125	117.00	677.00	65.77	0.00
920	125	117.00	678.00	65.92	0.00
921	125	117.00	679.00	66.07	0.00
922	125	117.00	680.00	66.22	0.00
923	125	117.00	681.00	66.37	0.00
924	125	117.00	682.00	66.52	0.00
925	125	117.00	683.00	66.67	0.00
926	125	117.00	684.00	66.82	0.00
927	125	117.00	685.00	66.97	0.00
928	125	117.00	686.00	67.12	0.00
929	125	117.00	687.00	67.27	0.00
930	125	117.00	688.00	67.42	0.00
931	125	117.00	689.00	67.57	0.00
932	125	117.00	690.00	67.72	0.00
933	125	117.00	691.00	67.87	0.00
934	125	117.00	692.00	68.02	0.00
935	125	117.00	693.00	68.17	0.00
936	125	117.00	694.00	68.32	0.00
937	125	117.00	695.00	68.47	0.00
938	125	117.00	696.00	68.62	0.00
939	125	117.00	697.00	68.77	0.00
940	125	117.00	698.00	68.92	0.00
941	125	117.00	699.00	69.07	0.00
942	125	117.00	700.00	69.22	0.00
943	125	117.00	701.00	69.37	0.00
944	125	117.00	702.00	69.52	0.00
945	125	117.00	703.00	69.67	0.00
946	125	117.00	704.00	69.82	0.00
947	125	117.00	705.00	69.97	0.00
948	125	117.00	706.00	70.12	0.00
949	125	117.00	707.00	70.27	0.00
950	125	117.00	708.00	70.42	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	125	117.00	709.00	70.57	0.00
952	125	117.00	710.00	70.72	0.00
953	125	117.00	711.00	70.87	0.00
954	125	117.00	712.00	71.02	0.00
955	125	117.00	713.00	71.17	0.00
956	125	117.00	714.00	71.32	0.00
957	125	117.00	715.00	71.47	0.00
958	125	117.00	716.00	71.62	0.00
959	125	117.00	717.00	71.77	0.00
960	125	117.00	718.00	71.92	0.00
961	125	117.00	719.00	72.07	0.00
962	125	117.00	720.00	72.22	0.00
963	125	117.00	721.00	72.37	0.00
964	125	117.00	722.00	72.52	0.00
965	125	117.00	723.00	72.67	0.00
966	125	117.00	724.00	72.82	0.00
967	125	117.00	725.00	72.90	0.00

If the employee's gross pay is over £967, go to page 218.

Monthly table for employees who are State Pension age or over – employer only NICs for use from 6 April 2025 to 5 April 2026

Table letter S

If you're eligible to claim employers Freeports NICs relief 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.

Do not use this table for any tax year other than 2025 to 2026.

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

1. Enter 'S' 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 ST 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 218.

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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
1a	1b	1c	1d	1e	
£	£	£ p	£ p	£ p	£ p
Up to and including £416.99					
No NICs liability, make no entries on form RT11					
417	0	0.00	0.00	0.00	0.00
421	0	0.00	0.00	0.00	0.00
425	0	0.00	0.00	0.00	0.00
429	0	0.00	0.00	0.00	0.00
433	0	0.00	0.00	0.00	0.00
437	0	0.00	0.00	0.00	0.00
441	0	0.00	0.00	0.00	0.00
445	0	0.00	0.00	0.00	0.00
449	0	0.00	0.00	0.00	0.00
453	0	0.00	0.00	0.00	0.00
457	0	0.00	0.00	0.00	0.00
461	0	0.00	0.00	0.00	0.00
465	0	0.00	0.00	0.00	0.00
469	0	0.00	0.00	0.00	0.00
473	0	0.00	0.00	0.00	0.00
477	0	0.00	0.00	0.00	0.00
481	0	0.00	0.00	0.00	0.00
485	0	0.00	0.00	0.00	0.00
489	0	0.00	0.00	0.00	0.00
493	0	0.00	0.00	0.00	0.00
497	0	0.00	0.00	0.00	0.00
501	0	0.00	0.00	0.00	0.00
505	0	0.00	0.00	0.00	0.00
509	0	0.00	0.00	0.00	0.00
513	0	0.00	0.00	0.00	0.00
517	0	0.00	0.00	0.00	0.00
521	0	0.00	0.00	0.00	0.00
525	0	0.00	0.00	0.00	0.00
529	0	0.00	0.00	0.00	0.00
533	0	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
537	0	0.00	0.00	0.00	0.00
541	0	0.00	0.00	0.00	0.00
542	542	0.00	0.00	0.00	0.00
545	542	3.00	0.00	0.00	0.00
549	542	7.00	0.00	0.00	0.00
553	542	11.00	0.00	0.00	0.00
557	542	15.00	0.00	0.00	0.00
561	542	19.00	0.00	0.00	0.00
565	542	23.00	0.00	0.00	0.00
569	542	27.00	0.00	0.00	0.00
573	542	31.00	0.00	0.00	0.00
577	542	35.00	0.00	0.00	0.00
581	542	39.00	0.00	0.00	0.00
585	542	43.00	0.00	0.00	0.00
589	542	47.00	0.00	0.00	0.00
593	542	51.00	0.00	0.00	0.00
597	542	55.00	0.00	0.00	0.00
601	542	59.00	0.00	0.00	0.00
605	542	63.00	0.00	0.00	0.00
609	542	67.00	0.00	0.00	0.00
613	542	71.00	0.00	0.00	0.00
617	542	75.00	0.00	0.00	0.00
621	542	79.00	0.00	0.00	0.00
625	542	83.00	0.00	0.00	0.00
629	542	87.00	0.00	0.00	0.00
633	542	91.00	0.00	0.00	0.00
637	542	95.00	0.00	0.00	0.00
641	542	99.00	0.00	0.00	0.00
645	542	103.00	0.00	0.00	0.00
649	542	107.00	0.00	0.00	0.00
653	542	111.00	0.00	0.00	0.00
657	542	115.00	0.00	0.00	0.00
661	542	119.00	0.00	0.00	0.00
665	542	123.00	0.00	0.00	0.00
669	542	127.00	0.00	0.00	0.00
673	542	131.00	0.00	0.00	0.00
677	542	135.00	0.00	0.00	0.00
681	542	139.00	0.00	0.00	0.00
685	542	143.00	0.00	0.00	0.00
689	542	147.00	0.00	0.00	0.00
693	542	151.00	0.00	0.00	0.00
697	542	155.00	0.00	0.00	0.00
701	542	159.00	0.00	0.00	0.00
705	542	163.00	0.00	0.00	0.00
709	542	167.00	0.00	0.00	0.00
713	542	171.00	0.00	0.00	0.00
717	542	175.00	0.00	0.00	0.00
721	542	179.00	0.00	0.00	0.00
725	542	183.00	0.00	0.00	0.00
729	542	187.00	0.00	0.00	0.00
733	542	191.00	0.00	0.00	0.00
737	542	195.00	0.00	0.00	0.00
741	542	199.00	0.00	0.00	0.00
745	542	203.00	0.00	0.00	0.00
749	542	207.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
753	542	211.00	0.00	0.00	0.00
757	542	215.00	0.00	0.00	0.00
761	542	219.00	0.00	0.00	0.00
765	542	223.00	0.00	0.00	0.00
769	542	227.00	0.00	0.00	0.00
773	542	231.00	0.00	0.00	0.00
777	542	235.00	0.00	0.00	0.00
781	542	239.00	0.00	0.00	0.00
785	542	243.00	0.00	0.00	0.00
789	542	247.00	0.00	0.00	0.00
793	542	251.00	0.00	0.00	0.00
797	542	255.00	0.00	0.00	0.00
801	542	259.00	0.00	0.00	0.00
805	542	263.00	0.00	0.00	0.00
809	542	267.00	0.00	0.00	0.00
813	542	271.00	0.00	0.00	0.00
817	542	275.00	0.00	0.00	0.00
821	542	279.00	0.00	0.00	0.00
825	542	283.00	0.00	0.00	0.00
829	542	287.00	0.00	0.00	0.00
833	542	291.00	0.00	0.00	0.00
837	542	295.00	0.00	0.00	0.00
841	542	299.00	0.00	0.00	0.00
845	542	303.00	0.00	0.00	0.00
849	542	307.00	0.00	0.00	0.00
853	542	311.00	0.00	0.00	0.00
857	542	315.00	0.00	0.00	0.00
861	542	319.00	0.00	0.00	0.00
865	542	323.00	0.00	0.00	0.00
869	542	327.00	0.00	0.00	0.00
873	542	331.00	0.00	0.00	0.00
877	542	335.00	0.00	0.00	0.00
881	542	339.00	0.00	0.00	0.00
885	542	343.00	0.00	0.00	0.00
889	542	347.00	0.00	0.00	0.00
893	542	351.00	0.00	0.00	0.00
897	542	355.00	0.00	0.00	0.00
901	542	359.00	0.00	0.00	0.00
905	542	363.00	0.00	0.00	0.00
909	542	367.00	0.00	0.00	0.00
913	542	371.00	0.00	0.00	0.00
917	542	375.00	0.00	0.00	0.00
921	542	379.00	0.00	0.00	0.00
925	542	383.00	0.00	0.00	0.00
929	542	387.00	0.00	0.00	0.00
933	542	391.00	0.00	0.00	0.00
937	542	395.00	0.00	0.00	0.00
941	542	399.00	0.00	0.00	0.00
945	542	403.00	0.00	0.00	0.00
949	542	407.00	0.00	0.00	0.00
953	542	411.00	0.00	0.00	0.00
957	542	415.00	0.00	0.00	0.00
961	542	419.00	0.00	0.00	0.00
965	542	423.00	0.00	0.00	0.00
969	542	427.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
973	542	431.00	0.00	0.00	0.00
977	542	435.00	0.00	0.00	0.00
981	542	439.00	0.00	0.00	0.00
985	542	443.00	0.00	0.00	0.00
989	542	447.00	0.00	0.00	0.00
993	542	451.00	0.00	0.00	0.00
997	542	455.00	0.00	0.00	0.00
1001	542	459.00	0.00	0.00	0.00
1005	542	463.00	0.00	0.00	0.00
1009	542	467.00	0.00	0.00	0.00
1013	542	471.00	0.00	0.00	0.00
1017	542	475.00	0.00	0.00	0.00
1021	542	479.00	0.00	0.00	0.00
1025	542	483.00	0.00	0.00	0.00
1029	542	487.00	0.00	0.00	0.00
1033	542	491.00	0.00	0.00	0.00
1037	542	495.00	0.00	0.00	0.00
1041	542	499.00	0.00	0.00	0.00
1045	542	503.00	0.00	0.00	0.00
1048	542	506.00	0.00	0.00	0.00
1049	542	506.00	1.00	0.00	0.00
1053	542	506.00	5.00	0.00	0.00
1057	542	506.00	9.00	0.00	0.00
1061	542	506.00	13.00	0.00	0.00
1065	542	506.00	17.00	0.00	0.00
1069	542	506.00	21.00	0.00	0.00
1073	542	506.00	25.00	0.00	0.00
1077	542	506.00	29.00	0.00	0.00
1081	542	506.00	33.00	0.00	0.00
1085	542	506.00	37.00	0.00	0.00
1089	542	506.00	41.00	0.00	0.00
1093	542	506.00	45.00	0.00	0.00
1097	542	506.00	49.00	0.00	0.00
1101	542	506.00	53.00	0.00	0.00
1105	542	506.00	57.00	0.00	0.00
1109	542	506.00	61.00	0.00	0.00
1113	542	506.00	65.00	0.00	0.00
1117	542	506.00	69.00	0.00	0.00
1121	542	506.00	73.00	0.00	0.00
1125	542	506.00	77.00	0.00	0.00
1129	542	506.00	81.00	0.00	0.00
1133	542	506.00	85.00	0.00	0.00
1137	542	506.00	89.00	0.00	0.00
1141	542	506.00	93.00	0.00	0.00
1145	542	506.00	97.00	0.00	0.00
1149	542	506.00	101.00	0.00	0.00
1153	542	506.00	105.00	0.00	0.00
1157	542	506.00	109.00	0.00	0.00
1161	542	506.00	113.00	0.00	0.00
1165	542	506.00	117.00	0.00	0.00
1169	542	506.00	121.00	0.00	0.00
1173	542	506.00	125.00	0.00	0.00
1177	542	506.00	129.00	0.00	0.00
1181	542	506.00	133.00	0.00	0.00
1185	542	506.00	137.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	542	506.00	141.00	0.00	0.00
1193	542	506.00	145.00	0.00	0.00
1197	542	506.00	149.00	0.00	0.00
1201	542	506.00	153.00	0.00	0.00
1205	542	506.00	157.00	0.00	0.00
1209	542	506.00	161.00	0.00	0.00
1213	542	506.00	165.00	0.00	0.00
1217	542	506.00	169.00	0.00	0.00
1221	542	506.00	173.00	0.00	0.00
1225	542	506.00	177.00	0.00	0.00
1229	542	506.00	181.00	0.00	0.00
1233	542	506.00	185.00	0.00	0.00
1237	542	506.00	189.00	0.00	0.00
1241	542	506.00	193.00	0.00	0.00
1245	542	506.00	197.00	0.00	0.00
1249	542	506.00	201.00	0.00	0.00
1253	542	506.00	205.00	0.00	0.00
1257	542	506.00	209.00	0.00	0.00
1261	542	506.00	213.00	0.00	0.00
1265	542	506.00	217.00	0.00	0.00
1269	542	506.00	221.00	0.00	0.00
1273	542	506.00	225.00	0.00	0.00
1277	542	506.00	229.00	0.00	0.00
1281	542	506.00	233.00	0.00	0.00
1285	542	506.00	237.00	0.00	0.00
1289	542	506.00	241.00	0.00	0.00
1293	542	506.00	245.00	0.00	0.00
1297	542	506.00	249.00	0.00	0.00
1301	542	506.00	253.00	0.00	0.00
1305	542	506.00	257.00	0.00	0.00
1309	542	506.00	261.00	0.00	0.00
1313	542	506.00	265.00	0.00	0.00
1317	542	506.00	269.00	0.00	0.00
1321	542	506.00	273.00	0.00	0.00
1325	542	506.00	277.00	0.00	0.00
1329	542	506.00	281.00	0.00	0.00
1333	542	506.00	285.00	0.00	0.00
1337	542	506.00	289.00	0.00	0.00
1341	542	506.00	293.00	0.00	0.00
1345	542	506.00	297.00	0.00	0.00
1349	542	506.00	301.00	0.00	0.00
1353	542	506.00	305.00	0.00	0.00
1357	542	506.00	309.00	0.00	0.00
1361	542	506.00	313.00	0.00	0.00
1365	542	506.00	317.00	0.00	0.00
1369	542	506.00	321.00	0.00	0.00
1373	542	506.00	325.00	0.00	0.00
1377	542	506.00	329.00	0.00	0.00
1381	542	506.00	333.00	0.00	0.00
1385	542	506.00	337.00	0.00	0.00
1389	542	506.00	341.00	0.00	0.00
1393	542	506.00	345.00	0.00	0.00
1397	542	506.00	349.00	0.00	0.00
1401	542	506.00	353.00	0.00	0.00
1405	542	506.00	357.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	542	506.00	361.00	0.00	0.00
1413	542	506.00	365.00	0.00	0.00
1417	542	506.00	369.00	0.00	0.00
1421	542	506.00	373.00	0.00	0.00
1425	542	506.00	377.00	0.00	0.00
1429	542	506.00	381.00	0.00	0.00
1433	542	506.00	385.00	0.00	0.00
1437	542	506.00	389.00	0.00	0.00
1441	542	506.00	393.00	0.00	0.00
1445	542	506.00	397.00	0.00	0.00
1449	542	506.00	401.00	0.00	0.00
1453	542	506.00	405.00	0.00	0.00
1457	542	506.00	409.00	0.00	0.00
1461	542	506.00	413.00	0.00	0.00
1465	542	506.00	417.00	0.00	0.00
1469	542	506.00	421.00	0.00	0.00
1473	542	506.00	425.00	0.00	0.00
1477	542	506.00	429.00	0.00	0.00
1481	542	506.00	433.00	0.00	0.00
1485	542	506.00	437.00	0.00	0.00
1489	542	506.00	441.00	0.00	0.00
1493	542	506.00	445.00	0.00	0.00
1497	542	506.00	449.00	0.00	0.00
1501	542	506.00	453.00	0.00	0.00
1505	542	506.00	457.00	0.00	0.00
1509	542	506.00	461.00	0.00	0.00
1513	542	506.00	465.00	0.00	0.00
1517	542	506.00	469.00	0.00	0.00
1521	542	506.00	473.00	0.00	0.00
1525	542	506.00	477.00	0.00	0.00
1529	542	506.00	481.00	0.00	0.00
1533	542	506.00	485.00	0.00	0.00
1537	542	506.00	489.00	0.00	0.00
1541	542	506.00	493.00	0.00	0.00
1545	542	506.00	497.00	0.00	0.00
1549	542	506.00	501.00	0.00	0.00
1553	542	506.00	505.00	0.00	0.00
1557	542	506.00	509.00	0.00	0.00
1561	542	506.00	513.00	0.00	0.00
1565	542	506.00	517.00	0.00	0.00
1569	542	506.00	521.00	0.00	0.00
1573	542	506.00	525.00	0.00	0.00
1577	542	506.00	529.00	0.00	0.00
1581	542	506.00	533.00	0.00	0.00
1585	542	506.00	537.00	0.00	0.00
1589	542	506.00	541.00	0.00	0.00
1593	542	506.00	545.00	0.00	0.00
1597	542	506.00	549.00	0.00	0.00
1601	542	506.00	553.00	0.00	0.00
1605	542	506.00	557.00	0.00	0.00
1609	542	506.00	561.00	0.00	0.00
1613	542	506.00	565.00	0.00	0.00
1617	542	506.00	569.00	0.00	0.00
1621	542	506.00	573.00	0.00	0.00
1625	542	506.00	577.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	542	506.00	581.00	0.00	0.00
1633	542	506.00	585.00	0.00	0.00
1637	542	506.00	589.00	0.00	0.00
1641	542	506.00	593.00	0.00	0.00
1645	542	506.00	597.00	0.00	0.00
1649	542	506.00	601.00	0.00	0.00
1653	542	506.00	605.00	0.00	0.00
1657	542	506.00	609.00	0.00	0.00
1661	542	506.00	613.00	0.00	0.00
1665	542	506.00	617.00	0.00	0.00
1669	542	506.00	621.00	0.00	0.00
1673	542	506.00	625.00	0.00	0.00
1677	542	506.00	629.00	0.00	0.00
1681	542	506.00	633.00	0.00	0.00
1685	542	506.00	637.00	0.00	0.00
1689	542	506.00	641.00	0.00	0.00
1693	542	506.00	645.00	0.00	0.00
1697	542	506.00	649.00	0.00	0.00
1701	542	506.00	653.00	0.00	0.00
1705	542	506.00	657.00	0.00	0.00
1709	542	506.00	661.00	0.00	0.00
1713	542	506.00	665.00	0.00	0.00
1717	542	506.00	669.00	0.00	0.00
1721	542	506.00	673.00	0.00	0.00
1725	542	506.00	677.00	0.00	0.00
1729	542	506.00	681.00	0.00	0.00
1733	542	506.00	685.00	0.00	0.00
1737	542	506.00	689.00	0.00	0.00
1741	542	506.00	693.00	0.00	0.00
1745	542	506.00	697.00	0.00	0.00
1749	542	506.00	701.00	0.00	0.00
1753	542	506.00	705.00	0.00	0.00
1757	542	506.00	709.00	0.00	0.00
1761	542	506.00	713.00	0.00	0.00
1765	542	506.00	717.00	0.00	0.00
1769	542	506.00	721.00	0.00	0.00
1773	542	506.00	725.00	0.00	0.00
1777	542	506.00	729.00	0.00	0.00
1781	542	506.00	733.00	0.00	0.00
1785	542	506.00	737.00	0.00	0.00
1789	542	506.00	741.00	0.00	0.00
1793	542	506.00	745.00	0.00	0.00
1797	542	506.00	749.00	0.00	0.00
1801	542	506.00	753.00	0.00	0.00
1805	542	506.00	757.00	0.00	0.00
1809	542	506.00	761.00	0.00	0.00
1813	542	506.00	765.00	0.00	0.00
1817	542	506.00	769.00	0.00	0.00
1821	542	506.00	773.00	0.00	0.00
1825	542	506.00	777.00	0.00	0.00
1829	542	506.00	781.00	0.00	0.00
1833	542	506.00	785.00	0.00	0.00
1837	542	506.00	789.00	0.00	0.00
1841	542	506.00	793.00	0.00	0.00
1845	542	506.00	797.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	542	506.00	801.00	0.00	0.00
1853	542	506.00	805.00	0.00	0.00
1857	542	506.00	809.00	0.00	0.00
1861	542	506.00	813.00	0.00	0.00
1865	542	506.00	817.00	0.00	0.00
1869	542	506.00	821.00	0.00	0.00
1873	542	506.00	825.00	0.00	0.00
1877	542	506.00	829.00	0.00	0.00
1881	542	506.00	833.00	0.00	0.00
1885	542	506.00	837.00	0.00	0.00
1889	542	506.00	841.00	0.00	0.00
1893	542	506.00	845.00	0.00	0.00
1897	542	506.00	849.00	0.00	0.00
1901	542	506.00	853.00	0.00	0.00
1905	542	506.00	857.00	0.00	0.00
1909	542	506.00	861.00	0.00	0.00
1913	542	506.00	865.00	0.00	0.00
1917	542	506.00	869.00	0.00	0.00
1921	542	506.00	873.00	0.00	0.00
1925	542	506.00	877.00	0.00	0.00
1929	542	506.00	881.00	0.00	0.00
1933	542	506.00	885.00	0.00	0.00
1937	542	506.00	889.00	0.00	0.00
1941	542	506.00	893.00	0.00	0.00
1945	542	506.00	897.00	0.00	0.00
1949	542	506.00	901.00	0.00	0.00
1953	542	506.00	905.00	0.00	0.00
1957	542	506.00	909.00	0.00	0.00
1961	542	506.00	913.00	0.00	0.00
1965	542	506.00	917.00	0.00	0.00
1969	542	506.00	921.00	0.00	0.00
1973	542	506.00	925.00	0.00	0.00
1977	542	506.00	929.00	0.00	0.00
1981	542	506.00	933.00	0.00	0.00
1985	542	506.00	937.00	0.00	0.00
1989	542	506.00	941.00	0.00	0.00
1993	542	506.00	945.00	0.00	0.00
1997	542	506.00	949.00	0.00	0.00
2001	542	506.00	953.00	0.00	0.00
2005	542	506.00	957.00	0.00	0.00
2009	542	506.00	961.00	0.00	0.00
2013	542	506.00	965.00	0.00	0.00
2017	542	506.00	969.00	0.00	0.00
2021	542	506.00	973.00	0.00	0.00
2025	542	506.00	977.00	0.00	0.00
2029	542	506.00	981.00	0.00	0.00
2033	542	506.00	985.00	0.00	0.00
2037	542	506.00	989.00	0.00	0.00
2041	542	506.00	993.00	0.00	0.00
2045	542	506.00	997.00	0.00	0.00
2049	542	506.00	1001.00	0.00	0.00
2053	542	506.00	1005.00	0.00	0.00
2057	542	506.00	1009.00	0.00	0.00
2061	542	506.00	1013.00	0.00	0.00
2065	542	506.00	1017.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	542	506.00	1021.00	0.00	0.00
2073	542	506.00	1025.00	0.00	0.00
2077	542	506.00	1029.00	0.00	0.00
2081	542	506.00	1033.00	0.00	0.00
2083	542	506.00	1035.00	0.00	0.00
2085	542	506.00	1037.00	0.60	0.00
2089	542	506.00	1041.00	1.20	0.00
2093	542	506.00	1045.00	1.80	0.00
2097	542	506.00	1049.00	2.40	0.00
2101	542	506.00	1053.00	3.00	0.00
2105	542	506.00	1057.00	3.60	0.00
2109	542	506.00	1061.00	4.20	0.00
2113	542	506.00	1065.00	4.80	0.00
2117	542	506.00	1069.00	5.40	0.00
2121	542	506.00	1073.00	6.00	0.00
2125	542	506.00	1077.00	6.60	0.00
2129	542	506.00	1081.00	7.20	0.00
2133	542	506.00	1085.00	7.80	0.00
2137	542	506.00	1089.00	8.40	0.00
2141	542	506.00	1093.00	9.00	0.00
2145	542	506.00	1097.00	9.60	0.00
2149	542	506.00	1101.00	10.20	0.00
2153	542	506.00	1105.00	10.80	0.00
2157	542	506.00	1109.00	11.40	0.00
2161	542	506.00	1113.00	12.00	0.00
2165	542	506.00	1117.00	12.60	0.00
2169	542	506.00	1121.00	13.20	0.00
2173	542	506.00	1125.00	13.80	0.00
2177	542	506.00	1129.00	14.40	0.00
2181	542	506.00	1133.00	15.00	0.00
2185	542	506.00	1137.00	15.60	0.00
2189	542	506.00	1141.00	16.20	0.00
2193	542	506.00	1145.00	16.80	0.00
2197	542	506.00	1149.00	17.40	0.00
2201	542	506.00	1153.00	18.00	0.00
2205	542	506.00	1157.00	18.60	0.00
2209	542	506.00	1161.00	19.20	0.00
2213	542	506.00	1165.00	19.80	0.00
2217	542	506.00	1169.00	20.40	0.00
2221	542	506.00	1173.00	21.00	0.00
2225	542	506.00	1177.00	21.60	0.00
2229	542	506.00	1181.00	22.20	0.00
2233	542	506.00	1185.00	22.80	0.00
2237	542	506.00	1189.00	23.40	0.00
2241	542	506.00	1193.00	24.00	0.00
2245	542	506.00	1197.00	24.60	0.00
2249	542	506.00	1201.00	25.20	0.00
2253	542	506.00	1205.00	25.80	0.00
2257	542	506.00	1209.00	26.40	0.00
2261	542	506.00	1213.00	27.00	0.00
2265	542	506.00	1217.00	27.60	0.00
2269	542	506.00	1221.00	28.20	0.00
2273	542	506.00	1225.00	28.80	0.00
2277	542	506.00	1229.00	29.40	0.00
2281	542	506.00	1233.00	30.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	542	506.00	1237.00	30.60	0.00
2289	542	506.00	1241.00	31.20	0.00
2293	542	506.00	1245.00	31.80	0.00
2297	542	506.00	1249.00	32.40	0.00
2301	542	506.00	1253.00	33.00	0.00
2305	542	506.00	1257.00	33.60	0.00
2309	542	506.00	1261.00	34.20	0.00
2313	542	506.00	1265.00	34.80	0.00
2317	542	506.00	1269.00	35.40	0.00
2321	542	506.00	1273.00	36.00	0.00
2325	542	506.00	1277.00	36.60	0.00
2329	542	506.00	1281.00	37.20	0.00
2333	542	506.00	1285.00	37.80	0.00
2337	542	506.00	1289.00	38.40	0.00
2341	542	506.00	1293.00	39.00	0.00
2345	542	506.00	1297.00	39.60	0.00
2349	542	506.00	1301.00	40.20	0.00
2353	542	506.00	1305.00	40.80	0.00
2357	542	506.00	1309.00	41.40	0.00
2361	542	506.00	1313.00	42.00	0.00
2365	542	506.00	1317.00	42.60	0.00
2369	542	506.00	1321.00	43.20	0.00
2373	542	506.00	1325.00	43.80	0.00
2377	542	506.00	1329.00	44.40	0.00
2381	542	506.00	1333.00	45.00	0.00
2385	542	506.00	1337.00	45.60	0.00
2389	542	506.00	1341.00	46.20	0.00
2393	542	506.00	1345.00	46.80	0.00
2397	542	506.00	1349.00	47.40	0.00
2401	542	506.00	1353.00	48.00	0.00
2405	542	506.00	1357.00	48.60	0.00
2409	542	506.00	1361.00	49.20	0.00
2413	542	506.00	1365.00	49.80	0.00
2417	542	506.00	1369.00	50.40	0.00
2421	542	506.00	1373.00	51.00	0.00
2425	542	506.00	1377.00	51.60	0.00
2429	542	506.00	1381.00	52.20	0.00
2433	542	506.00	1385.00	52.80	0.00
2437	542	506.00	1389.00	53.40	0.00
2441	542	506.00	1393.00	54.00	0.00
2445	542	506.00	1397.00	54.60	0.00
2449	542	506.00	1401.00	55.20	0.00
2453	542	506.00	1405.00	55.80	0.00
2457	542	506.00	1409.00	56.40	0.00
2461	542	506.00	1413.00	57.00	0.00
2465	542	506.00	1417.00	57.60	0.00
2469	542	506.00	1421.00	58.20	0.00
2473	542	506.00	1425.00	58.80	0.00
2477	542	506.00	1429.00	59.40	0.00
2481	542	506.00	1433.00	60.00	0.00
2485	542	506.00	1437.00	60.60	0.00
2489	542	506.00	1441.00	61.20	0.00
2493	542	506.00	1445.00	61.80	0.00
2497	542	506.00	1449.00	62.40	0.00
2501	542	506.00	1453.00	63.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	542	506.00	1457.00	63.60	0.00
2509	542	506.00	1461.00	64.20	0.00
2513	542	506.00	1465.00	64.80	0.00
2517	542	506.00	1469.00	65.40	0.00
2521	542	506.00	1473.00	66.00	0.00
2525	542	506.00	1477.00	66.60	0.00
2529	542	506.00	1481.00	67.20	0.00
2533	542	506.00	1485.00	67.80	0.00
2537	542	506.00	1489.00	68.40	0.00
2541	542	506.00	1493.00	69.00	0.00
2545	542	506.00	1497.00	69.60	0.00
2549	542	506.00	1501.00	70.20	0.00
2553	542	506.00	1505.00	70.80	0.00
2557	542	506.00	1509.00	71.40	0.00
2561	542	506.00	1513.00	72.00	0.00
2565	542	506.00	1517.00	72.60	0.00
2569	542	506.00	1521.00	73.20	0.00
2573	542	506.00	1525.00	73.80	0.00
2577	542	506.00	1529.00	74.40	0.00
2581	542	506.00	1533.00	75.00	0.00
2585	542	506.00	1537.00	75.60	0.00
2589	542	506.00	1541.00	76.20	0.00
2593	542	506.00	1545.00	76.80	0.00
2597	542	506.00	1549.00	77.40	0.00
2601	542	506.00	1553.00	78.00	0.00
2605	542	506.00	1557.00	78.60	0.00
2609	542	506.00	1561.00	79.20	0.00
2613	542	506.00	1565.00	79.80	0.00
2617	542	506.00	1569.00	80.40	0.00
2621	542	506.00	1573.00	81.00	0.00
2625	542	506.00	1577.00	81.60	0.00
2629	542	506.00	1581.00	82.20	0.00
2633	542	506.00	1585.00	82.80	0.00
2637	542	506.00	1589.00	83.40	0.00
2641	542	506.00	1593.00	84.00	0.00
2645	542	506.00	1597.00	84.60	0.00
2649	542	506.00	1601.00	85.20	0.00
2653	542	506.00	1605.00	85.80	0.00
2657	542	506.00	1609.00	86.40	0.00
2661	542	506.00	1613.00	87.00	0.00
2665	542	506.00	1617.00	87.60	0.00
2669	542	506.00	1621.00	88.20	0.00
2673	542	506.00	1625.00	88.80	0.00
2677	542	506.00	1629.00	89.40	0.00
2681	542	506.00	1633.00	90.00	0.00
2685	542	506.00	1637.00	90.60	0.00
2689	542	506.00	1641.00	91.20	0.00
2693	542	506.00	1645.00	91.80	0.00
2697	542	506.00	1649.00	92.40	0.00
2701	542	506.00	1653.00	93.00	0.00
2705	542	506.00	1657.00	93.60	0.00
2709	542	506.00	1661.00	94.20	0.00
2713	542	506.00	1665.00	94.80	0.00
2717	542	506.00	1669.00	95.40	0.00
2721	542	506.00	1673.00	96.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	542	506.00	1677.00	96.60	0.00
2729	542	506.00	1681.00	97.20	0.00
2733	542	506.00	1685.00	97.80	0.00
2737	542	506.00	1689.00	98.40	0.00
2741	542	506.00	1693.00	99.00	0.00
2745	542	506.00	1697.00	99.60	0.00
2749	542	506.00	1701.00	100.20	0.00
2753	542	506.00	1705.00	100.80	0.00
2757	542	506.00	1709.00	101.40	0.00
2761	542	506.00	1713.00	102.00	0.00
2765	542	506.00	1717.00	102.60	0.00
2769	542	506.00	1721.00	103.20	0.00
2773	542	506.00	1725.00	103.80	0.00
2777	542	506.00	1729.00	104.40	0.00
2781	542	506.00	1733.00	105.00	0.00
2785	542	506.00	1737.00	105.60	0.00
2789	542	506.00	1741.00	106.20	0.00
2793	542	506.00	1745.00	106.80	0.00
2797	542	506.00	1749.00	107.40	0.00
2801	542	506.00	1753.00	108.00	0.00
2805	542	506.00	1757.00	108.60	0.00
2809	542	506.00	1761.00	109.20	0.00
2813	542	506.00	1765.00	109.80	0.00
2817	542	506.00	1769.00	110.40	0.00
2821	542	506.00	1773.00	111.00	0.00
2825	542	506.00	1777.00	111.60	0.00
2829	542	506.00	1781.00	112.20	0.00
2833	542	506.00	1785.00	112.80	0.00
2837	542	506.00	1789.00	113.40	0.00
2841	542	506.00	1793.00	114.00	0.00
2845	542	506.00	1797.00	114.60	0.00
2849	542	506.00	1801.00	115.20	0.00
2853	542	506.00	1805.00	115.80	0.00
2857	542	506.00	1809.00	116.40	0.00
2861	542	506.00	1813.00	117.00	0.00
2865	542	506.00	1817.00	117.60	0.00
2869	542	506.00	1821.00	118.20	0.00
2873	542	506.00	1825.00	118.80	0.00
2877	542	506.00	1829.00	119.40	0.00
2881	542	506.00	1833.00	120.00	0.00
2885	542	506.00	1837.00	120.60	0.00
2889	542	506.00	1841.00	121.20	0.00
2893	542	506.00	1845.00	121.80	0.00
2897	542	506.00	1849.00	122.40	0.00
2901	542	506.00	1853.00	123.00	0.00
2905	542	506.00	1857.00	123.60	0.00
2909	542	506.00	1861.00	124.20	0.00
2913	542	506.00	1865.00	124.80	0.00
2917	542	506.00	1869.00	125.40	0.00
2921	542	506.00	1873.00	126.00	0.00
2925	542	506.00	1877.00	126.60	0.00
2929	542	506.00	1881.00	127.20	0.00
2933	542	506.00	1885.00	127.80	0.00
2937	542	506.00	1889.00	128.40	0.00
2941	542	506.00	1893.00	129.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	542	506.00	1897.00	129.60	0.00
2949	542	506.00	1901.00	130.20	0.00
2953	542	506.00	1905.00	130.80	0.00
2957	542	506.00	1909.00	131.40	0.00
2961	542	506.00	1913.00	132.00	0.00
2965	542	506.00	1917.00	132.60	0.00
2969	542	506.00	1921.00	133.20	0.00
2973	542	506.00	1925.00	133.80	0.00
2977	542	506.00	1929.00	134.40	0.00
2981	542	506.00	1933.00	135.00	0.00
2985	542	506.00	1937.00	135.60	0.00
2989	542	506.00	1941.00	136.20	0.00
2993	542	506.00	1945.00	136.80	0.00
2997	542	506.00	1949.00	137.40	0.00
3001	542	506.00	1953.00	138.00	0.00
3005	542	506.00	1957.00	138.60	0.00
3009	542	506.00	1961.00	139.20	0.00
3013	542	506.00	1965.00	139.80	0.00
3017	542	506.00	1969.00	140.40	0.00
3021	542	506.00	1973.00	141.00	0.00
3025	542	506.00	1977.00	141.60	0.00
3029	542	506.00	1981.00	142.20	0.00
3033	542	506.00	1985.00	142.80	0.00
3037	542	506.00	1989.00	143.40	0.00
3041	542	506.00	1993.00	144.00	0.00
3045	542	506.00	1997.00	144.60	0.00
3049	542	506.00	2001.00	145.20	0.00
3053	542	506.00	2005.00	145.80	0.00
3057	542	506.00	2009.00	146.40	0.00
3061	542	506.00	2013.00	147.00	0.00
3065	542	506.00	2017.00	147.60	0.00
3069	542	506.00	2021.00	148.20	0.00
3073	542	506.00	2025.00	148.80	0.00
3077	542	506.00	2029.00	149.40	0.00
3081	542	506.00	2033.00	150.00	0.00
3085	542	506.00	2037.00	150.60	0.00
3089	542	506.00	2041.00	151.20	0.00
3093	542	506.00	2045.00	151.80	0.00
3097	542	506.00	2049.00	152.40	0.00
3101	542	506.00	2053.00	153.00	0.00
3105	542	506.00	2057.00	153.60	0.00
3109	542	506.00	2061.00	154.20	0.00
3113	542	506.00	2065.00	154.80	0.00
3117	542	506.00	2069.00	155.40	0.00
3121	542	506.00	2073.00	156.00	0.00
3125	542	506.00	2077.00	156.60	0.00
3129	542	506.00	2081.00	157.20	0.00
3133	542	506.00	2085.00	157.80	0.00
3137	542	506.00	2089.00	158.40	0.00
3141	542	506.00	2093.00	159.00	0.00
3145	542	506.00	2097.00	159.60	0.00
3149	542	506.00	2101.00	160.20	0.00
3153	542	506.00	2105.00	160.80	0.00
3157	542	506.00	2109.00	161.40	0.00
3161	542	506.00	2113.00	162.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	542	506.00	2117.00	162.60	0.00
3169	542	506.00	2121.00	163.20	0.00
3173	542	506.00	2125.00	163.80	0.00
3177	542	506.00	2129.00	164.40	0.00
3181	542	506.00	2133.00	165.00	0.00
3185	542	506.00	2137.00	165.60	0.00
3189	542	506.00	2141.00	166.20	0.00
3193	542	506.00	2145.00	166.80	0.00
3197	542	506.00	2149.00	167.40	0.00
3201	542	506.00	2153.00	168.00	0.00
3205	542	506.00	2157.00	168.60	0.00
3209	542	506.00	2161.00	169.20	0.00
3213	542	506.00	2165.00	169.80	0.00
3217	542	506.00	2169.00	170.40	0.00
3221	542	506.00	2173.00	171.00	0.00
3225	542	506.00	2177.00	171.60	0.00
3229	542	506.00	2181.00	172.20	0.00
3233	542	506.00	2185.00	172.80	0.00
3237	542	506.00	2189.00	173.40	0.00
3241	542	506.00	2193.00	174.00	0.00
3245	542	506.00	2197.00	174.60	0.00
3249	542	506.00	2201.00	175.20	0.00
3253	542	506.00	2205.00	175.80	0.00
3257	542	506.00	2209.00	176.40	0.00
3261	542	506.00	2213.00	177.00	0.00
3265	542	506.00	2217.00	177.60	0.00
3269	542	506.00	2221.00	178.20	0.00
3273	542	506.00	2225.00	178.80	0.00
3277	542	506.00	2229.00	179.40	0.00
3281	542	506.00	2233.00	180.00	0.00
3285	542	506.00	2237.00	180.60	0.00
3289	542	506.00	2241.00	181.20	0.00
3293	542	506.00	2245.00	181.80	0.00
3297	542	506.00	2249.00	182.40	0.00
3301	542	506.00	2253.00	183.00	0.00
3305	542	506.00	2257.00	183.60	0.00
3309	542	506.00	2261.00	184.20	0.00
3313	542	506.00	2265.00	184.80	0.00
3317	542	506.00	2269.00	185.40	0.00
3321	542	506.00	2273.00	186.00	0.00
3325	542	506.00	2277.00	186.60	0.00
3329	542	506.00	2281.00	187.20	0.00
3333	542	506.00	2285.00	187.80	0.00
3337	542	506.00	2289.00	188.40	0.00
3341	542	506.00	2293.00	189.00	0.00
3345	542	506.00	2297.00	189.60	0.00
3349	542	506.00	2301.00	190.20	0.00
3353	542	506.00	2305.00	190.80	0.00
3357	542	506.00	2309.00	191.40	0.00
3361	542	506.00	2313.00	192.00	0.00
3365	542	506.00	2317.00	192.60	0.00
3369	542	506.00	2321.00	193.20	0.00
3373	542	506.00	2325.00	193.80	0.00
3377	542	506.00	2329.00	194.40	0.00
3381	542	506.00	2333.00	195.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	542	506.00	2337.00	195.60	0.00
3389	542	506.00	2341.00	196.20	0.00
3393	542	506.00	2345.00	196.80	0.00
3397	542	506.00	2349.00	197.40	0.00
3401	542	506.00	2353.00	198.00	0.00
3405	542	506.00	2357.00	198.60	0.00
3409	542	506.00	2361.00	199.20	0.00
3413	542	506.00	2365.00	199.80	0.00
3417	542	506.00	2369.00	200.40	0.00
3421	542	506.00	2373.00	201.00	0.00
3425	542	506.00	2377.00	201.60	0.00
3429	542	506.00	2381.00	202.20	0.00
3433	542	506.00	2385.00	202.80	0.00
3437	542	506.00	2389.00	203.40	0.00
3441	542	506.00	2393.00	204.00	0.00
3445	542	506.00	2397.00	204.60	0.00
3449	542	506.00	2401.00	205.20	0.00
3453	542	506.00	2405.00	205.80	0.00
3457	542	506.00	2409.00	206.40	0.00
3461	542	506.00	2413.00	207.00	0.00
3465	542	506.00	2417.00	207.60	0.00
3469	542	506.00	2421.00	208.20	0.00
3473	542	506.00	2425.00	208.80	0.00
3477	542	506.00	2429.00	209.40	0.00
3481	542	506.00	2433.00	210.00	0.00
3485	542	506.00	2437.00	210.60	0.00
3489	542	506.00	2441.00	211.20	0.00
3493	542	506.00	2445.00	211.80	0.00
3497	542	506.00	2449.00	212.40	0.00
3501	542	506.00	2453.00	213.00	0.00
3505	542	506.00	2457.00	213.60	0.00
3509	542	506.00	2461.00	214.20	0.00
3513	542	506.00	2465.00	214.80	0.00
3517	542	506.00	2469.00	215.40	0.00
3521	542	506.00	2473.00	216.00	0.00
3525	542	506.00	2477.00	216.60	0.00
3529	542	506.00	2481.00	217.20	0.00
3533	542	506.00	2485.00	217.80	0.00
3537	542	506.00	2489.00	218.40	0.00
3541	542	506.00	2493.00	219.00	0.00
3545	542	506.00	2497.00	219.60	0.00
3549	542	506.00	2501.00	220.20	0.00
3553	542	506.00	2505.00	220.80	0.00
3557	542	506.00	2509.00	221.40	0.00
3561	542	506.00	2513.00	222.00	0.00
3565	542	506.00	2517.00	222.60	0.00
3569	542	506.00	2521.00	223.20	0.00
3573	542	506.00	2525.00	223.80	0.00
3577	542	506.00	2529.00	224.40	0.00
3581	542	506.00	2533.00	225.00	0.00
3585	542	506.00	2537.00	225.60	0.00
3589	542	506.00	2541.00	226.20	0.00
3593	542	506.00	2545.00	226.80	0.00
3597	542	506.00	2549.00	227.40	0.00
3601	542	506.00	2553.00	228.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	542	506.00	2557.00	228.60	0.00
3609	542	506.00	2561.00	229.20	0.00
3613	542	506.00	2565.00	229.80	0.00
3617	542	506.00	2569.00	230.40	0.00
3621	542	506.00	2573.00	231.00	0.00
3625	542	506.00	2577.00	231.60	0.00
3629	542	506.00	2581.00	232.20	0.00
3633	542	506.00	2585.00	232.80	0.00
3637	542	506.00	2589.00	233.40	0.00
3641	542	506.00	2593.00	234.00	0.00
3645	542	506.00	2597.00	234.60	0.00
3649	542	506.00	2601.00	235.20	0.00
3653	542	506.00	2605.00	235.80	0.00
3657	542	506.00	2609.00	236.40	0.00
3661	542	506.00	2613.00	237.00	0.00
3665	542	506.00	2617.00	237.60	0.00
3669	542	506.00	2621.00	238.20	0.00
3673	542	506.00	2625.00	238.80	0.00
3677	542	506.00	2629.00	239.40	0.00
3681	542	506.00	2633.00	240.00	0.00
3685	542	506.00	2637.00	240.60	0.00
3689	542	506.00	2641.00	241.20	0.00
3693	542	506.00	2645.00	241.80	0.00
3697	542	506.00	2649.00	242.40	0.00
3701	542	506.00	2653.00	243.00	0.00
3705	542	506.00	2657.00	243.60	0.00
3709	542	506.00	2661.00	244.20	0.00
3713	542	506.00	2665.00	244.80	0.00
3717	542	506.00	2669.00	245.40	0.00
3721	542	506.00	2673.00	246.00	0.00
3725	542	506.00	2677.00	246.60	0.00
3729	542	506.00	2681.00	247.20	0.00
3733	542	506.00	2685.00	247.80	0.00
3737	542	506.00	2689.00	248.40	0.00
3741	542	506.00	2693.00	249.00	0.00
3745	542	506.00	2697.00	249.60	0.00
3749	542	506.00	2701.00	250.20	0.00
3753	542	506.00	2705.00	250.80	0.00
3757	542	506.00	2709.00	251.40	0.00
3761	542	506.00	2713.00	252.00	0.00
3765	542	506.00	2717.00	252.60	0.00
3769	542	506.00	2721.00	253.20	0.00
3773	542	506.00	2725.00	253.80	0.00
3777	542	506.00	2729.00	254.40	0.00
3781	542	506.00	2733.00	255.00	0.00
3785	542	506.00	2737.00	255.60	0.00
3789	542	506.00	2741.00	256.20	0.00
3793	542	506.00	2745.00	256.80	0.00
3797	542	506.00	2749.00	257.40	0.00
3801	542	506.00	2753.00	258.00	0.00
3805	542	506.00	2757.00	258.60	0.00
3809	542	506.00	2761.00	259.20	0.00
3813	542	506.00	2765.00	259.80	0.00
3817	542	506.00	2769.00	260.40	0.00
3821	542	506.00	2773.00	261.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	542	506.00	2777.00	261.60	0.00
3829	542	506.00	2781.00	262.20	0.00
3833	542	506.00	2785.00	262.80	0.00
3837	542	506.00	2789.00	263.40	0.00
3841	542	506.00	2793.00	264.00	0.00
3845	542	506.00	2797.00	264.60	0.00
3849	542	506.00	2801.00	265.20	0.00
3853	542	506.00	2805.00	265.80	0.00
3857	542	506.00	2809.00	266.40	0.00
3861	542	506.00	2813.00	267.00	0.00
3865	542	506.00	2817.00	267.60	0.00
3869	542	506.00	2821.00	268.20	0.00
3873	542	506.00	2825.00	268.80	0.00
3877	542	506.00	2829.00	269.40	0.00
3881	542	506.00	2833.00	270.00	0.00
3885	542	506.00	2837.00	270.60	0.00
3889	542	506.00	2841.00	271.20	0.00
3893	542	506.00	2845.00	271.80	0.00
3897	542	506.00	2849.00	272.40	0.00
3901	542	506.00	2853.00	273.00	0.00
3905	542	506.00	2857.00	273.60	0.00
3909	542	506.00	2861.00	274.20	0.00
3913	542	506.00	2865.00	274.80	0.00
3917	542	506.00	2869.00	275.40	0.00
3921	542	506.00	2873.00	276.00	0.00
3925	542	506.00	2877.00	276.60	0.00
3929	542	506.00	2881.00	277.20	0.00
3933	542	506.00	2885.00	277.80	0.00
3937	542	506.00	2889.00	278.40	0.00
3941	542	506.00	2893.00	279.00	0.00
3945	542	506.00	2897.00	279.60	0.00
3949	542	506.00	2901.00	280.20	0.00
3953	542	506.00	2905.00	280.80	0.00
3957	542	506.00	2909.00	281.40	0.00
3961	542	506.00	2913.00	282.00	0.00
3965	542	506.00	2917.00	282.60	0.00
3969	542	506.00	2921.00	283.20	0.00
3973	542	506.00	2925.00	283.80	0.00
3977	542	506.00	2929.00	284.40	0.00
3981	542	506.00	2933.00	285.00	0.00
3985	542	506.00	2937.00	285.60	0.00
3989	542	506.00	2941.00	286.20	0.00
3993	542	506.00	2945.00	286.80	0.00
3997	542	506.00	2949.00	287.40	0.00
4001	542	506.00	2953.00	288.00	0.00
4005	542	506.00	2957.00	288.60	0.00
4009	542	506.00	2961.00	289.20	0.00
4013	542	506.00	2965.00	289.80	0.00
4017	542	506.00	2969.00	290.40	0.00
4021	542	506.00	2973.00	291.00	0.00
4025	542	506.00	2977.00	291.60	0.00
4029	542	506.00	2981.00	292.20	0.00
4033	542	506.00	2985.00	292.80	0.00
4037	542	506.00	2989.00	293.40	0.00
4041	542	506.00	2993.00	294.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	542	506.00	2997.00	294.60	0.00
4049	542	506.00	3001.00	295.20	0.00
4053	542	506.00	3005.00	295.80	0.00
4057	542	506.00	3009.00	296.40	0.00
4061	542	506.00	3013.00	297.00	0.00
4065	542	506.00	3017.00	297.60	0.00
4069	542	506.00	3021.00	298.20	0.00
4073	542	506.00	3025.00	298.80	0.00
4077	542	506.00	3029.00	299.40	0.00
4081	542	506.00	3033.00	300.00	0.00
4085	542	506.00	3037.00	300.60	0.00
4089	542	506.00	3041.00	301.20	0.00
4093	542	506.00	3045.00	301.80	0.00
4097	542	506.00	3049.00	302.40	0.00
4101	542	506.00	3053.00	303.00	0.00
4105	542	506.00	3057.00	303.60	0.00
4109	542	506.00	3061.00	304.20	0.00
4113	542	506.00	3065.00	304.80	0.00
4117	542	506.00	3069.00	305.40	0.00
4121	542	506.00	3073.00	306.00	0.00
4125	542	506.00	3077.00	306.60	0.00
4129	542	506.00	3081.00	307.20	0.00
4133	542	506.00	3085.00	307.80	0.00
4137	542	506.00	3089.00	308.40	0.00
4141	542	506.00	3093.00	309.00	0.00
4145	542	506.00	3097.00	309.60	0.00
4149	542	506.00	3101.00	310.20	0.00
4153	542	506.00	3105.00	310.80	0.00
4157	542	506.00	3109.00	311.40	0.00
4161	542	506.00	3113.00	312.00	0.00
4165	542	506.00	3117.00	312.60	0.00
4169	542	506.00	3121.00	313.20	0.00
4173	542	506.00	3125.00	313.80	0.00
4177	542	506.00	3129.00	314.40	0.00
4181	542	506.00	3133.00	315.00	0.00
4185	542	506.00	3137.00	315.60	0.00
4189	542	506.00	3141.00	315.90	0.00

If the employee's gross pay is over £4,189, go to page 218.

Working out and recording NICs where employee's total earnings exceed the UEL - Table letters B, E and I

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

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

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

Step	Action	Example (based on Table letter B with total monthly earnings of £5,483.29)		
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,189 = £1,294.29		
2.	Round the answer down to the nearest whole £.	Rounded down to £1,294		
3.	Look this figure up in the Additional gross pay table on page 77.	Look up £1,294		
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount	Employer's NICs payable	Employee's NICs payable
		£1000	£150.00	£20.00
		£200	+ £30.00	+ £4.00
		£94	+ £14.10	+ £1.88
		Totals	= £194.10	= £25.88
5.	Add the further employer's NICs and employee's NICs worked out on the earnings above the UEL (columns 1d and 1e of the Additional gross pay table) to the employer's NICs and employee's NICs due for earnings at the UEL (columns 1d and 1e of the main table).		Total payable by employer	Total payable by employee
			£194.10 (further employer NICs)	£25.88 (further employee NICs)
			+ £565.80 (due for employer on earnings at UEL)	+ £58.11 (due for employee on earnings at UEL)
		Totals	= £759.90	= £83.99
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
542	506	3141	759.90	83.99

Working out and recording NICs where employee's total earnings exceed the UEL - Table letters C, K and S

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

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

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

Step	Action	Example (based on Table letter C with total monthly earnings of £5,483.29)	
1.	Subtract the UEL figure from the total gross pay.	£5,483.29 - £4,189 = £1,294.29	
2.	Round the answer down to the nearest whole £.	Rounded down to £1,294	
3.	Look this figure up in the Additional gross pay table on page 80.	Look up £1,294	
4.	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount	Employer's NICs payable
		£1000	£150.00
		£200	+ £30.00
		£94	+ £14.10
		Total	= £194.10
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
			£194.10 (further employer NICs)
			+ £565.80 (due for employer on earnings at UEL)
		Total	= £759.90
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
542	506	3141	759.90	0.00

Additional gross pay table - Table letter B, E and I

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable
	1d	1e	
£	£ p	£ p	£ p
1	0.15	0.02	0.17
2	0.30	0.04	0.34
3	0.45	0.06	0.51
4	0.60	0.08	0.68
5	0.75	0.10	0.85
6	0.90	0.12	1.02
7	1.05	0.14	1.19
8	1.20	0.16	1.36
9	1.35	0.18	1.53
10	1.50	0.20	1.70
11	1.65	0.22	1.87
12	1.80	0.24	2.04
13	1.95	0.26	2.21
14	2.10	0.28	2.38
15	2.25	0.30	2.55
16	2.40	0.32	2.72
17	2.55	0.34	2.89
18	2.70	0.36	3.06
19	2.85	0.38	3.23
20	3.00	0.40	3.40
21	3.15	0.42	3.57
22	3.30	0.44	3.74
23	3.45	0.46	3.91
24	3.60	0.48	4.08
25	3.75	0.50	4.25
26	3.90	0.52	4.42
27	4.05	0.54	4.59
28	4.20	0.56	4.76
29	4.35	0.58	4.93
30	4.50	0.60	5.10
31	4.65	0.62	5.27
32	4.80	0.64	5.44
33	4.95	0.66	5.61
34	5.10	0.68	5.78
35	5.25	0.70	5.95
36	5.40	0.72	6.12
37	5.55	0.74	6.29
38	5.70	0.76	6.46
39	5.85	0.78	6.63
40	6.00	0.80	6.80
41	6.15	0.82	6.97
42	6.30	0.84	7.14
43	6.45	0.86	7.31
44	6.60	0.88	7.48
45	6.75	0.90	7.65
46	6.90	0.92	7.82
47	7.05	0.94	7.99
48	7.20	0.96	8.16
49	7.35	0.98	8.33
50	7.50	1.00	8.50
51	7.65	1.02	8.67
52	7.80	1.04	8.84
53	7.95	1.06	9.01
54	8.10	1.08	9.18
55	8.25	1.10	9.35

Additional gross pay table - Table letter B, E and I

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable
	1d	1e	
£	£ p	£ p	£ p
56	8.40	1.12	9.52
57	8.55	1.14	9.69
58	8.70	1.16	9.86
59	8.85	1.18	10.03
60	9.00	1.20	10.20
61	9.15	1.22	10.37
62	9.30	1.24	10.54
63	9.45	1.26	10.71
64	9.60	1.28	10.88
65	9.75	1.30	11.05
66	9.90	1.32	11.22
67	10.05	1.34	11.39
68	10.20	1.36	11.56
69	10.35	1.38	11.73
70	10.50	1.40	11.90
71	10.65	1.42	12.07
72	10.80	1.44	12.24
73	10.95	1.46	12.41
74	11.10	1.48	12.58
75	11.25	1.50	12.75
76	11.40	1.52	12.92
77	11.55	1.54	13.09
78	11.70	1.56	13.26
79	11.85	1.58	13.43
80	12.00	1.60	13.60
81	12.15	1.62	13.77
82	12.30	1.64	13.94
83	12.45	1.66	14.11
84	12.60	1.68	14.28
85	12.75	1.70	14.45
86	12.90	1.72	14.62
87	13.05	1.74	14.79
88	13.20	1.76	14.96
89	13.35	1.78	15.13
90	13.50	1.80	15.30
91	13.65	1.82	15.47
92	13.80	1.84	15.64
93	13.95	1.86	15.81
94	14.10	1.88	15.98
95	14.25	1.90	16.15
96	14.40	1.92	16.32
97	14.55	1.94	16.49
98	14.70	1.96	16.66
99	14.85	1.98	16.83
100	15.00	2.00	17.00
200	30.00	4.00	34.00
300	45.00	6.00	51.00
400	60.00	8.00	68.00
500	75.00	10.00	85.00
600	90.00	12.00	102.00
700	105.00	14.00	119.00
800	120.00	16.00	136.00
900	135.00	18.00	153.00
1000	150.00	20.00	170.00
2000	300.00	40.00	340.00

Additional gross pay table - Table letter B, E and I

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable	Total of employee's and employer's NICs payable
	1d	1e	
£	£ p	£ p	£ p
3000	450.00	60.00	510.00
4000	600.00	80.00	680.00
5000	750.00	100.00	850.00
6000	900.00	120.00	1020.00
7000	1050.00	140.00	1190.00
8000	1200.00	160.00	1360.00
9000	1350.00	180.00	1530.00
10000	1500.00	200.00	1700.00
20000	3000.00	400.00	3400.00
30000	4500.00	600.00	5100.00
40000	6000.00	800.00	6800.00
50000	7500.00	1000.00	8500.00
60000	9000.00	1200.00	10200.00
70000	10500.00	1400.00	11900.00
80000	12000.00	1600.00	13600.00
90000	13500.00	1800.00	15300.00
100000	15000.00	2000.00	17000.00

Additional gross pay table - Table letter C, K and S

Earnings on which NICs payable	Employer's NICs payable	
	1d	
£	£	p
1	0.15	
2	0.30	
3	0.45	
4	0.60	
5	0.75	
6	0.90	
7	1.05	
8	1.20	
9	1.35	
10	1.50	
11	1.65	
12	1.80	
13	1.95	
14	2.10	
15	2.25	
16	2.40	
17	2.55	
18	2.70	
19	2.85	
20	3.00	
21	3.15	
22	3.30	
23	3.45	
24	3.60	
25	3.75	
26	3.90	
27	4.05	
28	4.20	
29	4.35	
30	4.50	
31	4.65	
32	4.80	
33	4.95	
34	5.10	
35	5.25	
36	5.40	
37	5.55	
38	5.70	
39	5.85	
40	6.00	
41	6.15	
42	6.30	
43	6.45	
44	6.60	
45	6.75	
46	6.90	
47	7.05	
48	7.20	
49	7.35	
50	7.50	
51	7.65	
52	7.80	
53	7.95	
54	8.10	
55	8.25	

Earnings on which NICs payable	Employer's NICs payable	
	1d	
£	£	p
56	8.40	
57	8.55	
58	8.70	
59	8.85	
60	9.00	
61	9.15	
62	9.30	
63	9.45	
64	9.60	
65	9.75	
66	9.90	
67	10.05	
68	10.20	
69	10.35	
70	10.50	
71	10.65	
72	10.80	
73	10.95	
74	11.10	
75	11.25	
76	11.40	
77	11.55	
78	11.70	
79	11.85	
80	12.00	
81	12.15	
82	12.30	
83	12.45	
84	12.60	
85	12.75	
86	12.90	
87	13.05	
88	13.20	
89	13.35	
90	13.50	
91	13.65	
92	13.80	
93	13.95	
94	14.10	
95	14.25	
96	14.40	
97	14.55	
98	14.70	
99	14.85	
100	15.00	
200	30.00	
300	45.00	
400	60.00	
500	75.00	
600	90.00	
700	105.00	
800	120.00	
900	135.00	
1000	150.00	
2000	300.00	

Earnings on which NICs payable	Employer's NICs payable	
	1d	
£	£	p
3000	450.00	
4000	600.00	
5000	750.00	
6000	900.00	
7000	1050.00	
8000	1200.00	
9000	1350.00	
10000	1500.00	
20000	3000.00	
30000	4500.00	
40000	6000.00	
50000	7500.00	
60000	9000.00	
70000	10500.00	
80000	12000.00	
90000	13500.00	
100000	15000.00	