



HM Revenue  
& Customs

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

## National Insurance contributions tables

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

## Help and guidance

You can get help and guidance from the following sources.

### Help from GOV.UK

For help with:

- setting up a business, go to [www.gov.uk/set-up-business](http://www.gov.uk/set-up-business)
- your PAYE payroll, go to [www.gov.uk/government/collections/payee-detailed-information](http://www.gov.uk/government/collections/payee-detailed-information)

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

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

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

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

### Online services

For information and help to sign in or register, go to [www.gov.uk/log-in-register-hmrc-online-services](http://www.gov.uk/log-in-register-hmrc-online-services)

For more help with HMRC online services, go to [www.gov.uk/find-hmrc-contacts/technical-support-with-hmrc-online-services](http://www.gov.uk/find-hmrc-contacts/technical-support-with-hmrc-online-services)

### Basic PAYE Tools

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

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

### Employer helplines

If you have:

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

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

### Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to [www.gov.uk/government/collections/payroll-publications-for-employers](http://www.gov.uk/government/collections/payroll-publications-for-employers)

### Yr laith Gymraeg

I lawrlwytho ffurflenni a llyfyrnau cymorth Cymraeg, ewch i [www.gov.uk/cymraeg](http://www.gov.uk/cymraeg) sgrolwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEF)' ac 'Arweiniad a thafllenni gwybodaeth CThEF'.

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

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

### Help and support from the Digital Delivery Team

Find more information about our live and recorded webinars.

Go to

[www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

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

Follow HMRC on X (formerly known as Twitter) @HMRCgovuk

### Employer bulletin online

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

### Using PAYE Online

You can use PAYE Online to view your liabilities and payments, check what you owe and see your payment history. Go to [www.gov.uk/payee-online](http://www.gov.uk/payee-online)

You can send expenses and benefits returns such as P46(Car), P11D and P11D(b). Go to [www.gov.uk/employer-reporting-expenses-benefits](http://www.gov.uk/employer-reporting-expenses-benefits)

You can also use the service to access tax codes and notices for your employees as well as viewing alerts from HMRC.

Links are available to either set up a new Direct Debit to pay your monthly or quarterly bills as well as being able to amend or update existing Direct Debits.

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 HMRC have issued tax codes and generic notifications.

### Contacting HMRC about your PAYE scheme

If you have a query about your PAYE scheme, go to [www.gov.uk/find-hmrc-contacts/employers-general-enquiries](http://www.gov.uk/find-hmrc-contacts/employers-general-enquiries)

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

### Your rights and obligations

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

# Contents

Save money – avoid errors	Page 1
Which National Insurance contributions (NICs) tables to use	Page 3
Layout of these tables	Page 4
Using these tables to work out NICs	Page 4
A – Weekly table for standard rate NICs	Page 7
A – Monthly table for standard rate NICs	Page 24
B – Weekly table for reduced rate NICs	Page 42
B – Monthly table for reduced rate NICs	Page 59
E – Weekly table for reduced rate NICs where employer is eligible to claim Investment Zone employer NICs relief for eligible employees	Page 77
E – Monthly table for reduced rate NICs where employer is eligible to claim Investment Zone employer NICs relief for eligible employees	Page 94
F – Weekly table for standard rate NICs where employer is eligible to claim Freeports employer NICs relief for eligible employees	Page 112
F – Monthly table for standard rate NICs where employer is eligible to claim Freeports employer NICs relief for eligible employees	Page 129
H – Weekly table for standard rate NICs (apprentice under 25)	Page 147
H – Monthly table for standard rate NICs (apprentice under 25)	Page 164
I – Weekly table for reduced rate NICs where employer is eligible to claim Freeports employer NICs relief for eligible employees	Page 182
I – Monthly table for reduced rate NICs where employer is eligible to claim Freeports employer NICs relief for eligible employees	Page 199
M – Weekly table for standard rate NICs (employee under 21)	Page 217
M – Monthly table for standard rate NICs (employee under 21)	Page 234
N – Weekly table for standard rate NICs where employer is eligible to claim Investment Zone employer NICs relief for eligible employees	Page 252
N – Monthly table for standard rate NICs where employer is eligible to claim Investment Zone employer NICs relief for eligible employees	Page 269
V – Weekly table for standard rate NICs where employer is eligible to claim veterans employer NICs relief for eligible employees	Page 287
V – Monthly table for standard rate NICs where employer is eligible to claim veterans employer NICs relief for eligible employees	Page 304
Working out and recording NICs where employee's total earnings exceed the Upper Earnings Limit (UEL)	Page 322
Additional gross pay table	Page 323

## Changes for the tax year 2026 to 2027

At the time this booklet was published, the rates for the tax year 2026 to 2027 were still subject to Parliamentary approval. If we do not get Parliamentary approval, we will tell you about any further changes before 6 April 2026.

# Save money - avoid errors

## Do it online

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

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

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

## Checklist to help you submit PAYE information to HMRC

- 1 The form RT11, which has replaced form P11 for employers who are not required to file online, must show 'Tax year starting 6 April 2026'.
- 2 Have you used the correct National Insurance contributions (NICs) 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 (CF4139, 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 you must deduct NICs at category A, F, H, M, N or V as appropriate.
- 4 Have you any employees nearing State Pension age? Check their date of birth before you decide which NICs category letter to use. 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, or if you are eligible to claim Freeport NICs relief use category S, or if you are eligible to use claim Investment Zone NICs relief use category K. See booklet CA41 for more information.

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

When completing your payment submission, check:

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

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

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

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

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

For more information go to CWG2 (2026).

## Save money - avoid errors continued

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

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

For the tax year 2026 to 2027 the FUST or IZUST are £481 weekly, £2,083 monthly, £25,000 annually. It is important to remember that this rate of secondary NICs does not remove the role of the secondary contributor. Employers are still required to fulfil any other obligations associated with paying earnings, for example, administering statutory payments.

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

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

For more information see CWG2 (2026).

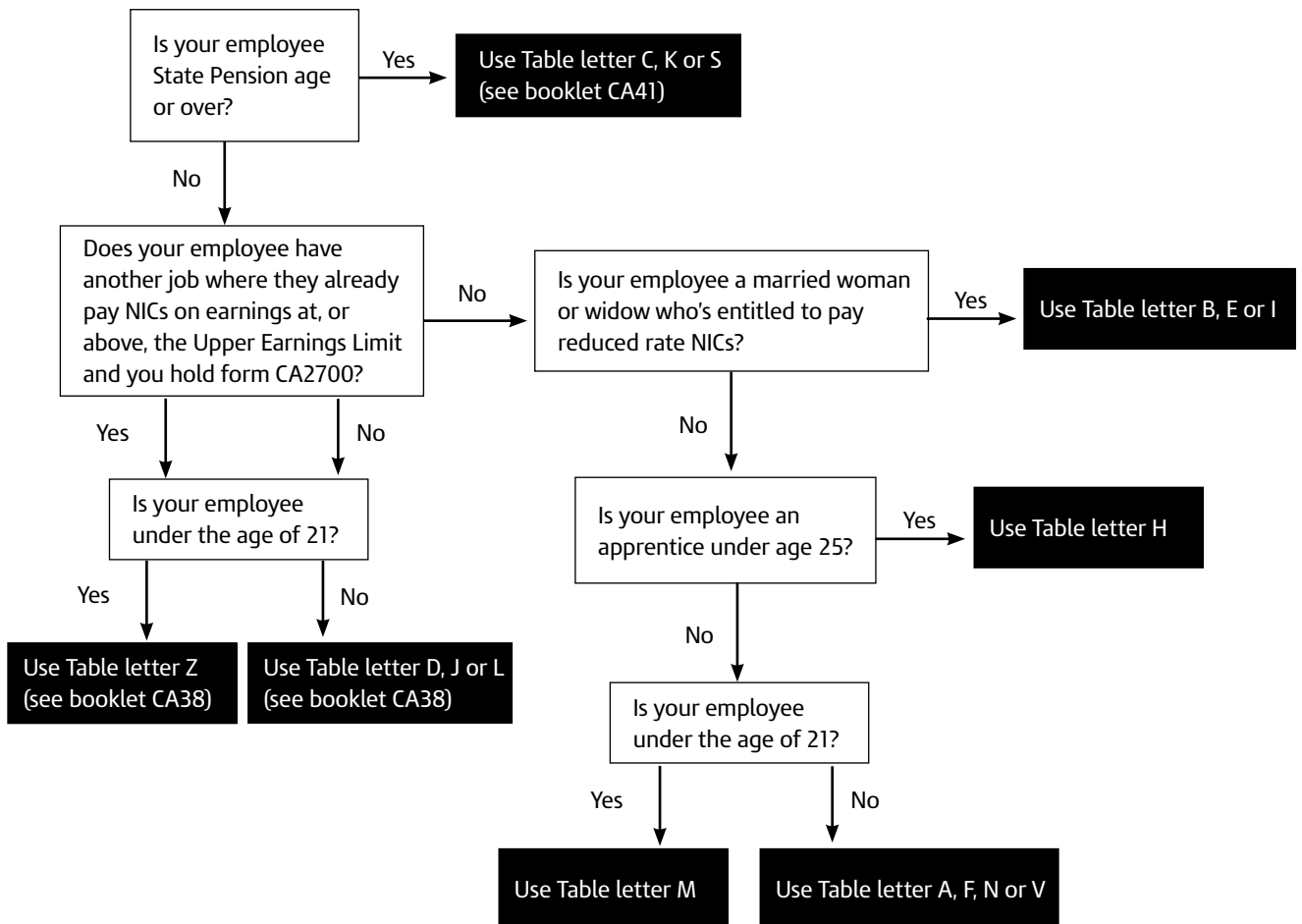
# Which National Insurance contribution (NICs) tables to use

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

NICs tables are renewed every tax year.

Check you're using the tables for the tax year 2026 to 2027.

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) (£129 weekly, £559 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.

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

The last earnings figure in each table is the UEL (£967 weekly or £4,189 monthly). This is because employee's NICs are due only at a rate of 2% on earnings above the UEL. The employer pays NICs at the rate of 15% on earnings above the Upper Earnings Limit (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, with the exception of the ST, LEL, PT, FUST/IZUST and UEL, is worked out at the mid-point of the steps. Therefore, you may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

Where the employee's total earnings fall between the 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 page 322.

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

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

### Introduction

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

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

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

### Are you using the correct tables?

Only use these tables between 6 April 2026 and 5 April 2027.

### About these tables

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

- weekly pay intervals
- monthly pay intervals

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

### Identifying the correct table to use

#### Table letter A

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

**Table letter B**

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

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

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

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

**Table letter E**

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

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

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

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

**Table letter F**

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

**Table letter H**

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

**Table letter I**

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

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

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

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

**Table letter M**

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

**Table letter N**

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

**Table letter V**

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

### **How to use these tables**

- 1 Decide which table, A, B, E, F, H, I, M, N, or V and then apply the earnings period (weekly or monthly) to work out the NICs liability.
- 2 Look up the gross pay in the left-hand column of the table. If your total earnings fall between the ST and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If your total earnings exceed the UEL, see page 322.
- 3 Record the figures in each column of the table onto form RT11, 'Deductions working sheet'.

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

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

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

**Weekly table for standard rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter A**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are under the age of 21 for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see table letter H)
- employees who are State Pension age or over (see Table letter C, K or S in booklet CA41)
- employees where employer is eligible for Freeport relief (see Table letter F)
- employees where employer is eligible for Investment Zones relief (see Table letter N)
- employees where employer is eligible for veterans relief (see Table letter V)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	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	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	0	0.00	0.00	4.42	0.00
126	0	0.00	0.00	4.57	0.00
127	0	0.00	0.00	4.72	0.00
128	0	0.00	0.00	4.87	0.00
129	129	0.00	0.00	4.95	0.00
130	129	1.00	0.00	5.17	0.00
131	129	2.00	0.00	5.32	0.00
132	129	3.00	0.00	5.47	0.00
133	129	4.00	0.00	5.62	0.00
134	129	5.00	0.00	5.77	0.00
135	129	6.00	0.00	5.92	0.00
136	129	7.00	0.00	6.07	0.00
137	129	8.00	0.00	6.22	0.00
138	129	9.00	0.00	6.37	0.00
139	129	10.00	0.00	6.52	0.00
140	129	11.00	0.00	6.67	0.00
141	129	12.00	0.00	6.82	0.00
142	129	13.00	0.00	6.97	0.00
143	129	14.00	0.00	7.12	0.00
144	129	15.00	0.00	7.27	0.00
145	129	16.00	0.00	7.42	0.00
146	129	17.00	0.00	7.57	0.00
147	129	18.00	0.00	7.72	0.00
148	129	19.00	0.00	7.87	0.00
149	129	20.00	0.00	8.02	0.00
150	129	21.00	0.00	8.17	0.00
151	129	22.00	0.00	8.32	0.00
152	129	23.00	0.00	8.47	0.00
153	129	24.00	0.00	8.62	0.00
154	129	25.00	0.00	8.77	0.00
155	129	26.00	0.00	8.92	0.00
156	129	27.00	0.00	9.07	0.00
157	129	28.00	0.00	9.22	0.00
158	129	29.00	0.00	9.37	0.00
159	129	30.00	0.00	9.52	0.00
160	129	31.00	0.00	9.67	0.00
161	129	32.00	0.00	9.82	0.00
162	129	33.00	0.00	9.97	0.00
163	129	34.00	0.00	10.12	0.00
164	129	35.00	0.00	10.27	0.00
165	129	36.00	0.00	10.42	0.00
166	129	37.00	0.00	10.57	0.00
167	129	38.00	0.00	10.72	0.00
168	129	39.00	0.00	10.87	0.00
169	129	40.00	0.00	11.02	0.00
170	129	41.00	0.00	11.17	0.00
171	129	42.00	0.00	11.32	0.00
172	129	43.00	0.00	11.47	0.00
173	129	44.00	0.00	11.62	0.00
174	129	45.00	0.00	11.77	0.00
175	129	46.00	0.00	11.92	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
176	129	47.00	0.00	12.07	0.00
177	129	48.00	0.00	12.22	0.00
178	129	49.00	0.00	12.37	0.00
179	129	50.00	0.00	12.52	0.00
180	129	51.00	0.00	12.67	0.00
181	129	52.00	0.00	12.82	0.00
182	129	53.00	0.00	12.97	0.00
183	129	54.00	0.00	13.12	0.00
184	129	55.00	0.00	13.27	0.00
185	129	56.00	0.00	13.42	0.00
186	129	57.00	0.00	13.57	0.00
187	129	58.00	0.00	13.72	0.00
188	129	59.00	0.00	13.87	0.00
189	129	60.00	0.00	14.02	0.00
190	129	61.00	0.00	14.17	0.00
191	129	62.00	0.00	14.32	0.00
192	129	63.00	0.00	14.47	0.00
193	129	64.00	0.00	14.62	0.00
194	129	65.00	0.00	14.77	0.00
195	129	66.00	0.00	14.92	0.00
196	129	67.00	0.00	15.07	0.00
197	129	68.00	0.00	15.22	0.00
198	129	69.00	0.00	15.37	0.00
199	129	70.00	0.00	15.52	0.00
200	129	71.00	0.00	15.67	0.00
201	129	72.00	0.00	15.82	0.00
202	129	73.00	0.00	15.97	0.00
203	129	74.00	0.00	16.12	0.00
204	129	75.00	0.00	16.27	0.00
205	129	76.00	0.00	16.42	0.00
206	129	77.00	0.00	16.57	0.00
207	129	78.00	0.00	16.72	0.00
208	129	79.00	0.00	16.87	0.00
209	129	80.00	0.00	17.02	0.00
210	129	81.00	0.00	17.17	0.00
211	129	82.00	0.00	17.32	0.00
212	129	83.00	0.00	17.47	0.00
213	129	84.00	0.00	17.62	0.00
214	129	85.00	0.00	17.77	0.00
215	129	86.00	0.00	17.92	0.00
216	129	87.00	0.00	18.07	0.00
217	129	88.00	0.00	18.22	0.00
218	129	89.00	0.00	18.37	0.00
219	129	90.00	0.00	18.52	0.00
220	129	91.00	0.00	18.67	0.00
221	129	92.00	0.00	18.82	0.00
222	129	93.00	0.00	18.97	0.00
223	129	94.00	0.00	19.12	0.00
224	129	95.00	0.00	19.27	0.00
225	129	96.00	0.00	19.42	0.00
226	129	97.00	0.00	19.57	0.00
227	129	98.00	0.00	19.72	0.00
228	129	99.00	0.00	19.87	0.00
229	129	100.00	0.00	20.02	0.00
230	129	101.00	0.00	20.17	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
231	129	102.00	0.00	20.32	0.00
232	129	103.00	0.00	20.47	0.00
233	129	104.00	0.00	20.62	0.00
234	129	105.00	0.00	20.77	0.00
235	129	106.00	0.00	20.92	0.00
236	129	107.00	0.00	21.07	0.00
237	129	108.00	0.00	21.22	0.00
238	129	109.00	0.00	21.37	0.00
239	129	110.00	0.00	21.52	0.00
240	129	111.00	0.00	21.67	0.00
241	129	112.00	0.00	21.82	0.00
242	129	113.00	0.00	21.90	0.00
243	129	113.00	1.00	22.12	0.12
244	129	113.00	2.00	22.27	0.20
245	129	113.00	3.00	22.42	0.28
246	129	113.00	4.00	22.57	0.36
247	129	113.00	5.00	22.72	0.44
248	129	113.00	6.00	22.87	0.52
249	129	113.00	7.00	23.02	0.60
250	129	113.00	8.00	23.17	0.68
251	129	113.00	9.00	23.32	0.76
252	129	113.00	10.00	23.47	0.84
253	129	113.00	11.00	23.62	0.92
254	129	113.00	12.00	23.77	1.00
255	129	113.00	13.00	23.92	1.08
256	129	113.00	14.00	24.07	1.16
257	129	113.00	15.00	24.22	1.24
258	129	113.00	16.00	24.37	1.32
259	129	113.00	17.00	24.52	1.40
260	129	113.00	18.00	24.67	1.48
261	129	113.00	19.00	24.82	1.56
262	129	113.00	20.00	24.97	1.64
263	129	113.00	21.00	25.12	1.72
264	129	113.00	22.00	25.27	1.80
265	129	113.00	23.00	25.42	1.88
266	129	113.00	24.00	25.57	1.96
267	129	113.00	25.00	25.72	2.04
268	129	113.00	26.00	25.87	2.12
269	129	113.00	27.00	26.02	2.20
270	129	113.00	28.00	26.17	2.28
271	129	113.00	29.00	26.32	2.36
272	129	113.00	30.00	26.47	2.44
273	129	113.00	31.00	26.62	2.52
274	129	113.00	32.00	26.77	2.60
275	129	113.00	33.00	26.92	2.68
276	129	113.00	34.00	27.07	2.76
277	129	113.00	35.00	27.22	2.84
278	129	113.00	36.00	27.37	2.92
279	129	113.00	37.00	27.52	3.00
280	129	113.00	38.00	27.67	3.08
281	129	113.00	39.00	27.82	3.16
282	129	113.00	40.00	27.97	3.24
283	129	113.00	41.00	28.12	3.32
284	129	113.00	42.00	28.27	3.40
285	129	113.00	43.00	28.42	3.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
286	129	113.00	44.00	28.57	3.56
287	129	113.00	45.00	28.72	3.64
288	129	113.00	46.00	28.87	3.72
289	129	113.00	47.00	29.02	3.80
290	129	113.00	48.00	29.17	3.88
291	129	113.00	49.00	29.32	3.96
292	129	113.00	50.00	29.47	4.04
293	129	113.00	51.00	29.62	4.12
294	129	113.00	52.00	29.77	4.20
295	129	113.00	53.00	29.92	4.28
296	129	113.00	54.00	30.07	4.36
297	129	113.00	55.00	30.22	4.44
298	129	113.00	56.00	30.37	4.52
299	129	113.00	57.00	30.52	4.60
300	129	113.00	58.00	30.67	4.68
301	129	113.00	59.00	30.82	4.76
302	129	113.00	60.00	30.97	4.84
303	129	113.00	61.00	31.12	4.92
304	129	113.00	62.00	31.27	5.00
305	129	113.00	63.00	31.42	5.08
306	129	113.00	64.00	31.57	5.16
307	129	113.00	65.00	31.72	5.24
308	129	113.00	66.00	31.87	5.32
309	129	113.00	67.00	32.02	5.40
310	129	113.00	68.00	32.17	5.48
311	129	113.00	69.00	32.32	5.56
312	129	113.00	70.00	32.47	5.64
313	129	113.00	71.00	32.62	5.72
314	129	113.00	72.00	32.77	5.80
315	129	113.00	73.00	32.92	5.88
316	129	113.00	74.00	33.07	5.96
317	129	113.00	75.00	33.22	6.04
318	129	113.00	76.00	33.37	6.12
319	129	113.00	77.00	33.52	6.20
320	129	113.00	78.00	33.67	6.28
321	129	113.00	79.00	33.82	6.36
322	129	113.00	80.00	33.97	6.44
323	129	113.00	81.00	34.12	6.52
324	129	113.00	82.00	34.27	6.60
325	129	113.00	83.00	34.42	6.68
326	129	113.00	84.00	34.57	6.76
327	129	113.00	85.00	34.72	6.84
328	129	113.00	86.00	34.87	6.92
329	129	113.00	87.00	35.02	7.00
330	129	113.00	88.00	35.17	7.08
331	129	113.00	89.00	35.32	7.16
332	129	113.00	90.00	35.47	7.24
333	129	113.00	91.00	35.62	7.32
334	129	113.00	92.00	35.77	7.40
335	129	113.00	93.00	35.92	7.48
336	129	113.00	94.00	36.07	7.56
337	129	113.00	95.00	36.22	7.64
338	129	113.00	96.00	36.37	7.72
339	129	113.00	97.00	36.52	7.80
340	129	113.00	98.00	36.67	7.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
341	129	113.00	99.00	36.82	7.96
342	129	113.00	100.00	36.97	8.04
343	129	113.00	101.00	37.12	8.12
344	129	113.00	102.00	37.27	8.20
345	129	113.00	103.00	37.42	8.28
346	129	113.00	104.00	37.57	8.36
347	129	113.00	105.00	37.72	8.44
348	129	113.00	106.00	37.87	8.52
349	129	113.00	107.00	38.02	8.60
350	129	113.00	108.00	38.17	8.68
351	129	113.00	109.00	38.32	8.76
352	129	113.00	110.00	38.47	8.84
353	129	113.00	111.00	38.62	8.92
354	129	113.00	112.00	38.77	9.00
355	129	113.00	113.00	38.92	9.08
356	129	113.00	114.00	39.07	9.16
357	129	113.00	115.00	39.22	9.24
358	129	113.00	116.00	39.37	9.32
359	129	113.00	117.00	39.52	9.40
360	129	113.00	118.00	39.67	9.48
361	129	113.00	119.00	39.82	9.56
362	129	113.00	120.00	39.97	9.64
363	129	113.00	121.00	40.12	9.72
364	129	113.00	122.00	40.27	9.80
365	129	113.00	123.00	40.42	9.88
366	129	113.00	124.00	40.57	9.96
367	129	113.00	125.00	40.72	10.04
368	129	113.00	126.00	40.87	10.12
369	129	113.00	127.00	41.02	10.20
370	129	113.00	128.00	41.17	10.28
371	129	113.00	129.00	41.32	10.36
372	129	113.00	130.00	41.47	10.44
373	129	113.00	131.00	41.62	10.52
374	129	113.00	132.00	41.77	10.60
375	129	113.00	133.00	41.92	10.68
376	129	113.00	134.00	42.07	10.76
377	129	113.00	135.00	42.22	10.84
378	129	113.00	136.00	42.37	10.92
379	129	113.00	137.00	42.52	11.00
380	129	113.00	138.00	42.67	11.08
381	129	113.00	139.00	42.82	11.16
382	129	113.00	140.00	42.97	11.24
383	129	113.00	141.00	43.12	11.32
384	129	113.00	142.00	43.27	11.40
385	129	113.00	143.00	43.42	11.48
386	129	113.00	144.00	43.57	11.56
387	129	113.00	145.00	43.72	11.64
388	129	113.00	146.00	43.87	11.72
389	129	113.00	147.00	44.02	11.80
390	129	113.00	148.00	44.17	11.88
391	129	113.00	149.00	44.32	11.96
392	129	113.00	150.00	44.47	12.04
393	129	113.00	151.00	44.62	12.12
394	129	113.00	152.00	44.77	12.20
395	129	113.00	153.00	44.92	12.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
396	129	113.00	154.00	45.07	12.36
397	129	113.00	155.00	45.22	12.44
398	129	113.00	156.00	45.37	12.52
399	129	113.00	157.00	45.52	12.60
400	129	113.00	158.00	45.67	12.68
401	129	113.00	159.00	45.82	12.76
402	129	113.00	160.00	45.97	12.84
403	129	113.00	161.00	46.12	12.92
404	129	113.00	162.00	46.27	13.00
405	129	113.00	163.00	46.42	13.08
406	129	113.00	164.00	46.57	13.16
407	129	113.00	165.00	46.72	13.24
408	129	113.00	166.00	46.87	13.32
409	129	113.00	167.00	47.02	13.40
410	129	113.00	168.00	47.17	13.48
411	129	113.00	169.00	47.32	13.56
412	129	113.00	170.00	47.47	13.64
413	129	113.00	171.00	47.62	13.72
414	129	113.00	172.00	47.77	13.80
415	129	113.00	173.00	47.92	13.88
416	129	113.00	174.00	48.07	13.96
417	129	113.00	175.00	48.22	14.04
418	129	113.00	176.00	48.37	14.12
419	129	113.00	177.00	48.52	14.20
420	129	113.00	178.00	48.67	14.28
421	129	113.00	179.00	48.82	14.36
422	129	113.00	180.00	48.97	14.44
423	129	113.00	181.00	49.12	14.52
424	129	113.00	182.00	49.27	14.60
425	129	113.00	183.00	49.42	14.68
426	129	113.00	184.00	49.57	14.76
427	129	113.00	185.00	49.72	14.84
428	129	113.00	186.00	49.87	14.92
429	129	113.00	187.00	50.02	15.00
430	129	113.00	188.00	50.17	15.08
431	129	113.00	189.00	50.32	15.16
432	129	113.00	190.00	50.47	15.24
433	129	113.00	191.00	50.62	15.32
434	129	113.00	192.00	50.77	15.40
435	129	113.00	193.00	50.92	15.48
436	129	113.00	194.00	51.07	15.56
437	129	113.00	195.00	51.22	15.64
438	129	113.00	196.00	51.37	15.72
439	129	113.00	197.00	51.52	15.80
440	129	113.00	198.00	51.67	15.88
441	129	113.00	199.00	51.82	15.96
442	129	113.00	200.00	51.97	16.04
443	129	113.00	201.00	52.12	16.12
444	129	113.00	202.00	52.27	16.20
445	129	113.00	203.00	52.42	16.28
446	129	113.00	204.00	52.57	16.36
447	129	113.00	205.00	52.72	16.44
448	129	113.00	206.00	52.87	16.52
449	129	113.00	207.00	53.02	16.60
450	129	113.00	208.00	53.17	16.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
451	129	113.00	209.00	53.32	16.76
452	129	113.00	210.00	53.47	16.84
453	129	113.00	211.00	53.62	16.92
454	129	113.00	212.00	53.77	17.00
455	129	113.00	213.00	53.92	17.08
456	129	113.00	214.00	54.07	17.16
457	129	113.00	215.00	54.22	17.24
458	129	113.00	216.00	54.37	17.32
459	129	113.00	217.00	54.52	17.40
460	129	113.00	218.00	54.67	17.48
461	129	113.00	219.00	54.82	17.56
462	129	113.00	220.00	54.97	17.64
463	129	113.00	221.00	55.12	17.72
464	129	113.00	222.00	55.27	17.80
465	129	113.00	223.00	55.42	17.88
466	129	113.00	224.00	55.57	17.96
467	129	113.00	225.00	55.72	18.04
468	129	113.00	226.00	55.87	18.12
469	129	113.00	227.00	56.02	18.20
470	129	113.00	228.00	56.17	18.28
471	129	113.00	229.00	56.32	18.36
472	129	113.00	230.00	56.47	18.44
473	129	113.00	231.00	56.62	18.52
474	129	113.00	232.00	56.77	18.60
475	129	113.00	233.00	56.92	18.68
476	129	113.00	234.00	57.07	18.76
477	129	113.00	235.00	57.22	18.84
478	129	113.00	236.00	57.37	18.92
479	129	113.00	237.00	57.52	19.00
480	129	113.00	238.00	57.67	19.08
481	129	113.00	239.00	57.75	19.12
482	129	113.00	240.00	57.97	19.24
483	129	113.00	241.00	58.12	19.32
484	129	113.00	242.00	58.27	19.40
485	129	113.00	243.00	58.42	19.48
486	129	113.00	244.00	58.57	19.56
487	129	113.00	245.00	58.72	19.64
488	129	113.00	246.00	58.87	19.72
489	129	113.00	247.00	59.02	19.80
490	129	113.00	248.00	59.17	19.88
491	129	113.00	249.00	59.32	19.96
492	129	113.00	250.00	59.47	20.04
493	129	113.00	251.00	59.62	20.12
494	129	113.00	252.00	59.77	20.20
495	129	113.00	253.00	59.92	20.28
496	129	113.00	254.00	60.07	20.36
497	129	113.00	255.00	60.22	20.44
498	129	113.00	256.00	60.37	20.52
499	129	113.00	257.00	60.52	20.60
500	129	113.00	258.00	60.67	20.68
501	129	113.00	259.00	60.82	20.76
502	129	113.00	260.00	60.97	20.84
503	129	113.00	261.00	61.12	20.92
504	129	113.00	262.00	61.27	21.00
505	129	113.00	263.00	61.42	21.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
506	129	113.00	264.00	61.57	21.16
507	129	113.00	265.00	61.72	21.24
508	129	113.00	266.00	61.87	21.32
509	129	113.00	267.00	62.02	21.40
510	129	113.00	268.00	62.17	21.48
511	129	113.00	269.00	62.32	21.56
512	129	113.00	270.00	62.47	21.64
513	129	113.00	271.00	62.62	21.72
514	129	113.00	272.00	62.77	21.80
515	129	113.00	273.00	62.92	21.88
516	129	113.00	274.00	63.07	21.96
517	129	113.00	275.00	63.22	22.04
518	129	113.00	276.00	63.37	22.12
519	129	113.00	277.00	63.52	22.20
520	129	113.00	278.00	63.67	22.28
521	129	113.00	279.00	63.82	22.36
522	129	113.00	280.00	63.97	22.44
523	129	113.00	281.00	64.12	22.52
524	129	113.00	282.00	64.27	22.60
525	129	113.00	283.00	64.42	22.68
526	129	113.00	284.00	64.57	22.76
527	129	113.00	285.00	64.72	22.84
528	129	113.00	286.00	64.87	22.92
529	129	113.00	287.00	65.02	23.00
530	129	113.00	288.00	65.17	23.08
531	129	113.00	289.00	65.32	23.16
532	129	113.00	290.00	65.47	23.24
533	129	113.00	291.00	65.62	23.32
534	129	113.00	292.00	65.77	23.40
535	129	113.00	293.00	65.92	23.48
536	129	113.00	294.00	66.07	23.56
537	129	113.00	295.00	66.22	23.64
538	129	113.00	296.00	66.37	23.72
539	129	113.00	297.00	66.52	23.80
540	129	113.00	298.00	66.67	23.88
541	129	113.00	299.00	66.82	23.96
542	129	113.00	300.00	66.97	24.04
543	129	113.00	301.00	67.12	24.12
544	129	113.00	302.00	67.27	24.20
545	129	113.00	303.00	67.42	24.28
546	129	113.00	304.00	67.57	24.36
547	129	113.00	305.00	67.72	24.44
548	129	113.00	306.00	67.87	24.52
549	129	113.00	307.00	68.02	24.60
550	129	113.00	308.00	68.17	24.68
551	129	113.00	309.00	68.32	24.76
552	129	113.00	310.00	68.47	24.84
553	129	113.00	311.00	68.62	24.92
554	129	113.00	312.00	68.77	25.00
555	129	113.00	313.00	68.92	25.08
556	129	113.00	314.00	69.07	25.16
557	129	113.00	315.00	69.22	25.24
558	129	113.00	316.00	69.37	25.32
559	129	113.00	317.00	69.52	25.40
560	129	113.00	318.00	69.67	25.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
561	129	113.00	319.00	69.82	25.56
562	129	113.00	320.00	69.97	25.64
563	129	113.00	321.00	70.12	25.72
564	129	113.00	322.00	70.27	25.80
565	129	113.00	323.00	70.42	25.88
566	129	113.00	324.00	70.57	25.96
567	129	113.00	325.00	70.72	26.04
568	129	113.00	326.00	70.87	26.12
569	129	113.00	327.00	71.02	26.20
570	129	113.00	328.00	71.17	26.28
571	129	113.00	329.00	71.32	26.36
572	129	113.00	330.00	71.47	26.44
573	129	113.00	331.00	71.62	26.52
574	129	113.00	332.00	71.77	26.60
575	129	113.00	333.00	71.92	26.68
576	129	113.00	334.00	72.07	26.76
577	129	113.00	335.00	72.22	26.84
578	129	113.00	336.00	72.37	26.92
579	129	113.00	337.00	72.52	27.00
580	129	113.00	338.00	72.67	27.08
581	129	113.00	339.00	72.82	27.16
582	129	113.00	340.00	72.97	27.24
583	129	113.00	341.00	73.12	27.32
584	129	113.00	342.00	73.27	27.40
585	129	113.00	343.00	73.42	27.48
586	129	113.00	344.00	73.57	27.56
587	129	113.00	345.00	73.72	27.64
588	129	113.00	346.00	73.87	27.72
589	129	113.00	347.00	74.02	27.80
590	129	113.00	348.00	74.17	27.88
591	129	113.00	349.00	74.32	27.96
592	129	113.00	350.00	74.47	28.04
593	129	113.00	351.00	74.62	28.12
594	129	113.00	352.00	74.77	28.20
595	129	113.00	353.00	74.92	28.28
596	129	113.00	354.00	75.07	28.36
597	129	113.00	355.00	75.22	28.44
598	129	113.00	356.00	75.37	28.52
599	129	113.00	357.00	75.52	28.60
600	129	113.00	358.00	75.67	28.68
601	129	113.00	359.00	75.82	28.76
602	129	113.00	360.00	75.97	28.84
603	129	113.00	361.00	76.12	28.92
604	129	113.00	362.00	76.27	29.00
605	129	113.00	363.00	76.42	29.08
606	129	113.00	364.00	76.57	29.16
607	129	113.00	365.00	76.72	29.24
608	129	113.00	366.00	76.87	29.32
609	129	113.00	367.00	77.02	29.40
610	129	113.00	368.00	77.17	29.48
611	129	113.00	369.00	77.32	29.56
612	129	113.00	370.00	77.47	29.64
613	129	113.00	371.00	77.62	29.72
614	129	113.00	372.00	77.77	29.80
615	129	113.00	373.00	77.92	29.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
616	129	113.00	374.00	78.07	29.96
617	129	113.00	375.00	78.22	30.04
618	129	113.00	376.00	78.37	30.12
619	129	113.00	377.00	78.52	30.20
620	129	113.00	378.00	78.67	30.28
621	129	113.00	379.00	78.82	30.36
622	129	113.00	380.00	78.97	30.44
623	129	113.00	381.00	79.12	30.52
624	129	113.00	382.00	79.27	30.60
625	129	113.00	383.00	79.42	30.68
626	129	113.00	384.00	79.57	30.76
627	129	113.00	385.00	79.72	30.84
628	129	113.00	386.00	79.87	30.92
629	129	113.00	387.00	80.02	31.00
630	129	113.00	388.00	80.17	31.08
631	129	113.00	389.00	80.32	31.16
632	129	113.00	390.00	80.47	31.24
633	129	113.00	391.00	80.62	31.32
634	129	113.00	392.00	80.77	31.40
635	129	113.00	393.00	80.92	31.48
636	129	113.00	394.00	81.07	31.56
637	129	113.00	395.00	81.22	31.64
638	129	113.00	396.00	81.37	31.72
639	129	113.00	397.00	81.52	31.80
640	129	113.00	398.00	81.67	31.88
641	129	113.00	399.00	81.82	31.96
642	129	113.00	400.00	81.97	32.04
643	129	113.00	401.00	82.12	32.12
644	129	113.00	402.00	82.27	32.20
645	129	113.00	403.00	82.42	32.28
646	129	113.00	404.00	82.57	32.36
647	129	113.00	405.00	82.72	32.44
648	129	113.00	406.00	82.87	32.52
649	129	113.00	407.00	83.02	32.60
650	129	113.00	408.00	83.17	32.68
651	129	113.00	409.00	83.32	32.76
652	129	113.00	410.00	83.47	32.84
653	129	113.00	411.00	83.62	32.92
654	129	113.00	412.00	83.77	33.00
655	129	113.00	413.00	83.92	33.08
656	129	113.00	414.00	84.07	33.16
657	129	113.00	415.00	84.22	33.24
658	129	113.00	416.00	84.37	33.32
659	129	113.00	417.00	84.52	33.40
660	129	113.00	418.00	84.67	33.48
661	129	113.00	419.00	84.82	33.56
662	129	113.00	420.00	84.97	33.64
663	129	113.00	421.00	85.12	33.72
664	129	113.00	422.00	85.27	33.80
665	129	113.00	423.00	85.42	33.88
666	129	113.00	424.00	85.57	33.96
667	129	113.00	425.00	85.72	34.04
668	129	113.00	426.00	85.87	34.12
669	129	113.00	427.00	86.02	34.20
670	129	113.00	428.00	86.17	34.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
671	129	113.00	429.00	86.32	34.36
672	129	113.00	430.00	86.47	34.44
673	129	113.00	431.00	86.62	34.52
674	129	113.00	432.00	86.77	34.60
675	129	113.00	433.00	86.92	34.68
676	129	113.00	434.00	87.07	34.76
677	129	113.00	435.00	87.22	34.84
678	129	113.00	436.00	87.37	34.92
679	129	113.00	437.00	87.52	35.00
680	129	113.00	438.00	87.67	35.08
681	129	113.00	439.00	87.82	35.16
682	129	113.00	440.00	87.97	35.24
683	129	113.00	441.00	88.12	35.32
684	129	113.00	442.00	88.27	35.40
685	129	113.00	443.00	88.42	35.48
686	129	113.00	444.00	88.57	35.56
687	129	113.00	445.00	88.72	35.64
688	129	113.00	446.00	88.87	35.72
689	129	113.00	447.00	89.02	35.80
690	129	113.00	448.00	89.17	35.88
691	129	113.00	449.00	89.32	35.96
692	129	113.00	450.00	89.47	36.04
693	129	113.00	451.00	89.62	36.12
694	129	113.00	452.00	89.77	36.20
695	129	113.00	453.00	89.92	36.28
696	129	113.00	454.00	90.07	36.36
697	129	113.00	455.00	90.22	36.44
698	129	113.00	456.00	90.37	36.52
699	129	113.00	457.00	90.52	36.60
700	129	113.00	458.00	90.67	36.68
701	129	113.00	459.00	90.82	36.76
702	129	113.00	460.00	90.97	36.84
703	129	113.00	461.00	91.12	36.92
704	129	113.00	462.00	91.27	37.00
705	129	113.00	463.00	91.42	37.08
706	129	113.00	464.00	91.57	37.16
707	129	113.00	465.00	91.72	37.24
708	129	113.00	466.00	91.87	37.32
709	129	113.00	467.00	92.02	37.40
710	129	113.00	468.00	92.17	37.48
711	129	113.00	469.00	92.32	37.56
712	129	113.00	470.00	92.47	37.64
713	129	113.00	471.00	92.62	37.72
714	129	113.00	472.00	92.77	37.80
715	129	113.00	473.00	92.92	37.88
716	129	113.00	474.00	93.07	37.96
717	129	113.00	475.00	93.22	38.04
718	129	113.00	476.00	93.37	38.12
719	129	113.00	477.00	93.52	38.20
720	129	113.00	478.00	93.67	38.28
721	129	113.00	479.00	93.82	38.36
722	129	113.00	480.00	93.97	38.44
723	129	113.00	481.00	94.12	38.52
724	129	113.00	482.00	94.27	38.60
725	129	113.00	483.00	94.42	38.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
726	129	113.00	484.00	94.57	38.76
727	129	113.00	485.00	94.72	38.84
728	129	113.00	486.00	94.87	38.92
729	129	113.00	487.00	95.02	39.00
730	129	113.00	488.00	95.17	39.08
731	129	113.00	489.00	95.32	39.16
732	129	113.00	490.00	95.47	39.24
733	129	113.00	491.00	95.62	39.32
734	129	113.00	492.00	95.77	39.40
735	129	113.00	493.00	95.92	39.48
736	129	113.00	494.00	96.07	39.56
737	129	113.00	495.00	96.22	39.64
738	129	113.00	496.00	96.37	39.72
739	129	113.00	497.00	96.52	39.80
740	129	113.00	498.00	96.67	39.88
741	129	113.00	499.00	96.82	39.96
742	129	113.00	500.00	96.97	40.04
743	129	113.00	501.00	97.12	40.12
744	129	113.00	502.00	97.27	40.20
745	129	113.00	503.00	97.42	40.28
746	129	113.00	504.00	97.57	40.36
747	129	113.00	505.00	97.72	40.44
748	129	113.00	506.00	97.87	40.52
749	129	113.00	507.00	98.02	40.60
750	129	113.00	508.00	98.17	40.68
751	129	113.00	509.00	98.32	40.76
752	129	113.00	510.00	98.47	40.84
753	129	113.00	511.00	98.62	40.92
754	129	113.00	512.00	98.77	41.00
755	129	113.00	513.00	98.92	41.08
756	129	113.00	514.00	99.07	41.16
757	129	113.00	515.00	99.22	41.24
758	129	113.00	516.00	99.37	41.32
759	129	113.00	517.00	99.52	41.40
760	129	113.00	518.00	99.67	41.48
761	129	113.00	519.00	99.82	41.56
762	129	113.00	520.00	99.97	41.64
763	129	113.00	521.00	100.12	41.72
764	129	113.00	522.00	100.27	41.80
765	129	113.00	523.00	100.42	41.88
766	129	113.00	524.00	100.57	41.96
767	129	113.00	525.00	100.72	42.04
768	129	113.00	526.00	100.87	42.12
769	129	113.00	527.00	101.02	42.20
770	129	113.00	528.00	101.17	42.28
771	129	113.00	529.00	101.32	42.36
772	129	113.00	530.00	101.47	42.44
773	129	113.00	531.00	101.62	42.52
774	129	113.00	532.00	101.77	42.60
775	129	113.00	533.00	101.92	42.68
776	129	113.00	534.00	102.07	42.76
777	129	113.00	535.00	102.22	42.84
778	129	113.00	536.00	102.37	42.92
779	129	113.00	537.00	102.52	43.00
780	129	113.00	538.00	102.67	43.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
781	129	113.00	539.00	102.82	43.16
782	129	113.00	540.00	102.97	43.24
783	129	113.00	541.00	103.12	43.32
784	129	113.00	542.00	103.27	43.40
785	129	113.00	543.00	103.42	43.48
786	129	113.00	544.00	103.57	43.56
787	129	113.00	545.00	103.72	43.64
788	129	113.00	546.00	103.87	43.72
789	129	113.00	547.00	104.02	43.80
790	129	113.00	548.00	104.17	43.88
791	129	113.00	549.00	104.32	43.96
792	129	113.00	550.00	104.47	44.04
793	129	113.00	551.00	104.62	44.12
794	129	113.00	552.00	104.77	44.20
795	129	113.00	553.00	104.92	44.28
796	129	113.00	554.00	105.07	44.36
797	129	113.00	555.00	105.22	44.44
798	129	113.00	556.00	105.37	44.52
799	129	113.00	557.00	105.52	44.60
800	129	113.00	558.00	105.67	44.68
801	129	113.00	559.00	105.82	44.76
802	129	113.00	560.00	105.97	44.84
803	129	113.00	561.00	106.12	44.92
804	129	113.00	562.00	106.27	45.00
805	129	113.00	563.00	106.42	45.08
806	129	113.00	564.00	106.57	45.16
807	129	113.00	565.00	106.72	45.24
808	129	113.00	566.00	106.87	45.32
809	129	113.00	567.00	107.02	45.40
810	129	113.00	568.00	107.17	45.48
811	129	113.00	569.00	107.32	45.56
812	129	113.00	570.00	107.47	45.64
813	129	113.00	571.00	107.62	45.72
814	129	113.00	572.00	107.77	45.80
815	129	113.00	573.00	107.92	45.88
816	129	113.00	574.00	108.07	45.96
817	129	113.00	575.00	108.22	46.04
818	129	113.00	576.00	108.37	46.12
819	129	113.00	577.00	108.52	46.20
820	129	113.00	578.00	108.67	46.28
821	129	113.00	579.00	108.82	46.36
822	129	113.00	580.00	108.97	46.44
823	129	113.00	581.00	109.12	46.52
824	129	113.00	582.00	109.27	46.60
825	129	113.00	583.00	109.42	46.68
826	129	113.00	584.00	109.57	46.76
827	129	113.00	585.00	109.72	46.84
828	129	113.00	586.00	109.87	46.92
829	129	113.00	587.00	110.02	47.00
830	129	113.00	588.00	110.17	47.08
831	129	113.00	589.00	110.32	47.16
832	129	113.00	590.00	110.47	47.24
833	129	113.00	591.00	110.62	47.32
834	129	113.00	592.00	110.77	47.40
835	129	113.00	593.00	110.92	47.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
836	129	113.00	594.00	111.07	47.56
837	129	113.00	595.00	111.22	47.64
838	129	113.00	596.00	111.37	47.72
839	129	113.00	597.00	111.52	47.80
840	129	113.00	598.00	111.67	47.88
841	129	113.00	599.00	111.82	47.96
842	129	113.00	600.00	111.97	48.04
843	129	113.00	601.00	112.12	48.12
844	129	113.00	602.00	112.27	48.20
845	129	113.00	603.00	112.42	48.28
846	129	113.00	604.00	112.57	48.36
847	129	113.00	605.00	112.72	48.44
848	129	113.00	606.00	112.87	48.52
849	129	113.00	607.00	113.02	48.60
850	129	113.00	608.00	113.17	48.68
851	129	113.00	609.00	113.32	48.76
852	129	113.00	610.00	113.47	48.84
853	129	113.00	611.00	113.62	48.92
854	129	113.00	612.00	113.77	49.00
855	129	113.00	613.00	113.92	49.08
856	129	113.00	614.00	114.07	49.16
857	129	113.00	615.00	114.22	49.24
858	129	113.00	616.00	114.37	49.32
859	129	113.00	617.00	114.52	49.40
860	129	113.00	618.00	114.67	49.48
861	129	113.00	619.00	114.82	49.56
862	129	113.00	620.00	114.97	49.64
863	129	113.00	621.00	115.12	49.72
864	129	113.00	622.00	115.27	49.80
865	129	113.00	623.00	115.42	49.88
866	129	113.00	624.00	115.57	49.96
867	129	113.00	625.00	115.72	50.04
868	129	113.00	626.00	115.87	50.12
869	129	113.00	627.00	116.02	50.20
870	129	113.00	628.00	116.17	50.28
871	129	113.00	629.00	116.32	50.36
872	129	113.00	630.00	116.47	50.44
873	129	113.00	631.00	116.62	50.52
874	129	113.00	632.00	116.77	50.60
875	129	113.00	633.00	116.92	50.68
876	129	113.00	634.00	117.07	50.76
877	129	113.00	635.00	117.22	50.84
878	129	113.00	636.00	117.37	50.92
879	129	113.00	637.00	117.52	51.00
880	129	113.00	638.00	117.67	51.08
881	129	113.00	639.00	117.82	51.16
882	129	113.00	640.00	117.97	51.24
883	129	113.00	641.00	118.12	51.32
884	129	113.00	642.00	118.27	51.40
885	129	113.00	643.00	118.42	51.48
886	129	113.00	644.00	118.57	51.56
887	129	113.00	645.00	118.72	51.64
888	129	113.00	646.00	118.87	51.72
889	129	113.00	647.00	119.02	51.80
890	129	113.00	648.00	119.17	51.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
891	129	113.00	649.00	119.32	51.96
892	129	113.00	650.00	119.47	52.04
893	129	113.00	651.00	119.62	52.12
894	129	113.00	652.00	119.77	52.20
895	129	113.00	653.00	119.92	52.28
896	129	113.00	654.00	120.07	52.36
897	129	113.00	655.00	120.22	52.44
898	129	113.00	656.00	120.37	52.52
899	129	113.00	657.00	120.52	52.60
900	129	113.00	658.00	120.67	52.68
901	129	113.00	659.00	120.82	52.76
902	129	113.00	660.00	120.97	52.84
903	129	113.00	661.00	121.12	52.92
904	129	113.00	662.00	121.27	53.00
905	129	113.00	663.00	121.42	53.08
906	129	113.00	664.00	121.57	53.16
907	129	113.00	665.00	121.72	53.24
908	129	113.00	666.00	121.87	53.32
909	129	113.00	667.00	122.02	53.40
910	129	113.00	668.00	122.17	53.48
911	129	113.00	669.00	122.32	53.56
912	129	113.00	670.00	122.47	53.64
913	129	113.00	671.00	122.62	53.72
914	129	113.00	672.00	122.77	53.80
915	129	113.00	673.00	122.92	53.88
916	129	113.00	674.00	123.07	53.96
917	129	113.00	675.00	123.22	54.04
918	129	113.00	676.00	123.37	54.12
919	129	113.00	677.00	123.52	54.20
920	129	113.00	678.00	123.67	54.28
921	129	113.00	679.00	123.82	54.36
922	129	113.00	680.00	123.97	54.44
923	129	113.00	681.00	124.12	54.52
924	129	113.00	682.00	124.27	54.60
925	129	113.00	683.00	124.42	54.68
926	129	113.00	684.00	124.57	54.76
927	129	113.00	685.00	124.72	54.84
928	129	113.00	686.00	124.87	54.92
929	129	113.00	687.00	125.02	55.00
930	129	113.00	688.00	125.17	55.08
931	129	113.00	689.00	125.32	55.16
932	129	113.00	690.00	125.47	55.24
933	129	113.00	691.00	125.62	55.32
934	129	113.00	692.00	125.77	55.40
935	129	113.00	693.00	125.92	55.48
936	129	113.00	694.00	126.07	55.56
937	129	113.00	695.00	126.22	55.64
938	129	113.00	696.00	126.37	55.72
939	129	113.00	697.00	126.52	55.80
940	129	113.00	698.00	126.67	55.88
941	129	113.00	699.00	126.82	55.96
942	129	113.00	700.00	126.97	56.04
943	129	113.00	701.00	127.12	56.12
944	129	113.00	702.00	127.27	56.20
945	129	113.00	703.00	127.42	56.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
946	129	113.00	704.00	127.57	56.36
947	129	113.00	705.00	127.72	56.44
948	129	113.00	706.00	127.87	56.52
949	129	113.00	707.00	128.02	56.60
950	129	113.00	708.00	128.17	56.68
951	129	113.00	709.00	128.32	56.76
952	129	113.00	710.00	128.47	56.84
953	129	113.00	711.00	128.62	56.92
954	129	113.00	712.00	128.77	57.00
955	129	113.00	713.00	128.92	57.08
956	129	113.00	714.00	129.07	57.16
957	129	113.00	715.00	129.22	57.24
958	129	113.00	716.00	129.37	57.32
959	129	113.00	717.00	129.52	57.40
960	129	113.00	718.00	129.67	57.48
961	129	113.00	719.00	129.82	57.56
962	129	113.00	720.00	129.97	57.64
963	129	113.00	721.00	130.12	57.72
964	129	113.00	722.00	130.27	57.80
965	129	113.00	723.00	130.42	57.88
966	129	113.00	724.00	130.57	57.96
967	129	113.00	725.00	130.65	58.00

If your employee's gross pay is over £967, go to page 322.

**Monthly table for standard rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter A**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are under the age of 21 for whom you do not hold form CA2700 (see Table letter M)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see table letter H)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- employees where employer is eligible for Freeport relief (see Table letter F)
- employees where employer is eligible for Investment Zones relief (see Table letter N)
- employees where employer is eligible for veterans relief (see Table letter V)

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

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

If your total earnings fall between the 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 322.

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 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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	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	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
537	0	0.00	0.00	18.30	0.00
541	0	0.00	0.00	18.90	0.00
545	0	0.00	0.00	19.50	0.00
549	0	0.00	0.00	20.10	0.00
553	0	0.00	0.00	20.70	0.00
557	0	0.00	0.00	21.15	0.00
559	559	0.00	0.00	21.30	0.00
561	559	2.00	0.00	21.90	0.00
565	559	6.00	0.00	22.50	0.00
569	559	10.00	0.00	23.10	0.00
573	559	14.00	0.00	23.70	0.00
577	559	18.00	0.00	24.30	0.00
581	559	22.00	0.00	24.90	0.00
585	559	26.00	0.00	25.50	0.00
589	559	30.00	0.00	26.10	0.00
593	559	34.00	0.00	26.70	0.00
597	559	38.00	0.00	27.30	0.00
601	559	42.00	0.00	27.90	0.00
605	559	46.00	0.00	28.50	0.00
609	559	50.00	0.00	29.10	0.00
613	559	54.00	0.00	29.70	0.00
617	559	58.00	0.00	30.30	0.00
621	559	62.00	0.00	30.90	0.00
625	559	66.00	0.00	31.50	0.00
629	559	70.00	0.00	32.10	0.00
633	559	74.00	0.00	32.70	0.00
637	559	78.00	0.00	33.30	0.00
641	559	82.00	0.00	33.90	0.00
645	559	86.00	0.00	34.50	0.00
649	559	90.00	0.00	35.10	0.00
653	559	94.00	0.00	35.70	0.00
657	559	98.00	0.00	36.30	0.00
661	559	102.00	0.00	36.90	0.00
665	559	106.00	0.00	37.50	0.00
669	559	110.00	0.00	38.10	0.00
673	559	114.00	0.00	38.70	0.00
677	559	118.00	0.00	39.30	0.00
681	559	122.00	0.00	39.90	0.00
685	559	126.00	0.00	40.50	0.00
689	559	130.00	0.00	41.10	0.00
693	559	134.00	0.00	41.70	0.00
697	559	138.00	0.00	42.30	0.00
701	559	142.00	0.00	42.90	0.00
705	559	146.00	0.00	43.50	0.00
709	559	150.00	0.00	44.10	0.00
713	559	154.00	0.00	44.70	0.00
717	559	158.00	0.00	45.30	0.00
721	559	162.00	0.00	45.90	0.00
725	559	166.00	0.00	46.50	0.00
729	559	170.00	0.00	47.10	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
733	559	174.00	0.00	47.70	0.00
737	559	178.00	0.00	48.30	0.00
741	559	182.00	0.00	48.90	0.00
745	559	186.00	0.00	49.50	0.00
749	559	190.00	0.00	50.10	0.00
753	559	194.00	0.00	50.70	0.00
757	559	198.00	0.00	51.30	0.00
761	559	202.00	0.00	51.90	0.00
765	559	206.00	0.00	52.50	0.00
769	559	210.00	0.00	53.10	0.00
773	559	214.00	0.00	53.70	0.00
777	559	218.00	0.00	54.30	0.00
781	559	222.00	0.00	54.90	0.00
785	559	226.00	0.00	55.50	0.00
789	559	230.00	0.00	56.10	0.00
793	559	234.00	0.00	56.70	0.00
797	559	238.00	0.00	57.30	0.00
801	559	242.00	0.00	57.90	0.00
805	559	246.00	0.00	58.50	0.00
809	559	250.00	0.00	59.10	0.00
813	559	254.00	0.00	59.70	0.00
817	559	258.00	0.00	60.30	0.00
821	559	262.00	0.00	60.90	0.00
825	559	266.00	0.00	61.50	0.00
829	559	270.00	0.00	62.10	0.00
833	559	274.00	0.00	62.70	0.00
837	559	278.00	0.00	63.30	0.00
841	559	282.00	0.00	63.90	0.00
845	559	286.00	0.00	64.50	0.00
849	559	290.00	0.00	65.10	0.00
853	559	294.00	0.00	65.70	0.00
857	559	298.00	0.00	66.30	0.00
861	559	302.00	0.00	66.90	0.00
865	559	306.00	0.00	67.50	0.00
869	559	310.00	0.00	68.10	0.00
873	559	314.00	0.00	68.70	0.00
877	559	318.00	0.00	69.30	0.00
881	559	322.00	0.00	69.90	0.00
885	559	326.00	0.00	70.50	0.00
889	559	330.00	0.00	71.10	0.00
893	559	334.00	0.00	71.70	0.00
897	559	338.00	0.00	72.30	0.00
901	559	342.00	0.00	72.90	0.00
905	559	346.00	0.00	73.50	0.00
909	559	350.00	0.00	74.10	0.00
913	559	354.00	0.00	74.70	0.00
917	559	358.00	0.00	75.30	0.00
921	559	362.00	0.00	75.90	0.00
925	559	366.00	0.00	76.50	0.00
929	559	370.00	0.00	77.10	0.00
933	559	374.00	0.00	77.70	0.00
937	559	378.00	0.00	78.30	0.00
941	559	382.00	0.00	78.90	0.00
945	559	386.00	0.00	79.50	0.00
949	559	390.00	0.00	80.10	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
953	559	394.00	0.00	80.70	0.00
957	559	398.00	0.00	81.30	0.00
961	559	402.00	0.00	81.90	0.00
965	559	406.00	0.00	82.50	0.00
969	559	410.00	0.00	83.10	0.00
973	559	414.00	0.00	83.70	0.00
977	559	418.00	0.00	84.30	0.00
981	559	422.00	0.00	84.90	0.00
985	559	426.00	0.00	85.50	0.00
989	559	430.00	0.00	86.10	0.00
993	559	434.00	0.00	86.70	0.00
997	559	438.00	0.00	87.30	0.00
1001	559	442.00	0.00	87.90	0.00
1005	559	446.00	0.00	88.50	0.00
1009	559	450.00	0.00	89.10	0.00
1013	559	454.00	0.00	89.70	0.00
1017	559	458.00	0.00	90.30	0.00
1021	559	462.00	0.00	90.90	0.00
1025	559	466.00	0.00	91.50	0.00
1029	559	470.00	0.00	92.10	0.00
1033	559	474.00	0.00	92.70	0.00
1037	559	478.00	0.00	93.30	0.00
1041	559	482.00	0.00	93.90	0.00
1045	559	486.00	0.00	94.42	0.00
1048	559	489.00	0.00	94.65	0.00
1049	559	489.00	1.00	95.10	0.24
1053	559	489.00	5.00	95.70	0.56
1057	559	489.00	9.00	96.30	0.88
1061	559	489.00	13.00	96.90	1.20
1065	559	489.00	17.00	97.50	1.52
1069	559	489.00	21.00	98.10	1.84
1073	559	489.00	25.00	98.70	2.16
1077	559	489.00	29.00	99.30	2.48
1081	559	489.00	33.00	99.90	2.80
1085	559	489.00	37.00	100.50	3.12
1089	559	489.00	41.00	101.10	3.44
1093	559	489.00	45.00	101.70	3.76
1097	559	489.00	49.00	102.30	4.08
1101	559	489.00	53.00	102.90	4.40
1105	559	489.00	57.00	103.50	4.72
1109	559	489.00	61.00	104.10	5.04
1113	559	489.00	65.00	104.70	5.36
1117	559	489.00	69.00	105.30	5.68
1121	559	489.00	73.00	105.90	6.00
1125	559	489.00	77.00	106.50	6.32
1129	559	489.00	81.00	107.10	6.64
1133	559	489.00	85.00	107.70	6.96
1137	559	489.00	89.00	108.30	7.28
1141	559	489.00	93.00	108.90	7.60
1145	559	489.00	97.00	109.50	7.92
1149	559	489.00	101.00	110.10	8.24
1153	559	489.00	105.00	110.70	8.56
1157	559	489.00	109.00	111.30	8.88
1161	559	489.00	113.00	111.90	9.20
1165	559	489.00	117.00	112.50	9.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1169	559	489.00	121.00	113.10	9.84
1173	559	489.00	125.00	113.70	10.16
1177	559	489.00	129.00	114.30	10.48
1181	559	489.00	133.00	114.90	10.80
1185	559	489.00	137.00	115.50	11.12
1189	559	489.00	141.00	116.10	11.44
1193	559	489.00	145.00	116.70	11.76
1197	559	489.00	149.00	117.30	12.08
1201	559	489.00	153.00	117.90	12.40
1205	559	489.00	157.00	118.50	12.72
1209	559	489.00	161.00	119.10	13.04
1213	559	489.00	165.00	119.70	13.36
1217	559	489.00	169.00	120.30	13.68
1221	559	489.00	173.00	120.90	14.00
1225	559	489.00	177.00	121.50	14.32
1229	559	489.00	181.00	122.10	14.64
1233	559	489.00	185.00	122.70	14.96
1237	559	489.00	189.00	123.30	15.28
1241	559	489.00	193.00	123.90	15.60
1245	559	489.00	197.00	124.50	15.92
1249	559	489.00	201.00	125.10	16.24
1253	559	489.00	205.00	125.70	16.56
1257	559	489.00	209.00	126.30	16.88
1261	559	489.00	213.00	126.90	17.20
1265	559	489.00	217.00	127.50	17.52
1269	559	489.00	221.00	128.10	17.84
1273	559	489.00	225.00	128.70	18.16
1277	559	489.00	229.00	129.30	18.48
1281	559	489.00	233.00	129.90	18.80
1285	559	489.00	237.00	130.50	19.12
1289	559	489.00	241.00	131.10	19.44
1293	559	489.00	245.00	131.70	19.76
1297	559	489.00	249.00	132.30	20.08
1301	559	489.00	253.00	132.90	20.40
1305	559	489.00	257.00	133.50	20.72
1309	559	489.00	261.00	134.10	21.04
1313	559	489.00	265.00	134.70	21.36
1317	559	489.00	269.00	135.30	21.68
1321	559	489.00	273.00	135.90	22.00
1325	559	489.00	277.00	136.50	22.32
1329	559	489.00	281.00	137.10	22.64
1333	559	489.00	285.00	137.70	22.96
1337	559	489.00	289.00	138.30	23.28
1341	559	489.00	293.00	138.90	23.60
1345	559	489.00	297.00	139.50	23.92
1349	559	489.00	301.00	140.10	24.24
1353	559	489.00	305.00	140.70	24.56
1357	559	489.00	309.00	141.30	24.88
1361	559	489.00	313.00	141.90	25.20
1365	559	489.00	317.00	142.50	25.52
1369	559	489.00	321.00	143.10	25.84
1373	559	489.00	325.00	143.70	26.16
1377	559	489.00	329.00	144.30	26.48
1381	559	489.00	333.00	144.90	26.80
1385	559	489.00	337.00	145.50	27.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1389	559	489.00	341.00	146.10	27.44
1393	559	489.00	345.00	146.70	27.76
1397	559	489.00	349.00	147.30	28.08
1401	559	489.00	353.00	147.90	28.40
1405	559	489.00	357.00	148.50	28.72
1409	559	489.00	361.00	149.10	29.04
1413	559	489.00	365.00	149.70	29.36
1417	559	489.00	369.00	150.30	29.68
1421	559	489.00	373.00	150.90	30.00
1425	559	489.00	377.00	151.50	30.32
1429	559	489.00	381.00	152.10	30.64
1433	559	489.00	385.00	152.70	30.96
1437	559	489.00	389.00	153.30	31.28
1441	559	489.00	393.00	153.90	31.60
1445	559	489.00	397.00	154.50	31.92
1449	559	489.00	401.00	155.10	32.24
1453	559	489.00	405.00	155.70	32.56
1457	559	489.00	409.00	156.30	32.88
1461	559	489.00	413.00	156.90	33.20
1465	559	489.00	417.00	157.50	33.52
1469	559	489.00	421.00	158.10	33.84
1473	559	489.00	425.00	158.70	34.16
1477	559	489.00	429.00	159.30	34.48
1481	559	489.00	433.00	159.90	34.80
1485	559	489.00	437.00	160.50	35.12
1489	559	489.00	441.00	161.10	35.44
1493	559	489.00	445.00	161.70	35.76
1497	559	489.00	449.00	162.30	36.08
1501	559	489.00	453.00	162.90	36.40
1505	559	489.00	457.00	163.50	36.72
1509	559	489.00	461.00	164.10	37.04
1513	559	489.00	465.00	164.70	37.36
1517	559	489.00	469.00	165.30	37.68
1521	559	489.00	473.00	165.90	38.00
1525	559	489.00	477.00	166.50	38.32
1529	559	489.00	481.00	167.10	38.64
1533	559	489.00	485.00	167.70	38.96
1537	559	489.00	489.00	168.30	39.28
1541	559	489.00	493.00	168.90	39.60
1545	559	489.00	497.00	169.50	39.92
1549	559	489.00	501.00	170.10	40.24
1553	559	489.00	505.00	170.70	40.56
1557	559	489.00	509.00	171.30	40.88
1561	559	489.00	513.00	171.90	41.20
1565	559	489.00	517.00	172.50	41.52
1569	559	489.00	521.00	173.10	41.84
1573	559	489.00	525.00	173.70	42.16
1577	559	489.00	529.00	174.30	42.48
1581	559	489.00	533.00	174.90	42.80
1585	559	489.00	537.00	175.50	43.12
1589	559	489.00	541.00	176.10	43.44
1593	559	489.00	545.00	176.70	43.76
1597	559	489.00	549.00	177.30	44.08
1601	559	489.00	553.00	177.90	44.40
1605	559	489.00	557.00	178.50	44.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1609	559	489.00	561.00	179.10	45.04
1613	559	489.00	565.00	179.70	45.36
1617	559	489.00	569.00	180.30	45.68
1621	559	489.00	573.00	180.90	46.00
1625	559	489.00	577.00	181.50	46.32
1629	559	489.00	581.00	182.10	46.64
1633	559	489.00	585.00	182.70	46.96
1637	559	489.00	589.00	183.30	47.28
1641	559	489.00	593.00	183.90	47.60
1645	559	489.00	597.00	184.50	47.92
1649	559	489.00	601.00	185.10	48.24
1653	559	489.00	605.00	185.70	48.56
1657	559	489.00	609.00	186.30	48.88
1661	559	489.00	613.00	186.90	49.20
1665	559	489.00	617.00	187.50	49.52
1669	559	489.00	621.00	188.10	49.84
1673	559	489.00	625.00	188.70	50.16
1677	559	489.00	629.00	189.30	50.48
1681	559	489.00	633.00	189.90	50.80
1685	559	489.00	637.00	190.50	51.12
1689	559	489.00	641.00	191.10	51.44
1693	559	489.00	645.00	191.70	51.76
1697	559	489.00	649.00	192.30	52.08
1701	559	489.00	653.00	192.90	52.40
1705	559	489.00	657.00	193.50	52.72
1709	559	489.00	661.00	194.10	53.04
1713	559	489.00	665.00	194.70	53.36
1717	559	489.00	669.00	195.30	53.68
1721	559	489.00	673.00	195.90	54.00
1725	559	489.00	677.00	196.50	54.32
1729	559	489.00	681.00	197.10	54.64
1733	559	489.00	685.00	197.70	54.96
1737	559	489.00	689.00	198.30	55.28
1741	559	489.00	693.00	198.90	55.60
1745	559	489.00	697.00	199.50	55.92
1749	559	489.00	701.00	200.10	56.24
1753	559	489.00	705.00	200.70	56.56
1757	559	489.00	709.00	201.30	56.88
1761	559	489.00	713.00	201.90	57.20
1765	559	489.00	717.00	202.50	57.52
1769	559	489.00	721.00	203.10	57.84
1773	559	489.00	725.00	203.70	58.16
1777	559	489.00	729.00	204.30	58.48
1781	559	489.00	733.00	204.90	58.80
1785	559	489.00	737.00	205.50	59.12
1789	559	489.00	741.00	206.10	59.44
1793	559	489.00	745.00	206.70	59.76
1797	559	489.00	749.00	207.30	60.08
1801	559	489.00	753.00	207.90	60.40
1805	559	489.00	757.00	208.50	60.72
1809	559	489.00	761.00	209.10	61.04
1813	559	489.00	765.00	209.70	61.36
1817	559	489.00	769.00	210.30	61.68
1821	559	489.00	773.00	210.90	62.00
1825	559	489.00	777.00	211.50	62.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1829	559	489.00	781.00	212.10	62.64
1833	559	489.00	785.00	212.70	62.96
1837	559	489.00	789.00	213.30	63.28
1841	559	489.00	793.00	213.90	63.60
1845	559	489.00	797.00	214.50	63.92
1849	559	489.00	801.00	215.10	64.24
1853	559	489.00	805.00	215.70	64.56
1857	559	489.00	809.00	216.30	64.88
1861	559	489.00	813.00	216.90	65.20
1865	559	489.00	817.00	217.50	65.52
1869	559	489.00	821.00	218.10	65.84
1873	559	489.00	825.00	218.70	66.16
1877	559	489.00	829.00	219.30	66.48
1881	559	489.00	833.00	219.90	66.80
1885	559	489.00	837.00	220.50	67.12
1889	559	489.00	841.00	221.10	67.44
1893	559	489.00	845.00	221.70	67.76
1897	559	489.00	849.00	222.30	68.08
1901	559	489.00	853.00	222.90	68.40
1905	559	489.00	857.00	223.50	68.72
1909	559	489.00	861.00	224.10	69.04
1913	559	489.00	865.00	224.70	69.36
1917	559	489.00	869.00	225.30	69.68
1921	559	489.00	873.00	225.90	70.00
1925	559	489.00	877.00	226.50	70.32
1929	559	489.00	881.00	227.10	70.64
1933	559	489.00	885.00	227.70	70.96
1937	559	489.00	889.00	228.30	71.28
1941	559	489.00	893.00	228.90	71.60
1945	559	489.00	897.00	229.50	71.92
1949	559	489.00	901.00	230.10	72.24
1953	559	489.00	905.00	230.70	72.56
1957	559	489.00	909.00	231.30	72.88
1961	559	489.00	913.00	231.90	73.20
1965	559	489.00	917.00	232.50	73.52
1969	559	489.00	921.00	233.10	73.84
1973	559	489.00	925.00	233.70	74.16
1977	559	489.00	929.00	234.30	74.48
1981	559	489.00	933.00	234.90	74.80
1985	559	489.00	937.00	235.50	75.12
1989	559	489.00	941.00	236.10	75.44
1993	559	489.00	945.00	236.70	75.76
1997	559	489.00	949.00	237.30	76.08
2001	559	489.00	953.00	237.90	76.40
2005	559	489.00	957.00	238.50	76.72
2009	559	489.00	961.00	239.10	77.04
2013	559	489.00	965.00	239.70	77.36
2017	559	489.00	969.00	240.30	77.68
2021	559	489.00	973.00	240.90	78.00
2025	559	489.00	977.00	241.50	78.32
2029	559	489.00	981.00	242.10	78.64
2033	559	489.00	985.00	242.70	78.96
2037	559	489.00	989.00	243.30	79.28
2041	559	489.00	993.00	243.90	79.60
2045	559	489.00	997.00	244.50	79.92

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
2049	559	489.00	1001.00	245.10	80.24
2053	559	489.00	1005.00	245.70	80.56
2057	559	489.00	1009.00	246.30	80.88
2061	559	489.00	1013.00	246.90	81.20
2065	559	489.00	1017.00	247.50	81.52
2069	559	489.00	1021.00	248.10	81.84
2073	559	489.00	1025.00	248.70	82.16
2077	559	489.00	1029.00	249.30	82.48
2081	559	489.00	1033.00	249.75	82.72
2083	559	489.00	1035.00	249.90	82.80
2085	559	489.00	1037.00	250.50	83.12
2089	559	489.00	1041.00	251.10	83.44
2093	559	489.00	1045.00	251.70	83.76
2097	559	489.00	1049.00	252.30	84.08
2101	559	489.00	1053.00	252.90	84.40
2105	559	489.00	1057.00	253.50	84.72
2109	559	489.00	1061.00	254.10	85.04
2113	559	489.00	1065.00	254.70	85.36
2117	559	489.00	1069.00	255.30	85.68
2121	559	489.00	1073.00	255.90	86.00
2125	559	489.00	1077.00	256.50	86.32
2129	559	489.00	1081.00	257.10	86.64
2133	559	489.00	1085.00	257.70	86.96
2137	559	489.00	1089.00	258.30	87.28
2141	559	489.00	1093.00	258.90	87.60
2145	559	489.00	1097.00	259.50	87.92
2149	559	489.00	1101.00	260.10	88.24
2153	559	489.00	1105.00	260.70	88.56
2157	559	489.00	1109.00	261.30	88.88
2161	559	489.00	1113.00	261.90	89.20
2165	559	489.00	1117.00	262.50	89.52
2169	559	489.00	1121.00	263.10	89.84
2173	559	489.00	1125.00	263.70	90.16
2177	559	489.00	1129.00	264.30	90.48
2181	559	489.00	1133.00	264.90	90.80
2185	559	489.00	1137.00	265.50	91.12
2189	559	489.00	1141.00	266.10	91.44
2193	559	489.00	1145.00	266.70	91.76
2197	559	489.00	1149.00	267.30	92.08
2201	559	489.00	1153.00	267.90	92.40
2205	559	489.00	1157.00	268.50	92.72
2209	559	489.00	1161.00	269.10	93.04
2213	559	489.00	1165.00	269.70	93.36
2217	559	489.00	1169.00	270.30	93.68
2221	559	489.00	1173.00	270.90	94.00
2225	559	489.00	1177.00	271.50	94.32
2229	559	489.00	1181.00	272.10	94.64
2233	559	489.00	1185.00	272.70	94.96
2237	559	489.00	1189.00	273.30	95.28
2241	559	489.00	1193.00	273.90	95.60
2245	559	489.00	1197.00	274.50	95.92
2249	559	489.00	1201.00	275.10	96.24
2253	559	489.00	1205.00	275.70	96.56
2257	559	489.00	1209.00	276.30	96.88
2261	559	489.00	1213.00	276.90	97.20

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
2265	559	489.00	1217.00	277.50	97.52
2269	559	489.00	1221.00	278.10	97.84
2273	559	489.00	1225.00	278.70	98.16
2277	559	489.00	1229.00	279.30	98.48
2281	559	489.00	1233.00	279.90	98.80
2285	559	489.00	1237.00	280.50	99.12
2289	559	489.00	1241.00	281.10	99.44
2293	559	489.00	1245.00	281.70	99.76
2297	559	489.00	1249.00	282.30	100.08
2301	559	489.00	1253.00	282.90	100.40
2305	559	489.00	1257.00	283.50	100.72
2309	559	489.00	1261.00	284.10	101.04
2313	559	489.00	1265.00	284.70	101.36
2317	559	489.00	1269.00	285.30	101.68
2321	559	489.00	1273.00	285.90	102.00
2325	559	489.00	1277.00	286.50	102.32
2329	559	489.00	1281.00	287.10	102.64
2333	559	489.00	1285.00	287.70	102.96
2337	559	489.00	1289.00	288.30	103.28
2341	559	489.00	1293.00	288.90	103.60
2345	559	489.00	1297.00	289.50	103.92
2349	559	489.00	1301.00	290.10	104.24
2353	559	489.00	1305.00	290.70	104.56
2357	559	489.00	1309.00	291.30	104.88
2361	559	489.00	1313.00	291.90	105.20
2365	559	489.00	1317.00	292.50	105.52
2369	559	489.00	1321.00	293.10	105.84
2373	559	489.00	1325.00	293.70	106.16
2377	559	489.00	1329.00	294.30	106.48
2381	559	489.00	1333.00	294.90	106.80
2385	559	489.00	1337.00	295.50	107.12
2389	559	489.00	1341.00	296.10	107.44
2393	559	489.00	1345.00	296.70	107.76
2397	559	489.00	1349.00	297.30	108.08
2401	559	489.00	1353.00	297.90	108.40
2405	559	489.00	1357.00	298.50	108.72
2409	559	489.00	1361.00	299.10	109.04
2413	559	489.00	1365.00	299.70	109.36
2417	559	489.00	1369.00	300.30	109.68
2421	559	489.00	1373.00	300.90	110.00
2425	559	489.00	1377.00	301.50	110.32
2429	559	489.00	1381.00	302.10	110.64
2433	559	489.00	1385.00	302.70	110.96
2437	559	489.00	1389.00	303.30	111.28
2441	559	489.00	1393.00	303.90	111.60
2445	559	489.00	1397.00	304.50	111.92
2449	559	489.00	1401.00	305.10	112.24
2453	559	489.00	1405.00	305.70	112.56
2457	559	489.00	1409.00	306.30	112.88
2461	559	489.00	1413.00	306.90	113.20
2465	559	489.00	1417.00	307.50	113.52
2469	559	489.00	1421.00	308.10	113.84
2473	559	489.00	1425.00	308.70	114.16
2477	559	489.00	1429.00	309.30	114.48
2481	559	489.00	1433.00	309.90	114.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2485	559	489.00	1437.00	310.50	115.12
2489	559	489.00	1441.00	311.10	115.44
2493	559	489.00	1445.00	311.70	115.76
2497	559	489.00	1449.00	312.30	116.08
2501	559	489.00	1453.00	312.90	116.40
2505	559	489.00	1457.00	313.50	116.72
2509	559	489.00	1461.00	314.10	117.04
2513	559	489.00	1465.00	314.70	117.36
2517	559	489.00	1469.00	315.30	117.68
2521	559	489.00	1473.00	315.90	118.00
2525	559	489.00	1477.00	316.50	118.32
2529	559	489.00	1481.00	317.10	118.64
2533	559	489.00	1485.00	317.70	118.96
2537	559	489.00	1489.00	318.30	119.28
2541	559	489.00	1493.00	318.90	119.60
2545	559	489.00	1497.00	319.50	119.92
2549	559	489.00	1501.00	320.10	120.24
2553	559	489.00	1505.00	320.70	120.56
2557	559	489.00	1509.00	321.30	120.88
2561	559	489.00	1513.00	321.90	121.20
2565	559	489.00	1517.00	322.50	121.52
2569	559	489.00	1521.00	323.10	121.84
2573	559	489.00	1525.00	323.70	122.16
2577	559	489.00	1529.00	324.30	122.48
2581	559	489.00	1533.00	324.90	122.80
2585	559	489.00	1537.00	325.50	123.12
2589	559	489.00	1541.00	326.10	123.44
2593	559	489.00	1545.00	326.70	123.76
2597	559	489.00	1549.00	327.30	124.08
2601	559	489.00	1553.00	327.90	124.40
2605	559	489.00	1557.00	328.50	124.72
2609	559	489.00	1561.00	329.10	125.04
2613	559	489.00	1565.00	329.70	125.36
2617	559	489.00	1569.00	330.30	125.68
2621	559	489.00	1573.00	330.90	126.00
2625	559	489.00	1577.00	331.50	126.32
2629	559	489.00	1581.00	332.10	126.64
2633	559	489.00	1585.00	332.70	126.96
2637	559	489.00	1589.00	333.30	127.28
2641	559	489.00	1593.00	333.90	127.60
2645	559	489.00	1597.00	334.50	127.92
2649	559	489.00	1601.00	335.10	128.24
2653	559	489.00	1605.00	335.70	128.56
2657	559	489.00	1609.00	336.30	128.88
2661	559	489.00	1613.00	336.90	129.20
2665	559	489.00	1617.00	337.50	129.52
2669	559	489.00	1621.00	338.10	129.84
2673	559	489.00	1625.00	338.70	130.16
2677	559	489.00	1629.00	339.30	130.48
2681	559	489.00	1633.00	339.90	130.80
2685	559	489.00	1637.00	340.50	131.12
2689	559	489.00	1641.00	341.10	131.44
2693	559	489.00	1645.00	341.70	131.76
2697	559	489.00	1649.00	342.30	132.08
2701	559	489.00	1653.00	342.90	132.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2705	559	489.00	1657.00	343.50	132.72
2709	559	489.00	1661.00	344.10	133.04
2713	559	489.00	1665.00	344.70	133.36
2717	559	489.00	1669.00	345.30	133.68
2721	559	489.00	1673.00	345.90	134.00
2725	559	489.00	1677.00	346.50	134.32
2729	559	489.00	1681.00	347.10	134.64
2733	559	489.00	1685.00	347.70	134.96
2737	559	489.00	1689.00	348.30	135.28
2741	559	489.00	1693.00	348.90	135.60
2745	559	489.00	1697.00	349.50	135.92
2749	559	489.00	1701.00	350.10	136.24
2753	559	489.00	1705.00	350.70	136.56
2757	559	489.00	1709.00	351.30	136.88
2761	559	489.00	1713.00	351.90	137.20
2765	559	489.00	1717.00	352.50	137.52
2769	559	489.00	1721.00	353.10	137.84
2773	559	489.00	1725.00	353.70	138.16
2777	559	489.00	1729.00	354.30	138.48
2781	559	489.00	1733.00	354.90	138.80
2785	559	489.00	1737.00	355.50	139.12
2789	559	489.00	1741.00	356.10	139.44
2793	559	489.00	1745.00	356.70	139.76
2797	559	489.00	1749.00	357.30	140.08
2801	559	489.00	1753.00	357.90	140.40
2805	559	489.00	1757.00	358.50	140.72
2809	559	489.00	1761.00	359.10	141.04
2813	559	489.00	1765.00	359.70	141.36
2817	559	489.00	1769.00	360.30	141.68
2821	559	489.00	1773.00	360.90	142.00
2825	559	489.00	1777.00	361.50	142.32
2829	559	489.00	1781.00	362.10	142.64
2833	559	489.00	1785.00	362.70	142.96
2837	559	489.00	1789.00	363.30	143.28
2841	559	489.00	1793.00	363.90	143.60
2845	559	489.00	1797.00	364.50	143.92
2849	559	489.00	1801.00	365.10	144.24
2853	559	489.00	1805.00	365.70	144.56
2857	559	489.00	1809.00	366.30	144.88
2861	559	489.00	1813.00	366.90	145.20
2865	559	489.00	1817.00	367.50	145.52
2869	559	489.00	1821.00	368.10	145.84
2873	559	489.00	1825.00	368.70	146.16
2877	559	489.00	1829.00	369.30	146.48
2881	559	489.00	1833.00	369.90	146.80
2885	559	489.00	1837.00	370.50	147.12
2889	559	489.00	1841.00	371.10	147.44
2893	559	489.00	1845.00	371.70	147.76
2897	559	489.00	1849.00	372.30	148.08
2901	559	489.00	1853.00	372.90	148.40
2905	559	489.00	1857.00	373.50	148.72
2909	559	489.00	1861.00	374.10	149.04
2913	559	489.00	1865.00	374.70	149.36
2917	559	489.00	1869.00	375.30	149.68
2921	559	489.00	1873.00	375.90	150.00

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
2925	559	489.00	1877.00	376.50	150.32
2929	559	489.00	1881.00	377.10	150.64
2933	559	489.00	1885.00	377.70	150.96
2937	559	489.00	1889.00	378.30	151.28
2941	559	489.00	1893.00	378.90	151.60
2945	559	489.00	1897.00	379.50	151.92
2949	559	489.00	1901.00	380.10	152.24
2953	559	489.00	1905.00	380.70	152.56
2957	559	489.00	1909.00	381.30	152.88
2961	559	489.00	1913.00	381.90	153.20
2965	559	489.00	1917.00	382.50	153.52
2969	559	489.00	1921.00	383.10	153.84
2973	559	489.00	1925.00	383.70	154.16
2977	559	489.00	1929.00	384.30	154.48
2981	559	489.00	1933.00	384.90	154.80
2985	559	489.00	1937.00	385.50	155.12
2989	559	489.00	1941.00	386.10	155.44
2993	559	489.00	1945.00	386.70	155.76
2997	559	489.00	1949.00	387.30	156.08
3001	559	489.00	1953.00	387.90	156.40
3005	559	489.00	1957.00	388.50	156.72
3009	559	489.00	1961.00	389.10	157.04
3013	559	489.00	1965.00	389.70	157.36
3017	559	489.00	1969.00	390.30	157.68
3021	559	489.00	1973.00	390.90	158.00
3025	559	489.00	1977.00	391.50	158.32
3029	559	489.00	1981.00	392.10	158.64
3033	559	489.00	1985.00	392.70	158.96
3037	559	489.00	1989.00	393.30	159.28
3041	559	489.00	1993.00	393.90	159.60
3045	559	489.00	1997.00	394.50	159.92
3049	559	489.00	2001.00	395.10	160.24
3053	559	489.00	2005.00	395.70	160.56
3057	559	489.00	2009.00	396.30	160.88
3061	559	489.00	2013.00	396.90	161.20
3065	559	489.00	2017.00	397.50	161.52
3069	559	489.00	2021.00	398.10	161.84
3073	559	489.00	2025.00	398.70	162.16
3077	559	489.00	2029.00	399.30	162.48
3081	559	489.00	2033.00	399.90	162.80
3085	559	489.00	2037.00	400.50	163.12
3089	559	489.00	2041.00	401.10	163.44
3093	559	489.00	2045.00	401.70	163.76
3097	559	489.00	2049.00	402.30	164.08
3101	559	489.00	2053.00	402.90	164.40
3105	559	489.00	2057.00	403.50	164.72
3109	559	489.00	2061.00	404.10	165.04
3113	559	489.00	2065.00	404.70	165.36
3117	559	489.00	2069.00	405.30	165.68
3121	559	489.00	2073.00	405.90	166.00
3125	559	489.00	2077.00	406.50	166.32
3129	559	489.00	2081.00	407.10	166.64
3133	559	489.00	2085.00	407.70	166.96
3137	559	489.00	2089.00	408.30	167.28
3141	559	489.00	2093.00	408.90	167.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3145	559	489.00	2097.00	409.50	167.92
3149	559	489.00	2101.00	410.10	168.24
3153	559	489.00	2105.00	410.70	168.56
3157	559	489.00	2109.00	411.30	168.88
3161	559	489.00	2113.00	411.90	169.20
3165	559	489.00	2117.00	412.50	169.52
3169	559	489.00	2121.00	413.10	169.84
3173	559	489.00	2125.00	413.70	170.16
3177	559	489.00	2129.00	414.30	170.48
3181	559	489.00	2133.00	414.90	170.80
3185	559	489.00	2137.00	415.50	171.12
3189	559	489.00	2141.00	416.10	171.44
3193	559	489.00	2145.00	416.70	171.76
3197	559	489.00	2149.00	417.30	172.08
3201	559	489.00	2153.00	417.90	172.40
3205	559	489.00	2157.00	418.50	172.72
3209	559	489.00	2161.00	419.10	173.04
3213	559	489.00	2165.00	419.70	173.36
3217	559	489.00	2169.00	420.30	173.68
3221	559	489.00	2173.00	420.90	174.00
3225	559	489.00	2177.00	421.50	174.32
3229	559	489.00	2181.00	422.10	174.64
3233	559	489.00	2185.00	422.70	174.96
3237	559	489.00	2189.00	423.30	175.28
3241	559	489.00	2193.00	423.90	175.60
3245	559	489.00	2197.00	424.50	175.92
3249	559	489.00	2201.00	425.10	176.24
3253	559	489.00	2205.00	425.70	176.56
3257	559	489.00	2209.00	426.30	176.88
3261	559	489.00	2213.00	426.90	177.20
3265	559	489.00	2217.00	427.50	177.52
3269	559	489.00	2221.00	428.10	177.84
3273	559	489.00	2225.00	428.70	178.16
3277	559	489.00	2229.00	429.30	178.48
3281	559	489.00	2233.00	429.90	178.80
3285	559	489.00	2237.00	430.50	179.12
3289	559	489.00	2241.00	431.10	179.44
3293	559	489.00	2245.00	431.70	179.76
3297	559	489.00	2249.00	432.30	180.08
3301	559	489.00	2253.00	432.90	180.40
3305	559	489.00	2257.00	433.50	180.72
3309	559	489.00	2261.00	434.10	181.04
3313	559	489.00	2265.00	434.70	181.36
3317	559	489.00	2269.00	435.30	181.68
3321	559	489.00	2273.00	435.90	182.00
3325	559	489.00	2277.00	436.50	182.32
3329	559	489.00	2281.00	437.10	182.64
3333	559	489.00	2285.00	437.70	182.96
3337	559	489.00	2289.00	438.30	183.28
3341	559	489.00	2293.00	438.90	183.60
3345	559	489.00	2297.00	439.50	183.92
3349	559	489.00	2301.00	440.10	184.24
3353	559	489.00	2305.00	440.70	184.56
3357	559	489.00	2309.00	441.30	184.88
3361	559	489.00	2313.00	441.90	185.20

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
3365	559	489.00	2317.00	442.50	185.52
3369	559	489.00	2321.00	443.10	185.84
3373	559	489.00	2325.00	443.70	186.16
3377	559	489.00	2329.00	444.30	186.48
3381	559	489.00	2333.00	444.90	186.80
3385	559	489.00	2337.00	445.50	187.12
3389	559	489.00	2341.00	446.10	187.44
3393	559	489.00	2345.00	446.70	187.76
3397	559	489.00	2349.00	447.30	188.08
3401	559	489.00	2353.00	447.90	188.40
3405	559	489.00	2357.00	448.50	188.72
3409	559	489.00	2361.00	449.10	189.04
3413	559	489.00	2365.00	449.70	189.36
3417	559	489.00	2369.00	450.30	189.68
3421	559	489.00	2373.00	450.90	190.00
3425	559	489.00	2377.00	451.50	190.32
3429	559	489.00	2381.00	452.10	190.64
3433	559	489.00	2385.00	452.70	190.96
3437	559	489.00	2389.00	453.30	191.28
3441	559	489.00	2393.00	453.90	191.60
3445	559	489.00	2397.00	454.50	191.92
3449	559	489.00	2401.00	455.10	192.24
3453	559	489.00	2405.00	455.70	192.56
3457	559	489.00	2409.00	456.30	192.88
3461	559	489.00	2413.00	456.90	193.20
3465	559	489.00	2417.00	457.50	193.52
3469	559	489.00	2421.00	458.10	193.84
3473	559	489.00	2425.00	458.70	194.16
3477	559	489.00	2429.00	459.30	194.48
3481	559	489.00	2433.00	459.90	194.80
3485	559	489.00	2437.00	460.50	195.12
3489	559	489.00	2441.00	461.10	195.44
3493	559	489.00	2445.00	461.70	195.76
3497	559	489.00	2449.00	462.30	196.08
3501	559	489.00	2453.00	462.90	196.40
3505	559	489.00	2457.00	463.50	196.72
3509	559	489.00	2461.00	464.10	197.04
3513	559	489.00	2465.00	464.70	197.36
3517	559	489.00	2469.00	465.30	197.68
3521	559	489.00	2473.00	465.90	198.00
3525	559	489.00	2477.00	466.50	198.32
3529	559	489.00	2481.00	467.10	198.64
3533	559	489.00	2485.00	467.70	198.96
3537	559	489.00	2489.00	468.30	199.28
3541	559	489.00	2493.00	468.90	199.60
3545	559	489.00	2497.00	469.50	199.92
3549	559	489.00	2501.00	470.10	200.24
3553	559	489.00	2505.00	470.70	200.56
3557	559	489.00	2509.00	471.30	200.88
3561	559	489.00	2513.00	471.90	201.20
3565	559	489.00	2517.00	472.50	201.52
3569	559	489.00	2521.00	473.10	201.84
3573	559	489.00	2525.00	473.70	202.16
3577	559	489.00	2529.00	474.30	202.48
3581	559	489.00	2533.00	474.90	202.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3585	559	489.00	2537.00	475.50	203.12
3589	559	489.00	2541.00	476.10	203.44
3593	559	489.00	2545.00	476.70	203.76
3597	559	489.00	2549.00	477.30	204.08
3601	559	489.00	2553.00	477.90	204.40
3605	559	489.00	2557.00	478.50	204.72
3609	559	489.00	2561.00	479.10	205.04
3613	559	489.00	2565.00	479.70	205.36
3617	559	489.00	2569.00	480.30	205.68
3621	559	489.00	2573.00	480.90	206.00
3625	559	489.00	2577.00	481.50	206.32
3629	559	489.00	2581.00	482.10	206.64
3633	559	489.00	2585.00	482.70	206.96
3637	559	489.00	2589.00	483.30	207.28
3641	559	489.00	2593.00	483.90	207.60
3645	559	489.00	2597.00	484.50	207.92
3649	559	489.00	2601.00	485.10	208.24
3653	559	489.00	2605.00	485.70	208.56
3657	559	489.00	2609.00	486.30	208.88
3661	559	489.00	2613.00	486.90	209.20
3665	559	489.00	2617.00	487.50	209.52
3669	559	489.00	2621.00	488.10	209.84
3673	559	489.00	2625.00	488.70	210.16
3677	559	489.00	2629.00	489.30	210.48
3681	559	489.00	2633.00	489.90	210.80
3685	559	489.00	2637.00	490.50	211.12
3689	559	489.00	2641.00	491.10	211.44
3693	559	489.00	2645.00	491.70	211.76
3697	559	489.00	2649.00	492.30	212.08
3701	559	489.00	2653.00	492.90	212.40
3705	559	489.00	2657.00	493.50	212.72
3709	559	489.00	2661.00	494.10	213.04
3713	559	489.00	2665.00	494.70	213.36
3717	559	489.00	2669.00	495.30	213.68
3721	559	489.00	2673.00	495.90	214.00
3725	559	489.00	2677.00	496.50	214.32
3729	559	489.00	2681.00	497.10	214.64
3733	559	489.00	2685.00	497.70	214.96
3737	559	489.00	2689.00	498.30	215.28
3741	559	489.00	2693.00	498.90	215.60
3745	559	489.00	2697.00	499.50	215.92
3749	559	489.00	2701.00	500.10	216.24
3753	559	489.00	2705.00	500.70	216.56
3757	559	489.00	2709.00	501.30	216.88
3761	559	489.00	2713.00	501.90	217.20
3765	559	489.00	2717.00	502.50	217.52
3769	559	489.00	2721.00	503.10	217.84
3773	559	489.00	2725.00	503.70	218.16
3777	559	489.00	2729.00	504.30	218.48
3781	559	489.00	2733.00	504.90	218.80
3785	559	489.00	2737.00	505.50	219.12
3789	559	489.00	2741.00	506.10	219.44
3793	559	489.00	2745.00	506.70	219.76
3797	559	489.00	2749.00	507.30	220.08
3801	559	489.00	2753.00	507.90	220.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3805	559	489.00	2757.00	508.50	220.72
3809	559	489.00	2761.00	509.10	221.04
3813	559	489.00	2765.00	509.70	221.36
3817	559	489.00	2769.00	510.30	221.68
3821	559	489.00	2773.00	510.90	222.00
3825	559	489.00	2777.00	511.50	222.32
3829	559	489.00	2781.00	512.10	222.64
3833	559	489.00	2785.00	512.70	222.96
3837	559	489.00	2789.00	513.30	223.28
3841	559	489.00	2793.00	513.90	223.60
3845	559	489.00	2797.00	514.50	223.92
3849	559	489.00	2801.00	515.10	224.24
3853	559	489.00	2805.00	515.70	224.56
3857	559	489.00	2809.00	516.30	224.88
3861	559	489.00	2813.00	516.90	225.20
3865	559	489.00	2817.00	517.50	225.52
3869	559	489.00	2821.00	518.10	225.84
3873	559	489.00	2825.00	518.70	226.16
3877	559	489.00	2829.00	519.30	226.48
3881	559	489.00	2833.00	519.90	226.80
3885	559	489.00	2837.00	520.50	227.12
3889	559	489.00	2841.00	521.10	227.44
3893	559	489.00	2845.00	521.70	227.76
3897	559	489.00	2849.00	522.30	228.08
3901	559	489.00	2853.00	522.90	228.40
3905	559	489.00	2857.00	523.50	228.72
3909	559	489.00	2861.00	524.10	229.04
3913	559	489.00	2865.00	524.70	229.36
3917	559	489.00	2869.00	525.30	229.68
3921	559	489.00	2873.00	525.90	230.00
3925	559	489.00	2877.00	526.50	230.32
3929	559	489.00	2881.00	527.10	230.64
3933	559	489.00	2885.00	527.70	230.96
3937	559	489.00	2889.00	528.30	231.28
3941	559	489.00	2893.00	528.90	231.60
3945	559	489.00	2897.00	529.50	231.92
3949	559	489.00	2901.00	530.10	232.24
3953	559	489.00	2905.00	530.70	232.56
3957	559	489.00	2909.00	531.30	232.88
3961	559	489.00	2913.00	531.90	233.20
3965	559	489.00	2917.00	532.50	233.52
3969	559	489.00	2921.00	533.10	233.84
3973	559	489.00	2925.00	533.70	234.16
3977	559	489.00	2929.00	534.30	234.48
3981	559	489.00	2933.00	534.90	234.80
3985	559	489.00	2937.00	535.50	235.12
3989	559	489.00	2941.00	536.10	235.44
3993	559	489.00	2945.00	536.70	235.76
3997	559	489.00	2949.00	537.30	236.08
4001	559	489.00	2953.00	537.90	236.40
4005	559	489.00	2957.00	538.50	236.72
4009	559	489.00	2961.00	539.10	237.04
4013	559	489.00	2965.00	539.70	237.36
4017	559	489.00	2969.00	540.30	237.68
4021	559	489.00	2973.00	540.90	238.00

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	559	489.00	2977.00	541.50	238.32
4029	559	489.00	2981.00	542.10	238.64
4033	559	489.00	2985.00	542.70	238.96
4037	559	489.00	2989.00	543.30	239.28
4041	559	489.00	2993.00	543.90	239.60
4045	559	489.00	2997.00	544.50	239.92
4049	559	489.00	3001.00	545.10	240.24
4053	559	489.00	3005.00	545.70	240.56
4057	559	489.00	3009.00	546.30	240.88
4061	559	489.00	3013.00	546.90	241.20
4065	559	489.00	3017.00	547.50	241.52
4069	559	489.00	3021.00	548.10	241.84
4073	559	489.00	3025.00	548.70	242.16
4077	559	489.00	3029.00	549.30	242.48
4081	559	489.00	3033.00	549.90	242.80
4085	559	489.00	3037.00	550.50	243.12
4089	559	489.00	3041.00	551.10	243.44
4093	559	489.00	3045.00	551.70	243.76
4097	559	489.00	3049.00	552.30	244.08
4101	559	489.00	3053.00	552.90	244.40
4105	559	489.00	3057.00	553.50	244.72
4109	559	489.00	3061.00	554.10	245.04
4113	559	489.00	3065.00	554.70	245.36
4117	559	489.00	3069.00	555.30	245.68
4121	559	489.00	3073.00	555.90	246.00
4125	559	489.00	3077.00	556.50	246.32
4129	559	489.00	3081.00	557.10	246.64
4133	559	489.00	3085.00	557.70	246.96
4137	559	489.00	3089.00	558.30	247.28
4141	559	489.00	3093.00	558.90	247.60
4145	559	489.00	3097.00	559.50	247.92
4149	559	489.00	3101.00	560.10	248.24
4153	559	489.00	3105.00	560.70	248.56
4157	559	489.00	3109.00	561.30	248.88
4161	559	489.00	3113.00	561.90	249.20
4165	559	489.00	3117.00	562.50	249.52
4169	559	489.00	3121.00	563.10	249.84
4173	559	489.00	3125.00	563.70	250.16
4177	559	489.00	3129.00	564.30	250.48
4181	559	489.00	3133.00	564.90	250.80
4185	559	489.00	3137.00	565.50	251.12
4189	559	489.00	3141.00	565.80	251.28

If your employee's gross pay is over £4,189, go to page 322.

**Weekly table for reduced rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter B**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- employees for whom you hold form CA2700 (see Table letter J or L in booklet CA38)
- employees whose employer is eligible for Freeports relief (see Table letter F or I)
- employees where employer is eligible for Investment Zones relief (see Table letter N or E)
- employees whose employer is eligible for veterans relief (see Table letter V)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	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	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	0	0.00	0.00	4.42	0.00
126	0	0.00	0.00	4.57	0.00
127	0	0.00	0.00	4.72	0.00
128	0	0.00	0.00	4.87	0.00
129	129	0.00	0.00	4.95	0.00
130	129	1.00	0.00	5.17	0.00
131	129	2.00	0.00	5.32	0.00
132	129	3.00	0.00	5.47	0.00
133	129	4.00	0.00	5.62	0.00
134	129	5.00	0.00	5.77	0.00
135	129	6.00	0.00	5.92	0.00
136	129	7.00	0.00	6.07	0.00
137	129	8.00	0.00	6.22	0.00
138	129	9.00	0.00	6.37	0.00
139	129	10.00	0.00	6.52	0.00
140	129	11.00	0.00	6.67	0.00
141	129	12.00	0.00	6.82	0.00
142	129	13.00	0.00	6.97	0.00
143	129	14.00	0.00	7.12	0.00
144	129	15.00	0.00	7.27	0.00
145	129	16.00	0.00	7.42	0.00
146	129	17.00	0.00	7.57	0.00
147	129	18.00	0.00	7.72	0.00
148	129	19.00	0.00	7.87	0.00
149	129	20.00	0.00	8.02	0.00
150	129	21.00	0.00	8.17	0.00
151	129	22.00	0.00	8.32	0.00
152	129	23.00	0.00	8.47	0.00
153	129	24.00	0.00	8.62	0.00
154	129	25.00	0.00	8.77	0.00
155	129	26.00	0.00	8.92	0.00
156	129	27.00	0.00	9.07	0.00
157	129	28.00	0.00	9.22	0.00
158	129	29.00	0.00	9.37	0.00
159	129	30.00	0.00	9.52	0.00
160	129	31.00	0.00	9.67	0.00
161	129	32.00	0.00	9.82	0.00
162	129	33.00	0.00	9.97	0.00
163	129	34.00	0.00	10.12	0.00
164	129	35.00	0.00	10.27	0.00
165	129	36.00	0.00	10.42	0.00
166	129	37.00	0.00	10.57	0.00
167	129	38.00	0.00	10.72	0.00
168	129	39.00	0.00	10.87	0.00
169	129	40.00	0.00	11.02	0.00
170	129	41.00	0.00	11.17	0.00
171	129	42.00	0.00	11.32	0.00
172	129	43.00	0.00	11.47	0.00
173	129	44.00	0.00	11.62	0.00
174	129	45.00	0.00	11.77	0.00
175	129	46.00	0.00	11.92	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
176	129	47.00	0.00	12.07	0.00
177	129	48.00	0.00	12.22	0.00
178	129	49.00	0.00	12.37	0.00
179	129	50.00	0.00	12.52	0.00
180	129	51.00	0.00	12.67	0.00
181	129	52.00	0.00	12.82	0.00
182	129	53.00	0.00	12.97	0.00
183	129	54.00	0.00	13.12	0.00
184	129	55.00	0.00	13.27	0.00
185	129	56.00	0.00	13.42	0.00
186	129	57.00	0.00	13.57	0.00
187	129	58.00	0.00	13.72	0.00
188	129	59.00	0.00	13.87	0.00
189	129	60.00	0.00	14.02	0.00
190	129	61.00	0.00	14.17	0.00
191	129	62.00	0.00	14.32	0.00
192	129	63.00	0.00	14.47	0.00
193	129	64.00	0.00	14.62	0.00
194	129	65.00	0.00	14.77	0.00
195	129	66.00	0.00	14.92	0.00
196	129	67.00	0.00	15.07	0.00
197	129	68.00	0.00	15.22	0.00
198	129	69.00	0.00	15.37	0.00
199	129	70.00	0.00	15.52	0.00
200	129	71.00	0.00	15.67	0.00
201	129	72.00	0.00	15.82	0.00
202	129	73.00	0.00	15.97	0.00
203	129	74.00	0.00	16.12	0.00
204	129	75.00	0.00	16.27	0.00
205	129	76.00	0.00	16.42	0.00
206	129	77.00	0.00	16.57	0.00
207	129	78.00	0.00	16.72	0.00
208	129	79.00	0.00	16.87	0.00
209	129	80.00	0.00	17.02	0.00
210	129	81.00	0.00	17.17	0.00
211	129	82.00	0.00	17.32	0.00
212	129	83.00	0.00	17.47	0.00
213	129	84.00	0.00	17.62	0.00
214	129	85.00	0.00	17.77	0.00
215	129	86.00	0.00	17.92	0.00
216	129	87.00	0.00	18.07	0.00
217	129	88.00	0.00	18.22	0.00
218	129	89.00	0.00	18.37	0.00
219	129	90.00	0.00	18.52	0.00
220	129	91.00	0.00	18.67	0.00
221	129	92.00	0.00	18.82	0.00
222	129	93.00	0.00	18.97	0.00
223	129	94.00	0.00	19.12	0.00
224	129	95.00	0.00	19.27	0.00
225	129	96.00	0.00	19.42	0.00
226	129	97.00	0.00	19.57	0.00
227	129	98.00	0.00	19.72	0.00
228	129	99.00	0.00	19.87	0.00
229	129	100.00	0.00	20.02	0.00
230	129	101.00	0.00	20.17	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
231	129	102.00	0.00	20.32	0.00
232	129	103.00	0.00	20.47	0.00
233	129	104.00	0.00	20.62	0.00
234	129	105.00	0.00	20.77	0.00
235	129	106.00	0.00	20.92	0.00
236	129	107.00	0.00	21.07	0.00
237	129	108.00	0.00	21.22	0.00
238	129	109.00	0.00	21.37	0.00
239	129	110.00	0.00	21.52	0.00
240	129	111.00	0.00	21.67	0.00
241	129	112.00	0.00	21.82	0.00
242	129	113.00	0.00	21.90	0.00
243	129	113.00	1.00	22.12	0.03
244	129	113.00	2.00	22.27	0.05
245	129	113.00	3.00	22.42	0.06
246	129	113.00	4.00	22.57	0.08
247	129	113.00	5.00	22.72	0.10
248	129	113.00	6.00	22.87	0.12
249	129	113.00	7.00	23.02	0.14
250	129	113.00	8.00	23.17	0.16
251	129	113.00	9.00	23.32	0.17
252	129	113.00	10.00	23.47	0.19
253	129	113.00	11.00	23.62	0.21
254	129	113.00	12.00	23.77	0.23
255	129	113.00	13.00	23.92	0.25
256	129	113.00	14.00	24.07	0.27
257	129	113.00	15.00	24.22	0.29
258	129	113.00	16.00	24.37	0.30
259	129	113.00	17.00	24.52	0.32
260	129	113.00	18.00	24.67	0.34
261	129	113.00	19.00	24.82	0.36
262	129	113.00	20.00	24.97	0.38
263	129	113.00	21.00	25.12	0.40
264	129	113.00	22.00	25.27	0.42
265	129	113.00	23.00	25.42	0.43
266	129	113.00	24.00	25.57	0.45
267	129	113.00	25.00	25.72	0.47
268	129	113.00	26.00	25.87	0.49
269	129	113.00	27.00	26.02	0.51
270	129	113.00	28.00	26.17	0.53
271	129	113.00	29.00	26.32	0.54
272	129	113.00	30.00	26.47	0.56
273	129	113.00	31.00	26.62	0.58
274	129	113.00	32.00	26.77	0.60
275	129	113.00	33.00	26.92	0.62
276	129	113.00	34.00	27.07	0.64
277	129	113.00	35.00	27.22	0.66
278	129	113.00	36.00	27.37	0.67
279	129	113.00	37.00	27.52	0.69
280	129	113.00	38.00	27.67	0.71
281	129	113.00	39.00	27.82	0.73
282	129	113.00	40.00	27.97	0.75
283	129	113.00	41.00	28.12	0.77
284	129	113.00	42.00	28.27	0.79
285	129	113.00	43.00	28.42	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
286	129	113.00	44.00	28.57	0.82
287	129	113.00	45.00	28.72	0.84
288	129	113.00	46.00	28.87	0.86
289	129	113.00	47.00	29.02	0.88
290	129	113.00	48.00	29.17	0.90
291	129	113.00	49.00	29.32	0.91
292	129	113.00	50.00	29.47	0.93
293	129	113.00	51.00	29.62	0.95
294	129	113.00	52.00	29.77	0.97
295	129	113.00	53.00	29.92	0.99
296	129	113.00	54.00	30.07	1.01
297	129	113.00	55.00	30.22	1.03
298	129	113.00	56.00	30.37	1.04
299	129	113.00	57.00	30.52	1.06
300	129	113.00	58.00	30.67	1.08
301	129	113.00	59.00	30.82	1.10
302	129	113.00	60.00	30.97	1.12
303	129	113.00	61.00	31.12	1.14
304	129	113.00	62.00	31.27	1.16
305	129	113.00	63.00	31.42	1.17
306	129	113.00	64.00	31.57	1.19
307	129	113.00	65.00	31.72	1.21
308	129	113.00	66.00	31.87	1.23
309	129	113.00	67.00	32.02	1.25
310	129	113.00	68.00	32.17	1.27
311	129	113.00	69.00	32.32	1.28
312	129	113.00	70.00	32.47	1.30
313	129	113.00	71.00	32.62	1.32
314	129	113.00	72.00	32.77	1.34
315	129	113.00	73.00	32.92	1.36
316	129	113.00	74.00	33.07	1.38
317	129	113.00	75.00	33.22	1.40
318	129	113.00	76.00	33.37	1.41
319	129	113.00	77.00	33.52	1.43
320	129	113.00	78.00	33.67	1.45
321	129	113.00	79.00	33.82	1.47
322	129	113.00	80.00	33.97	1.49
323	129	113.00	81.00	34.12	1.51
324	129	113.00	82.00	34.27	1.53
325	129	113.00	83.00	34.42	1.54
326	129	113.00	84.00	34.57	1.56
327	129	113.00	85.00	34.72	1.58
328	129	113.00	86.00	34.87	1.60
329	129	113.00	87.00	35.02	1.62
330	129	113.00	88.00	35.17	1.64
331	129	113.00	89.00	35.32	1.65
332	129	113.00	90.00	35.47	1.67
333	129	113.00	91.00	35.62	1.69
334	129	113.00	92.00	35.77	1.71
335	129	113.00	93.00	35.92	1.73
336	129	113.00	94.00	36.07	1.75
337	129	113.00	95.00	36.22	1.77
338	129	113.00	96.00	36.37	1.78
339	129	113.00	97.00	36.52	1.80
340	129	113.00	98.00	36.67	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
341	129	113.00	99.00	36.82	1.84
342	129	113.00	100.00	36.97	1.86
343	129	113.00	101.00	37.12	1.88
344	129	113.00	102.00	37.27	1.90
345	129	113.00	103.00	37.42	1.91
346	129	113.00	104.00	37.57	1.93
347	129	113.00	105.00	37.72	1.95
348	129	113.00	106.00	37.87	1.97
349	129	113.00	107.00	38.02	1.99
350	129	113.00	108.00	38.17	2.01
351	129	113.00	109.00	38.32	2.02
352	129	113.00	110.00	38.47	2.04
353	129	113.00	111.00	38.62	2.06
354	129	113.00	112.00	38.77	2.08
355	129	113.00	113.00	38.92	2.10
356	129	113.00	114.00	39.07	2.12
357	129	113.00	115.00	39.22	2.14
358	129	113.00	116.00	39.37	2.15
359	129	113.00	117.00	39.52	2.17
360	129	113.00	118.00	39.67	2.19
361	129	113.00	119.00	39.82	2.21
362	129	113.00	120.00	39.97	2.23
363	129	113.00	121.00	40.12	2.25
364	129	113.00	122.00	40.27	2.27
365	129	113.00	123.00	40.42	2.28
366	129	113.00	124.00	40.57	2.30
367	129	113.00	125.00	40.72	2.32
368	129	113.00	126.00	40.87	2.34
369	129	113.00	127.00	41.02	2.36
370	129	113.00	128.00	41.17	2.38
371	129	113.00	129.00	41.32	2.39
372	129	113.00	130.00	41.47	2.41
373	129	113.00	131.00	41.62	2.43
374	129	113.00	132.00	41.77	2.45
375	129	113.00	133.00	41.92	2.47
376	129	113.00	134.00	42.07	2.49
377	129	113.00	135.00	42.22	2.51
378	129	113.00	136.00	42.37	2.52
379	129	113.00	137.00	42.52	2.54
380	129	113.00	138.00	42.67	2.56
381	129	113.00	139.00	42.82	2.58
382	129	113.00	140.00	42.97	2.60
383	129	113.00	141.00	43.12	2.62
384	129	113.00	142.00	43.27	2.64
385	129	113.00	143.00	43.42	2.65
386	129	113.00	144.00	43.57	2.67
387	129	113.00	145.00	43.72	2.69
388	129	113.00	146.00	43.87	2.71
389	129	113.00	147.00	44.02	2.73
390	129	113.00	148.00	44.17	2.75
391	129	113.00	149.00	44.32	2.76
392	129	113.00	150.00	44.47	2.78
393	129	113.00	151.00	44.62	2.80
394	129	113.00	152.00	44.77	2.82
395	129	113.00	153.00	44.92	2.84

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
396	129	113.00	154.00	45.07	2.86
397	129	113.00	155.00	45.22	2.88
398	129	113.00	156.00	45.37	2.89
399	129	113.00	157.00	45.52	2.91
400	129	113.00	158.00	45.67	2.93
401	129	113.00	159.00	45.82	2.95
402	129	113.00	160.00	45.97	2.97
403	129	113.00	161.00	46.12	2.99
404	129	113.00	162.00	46.27	3.01
405	129	113.00	163.00	46.42	3.02
406	129	113.00	164.00	46.57	3.04
407	129	113.00	165.00	46.72	3.06
408	129	113.00	166.00	46.87	3.08
409	129	113.00	167.00	47.02	3.10
410	129	113.00	168.00	47.17	3.12
411	129	113.00	169.00	47.32	3.13
412	129	113.00	170.00	47.47	3.15
413	129	113.00	171.00	47.62	3.17
414	129	113.00	172.00	47.77	3.19
415	129	113.00	173.00	47.92	3.21
416	129	113.00	174.00	48.07	3.23
417	129	113.00	175.00	48.22	3.25
418	129	113.00	176.00	48.37	3.26
419	129	113.00	177.00	48.52	3.28
420	129	113.00	178.00	48.67	3.30
421	129	113.00	179.00	48.82	3.32
422	129	113.00	180.00	48.97	3.34
423	129	113.00	181.00	49.12	3.36
424	129	113.00	182.00	49.27	3.38
425	129	113.00	183.00	49.42	3.39
426	129	113.00	184.00	49.57	3.41
427	129	113.00	185.00	49.72	3.43
428	129	113.00	186.00	49.87	3.45
429	129	113.00	187.00	50.02	3.47
430	129	113.00	188.00	50.17	3.49
431	129	113.00	189.00	50.32	3.50
432	129	113.00	190.00	50.47	3.52
433	129	113.00	191.00	50.62	3.54
434	129	113.00	192.00	50.77	3.56
435	129	113.00	193.00	50.92	3.58
436	129	113.00	194.00	51.07	3.60
437	129	113.00	195.00	51.22	3.62
438	129	113.00	196.00	51.37	3.63
439	129	113.00	197.00	51.52	3.65
440	129	113.00	198.00	51.67	3.67
441	129	113.00	199.00	51.82	3.69
442	129	113.00	200.00	51.97	3.71
443	129	113.00	201.00	52.12	3.73
444	129	113.00	202.00	52.27	3.75
445	129	113.00	203.00	52.42	3.76
446	129	113.00	204.00	52.57	3.78
447	129	113.00	205.00	52.72	3.80
448	129	113.00	206.00	52.87	3.82
449	129	113.00	207.00	53.02	3.84
450	129	113.00	208.00	53.17	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
451	129	113.00	209.00	53.32	3.87
452	129	113.00	210.00	53.47	3.89
453	129	113.00	211.00	53.62	3.91
454	129	113.00	212.00	53.77	3.93
455	129	113.00	213.00	53.92	3.95
456	129	113.00	214.00	54.07	3.97
457	129	113.00	215.00	54.22	3.99
458	129	113.00	216.00	54.37	4.00
459	129	113.00	217.00	54.52	4.02
460	129	113.00	218.00	54.67	4.04
461	129	113.00	219.00	54.82	4.06
462	129	113.00	220.00	54.97	4.08
463	129	113.00	221.00	55.12	4.10
464	129	113.00	222.00	55.27	4.12
465	129	113.00	223.00	55.42	4.13
466	129	113.00	224.00	55.57	4.15
467	129	113.00	225.00	55.72	4.17
468	129	113.00	226.00	55.87	4.19
469	129	113.00	227.00	56.02	4.21
470	129	113.00	228.00	56.17	4.23
471	129	113.00	229.00	56.32	4.24
472	129	113.00	230.00	56.47	4.26
473	129	113.00	231.00	56.62	4.28
474	129	113.00	232.00	56.77	4.30
475	129	113.00	233.00	56.92	4.32
476	129	113.00	234.00	57.07	4.34
477	129	113.00	235.00	57.22	4.36
478	129	113.00	236.00	57.37	4.37
479	129	113.00	237.00	57.52	4.39
480	129	113.00	238.00	57.67	4.41
481	129	113.00	239.00	57.75	4.42
482	129	113.00	240.00	57.97	4.45
483	129	113.00	241.00	58.12	4.47
484	129	113.00	242.00	58.27	4.49
485	129	113.00	243.00	58.42	4.50
486	129	113.00	244.00	58.57	4.52
487	129	113.00	245.00	58.72	4.54
488	129	113.00	246.00	58.87	4.56
489	129	113.00	247.00	59.02	4.58
490	129	113.00	248.00	59.17	4.60
491	129	113.00	249.00	59.32	4.61
492	129	113.00	250.00	59.47	4.63
493	129	113.00	251.00	59.62	4.65
494	129	113.00	252.00	59.77	4.67
495	129	113.00	253.00	59.92	4.69
496	129	113.00	254.00	60.07	4.71
497	129	113.00	255.00	60.22	4.73
498	129	113.00	256.00	60.37	4.74
499	129	113.00	257.00	60.52	4.76
500	129	113.00	258.00	60.67	4.78
501	129	113.00	259.00	60.82	4.80
502	129	113.00	260.00	60.97	4.82
503	129	113.00	261.00	61.12	4.84
504	129	113.00	262.00	61.27	4.86
505	129	113.00	263.00	61.42	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
506	129	113.00	264.00	61.57	4.89
507	129	113.00	265.00	61.72	4.91
508	129	113.00	266.00	61.87	4.93
509	129	113.00	267.00	62.02	4.95
510	129	113.00	268.00	62.17	4.97
511	129	113.00	269.00	62.32	4.98
512	129	113.00	270.00	62.47	5.00
513	129	113.00	271.00	62.62	5.02
514	129	113.00	272.00	62.77	5.04
515	129	113.00	273.00	62.92	5.06
516	129	113.00	274.00	63.07	5.08
517	129	113.00	275.00	63.22	5.10
518	129	113.00	276.00	63.37	5.11
519	129	113.00	277.00	63.52	5.13
520	129	113.00	278.00	63.67	5.15
521	129	113.00	279.00	63.82	5.17
522	129	113.00	280.00	63.97	5.19
523	129	113.00	281.00	64.12	5.21
524	129	113.00	282.00	64.27	5.23
525	129	113.00	283.00	64.42	5.24
526	129	113.00	284.00	64.57	5.26
527	129	113.00	285.00	64.72	5.28
528	129	113.00	286.00	64.87	5.30
529	129	113.00	287.00	65.02	5.32
530	129	113.00	288.00	65.17	5.34
531	129	113.00	289.00	65.32	5.35
532	129	113.00	290.00	65.47	5.37
533	129	113.00	291.00	65.62	5.39
534	129	113.00	292.00	65.77	5.41
535	129	113.00	293.00	65.92	5.43
536	129	113.00	294.00	66.07	5.45
537	129	113.00	295.00	66.22	5.47
538	129	113.00	296.00	66.37	5.48
539	129	113.00	297.00	66.52	5.50
540	129	113.00	298.00	66.67	5.52
541	129	113.00	299.00	66.82	5.54
542	129	113.00	300.00	66.97	5.56
543	129	113.00	301.00	67.12	5.58
544	129	113.00	302.00	67.27	5.60
545	129	113.00	303.00	67.42	5.61
546	129	113.00	304.00	67.57	5.63
547	129	113.00	305.00	67.72	5.65
548	129	113.00	306.00	67.87	5.67
549	129	113.00	307.00	68.02	5.69
550	129	113.00	308.00	68.17	5.71
551	129	113.00	309.00	68.32	5.72
552	129	113.00	310.00	68.47	5.74
553	129	113.00	311.00	68.62	5.76
554	129	113.00	312.00	68.77	5.78
555	129	113.00	313.00	68.92	5.80
556	129	113.00	314.00	69.07	5.82
557	129	113.00	315.00	69.22	5.84
558	129	113.00	316.00	69.37	5.85
559	129	113.00	317.00	69.52	5.87
560	129	113.00	318.00	69.67	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
561	129	113.00	319.00	69.82	5.91
562	129	113.00	320.00	69.97	5.93
563	129	113.00	321.00	70.12	5.95
564	129	113.00	322.00	70.27	5.97
565	129	113.00	323.00	70.42	5.98
566	129	113.00	324.00	70.57	6.00
567	129	113.00	325.00	70.72	6.02
568	129	113.00	326.00	70.87	6.04
569	129	113.00	327.00	71.02	6.06
570	129	113.00	328.00	71.17	6.08
571	129	113.00	329.00	71.32	6.09
572	129	113.00	330.00	71.47	6.11
573	129	113.00	331.00	71.62	6.13
574	129	113.00	332.00	71.77	6.15
575	129	113.00	333.00	71.92	6.17
576	129	113.00	334.00	72.07	6.19
577	129	113.00	335.00	72.22	6.21
578	129	113.00	336.00	72.37	6.22
579	129	113.00	337.00	72.52	6.24
580	129	113.00	338.00	72.67	6.26
581	129	113.00	339.00	72.82	6.28
582	129	113.00	340.00	72.97	6.30
583	129	113.00	341.00	73.12	6.32
584	129	113.00	342.00	73.27	6.34
585	129	113.00	343.00	73.42	6.35
586	129	113.00	344.00	73.57	6.37
587	129	113.00	345.00	73.72	6.39
588	129	113.00	346.00	73.87	6.41
589	129	113.00	347.00	74.02	6.43
590	129	113.00	348.00	74.17	6.45
591	129	113.00	349.00	74.32	6.46
592	129	113.00	350.00	74.47	6.48
593	129	113.00	351.00	74.62	6.50
594	129	113.00	352.00	74.77	6.52
595	129	113.00	353.00	74.92	6.54
596	129	113.00	354.00	75.07	6.56
597	129	113.00	355.00	75.22	6.58
598	129	113.00	356.00	75.37	6.59
599	129	113.00	357.00	75.52	6.61
600	129	113.00	358.00	75.67	6.63
601	129	113.00	359.00	75.82	6.65
602	129	113.00	360.00	75.97	6.67
603	129	113.00	361.00	76.12	6.69
604	129	113.00	362.00	76.27	6.71
605	129	113.00	363.00	76.42	6.72
606	129	113.00	364.00	76.57	6.74
607	129	113.00	365.00	76.72	6.76
608	129	113.00	366.00	76.87	6.78
609	129	113.00	367.00	77.02	6.80
610	129	113.00	368.00	77.17	6.82
611	129	113.00	369.00	77.32	6.83
612	129	113.00	370.00	77.47	6.85
613	129	113.00	371.00	77.62	6.87
614	129	113.00	372.00	77.77	6.89
615	129	113.00	373.00	77.92	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
616	129	113.00	374.00	78.07	6.93
617	129	113.00	375.00	78.22	6.95
618	129	113.00	376.00	78.37	6.96
619	129	113.00	377.00	78.52	6.98
620	129	113.00	378.00	78.67	7.00
621	129	113.00	379.00	78.82	7.02
622	129	113.00	380.00	78.97	7.04
623	129	113.00	381.00	79.12	7.06
624	129	113.00	382.00	79.27	7.08
625	129	113.00	383.00	79.42	7.09
626	129	113.00	384.00	79.57	7.11
627	129	113.00	385.00	79.72	7.13
628	129	113.00	386.00	79.87	7.15
629	129	113.00	387.00	80.02	7.17
630	129	113.00	388.00	80.17	7.19
631	129	113.00	389.00	80.32	7.20
632	129	113.00	390.00	80.47	7.22
633	129	113.00	391.00	80.62	7.24
634	129	113.00	392.00	80.77	7.26
635	129	113.00	393.00	80.92	7.28
636	129	113.00	394.00	81.07	7.30
637	129	113.00	395.00	81.22	7.32
638	129	113.00	396.00	81.37	7.33
639	129	113.00	397.00	81.52	7.35
640	129	113.00	398.00	81.67	7.37
641	129	113.00	399.00	81.82	7.39
642	129	113.00	400.00	81.97	7.41
643	129	113.00	401.00	82.12	7.43
644	129	113.00	402.00	82.27	7.45
645	129	113.00	403.00	82.42	7.46
646	129	113.00	404.00	82.57	7.48
647	129	113.00	405.00	82.72	7.50
648	129	113.00	406.00	82.87	7.52
649	129	113.00	407.00	83.02	7.54
650	129	113.00	408.00	83.17	7.56
651	129	113.00	409.00	83.32	7.57
652	129	113.00	410.00	83.47	7.59
653	129	113.00	411.00	83.62	7.61
654	129	113.00	412.00	83.77	7.63
655	129	113.00	413.00	83.92	7.65
656	129	113.00	414.00	84.07	7.67
657	129	113.00	415.00	84.22	7.69
658	129	113.00	416.00	84.37	7.70
659	129	113.00	417.00	84.52	7.72
660	129	113.00	418.00	84.67	7.74
661	129	113.00	419.00	84.82	7.76
662	129	113.00	420.00	84.97	7.78
663	129	113.00	421.00	85.12	7.80
664	129	113.00	422.00	85.27	7.82
665	129	113.00	423.00	85.42	7.83
666	129	113.00	424.00	85.57	7.85
667	129	113.00	425.00	85.72	7.87
668	129	113.00	426.00	85.87	7.89
669	129	113.00	427.00	86.02	7.91
670	129	113.00	428.00	86.17	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
671	129	113.00	429.00	86.32	7.94
672	129	113.00	430.00	86.47	7.96
673	129	113.00	431.00	86.62	7.98
674	129	113.00	432.00	86.77	8.00
675	129	113.00	433.00	86.92	8.02
676	129	113.00	434.00	87.07	8.04
677	129	113.00	435.00	87.22	8.06
678	129	113.00	436.00	87.37	8.07
679	129	113.00	437.00	87.52	8.09
680	129	113.00	438.00	87.67	8.11
681	129	113.00	439.00	87.82	8.13
682	129	113.00	440.00	87.97	8.15
683	129	113.00	441.00	88.12	8.17
684	129	113.00	442.00	88.27	8.19
685	129	113.00	443.00	88.42	8.20
686	129	113.00	444.00	88.57	8.22
687	129	113.00	445.00	88.72	8.24
688	129	113.00	446.00	88.87	8.26
689	129	113.00	447.00	89.02	8.28
690	129	113.00	448.00	89.17	8.30
691	129	113.00	449.00	89.32	8.31
692	129	113.00	450.00	89.47	8.33
693	129	113.00	451.00	89.62	8.35
694	129	113.00	452.00	89.77	8.37
695	129	113.00	453.00	89.92	8.39
696	129	113.00	454.00	90.07	8.41
697	129	113.00	455.00	90.22	8.43
698	129	113.00	456.00	90.37	8.44
699	129	113.00	457.00	90.52	8.46
700	129	113.00	458.00	90.67	8.48
701	129	113.00	459.00	90.82	8.50
702	129	113.00	460.00	90.97	8.52
703	129	113.00	461.00	91.12	8.54
704	129	113.00	462.00	91.27	8.56
705	129	113.00	463.00	91.42	8.57
706	129	113.00	464.00	91.57	8.59
707	129	113.00	465.00	91.72	8.61
708	129	113.00	466.00	91.87	8.63
709	129	113.00	467.00	92.02	8.65
710	129	113.00	468.00	92.17	8.67
711	129	113.00	469.00	92.32	8.68
712	129	113.00	470.00	92.47	8.70
713	129	113.00	471.00	92.62	8.72
714	129	113.00	472.00	92.77	8.74
715	129	113.00	473.00	92.92	8.76
716	129	113.00	474.00	93.07	8.78
717	129	113.00	475.00	93.22	8.80
718	129	113.00	476.00	93.37	8.81
719	129	113.00	477.00	93.52	8.83
720	129	113.00	478.00	93.67	8.85
721	129	113.00	479.00	93.82	8.87
722	129	113.00	480.00	93.97	8.89
723	129	113.00	481.00	94.12	8.91
724	129	113.00	482.00	94.27	8.93
725	129	113.00	483.00	94.42	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
726	129	113.00	484.00	94.57	8.96
727	129	113.00	485.00	94.72	8.98
728	129	113.00	486.00	94.87	9.00
729	129	113.00	487.00	95.02	9.02
730	129	113.00	488.00	95.17	9.04
731	129	113.00	489.00	95.32	9.05
732	129	113.00	490.00	95.47	9.07
733	129	113.00	491.00	95.62	9.09
734	129	113.00	492.00	95.77	9.11
735	129	113.00	493.00	95.92	9.13
736	129	113.00	494.00	96.07	9.15
737	129	113.00	495.00	96.22	9.17
738	129	113.00	496.00	96.37	9.18
739	129	113.00	497.00	96.52	9.20
740	129	113.00	498.00	96.67	9.22
741	129	113.00	499.00	96.82	9.24
742	129	113.00	500.00	96.97	9.26
743	129	113.00	501.00	97.12	9.28
744	129	113.00	502.00	97.27	9.30
745	129	113.00	503.00	97.42	9.31
746	129	113.00	504.00	97.57	9.33
747	129	113.00	505.00	97.72	9.35
748	129	113.00	506.00	97.87	9.37
749	129	113.00	507.00	98.02	9.39
750	129	113.00	508.00	98.17	9.41
751	129	113.00	509.00	98.32	9.42
752	129	113.00	510.00	98.47	9.44
753	129	113.00	511.00	98.62	9.46
754	129	113.00	512.00	98.77	9.48
755	129	113.00	513.00	98.92	9.50
756	129	113.00	514.00	99.07	9.52
757	129	113.00	515.00	99.22	9.54
758	129	113.00	516.00	99.37	9.55
759	129	113.00	517.00	99.52	9.57
760	129	113.00	518.00	99.67	9.59
761	129	113.00	519.00	99.82	9.61
762	129	113.00	520.00	99.97	9.63
763	129	113.00	521.00	100.12	9.65
764	129	113.00	522.00	100.27	9.67
765	129	113.00	523.00	100.42	9.68
766	129	113.00	524.00	100.57	9.70
767	129	113.00	525.00	100.72	9.72
768	129	113.00	526.00	100.87	9.74
769	129	113.00	527.00	101.02	9.76
770	129	113.00	528.00	101.17	9.78
771	129	113.00	529.00	101.32	9.79
772	129	113.00	530.00	101.47	9.81
773	129	113.00	531.00	101.62	9.83
774	129	113.00	532.00	101.77	9.85
775	129	113.00	533.00	101.92	9.87
776	129	113.00	534.00	102.07	9.89
777	129	113.00	535.00	102.22	9.91
778	129	113.00	536.00	102.37	9.92
779	129	113.00	537.00	102.52	9.94
780	129	113.00	538.00	102.67	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
781	129	113.00	539.00	102.82	9.98
782	129	113.00	540.00	102.97	10.00
783	129	113.00	541.00	103.12	10.02
784	129	113.00	542.00	103.27	10.04
785	129	113.00	543.00	103.42	10.05
786	129	113.00	544.00	103.57	10.07
787	129	113.00	545.00	103.72	10.09
788	129	113.00	546.00	103.87	10.11
789	129	113.00	547.00	104.02	10.13
790	129	113.00	548.00	104.17	10.15
791	129	113.00	549.00	104.32	10.16
792	129	113.00	550.00	104.47	10.18
793	129	113.00	551.00	104.62	10.20
794	129	113.00	552.00	104.77	10.22
795	129	113.00	553.00	104.92	10.24
796	129	113.00	554.00	105.07	10.26
797	129	113.00	555.00	105.22	10.28
798	129	113.00	556.00	105.37	10.29
799	129	113.00	557.00	105.52	10.31
800	129	113.00	558.00	105.67	10.33
801	129	113.00	559.00	105.82	10.35
802	129	113.00	560.00	105.97	10.37
803	129	113.00	561.00	106.12	10.39
804	129	113.00	562.00	106.27	10.41
805	129	113.00	563.00	106.42	10.42
806	129	113.00	564.00	106.57	10.44
807	129	113.00	565.00	106.72	10.46
808	129	113.00	566.00	106.87	10.48
809	129	113.00	567.00	107.02	10.50
810	129	113.00	568.00	107.17	10.52
811	129	113.00	569.00	107.32	10.53
812	129	113.00	570.00	107.47	10.55
813	129	113.00	571.00	107.62	10.57
814	129	113.00	572.00	107.77	10.59
815	129	113.00	573.00	107.92	10.61
816	129	113.00	574.00	108.07	10.63
817	129	113.00	575.00	108.22	10.65
818	129	113.00	576.00	108.37	10.66
819	129	113.00	577.00	108.52	10.68
820	129	113.00	578.00	108.67	10.70
821	129	113.00	579.00	108.82	10.72
822	129	113.00	580.00	108.97	10.74
823	129	113.00	581.00	109.12	10.76
824	129	113.00	582.00	109.27	10.78
825	129	113.00	583.00	109.42	10.79
826	129	113.00	584.00	109.57	10.81
827	129	113.00	585.00	109.72	10.83
828	129	113.00	586.00	109.87	10.85
829	129	113.00	587.00	110.02	10.87
830	129	113.00	588.00	110.17	10.89
831	129	113.00	589.00	110.32	10.90
832	129	113.00	590.00	110.47	10.92
833	129	113.00	591.00	110.62	10.94
834	129	113.00	592.00	110.77	10.96
835	129	113.00	593.00	110.92	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
836	129	113.00	594.00	111.07	11.00
837	129	113.00	595.00	111.22	11.02
838	129	113.00	596.00	111.37	11.03
839	129	113.00	597.00	111.52	11.05
840	129	113.00	598.00	111.67	11.07
841	129	113.00	599.00	111.82	11.09
842	129	113.00	600.00	111.97	11.11
843	129	113.00	601.00	112.12	11.13
844	129	113.00	602.00	112.27	11.15
845	129	113.00	603.00	112.42	11.16
846	129	113.00	604.00	112.57	11.18
847	129	113.00	605.00	112.72	11.20
848	129	113.00	606.00	112.87	11.22
849	129	113.00	607.00	113.02	11.24
850	129	113.00	608.00	113.17	11.26
851	129	113.00	609.00	113.32	11.27
852	129	113.00	610.00	113.47	11.29
853	129	113.00	611.00	113.62	11.31
854	129	113.00	612.00	113.77	11.33
855	129	113.00	613.00	113.92	11.35
856	129	113.00	614.00	114.07	11.37
857	129	113.00	615.00	114.22	11.39
858	129	113.00	616.00	114.37	11.40
859	129	113.00	617.00	114.52	11.42
860	129	113.00	618.00	114.67	11.44
861	129	113.00	619.00	114.82	11.46
862	129	113.00	620.00	114.97	11.48
863	129	113.00	621.00	115.12	11.50
864	129	113.00	622.00	115.27	11.52
865	129	113.00	623.00	115.42	11.53
866	129	113.00	624.00	115.57	11.55
867	129	113.00	625.00	115.72	11.57
868	129	113.00	626.00	115.87	11.59
869	129	113.00	627.00	116.02	11.61
870	129	113.00	628.00	116.17	11.63
871	129	113.00	629.00	116.32	11.64
872	129	113.00	630.00	116.47	11.66
873	129	113.00	631.00	116.62	11.68
874	129	113.00	632.00	116.77	11.70
875	129	113.00	633.00	116.92	11.72
876	129	113.00	634.00	117.07	11.74
877	129	113.00	635.00	117.22	11.76
878	129	113.00	636.00	117.37	11.77
879	129	113.00	637.00	117.52	11.79
880	129	113.00	638.00	117.67	11.81
881	129	113.00	639.00	117.82	11.83
882	129	113.00	640.00	117.97	11.85
883	129	113.00	641.00	118.12	11.87
884	129	113.00	642.00	118.27	11.89
885	129	113.00	643.00	118.42	11.90
886	129	113.00	644.00	118.57	11.92
887	129	113.00	645.00	118.72	11.94
888	129	113.00	646.00	118.87	11.96
889	129	113.00	647.00	119.02	11.98
890	129	113.00	648.00	119.17	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
891	129	113.00	649.00	119.32	12.01
892	129	113.00	650.00	119.47	12.03
893	129	113.00	651.00	119.62	12.05
894	129	113.00	652.00	119.77	12.07
895	129	113.00	653.00	119.92	12.09
896	129	113.00	654.00	120.07	12.11
897	129	113.00	655.00	120.22	12.13
898	129	113.00	656.00	120.37	12.14
899	129	113.00	657.00	120.52	12.16
900	129	113.00	658.00	120.67	12.18
901	129	113.00	659.00	120.82	12.20
902	129	113.00	660.00	120.97	12.22
903	129	113.00	661.00	121.12	12.24
904	129	113.00	662.00	121.27	12.26
905	129	113.00	663.00	121.42	12.27
906	129	113.00	664.00	121.57	12.29
907	129	113.00	665.00	121.72	12.31
908	129	113.00	666.00	121.87	12.33
909	129	113.00	667.00	122.02	12.35
910	129	113.00	668.00	122.17	12.37
911	129	113.00	669.00	122.32	12.38
912	129	113.00	670.00	122.47	12.40
913	129	113.00	671.00	122.62	12.42
914	129	113.00	672.00	122.77	12.44
915	129	113.00	673.00	122.92	12.46
916	129	113.00	674.00	123.07	12.48
917	129	113.00	675.00	123.22	12.50
918	129	113.00	676.00	123.37	12.51
919	129	113.00	677.00	123.52	12.53
920	129	113.00	678.00	123.67	12.55
921	129	113.00	679.00	123.82	12.57
922	129	113.00	680.00	123.97	12.59
923	129	113.00	681.00	124.12	12.61
924	129	113.00	682.00	124.27	12.63
925	129	113.00	683.00	124.42	12.64
926	129	113.00	684.00	124.57	12.66
927	129	113.00	685.00	124.72	12.68
928	129	113.00	686.00	124.87	12.70
929	129	113.00	687.00	125.02	12.72
930	129	113.00	688.00	125.17	12.74
931	129	113.00	689.00	125.32	12.75
932	129	113.00	690.00	125.47	12.77
933	129	113.00	691.00	125.62	12.79
934	129	113.00	692.00	125.77	12.81
935	129	113.00	693.00	125.92	12.83
936	129	113.00	694.00	126.07	12.85
937	129	113.00	695.00	126.22	12.87
938	129	113.00	696.00	126.37	12.88
939	129	113.00	697.00	126.52	12.90
940	129	113.00	698.00	126.67	12.92
941	129	113.00	699.00	126.82	12.94
942	129	113.00	700.00	126.97	12.96
943	129	113.00	701.00	127.12	12.98
944	129	113.00	702.00	127.27	13.00
945	129	113.00	703.00	127.42	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 ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
946	129	113.00	704.00	127.57	13.03
947	129	113.00	705.00	127.72	13.05
948	129	113.00	706.00	127.87	13.07
949	129	113.00	707.00	128.02	13.09
950	129	113.00	708.00	128.17	13.11
951	129	113.00	709.00	128.32	13.12
952	129	113.00	710.00	128.47	13.14
953	129	113.00	711.00	128.62	13.16
954	129	113.00	712.00	128.77	13.18
955	129	113.00	713.00	128.92	13.20
956	129	113.00	714.00	129.07	13.22
957	129	113.00	715.00	129.22	13.24
958	129	113.00	716.00	129.37	13.25
959	129	113.00	717.00	129.52	13.27
960	129	113.00	718.00	129.67	13.29
961	129	113.00	719.00	129.82	13.31
962	129	113.00	720.00	129.97	13.33
963	129	113.00	721.00	130.12	13.35
964	129	113.00	722.00	130.27	13.37
965	129	113.00	723.00	130.42	13.38
966	129	113.00	724.00	130.57	13.40
967	129	113.00	725.00	130.65	13.41

If your employee's gross pay is over £967, go to page 322.

**Monthly table for reduced rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter B**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J or L in booklet CA38)
- employees whose employer is eligible for Freeports relief (see Table letter F or I)
- employees where employer is eligible for Investment Zones relief (see Table letter N or E)
- employees whose employer is eligible for veterans relief (see Table letter V)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	18.90	0.00
545	0	0.00	0.00	19.50	0.00
549	0	0.00	0.00	20.10	0.00
553	0	0.00	0.00	20.70	0.00
557	0	0.00	0.00	21.15	0.00
559	559	0.00	0.00	21.30	0.00
561	559	2.00	0.00	21.90	0.00
565	559	6.00	0.00	22.50	0.00
569	559	10.00	0.00	23.10	0.00
573	559	14.00	0.00	23.70	0.00
577	559	18.00	0.00	24.30	0.00
581	559	22.00	0.00	24.90	0.00
585	559	26.00	0.00	25.50	0.00
589	559	30.00	0.00	26.10	0.00
593	559	34.00	0.00	26.70	0.00
597	559	38.00	0.00	27.30	0.00
601	559	42.00	0.00	27.90	0.00
605	559	46.00	0.00	28.50	0.00
609	559	50.00	0.00	29.10	0.00
613	559	54.00	0.00	29.70	0.00
617	559	58.00	0.00	30.30	0.00
621	559	62.00	0.00	30.90	0.00
625	559	66.00	0.00	31.50	0.00
629	559	70.00	0.00	32.10	0.00
633	559	74.00	0.00	32.70	0.00
637	559	78.00	0.00	33.30	0.00
641	559	82.00	0.00	33.90	0.00
645	559	86.00	0.00	34.50	0.00
649	559	90.00	0.00	35.10	0.00
653	559	94.00	0.00	35.70	0.00
657	559	98.00	0.00	36.30	0.00
661	559	102.00	0.00	36.90	0.00
665	559	106.00	0.00	37.50	0.00
669	559	110.00	0.00	38.10	0.00
673	559	114.00	0.00	38.70	0.00
677	559	118.00	0.00	39.30	0.00
681	559	122.00	0.00	39.90	0.00
685	559	126.00	0.00	40.50	0.00
689	559	130.00	0.00	41.10	0.00
693	559	134.00	0.00	41.70	0.00
697	559	138.00	0.00	42.30	0.00
701	559	142.00	0.00	42.90	0.00
705	559	146.00	0.00	43.50	0.00
709	559	150.00	0.00	44.10	0.00
713	559	154.00	0.00	44.70	0.00
717	559	158.00	0.00	45.30	0.00
721	559	162.00	0.00	45.90	0.00
725	559	166.00	0.00	46.50	0.00
729	559	170.00	0.00	47.10	0.00
733	559	174.00	0.00	47.70	0.00
737	559	178.00	0.00	48.30	0.00
741	559	182.00	0.00	48.90	0.00
745	559	186.00	0.00	49.50	0.00
749	559	190.00	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	559	194.00	0.00	50.70	0.00
757	559	198.00	0.00	51.30	0.00
761	559	202.00	0.00	51.90	0.00
765	559	206.00	0.00	52.50	0.00
769	559	210.00	0.00	53.10	0.00
773	559	214.00	0.00	53.70	0.00
777	559	218.00	0.00	54.30	0.00
781	559	222.00	0.00	54.90	0.00
785	559	226.00	0.00	55.50	0.00
789	559	230.00	0.00	56.10	0.00
793	559	234.00	0.00	56.70	0.00
797	559	238.00	0.00	57.30	0.00
801	559	242.00	0.00	57.90	0.00
805	559	246.00	0.00	58.50	0.00
809	559	250.00	0.00	59.10	0.00
813	559	254.00	0.00	59.70	0.00
817	559	258.00	0.00	60.30	0.00
821	559	262.00	0.00	60.90	0.00
825	559	266.00	0.00	61.50	0.00
829	559	270.00	0.00	62.10	0.00
833	559	274.00	0.00	62.70	0.00
837	559	278.00	0.00	63.30	0.00
841	559	282.00	0.00	63.90	0.00
845	559	286.00	0.00	64.50	0.00
849	559	290.00	0.00	65.10	0.00
853	559	294.00	0.00	65.70	0.00
857	559	298.00	0.00	66.30	0.00
861	559	302.00	0.00	66.90	0.00
865	559	306.00	0.00	67.50	0.00
869	559	310.00	0.00	68.10	0.00
873	559	314.00	0.00	68.70	0.00
877	559	318.00	0.00	69.30	0.00
881	559	322.00	0.00	69.90	0.00
885	559	326.00	0.00	70.50	0.00
889	559	330.00	0.00	71.10	0.00
893	559	334.00	0.00	71.70	0.00
897	559	338.00	0.00	72.30	0.00
901	559	342.00	0.00	72.90	0.00
905	559	346.00	0.00	73.50	0.00
909	559	350.00	0.00	74.10	0.00
913	559	354.00	0.00	74.70	0.00
917	559	358.00	0.00	75.30	0.00
921	559	362.00	0.00	75.90	0.00
925	559	366.00	0.00	76.50	0.00
929	559	370.00	0.00	77.10	0.00
933	559	374.00	0.00	77.70	0.00
937	559	378.00	0.00	78.30	0.00
941	559	382.00	0.00	78.90	0.00
945	559	386.00	0.00	79.50	0.00
949	559	390.00	0.00	80.10	0.00
953	559	394.00	0.00	80.70	0.00
957	559	398.00	0.00	81.30	0.00
961	559	402.00	0.00	81.90	0.00
965	559	406.00	0.00	82.50	0.00
969	559	410.00	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	559	414.00	0.00	83.70	0.00
977	559	418.00	0.00	84.30	0.00
981	559	422.00	0.00	84.90	0.00
985	559	426.00	0.00	85.50	0.00
989	559	430.00	0.00	86.10	0.00
993	559	434.00	0.00	86.70	0.00
997	559	438.00	0.00	87.30	0.00
1001	559	442.00	0.00	87.90	0.00
1005	559	446.00	0.00	88.50	0.00
1009	559	450.00	0.00	89.10	0.00
1013	559	454.00	0.00	89.70	0.00
1017	559	458.00	0.00	90.30	0.00
1021	559	462.00	0.00	90.90	0.00
1025	559	466.00	0.00	91.50	0.00
1029	559	470.00	0.00	92.10	0.00
1033	559	474.00	0.00	92.70	0.00
1037	559	478.00	0.00	93.30	0.00
1041	559	482.00	0.00	93.90	0.00
1045	559	486.00	0.00	94.42	0.00
1048	559	489.00	0.00	94.65	0.00
1049	559	489.00	1.00	95.10	0.05
1053	559	489.00	5.00	95.70	0.13
1057	559	489.00	9.00	96.30	0.20
1061	559	489.00	13.00	96.90	0.28
1065	559	489.00	17.00	97.50	0.35
1069	559	489.00	21.00	98.10	0.42
1073	559	489.00	25.00	98.70	0.50
1077	559	489.00	29.00	99.30	0.57
1081	559	489.00	33.00	99.90	0.65
1085	559	489.00	37.00	100.50	0.72
1089	559	489.00	41.00	101.10	0.79
1093	559	489.00	45.00	101.70	0.87
1097	559	489.00	49.00	102.30	0.94
1101	559	489.00	53.00	102.90	1.02
1105	559	489.00	57.00	103.50	1.09
1109	559	489.00	61.00	104.10	1.16
1113	559	489.00	65.00	104.70	1.24
1117	559	489.00	69.00	105.30	1.31
1121	559	489.00	73.00	105.90	1.39
1125	559	489.00	77.00	106.50	1.46
1129	559	489.00	81.00	107.10	1.53
1133	559	489.00	85.00	107.70	1.61
1137	559	489.00	89.00	108.30	1.68
1141	559	489.00	93.00	108.90	1.76
1145	559	489.00	97.00	109.50	1.83
1149	559	489.00	101.00	110.10	1.90
1153	559	489.00	105.00	110.70	1.98
1157	559	489.00	109.00	111.30	2.05
1161	559	489.00	113.00	111.90	2.13
1165	559	489.00	117.00	112.50	2.20
1169	559	489.00	121.00	113.10	2.27
1173	559	489.00	125.00	113.70	2.35
1177	559	489.00	129.00	114.30	2.42
1181	559	489.00	133.00	114.90	2.50
1185	559	489.00	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	559	489.00	141.00	116.10	2.64
1193	559	489.00	145.00	116.70	2.72
1197	559	489.00	149.00	117.30	2.79
1201	559	489.00	153.00	117.90	2.87
1205	559	489.00	157.00	118.50	2.94
1209	559	489.00	161.00	119.10	3.01
1213	559	489.00	165.00	119.70	3.09
1217	559	489.00	169.00	120.30	3.16
1221	559	489.00	173.00	120.90	3.24
1225	559	489.00	177.00	121.50	3.31
1229	559	489.00	181.00	122.10	3.38
1233	559	489.00	185.00	122.70	3.46
1237	559	489.00	189.00	123.30	3.53
1241	559	489.00	193.00	123.90	3.61
1245	559	489.00	197.00	124.50	3.68
1249	559	489.00	201.00	125.10	3.75
1253	559	489.00	205.00	125.70	3.83
1257	559	489.00	209.00	126.30	3.90
1261	559	489.00	213.00	126.90	3.98
1265	559	489.00	217.00	127.50	4.05
1269	559	489.00	221.00	128.10	4.12
1273	559	489.00	225.00	128.70	4.20
1277	559	489.00	229.00	129.30	4.27
1281	559	489.00	233.00	129.90	4.35
1285	559	489.00	237.00	130.50	4.42
1289	559	489.00	241.00	131.10	4.49
1293	559	489.00	245.00	131.70	4.57
1297	559	489.00	249.00	132.30	4.64
1301	559	489.00	253.00	132.90	4.72
1305	559	489.00	257.00	133.50	4.79
1309	559	489.00	261.00	134.10	4.86
1313	559	489.00	265.00	134.70	4.94
1317	559	489.00	269.00	135.30	5.01
1321	559	489.00	273.00	135.90	5.09
1325	559	489.00	277.00	136.50	5.16
1329	559	489.00	281.00	137.10	5.23
1333	559	489.00	285.00	137.70	5.31
1337	559	489.00	289.00	138.30	5.38
1341	559	489.00	293.00	138.90	5.46
1345	559	489.00	297.00	139.50	5.53
1349	559	489.00	301.00	140.10	5.60
1353	559	489.00	305.00	140.70	5.68
1357	559	489.00	309.00	141.30	5.75
1361	559	489.00	313.00	141.90	5.83
1365	559	489.00	317.00	142.50	5.90
1369	559	489.00	321.00	143.10	5.97
1373	559	489.00	325.00	143.70	6.05
1377	559	489.00	329.00	144.30	6.12
1381	559	489.00	333.00	144.90	6.20
1385	559	489.00	337.00	145.50	6.27
1389	559	489.00	341.00	146.10	6.34
1393	559	489.00	345.00	146.70	6.42
1397	559	489.00	349.00	147.30	6.49
1401	559	489.00	353.00	147.90	6.57
1405	559	489.00	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	559	489.00	361.00	149.10	6.71
1413	559	489.00	365.00	149.70	6.79
1417	559	489.00	369.00	150.30	6.86
1421	559	489.00	373.00	150.90	6.94
1425	559	489.00	377.00	151.50	7.01
1429	559	489.00	381.00	152.10	7.08
1433	559	489.00	385.00	152.70	7.16
1437	559	489.00	389.00	153.30	7.23
1441	559	489.00	393.00	153.90	7.31
1445	559	489.00	397.00	154.50	7.38
1449	559	489.00	401.00	155.10	7.45
1453	559	489.00	405.00	155.70	7.53
1457	559	489.00	409.00	156.30	7.60
1461	559	489.00	413.00	156.90	7.68
1465	559	489.00	417.00	157.50	7.75
1469	559	489.00	421.00	158.10	7.82
1473	559	489.00	425.00	158.70	7.90
1477	559	489.00	429.00	159.30	7.97
1481	559	489.00	433.00	159.90	8.05
1485	559	489.00	437.00	160.50	8.12
1489	559	489.00	441.00	161.10	8.19
1493	559	489.00	445.00	161.70	8.27
1497	559	489.00	449.00	162.30	8.34
1501	559	489.00	453.00	162.90	8.42
1505	559	489.00	457.00	163.50	8.49
1509	559	489.00	461.00	164.10	8.56
1513	559	489.00	465.00	164.70	8.64
1517	559	489.00	469.00	165.30	8.71
1521	559	489.00	473.00	165.90	8.79
1525	559	489.00	477.00	166.50	8.86
1529	559	489.00	481.00	167.10	8.93
1533	559	489.00	485.00	167.70	9.01
1537	559	489.00	489.00	168.30	9.08
1541	559	489.00	493.00	168.90	9.16
1545	559	489.00	497.00	169.50	9.23
1549	559	489.00	501.00	170.10	9.30
1553	559	489.00	505.00	170.70	9.38
1557	559	489.00	509.00	171.30	9.45
1561	559	489.00	513.00	171.90	9.53
1565	559	489.00	517.00	172.50	9.60
1569	559	489.00	521.00	173.10	9.67
1573	559	489.00	525.00	173.70	9.75
1577	559	489.00	529.00	174.30	9.82
1581	559	489.00	533.00	174.90	9.90
1585	559	489.00	537.00	175.50	9.97
1589	559	489.00	541.00	176.10	10.04
1593	559	489.00	545.00	176.70	10.12
1597	559	489.00	549.00	177.30	10.19
1601	559	489.00	553.00	177.90	10.27
1605	559	489.00	557.00	178.50	10.34
1609	559	489.00	561.00	179.10	10.41
1613	559	489.00	565.00	179.70	10.49
1617	559	489.00	569.00	180.30	10.56
1621	559	489.00	573.00	180.90	10.64
1625	559	489.00	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	559	489.00	581.00	182.10	10.78
1633	559	489.00	585.00	182.70	10.86
1637	559	489.00	589.00	183.30	10.93
1641	559	489.00	593.00	183.90	11.01
1645	559	489.00	597.00	184.50	11.08
1649	559	489.00	601.00	185.10	11.15
1653	559	489.00	605.00	185.70	11.23
1657	559	489.00	609.00	186.30	11.30
1661	559	489.00	613.00	186.90	11.38
1665	559	489.00	617.00	187.50	11.45
1669	559	489.00	621.00	188.10	11.52
1673	559	489.00	625.00	188.70	11.60
1677	559	489.00	629.00	189.30	11.67
1681	559	489.00	633.00	189.90	11.75
1685	559	489.00	637.00	190.50	11.82
1689	559	489.00	641.00	191.10	11.89
1693	559	489.00	645.00	191.70	11.97
1697	559	489.00	649.00	192.30	12.04
1701	559	489.00	653.00	192.90	12.12
1705	559	489.00	657.00	193.50	12.19
1709	559	489.00	661.00	194.10	12.26
1713	559	489.00	665.00	194.70	12.34
1717	559	489.00	669.00	195.30	12.41
1721	559	489.00	673.00	195.90	12.49
1725	559	489.00	677.00	196.50	12.56
1729	559	489.00	681.00	197.10	12.63
1733	559	489.00	685.00	197.70	12.71
1737	559	489.00	689.00	198.30	12.78
1741	559	489.00	693.00	198.90	12.86
1745	559	489.00	697.00	199.50	12.93
1749	559	489.00	701.00	200.10	13.00
1753	559	489.00	705.00	200.70	13.08
1757	559	489.00	709.00	201.30	13.15
1761	559	489.00	713.00	201.90	13.23
1765	559	489.00	717.00	202.50	13.30
1769	559	489.00	721.00	203.10	13.37
1773	559	489.00	725.00	203.70	13.45
1777	559	489.00	729.00	204.30	13.52
1781	559	489.00	733.00	204.90	13.60
1785	559	489.00	737.00	205.50	13.67
1789	559	489.00	741.00	206.10	13.74
1793	559	489.00	745.00	206.70	13.82
1797	559	489.00	749.00	207.30	13.89
1801	559	489.00	753.00	207.90	13.97
1805	559	489.00	757.00	208.50	14.04
1809	559	489.00	761.00	209.10	14.11
1813	559	489.00	765.00	209.70	14.19
1817	559	489.00	769.00	210.30	14.26
1821	559	489.00	773.00	210.90	14.34
1825	559	489.00	777.00	211.50	14.41
1829	559	489.00	781.00	212.10	14.48
1833	559	489.00	785.00	212.70	14.56
1837	559	489.00	789.00	213.30	14.63
1841	559	489.00	793.00	213.90	14.71
1845	559	489.00	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	559	489.00	801.00	215.10	14.85
1853	559	489.00	805.00	215.70	14.93
1857	559	489.00	809.00	216.30	15.00
1861	559	489.00	813.00	216.90	15.08
1865	559	489.00	817.00	217.50	15.15
1869	559	489.00	821.00	218.10	15.22
1873	559	489.00	825.00	218.70	15.30
1877	559	489.00	829.00	219.30	15.37
1881	559	489.00	833.00	219.90	15.45
1885	559	489.00	837.00	220.50	15.52
1889	559	489.00	841.00	221.10	15.59
1893	559	489.00	845.00	221.70	15.67
1897	559	489.00	849.00	222.30	15.74
1901	559	489.00	853.00	222.90	15.82
1905	559	489.00	857.00	223.50	15.89
1909	559	489.00	861.00	224.10	15.96
1913	559	489.00	865.00	224.70	16.04
1917	559	489.00	869.00	225.30	16.11
1921	559	489.00	873.00	225.90	16.19
1925	559	489.00	877.00	226.50	16.26
1929	559	489.00	881.00	227.10	16.33
1933	559	489.00	885.00	227.70	16.41
1937	559	489.00	889.00	228.30	16.48
1941	559	489.00	893.00	228.90	16.56
1945	559	489.00	897.00	229.50	16.63
1949	559	489.00	901.00	230.10	16.70
1953	559	489.00	905.00	230.70	16.78
1957	559	489.00	909.00	231.30	16.85
1961	559	489.00	913.00	231.90	16.93
1965	559	489.00	917.00	232.50	17.00
1969	559	489.00	921.00	233.10	17.07
1973	559	489.00	925.00	233.70	17.15
1977	559	489.00	929.00	234.30	17.22
1981	559	489.00	933.00	234.90	17.30
1985	559	489.00	937.00	235.50	17.37
1989	559	489.00	941.00	236.10	17.44
1993	559	489.00	945.00	236.70	17.52
1997	559	489.00	949.00	237.30	17.59
2001	559	489.00	953.00	237.90	17.67
2005	559	489.00	957.00	238.50	17.74
2009	559	489.00	961.00	239.10	17.81
2013	559	489.00	965.00	239.70	17.89
2017	559	489.00	969.00	240.30	17.96
2021	559	489.00	973.00	240.90	18.04
2025	559	489.00	977.00	241.50	18.11
2029	559	489.00	981.00	242.10	18.18
2033	559	489.00	985.00	242.70	18.26
2037	559	489.00	989.00	243.30	18.33
2041	559	489.00	993.00	243.90	18.41
2045	559	489.00	997.00	244.50	18.48
2049	559	489.00	1001.00	245.10	18.55
2053	559	489.00	1005.00	245.70	18.63
2057	559	489.00	1009.00	246.30	18.70
2061	559	489.00	1013.00	246.90	18.78
2065	559	489.00	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	559	489.00	1021.00	248.10	18.92
2073	559	489.00	1025.00	248.70	19.00
2077	559	489.00	1029.00	249.30	19.07
2081	559	489.00	1033.00	249.75	19.13
2083	559	489.00	1035.00	249.90	19.15
2085	559	489.00	1037.00	250.50	19.22
2089	559	489.00	1041.00	251.10	19.29
2093	559	489.00	1045.00	251.70	19.37
2097	559	489.00	1049.00	252.30	19.44
2101	559	489.00	1053.00	252.90	19.52
2105	559	489.00	1057.00	253.50	19.59
2109	559	489.00	1061.00	254.10	19.66
2113	559	489.00	1065.00	254.70	19.74
2117	559	489.00	1069.00	255.30	19.81
2121	559	489.00	1073.00	255.90	19.89
2125	559	489.00	1077.00	256.50	19.96
2129	559	489.00	1081.00	257.10	20.03
2133	559	489.00	1085.00	257.70	20.11
2137	559	489.00	1089.00	258.30	20.18
2141	559	489.00	1093.00	258.90	20.26
2145	559	489.00	1097.00	259.50	20.33
2149	559	489.00	1101.00	260.10	20.40
2153	559	489.00	1105.00	260.70	20.48
2157	559	489.00	1109.00	261.30	20.55
2161	559	489.00	1113.00	261.90	20.63
2165	559	489.00	1117.00	262.50	20.70
2169	559	489.00	1121.00	263.10	20.77
2173	559	489.00	1125.00	263.70	20.85
2177	559	489.00	1129.00	264.30	20.92
2181	559	489.00	1133.00	264.90	21.00
2185	559	489.00	1137.00	265.50	21.07
2189	559	489.00	1141.00	266.10	21.14
2193	559	489.00	1145.00	266.70	21.22
2197	559	489.00	1149.00	267.30	21.29
2201	559	489.00	1153.00	267.90	21.37
2205	559	489.00	1157.00	268.50	21.44
2209	559	489.00	1161.00	269.10	21.51
2213	559	489.00	1165.00	269.70	21.59
2217	559	489.00	1169.00	270.30	21.66
2221	559	489.00	1173.00	270.90	21.74
2225	559	489.00	1177.00	271.50	21.81
2229	559	489.00	1181.00	272.10	21.88
2233	559	489.00	1185.00	272.70	21.96
2237	559	489.00	1189.00	273.30	22.03
2241	559	489.00	1193.00	273.90	22.11
2245	559	489.00	1197.00	274.50	22.18
2249	559	489.00	1201.00	275.10	22.25
2253	559	489.00	1205.00	275.70	22.33
2257	559	489.00	1209.00	276.30	22.40
2261	559	489.00	1213.00	276.90	22.48
2265	559	489.00	1217.00	277.50	22.55
2269	559	489.00	1221.00	278.10	22.62
2273	559	489.00	1225.00	278.70	22.70
2277	559	489.00	1229.00	279.30	22.77
2281	559	489.00	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	559	489.00	1237.00	280.50	22.92
2289	559	489.00	1241.00	281.10	22.99
2293	559	489.00	1245.00	281.70	23.07
2297	559	489.00	1249.00	282.30	23.14
2301	559	489.00	1253.00	282.90	23.22
2305	559	489.00	1257.00	283.50	23.29
2309	559	489.00	1261.00	284.10	23.36
2313	559	489.00	1265.00	284.70	23.44
2317	559	489.00	1269.00	285.30	23.51
2321	559	489.00	1273.00	285.90	23.59
2325	559	489.00	1277.00	286.50	23.66
2329	559	489.00	1281.00	287.10	23.73
2333	559	489.00	1285.00	287.70	23.81
2337	559	489.00	1289.00	288.30	23.88
2341	559	489.00	1293.00	288.90	23.96
2345	559	489.00	1297.00	289.50	24.03
2349	559	489.00	1301.00	290.10	24.10
2353	559	489.00	1305.00	290.70	24.18
2357	559	489.00	1309.00	291.30	24.25
2361	559	489.00	1313.00	291.90	24.33
2365	559	489.00	1317.00	292.50	24.40
2369	559	489.00	1321.00	293.10	24.47
2373	559	489.00	1325.00	293.70	24.55
2377	559	489.00	1329.00	294.30	24.62
2381	559	489.00	1333.00	294.90	24.70
2385	559	489.00	1337.00	295.50	24.77
2389	559	489.00	1341.00	296.10	24.84
2393	559	489.00	1345.00	296.70	24.92
2397	559	489.00	1349.00	297.30	24.99
2401	559	489.00	1353.00	297.90	25.07
2405	559	489.00	1357.00	298.50	25.14
2409	559	489.00	1361.00	299.10	25.21
2413	559	489.00	1365.00	299.70	25.29
2417	559	489.00	1369.00	300.30	25.36
2421	559	489.00	1373.00	300.90	25.44
2425	559	489.00	1377.00	301.50	25.51
2429	559	489.00	1381.00	302.10	25.58
2433	559	489.00	1385.00	302.70	25.66
2437	559	489.00	1389.00	303.30	25.73
2441	559	489.00	1393.00	303.90	25.81
2445	559	489.00	1397.00	304.50	25.88
2449	559	489.00	1401.00	305.10	25.95
2453	559	489.00	1405.00	305.70	26.03
2457	559	489.00	1409.00	306.30	26.10
2461	559	489.00	1413.00	306.90	26.18
2465	559	489.00	1417.00	307.50	26.25
2469	559	489.00	1421.00	308.10	26.32
2473	559	489.00	1425.00	308.70	26.40
2477	559	489.00	1429.00	309.30	26.47
2481	559	489.00	1433.00	309.90	26.55
2485	559	489.00	1437.00	310.50	26.62
2489	559	489.00	1441.00	311.10	26.69
2493	559	489.00	1445.00	311.70	26.77
2497	559	489.00	1449.00	312.30	26.84
2501	559	489.00	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	559	489.00	1457.00	313.50	26.99
2509	559	489.00	1461.00	314.10	27.06
2513	559	489.00	1465.00	314.70	27.14
2517	559	489.00	1469.00	315.30	27.21
2521	559	489.00	1473.00	315.90	27.29
2525	559	489.00	1477.00	316.50	27.36
2529	559	489.00	1481.00	317.10	27.43
2533	559	489.00	1485.00	317.70	27.51
2537	559	489.00	1489.00	318.30	27.58
2541	559	489.00	1493.00	318.90	27.66
2545	559	489.00	1497.00	319.50	27.73
2549	559	489.00	1501.00	320.10	27.80
2553	559	489.00	1505.00	320.70	27.88
2557	559	489.00	1509.00	321.30	27.95
2561	559	489.00	1513.00	321.90	28.03
2565	559	489.00	1517.00	322.50	28.10
2569	559	489.00	1521.00	323.10	28.17
2573	559	489.00	1525.00	323.70	28.25
2577	559	489.00	1529.00	324.30	28.32
2581	559	489.00	1533.00	324.90	28.40
2585	559	489.00	1537.00	325.50	28.47
2589	559	489.00	1541.00	326.10	28.54
2593	559	489.00	1545.00	326.70	28.62
2597	559	489.00	1549.00	327.30	28.69
2601	559	489.00	1553.00	327.90	28.77
2605	559	489.00	1557.00	328.50	28.84
2609	559	489.00	1561.00	329.10	28.91
2613	559	489.00	1565.00	329.70	28.99
2617	559	489.00	1569.00	330.30	29.06
2621	559	489.00	1573.00	330.90	29.14
2625	559	489.00	1577.00	331.50	29.21
2629	559	489.00	1581.00	332.10	29.28
2633	559	489.00	1585.00	332.70	29.36
2637	559	489.00	1589.00	333.30	29.43
2641	559	489.00	1593.00	333.90	29.51
2645	559	489.00	1597.00	334.50	29.58
2649	559	489.00	1601.00	335.10	29.65
2653	559	489.00	1605.00	335.70	29.73
2657	559	489.00	1609.00	336.30	29.80
2661	559	489.00	1613.00	336.90	29.88
2665	559	489.00	1617.00	337.50	29.95
2669	559	489.00	1621.00	338.10	30.02
2673	559	489.00	1625.00	338.70	30.10
2677	559	489.00	1629.00	339.30	30.17
2681	559	489.00	1633.00	339.90	30.25
2685	559	489.00	1637.00	340.50	30.32
2689	559	489.00	1641.00	341.10	30.39
2693	559	489.00	1645.00	341.70	30.47
2697	559	489.00	1649.00	342.30	30.54
2701	559	489.00	1653.00	342.90	30.62
2705	559	489.00	1657.00	343.50	30.69
2709	559	489.00	1661.00	344.10	30.76
2713	559	489.00	1665.00	344.70	30.84
2717	559	489.00	1669.00	345.30	30.91
2721	559	489.00	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	559	489.00	1677.00	346.50	31.06
2729	559	489.00	1681.00	347.10	31.13
2733	559	489.00	1685.00	347.70	31.21
2737	559	489.00	1689.00	348.30	31.28
2741	559	489.00	1693.00	348.90	31.36
2745	559	489.00	1697.00	349.50	31.43
2749	559	489.00	1701.00	350.10	31.50
2753	559	489.00	1705.00	350.70	31.58
2757	559	489.00	1709.00	351.30	31.65
2761	559	489.00	1713.00	351.90	31.73
2765	559	489.00	1717.00	352.50	31.80
2769	559	489.00	1721.00	353.10	31.87
2773	559	489.00	1725.00	353.70	31.95
2777	559	489.00	1729.00	354.30	32.02
2781	559	489.00	1733.00	354.90	32.10
2785	559	489.00	1737.00	355.50	32.17
2789	559	489.00	1741.00	356.10	32.24
2793	559	489.00	1745.00	356.70	32.32
2797	559	489.00	1749.00	357.30	32.39
2801	559	489.00	1753.00	357.90	32.47
2805	559	489.00	1757.00	358.50	32.54
2809	559	489.00	1761.00	359.10	32.61
2813	559	489.00	1765.00	359.70	32.69
2817	559	489.00	1769.00	360.30	32.76
2821	559	489.00	1773.00	360.90	32.84
2825	559	489.00	1777.00	361.50	32.91
2829	559	489.00	1781.00	362.10	32.98
2833	559	489.00	1785.00	362.70	33.06
2837	559	489.00	1789.00	363.30	33.13
2841	559	489.00	1793.00	363.90	33.21
2845	559	489.00	1797.00	364.50	33.28
2849	559	489.00	1801.00	365.10	33.35
2853	559	489.00	1805.00	365.70	33.43
2857	559	489.00	1809.00	366.30	33.50
2861	559	489.00	1813.00	366.90	33.58
2865	559	489.00	1817.00	367.50	33.65
2869	559	489.00	1821.00	368.10	33.72
2873	559	489.00	1825.00	368.70	33.80
2877	559	489.00	1829.00	369.30	33.87
2881	559	489.00	1833.00	369.90	33.95
2885	559	489.00	1837.00	370.50	34.02
2889	559	489.00	1841.00	371.10	34.09
2893	559	489.00	1845.00	371.70	34.17
2897	559	489.00	1849.00	372.30	34.24
2901	559	489.00	1853.00	372.90	34.32
2905	559	489.00	1857.00	373.50	34.39
2909	559	489.00	1861.00	374.10	34.46
2913	559	489.00	1865.00	374.70	34.54
2917	559	489.00	1869.00	375.30	34.61
2921	559	489.00	1873.00	375.90	34.69
2925	559	489.00	1877.00	376.50	34.76
2929	559	489.00	1881.00	377.10	34.83
2933	559	489.00	1885.00	377.70	34.91
2937	559	489.00	1889.00	378.30	34.98
2941	559	489.00	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	559	489.00	1897.00	379.50	35.13
2949	559	489.00	1901.00	380.10	35.20
2953	559	489.00	1905.00	380.70	35.28
2957	559	489.00	1909.00	381.30	35.35
2961	559	489.00	1913.00	381.90	35.43
2965	559	489.00	1917.00	382.50	35.50
2969	559	489.00	1921.00	383.10	35.57
2973	559	489.00	1925.00	383.70	35.65
2977	559	489.00	1929.00	384.30	35.72
2981	559	489.00	1933.00	384.90	35.80
2985	559	489.00	1937.00	385.50	35.87
2989	559	489.00	1941.00	386.10	35.94
2993	559	489.00	1945.00	386.70	36.02
2997	559	489.00	1949.00	387.30	36.09
3001	559	489.00	1953.00	387.90	36.17
3005	559	489.00	1957.00	388.50	36.24
3009	559	489.00	1961.00	389.10	36.31
3013	559	489.00	1965.00	389.70	36.39
3017	559	489.00	1969.00	390.30	36.46
3021	559	489.00	1973.00	390.90	36.54
3025	559	489.00	1977.00	391.50	36.61
3029	559	489.00	1981.00	392.10	36.68
3033	559	489.00	1985.00	392.70	36.76
3037	559	489.00	1989.00	393.30	36.83
3041	559	489.00	1993.00	393.90	36.91
3045	559	489.00	1997.00	394.50	36.98
3049	559	489.00	2001.00	395.10	37.05
3053	559	489.00	2005.00	395.70	37.13
3057	559	489.00	2009.00	396.30	37.20
3061	559	489.00	2013.00	396.90	37.28
3065	559	489.00	2017.00	397.50	37.35
3069	559	489.00	2021.00	398.10	37.42
3073	559	489.00	2025.00	398.70	37.50
3077	559	489.00	2029.00	399.30	37.57
3081	559	489.00	2033.00	399.90	37.65
3085	559	489.00	2037.00	400.50	37.72
3089	559	489.00	2041.00	401.10	37.79
3093	559	489.00	2045.00	401.70	37.87
3097	559	489.00	2049.00	402.30	37.94
3101	559	489.00	2053.00	402.90	38.02
3105	559	489.00	2057.00	403.50	38.09
3109	559	489.00	2061.00	404.10	38.16
3113	559	489.00	2065.00	404.70	38.24
3117	559	489.00	2069.00	405.30	38.31
3121	559	489.00	2073.00	405.90	38.39
3125	559	489.00	2077.00	406.50	38.46
3129	559	489.00	2081.00	407.10	38.53
3133	559	489.00	2085.00	407.70	38.61
3137	559	489.00	2089.00	408.30	38.68
3141	559	489.00	2093.00	408.90	38.76
3145	559	489.00	2097.00	409.50	38.83
3149	559	489.00	2101.00	410.10	38.90
3153	559	489.00	2105.00	410.70	38.98
3157	559	489.00	2109.00	411.30	39.05
3161	559	489.00	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	559	489.00	2117.00	412.50	39.20
3169	559	489.00	2121.00	413.10	39.27
3173	559	489.00	2125.00	413.70	39.35
3177	559	489.00	2129.00	414.30	39.42
3181	559	489.00	2133.00	414.90	39.50
3185	559	489.00	2137.00	415.50	39.57
3189	559	489.00	2141.00	416.10	39.64
3193	559	489.00	2145.00	416.70	39.72
3197	559	489.00	2149.00	417.30	39.79
3201	559	489.00	2153.00	417.90	39.87
3205	559	489.00	2157.00	418.50	39.94
3209	559	489.00	2161.00	419.10	40.01
3213	559	489.00	2165.00	419.70	40.09
3217	559	489.00	2169.00	420.30	40.16
3221	559	489.00	2173.00	420.90	40.24
3225	559	489.00	2177.00	421.50	40.31
3229	559	489.00	2181.00	422.10	40.38
3233	559	489.00	2185.00	422.70	40.46
3237	559	489.00	2189.00	423.30	40.53
3241	559	489.00	2193.00	423.90	40.61
3245	559	489.00	2197.00	424.50	40.68
3249	559	489.00	2201.00	425.10	40.75
3253	559	489.00	2205.00	425.70	40.83
3257	559	489.00	2209.00	426.30	40.90
3261	559	489.00	2213.00	426.90	40.98
3265	559	489.00	2217.00	427.50	41.05
3269	559	489.00	2221.00	428.10	41.12
3273	559	489.00	2225.00	428.70	41.20
3277	559	489.00	2229.00	429.30	41.27
3281	559	489.00	2233.00	429.90	41.35
3285	559	489.00	2237.00	430.50	41.42
3289	559	489.00	2241.00	431.10	41.49
3293	559	489.00	2245.00	431.70	41.57
3297	559	489.00	2249.00	432.30	41.64
3301	559	489.00	2253.00	432.90	41.72
3305	559	489.00	2257.00	433.50	41.79
3309	559	489.00	2261.00	434.10	41.86
3313	559	489.00	2265.00	434.70	41.94
3317	559	489.00	2269.00	435.30	42.01
3321	559	489.00	2273.00	435.90	42.09
3325	559	489.00	2277.00	436.50	42.16
3329	559	489.00	2281.00	437.10	42.23
3333	559	489.00	2285.00	437.70	42.31
3337	559	489.00	2289.00	438.30	42.38
3341	559	489.00	2293.00	438.90	42.46
3345	559	489.00	2297.00	439.50	42.53
3349	559	489.00	2301.00	440.10	42.60
3353	559	489.00	2305.00	440.70	42.68
3357	559	489.00	2309.00	441.30	42.75
3361	559	489.00	2313.00	441.90	42.83
3365	559	489.00	2317.00	442.50	42.90
3369	559	489.00	2321.00	443.10	42.97
3373	559	489.00	2325.00	443.70	43.05
3377	559	489.00	2329.00	444.30	43.12
3381	559	489.00	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	559	489.00	2337.00	445.50	43.27
3389	559	489.00	2341.00	446.10	43.34
3393	559	489.00	2345.00	446.70	43.42
3397	559	489.00	2349.00	447.30	43.49
3401	559	489.00	2353.00	447.90	43.57
3405	559	489.00	2357.00	448.50	43.64
3409	559	489.00	2361.00	449.10	43.71
3413	559	489.00	2365.00	449.70	43.79
3417	559	489.00	2369.00	450.30	43.86
3421	559	489.00	2373.00	450.90	43.94
3425	559	489.00	2377.00	451.50	44.01
3429	559	489.00	2381.00	452.10	44.08
3433	559	489.00	2385.00	452.70	44.16
3437	559	489.00	2389.00	453.30	44.23
3441	559	489.00	2393.00	453.90	44.31
3445	559	489.00	2397.00	454.50	44.38
3449	559	489.00	2401.00	455.10	44.45
3453	559	489.00	2405.00	455.70	44.53
3457	559	489.00	2409.00	456.30	44.60
3461	559	489.00	2413.00	456.90	44.68
3465	559	489.00	2417.00	457.50	44.75
3469	559	489.00	2421.00	458.10	44.82
3473	559	489.00	2425.00	458.70	44.90
3477	559	489.00	2429.00	459.30	44.97
3481	559	489.00	2433.00	459.90	45.05
3485	559	489.00	2437.00	460.50	45.12
3489	559	489.00	2441.00	461.10	45.19
3493	559	489.00	2445.00	461.70	45.27
3497	559	489.00	2449.00	462.30	45.34
3501	559	489.00	2453.00	462.90	45.42
3505	559	489.00	2457.00	463.50	45.49
3509	559	489.00	2461.00	464.10	45.56
3513	559	489.00	2465.00	464.70	45.64
3517	559	489.00	2469.00	465.30	45.71
3521	559	489.00	2473.00	465.90	45.79
3525	559	489.00	2477.00	466.50	45.86
3529	559	489.00	2481.00	467.10	45.93
3533	559	489.00	2485.00	467.70	46.01
3537	559	489.00	2489.00	468.30	46.08
3541	559	489.00	2493.00	468.90	46.16
3545	559	489.00	2497.00	469.50	46.23
3549	559	489.00	2501.00	470.10	46.30
3553	559	489.00	2505.00	470.70	46.38
3557	559	489.00	2509.00	471.30	46.45
3561	559	489.00	2513.00	471.90	46.53
3565	559	489.00	2517.00	472.50	46.60
3569	559	489.00	2521.00	473.10	46.67
3573	559	489.00	2525.00	473.70	46.75
3577	559	489.00	2529.00	474.30	46.82
3581	559	489.00	2533.00	474.90	46.90
3585	559	489.00	2537.00	475.50	46.97
3589	559	489.00	2541.00	476.10	47.04
3593	559	489.00	2545.00	476.70	47.12
3597	559	489.00	2549.00	477.30	47.19
3601	559	489.00	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	559	489.00	2557.00	478.50	47.34
3609	559	489.00	2561.00	479.10	47.41
3613	559	489.00	2565.00	479.70	47.49
3617	559	489.00	2569.00	480.30	47.56
3621	559	489.00	2573.00	480.90	47.64
3625	559	489.00	2577.00	481.50	47.71
3629	559	489.00	2581.00	482.10	47.78
3633	559	489.00	2585.00	482.70	47.86
3637	559	489.00	2589.00	483.30	47.93
3641	559	489.00	2593.00	483.90	48.01
3645	559	489.00	2597.00	484.50	48.08
3649	559	489.00	2601.00	485.10	48.15
3653	559	489.00	2605.00	485.70	48.23
3657	559	489.00	2609.00	486.30	48.30
3661	559	489.00	2613.00	486.90	48.38
3665	559	489.00	2617.00	487.50	48.45
3669	559	489.00	2621.00	488.10	48.52
3673	559	489.00	2625.00	488.70	48.60
3677	559	489.00	2629.00	489.30	48.67
3681	559	489.00	2633.00	489.90	48.75
3685	559	489.00	2637.00	490.50	48.82
3689	559	489.00	2641.00	491.10	48.89
3693	559	489.00	2645.00	491.70	48.97
3697	559	489.00	2649.00	492.30	49.04
3701	559	489.00	2653.00	492.90	49.12
3705	559	489.00	2657.00	493.50	49.19
3709	559	489.00	2661.00	494.10	49.26
3713	559	489.00	2665.00	494.70	49.34
3717	559	489.00	2669.00	495.30	49.41
3721	559	489.00	2673.00	495.90	49.49
3725	559	489.00	2677.00	496.50	49.56
3729	559	489.00	2681.00	497.10	49.63
3733	559	489.00	2685.00	497.70	49.71
3737	559	489.00	2689.00	498.30	49.78
3741	559	489.00	2693.00	498.90	49.86
3745	559	489.00	2697.00	499.50	49.93
3749	559	489.00	2701.00	500.10	50.00
3753	559	489.00	2705.00	500.70	50.08
3757	559	489.00	2709.00	501.30	50.15
3761	559	489.00	2713.00	501.90	50.23
3765	559	489.00	2717.00	502.50	50.30
3769	559	489.00	2721.00	503.10	50.37
3773	559	489.00	2725.00	503.70	50.45
3777	559	489.00	2729.00	504.30	50.52
3781	559	489.00	2733.00	504.90	50.60
3785	559	489.00	2737.00	505.50	50.67
3789	559	489.00	2741.00	506.10	50.74
3793	559	489.00	2745.00	506.70	50.82
3797	559	489.00	2749.00	507.30	50.89
3801	559	489.00	2753.00	507.90	50.97
3805	559	489.00	2757.00	508.50	51.04
3809	559	489.00	2761.00	509.10	51.11
3813	559	489.00	2765.00	509.70	51.19
3817	559	489.00	2769.00	510.30	51.26
3821	559	489.00	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	559	489.00	2777.00	511.50	51.41
3829	559	489.00	2781.00	512.10	51.48
3833	559	489.00	2785.00	512.70	51.56
3837	559	489.00	2789.00	513.30	51.63
3841	559	489.00	2793.00	513.90	51.71
3845	559	489.00	2797.00	514.50	51.78
3849	559	489.00	2801.00	515.10	51.85
3853	559	489.00	2805.00	515.70	51.93
3857	559	489.00	2809.00	516.30	52.00
3861	559	489.00	2813.00	516.90	52.08
3865	559	489.00	2817.00	517.50	52.15
3869	559	489.00	2821.00	518.10	52.22
3873	559	489.00	2825.00	518.70	52.30
3877	559	489.00	2829.00	519.30	52.37
3881	559	489.00	2833.00	519.90	52.45
3885	559	489.00	2837.00	520.50	52.52
3889	559	489.00	2841.00	521.10	52.59
3893	559	489.00	2845.00	521.70	52.67
3897	559	489.00	2849.00	522.30	52.74
3901	559	489.00	2853.00	522.90	52.82
3905	559	489.00	2857.00	523.50	52.89
3909	559	489.00	2861.00	524.10	52.96
3913	559	489.00	2865.00	524.70	53.04
3917	559	489.00	2869.00	525.30	53.11
3921	559	489.00	2873.00	525.90	53.19
3925	559	489.00	2877.00	526.50	53.26
3929	559	489.00	2881.00	527.10	53.33
3933	559	489.00	2885.00	527.70	53.41
3937	559	489.00	2889.00	528.30	53.48
3941	559	489.00	2893.00	528.90	53.56
3945	559	489.00	2897.00	529.50	53.63
3949	559	489.00	2901.00	530.10	53.70
3953	559	489.00	2905.00	530.70	53.78
3957	559	489.00	2909.00	531.30	53.85
3961	559	489.00	2913.00	531.90	53.93
3965	559	489.00	2917.00	532.50	54.00
3969	559	489.00	2921.00	533.10	54.07
3973	559	489.00	2925.00	533.70	54.15
3977	559	489.00	2929.00	534.30	54.22
3981	559	489.00	2933.00	534.90	54.30
3985	559	489.00	2937.00	535.50	54.37
3989	559	489.00	2941.00	536.10	54.44
3993	559	489.00	2945.00	536.70	54.52
3997	559	489.00	2949.00	537.30	54.59
4001	559	489.00	2953.00	537.90	54.67
4005	559	489.00	2957.00	538.50	54.74
4009	559	489.00	2961.00	539.10	54.81
4013	559	489.00	2965.00	539.70	54.89
4017	559	489.00	2969.00	540.30	54.96
4021	559	489.00	2973.00	540.90	55.04
4025	559	489.00	2977.00	541.50	55.11
4029	559	489.00	2981.00	542.10	55.18
4033	559	489.00	2985.00	542.70	55.26
4037	559	489.00	2989.00	543.30	55.33
4041	559	489.00	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	559	489.00	2997.00	544.50	55.48
4049	559	489.00	3001.00	545.10	55.55
4053	559	489.00	3005.00	545.70	55.63
4057	559	489.00	3009.00	546.30	55.70
4061	559	489.00	3013.00	546.90	55.78
4065	559	489.00	3017.00	547.50	55.85
4069	559	489.00	3021.00	548.10	55.92
4073	559	489.00	3025.00	548.70	56.00
4077	559	489.00	3029.00	549.30	56.07
4081	559	489.00	3033.00	549.90	56.15
4085	559	489.00	3037.00	550.50	56.22
4089	559	489.00	3041.00	551.10	56.29
4093	559	489.00	3045.00	551.70	56.37
4097	559	489.00	3049.00	552.30	56.44
4101	559	489.00	3053.00	552.90	56.52
4105	559	489.00	3057.00	553.50	56.59
4109	559	489.00	3061.00	554.10	56.66
4113	559	489.00	3065.00	554.70	56.74
4117	559	489.00	3069.00	555.30	56.81
4121	559	489.00	3073.00	555.90	56.89
4125	559	489.00	3077.00	556.50	56.96
4129	559	489.00	3081.00	557.10	57.03
4133	559	489.00	3085.00	557.70	57.11
4137	559	489.00	3089.00	558.30	57.18
4141	559	489.00	3093.00	558.90	57.26
4145	559	489.00	3097.00	559.50	57.33
4149	559	489.00	3101.00	560.10	57.40
4153	559	489.00	3105.00	560.70	57.48
4157	559	489.00	3109.00	561.30	57.55
4161	559	489.00	3113.00	561.90	57.63
4165	559	489.00	3117.00	562.50	57.70
4169	559	489.00	3121.00	563.10	57.77
4173	559	489.00	3125.00	563.70	57.85
4177	559	489.00	3129.00	564.30	57.92
4181	559	489.00	3133.00	564.90	58.00
4185	559	489.00	3137.00	565.50	58.07
4189	559	489.00	3141.00	565.80	58.11

If your employee's gross pay is over £4,189, go to page 322.

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

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

Do not use this table for:

- any tax year other than 2026 to 2027
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

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

- 1 Enter '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 your total earnings exceed the UEL, see page 322.

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	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
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	0.00	0.00	0.00
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	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	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	0.00	0.00	0.00
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	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	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.03
244	129	113.00	2.00	0.00	0.05
245	129	113.00	3.00	0.00	0.06
246	129	113.00	4.00	0.00	0.08
247	129	113.00	5.00	0.00	0.10
248	129	113.00	6.00	0.00	0.12
249	129	113.00	7.00	0.00	0.14
250	129	113.00	8.00	0.00	0.16
251	129	113.00	9.00	0.00	0.17
252	129	113.00	10.00	0.00	0.19
253	129	113.00	11.00	0.00	0.21
254	129	113.00	12.00	0.00	0.23
255	129	113.00	13.00	0.00	0.25
256	129	113.00	14.00	0.00	0.27
257	129	113.00	15.00	0.00	0.29
258	129	113.00	16.00	0.00	0.30
259	129	113.00	17.00	0.00	0.32
260	129	113.00	18.00	0.00	0.34
261	129	113.00	19.00	0.00	0.36
262	129	113.00	20.00	0.00	0.38
263	129	113.00	21.00	0.00	0.40
264	129	113.00	22.00	0.00	0.42
265	129	113.00	23.00	0.00	0.43
266	129	113.00	24.00	0.00	0.45
267	129	113.00	25.00	0.00	0.47
268	129	113.00	26.00	0.00	0.49
269	129	113.00	27.00	0.00	0.51
270	129	113.00	28.00	0.00	0.53
271	129	113.00	29.00	0.00	0.54
272	129	113.00	30.00	0.00	0.56
273	129	113.00	31.00	0.00	0.58
274	129	113.00	32.00	0.00	0.60
275	129	113.00	33.00	0.00	0.62
276	129	113.00	34.00	0.00	0.64
277	129	113.00	35.00	0.00	0.66
278	129	113.00	36.00	0.00	0.67
279	129	113.00	37.00	0.00	0.69
280	129	113.00	38.00	0.00	0.71
281	129	113.00	39.00	0.00	0.73
282	129	113.00	40.00	0.00	0.75
283	129	113.00	41.00	0.00	0.77
284	129	113.00	42.00	0.00	0.79
285	129	113.00	43.00	0.00	0.80
286	129	113.00	44.00	0.00	0.82
287	129	113.00	45.00	0.00	0.84
288	129	113.00	46.00	0.00	0.86
289	129	113.00	47.00	0.00	0.88
290	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	129	113.00	49.00	0.00	0.91
292	129	113.00	50.00	0.00	0.93
293	129	113.00	51.00	0.00	0.95
294	129	113.00	52.00	0.00	0.97
295	129	113.00	53.00	0.00	0.99
296	129	113.00	54.00	0.00	1.01
297	129	113.00	55.00	0.00	1.03
298	129	113.00	56.00	0.00	1.04
299	129	113.00	57.00	0.00	1.06
300	129	113.00	58.00	0.00	1.08
301	129	113.00	59.00	0.00	1.10
302	129	113.00	60.00	0.00	1.12
303	129	113.00	61.00	0.00	1.14
304	129	113.00	62.00	0.00	1.16
305	129	113.00	63.00	0.00	1.17
306	129	113.00	64.00	0.00	1.19
307	129	113.00	65.00	0.00	1.21
308	129	113.00	66.00	0.00	1.23
309	129	113.00	67.00	0.00	1.25
310	129	113.00	68.00	0.00	1.27
311	129	113.00	69.00	0.00	1.28
312	129	113.00	70.00	0.00	1.30
313	129	113.00	71.00	0.00	1.32
314	129	113.00	72.00	0.00	1.34
315	129	113.00	73.00	0.00	1.36
316	129	113.00	74.00	0.00	1.38
317	129	113.00	75.00	0.00	1.40
318	129	113.00	76.00	0.00	1.41
319	129	113.00	77.00	0.00	1.43
320	129	113.00	78.00	0.00	1.45
321	129	113.00	79.00	0.00	1.47
322	129	113.00	80.00	0.00	1.49
323	129	113.00	81.00	0.00	1.51
324	129	113.00	82.00	0.00	1.53
325	129	113.00	83.00	0.00	1.54
326	129	113.00	84.00	0.00	1.56
327	129	113.00	85.00	0.00	1.58
328	129	113.00	86.00	0.00	1.60
329	129	113.00	87.00	0.00	1.62
330	129	113.00	88.00	0.00	1.64
331	129	113.00	89.00	0.00	1.65
332	129	113.00	90.00	0.00	1.67
333	129	113.00	91.00	0.00	1.69
334	129	113.00	92.00	0.00	1.71
335	129	113.00	93.00	0.00	1.73
336	129	113.00	94.00	0.00	1.75
337	129	113.00	95.00	0.00	1.77
338	129	113.00	96.00	0.00	1.78
339	129	113.00	97.00	0.00	1.80
340	129	113.00	98.00	0.00	1.82
341	129	113.00	99.00	0.00	1.84
342	129	113.00	100.00	0.00	1.86
343	129	113.00	101.00	0.00	1.88
344	129	113.00	102.00	0.00	1.90
345	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	129	113.00	104.00	0.00	1.93
347	129	113.00	105.00	0.00	1.95
348	129	113.00	106.00	0.00	1.97
349	129	113.00	107.00	0.00	1.99
350	129	113.00	108.00	0.00	2.01
351	129	113.00	109.00	0.00	2.02
352	129	113.00	110.00	0.00	2.04
353	129	113.00	111.00	0.00	2.06
354	129	113.00	112.00	0.00	2.08
355	129	113.00	113.00	0.00	2.10
356	129	113.00	114.00	0.00	2.12
357	129	113.00	115.00	0.00	2.14
358	129	113.00	116.00	0.00	2.15
359	129	113.00	117.00	0.00	2.17
360	129	113.00	118.00	0.00	2.19
361	129	113.00	119.00	0.00	2.21
362	129	113.00	120.00	0.00	2.23
363	129	113.00	121.00	0.00	2.25
364	129	113.00	122.00	0.00	2.27
365	129	113.00	123.00	0.00	2.28
366	129	113.00	124.00	0.00	2.30
367	129	113.00	125.00	0.00	2.32
368	129	113.00	126.00	0.00	2.34
369	129	113.00	127.00	0.00	2.36
370	129	113.00	128.00	0.00	2.38
371	129	113.00	129.00	0.00	2.39
372	129	113.00	130.00	0.00	2.41
373	129	113.00	131.00	0.00	2.43
374	129	113.00	132.00	0.00	2.45
375	129	113.00	133.00	0.00	2.47
376	129	113.00	134.00	0.00	2.49
377	129	113.00	135.00	0.00	2.51
378	129	113.00	136.00	0.00	2.52
379	129	113.00	137.00	0.00	2.54
380	129	113.00	138.00	0.00	2.56
381	129	113.00	139.00	0.00	2.58
382	129	113.00	140.00	0.00	2.60
383	129	113.00	141.00	0.00	2.62
384	129	113.00	142.00	0.00	2.64
385	129	113.00	143.00	0.00	2.65
386	129	113.00	144.00	0.00	2.67
387	129	113.00	145.00	0.00	2.69
388	129	113.00	146.00	0.00	2.71
389	129	113.00	147.00	0.00	2.73
390	129	113.00	148.00	0.00	2.75
391	129	113.00	149.00	0.00	2.76
392	129	113.00	150.00	0.00	2.78
393	129	113.00	151.00	0.00	2.80
394	129	113.00	152.00	0.00	2.82
395	129	113.00	153.00	0.00	2.84
396	129	113.00	154.00	0.00	2.86
397	129	113.00	155.00	0.00	2.88
398	129	113.00	156.00	0.00	2.89
399	129	113.00	157.00	0.00	2.91
400	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	129	113.00	159.00	0.00	2.95
402	129	113.00	160.00	0.00	2.97
403	129	113.00	161.00	0.00	2.99
404	129	113.00	162.00	0.00	3.01
405	129	113.00	163.00	0.00	3.02
406	129	113.00	164.00	0.00	3.04
407	129	113.00	165.00	0.00	3.06
408	129	113.00	166.00	0.00	3.08
409	129	113.00	167.00	0.00	3.10
410	129	113.00	168.00	0.00	3.12
411	129	113.00	169.00	0.00	3.13
412	129	113.00	170.00	0.00	3.15
413	129	113.00	171.00	0.00	3.17
414	129	113.00	172.00	0.00	3.19
415	129	113.00	173.00	0.00	3.21
416	129	113.00	174.00	0.00	3.23
417	129	113.00	175.00	0.00	3.25
418	129	113.00	176.00	0.00	3.26
419	129	113.00	177.00	0.00	3.28
420	129	113.00	178.00	0.00	3.30
421	129	113.00	179.00	0.00	3.32
422	129	113.00	180.00	0.00	3.34
423	129	113.00	181.00	0.00	3.36
424	129	113.00	182.00	0.00	3.38
425	129	113.00	183.00	0.00	3.39
426	129	113.00	184.00	0.00	3.41
427	129	113.00	185.00	0.00	3.43
428	129	113.00	186.00	0.00	3.45
429	129	113.00	187.00	0.00	3.47
430	129	113.00	188.00	0.00	3.49
431	129	113.00	189.00	0.00	3.50
432	129	113.00	190.00	0.00	3.52
433	129	113.00	191.00	0.00	3.54
434	129	113.00	192.00	0.00	3.56
435	129	113.00	193.00	0.00	3.58
436	129	113.00	194.00	0.00	3.60
437	129	113.00	195.00	0.00	3.62
438	129	113.00	196.00	0.00	3.63
439	129	113.00	197.00	0.00	3.65
440	129	113.00	198.00	0.00	3.67
441	129	113.00	199.00	0.00	3.69
442	129	113.00	200.00	0.00	3.71
443	129	113.00	201.00	0.00	3.73
444	129	113.00	202.00	0.00	3.75
445	129	113.00	203.00	0.00	3.76
446	129	113.00	204.00	0.00	3.78
447	129	113.00	205.00	0.00	3.80
448	129	113.00	206.00	0.00	3.82
449	129	113.00	207.00	0.00	3.84
450	129	113.00	208.00	0.00	3.86
451	129	113.00	209.00	0.00	3.87
452	129	113.00	210.00	0.00	3.89
453	129	113.00	211.00	0.00	3.91
454	129	113.00	212.00	0.00	3.93
455	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	129	113.00	214.00	0.00	3.97
457	129	113.00	215.00	0.00	3.99
458	129	113.00	216.00	0.00	4.00
459	129	113.00	217.00	0.00	4.02
460	129	113.00	218.00	0.00	4.04
461	129	113.00	219.00	0.00	4.06
462	129	113.00	220.00	0.00	4.08
463	129	113.00	221.00	0.00	4.10
464	129	113.00	222.00	0.00	4.12
465	129	113.00	223.00	0.00	4.13
466	129	113.00	224.00	0.00	4.15
467	129	113.00	225.00	0.00	4.17
468	129	113.00	226.00	0.00	4.19
469	129	113.00	227.00	0.00	4.21
470	129	113.00	228.00	0.00	4.23
471	129	113.00	229.00	0.00	4.24
472	129	113.00	230.00	0.00	4.26
473	129	113.00	231.00	0.00	4.28
474	129	113.00	232.00	0.00	4.30
475	129	113.00	233.00	0.00	4.32
476	129	113.00	234.00	0.00	4.34
477	129	113.00	235.00	0.00	4.36
478	129	113.00	236.00	0.00	4.37
479	129	113.00	237.00	0.00	4.39
480	129	113.00	238.00	0.00	4.41
481	129	113.00	239.00	0.00	4.42
482	129	113.00	240.00	0.22	4.45
483	129	113.00	241.00	0.37	4.47
484	129	113.00	242.00	0.52	4.49
485	129	113.00	243.00	0.67	4.50
486	129	113.00	244.00	0.82	4.52
487	129	113.00	245.00	0.97	4.54
488	129	113.00	246.00	1.12	4.56
489	129	113.00	247.00	1.27	4.58
490	129	113.00	248.00	1.42	4.60
491	129	113.00	249.00	1.57	4.61
492	129	113.00	250.00	1.72	4.63
493	129	113.00	251.00	1.87	4.65
494	129	113.00	252.00	2.02	4.67
495	129	113.00	253.00	2.17	4.69
496	129	113.00	254.00	2.32	4.71
497	129	113.00	255.00	2.47	4.73
498	129	113.00	256.00	2.62	4.74
499	129	113.00	257.00	2.77	4.76
500	129	113.00	258.00	2.92	4.78
501	129	113.00	259.00	3.07	4.80
502	129	113.00	260.00	3.22	4.82
503	129	113.00	261.00	3.37	4.84
504	129	113.00	262.00	3.52	4.86
505	129	113.00	263.00	3.67	4.87
506	129	113.00	264.00	3.82	4.89
507	129	113.00	265.00	3.97	4.91
508	129	113.00	266.00	4.12	4.93
509	129	113.00	267.00	4.27	4.95
510	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	129	113.00	269.00	4.57	4.98
512	129	113.00	270.00	4.72	5.00
513	129	113.00	271.00	4.87	5.02
514	129	113.00	272.00	5.02	5.04
515	129	113.00	273.00	5.17	5.06
516	129	113.00	274.00	5.32	5.08
517	129	113.00	275.00	5.47	5.10
518	129	113.00	276.00	5.62	5.11
519	129	113.00	277.00	5.77	5.13
520	129	113.00	278.00	5.92	5.15
521	129	113.00	279.00	6.07	5.17
522	129	113.00	280.00	6.22	5.19
523	129	113.00	281.00	6.37	5.21
524	129	113.00	282.00	6.52	5.23
525	129	113.00	283.00	6.67	5.24
526	129	113.00	284.00	6.82	5.26
527	129	113.00	285.00	6.97	5.28
528	129	113.00	286.00	7.12	5.30
529	129	113.00	287.00	7.27	5.32
530	129	113.00	288.00	7.42	5.34
531	129	113.00	289.00	7.57	5.35
532	129	113.00	290.00	7.72	5.37
533	129	113.00	291.00	7.87	5.39
534	129	113.00	292.00	8.02	5.41
535	129	113.00	293.00	8.17	5.43
536	129	113.00	294.00	8.32	5.45
537	129	113.00	295.00	8.47	5.47
538	129	113.00	296.00	8.62	5.48
539	129	113.00	297.00	8.77	5.50
540	129	113.00	298.00	8.92	5.52
541	129	113.00	299.00	9.07	5.54
542	129	113.00	300.00	9.22	5.56
543	129	113.00	301.00	9.37	5.58
544	129	113.00	302.00	9.52	5.60
545	129	113.00	303.00	9.67	5.61
546	129	113.00	304.00	9.82	5.63
547	129	113.00	305.00	9.97	5.65
548	129	113.00	306.00	10.12	5.67
549	129	113.00	307.00	10.27	5.69
550	129	113.00	308.00	10.42	5.71
551	129	113.00	309.00	10.57	5.72
552	129	113.00	310.00	10.72	5.74
553	129	113.00	311.00	10.87	5.76
554	129	113.00	312.00	11.02	5.78
555	129	113.00	313.00	11.17	5.80
556	129	113.00	314.00	11.32	5.82
557	129	113.00	315.00	11.47	5.84
558	129	113.00	316.00	11.62	5.85
559	129	113.00	317.00	11.77	5.87
560	129	113.00	318.00	11.92	5.89
561	129	113.00	319.00	12.07	5.91
562	129	113.00	320.00	12.22	5.93
563	129	113.00	321.00	12.37	5.95
564	129	113.00	322.00	12.52	5.97
565	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	129	113.00	324.00	12.82	6.00
567	129	113.00	325.00	12.97	6.02
568	129	113.00	326.00	13.12	6.04
569	129	113.00	327.00	13.27	6.06
570	129	113.00	328.00	13.42	6.08
571	129	113.00	329.00	13.57	6.09
572	129	113.00	330.00	13.72	6.11
573	129	113.00	331.00	13.87	6.13
574	129	113.00	332.00	14.02	6.15
575	129	113.00	333.00	14.17	6.17
576	129	113.00	334.00	14.32	6.19
577	129	113.00	335.00	14.47	6.21
578	129	113.00	336.00	14.62	6.22
579	129	113.00	337.00	14.77	6.24
580	129	113.00	338.00	14.92	6.26
581	129	113.00	339.00	15.07	6.28
582	129	113.00	340.00	15.22	6.30
583	129	113.00	341.00	15.37	6.32
584	129	113.00	342.00	15.52	6.34
585	129	113.00	343.00	15.67	6.35
586	129	113.00	344.00	15.82	6.37
587	129	113.00	345.00	15.97	6.39
588	129	113.00	346.00	16.12	6.41
589	129	113.00	347.00	16.27	6.43
590	129	113.00	348.00	16.42	6.45
591	129	113.00	349.00	16.57	6.46
592	129	113.00	350.00	16.72	6.48
593	129	113.00	351.00	16.87	6.50
594	129	113.00	352.00	17.02	6.52
595	129	113.00	353.00	17.17	6.54
596	129	113.00	354.00	17.32	6.56
597	129	113.00	355.00	17.47	6.58
598	129	113.00	356.00	17.62	6.59
599	129	113.00	357.00	17.77	6.61
600	129	113.00	358.00	17.92	6.63
601	129	113.00	359.00	18.07	6.65
602	129	113.00	360.00	18.22	6.67
603	129	113.00	361.00	18.37	6.69
604	129	113.00	362.00	18.52	6.71
605	129	113.00	363.00	18.67	6.72
606	129	113.00	364.00	18.82	6.74
607	129	113.00	365.00	18.97	6.76
608	129	113.00	366.00	19.12	6.78
609	129	113.00	367.00	19.27	6.80
610	129	113.00	368.00	19.42	6.82
611	129	113.00	369.00	19.57	6.83
612	129	113.00	370.00	19.72	6.85
613	129	113.00	371.00	19.87	6.87
614	129	113.00	372.00	20.02	6.89
615	129	113.00	373.00	20.17	6.91
616	129	113.00	374.00	20.32	6.93
617	129	113.00	375.00	20.47	6.95
618	129	113.00	376.00	20.62	6.96
619	129	113.00	377.00	20.77	6.98
620	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	129	113.00	379.00	21.07	7.02
622	129	113.00	380.00	21.22	7.04
623	129	113.00	381.00	21.37	7.06
624	129	113.00	382.00	21.52	7.08
625	129	113.00	383.00	21.67	7.09
626	129	113.00	384.00	21.82	7.11
627	129	113.00	385.00	21.97	7.13
628	129	113.00	386.00	22.12	7.15
629	129	113.00	387.00	22.27	7.17
630	129	113.00	388.00	22.42	7.19
631	129	113.00	389.00	22.57	7.20
632	129	113.00	390.00	22.72	7.22
633	129	113.00	391.00	22.87	7.24
634	129	113.00	392.00	23.02	7.26
635	129	113.00	393.00	23.17	7.28
636	129	113.00	394.00	23.32	7.30
637	129	113.00	395.00	23.47	7.32
638	129	113.00	396.00	23.62	7.33
639	129	113.00	397.00	23.77	7.35
640	129	113.00	398.00	23.92	7.37
641	129	113.00	399.00	24.07	7.39
642	129	113.00	400.00	24.22	7.41
643	129	113.00	401.00	24.37	7.43
644	129	113.00	402.00	24.52	7.45
645	129	113.00	403.00	24.67	7.46
646	129	113.00	404.00	24.82	7.48
647	129	113.00	405.00	24.97	7.50
648	129	113.00	406.00	25.12	7.52
649	129	113.00	407.00	25.27	7.54
650	129	113.00	408.00	25.42	7.56
651	129	113.00	409.00	25.57	7.57
652	129	113.00	410.00	25.72	7.59
653	129	113.00	411.00	25.87	7.61
654	129	113.00	412.00	26.02	7.63
655	129	113.00	413.00	26.17	7.65
656	129	113.00	414.00	26.32	7.67
657	129	113.00	415.00	26.47	7.69
658	129	113.00	416.00	26.62	7.70
659	129	113.00	417.00	26.77	7.72
660	129	113.00	418.00	26.92	7.74
661	129	113.00	419.00	27.07	7.76
662	129	113.00	420.00	27.22	7.78
663	129	113.00	421.00	27.37	7.80
664	129	113.00	422.00	27.52	7.82
665	129	113.00	423.00	27.67	7.83
666	129	113.00	424.00	27.82	7.85
667	129	113.00	425.00	27.97	7.87
668	129	113.00	426.00	28.12	7.89
669	129	113.00	427.00	28.27	7.91
670	129	113.00	428.00	28.42	7.93
671	129	113.00	429.00	28.57	7.94
672	129	113.00	430.00	28.72	7.96
673	129	113.00	431.00	28.87	7.98
674	129	113.00	432.00	29.02	8.00
675	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	129	113.00	434.00	29.32	8.04
677	129	113.00	435.00	29.47	8.06
678	129	113.00	436.00	29.62	8.07
679	129	113.00	437.00	29.77	8.09
680	129	113.00	438.00	29.92	8.11
681	129	113.00	439.00	30.07	8.13
682	129	113.00	440.00	30.22	8.15
683	129	113.00	441.00	30.37	8.17
684	129	113.00	442.00	30.52	8.19
685	129	113.00	443.00	30.67	8.20
686	129	113.00	444.00	30.82	8.22
687	129	113.00	445.00	30.97	8.24
688	129	113.00	446.00	31.12	8.26
689	129	113.00	447.00	31.27	8.28
690	129	113.00	448.00	31.42	8.30
691	129	113.00	449.00	31.57	8.31
692	129	113.00	450.00	31.72	8.33
693	129	113.00	451.00	31.87	8.35
694	129	113.00	452.00	32.02	8.37
695	129	113.00	453.00	32.17	8.39
696	129	113.00	454.00	32.32	8.41
697	129	113.00	455.00	32.47	8.43
698	129	113.00	456.00	32.62	8.44
699	129	113.00	457.00	32.77	8.46
700	129	113.00	458.00	32.92	8.48
701	129	113.00	459.00	33.07	8.50
702	129	113.00	460.00	33.22	8.52
703	129	113.00	461.00	33.37	8.54
704	129	113.00	462.00	33.52	8.56
705	129	113.00	463.00	33.67	8.57
706	129	113.00	464.00	33.82	8.59
707	129	113.00	465.00	33.97	8.61
708	129	113.00	466.00	34.12	8.63
709	129	113.00	467.00	34.27	8.65
710	129	113.00	468.00	34.42	8.67
711	129	113.00	469.00	34.57	8.68
712	129	113.00	470.00	34.72	8.70
713	129	113.00	471.00	34.87	8.72
714	129	113.00	472.00	35.02	8.74
715	129	113.00	473.00	35.17	8.76
716	129	113.00	474.00	35.32	8.78
717	129	113.00	475.00	35.47	8.80
718	129	113.00	476.00	35.62	8.81
719	129	113.00	477.00	35.77	8.83
720	129	113.00	478.00	35.92	8.85
721	129	113.00	479.00	36.07	8.87
722	129	113.00	480.00	36.22	8.89
723	129	113.00	481.00	36.37	8.91
724	129	113.00	482.00	36.52	8.93
725	129	113.00	483.00	36.67	8.94
726	129	113.00	484.00	36.82	8.96
727	129	113.00	485.00	36.97	8.98
728	129	113.00	486.00	37.12	9.00
729	129	113.00	487.00	37.27	9.02
730	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	129	113.00	489.00	37.57	9.05
732	129	113.00	490.00	37.72	9.07
733	129	113.00	491.00	37.87	9.09
734	129	113.00	492.00	38.02	9.11
735	129	113.00	493.00	38.17	9.13
736	129	113.00	494.00	38.32	9.15
737	129	113.00	495.00	38.47	9.17
738	129	113.00	496.00	38.62	9.18
739	129	113.00	497.00	38.77	9.20
740	129	113.00	498.00	38.92	9.22
741	129	113.00	499.00	39.07	9.24
742	129	113.00	500.00	39.22	9.26
743	129	113.00	501.00	39.37	9.28
744	129	113.00	502.00	39.52	9.30
745	129	113.00	503.00	39.67	9.31
746	129	113.00	504.00	39.82	9.33
747	129	113.00	505.00	39.97	9.35
748	129	113.00	506.00	40.12	9.37
749	129	113.00	507.00	40.27	9.39
750	129	113.00	508.00	40.42	9.41
751	129	113.00	509.00	40.57	9.42
752	129	113.00	510.00	40.72	9.44
753	129	113.00	511.00	40.87	9.46
754	129	113.00	512.00	41.02	9.48
755	129	113.00	513.00	41.17	9.50
756	129	113.00	514.00	41.32	9.52
757	129	113.00	515.00	41.47	9.54
758	129	113.00	516.00	41.62	9.55
759	129	113.00	517.00	41.77	9.57
760	129	113.00	518.00	41.92	9.59
761	129	113.00	519.00	42.07	9.61
762	129	113.00	520.00	42.22	9.63
763	129	113.00	521.00	42.37	9.65
764	129	113.00	522.00	42.52	9.67
765	129	113.00	523.00	42.67	9.68
766	129	113.00	524.00	42.82	9.70
767	129	113.00	525.00	42.97	9.72
768	129	113.00	526.00	43.12	9.74
769	129	113.00	527.00	43.27	9.76
770	129	113.00	528.00	43.42	9.78
771	129	113.00	529.00	43.57	9.79
772	129	113.00	530.00	43.72	9.81
773	129	113.00	531.00	43.87	9.83
774	129	113.00	532.00	44.02	9.85
775	129	113.00	533.00	44.17	9.87
776	129	113.00	534.00	44.32	9.89
777	129	113.00	535.00	44.47	9.91
778	129	113.00	536.00	44.62	9.92
779	129	113.00	537.00	44.77	9.94
780	129	113.00	538.00	44.92	9.96
781	129	113.00	539.00	45.07	9.98
782	129	113.00	540.00	45.22	10.00
783	129	113.00	541.00	45.37	10.02
784	129	113.00	542.00	45.52	10.04
785	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	129	113.00	544.00	45.82	10.07
787	129	113.00	545.00	45.97	10.09
788	129	113.00	546.00	46.12	10.11
789	129	113.00	547.00	46.27	10.13
790	129	113.00	548.00	46.42	10.15
791	129	113.00	549.00	46.57	10.16
792	129	113.00	550.00	46.72	10.18
793	129	113.00	551.00	46.87	10.20
794	129	113.00	552.00	47.02	10.22
795	129	113.00	553.00	47.17	10.24
796	129	113.00	554.00	47.32	10.26
797	129	113.00	555.00	47.47	10.28
798	129	113.00	556.00	47.62	10.29
799	129	113.00	557.00	47.77	10.31
800	129	113.00	558.00	47.92	10.33
801	129	113.00	559.00	48.07	10.35
802	129	113.00	560.00	48.22	10.37
803	129	113.00	561.00	48.37	10.39
804	129	113.00	562.00	48.52	10.41
805	129	113.00	563.00	48.67	10.42
806	129	113.00	564.00	48.82	10.44
807	129	113.00	565.00	48.97	10.46
808	129	113.00	566.00	49.12	10.48
809	129	113.00	567.00	49.27	10.50
810	129	113.00	568.00	49.42	10.52
811	129	113.00	569.00	49.57	10.53
812	129	113.00	570.00	49.72	10.55
813	129	113.00	571.00	49.87	10.57
814	129	113.00	572.00	50.02	10.59
815	129	113.00	573.00	50.17	10.61
816	129	113.00	574.00	50.32	10.63
817	129	113.00	575.00	50.47	10.65
818	129	113.00	576.00	50.62	10.66
819	129	113.00	577.00	50.77	10.68
820	129	113.00	578.00	50.92	10.70
821	129	113.00	579.00	51.07	10.72
822	129	113.00	580.00	51.22	10.74
823	129	113.00	581.00	51.37	10.76
824	129	113.00	582.00	51.52	10.78
825	129	113.00	583.00	51.67	10.79
826	129	113.00	584.00	51.82	10.81
827	129	113.00	585.00	51.97	10.83
828	129	113.00	586.00	52.12	10.85
829	129	113.00	587.00	52.27	10.87
830	129	113.00	588.00	52.42	10.89
831	129	113.00	589.00	52.57	10.90
832	129	113.00	590.00	52.72	10.92
833	129	113.00	591.00	52.87	10.94
834	129	113.00	592.00	53.02	10.96
835	129	113.00	593.00	53.17	10.98
836	129	113.00	594.00	53.32	11.00
837	129	113.00	595.00	53.47	11.02
838	129	113.00	596.00	53.62	11.03
839	129	113.00	597.00	53.77	11.05
840	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	129	113.00	599.00	54.07	11.09
842	129	113.00	600.00	54.22	11.11
843	129	113.00	601.00	54.37	11.13
844	129	113.00	602.00	54.52	11.15
845	129	113.00	603.00	54.67	11.16
846	129	113.00	604.00	54.82	11.18
847	129	113.00	605.00	54.97	11.20
848	129	113.00	606.00	55.12	11.22
849	129	113.00	607.00	55.27	11.24
850	129	113.00	608.00	55.42	11.26
851	129	113.00	609.00	55.57	11.27
852	129	113.00	610.00	55.72	11.29
853	129	113.00	611.00	55.87	11.31
854	129	113.00	612.00	56.02	11.33
855	129	113.00	613.00	56.17	11.35
856	129	113.00	614.00	56.32	11.37
857	129	113.00	615.00	56.47	11.39
858	129	113.00	616.00	56.62	11.40
859	129	113.00	617.00	56.77	11.42
860	129	113.00	618.00	56.92	11.44
861	129	113.00	619.00	57.07	11.46
862	129	113.00	620.00	57.22	11.48
863	129	113.00	621.00	57.37	11.50
864	129	113.00	622.00	57.52	11.52
865	129	113.00	623.00	57.67	11.53
866	129	113.00	624.00	57.82	11.55
867	129	113.00	625.00	57.97	11.57
868	129	113.00	626.00	58.12	11.59
869	129	113.00	627.00	58.27	11.61
870	129	113.00	628.00	58.42	11.63
871	129	113.00	629.00	58.57	11.64
872	129	113.00	630.00	58.72	11.66
873	129	113.00	631.00	58.87	11.68
874	129	113.00	632.00	59.02	11.70
875	129	113.00	633.00	59.17	11.72
876	129	113.00	634.00	59.32	11.74
877	129	113.00	635.00	59.47	11.76
878	129	113.00	636.00	59.62	11.77
879	129	113.00	637.00	59.77	11.79
880	129	113.00	638.00	59.92	11.81
881	129	113.00	639.00	60.07	11.83
882	129	113.00	640.00	60.22	11.85
883	129	113.00	641.00	60.37	11.87
884	129	113.00	642.00	60.52	11.89
885	129	113.00	643.00	60.67	11.90
886	129	113.00	644.00	60.82	11.92
887	129	113.00	645.00	60.97	11.94
888	129	113.00	646.00	61.12	11.96
889	129	113.00	647.00	61.27	11.98
890	129	113.00	648.00	61.42	12.00
891	129	113.00	649.00	61.57	12.01
892	129	113.00	650.00	61.72	12.03
893	129	113.00	651.00	61.87	12.05
894	129	113.00	652.00	62.02	12.07
895	129	113.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	129	113.00	654.00	62.32	12.11
897	129	113.00	655.00	62.47	12.13
898	129	113.00	656.00	62.62	12.14
899	129	113.00	657.00	62.77	12.16
900	129	113.00	658.00	62.92	12.18
901	129	113.00	659.00	63.07	12.20
902	129	113.00	660.00	63.22	12.22
903	129	113.00	661.00	63.37	12.24
904	129	113.00	662.00	63.52	12.26
905	129	113.00	663.00	63.67	12.27
906	129	113.00	664.00	63.82	12.29
907	129	113.00	665.00	63.97	12.31
908	129	113.00	666.00	64.12	12.33
909	129	113.00	667.00	64.27	12.35
910	129	113.00	668.00	64.42	12.37
911	129	113.00	669.00	64.57	12.38
912	129	113.00	670.00	64.72	12.40
913	129	113.00	671.00	64.87	12.42
914	129	113.00	672.00	65.02	12.44
915	129	113.00	673.00	65.17	12.46
916	129	113.00	674.00	65.32	12.48
917	129	113.00	675.00	65.47	12.50
918	129	113.00	676.00	65.62	12.51
919	129	113.00	677.00	65.77	12.53
920	129	113.00	678.00	65.92	12.55
921	129	113.00	679.00	66.07	12.57
922	129	113.00	680.00	66.22	12.59
923	129	113.00	681.00	66.37	12.61
924	129	113.00	682.00	66.52	12.63
925	129	113.00	683.00	66.67	12.64
926	129	113.00	684.00	66.82	12.66
927	129	113.00	685.00	66.97	12.68
928	129	113.00	686.00	67.12	12.70
929	129	113.00	687.00	67.27	12.72
930	129	113.00	688.00	67.42	12.74
931	129	113.00	689.00	67.57	12.75
932	129	113.00	690.00	67.72	12.77
933	129	113.00	691.00	67.87	12.79
934	129	113.00	692.00	68.02	12.81
935	129	113.00	693.00	68.17	12.83
936	129	113.00	694.00	68.32	12.85
937	129	113.00	695.00	68.47	12.87
938	129	113.00	696.00	68.62	12.88
939	129	113.00	697.00	68.77	12.90
940	129	113.00	698.00	68.92	12.92
941	129	113.00	699.00	69.07	12.94
942	129	113.00	700.00	69.22	12.96
943	129	113.00	701.00	69.37	12.98
944	129	113.00	702.00	69.52	13.00
945	129	113.00	703.00	69.67	13.01
946	129	113.00	704.00	69.82	13.03
947	129	113.00	705.00	69.97	13.05
948	129	113.00	706.00	70.12	13.07
949	129	113.00	707.00	70.27	13.09
950	129	113.00	708.00	70.42	13.11

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

**Table letter E**

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up 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
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
951	129	113.00	709.00	70.57	13.12
952	129	113.00	710.00	70.72	13.14
953	129	113.00	711.00	70.87	13.16
954	129	113.00	712.00	71.02	13.18
955	129	113.00	713.00	71.17	13.20
956	129	113.00	714.00	71.32	13.22
957	129	113.00	715.00	71.47	13.24
958	129	113.00	716.00	71.62	13.25
959	129	113.00	717.00	71.77	13.27
960	129	113.00	718.00	71.92	13.29
961	129	113.00	719.00	72.07	13.31
962	129	113.00	720.00	72.22	13.33
963	129	113.00	721.00	72.37	13.35
964	129	113.00	722.00	72.52	13.37
965	129	113.00	723.00	72.67	13.38
966	129	113.00	724.00	72.82	13.40
967	129	113.00	725.00	72.90	13.41

If your employee's gross pay is over £967, go to page 322.

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

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

Do not use this table for:

- any tax year other than 2026 to 2027
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

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

- 1 Enter '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 your total earnings exceed the UEL, see page 322.

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 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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	0.00	0.00	0.00
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	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	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	0.00	0.00	0.00
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	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	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.05
1053	559	489.00	5.00	0.00	0.13
1057	559	489.00	9.00	0.00	0.20
1061	559	489.00	13.00	0.00	0.28
1065	559	489.00	17.00	0.00	0.35
1069	559	489.00	21.00	0.00	0.42
1073	559	489.00	25.00	0.00	0.50
1077	559	489.00	29.00	0.00	0.57
1081	559	489.00	33.00	0.00	0.65
1085	559	489.00	37.00	0.00	0.72
1089	559	489.00	41.00	0.00	0.79
1093	559	489.00	45.00	0.00	0.87
1097	559	489.00	49.00	0.00	0.94
1101	559	489.00	53.00	0.00	1.02
1105	559	489.00	57.00	0.00	1.09
1109	559	489.00	61.00	0.00	1.16
1113	559	489.00	65.00	0.00	1.24
1117	559	489.00	69.00	0.00	1.31
1121	559	489.00	73.00	0.00	1.39
1125	559	489.00	77.00	0.00	1.46
1129	559	489.00	81.00	0.00	1.53
1133	559	489.00	85.00	0.00	1.61
1137	559	489.00	89.00	0.00	1.68
1141	559	489.00	93.00	0.00	1.76
1145	559	489.00	97.00	0.00	1.83
1149	559	489.00	101.00	0.00	1.90
1153	559	489.00	105.00	0.00	1.98
1157	559	489.00	109.00	0.00	2.05
1161	559	489.00	113.00	0.00	2.13
1165	559	489.00	117.00	0.00	2.20
1169	559	489.00	121.00	0.00	2.27
1173	559	489.00	125.00	0.00	2.35
1177	559	489.00	129.00	0.00	2.42
1181	559	489.00	133.00	0.00	2.50
1185	559	489.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	559	489.00	141.00	0.00	2.64
1193	559	489.00	145.00	0.00	2.72
1197	559	489.00	149.00	0.00	2.79
1201	559	489.00	153.00	0.00	2.87
1205	559	489.00	157.00	0.00	2.94
1209	559	489.00	161.00	0.00	3.01
1213	559	489.00	165.00	0.00	3.09
1217	559	489.00	169.00	0.00	3.16
1221	559	489.00	173.00	0.00	3.24
1225	559	489.00	177.00	0.00	3.31
1229	559	489.00	181.00	0.00	3.38
1233	559	489.00	185.00	0.00	3.46
1237	559	489.00	189.00	0.00	3.53
1241	559	489.00	193.00	0.00	3.61
1245	559	489.00	197.00	0.00	3.68
1249	559	489.00	201.00	0.00	3.75
1253	559	489.00	205.00	0.00	3.83
1257	559	489.00	209.00	0.00	3.90
1261	559	489.00	213.00	0.00	3.98
1265	559	489.00	217.00	0.00	4.05
1269	559	489.00	221.00	0.00	4.12
1273	559	489.00	225.00	0.00	4.20
1277	559	489.00	229.00	0.00	4.27
1281	559	489.00	233.00	0.00	4.35
1285	559	489.00	237.00	0.00	4.42
1289	559	489.00	241.00	0.00	4.49
1293	559	489.00	245.00	0.00	4.57
1297	559	489.00	249.00	0.00	4.64
1301	559	489.00	253.00	0.00	4.72
1305	559	489.00	257.00	0.00	4.79
1309	559	489.00	261.00	0.00	4.86
1313	559	489.00	265.00	0.00	4.94
1317	559	489.00	269.00	0.00	5.01
1321	559	489.00	273.00	0.00	5.09
1325	559	489.00	277.00	0.00	5.16
1329	559	489.00	281.00	0.00	5.23
1333	559	489.00	285.00	0.00	5.31
1337	559	489.00	289.00	0.00	5.38
1341	559	489.00	293.00	0.00	5.46
1345	559	489.00	297.00	0.00	5.53
1349	559	489.00	301.00	0.00	5.60
1353	559	489.00	305.00	0.00	5.68
1357	559	489.00	309.00	0.00	5.75
1361	559	489.00	313.00	0.00	5.83
1365	559	489.00	317.00	0.00	5.90
1369	559	489.00	321.00	0.00	5.97
1373	559	489.00	325.00	0.00	6.05
1377	559	489.00	329.00	0.00	6.12
1381	559	489.00	333.00	0.00	6.20
1385	559	489.00	337.00	0.00	6.27
1389	559	489.00	341.00	0.00	6.34
1393	559	489.00	345.00	0.00	6.42
1397	559	489.00	349.00	0.00	6.49
1401	559	489.00	353.00	0.00	6.57
1405	559	489.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	559	489.00	361.00	0.00	6.71
1413	559	489.00	365.00	0.00	6.79
1417	559	489.00	369.00	0.00	6.86
1421	559	489.00	373.00	0.00	6.94
1425	559	489.00	377.00	0.00	7.01
1429	559	489.00	381.00	0.00	7.08
1433	559	489.00	385.00	0.00	7.16
1437	559	489.00	389.00	0.00	7.23
1441	559	489.00	393.00	0.00	7.31
1445	559	489.00	397.00	0.00	7.38
1449	559	489.00	401.00	0.00	7.45
1453	559	489.00	405.00	0.00	7.53
1457	559	489.00	409.00	0.00	7.60
1461	559	489.00	413.00	0.00	7.68
1465	559	489.00	417.00	0.00	7.75
1469	559	489.00	421.00	0.00	7.82
1473	559	489.00	425.00	0.00	7.90
1477	559	489.00	429.00	0.00	7.97
1481	559	489.00	433.00	0.00	8.05
1485	559	489.00	437.00	0.00	8.12
1489	559	489.00	441.00	0.00	8.19
1493	559	489.00	445.00	0.00	8.27
1497	559	489.00	449.00	0.00	8.34
1501	559	489.00	453.00	0.00	8.42
1505	559	489.00	457.00	0.00	8.49
1509	559	489.00	461.00	0.00	8.56
1513	559	489.00	465.00	0.00	8.64
1517	559	489.00	469.00	0.00	8.71
1521	559	489.00	473.00	0.00	8.79
1525	559	489.00	477.00	0.00	8.86
1529	559	489.00	481.00	0.00	8.93
1533	559	489.00	485.00	0.00	9.01
1537	559	489.00	489.00	0.00	9.08
1541	559	489.00	493.00	0.00	9.16
1545	559	489.00	497.00	0.00	9.23
1549	559	489.00	501.00	0.00	9.30
1553	559	489.00	505.00	0.00	9.38
1557	559	489.00	509.00	0.00	9.45
1561	559	489.00	513.00	0.00	9.53
1565	559	489.00	517.00	0.00	9.60
1569	559	489.00	521.00	0.00	9.67
1573	559	489.00	525.00	0.00	9.75
1577	559	489.00	529.00	0.00	9.82
1581	559	489.00	533.00	0.00	9.90
1585	559	489.00	537.00	0.00	9.97
1589	559	489.00	541.00	0.00	10.04
1593	559	489.00	545.00	0.00	10.12
1597	559	489.00	549.00	0.00	10.19
1601	559	489.00	553.00	0.00	10.27
1605	559	489.00	557.00	0.00	10.34
1609	559	489.00	561.00	0.00	10.41
1613	559	489.00	565.00	0.00	10.49
1617	559	489.00	569.00	0.00	10.56
1621	559	489.00	573.00	0.00	10.64
1625	559	489.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	559	489.00	581.00	0.00	10.78
1633	559	489.00	585.00	0.00	10.86
1637	559	489.00	589.00	0.00	10.93
1641	559	489.00	593.00	0.00	11.01
1645	559	489.00	597.00	0.00	11.08
1649	559	489.00	601.00	0.00	11.15
1653	559	489.00	605.00	0.00	11.23
1657	559	489.00	609.00	0.00	11.30
1661	559	489.00	613.00	0.00	11.38
1665	559	489.00	617.00	0.00	11.45
1669	559	489.00	621.00	0.00	11.52
1673	559	489.00	625.00	0.00	11.60
1677	559	489.00	629.00	0.00	11.67
1681	559	489.00	633.00	0.00	11.75
1685	559	489.00	637.00	0.00	11.82
1689	559	489.00	641.00	0.00	11.89
1693	559	489.00	645.00	0.00	11.97
1697	559	489.00	649.00	0.00	12.04
1701	559	489.00	653.00	0.00	12.12
1705	559	489.00	657.00	0.00	12.19
1709	559	489.00	661.00	0.00	12.26
1713	559	489.00	665.00	0.00	12.34
1717	559	489.00	669.00	0.00	12.41
1721	559	489.00	673.00	0.00	12.49
1725	559	489.00	677.00	0.00	12.56
1729	559	489.00	681.00	0.00	12.63
1733	559	489.00	685.00	0.00	12.71
1737	559	489.00	689.00	0.00	12.78
1741	559	489.00	693.00	0.00	12.86
1745	559	489.00	697.00	0.00	12.93
1749	559	489.00	701.00	0.00	13.00
1753	559	489.00	705.00	0.00	13.08
1757	559	489.00	709.00	0.00	13.15
1761	559	489.00	713.00	0.00	13.23
1765	559	489.00	717.00	0.00	13.30
1769	559	489.00	721.00	0.00	13.37
1773	559	489.00	725.00	0.00	13.45
1777	559	489.00	729.00	0.00	13.52
1781	559	489.00	733.00	0.00	13.60
1785	559	489.00	737.00	0.00	13.67
1789	559	489.00	741.00	0.00	13.74
1793	559	489.00	745.00	0.00	13.82
1797	559	489.00	749.00	0.00	13.89
1801	559	489.00	753.00	0.00	13.97
1805	559	489.00	757.00	0.00	14.04
1809	559	489.00	761.00	0.00	14.11
1813	559	489.00	765.00	0.00	14.19
1817	559	489.00	769.00	0.00	14.26
1821	559	489.00	773.00	0.00	14.34
1825	559	489.00	777.00	0.00	14.41
1829	559	489.00	781.00	0.00	14.48
1833	559	489.00	785.00	0.00	14.56
1837	559	489.00	789.00	0.00	14.63
1841	559	489.00	793.00	0.00	14.71
1845	559	489.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	559	489.00	801.00	0.00	14.85
1853	559	489.00	805.00	0.00	14.93
1857	559	489.00	809.00	0.00	15.00
1861	559	489.00	813.00	0.00	15.08
1865	559	489.00	817.00	0.00	15.15
1869	559	489.00	821.00	0.00	15.22
1873	559	489.00	825.00	0.00	15.30
1877	559	489.00	829.00	0.00	15.37
1881	559	489.00	833.00	0.00	15.45
1885	559	489.00	837.00	0.00	15.52
1889	559	489.00	841.00	0.00	15.59
1893	559	489.00	845.00	0.00	15.67
1897	559	489.00	849.00	0.00	15.74
1901	559	489.00	853.00	0.00	15.82
1905	559	489.00	857.00	0.00	15.89
1909	559	489.00	861.00	0.00	15.96
1913	559	489.00	865.00	0.00	16.04
1917	559	489.00	869.00	0.00	16.11
1921	559	489.00	873.00	0.00	16.19
1925	559	489.00	877.00	0.00	16.26
1929	559	489.00	881.00	0.00	16.33
1933	559	489.00	885.00	0.00	16.41
1937	559	489.00	889.00	0.00	16.48
1941	559	489.00	893.00	0.00	16.56
1945	559	489.00	897.00	0.00	16.63
1949	559	489.00	901.00	0.00	16.70
1953	559	489.00	905.00	0.00	16.78
1957	559	489.00	909.00	0.00	16.85
1961	559	489.00	913.00	0.00	16.93
1965	559	489.00	917.00	0.00	17.00
1969	559	489.00	921.00	0.00	17.07
1973	559	489.00	925.00	0.00	17.15
1977	559	489.00	929.00	0.00	17.22
1981	559	489.00	933.00	0.00	17.30
1985	559	489.00	937.00	0.00	17.37
1989	559	489.00	941.00	0.00	17.44
1993	559	489.00	945.00	0.00	17.52
1997	559	489.00	949.00	0.00	17.59
2001	559	489.00	953.00	0.00	17.67
2005	559	489.00	957.00	0.00	17.74
2009	559	489.00	961.00	0.00	17.81
2013	559	489.00	965.00	0.00	17.89
2017	559	489.00	969.00	0.00	17.96
2021	559	489.00	973.00	0.00	18.04
2025	559	489.00	977.00	0.00	18.11
2029	559	489.00	981.00	0.00	18.18
2033	559	489.00	985.00	0.00	18.26
2037	559	489.00	989.00	0.00	18.33
2041	559	489.00	993.00	0.00	18.41
2045	559	489.00	997.00	0.00	18.48
2049	559	489.00	1001.00	0.00	18.55
2053	559	489.00	1005.00	0.00	18.63
2057	559	489.00	1009.00	0.00	18.70
2061	559	489.00	1013.00	0.00	18.78
2065	559	489.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	559	489.00	1021.00	0.00	18.92
2073	559	489.00	1025.00	0.00	19.00
2077	559	489.00	1029.00	0.00	19.07
2081	559	489.00	1033.00	0.00	19.13
2083	559	489.00	1035.00	0.00	19.15
2085	559	489.00	1037.00	0.60	19.22
2089	559	489.00	1041.00	1.20	19.29
2093	559	489.00	1045.00	1.80	19.37
2097	559	489.00	1049.00	2.40	19.44
2101	559	489.00	1053.00	3.00	19.52
2105	559	489.00	1057.00	3.60	19.59
2109	559	489.00	1061.00	4.20	19.66
2113	559	489.00	1065.00	4.80	19.74
2117	559	489.00	1069.00	5.40	19.81
2121	559	489.00	1073.00	6.00	19.89
2125	559	489.00	1077.00	6.60	19.96
2129	559	489.00	1081.00	7.20	20.03
2133	559	489.00	1085.00	7.80	20.11
2137	559	489.00	1089.00	8.40	20.18
2141	559	489.00	1093.00	9.00	20.26
2145	559	489.00	1097.00	9.60	20.33
2149	559	489.00	1101.00	10.20	20.40
2153	559	489.00	1105.00	10.80	20.48
2157	559	489.00	1109.00	11.40	20.55
2161	559	489.00	1113.00	12.00	20.63
2165	559	489.00	1117.00	12.60	20.70
2169	559	489.00	1121.00	13.20	20.77
2173	559	489.00	1125.00	13.80	20.85
2177	559	489.00	1129.00	14.40	20.92
2181	559	489.00	1133.00	15.00	21.00
2185	559	489.00	1137.00	15.60	21.07
2189	559	489.00	1141.00	16.20	21.14
2193	559	489.00	1145.00	16.80	21.22
2197	559	489.00	1149.00	17.40	21.29
2201	559	489.00	1153.00	18.00	21.37
2205	559	489.00	1157.00	18.60	21.44
2209	559	489.00	1161.00	19.20	21.51
2213	559	489.00	1165.00	19.80	21.59
2217	559	489.00	1169.00	20.40	21.66
2221	559	489.00	1173.00	21.00	21.74
2225	559	489.00	1177.00	21.60	21.81
2229	559	489.00	1181.00	22.20	21.88
2233	559	489.00	1185.00	22.80	21.96
2237	559	489.00	1189.00	23.40	22.03
2241	559	489.00	1193.00	24.00	22.11
2245	559	489.00	1197.00	24.60	22.18
2249	559	489.00	1201.00	25.20	22.25
2253	559	489.00	1205.00	25.80	22.33
2257	559	489.00	1209.00	26.40	22.40
2261	559	489.00	1213.00	27.00	22.48
2265	559	489.00	1217.00	27.60	22.55
2269	559	489.00	1221.00	28.20	22.62
2273	559	489.00	1225.00	28.80	22.70
2277	559	489.00	1229.00	29.40	22.77
2281	559	489.00	1233.00	30.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	559	489.00	1237.00	30.60	22.92
2289	559	489.00	1241.00	31.20	22.99
2293	559	489.00	1245.00	31.80	23.07
2297	559	489.00	1249.00	32.40	23.14
2301	559	489.00	1253.00	33.00	23.22
2305	559	489.00	1257.00	33.60	23.29
2309	559	489.00	1261.00	34.20	23.36
2313	559	489.00	1265.00	34.80	23.44
2317	559	489.00	1269.00	35.40	23.51
2321	559	489.00	1273.00	36.00	23.59
2325	559	489.00	1277.00	36.60	23.66
2329	559	489.00	1281.00	37.20	23.73
2333	559	489.00	1285.00	37.80	23.81
2337	559	489.00	1289.00	38.40	23.88
2341	559	489.00	1293.00	39.00	23.96
2345	559	489.00	1297.00	39.60	24.03
2349	559	489.00	1301.00	40.20	24.10
2353	559	489.00	1305.00	40.80	24.18
2357	559	489.00	1309.00	41.40	24.25
2361	559	489.00	1313.00	42.00	24.33
2365	559	489.00	1317.00	42.60	24.40
2369	559	489.00	1321.00	43.20	24.47
2373	559	489.00	1325.00	43.80	24.55
2377	559	489.00	1329.00	44.40	24.62
2381	559	489.00	1333.00	45.00	24.70
2385	559	489.00	1337.00	45.60	24.77
2389	559	489.00	1341.00	46.20	24.84
2393	559	489.00	1345.00	46.80	24.92
2397	559	489.00	1349.00	47.40	24.99
2401	559	489.00	1353.00	48.00	25.07
2405	559	489.00	1357.00	48.60	25.14
2409	559	489.00	1361.00	49.20	25.21
2413	559	489.00	1365.00	49.80	25.29
2417	559	489.00	1369.00	50.40	25.36
2421	559	489.00	1373.00	51.00	25.44
2425	559	489.00	1377.00	51.60	25.51
2429	559	489.00	1381.00	52.20	25.58
2433	559	489.00	1385.00	52.80	25.66
2437	559	489.00	1389.00	53.40	25.73
2441	559	489.00	1393.00	54.00	25.81
2445	559	489.00	1397.00	54.60	25.88
2449	559	489.00	1401.00	55.20	25.95
2453	559	489.00	1405.00	55.80	26.03
2457	559	489.00	1409.00	56.40	26.10
2461	559	489.00	1413.00	57.00	26.18
2465	559	489.00	1417.00	57.60	26.25
2469	559	489.00	1421.00	58.20	26.32
2473	559	489.00	1425.00	58.80	26.40
2477	559	489.00	1429.00	59.40	26.47
2481	559	489.00	1433.00	60.00	26.55
2485	559	489.00	1437.00	60.60	26.62
2489	559	489.00	1441.00	61.20	26.69
2493	559	489.00	1445.00	61.80	26.77
2497	559	489.00	1449.00	62.40	26.84
2501	559	489.00	1453.00	63.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	559	489.00	1457.00	63.60	26.99
2509	559	489.00	1461.00	64.20	27.06
2513	559	489.00	1465.00	64.80	27.14
2517	559	489.00	1469.00	65.40	27.21
2521	559	489.00	1473.00	66.00	27.29
2525	559	489.00	1477.00	66.60	27.36
2529	559	489.00	1481.00	67.20	27.43
2533	559	489.00	1485.00	67.80	27.51
2537	559	489.00	1489.00	68.40	27.58
2541	559	489.00	1493.00	69.00	27.66
2545	559	489.00	1497.00	69.60	27.73
2549	559	489.00	1501.00	70.20	27.80
2553	559	489.00	1505.00	70.80	27.88
2557	559	489.00	1509.00	71.40	27.95
2561	559	489.00	1513.00	72.00	28.03
2565	559	489.00	1517.00	72.60	28.10
2569	559	489.00	1521.00	73.20	28.17
2573	559	489.00	1525.00	73.80	28.25
2577	559	489.00	1529.00	74.40	28.32
2581	559	489.00	1533.00	75.00	28.40
2585	559	489.00	1537.00	75.60	28.47
2589	559	489.00	1541.00	76.20	28.54
2593	559	489.00	1545.00	76.80	28.62
2597	559	489.00	1549.00	77.40	28.69
2601	559	489.00	1553.00	78.00	28.77
2605	559	489.00	1557.00	78.60	28.84
2609	559	489.00	1561.00	79.20	28.91
2613	559	489.00	1565.00	79.80	28.99
2617	559	489.00	1569.00	80.40	29.06
2621	559	489.00	1573.00	81.00	29.14
2625	559	489.00	1577.00	81.60	29.21
2629	559	489.00	1581.00	82.20	29.28
2633	559	489.00	1585.00	82.80	29.36
2637	559	489.00	1589.00	83.40	29.43
2641	559	489.00	1593.00	84.00	29.51
2645	559	489.00	1597.00	84.60	29.58
2649	559	489.00	1601.00	85.20	29.65
2653	559	489.00	1605.00	85.80	29.73
2657	559	489.00	1609.00	86.40	29.80
2661	559	489.00	1613.00	87.00	29.88
2665	559	489.00	1617.00	87.60	29.95
2669	559	489.00	1621.00	88.20	30.02
2673	559	489.00	1625.00	88.80	30.10
2677	559	489.00	1629.00	89.40	30.17
2681	559	489.00	1633.00	90.00	30.25
2685	559	489.00	1637.00	90.60	30.32
2689	559	489.00	1641.00	91.20	30.39
2693	559	489.00	1645.00	91.80	30.47
2697	559	489.00	1649.00	92.40	30.54
2701	559	489.00	1653.00	93.00	30.62
2705	559	489.00	1657.00	93.60	30.69
2709	559	489.00	1661.00	94.20	30.76
2713	559	489.00	1665.00	94.80	30.84
2717	559	489.00	1669.00	95.40	30.91
2721	559	489.00	1673.00	96.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	559	489.00	1677.00	96.60	31.06
2729	559	489.00	1681.00	97.20	31.13
2733	559	489.00	1685.00	97.80	31.21
2737	559	489.00	1689.00	98.40	31.28
2741	559	489.00	1693.00	99.00	31.36
2745	559	489.00	1697.00	99.60	31.43
2749	559	489.00	1701.00	100.20	31.50
2753	559	489.00	1705.00	100.80	31.58
2757	559	489.00	1709.00	101.40	31.65
2761	559	489.00	1713.00	102.00	31.73
2765	559	489.00	1717.00	102.60	31.80
2769	559	489.00	1721.00	103.20	31.87
2773	559	489.00	1725.00	103.80	31.95
2777	559	489.00	1729.00	104.40	32.02
2781	559	489.00	1733.00	105.00	32.10
2785	559	489.00	1737.00	105.60	32.17
2789	559	489.00	1741.00	106.20	32.24
2793	559	489.00	1745.00	106.80	32.32
2797	559	489.00	1749.00	107.40	32.39
2801	559	489.00	1753.00	108.00	32.47
2805	559	489.00	1757.00	108.60	32.54
2809	559	489.00	1761.00	109.20	32.61
2813	559	489.00	1765.00	109.80	32.69
2817	559	489.00	1769.00	110.40	32.76
2821	559	489.00	1773.00	111.00	32.84
2825	559	489.00	1777.00	111.60	32.91
2829	559	489.00	1781.00	112.20	32.98
2833	559	489.00	1785.00	112.80	33.06
2837	559	489.00	1789.00	113.40	33.13
2841	559	489.00	1793.00	114.00	33.21
2845	559	489.00	1797.00	114.60	33.28
2849	559	489.00	1801.00	115.20	33.35
2853	559	489.00	1805.00	115.80	33.43
2857	559	489.00	1809.00	116.40	33.50
2861	559	489.00	1813.00	117.00	33.58
2865	559	489.00	1817.00	117.60	33.65
2869	559	489.00	1821.00	118.20	33.72
2873	559	489.00	1825.00	118.80	33.80
2877	559	489.00	1829.00	119.40	33.87
2881	559	489.00	1833.00	120.00	33.95
2885	559	489.00	1837.00	120.60	34.02
2889	559	489.00	1841.00	121.20	34.09
2893	559	489.00	1845.00	121.80	34.17
2897	559	489.00	1849.00	122.40	34.24
2901	559	489.00	1853.00	123.00	34.32
2905	559	489.00	1857.00	123.60	34.39
2909	559	489.00	1861.00	124.20	34.46
2913	559	489.00	1865.00	124.80	34.54
2917	559	489.00	1869.00	125.40	34.61
2921	559	489.00	1873.00	126.00	34.69
2925	559	489.00	1877.00	126.60	34.76
2929	559	489.00	1881.00	127.20	34.83
2933	559	489.00	1885.00	127.80	34.91
2937	559	489.00	1889.00	128.40	34.98
2941	559	489.00	1893.00	129.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	559	489.00	1897.00	129.60	35.13
2949	559	489.00	1901.00	130.20	35.20
2953	559	489.00	1905.00	130.80	35.28
2957	559	489.00	1909.00	131.40	35.35
2961	559	489.00	1913.00	132.00	35.43
2965	559	489.00	1917.00	132.60	35.50
2969	559	489.00	1921.00	133.20	35.57
2973	559	489.00	1925.00	133.80	35.65
2977	559	489.00	1929.00	134.40	35.72
2981	559	489.00	1933.00	135.00	35.80
2985	559	489.00	1937.00	135.60	35.87
2989	559	489.00	1941.00	136.20	35.94
2993	559	489.00	1945.00	136.80	36.02
2997	559	489.00	1949.00	137.40	36.09
3001	559	489.00	1953.00	138.00	36.17
3005	559	489.00	1957.00	138.60	36.24
3009	559	489.00	1961.00	139.20	36.31
3013	559	489.00	1965.00	139.80	36.39
3017	559	489.00	1969.00	140.40	36.46
3021	559	489.00	1973.00	141.00	36.54
3025	559	489.00	1977.00	141.60	36.61
3029	559	489.00	1981.00	142.20	36.68
3033	559	489.00	1985.00	142.80	36.76
3037	559	489.00	1989.00	143.40	36.83
3041	559	489.00	1993.00	144.00	36.91
3045	559	489.00	1997.00	144.60	36.98
3049	559	489.00	2001.00	145.20	37.05
3053	559	489.00	2005.00	145.80	37.13
3057	559	489.00	2009.00	146.40	37.20
3061	559	489.00	2013.00	147.00	37.28
3065	559	489.00	2017.00	147.60	37.35
3069	559	489.00	2021.00	148.20	37.42
3073	559	489.00	2025.00	148.80	37.50
3077	559	489.00	2029.00	149.40	37.57
3081	559	489.00	2033.00	150.00	37.65
3085	559	489.00	2037.00	150.60	37.72
3089	559	489.00	2041.00	151.20	37.79
3093	559	489.00	2045.00	151.80	37.87
3097	559	489.00	2049.00	152.40	37.94
3101	559	489.00	2053.00	153.00	38.02
3105	559	489.00	2057.00	153.60	38.09
3109	559	489.00	2061.00	154.20	38.16
3113	559	489.00	2065.00	154.80	38.24
3117	559	489.00	2069.00	155.40	38.31
3121	559	489.00	2073.00	156.00	38.39
3125	559	489.00	2077.00	156.60	38.46
3129	559	489.00	2081.00	157.20	38.53
3133	559	489.00	2085.00	157.80	38.61
3137	559	489.00	2089.00	158.40	38.68
3141	559	489.00	2093.00	159.00	38.76
3145	559	489.00	2097.00	159.60	38.83
3149	559	489.00	2101.00	160.20	38.90
3153	559	489.00	2105.00	160.80	38.98
3157	559	489.00	2109.00	161.40	39.05
3161	559	489.00	2113.00	162.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	559	489.00	2117.00	162.60	39.20
3169	559	489.00	2121.00	163.20	39.27
3173	559	489.00	2125.00	163.80	39.35
3177	559	489.00	2129.00	164.40	39.42
3181	559	489.00	2133.00	165.00	39.50
3185	559	489.00	2137.00	165.60	39.57
3189	559	489.00	2141.00	166.20	39.64
3193	559	489.00	2145.00	166.80	39.72
3197	559	489.00	2149.00	167.40	39.79
3201	559	489.00	2153.00	168.00	39.87
3205	559	489.00	2157.00	168.60	39.94
3209	559	489.00	2161.00	169.20	40.01
3213	559	489.00	2165.00	169.80	40.09
3217	559	489.00	2169.00	170.40	40.16
3221	559	489.00	2173.00	171.00	40.24
3225	559	489.00	2177.00	171.60	40.31
3229	559	489.00	2181.00	172.20	40.38
3233	559	489.00	2185.00	172.80	40.46
3237	559	489.00	2189.00	173.40	40.53
3241	559	489.00	2193.00	174.00	40.61
3245	559	489.00	2197.00	174.60	40.68
3249	559	489.00	2201.00	175.20	40.75
3253	559	489.00	2205.00	175.80	40.83
3257	559	489.00	2209.00	176.40	40.90
3261	559	489.00	2213.00	177.00	40.98
3265	559	489.00	2217.00	177.60	41.05
3269	559	489.00	2221.00	178.20	41.12
3273	559	489.00	2225.00	178.80	41.20
3277	559	489.00	2229.00	179.40	41.27
3281	559	489.00	2233.00	180.00	41.35
3285	559	489.00	2237.00	180.60	41.42
3289	559	489.00	2241.00	181.20	41.49
3293	559	489.00	2245.00	181.80	41.57
3297	559	489.00	2249.00	182.40	41.64
3301	559	489.00	2253.00	183.00	41.72
3305	559	489.00	2257.00	183.60	41.79
3309	559	489.00	2261.00	184.20	41.86
3313	559	489.00	2265.00	184.80	41.94
3317	559	489.00	2269.00	185.40	42.01
3321	559	489.00	2273.00	186.00	42.09
3325	559	489.00	2277.00	186.60	42.16
3329	559	489.00	2281.00	187.20	42.23
3333	559	489.00	2285.00	187.80	42.31
3337	559	489.00	2289.00	188.40	42.38
3341	559	489.00	2293.00	189.00	42.46
3345	559	489.00	2297.00	189.60	42.53
3349	559	489.00	2301.00	190.20	42.60
3353	559	489.00	2305.00	190.80	42.68
3357	559	489.00	2309.00	191.40	42.75
3361	559	489.00	2313.00	192.00	42.83
3365	559	489.00	2317.00	192.60	42.90
3369	559	489.00	2321.00	193.20	42.97
3373	559	489.00	2325.00	193.80	43.05
3377	559	489.00	2329.00	194.40	43.12
3381	559	489.00	2333.00	195.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	559	489.00	2337.00	195.60	43.27
3389	559	489.00	2341.00	196.20	43.34
3393	559	489.00	2345.00	196.80	43.42
3397	559	489.00	2349.00	197.40	43.49
3401	559	489.00	2353.00	198.00	43.57
3405	559	489.00	2357.00	198.60	43.64
3409	559	489.00	2361.00	199.20	43.71
3413	559	489.00	2365.00	199.80	43.79
3417	559	489.00	2369.00	200.40	43.86
3421	559	489.00	2373.00	201.00	43.94
3425	559	489.00	2377.00	201.60	44.01
3429	559	489.00	2381.00	202.20	44.08
3433	559	489.00	2385.00	202.80	44.16
3437	559	489.00	2389.00	203.40	44.23
3441	559	489.00	2393.00	204.00	44.31
3445	559	489.00	2397.00	204.60	44.38
3449	559	489.00	2401.00	205.20	44.45
3453	559	489.00	2405.00	205.80	44.53
3457	559	489.00	2409.00	206.40	44.60
3461	559	489.00	2413.00	207.00	44.68
3465	559	489.00	2417.00	207.60	44.75
3469	559	489.00	2421.00	208.20	44.82
3473	559	489.00	2425.00	208.80	44.90
3477	559	489.00	2429.00	209.40	44.97
3481	559	489.00	2433.00	210.00	45.05
3485	559	489.00	2437.00	210.60	45.12
3489	559	489.00	2441.00	211.20	45.19
3493	559	489.00	2445.00	211.80	45.27
3497	559	489.00	2449.00	212.40	45.34
3501	559	489.00	2453.00	213.00	45.42
3505	559	489.00	2457.00	213.60	45.49
3509	559	489.00	2461.00	214.20	45.56
3513	559	489.00	2465.00	214.80	45.64
3517	559	489.00	2469.00	215.40	45.71
3521	559	489.00	2473.00	216.00	45.79
3525	559	489.00	2477.00	216.60	45.86
3529	559	489.00	2481.00	217.20	45.93
3533	559	489.00	2485.00	217.80	46.01
3537	559	489.00	2489.00	218.40	46.08
3541	559	489.00	2493.00	219.00	46.16
3545	559	489.00	2497.00	219.60	46.23
3549	559	489.00	2501.00	220.20	46.30
3553	559	489.00	2505.00	220.80	46.38
3557	559	489.00	2509.00	221.40	46.45
3561	559	489.00	2513.00	222.00	46.53
3565	559	489.00	2517.00	222.60	46.60
3569	559	489.00	2521.00	223.20	46.67
3573	559	489.00	2525.00	223.80	46.75
3577	559	489.00	2529.00	224.40	46.82
3581	559	489.00	2533.00	225.00	46.90
3585	559	489.00	2537.00	225.60	46.97
3589	559	489.00	2541.00	226.20	47.04
3593	559	489.00	2545.00	226.80	47.12
3597	559	489.00	2549.00	227.40	47.19
3601	559	489.00	2553.00	228.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	559	489.00	2557.00	228.60	47.34
3609	559	489.00	2561.00	229.20	47.41
3613	559	489.00	2565.00	229.80	47.49
3617	559	489.00	2569.00	230.40	47.56
3621	559	489.00	2573.00	231.00	47.64
3625	559	489.00	2577.00	231.60	47.71
3629	559	489.00	2581.00	232.20	47.78
3633	559	489.00	2585.00	232.80	47.86
3637	559	489.00	2589.00	233.40	47.93
3641	559	489.00	2593.00	234.00	48.01
3645	559	489.00	2597.00	234.60	48.08
3649	559	489.00	2601.00	235.20	48.15
3653	559	489.00	2605.00	235.80	48.23
3657	559	489.00	2609.00	236.40	48.30
3661	559	489.00	2613.00	237.00	48.38
3665	559	489.00	2617.00	237.60	48.45
3669	559	489.00	2621.00	238.20	48.52
3673	559	489.00	2625.00	238.80	48.60
3677	559	489.00	2629.00	239.40	48.67
3681	559	489.00	2633.00	240.00	48.75
3685	559	489.00	2637.00	240.60	48.82
3689	559	489.00	2641.00	241.20	48.89
3693	559	489.00	2645.00	241.80	48.97
3697	559	489.00	2649.00	242.40	49.04
3701	559	489.00	2653.00	243.00	49.12
3705	559	489.00	2657.00	243.60	49.19
3709	559	489.00	2661.00	244.20	49.26
3713	559	489.00	2665.00	244.80	49.34
3717	559	489.00	2669.00	245.40	49.41
3721	559	489.00	2673.00	246.00	49.49
3725	559	489.00	2677.00	246.60	49.56
3729	559	489.00	2681.00	247.20	49.63
3733	559	489.00	2685.00	247.80	49.71
3737	559	489.00	2689.00	248.40	49.78
3741	559	489.00	2693.00	249.00	49.86
3745	559	489.00	2697.00	249.60	49.93
3749	559	489.00	2701.00	250.20	50.00
3753	559	489.00	2705.00	250.80	50.08
3757	559	489.00	2709.00	251.40	50.15
3761	559	489.00	2713.00	252.00	50.23
3765	559	489.00	2717.00	252.60	50.30
3769	559	489.00	2721.00	253.20	50.37
3773	559	489.00	2725.00	253.80	50.45
3777	559	489.00	2729.00	254.40	50.52
3781	559	489.00	2733.00	255.00	50.60
3785	559	489.00	2737.00	255.60	50.67
3789	559	489.00	2741.00	256.20	50.74
3793	559	489.00	2745.00	256.80	50.82
3797	559	489.00	2749.00	257.40	50.89
3801	559	489.00	2753.00	258.00	50.97
3805	559	489.00	2757.00	258.60	51.04
3809	559	489.00	2761.00	259.20	51.11
3813	559	489.00	2765.00	259.80	51.19
3817	559	489.00	2769.00	260.40	51.26
3821	559	489.00	2773.00	261.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	559	489.00	2777.00	261.60	51.41
3829	559	489.00	2781.00	262.20	51.48
3833	559	489.00	2785.00	262.80	51.56
3837	559	489.00	2789.00	263.40	51.63
3841	559	489.00	2793.00	264.00	51.71
3845	559	489.00	2797.00	264.60	51.78
3849	559	489.00	2801.00	265.20	51.85
3853	559	489.00	2805.00	265.80	51.93
3857	559	489.00	2809.00	266.40	52.00
3861	559	489.00	2813.00	267.00	52.08
3865	559	489.00	2817.00	267.60	52.15
3869	559	489.00	2821.00	268.20	52.22
3873	559	489.00	2825.00	268.80	52.30
3877	559	489.00	2829.00	269.40	52.37
3881	559	489.00	2833.00	270.00	52.45
3885	559	489.00	2837.00	270.60	52.52
3889	559	489.00	2841.00	271.20	52.59
3893	559	489.00	2845.00	271.80	52.67
3897	559	489.00	2849.00	272.40	52.74
3901	559	489.00	2853.00	273.00	52.82
3905	559	489.00	2857.00	273.60	52.89
3909	559	489.00	2861.00	274.20	52.96
3913	559	489.00	2865.00	274.80	53.04
3917	559	489.00	2869.00	275.40	53.11
3921	559	489.00	2873.00	276.00	53.19
3925	559	489.00	2877.00	276.60	53.26
3929	559	489.00	2881.00	277.20	53.33
3933	559	489.00	2885.00	277.80	53.41
3937	559	489.00	2889.00	278.40	53.48
3941	559	489.00	2893.00	279.00	53.56
3945	559	489.00	2897.00	279.60	53.63
3949	559	489.00	2901.00	280.20	53.70
3953	559	489.00	2905.00	280.80	53.78
3957	559	489.00	2909.00	281.40	53.85
3961	559	489.00	2913.00	282.00	53.93
3965	559	489.00	2917.00	282.60	54.00
3969	559	489.00	2921.00	283.20	54.07
3973	559	489.00	2925.00	283.80	54.15
3977	559	489.00	2929.00	284.40	54.22
3981	559	489.00	2933.00	285.00	54.30
3985	559	489.00	2937.00	285.60	54.37
3989	559	489.00	2941.00	286.20	54.44
3993	559	489.00	2945.00	286.80	54.52
3997	559	489.00	2949.00	287.40	54.59
4001	559	489.00	2953.00	288.00	54.67
4005	559	489.00	2957.00	288.60	54.74
4009	559	489.00	2961.00	289.20	54.81
4013	559	489.00	2965.00	289.80	54.89
4017	559	489.00	2969.00	290.40	54.96
4021	559	489.00	2973.00	291.00	55.04
4025	559	489.00	2977.00	291.60	55.11
4029	559	489.00	2981.00	292.20	55.18
4033	559	489.00	2985.00	292.80	55.26
4037	559	489.00	2989.00	293.40	55.33
4041	559	489.00	2993.00	294.00	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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	559	489.00	2997.00	294.60	55.48
4049	559	489.00	3001.00	295.20	55.55
4053	559	489.00	3005.00	295.80	55.63
4057	559	489.00	3009.00	296.40	55.70
4061	559	489.00	3013.00	297.00	55.78
4065	559	489.00	3017.00	297.60	55.85
4069	559	489.00	3021.00	298.20	55.92
4073	559	489.00	3025.00	298.80	56.00
4077	559	489.00	3029.00	299.40	56.07
4081	559	489.00	3033.00	300.00	56.15
4085	559	489.00	3037.00	300.60	56.22
4089	559	489.00	3041.00	301.20	56.29
4093	559	489.00	3045.00	301.80	56.37
4097	559	489.00	3049.00	302.40	56.44
4101	559	489.00	3053.00	303.00	56.52
4105	559	489.00	3057.00	303.60	56.59
4109	559	489.00	3061.00	304.20	56.66
4113	559	489.00	3065.00	304.80	56.74
4117	559	489.00	3069.00	305.40	56.81
4121	559	489.00	3073.00	306.00	56.89
4125	559	489.00	3077.00	306.60	56.96
4129	559	489.00	3081.00	307.20	57.03
4133	559	489.00	3085.00	307.80	57.11
4137	559	489.00	3089.00	308.40	57.18
4141	559	489.00	3093.00	309.00	57.26
4145	559	489.00	3097.00	309.60	57.33
4149	559	489.00	3101.00	310.20	57.40
4153	559	489.00	3105.00	310.80	57.48
4157	559	489.00	3109.00	311.40	57.55
4161	559	489.00	3113.00	312.00	57.63
4165	559	489.00	3117.00	312.60	57.70
4169	559	489.00	3121.00	313.20	57.77
4173	559	489.00	3125.00	313.80	57.85
4177	559	489.00	3129.00	314.40	57.92
4181	559	489.00	3133.00	315.00	58.00
4185	559	489.00	3137.00	315.60	58.07
4189	559	489.00	3141.00	315.90	58.11

If your employee's gross pay is over £4,189, go to page 322.

**NICs where employer is eligible to claim Freeports employer NICs relief**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees where the employer is eligible to claim Investment Zones NICs relief (go to Table letter N)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

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

If the employee's total earnings fall between the 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 322.

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 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	0	0.00	0.00	0.00	0.00
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	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	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	0.00	0.00	0.00
181	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	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	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	0.00	0.00	0.00
236	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.12
244	129	113.00	2.00	0.00	0.20
245	129	113.00	3.00	0.00	0.28
246	129	113.00	4.00	0.00	0.36
247	129	113.00	5.00	0.00	0.44
248	129	113.00	6.00	0.00	0.52
249	129	113.00	7.00	0.00	0.60
250	129	113.00	8.00	0.00	0.68
251	129	113.00	9.00	0.00	0.76
252	129	113.00	10.00	0.00	0.84
253	129	113.00	11.00	0.00	0.92
254	129	113.00	12.00	0.00	1.00
255	129	113.00	13.00	0.00	1.08
256	129	113.00	14.00	0.00	1.16
257	129	113.00	15.00	0.00	1.24
258	129	113.00	16.00	0.00	1.32
259	129	113.00	17.00	0.00	1.40
260	129	113.00	18.00	0.00	1.48
261	129	113.00	19.00	0.00	1.56
262	129	113.00	20.00	0.00	1.64
263	129	113.00	21.00	0.00	1.72
264	129	113.00	22.00	0.00	1.80
265	129	113.00	23.00	0.00	1.88
266	129	113.00	24.00	0.00	1.96
267	129	113.00	25.00	0.00	2.04
268	129	113.00	26.00	0.00	2.12
269	129	113.00	27.00	0.00	2.20
270	129	113.00	28.00	0.00	2.28
271	129	113.00	29.00	0.00	2.36
272	129	113.00	30.00	0.00	2.44
273	129	113.00	31.00	0.00	2.52
274	129	113.00	32.00	0.00	2.60
275	129	113.00	33.00	0.00	2.68
276	129	113.00	34.00	0.00	2.76
277	129	113.00	35.00	0.00	2.84
278	129	113.00	36.00	0.00	2.92
279	129	113.00	37.00	0.00	3.00
280	129	113.00	38.00	0.00	3.08
281	129	113.00	39.00	0.00	3.16
282	129	113.00	40.00	0.00	3.24
283	129	113.00	41.00	0.00	3.32
284	129	113.00	42.00	0.00	3.40
285	129	113.00	43.00	0.00	3.48

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
286	129	113.00	44.00	0.00	3.56
287	129	113.00	45.00	0.00	3.64
288	129	113.00	46.00	0.00	3.72
289	129	113.00	47.00	0.00	3.80
290	129	113.00	48.00	0.00	3.88
291	129	113.00	49.00	0.00	3.96
292	129	113.00	50.00	0.00	4.04
293	129	113.00	51.00	0.00	4.12
294	129	113.00	52.00	0.00	4.20
295	129	113.00	53.00	0.00	4.28
296	129	113.00	54.00	0.00	4.36
297	129	113.00	55.00	0.00	4.44
298	129	113.00	56.00	0.00	4.52
299	129	113.00	57.00	0.00	4.60
300	129	113.00	58.00	0.00	4.68
301	129	113.00	59.00	0.00	4.76
302	129	113.00	60.00	0.00	4.84
303	129	113.00	61.00	0.00	4.92
304	129	113.00	62.00	0.00	5.00
305	129	113.00	63.00	0.00	5.08
306	129	113.00	64.00	0.00	5.16
307	129	113.00	65.00	0.00	5.24
308	129	113.00	66.00	0.00	5.32
309	129	113.00	67.00	0.00	5.40
310	129	113.00	68.00	0.00	5.48
311	129	113.00	69.00	0.00	5.56
312	129	113.00	70.00	0.00	5.64
313	129	113.00	71.00	0.00	5.72
314	129	113.00	72.00	0.00	5.80
315	129	113.00	73.00	0.00	5.88
316	129	113.00	74.00	0.00	5.96
317	129	113.00	75.00	0.00	6.04
318	129	113.00	76.00	0.00	6.12
319	129	113.00	77.00	0.00	6.20
320	129	113.00	78.00	0.00	6.28
321	129	113.00	79.00	0.00	6.36
322	129	113.00	80.00	0.00	6.44
323	129	113.00	81.00	0.00	6.52
324	129	113.00	82.00	0.00	6.60
325	129	113.00	83.00	0.00	6.68
326	129	113.00	84.00	0.00	6.76
327	129	113.00	85.00	0.00	6.84
328	129	113.00	86.00	0.00	6.92
329	129	113.00	87.00	0.00	7.00
330	129	113.00	88.00	0.00	7.08
331	129	113.00	89.00	0.00	7.16
332	129	113.00	90.00	0.00	7.24
333	129	113.00	91.00	0.00	7.32
334	129	113.00	92.00	0.00	7.40
335	129	113.00	93.00	0.00	7.48
336	129	113.00	94.00	0.00	7.56
337	129	113.00	95.00	0.00	7.64
338	129	113.00	96.00	0.00	7.72
339	129	113.00	97.00	0.00	7.80
340	129	113.00	98.00	0.00	7.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
341	129	113.00	99.00	0.00	7.96
342	129	113.00	100.00	0.00	8.04
343	129	113.00	101.00	0.00	8.12
344	129	113.00	102.00	0.00	8.20
345	129	113.00	103.00	0.00	8.28
346	129	113.00	104.00	0.00	8.36
347	129	113.00	105.00	0.00	8.44
348	129	113.00	106.00	0.00	8.52
349	129	113.00	107.00	0.00	8.60
350	129	113.00	108.00	0.00	8.68
351	129	113.00	109.00	0.00	8.76
352	129	113.00	110.00	0.00	8.84
353	129	113.00	111.00	0.00	8.92
354	129	113.00	112.00	0.00	9.00
355	129	113.00	113.00	0.00	9.08
356	129	113.00	114.00	0.00	9.16
357	129	113.00	115.00	0.00	9.24
358	129	113.00	116.00	0.00	9.32
359	129	113.00	117.00	0.00	9.40
360	129	113.00	118.00	0.00	9.48
361	129	113.00	119.00	0.00	9.56
362	129	113.00	120.00	0.00	9.64
363	129	113.00	121.00	0.00	9.72
364	129	113.00	122.00	0.00	9.80
365	129	113.00	123.00	0.00	9.88
366	129	113.00	124.00	0.00	9.96
367	129	113.00	125.00	0.00	10.04
368	129	113.00	126.00	0.00	10.12
369	129	113.00	127.00	0.00	10.20
370	129	113.00	128.00	0.00	10.28
371	129	113.00	129.00	0.00	10.36
372	129	113.00	130.00	0.00	10.44
373	129	113.00	131.00	0.00	10.52
374	129	113.00	132.00	0.00	10.60
375	129	113.00	133.00	0.00	10.68
376	129	113.00	134.00	0.00	10.76
377	129	113.00	135.00	0.00	10.84
378	129	113.00	136.00	0.00	10.92
379	129	113.00	137.00	0.00	11.00
380	129	113.00	138.00	0.00	11.08
381	129	113.00	139.00	0.00	11.16
382	129	113.00	140.00	0.00	11.24
383	129	113.00	141.00	0.00	11.32
384	129	113.00	142.00	0.00	11.40
385	129	113.00	143.00	0.00	11.48
386	129	113.00	144.00	0.00	11.56
387	129	113.00	145.00	0.00	11.64
388	129	113.00	146.00	0.00	11.72
389	129	113.00	147.00	0.00	11.80
390	129	113.00	148.00	0.00	11.88
391	129	113.00	149.00	0.00	11.96
392	129	113.00	150.00	0.00	12.04
393	129	113.00	151.00	0.00	12.12
394	129	113.00	152.00	0.00	12.20
395	129	113.00	153.00	0.00	12.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
396	129	113.00	154.00	0.00	12.36
397	129	113.00	155.00	0.00	12.44
398	129	113.00	156.00	0.00	12.52
399	129	113.00	157.00	0.00	12.60
400	129	113.00	158.00	0.00	12.68
401	129	113.00	159.00	0.00	12.76
402	129	113.00	160.00	0.00	12.84
403	129	113.00	161.00	0.00	12.92
404	129	113.00	162.00	0.00	13.00
405	129	113.00	163.00	0.00	13.08
406	129	113.00	164.00	0.00	13.16
407	129	113.00	165.00	0.00	13.24
408	129	113.00	166.00	0.00	13.32
409	129	113.00	167.00	0.00	13.40
410	129	113.00	168.00	0.00	13.48
411	129	113.00	169.00	0.00	13.56
412	129	113.00	170.00	0.00	13.64
413	129	113.00	171.00	0.00	13.72
414	129	113.00	172.00	0.00	13.80
415	129	113.00	173.00	0.00	13.88
416	129	113.00	174.00	0.00	13.96
417	129	113.00	175.00	0.00	14.04
418	129	113.00	176.00	0.00	14.12
419	129	113.00	177.00	0.00	14.20
420	129	113.00	178.00	0.00	14.28
421	129	113.00	179.00	0.00	14.36
422	129	113.00	180.00	0.00	14.44
423	129	113.00	181.00	0.00	14.52
424	129	113.00	182.00	0.00	14.60
425	129	113.00	183.00	0.00	14.68
426	129	113.00	184.00	0.00	14.76
427	129	113.00	185.00	0.00	14.84
428	129	113.00	186.00	0.00	14.92
429	129	113.00	187.00	0.00	15.00
430	129	113.00	188.00	0.00	15.08
431	129	113.00	189.00	0.00	15.16
432	129	113.00	190.00	0.00	15.24
433	129	113.00	191.00	0.00	15.32
434	129	113.00	192.00	0.00	15.40
435	129	113.00	193.00	0.00	15.48
436	129	113.00	194.00	0.00	15.56
437	129	113.00	195.00	0.00	15.64
438	129	113.00	196.00	0.00	15.72
439	129	113.00	197.00	0.00	15.80
440	129	113.00	198.00	0.00	15.88
441	129	113.00	199.00	0.00	15.96
442	129	113.00	200.00	0.00	16.04
443	129	113.00	201.00	0.00	16.12
444	129	113.00	202.00	0.00	16.20
445	129	113.00	203.00	0.00	16.28
446	129	113.00	204.00	0.00	16.36
447	129	113.00	205.00	0.00	16.44
448	129	113.00	206.00	0.00	16.52
449	129	113.00	207.00	0.00	16.60
450	129	113.00	208.00	0.00	16.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
451	129	113.00	209.00	0.00	16.76
452	129	113.00	210.00	0.00	16.84
453	129	113.00	211.00	0.00	16.92
454	129	113.00	212.00	0.00	17.00
455	129	113.00	213.00	0.00	17.08
456	129	113.00	214.00	0.00	17.16
457	129	113.00	215.00	0.00	17.24
458	129	113.00	216.00	0.00	17.32
459	129	113.00	217.00	0.00	17.40
460	129	113.00	218.00	0.00	17.48
461	129	113.00	219.00	0.00	17.56
462	129	113.00	220.00	0.00	17.64
463	129	113.00	221.00	0.00	17.72
464	129	113.00	222.00	0.00	17.80
465	129	113.00	223.00	0.00	17.88
466	129	113.00	224.00	0.00	17.96
467	129	113.00	225.00	0.00	18.04
468	129	113.00	226.00	0.00	18.12
469	129	113.00	227.00	0.00	18.20
470	129	113.00	228.00	0.00	18.28
471	129	113.00	229.00	0.00	18.36
472	129	113.00	230.00	0.00	18.44
473	129	113.00	231.00	0.00	18.52
474	129	113.00	232.00	0.00	18.60
475	129	113.00	233.00	0.00	18.68
476	129	113.00	234.00	0.00	18.76
477	129	113.00	235.00	0.00	18.84
478	129	113.00	236.00	0.00	18.92
479	129	113.00	237.00	0.00	19.00
480	129	113.00	238.00	0.00	19.08
481	129	113.00	239.00	0.00	19.12
482	129	113.00	240.00	0.22	19.24
483	129	113.00	241.00	0.37	19.32
484	129	113.00	242.00	0.52	19.40
485	129	113.00	243.00	0.67	19.48
486	129	113.00	244.00	0.82	19.56
487	129	113.00	245.00	0.97	19.64
488	129	113.00	246.00	1.12	19.72
489	129	113.00	247.00	1.27	19.80
490	129	113.00	248.00	1.42	19.88
491	129	113.00	249.00	1.57	19.96
492	129	113.00	250.00	1.72	20.04
493	129	113.00	251.00	1.87	20.12
494	129	113.00	252.00	2.02	20.20
495	129	113.00	253.00	2.17	20.28
496	129	113.00	254.00	2.32	20.36
497	129	113.00	255.00	2.47	20.44
498	129	113.00	256.00	2.62	20.52
499	129	113.00	257.00	2.77	20.60
500	129	113.00	258.00	2.92	20.68
501	129	113.00	259.00	3.07	20.76
502	129	113.00	260.00	3.22	20.84
503	129	113.00	261.00	3.37	20.92
504	129	113.00	262.00	3.52	21.00
505	129	113.00	263.00	3.67	21.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
506	129	113.00	264.00	3.82	21.16
507	129	113.00	265.00	3.97	21.24
508	129	113.00	266.00	4.12	21.32
509	129	113.00	267.00	4.27	21.40
510	129	113.00	268.00	4.42	21.48
511	129	113.00	269.00	4.57	21.56
512	129	113.00	270.00	4.72	21.64
513	129	113.00	271.00	4.87	21.72
514	129	113.00	272.00	5.02	21.80
515	129	113.00	273.00	5.17	21.88
516	129	113.00	274.00	5.32	21.96
517	129	113.00	275.00	5.47	22.04
518	129	113.00	276.00	5.62	22.12
519	129	113.00	277.00	5.77	22.20
520	129	113.00	278.00	5.92	22.28
521	129	113.00	279.00	6.07	22.36
522	129	113.00	280.00	6.22	22.44
523	129	113.00	281.00	6.37	22.52
524	129	113.00	282.00	6.52	22.60
525	129	113.00	283.00	6.67	22.68
526	129	113.00	284.00	6.82	22.76
527	129	113.00	285.00	6.97	22.84
528	129	113.00	286.00	7.12	22.92
529	129	113.00	287.00	7.27	23.00
530	129	113.00	288.00	7.42	23.08
531	129	113.00	289.00	7.57	23.16
532	129	113.00	290.00	7.72	23.24
533	129	113.00	291.00	7.87	23.32
534	129	113.00	292.00	8.02	23.40
535	129	113.00	293.00	8.17	23.48
536	129	113.00	294.00	8.32	23.56
537	129	113.00	295.00	8.47	23.64
538	129	113.00	296.00	8.62	23.72
539	129	113.00	297.00	8.77	23.80
540	129	113.00	298.00	8.92	23.88
541	129	113.00	299.00	9.07	23.96
542	129	113.00	300.00	9.22	24.04
543	129	113.00	301.00	9.37	24.12
544	129	113.00	302.00	9.52	24.20
545	129	113.00	303.00	9.67	24.28
546	129	113.00	304.00	9.82	24.36
547	129	113.00	305.00	9.97	24.44
548	129	113.00	306.00	10.12	24.52
549	129	113.00	307.00	10.27	24.60
550	129	113.00	308.00	10.42	24.68
551	129	113.00	309.00	10.57	24.76
552	129	113.00	310.00	10.72	24.84
553	129	113.00	311.00	10.87	24.92
554	129	113.00	312.00	11.02	25.00
555	129	113.00	313.00	11.17	25.08
556	129	113.00	314.00	11.32	25.16
557	129	113.00	315.00	11.47	25.24
558	129	113.00	316.00	11.62	25.32
559	129	113.00	317.00	11.77	25.40
560	129	113.00	318.00	11.92	25.48

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
561	129	113.00	319.00	12.07	25.56
562	129	113.00	320.00	12.22	25.64
563	129	113.00	321.00	12.37	25.72
564	129	113.00	322.00	12.52	25.80
565	129	113.00	323.00	12.67	25.88
566	129	113.00	324.00	12.82	25.96
567	129	113.00	325.00	12.97	26.04
568	129	113.00	326.00	13.12	26.12
569	129	113.00	327.00	13.27	26.20
570	129	113.00	328.00	13.42	26.28
571	129	113.00	329.00	13.57	26.36
572	129	113.00	330.00	13.72	26.44
573	129	113.00	331.00	13.87	26.52
574	129	113.00	332.00	14.02	26.60
575	129	113.00	333.00	14.17	26.68
576	129	113.00	334.00	14.32	26.76
577	129	113.00	335.00	14.47	26.84
578	129	113.00	336.00	14.62	26.92
579	129	113.00	337.00	14.77	27.00
580	129	113.00	338.00	14.92	27.08
581	129	113.00	339.00	15.07	27.16
582	129	113.00	340.00	15.22	27.24
583	129	113.00	341.00	15.37	27.32
584	129	113.00	342.00	15.52	27.40
585	129	113.00	343.00	15.67	27.48
586	129	113.00	344.00	15.82	27.56
587	129	113.00	345.00	15.97	27.64
588	129	113.00	346.00	16.12	27.72
589	129	113.00	347.00	16.27	27.80
590	129	113.00	348.00	16.42	27.88
591	129	113.00	349.00	16.57	27.96
592	129	113.00	350.00	16.72	28.04
593	129	113.00	351.00	16.87	28.12
594	129	113.00	352.00	17.02	28.20
595	129	113.00	353.00	17.17	28.28
596	129	113.00	354.00	17.32	28.36
597	129	113.00	355.00	17.47	28.44
598	129	113.00	356.00	17.62	28.52
599	129	113.00	357.00	17.77	28.60
600	129	113.00	358.00	17.92	28.68
601	129	113.00	359.00	18.07	28.76
602	129	113.00	360.00	18.22	28.84
603	129	113.00	361.00	18.37	28.92
604	129	113.00	362.00	18.52	29.00
605	129	113.00	363.00	18.67	29.08
606	129	113.00	364.00	18.82	29.16
607	129	113.00	365.00	18.97	29.24
608	129	113.00	366.00	19.12	29.32
609	129	113.00	367.00	19.27	29.40
610	129	113.00	368.00	19.42	29.48
611	129	113.00	369.00	19.57	29.56
612	129	113.00	370.00	19.72	29.64
613	129	113.00	371.00	19.87	29.72
614	129	113.00	372.00	20.02	29.80
615	129	113.00	373.00	20.17	29.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
616	129	113.00	374.00	20.32	29.96
617	129	113.00	375.00	20.47	30.04
618	129	113.00	376.00	20.62	30.12
619	129	113.00	377.00	20.77	30.20
620	129	113.00	378.00	20.92	30.28
621	129	113.00	379.00	21.07	30.36
622	129	113.00	380.00	21.22	30.44
623	129	113.00	381.00	21.37	30.52
624	129	113.00	382.00	21.52	30.60
625	129	113.00	383.00	21.67	30.68
626	129	113.00	384.00	21.82	30.76
627	129	113.00	385.00	21.97	30.84
628	129	113.00	386.00	22.12	30.92
629	129	113.00	387.00	22.27	31.00
630	129	113.00	388.00	22.42	31.08
631	129	113.00	389.00	22.57	31.16
632	129	113.00	390.00	22.72	31.24
633	129	113.00	391.00	22.87	31.32
634	129	113.00	392.00	23.02	31.40
635	129	113.00	393.00	23.17	31.48
636	129	113.00	394.00	23.32	31.56
637	129	113.00	395.00	23.47	31.64
638	129	113.00	396.00	23.62	31.72
639	129	113.00	397.00	23.77	31.80
640	129	113.00	398.00	23.92	31.88
641	129	113.00	399.00	24.07	31.96
642	129	113.00	400.00	24.22	32.04
643	129	113.00	401.00	24.37	32.12
644	129	113.00	402.00	24.52	32.20
645	129	113.00	403.00	24.67	32.28
646	129	113.00	404.00	24.82	32.36
647	129	113.00	405.00	24.97	32.44
648	129	113.00	406.00	25.12	32.52
649	129	113.00	407.00	25.27	32.60
650	129	113.00	408.00	25.42	32.68
651	129	113.00	409.00	25.57	32.76
652	129	113.00	410.00	25.72	32.84
653	129	113.00	411.00	25.87	32.92
654	129	113.00	412.00	26.02	33.00
655	129	113.00	413.00	26.17	33.08
656	129	113.00	414.00	26.32	33.16
657	129	113.00	415.00	26.47	33.24
658	129	113.00	416.00	26.62	33.32
659	129	113.00	417.00	26.77	33.40
660	129	113.00	418.00	26.92	33.48
661	129	113.00	419.00	27.07	33.56
662	129	113.00	420.00	27.22	33.64
663	129	113.00	421.00	27.37	33.72
664	129	113.00	422.00	27.52	33.80
665	129	113.00	423.00	27.67	33.88
666	129	113.00	424.00	27.82	33.96
667	129	113.00	425.00	27.97	34.04
668	129	113.00	426.00	28.12	34.12
669	129	113.00	427.00	28.27	34.20
670	129	113.00	428.00	28.42	34.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
671	129	113.00	429.00	28.57	34.36
672	129	113.00	430.00	28.72	34.44
673	129	113.00	431.00	28.87	34.52
674	129	113.00	432.00	29.02	34.60
675	129	113.00	433.00	29.17	34.68
676	129	113.00	434.00	29.32	34.76
677	129	113.00	435.00	29.47	34.84
678	129	113.00	436.00	29.62	34.92
679	129	113.00	437.00	29.77	35.00
680	129	113.00	438.00	29.92	35.08
681	129	113.00	439.00	30.07	35.16
682	129	113.00	440.00	30.22	35.24
683	129	113.00	441.00	30.37	35.32
684	129	113.00	442.00	30.52	35.40
685	129	113.00	443.00	30.67	35.48
686	129	113.00	444.00	30.82	35.56
687	129	113.00	445.00	30.97	35.64
688	129	113.00	446.00	31.12	35.72
689	129	113.00	447.00	31.27	35.80
690	129	113.00	448.00	31.42	35.88
691	129	113.00	449.00	31.57	35.96
692	129	113.00	450.00	31.72	36.04
693	129	113.00	451.00	31.87	36.12
694	129	113.00	452.00	32.02	36.20
695	129	113.00	453.00	32.17	36.28
696	129	113.00	454.00	32.32	36.36
697	129	113.00	455.00	32.47	36.44
698	129	113.00	456.00	32.62	36.52
699	129	113.00	457.00	32.77	36.60
700	129	113.00	458.00	32.92	36.68
701	129	113.00	459.00	33.07	36.76
702	129	113.00	460.00	33.22	36.84
703	129	113.00	461.00	33.37	36.92
704	129	113.00	462.00	33.52	37.00
705	129	113.00	463.00	33.67	37.08
706	129	113.00	464.00	33.82	37.16
707	129	113.00	465.00	33.97	37.24
708	129	113.00	466.00	34.12	37.32
709	129	113.00	467.00	34.27	37.40
710	129	113.00	468.00	34.42	37.48
711	129	113.00	469.00	34.57	37.56
712	129	113.00	470.00	34.72	37.64
713	129	113.00	471.00	34.87	37.72
714	129	113.00	472.00	35.02	37.80
715	129	113.00	473.00	35.17	37.88
716	129	113.00	474.00	35.32	37.96
717	129	113.00	475.00	35.47	38.04
718	129	113.00	476.00	35.62	38.12
719	129	113.00	477.00	35.77	38.20
720	129	113.00	478.00	35.92	38.28
721	129	113.00	479.00	36.07	38.36
722	129	113.00	480.00	36.22	38.44
723	129	113.00	481.00	36.37	38.52
724	129	113.00	482.00	36.52	38.60
725	129	113.00	483.00	36.67	38.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
726	129	113.00	484.00	36.82	38.76
727	129	113.00	485.00	36.97	38.84
728	129	113.00	486.00	37.12	38.92
729	129	113.00	487.00	37.27	39.00
730	129	113.00	488.00	37.42	39.08
731	129	113.00	489.00	37.57	39.16
732	129	113.00	490.00	37.72	39.24
733	129	113.00	491.00	37.87	39.32
734	129	113.00	492.00	38.02	39.40
735	129	113.00	493.00	38.17	39.48
736	129	113.00	494.00	38.32	39.56
737	129	113.00	495.00	38.47	39.64
738	129	113.00	496.00	38.62	39.72
739	129	113.00	497.00	38.77	39.80
740	129	113.00	498.00	38.92	39.88
741	129	113.00	499.00	39.07	39.96
742	129	113.00	500.00	39.22	40.04
743	129	113.00	501.00	39.37	40.12
744	129	113.00	502.00	39.52	40.20
745	129	113.00	503.00	39.67	40.28
746	129	113.00	504.00	39.82	40.36
747	129	113.00	505.00	39.97	40.44
748	129	113.00	506.00	40.12	40.52
749	129	113.00	507.00	40.27	40.60
750	129	113.00	508.00	40.42	40.68
751	129	113.00	509.00	40.57	40.76
752	129	113.00	510.00	40.72	40.84
753	129	113.00	511.00	40.87	40.92
754	129	113.00	512.00	41.02	41.00
755	129	113.00	513.00	41.17	41.08
756	129	113.00	514.00	41.32	41.16
757	129	113.00	515.00	41.47	41.24
758	129	113.00	516.00	41.62	41.32
759	129	113.00	517.00	41.77	41.40
760	129	113.00	518.00	41.92	41.48
761	129	113.00	519.00	42.07	41.56
762	129	113.00	520.00	42.22	41.64
763	129	113.00	521.00	42.37	41.72
764	129	113.00	522.00	42.52	41.80
765	129	113.00	523.00	42.67	41.88
766	129	113.00	524.00	42.82	41.96
767	129	113.00	525.00	42.97	42.04
768	129	113.00	526.00	43.12	42.12
769	129	113.00	527.00	43.27	42.20
770	129	113.00	528.00	43.42	42.28
771	129	113.00	529.00	43.57	42.36
772	129	113.00	530.00	43.72	42.44
773	129	113.00	531.00	43.87	42.52
774	129	113.00	532.00	44.02	42.60
775	129	113.00	533.00	44.17	42.68
776	129	113.00	534.00	44.32	42.76
777	129	113.00	535.00	44.47	42.84
778	129	113.00	536.00	44.62	42.92
779	129	113.00	537.00	44.77	43.00
780	129	113.00	538.00	44.92	43.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
781	129	113.00	539.00	45.07	43.16
782	129	113.00	540.00	45.22	43.24
783	129	113.00	541.00	45.37	43.32
784	129	113.00	542.00	45.52	43.40
785	129	113.00	543.00	45.67	43.48
786	129	113.00	544.00	45.82	43.56
787	129	113.00	545.00	45.97	43.64
788	129	113.00	546.00	46.12	43.72
789	129	113.00	547.00	46.27	43.80
790	129	113.00	548.00	46.42	43.88
791	129	113.00	549.00	46.57	43.96
792	129	113.00	550.00	46.72	44.04
793	129	113.00	551.00	46.87	44.12
794	129	113.00	552.00	47.02	44.20
795	129	113.00	553.00	47.17	44.28
796	129	113.00	554.00	47.32	44.36
797	129	113.00	555.00	47.47	44.44
798	129	113.00	556.00	47.62	44.52
799	129	113.00	557.00	47.77	44.60
800	129	113.00	558.00	47.92	44.68
801	129	113.00	559.00	48.07	44.76
802	129	113.00	560.00	48.22	44.84
803	129	113.00	561.00	48.37	44.92
804	129	113.00	562.00	48.52	45.00
805	129	113.00	563.00	48.67	45.08
806	129	113.00	564.00	48.82	45.16
807	129	113.00	565.00	48.97	45.24
808	129	113.00	566.00	49.12	45.32
809	129	113.00	567.00	49.27	45.40
810	129	113.00	568.00	49.42	45.48
811	129	113.00	569.00	49.57	45.56
812	129	113.00	570.00	49.72	45.64
813	129	113.00	571.00	49.87	45.72
814	129	113.00	572.00	50.02	45.80
815	129	113.00	573.00	50.17	45.88
816	129	113.00	574.00	50.32	45.96
817	129	113.00	575.00	50.47	46.04
818	129	113.00	576.00	50.62	46.12
819	129	113.00	577.00	50.77	46.20
820	129	113.00	578.00	50.92	46.28
821	129	113.00	579.00	51.07	46.36
822	129	113.00	580.00	51.22	46.44
823	129	113.00	581.00	51.37	46.52
824	129	113.00	582.00	51.52	46.60
825	129	113.00	583.00	51.67	46.68
826	129	113.00	584.00	51.82	46.76
827	129	113.00	585.00	51.97	46.84
828	129	113.00	586.00	52.12	46.92
829	129	113.00	587.00	52.27	47.00
830	129	113.00	588.00	52.42	47.08
831	129	113.00	589.00	52.57	47.16
832	129	113.00	590.00	52.72	47.24
833	129	113.00	591.00	52.87	47.32
834	129	113.00	592.00	53.02	47.40
835	129	113.00	593.00	53.17	47.48

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
836	129	113.00	594.00	53.32	47.56
837	129	113.00	595.00	53.47	47.64
838	129	113.00	596.00	53.62	47.72
839	129	113.00	597.00	53.77	47.80
840	129	113.00	598.00	53.92	47.88
841	129	113.00	599.00	54.07	47.96
842	129	113.00	600.00	54.22	48.04
843	129	113.00	601.00	54.37	48.12
844	129	113.00	602.00	54.52	48.20
845	129	113.00	603.00	54.67	48.28
846	129	113.00	604.00	54.82	48.36
847	129	113.00	605.00	54.97	48.44
848	129	113.00	606.00	55.12	48.52
849	129	113.00	607.00	55.27	48.60
850	129	113.00	608.00	55.42	48.68
851	129	113.00	609.00	55.57	48.76
852	129	113.00	610.00	55.72	48.84
853	129	113.00	611.00	55.87	48.92
854	129	113.00	612.00	56.02	49.00
855	129	113.00	613.00	56.17	49.08
856	129	113.00	614.00	56.32	49.16
857	129	113.00	615.00	56.47	49.24
858	129	113.00	616.00	56.62	49.32
859	129	113.00	617.00	56.77	49.40
860	129	113.00	618.00	56.92	49.48
861	129	113.00	619.00	57.07	49.56
862	129	113.00	620.00	57.22	49.64
863	129	113.00	621.00	57.37	49.72
864	129	113.00	622.00	57.52	49.80
865	129	113.00	623.00	57.67	49.88
866	129	113.00	624.00	57.82	49.96
867	129	113.00	625.00	57.97	50.04
868	129	113.00	626.00	58.12	50.12
869	129	113.00	627.00	58.27	50.20
870	129	113.00	628.00	58.42	50.28
871	129	113.00	629.00	58.57	50.36
872	129	113.00	630.00	58.72	50.44
873	129	113.00	631.00	58.87	50.52
874	129	113.00	632.00	59.02	50.60
875	129	113.00	633.00	59.17	50.68
876	129	113.00	634.00	59.32	50.76
877	129	113.00	635.00	59.47	50.84
878	129	113.00	636.00	59.62	50.92
879	129	113.00	637.00	59.77	51.00
880	129	113.00	638.00	59.92	51.08
881	129	113.00	639.00	60.07	51.16
882	129	113.00	640.00	60.22	51.24
883	129	113.00	641.00	60.37	51.32
884	129	113.00	642.00	60.52	51.40
885	129	113.00	643.00	60.67	51.48
886	129	113.00	644.00	60.82	51.56
887	129	113.00	645.00	60.97	51.64
888	129	113.00	646.00	61.12	51.72
889	129	113.00	647.00	61.27	51.80
890	129	113.00	648.00	61.42	51.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
891	129	113.00	649.00	61.57	51.96
892	129	113.00	650.00	61.72	52.04
893	129	113.00	651.00	61.87	52.12
894	129	113.00	652.00	62.02	52.20
895	129	113.00	653.00	62.17	52.28
896	129	113.00	654.00	62.32	52.36
897	129	113.00	655.00	62.47	52.44
898	129	113.00	656.00	62.62	52.52
899	129	113.00	657.00	62.77	52.60
900	129	113.00	658.00	62.92	52.68
901	129	113.00	659.00	63.07	52.76
902	129	113.00	660.00	63.22	52.84
903	129	113.00	661.00	63.37	52.92
904	129	113.00	662.00	63.52	53.00
905	129	113.00	663.00	63.67	53.08
906	129	113.00	664.00	63.82	53.16
907	129	113.00	665.00	63.97	53.24
908	129	113.00	666.00	64.12	53.32
909	129	113.00	667.00	64.27	53.40
910	129	113.00	668.00	64.42	53.48
911	129	113.00	669.00	64.57	53.56
912	129	113.00	670.00	64.72	53.64
913	129	113.00	671.00	64.87	53.72
914	129	113.00	672.00	65.02	53.80
915	129	113.00	673.00	65.17	53.88
916	129	113.00	674.00	65.32	53.96
917	129	113.00	675.00	65.47	54.04
918	129	113.00	676.00	65.62	54.12
919	129	113.00	677.00	65.77	54.20
920	129	113.00	678.00	65.92	54.28
921	129	113.00	679.00	66.07	54.36
922	129	113.00	680.00	66.22	54.44
923	129	113.00	681.00	66.37	54.52
924	129	113.00	682.00	66.52	54.60
925	129	113.00	683.00	66.67	54.68
926	129	113.00	684.00	66.82	54.76
927	129	113.00	685.00	66.97	54.84
928	129	113.00	686.00	67.12	54.92
929	129	113.00	687.00	67.27	55.00
930	129	113.00	688.00	67.42	55.08
931	129	113.00	689.00	67.57	55.16
932	129	113.00	690.00	67.72	55.24
933	129	113.00	691.00	67.87	55.32
934	129	113.00	692.00	68.02	55.40
935	129	113.00	693.00	68.17	55.48
936	129	113.00	694.00	68.32	55.56
937	129	113.00	695.00	68.47	55.64
938	129	113.00	696.00	68.62	55.72
939	129	113.00	697.00	68.77	55.80
940	129	113.00	698.00	68.92	55.88
941	129	113.00	699.00	69.07	55.96
942	129	113.00	700.00	69.22	56.04
943	129	113.00	701.00	69.37	56.12
944	129	113.00	702.00	69.52	56.20
945	129	113.00	703.00	69.67	56.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
946	129	113.00	704.00	69.82	56.36
947	129	113.00	705.00	69.97	56.44
948	129	113.00	706.00	70.12	56.52
949	129	113.00	707.00	70.27	56.60
950	129	113.00	708.00	70.42	56.68
951	129	113.00	709.00	70.57	56.76
952	129	113.00	710.00	70.72	56.84
953	129	113.00	711.00	70.87	56.92
954	129	113.00	712.00	71.02	57.00
955	129	113.00	713.00	71.17	57.08
956	129	113.00	714.00	71.32	57.16
957	129	113.00	715.00	71.47	57.24
958	129	113.00	716.00	71.62	57.32
959	129	113.00	717.00	71.77	57.40
960	129	113.00	718.00	71.92	57.48
961	129	113.00	719.00	72.07	57.56
962	129	113.00	720.00	72.22	57.64
963	129	113.00	721.00	72.37	57.72
964	129	113.00	722.00	72.52	57.80
965	129	113.00	723.00	72.67	57.88
966	129	113.00	724.00	72.82	57.96
967	129	113.00	725.00	72.90	58.00

If your employee's gross pay is over £967, go to page 322.

**NICs where employer is eligible to claim Freeports employer NICs relief**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees where the employer is eligible to claim Investment Zones NICs relief (go to Table letter N)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

- 1 Enter 'F' in the NICs Category Letter column on form RT11.
- 2 Copy the figures in columns 1a to 1e of the table to columns 1a to 1e on the line next to the tax 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 322.

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 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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	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	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	0.00	0.00	0.00
753	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	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	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	0.00	0.00	0.00
973	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.24
1053	559	489.00	5.00	0.00	0.56
1057	559	489.00	9.00	0.00	0.88
1061	559	489.00	13.00	0.00	1.20
1065	559	489.00	17.00	0.00	1.52
1069	559	489.00	21.00	0.00	1.84
1073	559	489.00	25.00	0.00	2.16
1077	559	489.00	29.00	0.00	2.48
1081	559	489.00	33.00	0.00	2.80
1085	559	489.00	37.00	0.00	3.12
1089	559	489.00	41.00	0.00	3.44
1093	559	489.00	45.00	0.00	3.76
1097	559	489.00	49.00	0.00	4.08
1101	559	489.00	53.00	0.00	4.40
1105	559	489.00	57.00	0.00	4.72
1109	559	489.00	61.00	0.00	5.04
1113	559	489.00	65.00	0.00	5.36
1117	559	489.00	69.00	0.00	5.68
1121	559	489.00	73.00	0.00	6.00
1125	559	489.00	77.00	0.00	6.32
1129	559	489.00	81.00	0.00	6.64
1133	559	489.00	85.00	0.00	6.96
1137	559	489.00	89.00	0.00	7.28
1141	559	489.00	93.00	0.00	7.60
1145	559	489.00	97.00	0.00	7.92
1149	559	489.00	101.00	0.00	8.24
1153	559	489.00	105.00	0.00	8.56
1157	559	489.00	109.00	0.00	8.88
1161	559	489.00	113.00	0.00	9.20
1165	559	489.00	117.00	0.00	9.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1169	559	489.00	121.00	0.00	9.84
1173	559	489.00	125.00	0.00	10.16
1177	559	489.00	129.00	0.00	10.48
1181	559	489.00	133.00	0.00	10.80
1185	559	489.00	137.00	0.00	11.12
1189	559	489.00	141.00	0.00	11.44
1193	559	489.00	145.00	0.00	11.76
1197	559	489.00	149.00	0.00	12.08
1201	559	489.00	153.00	0.00	12.40
1205	559	489.00	157.00	0.00	12.72
1209	559	489.00	161.00	0.00	13.04
1213	559	489.00	165.00	0.00	13.36
1217	559	489.00	169.00	0.00	13.68
1221	559	489.00	173.00	0.00	14.00
1225	559	489.00	177.00	0.00	14.32
1229	559	489.00	181.00	0.00	14.64
1233	559	489.00	185.00	0.00	14.96
1237	559	489.00	189.00	0.00	15.28
1241	559	489.00	193.00	0.00	15.60
1245	559	489.00	197.00	0.00	15.92
1249	559	489.00	201.00	0.00	16.24
1253	559	489.00	205.00	0.00	16.56
1257	559	489.00	209.00	0.00	16.88
1261	559	489.00	213.00	0.00	17.20
1265	559	489.00	217.00	0.00	17.52
1269	559	489.00	221.00	0.00	17.84
1273	559	489.00	225.00	0.00	18.16
1277	559	489.00	229.00	0.00	18.48
1281	559	489.00	233.00	0.00	18.80
1285	559	489.00	237.00	0.00	19.12
1289	559	489.00	241.00	0.00	19.44
1293	559	489.00	245.00	0.00	19.76
1297	559	489.00	249.00	0.00	20.08
1301	559	489.00	253.00	0.00	20.40
1305	559	489.00	257.00	0.00	20.72
1309	559	489.00	261.00	0.00	21.04
1313	559	489.00	265.00	0.00	21.36
1317	559	489.00	269.00	0.00	21.68
1321	559	489.00	273.00	0.00	22.00
1325	559	489.00	277.00	0.00	22.32
1329	559	489.00	281.00	0.00	22.64
1333	559	489.00	285.00	0.00	22.96
1337	559	489.00	289.00	0.00	23.28
1341	559	489.00	293.00	0.00	23.60
1345	559	489.00	297.00	0.00	23.92
1349	559	489.00	301.00	0.00	24.24
1353	559	489.00	305.00	0.00	24.56
1357	559	489.00	309.00	0.00	24.88
1361	559	489.00	313.00	0.00	25.20
1365	559	489.00	317.00	0.00	25.52
1369	559	489.00	321.00	0.00	25.84
1373	559	489.00	325.00	0.00	26.16
1377	559	489.00	329.00	0.00	26.48
1381	559	489.00	333.00	0.00	26.80
1385	559	489.00	337.00	0.00	27.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1389	559	489.00	341.00	0.00	27.44
1393	559	489.00	345.00	0.00	27.76
1397	559	489.00	349.00	0.00	28.08
1401	559	489.00	353.00	0.00	28.40
1405	559	489.00	357.00	0.00	28.72
1409	559	489.00	361.00	0.00	29.04
1413	559	489.00	365.00	0.00	29.36
1417	559	489.00	369.00	0.00	29.68
1421	559	489.00	373.00	0.00	30.00
1425	559	489.00	377.00	0.00	30.32
1429	559	489.00	381.00	0.00	30.64
1433	559	489.00	385.00	0.00	30.96
1437	559	489.00	389.00	0.00	31.28
1441	559	489.00	393.00	0.00	31.60
1445	559	489.00	397.00	0.00	31.92
1449	559	489.00	401.00	0.00	32.24
1453	559	489.00	405.00	0.00	32.56
1457	559	489.00	409.00	0.00	32.88
1461	559	489.00	413.00	0.00	33.20
1465	559	489.00	417.00	0.00	33.52
1469	559	489.00	421.00	0.00	33.84
1473	559	489.00	425.00	0.00	34.16
1477	559	489.00	429.00	0.00	34.48
1481	559	489.00	433.00	0.00	34.80
1485	559	489.00	437.00	0.00	35.12
1489	559	489.00	441.00	0.00	35.44
1493	559	489.00	445.00	0.00	35.76
1497	559	489.00	449.00	0.00	36.08
1501	559	489.00	453.00	0.00	36.40
1505	559	489.00	457.00	0.00	36.72
1509	559	489.00	461.00	0.00	37.04
1513	559	489.00	465.00	0.00	37.36
1517	559	489.00	469.00	0.00	37.68
1521	559	489.00	473.00	0.00	38.00
1525	559	489.00	477.00	0.00	38.32
1529	559	489.00	481.00	0.00	38.64
1533	559	489.00	485.00	0.00	38.96
1537	559	489.00	489.00	0.00	39.28
1541	559	489.00	493.00	0.00	39.60
1545	559	489.00	497.00	0.00	39.92
1549	559	489.00	501.00	0.00	40.24
1553	559	489.00	505.00	0.00	40.56
1557	559	489.00	509.00	0.00	40.88
1561	559	489.00	513.00	0.00	41.20
1565	559	489.00	517.00	0.00	41.52
1569	559	489.00	521.00	0.00	41.84
1573	559	489.00	525.00	0.00	42.16
1577	559	489.00	529.00	0.00	42.48
1581	559	489.00	533.00	0.00	42.80
1585	559	489.00	537.00	0.00	43.12
1589	559	489.00	541.00	0.00	43.44
1593	559	489.00	545.00	0.00	43.76
1597	559	489.00	549.00	0.00	44.08
1601	559	489.00	553.00	0.00	44.40
1605	559	489.00	557.00	0.00	44.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up 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	559	489.00	561.00	0.00	45.04
1613	559	489.00	565.00	0.00	45.36
1617	559	489.00	569.00	0.00	45.68
1621	559	489.00	573.00	0.00	46.00
1625	559	489.00	577.00	0.00	46.32
1629	559	489.00	581.00	0.00	46.64
1633	559	489.00	585.00	0.00	46.96
1637	559	489.00	589.00	0.00	47.28
1641	559	489.00	593.00	0.00	47.60
1645	559	489.00	597.00	0.00	47.92
1649	559	489.00	601.00	0.00	48.24
1653	559	489.00	605.00	0.00	48.56
1657	559	489.00	609.00	0.00	48.88
1661	559	489.00	613.00	0.00	49.20
1665	559	489.00	617.00	0.00	49.52
1669	559	489.00	621.00	0.00	49.84
1673	559	489.00	625.00	0.00	50.16
1677	559	489.00	629.00	0.00	50.48
1681	559	489.00	633.00	0.00	50.80
1685	559	489.00	637.00	0.00	51.12
1689	559	489.00	641.00	0.00	51.44
1693	559	489.00	645.00	0.00	51.76
1697	559	489.00	649.00	0.00	52.08
1701	559	489.00	653.00	0.00	52.40
1705	559	489.00	657.00	0.00	52.72
1709	559	489.00	661.00	0.00	53.04
1713	559	489.00	665.00	0.00	53.36
1717	559	489.00	669.00	0.00	53.68
1721	559	489.00	673.00	0.00	54.00
1725	559	489.00	677.00	0.00	54.32
1729	559	489.00	681.00	0.00	54.64
1733	559	489.00	685.00	0.00	54.96
1737	559	489.00	689.00	0.00	55.28
1741	559	489.00	693.00	0.00	55.60
1745	559	489.00	697.00	0.00	55.92
1749	559	489.00	701.00	0.00	56.24
1753	559	489.00	705.00	0.00	56.56
1757	559	489.00	709.00	0.00	56.88
1761	559	489.00	713.00	0.00	57.20
1765	559	489.00	717.00	0.00	57.52
1769	559	489.00	721.00	0.00	57.84
1773	559	489.00	725.00	0.00	58.16
1777	559	489.00	729.00	0.00	58.48
1781	559	489.00	733.00	0.00	58.80
1785	559	489.00	737.00	0.00	59.12
1789	559	489.00	741.00	0.00	59.44
1793	559	489.00	745.00	0.00	59.76
1797	559	489.00	749.00	0.00	60.08
1801	559	489.00	753.00	0.00	60.40
1805	559	489.00	757.00	0.00	60.72
1809	559	489.00	761.00	0.00	61.04
1813	559	489.00	765.00	0.00	61.36
1817	559	489.00	769.00	0.00	61.68
1821	559	489.00	773.00	0.00	62.00
1825	559	489.00	777.00	0.00	62.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1829	559	489.00	781.00	0.00	62.64
1833	559	489.00	785.00	0.00	62.96
1837	559	489.00	789.00	0.00	63.28
1841	559	489.00	793.00	0.00	63.60
1845	559	489.00	797.00	0.00	63.92
1849	559	489.00	801.00	0.00	64.24
1853	559	489.00	805.00	0.00	64.56
1857	559	489.00	809.00	0.00	64.88
1861	559	489.00	813.00	0.00	65.20
1865	559	489.00	817.00	0.00	65.52
1869	559	489.00	821.00	0.00	65.84
1873	559	489.00	825.00	0.00	66.16
1877	559	489.00	829.00	0.00	66.48
1881	559	489.00	833.00	0.00	66.80
1885	559	489.00	837.00	0.00	67.12
1889	559	489.00	841.00	0.00	67.44
1893	559	489.00	845.00	0.00	67.76
1897	559	489.00	849.00	0.00	68.08
1901	559	489.00	853.00	0.00	68.40
1905	559	489.00	857.00	0.00	68.72
1909	559	489.00	861.00	0.00	69.04
1913	559	489.00	865.00	0.00	69.36
1917	559	489.00	869.00	0.00	69.68
1921	559	489.00	873.00	0.00	70.00
1925	559	489.00	877.00	0.00	70.32
1929	559	489.00	881.00	0.00	70.64
1933	559	489.00	885.00	0.00	70.96
1937	559	489.00	889.00	0.00	71.28
1941	559	489.00	893.00	0.00	71.60
1945	559	489.00	897.00	0.00	71.92
1949	559	489.00	901.00	0.00	72.24
1953	559	489.00	905.00	0.00	72.56
1957	559	489.00	909.00	0.00	72.88
1961	559	489.00	913.00	0.00	73.20
1965	559	489.00	917.00	0.00	73.52
1969	559	489.00	921.00	0.00	73.84
1973	559	489.00	925.00	0.00	74.16
1977	559	489.00	929.00	0.00	74.48
1981	559	489.00	933.00	0.00	74.80
1985	559	489.00	937.00	0.00	75.12
1989	559	489.00	941.00	0.00	75.44
1993	559	489.00	945.00	0.00	75.76
1997	559	489.00	949.00	0.00	76.08
2001	559	489.00	953.00	0.00	76.40
2005	559	489.00	957.00	0.00	76.72
2009	559	489.00	961.00	0.00	77.04
2013	559	489.00	965.00	0.00	77.36
2017	559	489.00	969.00	0.00	77.68
2021	559	489.00	973.00	0.00	78.00
2025	559	489.00	977.00	0.00	78.32
2029	559	489.00	981.00	0.00	78.64
2033	559	489.00	985.00	0.00	78.96
2037	559	489.00	989.00	0.00	79.28
2041	559	489.00	993.00	0.00	79.60
2045	559	489.00	997.00	0.00	79.92

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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2049	559	489.00	1001.00	0.00	80.24
2053	559	489.00	1005.00	0.00	80.56
2057	559	489.00	1009.00	0.00	80.88
2061	559	489.00	1013.00	0.00	81.20
2065	559	489.00	1017.00	0.00	81.52
2069	559	489.00	1021.00	0.00	81.84
2073	559	489.00	1025.00	0.00	82.16
2077	559	489.00	1029.00	0.00	82.48
2081	559	489.00	1033.00	0.00	82.72
2083	559	489.00	1035.00	0.00	82.80
2085	559	489.00	1037.00	0.60	83.12
2089	559	489.00	1041.00	1.20	83.44
2093	559	489.00	1045.00	1.80	83.76
2097	559	489.00	1049.00	2.40	84.08
2101	559	489.00	1053.00	3.00	84.40
2105	559	489.00	1057.00	3.60	84.72
2109	559	489.00	1061.00	4.20	85.04
2113	559	489.00	1065.00	4.80	85.36
2117	559	489.00	1069.00	5.40	85.68
2121	559	489.00	1073.00	6.00	86.00
2125	559	489.00	1077.00	6.60	86.32
2129	559	489.00	1081.00	7.20	86.64
2133	559	489.00	1085.00	7.80	86.96
2137	559	489.00	1089.00	8.40	87.28
2141	559	489.00	1093.00	9.00	87.60
2145	559	489.00	1097.00	9.60	87.92
2149	559	489.00	1101.00	10.20	88.24
2153	559	489.00	1105.00	10.80	88.56
2157	559	489.00	1109.00	11.40	88.88
2161	559	489.00	1113.00	12.00	89.20
2165	559	489.00	1117.00	12.60	89.52
2169	559	489.00	1121.00	13.20	89.84
2173	559	489.00	1125.00	13.80	90.16
2177	559	489.00	1129.00	14.40	90.48
2181	559	489.00	1133.00	15.00	90.80
2185	559	489.00	1137.00	15.60	91.12
2189	559	489.00	1141.00	16.20	91.44
2193	559	489.00	1145.00	16.80	91.76
2197	559	489.00	1149.00	17.40	92.08
2201	559	489.00	1153.00	18.00	92.40
2205	559	489.00	1157.00	18.60	92.72
2209	559	489.00	1161.00	19.20	93.04
2213	559	489.00	1165.00	19.80	93.36
2217	559	489.00	1169.00	20.40	93.68
2221	559	489.00	1173.00	21.00	94.00
2225	559	489.00	1177.00	21.60	94.32
2229	559	489.00	1181.00	22.20	94.64
2233	559	489.00	1185.00	22.80	94.96
2237	559	489.00	1189.00	23.40	95.28
2241	559	489.00	1193.00	24.00	95.60
2245	559	489.00	1197.00	24.60	95.92
2249	559	489.00	1201.00	25.20	96.24
2253	559	489.00	1205.00	25.80	96.56
2257	559	489.00	1209.00	26.40	96.88
2261	559	489.00	1213.00	27.00	97.20

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
2265	559	489.00	1217.00	27.60	97.52
2269	559	489.00	1221.00	28.20	97.84
2273	559	489.00	1225.00	28.80	98.16
2277	559	489.00	1229.00	29.40	98.48
2281	559	489.00	1233.00	30.00	98.80
2285	559	489.00	1237.00	30.60	99.12
2289	559	489.00	1241.00	31.20	99.44
2293	559	489.00	1245.00	31.80	99.76
2297	559	489.00	1249.00	32.40	100.08
2301	559	489.00	1253.00	33.00	100.40
2305	559	489.00	1257.00	33.60	100.72
2309	559	489.00	1261.00	34.20	101.04
2313	559	489.00	1265.00	34.80	101.36
2317	559	489.00	1269.00	35.40	101.68
2321	559	489.00	1273.00	36.00	102.00
2325	559	489.00	1277.00	36.60	102.32
2329	559	489.00	1281.00	37.20	102.64
2333	559	489.00	1285.00	37.80	102.96
2337	559	489.00	1289.00	38.40	103.28
2341	559	489.00	1293.00	39.00	103.60
2345	559	489.00	1297.00	39.60	103.92
2349	559	489.00	1301.00	40.20	104.24
2353	559	489.00	1305.00	40.80	104.56
2357	559	489.00	1309.00	41.40	104.88
2361	559	489.00	1313.00	42.00	105.20
2365	559	489.00	1317.00	42.60	105.52
2369	559	489.00	1321.00	43.20	105.84
2373	559	489.00	1325.00	43.80	106.16
2377	559	489.00	1329.00	44.40	106.48
2381	559	489.00	1333.00	45.00	106.80
2385	559	489.00	1337.00	45.60	107.12
2389	559	489.00	1341.00	46.20	107.44
2393	559	489.00	1345.00	46.80	107.76
2397	559	489.00	1349.00	47.40	108.08
2401	559	489.00	1353.00	48.00	108.40
2405	559	489.00	1357.00	48.60	108.72
2409	559	489.00	1361.00	49.20	109.04
2413	559	489.00	1365.00	49.80	109.36
2417	559	489.00	1369.00	50.40	109.68
2421	559	489.00	1373.00	51.00	110.00
2425	559	489.00	1377.00	51.60	110.32
2429	559	489.00	1381.00	52.20	110.64
2433	559	489.00	1385.00	52.80	110.96
2437	559	489.00	1389.00	53.40	111.28
2441	559	489.00	1393.00	54.00	111.60
2445	559	489.00	1397.00	54.60	111.92
2449	559	489.00	1401.00	55.20	112.24
2453	559	489.00	1405.00	55.80	112.56
2457	559	489.00	1409.00	56.40	112.88
2461	559	489.00	1413.00	57.00	113.20
2465	559	489.00	1417.00	57.60	113.52
2469	559	489.00	1421.00	58.20	113.84
2473	559	489.00	1425.00	58.80	114.16
2477	559	489.00	1429.00	59.40	114.48
2481	559	489.00	1433.00	60.00	114.80

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
2485	559	489.00	1437.00	60.60	115.12
2489	559	489.00	1441.00	61.20	115.44
2493	559	489.00	1445.00	61.80	115.76
2497	559	489.00	1449.00	62.40	116.08
2501	559	489.00	1453.00	63.00	116.40
2505	559	489.00	1457.00	63.60	116.72
2509	559	489.00	1461.00	64.20	117.04
2513	559	489.00	1465.00	64.80	117.36
2517	559	489.00	1469.00	65.40	117.68
2521	559	489.00	1473.00	66.00	118.00
2525	559	489.00	1477.00	66.60	118.32
2529	559	489.00	1481.00	67.20	118.64
2533	559	489.00	1485.00	67.80	118.96
2537	559	489.00	1489.00	68.40	119.28
2541	559	489.00	1493.00	69.00	119.60
2545	559	489.00	1497.00	69.60	119.92
2549	559	489.00	1501.00	70.20	120.24
2553	559	489.00	1505.00	70.80	120.56
2557	559	489.00	1509.00	71.40	120.88
2561	559	489.00	1513.00	72.00	121.20
2565	559	489.00	1517.00	72.60	121.52
2569	559	489.00	1521.00	73.20	121.84
2573	559	489.00	1525.00	73.80	122.16
2577	559	489.00	1529.00	74.40	122.48
2581	559	489.00	1533.00	75.00	122.80
2585	559	489.00	1537.00	75.60	123.12
2589	559	489.00	1541.00	76.20	123.44
2593	559	489.00	1545.00	76.80	123.76
2597	559	489.00	1549.00	77.40	124.08
2601	559	489.00	1553.00	78.00	124.40
2605	559	489.00	1557.00	78.60	124.72
2609	559	489.00	1561.00	79.20	125.04
2613	559	489.00	1565.00	79.80	125.36
2617	559	489.00	1569.00	80.40	125.68
2621	559	489.00	1573.00	81.00	126.00
2625	559	489.00	1577.00	81.60	126.32
2629	559	489.00	1581.00	82.20	126.64
2633	559	489.00	1585.00	82.80	126.96
2637	559	489.00	1589.00	83.40	127.28
2641	559	489.00	1593.00	84.00	127.60
2645	559	489.00	1597.00	84.60	127.92
2649	559	489.00	1601.00	85.20	128.24
2653	559	489.00	1605.00	85.80	128.56
2657	559	489.00	1609.00	86.40	128.88
2661	559	489.00	1613.00	87.00	129.20
2665	559	489.00	1617.00	87.60	129.52
2669	559	489.00	1621.00	88.20	129.84
2673	559	489.00	1625.00	88.80	130.16
2677	559	489.00	1629.00	89.40	130.48
2681	559	489.00	1633.00	90.00	130.80
2685	559	489.00	1637.00	90.60	131.12
2689	559	489.00	1641.00	91.20	131.44
2693	559	489.00	1645.00	91.80	131.76
2697	559	489.00	1649.00	92.40	132.08
2701	559	489.00	1653.00	93.00	132.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2705	559	489.00	1657.00	93.60	132.72
2709	559	489.00	1661.00	94.20	133.04
2713	559	489.00	1665.00	94.80	133.36
2717	559	489.00	1669.00	95.40	133.68
2721	559	489.00	1673.00	96.00	134.00
2725	559	489.00	1677.00	96.60	134.32
2729	559	489.00	1681.00	97.20	134.64
2733	559	489.00	1685.00	97.80	134.96
2737	559	489.00	1689.00	98.40	135.28
2741	559	489.00	1693.00	99.00	135.60
2745	559	489.00	1697.00	99.60	135.92
2749	559	489.00	1701.00	100.20	136.24
2753	559	489.00	1705.00	100.80	136.56
2757	559	489.00	1709.00	101.40	136.88
2761	559	489.00	1713.00	102.00	137.20
2765	559	489.00	1717.00	102.60	137.52
2769	559	489.00	1721.00	103.20	137.84
2773	559	489.00	1725.00	103.80	138.16
2777	559	489.00	1729.00	104.40	138.48
2781	559	489.00	1733.00	105.00	138.80
2785	559	489.00	1737.00	105.60	139.12
2789	559	489.00	1741.00	106.20	139.44
2793	559	489.00	1745.00	106.80	139.76
2797	559	489.00	1749.00	107.40	140.08
2801	559	489.00	1753.00	108.00	140.40
2805	559	489.00	1757.00	108.60	140.72
2809	559	489.00	1761.00	109.20	141.04
2813	559	489.00	1765.00	109.80	141.36
2817	559	489.00	1769.00	110.40	141.68
2821	559	489.00	1773.00	111.00	142.00
2825	559	489.00	1777.00	111.60	142.32
2829	559	489.00	1781.00	112.20	142.64
2833	559	489.00	1785.00	112.80	142.96
2837	559	489.00	1789.00	113.40	143.28
2841	559	489.00	1793.00	114.00	143.60
2845	559	489.00	1797.00	114.60	143.92
2849	559	489.00	1801.00	115.20	144.24
2853	559	489.00	1805.00	115.80	144.56
2857	559	489.00	1809.00	116.40	144.88
2861	559	489.00	1813.00	117.00	145.20
2865	559	489.00	1817.00	117.60	145.52
2869	559	489.00	1821.00	118.20	145.84
2873	559	489.00	1825.00	118.80	146.16
2877	559	489.00	1829.00	119.40	146.48
2881	559	489.00	1833.00	120.00	146.80
2885	559	489.00	1837.00	120.60	147.12
2889	559	489.00	1841.00	121.20	147.44
2893	559	489.00	1845.00	121.80	147.76
2897	559	489.00	1849.00	122.40	148.08
2901	559	489.00	1853.00	123.00	148.40
2905	559	489.00	1857.00	123.60	148.72
2909	559	489.00	1861.00	124.20	149.04
2913	559	489.00	1865.00	124.80	149.36
2917	559	489.00	1869.00	125.40	149.68
2921	559	489.00	1873.00	126.00	150.00

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
2925	559	489.00	1877.00	126.60	150.32
2929	559	489.00	1881.00	127.20	150.64
2933	559	489.00	1885.00	127.80	150.96
2937	559	489.00	1889.00	128.40	151.28
2941	559	489.00	1893.00	129.00	151.60
2945	559	489.00	1897.00	129.60	151.92
2949	559	489.00	1901.00	130.20	152.24
2953	559	489.00	1905.00	130.80	152.56
2957	559	489.00	1909.00	131.40	152.88
2961	559	489.00	1913.00	132.00	153.20
2965	559	489.00	1917.00	132.60	153.52
2969	559	489.00	1921.00	133.20	153.84
2973	559	489.00	1925.00	133.80	154.16
2977	559	489.00	1929.00	134.40	154.48
2981	559	489.00	1933.00	135.00	154.80
2985	559	489.00	1937.00	135.60	155.12
2989	559	489.00	1941.00	136.20	155.44
2993	559	489.00	1945.00	136.80	155.76
2997	559	489.00	1949.00	137.40	156.08
3001	559	489.00	1953.00	138.00	156.40
3005	559	489.00	1957.00	138.60	156.72
3009	559	489.00	1961.00	139.20	157.04
3013	559	489.00	1965.00	139.80	157.36
3017	559	489.00	1969.00	140.40	157.68
3021	559	489.00	1973.00	141.00	158.00
3025	559	489.00	1977.00	141.60	158.32
3029	559	489.00	1981.00	142.20	158.64
3033	559	489.00	1985.00	142.80	158.96
3037	559	489.00	1989.00	143.40	159.28
3041	559	489.00	1993.00	144.00	159.60
3045	559	489.00	1997.00	144.60	159.92
3049	559	489.00	2001.00	145.20	160.24
3053	559	489.00	2005.00	145.80	160.56
3057	559	489.00	2009.00	146.40	160.88
3061	559	489.00	2013.00	147.00	161.20
3065	559	489.00	2017.00	147.60	161.52
3069	559	489.00	2021.00	148.20	161.84
3073	559	489.00	2025.00	148.80	162.16
3077	559	489.00	2029.00	149.40	162.48
3081	559	489.00	2033.00	150.00	162.80
3085	559	489.00	2037.00	150.60	163.12
3089	559	489.00	2041.00	151.20	163.44
3093	559	489.00	2045.00	151.80	163.76
3097	559	489.00	2049.00	152.40	164.08
3101	559	489.00	2053.00	153.00	164.40
3105	559	489.00	2057.00	153.60	164.72
3109	559	489.00	2061.00	154.20	165.04
3113	559	489.00	2065.00	154.80	165.36
3117	559	489.00	2069.00	155.40	165.68
3121	559	489.00	2073.00	156.00	166.00
3125	559	489.00	2077.00	156.60	166.32
3129	559	489.00	2081.00	157.20	166.64
3133	559	489.00	2085.00	157.80	166.96
3137	559	489.00	2089.00	158.40	167.28
3141	559	489.00	2093.00	159.00	167.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3145	559	489.00	2097.00	159.60	167.92
3149	559	489.00	2101.00	160.20	168.24
3153	559	489.00	2105.00	160.80	168.56
3157	559	489.00	2109.00	161.40	168.88
3161	559	489.00	2113.00	162.00	169.20
3165	559	489.00	2117.00	162.60	169.52
3169	559	489.00	2121.00	163.20	169.84
3173	559	489.00	2125.00	163.80	170.16
3177	559	489.00	2129.00	164.40	170.48
3181	559	489.00	2133.00	165.00	170.80
3185	559	489.00	2137.00	165.60	171.12
3189	559	489.00	2141.00	166.20	171.44
3193	559	489.00	2145.00	166.80	171.76
3197	559	489.00	2149.00	167.40	172.08
3201	559	489.00	2153.00	168.00	172.40
3205	559	489.00	2157.00	168.60	172.72
3209	559	489.00	2161.00	169.20	173.04
3213	559	489.00	2165.00	169.80	173.36
3217	559	489.00	2169.00	170.40	173.68
3221	559	489.00	2173.00	171.00	174.00
3225	559	489.00	2177.00	171.60	174.32
3229	559	489.00	2181.00	172.20	174.64
3233	559	489.00	2185.00	172.80	174.96
3237	559	489.00	2189.00	173.40	175.28
3241	559	489.00	2193.00	174.00	175.60
3245	559	489.00	2197.00	174.60	175.92
3249	559	489.00	2201.00	175.20	176.24
3253	559	489.00	2205.00	175.80	176.56
3257	559	489.00	2209.00	176.40	176.88
3261	559	489.00	2213.00	177.00	177.20
3265	559	489.00	2217.00	177.60	177.52
3269	559	489.00	2221.00	178.20	177.84
3273	559	489.00	2225.00	178.80	178.16
3277	559	489.00	2229.00	179.40	178.48
3281	559	489.00	2233.00	180.00	178.80
3285	559	489.00	2237.00	180.60	179.12
3289	559	489.00	2241.00	181.20	179.44
3293	559	489.00	2245.00	181.80	179.76
3297	559	489.00	2249.00	182.40	180.08
3301	559	489.00	2253.00	183.00	180.40
3305	559	489.00	2257.00	183.60	180.72
3309	559	489.00	2261.00	184.20	181.04
3313	559	489.00	2265.00	184.80	181.36
3317	559	489.00	2269.00	185.40	181.68
3321	559	489.00	2273.00	186.00	182.00
3325	559	489.00	2277.00	186.60	182.32
3329	559	489.00	2281.00	187.20	182.64
3333	559	489.00	2285.00	187.80	182.96
3337	559	489.00	2289.00	188.40	183.28
3341	559	489.00	2293.00	189.00	183.60
3345	559	489.00	2297.00	189.60	183.92
3349	559	489.00	2301.00	190.20	184.24
3353	559	489.00	2305.00	190.80	184.56
3357	559	489.00	2309.00	191.40	184.88
3361	559	489.00	2313.00	192.00	185.20

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
3365	559	489.00	2317.00	192.60	185.52
3369	559	489.00	2321.00	193.20	185.84
3373	559	489.00	2325.00	193.80	186.16
3377	559	489.00	2329.00	194.40	186.48
3381	559	489.00	2333.00	195.00	186.80
3385	559	489.00	2337.00	195.60	187.12
3389	559	489.00	2341.00	196.20	187.44
3393	559	489.00	2345.00	196.80	187.76
3397	559	489.00	2349.00	197.40	188.08
3401	559	489.00	2353.00	198.00	188.40
3405	559	489.00	2357.00	198.60	188.72
3409	559	489.00	2361.00	199.20	189.04
3413	559	489.00	2365.00	199.80	189.36
3417	559	489.00	2369.00	200.40	189.68
3421	559	489.00	2373.00	201.00	190.00
3425	559	489.00	2377.00	201.60	190.32
3429	559	489.00	2381.00	202.20	190.64
3433	559	489.00	2385.00	202.80	190.96
3437	559	489.00	2389.00	203.40	191.28
3441	559	489.00	2393.00	204.00	191.60
3445	559	489.00	2397.00	204.60	191.92
3449	559	489.00	2401.00	205.20	192.24
3453	559	489.00	2405.00	205.80	192.56
3457	559	489.00	2409.00	206.40	192.88
3461	559	489.00	2413.00	207.00	193.20
3465	559	489.00	2417.00	207.60	193.52
3469	559	489.00	2421.00	208.20	193.84
3473	559	489.00	2425.00	208.80	194.16
3477	559	489.00	2429.00	209.40	194.48
3481	559	489.00	2433.00	210.00	194.80
3485	559	489.00	2437.00	210.60	195.12
3489	559	489.00	2441.00	211.20	195.44
3493	559	489.00	2445.00	211.80	195.76
3497	559	489.00	2449.00	212.40	196.08
3501	559	489.00	2453.00	213.00	196.40
3505	559	489.00	2457.00	213.60	196.72
3509	559	489.00	2461.00	214.20	197.04
3513	559	489.00	2465.00	214.80	197.36
3517	559	489.00	2469.00	215.40	197.68
3521	559	489.00	2473.00	216.00	198.00
3525	559	489.00	2477.00	216.60	198.32
3529	559	489.00	2481.00	217.20	198.64
3533	559	489.00	2485.00	217.80	198.96
3537	559	489.00	2489.00	218.40	199.28
3541	559	489.00	2493.00	219.00	199.60
3545	559	489.00	2497.00	219.60	199.92
3549	559	489.00	2501.00	220.20	200.24
3553	559	489.00	2505.00	220.80	200.56
3557	559	489.00	2509.00	221.40	200.88
3561	559	489.00	2513.00	222.00	201.20
3565	559	489.00	2517.00	222.60	201.52
3569	559	489.00	2521.00	223.20	201.84
3573	559	489.00	2525.00	223.80	202.16
3577	559	489.00	2529.00	224.40	202.48
3581	559	489.00	2533.00	225.00	202.80

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
3585	559	489.00	2537.00	225.60	203.12
3589	559	489.00	2541.00	226.20	203.44
3593	559	489.00	2545.00	226.80	203.76
3597	559	489.00	2549.00	227.40	204.08
3601	559	489.00	2553.00	228.00	204.40
3605	559	489.00	2557.00	228.60	204.72
3609	559	489.00	2561.00	229.20	205.04
3613	559	489.00	2565.00	229.80	205.36
3617	559	489.00	2569.00	230.40	205.68
3621	559	489.00	2573.00	231.00	206.00
3625	559	489.00	2577.00	231.60	206.32
3629	559	489.00	2581.00	232.20	206.64
3633	559	489.00	2585.00	232.80	206.96
3637	559	489.00	2589.00	233.40	207.28
3641	559	489.00	2593.00	234.00	207.60
3645	559	489.00	2597.00	234.60	207.92
3649	559	489.00	2601.00	235.20	208.24
3653	559	489.00	2605.00	235.80	208.56
3657	559	489.00	2609.00	236.40	208.88
3661	559	489.00	2613.00	237.00	209.20
3665	559	489.00	2617.00	237.60	209.52
3669	559	489.00	2621.00	238.20	209.84
3673	559	489.00	2625.00	238.80	210.16
3677	559	489.00	2629.00	239.40	210.48
3681	559	489.00	2633.00	240.00	210.80
3685	559	489.00	2637.00	240.60	211.12
3689	559	489.00	2641.00	241.20	211.44
3693	559	489.00	2645.00	241.80	211.76
3697	559	489.00	2649.00	242.40	212.08
3701	559	489.00	2653.00	243.00	212.40
3705	559	489.00	2657.00	243.60	212.72
3709	559	489.00	2661.00	244.20	213.04
3713	559	489.00	2665.00	244.80	213.36
3717	559	489.00	2669.00	245.40	213.68
3721	559	489.00	2673.00	246.00	214.00
3725	559	489.00	2677.00	246.60	214.32
3729	559	489.00	2681.00	247.20	214.64
3733	559	489.00	2685.00	247.80	214.96
3737	559	489.00	2689.00	248.40	215.28
3741	559	489.00	2693.00	249.00	215.60
3745	559	489.00	2697.00	249.60	215.92
3749	559	489.00	2701.00	250.20	216.24
3753	559	489.00	2705.00	250.80	216.56
3757	559	489.00	2709.00	251.40	216.88
3761	559	489.00	2713.00	252.00	217.20
3765	559	489.00	2717.00	252.60	217.52
3769	559	489.00	2721.00	253.20	217.84
3773	559	489.00	2725.00	253.80	218.16
3777	559	489.00	2729.00	254.40	218.48
3781	559	489.00	2733.00	255.00	218.80
3785	559	489.00	2737.00	255.60	219.12
3789	559	489.00	2741.00	256.20	219.44
3793	559	489.00	2745.00	256.80	219.76
3797	559	489.00	2749.00	257.40	220.08
3801	559	489.00	2753.00	258.00	220.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3805	559	489.00	2757.00	258.60	220.72
3809	559	489.00	2761.00	259.20	221.04
3813	559	489.00	2765.00	259.80	221.36
3817	559	489.00	2769.00	260.40	221.68
3821	559	489.00	2773.00	261.00	222.00
3825	559	489.00	2777.00	261.60	222.32
3829	559	489.00	2781.00	262.20	222.64
3833	559	489.00	2785.00	262.80	222.96
3837	559	489.00	2789.00	263.40	223.28
3841	559	489.00	2793.00	264.00	223.60
3845	559	489.00	2797.00	264.60	223.92
3849	559	489.00	2801.00	265.20	224.24
3853	559	489.00	2805.00	265.80	224.56
3857	559	489.00	2809.00	266.40	224.88
3861	559	489.00	2813.00	267.00	225.20
3865	559	489.00	2817.00	267.60	225.52
3869	559	489.00	2821.00	268.20	225.84
3873	559	489.00	2825.00	268.80	226.16
3877	559	489.00	2829.00	269.40	226.48
3881	559	489.00	2833.00	270.00	226.80
3885	559	489.00	2837.00	270.60	227.12
3889	559	489.00	2841.00	271.20	227.44
3893	559	489.00	2845.00	271.80	227.76
3897	559	489.00	2849.00	272.40	228.08
3901	559	489.00	2853.00	273.00	228.40
3905	559	489.00	2857.00	273.60	228.72
3909	559	489.00	2861.00	274.20	229.04
3913	559	489.00	2865.00	274.80	229.36
3917	559	489.00	2869.00	275.40	229.68
3921	559	489.00	2873.00	276.00	230.00
3925	559	489.00	2877.00	276.60	230.32
3929	559	489.00	2881.00	277.20	230.64
3933	559	489.00	2885.00	277.80	230.96
3937	559	489.00	2889.00	278.40	231.28
3941	559	489.00	2893.00	279.00	231.60
3945	559	489.00	2897.00	279.60	231.92
3949	559	489.00	2901.00	280.20	232.24
3953	559	489.00	2905.00	280.80	232.56
3957	559	489.00	2909.00	281.40	232.88
3961	559	489.00	2913.00	282.00	233.20
3965	559	489.00	2917.00	282.60	233.52
3969	559	489.00	2921.00	283.20	233.84
3973	559	489.00	2925.00	283.80	234.16
3977	559	489.00	2929.00	284.40	234.48
3981	559	489.00	2933.00	285.00	234.80
3985	559	489.00	2937.00	285.60	235.12
3989	559	489.00	2941.00	286.20	235.44
3993	559	489.00	2945.00	286.80	235.76
3997	559	489.00	2949.00	287.40	236.08
4001	559	489.00	2953.00	288.00	236.40
4005	559	489.00	2957.00	288.60	236.72
4009	559	489.00	2961.00	289.20	237.04
4013	559	489.00	2965.00	289.80	237.36
4017	559	489.00	2969.00	290.40	237.68
4021	559	489.00	2973.00	291.00	238.00

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
4025	559	489.00	2977.00	291.60	238.32
4029	559	489.00	2981.00	292.20	238.64
4033	559	489.00	2985.00	292.80	238.96
4037	559	489.00	2989.00	293.40	239.28
4041	559	489.00	2993.00	294.00	239.60
4045	559	489.00	2997.00	294.60	239.92
4049	559	489.00	3001.00	295.20	240.24
4053	559	489.00	3005.00	295.80	240.56
4057	559	489.00	3009.00	296.40	240.88
4061	559	489.00	3013.00	297.00	241.20
4065	559	489.00	3017.00	297.60	241.52
4069	559	489.00	3021.00	298.20	241.84
4073	559	489.00	3025.00	298.80	242.16
4077	559	489.00	3029.00	299.40	242.48
4081	559	489.00	3033.00	300.00	242.80
4085	559	489.00	3037.00	300.60	243.12
4089	559	489.00	3041.00	301.20	243.44
4093	559	489.00	3045.00	301.80	243.76
4097	559	489.00	3049.00	302.40	244.08
4101	559	489.00	3053.00	303.00	244.40
4105	559	489.00	3057.00	303.60	244.72
4109	559	489.00	3061.00	304.20	245.04
4113	559	489.00	3065.00	304.80	245.36
4117	559	489.00	3069.00	305.40	245.68
4121	559	489.00	3073.00	306.00	246.00
4125	559	489.00	3077.00	306.60	246.32
4129	559	489.00	3081.00	307.20	246.64
4133	559	489.00	3085.00	307.80	246.96
4137	559	489.00	3089.00	308.40	247.28
4141	559	489.00	3093.00	309.00	247.60
4145	559	489.00	3097.00	309.60	247.92
4149	559	489.00	3101.00	310.20	248.24
4153	559	489.00	3105.00	310.80	248.56
4157	559	489.00	3109.00	311.40	248.88
4161	559	489.00	3113.00	312.00	249.20
4165	559	489.00	3117.00	312.60	249.52
4169	559	489.00	3121.00	313.20	249.84
4173	559	489.00	3125.00	313.80	250.16
4177	559	489.00	3129.00	314.40	250.48
4181	559	489.00	3133.00	315.00	250.80
4185	559	489.00	3137.00	315.60	251.12
4189	559	489.00	3141.00	315.90	251.28

If your employee's gross pay is over £4,189, go to page 322.

**Weekly table for standard rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter H**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	0.00	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	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
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	0.00	0.00	0.00
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	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	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	0.00	0.00	0.00
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	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	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.12
244	129	113.00	2.00	0.00	0.20
245	129	113.00	3.00	0.00	0.28
246	129	113.00	4.00	0.00	0.36
247	129	113.00	5.00	0.00	0.44
248	129	113.00	6.00	0.00	0.52
249	129	113.00	7.00	0.00	0.60
250	129	113.00	8.00	0.00	0.68
251	129	113.00	9.00	0.00	0.76
252	129	113.00	10.00	0.00	0.84
253	129	113.00	11.00	0.00	0.92
254	129	113.00	12.00	0.00	1.00
255	129	113.00	13.00	0.00	1.08
256	129	113.00	14.00	0.00	1.16
257	129	113.00	15.00	0.00	1.24
258	129	113.00	16.00	0.00	1.32
259	129	113.00	17.00	0.00	1.40
260	129	113.00	18.00	0.00	1.48
261	129	113.00	19.00	0.00	1.56
262	129	113.00	20.00	0.00	1.64
263	129	113.00	21.00	0.00	1.72
264	129	113.00	22.00	0.00	1.80
265	129	113.00	23.00	0.00	1.88
266	129	113.00	24.00	0.00	1.96
267	129	113.00	25.00	0.00	2.04
268	129	113.00	26.00	0.00	2.12
269	129	113.00	27.00	0.00	2.20
270	129	113.00	28.00	0.00	2.28
271	129	113.00	29.00	0.00	2.36
272	129	113.00	30.00	0.00	2.44
273	129	113.00	31.00	0.00	2.52
274	129	113.00	32.00	0.00	2.60
275	129	113.00	33.00	0.00	2.68
276	129	113.00	34.00	0.00	2.76
277	129	113.00	35.00	0.00	2.84
278	129	113.00	36.00	0.00	2.92
279	129	113.00	37.00	0.00	3.00
280	129	113.00	38.00	0.00	3.08
281	129	113.00	39.00	0.00	3.16
282	129	113.00	40.00	0.00	3.24
283	129	113.00	41.00	0.00	3.32
284	129	113.00	42.00	0.00	3.40
285	129	113.00	43.00	0.00	3.48
286	129	113.00	44.00	0.00	3.56
287	129	113.00	45.00	0.00	3.64
288	129	113.00	46.00	0.00	3.72
289	129	113.00	47.00	0.00	3.80
290	129	113.00	48.00	0.00	3.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	129	113.00	49.00	0.00	3.96
292	129	113.00	50.00	0.00	4.04
293	129	113.00	51.00	0.00	4.12
294	129	113.00	52.00	0.00	4.20
295	129	113.00	53.00	0.00	4.28
296	129	113.00	54.00	0.00	4.36
297	129	113.00	55.00	0.00	4.44
298	129	113.00	56.00	0.00	4.52
299	129	113.00	57.00	0.00	4.60
300	129	113.00	58.00	0.00	4.68
301	129	113.00	59.00	0.00	4.76
302	129	113.00	60.00	0.00	4.84
303	129	113.00	61.00	0.00	4.92
304	129	113.00	62.00	0.00	5.00
305	129	113.00	63.00	0.00	5.08
306	129	113.00	64.00	0.00	5.16
307	129	113.00	65.00	0.00	5.24
308	129	113.00	66.00	0.00	5.32
309	129	113.00	67.00	0.00	5.40
310	129	113.00	68.00	0.00	5.48
311	129	113.00	69.00	0.00	5.56
312	129	113.00	70.00	0.00	5.64
313	129	113.00	71.00	0.00	5.72
314	129	113.00	72.00	0.00	5.80
315	129	113.00	73.00	0.00	5.88
316	129	113.00	74.00	0.00	5.96
317	129	113.00	75.00	0.00	6.04
318	129	113.00	76.00	0.00	6.12
319	129	113.00	77.00	0.00	6.20
320	129	113.00	78.00	0.00	6.28
321	129	113.00	79.00	0.00	6.36
322	129	113.00	80.00	0.00	6.44
323	129	113.00	81.00	0.00	6.52
324	129	113.00	82.00	0.00	6.60
325	129	113.00	83.00	0.00	6.68
326	129	113.00	84.00	0.00	6.76
327	129	113.00	85.00	0.00	6.84
328	129	113.00	86.00	0.00	6.92
329	129	113.00	87.00	0.00	7.00
330	129	113.00	88.00	0.00	7.08
331	129	113.00	89.00	0.00	7.16
332	129	113.00	90.00	0.00	7.24
333	129	113.00	91.00	0.00	7.32
334	129	113.00	92.00	0.00	7.40
335	129	113.00	93.00	0.00	7.48
336	129	113.00	94.00	0.00	7.56
337	129	113.00	95.00	0.00	7.64
338	129	113.00	96.00	0.00	7.72
339	129	113.00	97.00	0.00	7.80
340	129	113.00	98.00	0.00	7.88
341	129	113.00	99.00	0.00	7.96
342	129	113.00	100.00	0.00	8.04
343	129	113.00	101.00	0.00	8.12
344	129	113.00	102.00	0.00	8.20
345	129	113.00	103.00	0.00	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	129	113.00	104.00	0.00	8.36
347	129	113.00	105.00	0.00	8.44
348	129	113.00	106.00	0.00	8.52
349	129	113.00	107.00	0.00	8.60
350	129	113.00	108.00	0.00	8.68
351	129	113.00	109.00	0.00	8.76
352	129	113.00	110.00	0.00	8.84
353	129	113.00	111.00	0.00	8.92
354	129	113.00	112.00	0.00	9.00
355	129	113.00	113.00	0.00	9.08
356	129	113.00	114.00	0.00	9.16
357	129	113.00	115.00	0.00	9.24
358	129	113.00	116.00	0.00	9.32
359	129	113.00	117.00	0.00	9.40
360	129	113.00	118.00	0.00	9.48
361	129	113.00	119.00	0.00	9.56
362	129	113.00	120.00	0.00	9.64
363	129	113.00	121.00	0.00	9.72
364	129	113.00	122.00	0.00	9.80
365	129	113.00	123.00	0.00	9.88
366	129	113.00	124.00	0.00	9.96
367	129	113.00	125.00	0.00	10.04
368	129	113.00	126.00	0.00	10.12
369	129	113.00	127.00	0.00	10.20
370	129	113.00	128.00	0.00	10.28
371	129	113.00	129.00	0.00	10.36
372	129	113.00	130.00	0.00	10.44
373	129	113.00	131.00	0.00	10.52
374	129	113.00	132.00	0.00	10.60
375	129	113.00	133.00	0.00	10.68
376	129	113.00	134.00	0.00	10.76
377	129	113.00	135.00	0.00	10.84
378	129	113.00	136.00	0.00	10.92
379	129	113.00	137.00	0.00	11.00
380	129	113.00	138.00	0.00	11.08
381	129	113.00	139.00	0.00	11.16
382	129	113.00	140.00	0.00	11.24
383	129	113.00	141.00	0.00	11.32
384	129	113.00	142.00	0.00	11.40
385	129	113.00	143.00	0.00	11.48
386	129	113.00	144.00	0.00	11.56
387	129	113.00	145.00	0.00	11.64
388	129	113.00	146.00	0.00	11.72
389	129	113.00	147.00	0.00	11.80
390	129	113.00	148.00	0.00	11.88
391	129	113.00	149.00	0.00	11.96
392	129	113.00	150.00	0.00	12.04
393	129	113.00	151.00	0.00	12.12
394	129	113.00	152.00	0.00	12.20
395	129	113.00	153.00	0.00	12.28
396	129	113.00	154.00	0.00	12.36
397	129	113.00	155.00	0.00	12.44
398	129	113.00	156.00	0.00	12.52
399	129	113.00	157.00	0.00	12.60
400	129	113.00	158.00	0.00	12.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	129	113.00	159.00	0.00	12.76
402	129	113.00	160.00	0.00	12.84
403	129	113.00	161.00	0.00	12.92
404	129	113.00	162.00	0.00	13.00
405	129	113.00	163.00	0.00	13.08
406	129	113.00	164.00	0.00	13.16
407	129	113.00	165.00	0.00	13.24
408	129	113.00	166.00	0.00	13.32
409	129	113.00	167.00	0.00	13.40
410	129	113.00	168.00	0.00	13.48
411	129	113.00	169.00	0.00	13.56
412	129	113.00	170.00	0.00	13.64
413	129	113.00	171.00	0.00	13.72
414	129	113.00	172.00	0.00	13.80
415	129	113.00	173.00	0.00	13.88
416	129	113.00	174.00	0.00	13.96
417	129	113.00	175.00	0.00	14.04
418	129	113.00	176.00	0.00	14.12
419	129	113.00	177.00	0.00	14.20
420	129	113.00	178.00	0.00	14.28
421	129	113.00	179.00	0.00	14.36
422	129	113.00	180.00	0.00	14.44
423	129	113.00	181.00	0.00	14.52
424	129	113.00	182.00	0.00	14.60
425	129	113.00	183.00	0.00	14.68
426	129	113.00	184.00	0.00	14.76
427	129	113.00	185.00	0.00	14.84
428	129	113.00	186.00	0.00	14.92
429	129	113.00	187.00	0.00	15.00
430	129	113.00	188.00	0.00	15.08
431	129	113.00	189.00	0.00	15.16
432	129	113.00	190.00	0.00	15.24
433	129	113.00	191.00	0.00	15.32
434	129	113.00	192.00	0.00	15.40
435	129	113.00	193.00	0.00	15.48
436	129	113.00	194.00	0.00	15.56
437	129	113.00	195.00	0.00	15.64
438	129	113.00	196.00	0.00	15.72
439	129	113.00	197.00	0.00	15.80
440	129	113.00	198.00	0.00	15.88
441	129	113.00	199.00	0.00	15.96
442	129	113.00	200.00	0.00	16.04
443	129	113.00	201.00	0.00	16.12
444	129	113.00	202.00	0.00	16.20
445	129	113.00	203.00	0.00	16.28
446	129	113.00	204.00	0.00	16.36
447	129	113.00	205.00	0.00	16.44
448	129	113.00	206.00	0.00	16.52
449	129	113.00	207.00	0.00	16.60
450	129	113.00	208.00	0.00	16.68
451	129	113.00	209.00	0.00	16.76
452	129	113.00	210.00	0.00	16.84
453	129	113.00	211.00	0.00	16.92
454	129	113.00	212.00	0.00	17.00
455	129	113.00	213.00	0.00	17.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	129	113.00	214.00	0.00	17.16
457	129	113.00	215.00	0.00	17.24
458	129	113.00	216.00	0.00	17.32
459	129	113.00	217.00	0.00	17.40
460	129	113.00	218.00	0.00	17.48
461	129	113.00	219.00	0.00	17.56
462	129	113.00	220.00	0.00	17.64
463	129	113.00	221.00	0.00	17.72
464	129	113.00	222.00	0.00	17.80
465	129	113.00	223.00	0.00	17.88
466	129	113.00	224.00	0.00	17.96
467	129	113.00	225.00	0.00	18.04
468	129	113.00	226.00	0.00	18.12
469	129	113.00	227.00	0.00	18.20
470	129	113.00	228.00	0.00	18.28
471	129	113.00	229.00	0.00	18.36
472	129	113.00	230.00	0.00	18.44
473	129	113.00	231.00	0.00	18.52
474	129	113.00	232.00	0.00	18.60
475	129	113.00	233.00	0.00	18.68
476	129	113.00	234.00	0.00	18.76
477	129	113.00	235.00	0.00	18.84
478	129	113.00	236.00	0.00	18.92
479	129	113.00	237.00	0.00	19.00
480	129	113.00	238.00	0.00	19.08
481	129	113.00	239.00	0.00	19.12
482	129	113.00	240.00	0.00	19.24
483	129	113.00	241.00	0.00	19.32
484	129	113.00	242.00	0.00	19.40
485	129	113.00	243.00	0.00	19.48
486	129	113.00	244.00	0.00	19.56
487	129	113.00	245.00	0.00	19.64
488	129	113.00	246.00	0.00	19.72
489	129	113.00	247.00	0.00	19.80
490	129	113.00	248.00	0.00	19.88
491	129	113.00	249.00	0.00	19.96
492	129	113.00	250.00	0.00	20.04
493	129	113.00	251.00	0.00	20.12
494	129	113.00	252.00	0.00	20.20
495	129	113.00	253.00	0.00	20.28
496	129	113.00	254.00	0.00	20.36
497	129	113.00	255.00	0.00	20.44
498	129	113.00	256.00	0.00	20.52
499	129	113.00	257.00	0.00	20.60
500	129	113.00	258.00	0.00	20.68
501	129	113.00	259.00	0.00	20.76
502	129	113.00	260.00	0.00	20.84
503	129	113.00	261.00	0.00	20.92
504	129	113.00	262.00	0.00	21.00
505	129	113.00	263.00	0.00	21.08
506	129	113.00	264.00	0.00	21.16
507	129	113.00	265.00	0.00	21.24
508	129	113.00	266.00	0.00	21.32
509	129	113.00	267.00	0.00	21.40
510	129	113.00	268.00	0.00	21.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	129	113.00	269.00	0.00	21.56
512	129	113.00	270.00	0.00	21.64
513	129	113.00	271.00	0.00	21.72
514	129	113.00	272.00	0.00	21.80
515	129	113.00	273.00	0.00	21.88
516	129	113.00	274.00	0.00	21.96
517	129	113.00	275.00	0.00	22.04
518	129	113.00	276.00	0.00	22.12
519	129	113.00	277.00	0.00	22.20
520	129	113.00	278.00	0.00	22.28
521	129	113.00	279.00	0.00	22.36
522	129	113.00	280.00	0.00	22.44
523	129	113.00	281.00	0.00	22.52
524	129	113.00	282.00	0.00	22.60
525	129	113.00	283.00	0.00	22.68
526	129	113.00	284.00	0.00	22.76
527	129	113.00	285.00	0.00	22.84
528	129	113.00	286.00	0.00	22.92
529	129	113.00	287.00	0.00	23.00
530	129	113.00	288.00	0.00	23.08
531	129	113.00	289.00	0.00	23.16
532	129	113.00	290.00	0.00	23.24
533	129	113.00	291.00	0.00	23.32
534	129	113.00	292.00	0.00	23.40
535	129	113.00	293.00	0.00	23.48
536	129	113.00	294.00	0.00	23.56
537	129	113.00	295.00	0.00	23.64
538	129	113.00	296.00	0.00	23.72
539	129	113.00	297.00	0.00	23.80
540	129	113.00	298.00	0.00	23.88
541	129	113.00	299.00	0.00	23.96
542	129	113.00	300.00	0.00	24.04
543	129	113.00	301.00	0.00	24.12
544	129	113.00	302.00	0.00	24.20
545	129	113.00	303.00	0.00	24.28
546	129	113.00	304.00	0.00	24.36
547	129	113.00	305.00	0.00	24.44
548	129	113.00	306.00	0.00	24.52
549	129	113.00	307.00	0.00	24.60
550	129	113.00	308.00	0.00	24.68
551	129	113.00	309.00	0.00	24.76
552	129	113.00	310.00	0.00	24.84
553	129	113.00	311.00	0.00	24.92
554	129	113.00	312.00	0.00	25.00
555	129	113.00	313.00	0.00	25.08
556	129	113.00	314.00	0.00	25.16
557	129	113.00	315.00	0.00	25.24
558	129	113.00	316.00	0.00	25.32
559	129	113.00	317.00	0.00	25.40
560	129	113.00	318.00	0.00	25.48
561	129	113.00	319.00	0.00	25.56
562	129	113.00	320.00	0.00	25.64
563	129	113.00	321.00	0.00	25.72
564	129	113.00	322.00	0.00	25.80
565	129	113.00	323.00	0.00	25.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	129	113.00	324.00	0.00	25.96
567	129	113.00	325.00	0.00	26.04
568	129	113.00	326.00	0.00	26.12
569	129	113.00	327.00	0.00	26.20
570	129	113.00	328.00	0.00	26.28
571	129	113.00	329.00	0.00	26.36
572	129	113.00	330.00	0.00	26.44
573	129	113.00	331.00	0.00	26.52
574	129	113.00	332.00	0.00	26.60
575	129	113.00	333.00	0.00	26.68
576	129	113.00	334.00	0.00	26.76
577	129	113.00	335.00	0.00	26.84
578	129	113.00	336.00	0.00	26.92
579	129	113.00	337.00	0.00	27.00
580	129	113.00	338.00	0.00	27.08
581	129	113.00	339.00	0.00	27.16
582	129	113.00	340.00	0.00	27.24
583	129	113.00	341.00	0.00	27.32
584	129	113.00	342.00	0.00	27.40
585	129	113.00	343.00	0.00	27.48
586	129	113.00	344.00	0.00	27.56
587	129	113.00	345.00	0.00	27.64
588	129	113.00	346.00	0.00	27.72
589	129	113.00	347.00	0.00	27.80
590	129	113.00	348.00	0.00	27.88
591	129	113.00	349.00	0.00	27.96
592	129	113.00	350.00	0.00	28.04
593	129	113.00	351.00	0.00	28.12
594	129	113.00	352.00	0.00	28.20
595	129	113.00	353.00	0.00	28.28
596	129	113.00	354.00	0.00	28.36
597	129	113.00	355.00	0.00	28.44
598	129	113.00	356.00	0.00	28.52
599	129	113.00	357.00	0.00	28.60
600	129	113.00	358.00	0.00	28.68
601	129	113.00	359.00	0.00	28.76
602	129	113.00	360.00	0.00	28.84
603	129	113.00	361.00	0.00	28.92
604	129	113.00	362.00	0.00	29.00
605	129	113.00	363.00	0.00	29.08
606	129	113.00	364.00	0.00	29.16
607	129	113.00	365.00	0.00	29.24
608	129	113.00	366.00	0.00	29.32
609	129	113.00	367.00	0.00	29.40
610	129	113.00	368.00	0.00	29.48
611	129	113.00	369.00	0.00	29.56
612	129	113.00	370.00	0.00	29.64
613	129	113.00	371.00	0.00	29.72
614	129	113.00	372.00	0.00	29.80
615	129	113.00	373.00	0.00	29.88
616	129	113.00	374.00	0.00	29.96
617	129	113.00	375.00	0.00	30.04
618	129	113.00	376.00	0.00	30.12
619	129	113.00	377.00	0.00	30.20
620	129	113.00	378.00	0.00	30.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	129	113.00	379.00	0.00	30.36
622	129	113.00	380.00	0.00	30.44
623	129	113.00	381.00	0.00	30.52
624	129	113.00	382.00	0.00	30.60
625	129	113.00	383.00	0.00	30.68
626	129	113.00	384.00	0.00	30.76
627	129	113.00	385.00	0.00	30.84
628	129	113.00	386.00	0.00	30.92
629	129	113.00	387.00	0.00	31.00
630	129	113.00	388.00	0.00	31.08
631	129	113.00	389.00	0.00	31.16
632	129	113.00	390.00	0.00	31.24
633	129	113.00	391.00	0.00	31.32
634	129	113.00	392.00	0.00	31.40
635	129	113.00	393.00	0.00	31.48
636	129	113.00	394.00	0.00	31.56
637	129	113.00	395.00	0.00	31.64
638	129	113.00	396.00	0.00	31.72
639	129	113.00	397.00	0.00	31.80
640	129	113.00	398.00	0.00	31.88
641	129	113.00	399.00	0.00	31.96
642	129	113.00	400.00	0.00	32.04
643	129	113.00	401.00	0.00	32.12
644	129	113.00	402.00	0.00	32.20
645	129	113.00	403.00	0.00	32.28
646	129	113.00	404.00	0.00	32.36
647	129	113.00	405.00	0.00	32.44
648	129	113.00	406.00	0.00	32.52
649	129	113.00	407.00	0.00	32.60
650	129	113.00	408.00	0.00	32.68
651	129	113.00	409.00	0.00	32.76
652	129	113.00	410.00	0.00	32.84
653	129	113.00	411.00	0.00	32.92
654	129	113.00	412.00	0.00	33.00
655	129	113.00	413.00	0.00	33.08
656	129	113.00	414.00	0.00	33.16
657	129	113.00	415.00	0.00	33.24
658	129	113.00	416.00	0.00	33.32
659	129	113.00	417.00	0.00	33.40
660	129	113.00	418.00	0.00	33.48
661	129	113.00	419.00	0.00	33.56
662	129	113.00	420.00	0.00	33.64
663	129	113.00	421.00	0.00	33.72
664	129	113.00	422.00	0.00	33.80
665	129	113.00	423.00	0.00	33.88
666	129	113.00	424.00	0.00	33.96
667	129	113.00	425.00	0.00	34.04
668	129	113.00	426.00	0.00	34.12
669	129	113.00	427.00	0.00	34.20
670	129	113.00	428.00	0.00	34.28
671	129	113.00	429.00	0.00	34.36
672	129	113.00	430.00	0.00	34.44
673	129	113.00	431.00	0.00	34.52
674	129	113.00	432.00	0.00	34.60
675	129	113.00	433.00	0.00	34.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	129	113.00	434.00	0.00	34.76
677	129	113.00	435.00	0.00	34.84
678	129	113.00	436.00	0.00	34.92
679	129	113.00	437.00	0.00	35.00
680	129	113.00	438.00	0.00	35.08
681	129	113.00	439.00	0.00	35.16
682	129	113.00	440.00	0.00	35.24
683	129	113.00	441.00	0.00	35.32
684	129	113.00	442.00	0.00	35.40
685	129	113.00	443.00	0.00	35.48
686	129	113.00	444.00	0.00	35.56
687	129	113.00	445.00	0.00	35.64
688	129	113.00	446.00	0.00	35.72
689	129	113.00	447.00	0.00	35.80
690	129	113.00	448.00	0.00	35.88
691	129	113.00	449.00	0.00	35.96
692	129	113.00	450.00	0.00	36.04
693	129	113.00	451.00	0.00	36.12
694	129	113.00	452.00	0.00	36.20
695	129	113.00	453.00	0.00	36.28
696	129	113.00	454.00	0.00	36.36
697	129	113.00	455.00	0.00	36.44
698	129	113.00	456.00	0.00	36.52
699	129	113.00	457.00	0.00	36.60
700	129	113.00	458.00	0.00	36.68
701	129	113.00	459.00	0.00	36.76
702	129	113.00	460.00	0.00	36.84
703	129	113.00	461.00	0.00	36.92
704	129	113.00	462.00	0.00	37.00
705	129	113.00	463.00	0.00	37.08
706	129	113.00	464.00	0.00	37.16
707	129	113.00	465.00	0.00	37.24
708	129	113.00	466.00	0.00	37.32
709	129	113.00	467.00	0.00	37.40
710	129	113.00	468.00	0.00	37.48
711	129	113.00	469.00	0.00	37.56
712	129	113.00	470.00	0.00	37.64
713	129	113.00	471.00	0.00	37.72
714	129	113.00	472.00	0.00	37.80
715	129	113.00	473.00	0.00	37.88
716	129	113.00	474.00	0.00	37.96
717	129	113.00	475.00	0.00	38.04
718	129	113.00	476.00	0.00	38.12
719	129	113.00	477.00	0.00	38.20
720	129	113.00	478.00	0.00	38.28
721	129	113.00	479.00	0.00	38.36
722	129	113.00	480.00	0.00	38.44
723	129	113.00	481.00	0.00	38.52
724	129	113.00	482.00	0.00	38.60
725	129	113.00	483.00	0.00	38.68
726	129	113.00	484.00	0.00	38.76
727	129	113.00	485.00	0.00	38.84
728	129	113.00	486.00	0.00	38.92
729	129	113.00	487.00	0.00	39.00
730	129	113.00	488.00	0.00	39.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	129	113.00	489.00	0.00	39.16
732	129	113.00	490.00	0.00	39.24
733	129	113.00	491.00	0.00	39.32
734	129	113.00	492.00	0.00	39.40
735	129	113.00	493.00	0.00	39.48
736	129	113.00	494.00	0.00	39.56
737	129	113.00	495.00	0.00	39.64
738	129	113.00	496.00	0.00	39.72
739	129	113.00	497.00	0.00	39.80
740	129	113.00	498.00	0.00	39.88
741	129	113.00	499.00	0.00	39.96
742	129	113.00	500.00	0.00	40.04
743	129	113.00	501.00	0.00	40.12
744	129	113.00	502.00	0.00	40.20
745	129	113.00	503.00	0.00	40.28
746	129	113.00	504.00	0.00	40.36
747	129	113.00	505.00	0.00	40.44
748	129	113.00	506.00	0.00	40.52
749	129	113.00	507.00	0.00	40.60
750	129	113.00	508.00	0.00	40.68
751	129	113.00	509.00	0.00	40.76
752	129	113.00	510.00	0.00	40.84
753	129	113.00	511.00	0.00	40.92
754	129	113.00	512.00	0.00	41.00
755	129	113.00	513.00	0.00	41.08
756	129	113.00	514.00	0.00	41.16
757	129	113.00	515.00	0.00	41.24
758	129	113.00	516.00	0.00	41.32
759	129	113.00	517.00	0.00	41.40
760	129	113.00	518.00	0.00	41.48
761	129	113.00	519.00	0.00	41.56
762	129	113.00	520.00	0.00	41.64
763	129	113.00	521.00	0.00	41.72
764	129	113.00	522.00	0.00	41.80
765	129	113.00	523.00	0.00	41.88
766	129	113.00	524.00	0.00	41.96
767	129	113.00	525.00	0.00	42.04
768	129	113.00	526.00	0.00	42.12
769	129	113.00	527.00	0.00	42.20
770	129	113.00	528.00	0.00	42.28
771	129	113.00	529.00	0.00	42.36
772	129	113.00	530.00	0.00	42.44
773	129	113.00	531.00	0.00	42.52
774	129	113.00	532.00	0.00	42.60
775	129	113.00	533.00	0.00	42.68
776	129	113.00	534.00	0.00	42.76
777	129	113.00	535.00	0.00	42.84
778	129	113.00	536.00	0.00	42.92
779	129	113.00	537.00	0.00	43.00
780	129	113.00	538.00	0.00	43.08
781	129	113.00	539.00	0.00	43.16
782	129	113.00	540.00	0.00	43.24
783	129	113.00	541.00	0.00	43.32
784	129	113.00	542.00	0.00	43.40
785	129	113.00	543.00	0.00	43.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	129	113.00	544.00	0.00	43.56
787	129	113.00	545.00	0.00	43.64
788	129	113.00	546.00	0.00	43.72
789	129	113.00	547.00	0.00	43.80
790	129	113.00	548.00	0.00	43.88
791	129	113.00	549.00	0.00	43.96
792	129	113.00	550.00	0.00	44.04
793	129	113.00	551.00	0.00	44.12
794	129	113.00	552.00	0.00	44.20
795	129	113.00	553.00	0.00	44.28
796	129	113.00	554.00	0.00	44.36
797	129	113.00	555.00	0.00	44.44
798	129	113.00	556.00	0.00	44.52
799	129	113.00	557.00	0.00	44.60
800	129	113.00	558.00	0.00	44.68
801	129	113.00	559.00	0.00	44.76
802	129	113.00	560.00	0.00	44.84
803	129	113.00	561.00	0.00	44.92
804	129	113.00	562.00	0.00	45.00
805	129	113.00	563.00	0.00	45.08
806	129	113.00	564.00	0.00	45.16
807	129	113.00	565.00	0.00	45.24
808	129	113.00	566.00	0.00	45.32
809	129	113.00	567.00	0.00	45.40
810	129	113.00	568.00	0.00	45.48
811	129	113.00	569.00	0.00	45.56
812	129	113.00	570.00	0.00	45.64
813	129	113.00	571.00	0.00	45.72
814	129	113.00	572.00	0.00	45.80
815	129	113.00	573.00	0.00	45.88
816	129	113.00	574.00	0.00	45.96
817	129	113.00	575.00	0.00	46.04
818	129	113.00	576.00	0.00	46.12
819	129	113.00	577.00	0.00	46.20
820	129	113.00	578.00	0.00	46.28
821	129	113.00	579.00	0.00	46.36
822	129	113.00	580.00	0.00	46.44
823	129	113.00	581.00	0.00	46.52
824	129	113.00	582.00	0.00	46.60
825	129	113.00	583.00	0.00	46.68
826	129	113.00	584.00	0.00	46.76
827	129	113.00	585.00	0.00	46.84
828	129	113.00	586.00	0.00	46.92
829	129	113.00	587.00	0.00	47.00
830	129	113.00	588.00	0.00	47.08
831	129	113.00	589.00	0.00	47.16
832	129	113.00	590.00	0.00	47.24
833	129	113.00	591.00	0.00	47.32
834	129	113.00	592.00	0.00	47.40
835	129	113.00	593.00	0.00	47.48
836	129	113.00	594.00	0.00	47.56
837	129	113.00	595.00	0.00	47.64
838	129	113.00	596.00	0.00	47.72
839	129	113.00	597.00	0.00	47.80
840	129	113.00	598.00	0.00	47.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	129	113.00	599.00	0.00	47.96
842	129	113.00	600.00	0.00	48.04
843	129	113.00	601.00	0.00	48.12
844	129	113.00	602.00	0.00	48.20
845	129	113.00	603.00	0.00	48.28
846	129	113.00	604.00	0.00	48.36
847	129	113.00	605.00	0.00	48.44
848	129	113.00	606.00	0.00	48.52
849	129	113.00	607.00	0.00	48.60
850	129	113.00	608.00	0.00	48.68
851	129	113.00	609.00	0.00	48.76
852	129	113.00	610.00	0.00	48.84
853	129	113.00	611.00	0.00	48.92
854	129	113.00	612.00	0.00	49.00
855	129	113.00	613.00	0.00	49.08
856	129	113.00	614.00	0.00	49.16
857	129	113.00	615.00	0.00	49.24
858	129	113.00	616.00	0.00	49.32
859	129	113.00	617.00	0.00	49.40
860	129	113.00	618.00	0.00	49.48
861	129	113.00	619.00	0.00	49.56
862	129	113.00	620.00	0.00	49.64
863	129	113.00	621.00	0.00	49.72
864	129	113.00	622.00	0.00	49.80
865	129	113.00	623.00	0.00	49.88
866	129	113.00	624.00	0.00	49.96
867	129	113.00	625.00	0.00	50.04
868	129	113.00	626.00	0.00	50.12
869	129	113.00	627.00	0.00	50.20
870	129	113.00	628.00	0.00	50.28
871	129	113.00	629.00	0.00	50.36
872	129	113.00	630.00	0.00	50.44
873	129	113.00	631.00	0.00	50.52
874	129	113.00	632.00	0.00	50.60
875	129	113.00	633.00	0.00	50.68
876	129	113.00	634.00	0.00	50.76
877	129	113.00	635.00	0.00	50.84
878	129	113.00	636.00	0.00	50.92
879	129	113.00	637.00	0.00	51.00
880	129	113.00	638.00	0.00	51.08
881	129	113.00	639.00	0.00	51.16
882	129	113.00	640.00	0.00	51.24
883	129	113.00	641.00	0.00	51.32
884	129	113.00	642.00	0.00	51.40
885	129	113.00	643.00	0.00	51.48
886	129	113.00	644.00	0.00	51.56
887	129	113.00	645.00	0.00	51.64
888	129	113.00	646.00	0.00	51.72
889	129	113.00	647.00	0.00	51.80
890	129	113.00	648.00	0.00	51.88
891	129	113.00	649.00	0.00	51.96
892	129	113.00	650.00	0.00	52.04
893	129	113.00	651.00	0.00	52.12
894	129	113.00	652.00	0.00	52.20
895	129	113.00	653.00	0.00	52.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	129	113.00	654.00	0.00	52.36
897	129	113.00	655.00	0.00	52.44
898	129	113.00	656.00	0.00	52.52
899	129	113.00	657.00	0.00	52.60
900	129	113.00	658.00	0.00	52.68
901	129	113.00	659.00	0.00	52.76
902	129	113.00	660.00	0.00	52.84
903	129	113.00	661.00	0.00	52.92
904	129	113.00	662.00	0.00	53.00
905	129	113.00	663.00	0.00	53.08
906	129	113.00	664.00	0.00	53.16
907	129	113.00	665.00	0.00	53.24
908	129	113.00	666.00	0.00	53.32
909	129	113.00	667.00	0.00	53.40
910	129	113.00	668.00	0.00	53.48
911	129	113.00	669.00	0.00	53.56
912	129	113.00	670.00	0.00	53.64
913	129	113.00	671.00	0.00	53.72
914	129	113.00	672.00	0.00	53.80
915	129	113.00	673.00	0.00	53.88
916	129	113.00	674.00	0.00	53.96
917	129	113.00	675.00	0.00	54.04
918	129	113.00	676.00	0.00	54.12
919	129	113.00	677.00	0.00	54.20
920	129	113.00	678.00	0.00	54.28
921	129	113.00	679.00	0.00	54.36
922	129	113.00	680.00	0.00	54.44
923	129	113.00	681.00	0.00	54.52
924	129	113.00	682.00	0.00	54.60
925	129	113.00	683.00	0.00	54.68
926	129	113.00	684.00	0.00	54.76
927	129	113.00	685.00	0.00	54.84
928	129	113.00	686.00	0.00	54.92
929	129	113.00	687.00	0.00	55.00
930	129	113.00	688.00	0.00	55.08
931	129	113.00	689.00	0.00	55.16
932	129	113.00	690.00	0.00	55.24
933	129	113.00	691.00	0.00	55.32
934	129	113.00	692.00	0.00	55.40
935	129	113.00	693.00	0.00	55.48
936	129	113.00	694.00	0.00	55.56
937	129	113.00	695.00	0.00	55.64
938	129	113.00	696.00	0.00	55.72
939	129	113.00	697.00	0.00	55.80
940	129	113.00	698.00	0.00	55.88
941	129	113.00	699.00	0.00	55.96
942	129	113.00	700.00	0.00	56.04
943	129	113.00	701.00	0.00	56.12
944	129	113.00	702.00	0.00	56.20
945	129	113.00	703.00	0.00	56.28
946	129	113.00	704.00	0.00	56.36
947	129	113.00	705.00	0.00	56.44
948	129	113.00	706.00	0.00	56.52
949	129	113.00	707.00	0.00	56.60
950	129	113.00	708.00	0.00	56.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	129	113.00	709.00	0.00	56.76
952	129	113.00	710.00	0.00	56.84
953	129	113.00	711.00	0.00	56.92
954	129	113.00	712.00	0.00	57.00
955	129	113.00	713.00	0.00	57.08
956	129	113.00	714.00	0.00	57.16
957	129	113.00	715.00	0.00	57.24
958	129	113.00	716.00	0.00	57.32
959	129	113.00	717.00	0.00	57.40
960	129	113.00	718.00	0.00	57.48
961	129	113.00	719.00	0.00	57.56
962	129	113.00	720.00	0.00	57.64
963	129	113.00	721.00	0.00	57.72
964	129	113.00	722.00	0.00	57.80
965	129	113.00	723.00	0.00	57.88
966	129	113.00	724.00	0.00	57.96
967	129	113.00	725.00	0.00	58.00

If your employee's gross pay is over £967, go to page 322.

**Monthly table for standard rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter H**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are State Pension age or over (see Table letter C or S in booklet CA41)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	0.00	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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	0.00	0.00	0.00
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	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	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	0.00	0.00	0.00
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	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	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.24
1053	559	489.00	5.00	0.00	0.56
1057	559	489.00	9.00	0.00	0.88
1061	559	489.00	13.00	0.00	1.20
1065	559	489.00	17.00	0.00	1.52
1069	559	489.00	21.00	0.00	1.84
1073	559	489.00	25.00	0.00	2.16
1077	559	489.00	29.00	0.00	2.48
1081	559	489.00	33.00	0.00	2.80
1085	559	489.00	37.00	0.00	3.12
1089	559	489.00	41.00	0.00	3.44
1093	559	489.00	45.00	0.00	3.76
1097	559	489.00	49.00	0.00	4.08
1101	559	489.00	53.00	0.00	4.40
1105	559	489.00	57.00	0.00	4.72
1109	559	489.00	61.00	0.00	5.04
1113	559	489.00	65.00	0.00	5.36
1117	559	489.00	69.00	0.00	5.68
1121	559	489.00	73.00	0.00	6.00
1125	559	489.00	77.00	0.00	6.32
1129	559	489.00	81.00	0.00	6.64
1133	559	489.00	85.00	0.00	6.96
1137	559	489.00	89.00	0.00	7.28
1141	559	489.00	93.00	0.00	7.60
1145	559	489.00	97.00	0.00	7.92
1149	559	489.00	101.00	0.00	8.24
1153	559	489.00	105.00	0.00	8.56
1157	559	489.00	109.00	0.00	8.88
1161	559	489.00	113.00	0.00	9.20
1165	559	489.00	117.00	0.00	9.52
1169	559	489.00	121.00	0.00	9.84
1173	559	489.00	125.00	0.00	10.16
1177	559	489.00	129.00	0.00	10.48
1181	559	489.00	133.00	0.00	10.80
1185	559	489.00	137.00	0.00	11.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	559	489.00	141.00	0.00	11.44
1193	559	489.00	145.00	0.00	11.76
1197	559	489.00	149.00	0.00	12.08
1201	559	489.00	153.00	0.00	12.40
1205	559	489.00	157.00	0.00	12.72
1209	559	489.00	161.00	0.00	13.04
1213	559	489.00	165.00	0.00	13.36
1217	559	489.00	169.00	0.00	13.68
1221	559	489.00	173.00	0.00	14.00
1225	559	489.00	177.00	0.00	14.32
1229	559	489.00	181.00	0.00	14.64
1233	559	489.00	185.00	0.00	14.96
1237	559	489.00	189.00	0.00	15.28
1241	559	489.00	193.00	0.00	15.60
1245	559	489.00	197.00	0.00	15.92
1249	559	489.00	201.00	0.00	16.24
1253	559	489.00	205.00	0.00	16.56
1257	559	489.00	209.00	0.00	16.88
1261	559	489.00	213.00	0.00	17.20
1265	559	489.00	217.00	0.00	17.52
1269	559	489.00	221.00	0.00	17.84
1273	559	489.00	225.00	0.00	18.16
1277	559	489.00	229.00	0.00	18.48
1281	559	489.00	233.00	0.00	18.80
1285	559	489.00	237.00	0.00	19.12
1289	559	489.00	241.00	0.00	19.44
1293	559	489.00	245.00	0.00	19.76
1297	559	489.00	249.00	0.00	20.08
1301	559	489.00	253.00	0.00	20.40
1305	559	489.00	257.00	0.00	20.72
1309	559	489.00	261.00	0.00	21.04
1313	559	489.00	265.00	0.00	21.36
1317	559	489.00	269.00	0.00	21.68
1321	559	489.00	273.00	0.00	22.00
1325	559	489.00	277.00	0.00	22.32
1329	559	489.00	281.00	0.00	22.64
1333	559	489.00	285.00	0.00	22.96
1337	559	489.00	289.00	0.00	23.28
1341	559	489.00	293.00	0.00	23.60
1345	559	489.00	297.00	0.00	23.92
1349	559	489.00	301.00	0.00	24.24
1353	559	489.00	305.00	0.00	24.56
1357	559	489.00	309.00	0.00	24.88
1361	559	489.00	313.00	0.00	25.20
1365	559	489.00	317.00	0.00	25.52
1369	559	489.00	321.00	0.00	25.84
1373	559	489.00	325.00	0.00	26.16
1377	559	489.00	329.00	0.00	26.48
1381	559	489.00	333.00	0.00	26.80
1385	559	489.00	337.00	0.00	27.12
1389	559	489.00	341.00	0.00	27.44
1393	559	489.00	345.00	0.00	27.76
1397	559	489.00	349.00	0.00	28.08
1401	559	489.00	353.00	0.00	28.40
1405	559	489.00	357.00	0.00	28.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on 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	559	489.00	361.00	0.00	29.04
1413	559	489.00	365.00	0.00	29.36
1417	559	489.00	369.00	0.00	29.68
1421	559	489.00	373.00	0.00	30.00
1425	559	489.00	377.00	0.00	30.32
1429	559	489.00	381.00	0.00	30.64
1433	559	489.00	385.00	0.00	30.96
1437	559	489.00	389.00	0.00	31.28
1441	559	489.00	393.00	0.00	31.60
1445	559	489.00	397.00	0.00	31.92
1449	559	489.00	401.00	0.00	32.24
1453	559	489.00	405.00	0.00	32.56
1457	559	489.00	409.00	0.00	32.88
1461	559	489.00	413.00	0.00	33.20
1465	559	489.00	417.00	0.00	33.52
1469	559	489.00	421.00	0.00	33.84
1473	559	489.00	425.00	0.00	34.16
1477	559	489.00	429.00	0.00	34.48
1481	559	489.00	433.00	0.00	34.80
1485	559	489.00	437.00	0.00	35.12
1489	559	489.00	441.00	0.00	35.44
1493	559	489.00	445.00	0.00	35.76
1497	559	489.00	449.00	0.00	36.08
1501	559	489.00	453.00	0.00	36.40
1505	559	489.00	457.00	0.00	36.72
1509	559	489.00	461.00	0.00	37.04
1513	559	489.00	465.00	0.00	37.36
1517	559	489.00	469.00	0.00	37.68
1521	559	489.00	473.00	0.00	38.00
1525	559	489.00	477.00	0.00	38.32
1529	559	489.00	481.00	0.00	38.64
1533	559	489.00	485.00	0.00	38.96
1537	559	489.00	489.00	0.00	39.28
1541	559	489.00	493.00	0.00	39.60
1545	559	489.00	497.00	0.00	39.92
1549	559	489.00	501.00	0.00	40.24
1553	559	489.00	505.00	0.00	40.56
1557	559	489.00	509.00	0.00	40.88
1561	559	489.00	513.00	0.00	41.20
1565	559	489.00	517.00	0.00	41.52
1569	559	489.00	521.00	0.00	41.84
1573	559	489.00	525.00	0.00	42.16
1577	559	489.00	529.00	0.00	42.48
1581	559	489.00	533.00	0.00	42.80
1585	559	489.00	537.00	0.00	43.12
1589	559	489.00	541.00	0.00	43.44
1593	559	489.00	545.00	0.00	43.76
1597	559	489.00	549.00	0.00	44.08
1601	559	489.00	553.00	0.00	44.40
1605	559	489.00	557.00	0.00	44.72
1609	559	489.00	561.00	0.00	45.04
1613	559	489.00	565.00	0.00	45.36
1617	559	489.00	569.00	0.00	45.68
1621	559	489.00	573.00	0.00	46.00
1625	559	489.00	577.00	0.00	46.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	559	489.00	581.00	0.00	46.64
1633	559	489.00	585.00	0.00	46.96
1637	559	489.00	589.00	0.00	47.28
1641	559	489.00	593.00	0.00	47.60
1645	559	489.00	597.00	0.00	47.92
1649	559	489.00	601.00	0.00	48.24
1653	559	489.00	605.00	0.00	48.56
1657	559	489.00	609.00	0.00	48.88
1661	559	489.00	613.00	0.00	49.20
1665	559	489.00	617.00	0.00	49.52
1669	559	489.00	621.00	0.00	49.84
1673	559	489.00	625.00	0.00	50.16
1677	559	489.00	629.00	0.00	50.48
1681	559	489.00	633.00	0.00	50.80
1685	559	489.00	637.00	0.00	51.12
1689	559	489.00	641.00	0.00	51.44
1693	559	489.00	645.00	0.00	51.76
1697	559	489.00	649.00	0.00	52.08
1701	559	489.00	653.00	0.00	52.40
1705	559	489.00	657.00	0.00	52.72
1709	559	489.00	661.00	0.00	53.04
1713	559	489.00	665.00	0.00	53.36
1717	559	489.00	669.00	0.00	53.68
1721	559	489.00	673.00	0.00	54.00
1725	559	489.00	677.00	0.00	54.32
1729	559	489.00	681.00	0.00	54.64
1733	559	489.00	685.00	0.00	54.96
1737	559	489.00	689.00	0.00	55.28
1741	559	489.00	693.00	0.00	55.60
1745	559	489.00	697.00	0.00	55.92
1749	559	489.00	701.00	0.00	56.24
1753	559	489.00	705.00	0.00	56.56
1757	559	489.00	709.00	0.00	56.88
1761	559	489.00	713.00	0.00	57.20
1765	559	489.00	717.00	0.00	57.52
1769	559	489.00	721.00	0.00	57.84
1773	559	489.00	725.00	0.00	58.16
1777	559	489.00	729.00	0.00	58.48
1781	559	489.00	733.00	0.00	58.80
1785	559	489.00	737.00	0.00	59.12
1789	559	489.00	741.00	0.00	59.44
1793	559	489.00	745.00	0.00	59.76
1797	559	489.00	749.00	0.00	60.08
1801	559	489.00	753.00	0.00	60.40
1805	559	489.00	757.00	0.00	60.72
1809	559	489.00	761.00	0.00	61.04
1813	559	489.00	765.00	0.00	61.36
1817	559	489.00	769.00	0.00	61.68
1821	559	489.00	773.00	0.00	62.00
1825	559	489.00	777.00	0.00	62.32
1829	559	489.00	781.00	0.00	62.64
1833	559	489.00	785.00	0.00	62.96
1837	559	489.00	789.00	0.00	63.28
1841	559	489.00	793.00	0.00	63.60
1845	559	489.00	797.00	0.00	63.92

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
1849	559	489.00	801.00	0.00	64.24
1853	559	489.00	805.00	0.00	64.56
1857	559	489.00	809.00	0.00	64.88
1861	559	489.00	813.00	0.00	65.20
1865	559	489.00	817.00	0.00	65.52
1869	559	489.00	821.00	0.00	65.84
1873	559	489.00	825.00	0.00	66.16
1877	559	489.00	829.00	0.00	66.48
1881	559	489.00	833.00	0.00	66.80
1885	559	489.00	837.00	0.00	67.12
1889	559	489.00	841.00	0.00	67.44
1893	559	489.00	845.00	0.00	67.76
1897	559	489.00	849.00	0.00	68.08
1901	559	489.00	853.00	0.00	68.40
1905	559	489.00	857.00	0.00	68.72
1909	559	489.00	861.00	0.00	69.04
1913	559	489.00	865.00	0.00	69.36
1917	559	489.00	869.00	0.00	69.68
1921	559	489.00	873.00	0.00	70.00
1925	559	489.00	877.00	0.00	70.32
1929	559	489.00	881.00	0.00	70.64
1933	559	489.00	885.00	0.00	70.96
1937	559	489.00	889.00	0.00	71.28
1941	559	489.00	893.00	0.00	71.60
1945	559	489.00	897.00	0.00	71.92
1949	559	489.00	901.00	0.00	72.24
1953	559	489.00	905.00	0.00	72.56
1957	559	489.00	909.00	0.00	72.88
1961	559	489.00	913.00	0.00	73.20
1965	559	489.00	917.00	0.00	73.52
1969	559	489.00	921.00	0.00	73.84
1973	559	489.00	925.00	0.00	74.16
1977	559	489.00	929.00	0.00	74.48
1981	559	489.00	933.00	0.00	74.80
1985	559	489.00	937.00	0.00	75.12
1989	559	489.00	941.00	0.00	75.44
1993	559	489.00	945.00	0.00	75.76
1997	559	489.00	949.00	0.00	76.08
2001	559	489.00	953.00	0.00	76.40
2005	559	489.00	957.00	0.00	76.72
2009	559	489.00	961.00	0.00	77.04
2013	559	489.00	965.00	0.00	77.36
2017	559	489.00	969.00	0.00	77.68
2021	559	489.00	973.00	0.00	78.00
2025	559	489.00	977.00	0.00	78.32
2029	559	489.00	981.00	0.00	78.64
2033	559	489.00	985.00	0.00	78.96
2037	559	489.00	989.00	0.00	79.28
2041	559	489.00	993.00	0.00	79.60
2045	559	489.00	997.00	0.00	79.92
2049	559	489.00	1001.00	0.00	80.24
2053	559	489.00	1005.00	0.00	80.56
2057	559	489.00	1009.00	0.00	80.88
2061	559	489.00	1013.00	0.00	81.20
2065	559	489.00	1017.00	0.00	81.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	559	489.00	1021.00	0.00	81.84
2073	559	489.00	1025.00	0.00	82.16
2077	559	489.00	1029.00	0.00	82.48
2081	559	489.00	1033.00	0.00	82.72
2083	559	489.00	1035.00	0.00	82.80
2085	559	489.00	1037.00	0.00	83.12
2089	559	489.00	1041.00	0.00	83.44
2093	559	489.00	1045.00	0.00	83.76
2097	559	489.00	1049.00	0.00	84.08
2101	559	489.00	1053.00	0.00	84.40
2105	559	489.00	1057.00	0.00	84.72
2109	559	489.00	1061.00	0.00	85.04
2113	559	489.00	1065.00	0.00	85.36
2117	559	489.00	1069.00	0.00	85.68
2121	559	489.00	1073.00	0.00	86.00
2125	559	489.00	1077.00	0.00	86.32
2129	559	489.00	1081.00	0.00	86.64
2133	559	489.00	1085.00	0.00	86.96
2137	559	489.00	1089.00	0.00	87.28
2141	559	489.00	1093.00	0.00	87.60
2145	559	489.00	1097.00	0.00	87.92
2149	559	489.00	1101.00	0.00	88.24
2153	559	489.00	1105.00	0.00	88.56
2157	559	489.00	1109.00	0.00	88.88
2161	559	489.00	1113.00	0.00	89.20
2165	559	489.00	1117.00	0.00	89.52
2169	559	489.00	1121.00	0.00	89.84
2173	559	489.00	1125.00	0.00	90.16
2177	559	489.00	1129.00	0.00	90.48
2181	559	489.00	1133.00	0.00	90.80
2185	559	489.00	1137.00	0.00	91.12
2189	559	489.00	1141.00	0.00	91.44
2193	559	489.00	1145.00	0.00	91.76
2197	559	489.00	1149.00	0.00	92.08
2201	559	489.00	1153.00	0.00	92.40
2205	559	489.00	1157.00	0.00	92.72
2209	559	489.00	1161.00	0.00	93.04
2213	559	489.00	1165.00	0.00	93.36
2217	559	489.00	1169.00	0.00	93.68
2221	559	489.00	1173.00	0.00	94.00
2225	559	489.00	1177.00	0.00	94.32
2229	559	489.00	1181.00	0.00	94.64
2233	559	489.00	1185.00	0.00	94.96
2237	559	489.00	1189.00	0.00	95.28
2241	559	489.00	1193.00	0.00	95.60
2245	559	489.00	1197.00	0.00	95.92
2249	559	489.00	1201.00	0.00	96.24
2253	559	489.00	1205.00	0.00	96.56
2257	559	489.00	1209.00	0.00	96.88
2261	559	489.00	1213.00	0.00	97.20
2265	559	489.00	1217.00	0.00	97.52
2269	559	489.00	1221.00	0.00	97.84
2273	559	489.00	1225.00	0.00	98.16
2277	559	489.00	1229.00	0.00	98.48
2281	559	489.00	1233.00	0.00	98.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	559	489.00	1237.00	0.00	99.12
2289	559	489.00	1241.00	0.00	99.44
2293	559	489.00	1245.00	0.00	99.76
2297	559	489.00	1249.00	0.00	100.08
2301	559	489.00	1253.00	0.00	100.40
2305	559	489.00	1257.00	0.00	100.72
2309	559	489.00	1261.00	0.00	101.04
2313	559	489.00	1265.00	0.00	101.36
2317	559	489.00	1269.00	0.00	101.68
2321	559	489.00	1273.00	0.00	102.00
2325	559	489.00	1277.00	0.00	102.32
2329	559	489.00	1281.00	0.00	102.64
2333	559	489.00	1285.00	0.00	102.96
2337	559	489.00	1289.00	0.00	103.28
2341	559	489.00	1293.00	0.00	103.60
2345	559	489.00	1297.00	0.00	103.92
2349	559	489.00	1301.00	0.00	104.24
2353	559	489.00	1305.00	0.00	104.56
2357	559	489.00	1309.00	0.00	104.88
2361	559	489.00	1313.00	0.00	105.20
2365	559	489.00	1317.00	0.00	105.52
2369	559	489.00	1321.00	0.00	105.84
2373	559	489.00	1325.00	0.00	106.16
2377	559	489.00	1329.00	0.00	106.48
2381	559	489.00	1333.00	0.00	106.80
2385	559	489.00	1337.00	0.00	107.12
2389	559	489.00	1341.00	0.00	107.44
2393	559	489.00	1345.00	0.00	107.76
2397	559	489.00	1349.00	0.00	108.08
2401	559	489.00	1353.00	0.00	108.40
2405	559	489.00	1357.00	0.00	108.72
2409	559	489.00	1361.00	0.00	109.04
2413	559	489.00	1365.00	0.00	109.36
2417	559	489.00	1369.00	0.00	109.68
2421	559	489.00	1373.00	0.00	110.00
2425	559	489.00	1377.00	0.00	110.32
2429	559	489.00	1381.00	0.00	110.64
2433	559	489.00	1385.00	0.00	110.96
2437	559	489.00	1389.00	0.00	111.28
2441	559	489.00	1393.00	0.00	111.60
2445	559	489.00	1397.00	0.00	111.92
2449	559	489.00	1401.00	0.00	112.24
2453	559	489.00	1405.00	0.00	112.56
2457	559	489.00	1409.00	0.00	112.88
2461	559	489.00	1413.00	0.00	113.20
2465	559	489.00	1417.00	0.00	113.52
2469	559	489.00	1421.00	0.00	113.84
2473	559	489.00	1425.00	0.00	114.16
2477	559	489.00	1429.00	0.00	114.48
2481	559	489.00	1433.00	0.00	114.80
2485	559	489.00	1437.00	0.00	115.12
2489	559	489.00	1441.00	0.00	115.44
2493	559	489.00	1445.00	0.00	115.76
2497	559	489.00	1449.00	0.00	116.08
2501	559	489.00	1453.00	0.00	116.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	559	489.00	1457.00	0.00	116.72
2509	559	489.00	1461.00	0.00	117.04
2513	559	489.00	1465.00	0.00	117.36
2517	559	489.00	1469.00	0.00	117.68
2521	559	489.00	1473.00	0.00	118.00
2525	559	489.00	1477.00	0.00	118.32
2529	559	489.00	1481.00	0.00	118.64
2533	559	489.00	1485.00	0.00	118.96
2537	559	489.00	1489.00	0.00	119.28
2541	559	489.00	1493.00	0.00	119.60
2545	559	489.00	1497.00	0.00	119.92
2549	559	489.00	1501.00	0.00	120.24
2553	559	489.00	1505.00	0.00	120.56
2557	559	489.00	1509.00	0.00	120.88
2561	559	489.00	1513.00	0.00	121.20
2565	559	489.00	1517.00	0.00	121.52
2569	559	489.00	1521.00	0.00	121.84
2573	559	489.00	1525.00	0.00	122.16
2577	559	489.00	1529.00	0.00	122.48
2581	559	489.00	1533.00	0.00	122.80
2585	559	489.00	1537.00	0.00	123.12
2589	559	489.00	1541.00	0.00	123.44
2593	559	489.00	1545.00	0.00	123.76
2597	559	489.00	1549.00	0.00	124.08
2601	559	489.00	1553.00	0.00	124.40
2605	559	489.00	1557.00	0.00	124.72
2609	559	489.00	1561.00	0.00	125.04
2613	559	489.00	1565.00	0.00	125.36
2617	559	489.00	1569.00	0.00	125.68
2621	559	489.00	1573.00	0.00	126.00
2625	559	489.00	1577.00	0.00	126.32
2629	559	489.00	1581.00	0.00	126.64
2633	559	489.00	1585.00	0.00	126.96
2637	559	489.00	1589.00	0.00	127.28
2641	559	489.00	1593.00	0.00	127.60
2645	559	489.00	1597.00	0.00	127.92
2649	559	489.00	1601.00	0.00	128.24
2653	559	489.00	1605.00	0.00	128.56
2657	559	489.00	1609.00	0.00	128.88
2661	559	489.00	1613.00	0.00	129.20
2665	559	489.00	1617.00	0.00	129.52
2669	559	489.00	1621.00	0.00	129.84
2673	559	489.00	1625.00	0.00	130.16
2677	559	489.00	1629.00	0.00	130.48
2681	559	489.00	1633.00	0.00	130.80
2685	559	489.00	1637.00	0.00	131.12
2689	559	489.00	1641.00	0.00	131.44
2693	559	489.00	1645.00	0.00	131.76
2697	559	489.00	1649.00	0.00	132.08
2701	559	489.00	1653.00	0.00	132.40
2705	559	489.00	1657.00	0.00	132.72
2709	559	489.00	1661.00	0.00	133.04
2713	559	489.00	1665.00	0.00	133.36
2717	559	489.00	1669.00	0.00	133.68
2721	559	489.00	1673.00	0.00	134.00

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	559	489.00	1677.00	0.00	134.32
2729	559	489.00	1681.00	0.00	134.64
2733	559	489.00	1685.00	0.00	134.96
2737	559	489.00	1689.00	0.00	135.28
2741	559	489.00	1693.00	0.00	135.60
2745	559	489.00	1697.00	0.00	135.92
2749	559	489.00	1701.00	0.00	136.24
2753	559	489.00	1705.00	0.00	136.56
2757	559	489.00	1709.00	0.00	136.88
2761	559	489.00	1713.00	0.00	137.20
2765	559	489.00	1717.00	0.00	137.52
2769	559	489.00	1721.00	0.00	137.84
2773	559	489.00	1725.00	0.00	138.16
2777	559	489.00	1729.00	0.00	138.48
2781	559	489.00	1733.00	0.00	138.80
2785	559	489.00	1737.00	0.00	139.12
2789	559	489.00	1741.00	0.00	139.44
2793	559	489.00	1745.00	0.00	139.76
2797	559	489.00	1749.00	0.00	140.08
2801	559	489.00	1753.00	0.00	140.40
2805	559	489.00	1757.00	0.00	140.72
2809	559	489.00	1761.00	0.00	141.04
2813	559	489.00	1765.00	0.00	141.36
2817	559	489.00	1769.00	0.00	141.68
2821	559	489.00	1773.00	0.00	142.00
2825	559	489.00	1777.00	0.00	142.32
2829	559	489.00	1781.00	0.00	142.64
2833	559	489.00	1785.00	0.00	142.96
2837	559	489.00	1789.00	0.00	143.28
2841	559	489.00	1793.00	0.00	143.60
2845	559	489.00	1797.00	0.00	143.92
2849	559	489.00	1801.00	0.00	144.24
2853	559	489.00	1805.00	0.00	144.56
2857	559	489.00	1809.00	0.00	144.88
2861	559	489.00	1813.00	0.00	145.20
2865	559	489.00	1817.00	0.00	145.52
2869	559	489.00	1821.00	0.00	145.84
2873	559	489.00	1825.00	0.00	146.16
2877	559	489.00	1829.00	0.00	146.48
2881	559	489.00	1833.00	0.00	146.80
2885	559	489.00	1837.00	0.00	147.12
2889	559	489.00	1841.00	0.00	147.44
2893	559	489.00	1845.00	0.00	147.76
2897	559	489.00	1849.00	0.00	148.08
2901	559	489.00	1853.00	0.00	148.40
2905	559	489.00	1857.00	0.00	148.72
2909	559	489.00	1861.00	0.00	149.04
2913	559	489.00	1865.00	0.00	149.36
2917	559	489.00	1869.00	0.00	149.68
2921	559	489.00	1873.00	0.00	150.00
2925	559	489.00	1877.00	0.00	150.32
2929	559	489.00	1881.00	0.00	150.64
2933	559	489.00	1885.00	0.00	150.96
2937	559	489.00	1889.00	0.00	151.28
2941	559	489.00	1893.00	0.00	151.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	559	489.00	1897.00	0.00	151.92
2949	559	489.00	1901.00	0.00	152.24
2953	559	489.00	1905.00	0.00	152.56
2957	559	489.00	1909.00	0.00	152.88
2961	559	489.00	1913.00	0.00	153.20
2965	559	489.00	1917.00	0.00	153.52
2969	559	489.00	1921.00	0.00	153.84
2973	559	489.00	1925.00	0.00	154.16
2977	559	489.00	1929.00	0.00	154.48
2981	559	489.00	1933.00	0.00	154.80
2985	559	489.00	1937.00	0.00	155.12
2989	559	489.00	1941.00	0.00	155.44
2993	559	489.00	1945.00	0.00	155.76
2997	559	489.00	1949.00	0.00	156.08
3001	559	489.00	1953.00	0.00	156.40
3005	559	489.00	1957.00	0.00	156.72
3009	559	489.00	1961.00	0.00	157.04
3013	559	489.00	1965.00	0.00	157.36
3017	559	489.00	1969.00	0.00	157.68
3021	559	489.00	1973.00	0.00	158.00
3025	559	489.00	1977.00	0.00	158.32
3029	559	489.00	1981.00	0.00	158.64
3033	559	489.00	1985.00	0.00	158.96
3037	559	489.00	1989.00	0.00	159.28
3041	559	489.00	1993.00	0.00	159.60
3045	559	489.00	1997.00	0.00	159.92
3049	559	489.00	2001.00	0.00	160.24
3053	559	489.00	2005.00	0.00	160.56
3057	559	489.00	2009.00	0.00	160.88
3061	559	489.00	2013.00	0.00	161.20
3065	559	489.00	2017.00	0.00	161.52
3069	559	489.00	2021.00	0.00	161.84
3073	559	489.00	2025.00	0.00	162.16
3077	559	489.00	2029.00	0.00	162.48
3081	559	489.00	2033.00	0.00	162.80
3085	559	489.00	2037.00	0.00	163.12
3089	559	489.00	2041.00	0.00	163.44
3093	559	489.00	2045.00	0.00	163.76
3097	559	489.00	2049.00	0.00	164.08
3101	559	489.00	2053.00	0.00	164.40
3105	559	489.00	2057.00	0.00	164.72
3109	559	489.00	2061.00	0.00	165.04
3113	559	489.00	2065.00	0.00	165.36
3117	559	489.00	2069.00	0.00	165.68
3121	559	489.00	2073.00	0.00	166.00
3125	559	489.00	2077.00	0.00	166.32
3129	559	489.00	2081.00	0.00	166.64
3133	559	489.00	2085.00	0.00	166.96
3137	559	489.00	2089.00	0.00	167.28
3141	559	489.00	2093.00	0.00	167.60
3145	559	489.00	2097.00	0.00	167.92
3149	559	489.00	2101.00	0.00	168.24
3153	559	489.00	2105.00	0.00	168.56
3157	559	489.00	2109.00	0.00	168.88
3161	559	489.00	2113.00	0.00	169.20

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
3165	559	489.00	2117.00	0.00	169.52
3169	559	489.00	2121.00	0.00	169.84
3173	559	489.00	2125.00	0.00	170.16
3177	559	489.00	2129.00	0.00	170.48
3181	559	489.00	2133.00	0.00	170.80
3185	559	489.00	2137.00	0.00	171.12
3189	559	489.00	2141.00	0.00	171.44
3193	559	489.00	2145.00	0.00	171.76
3197	559	489.00	2149.00	0.00	172.08
3201	559	489.00	2153.00	0.00	172.40
3205	559	489.00	2157.00	0.00	172.72
3209	559	489.00	2161.00	0.00	173.04
3213	559	489.00	2165.00	0.00	173.36
3217	559	489.00	2169.00	0.00	173.68
3221	559	489.00	2173.00	0.00	174.00
3225	559	489.00	2177.00	0.00	174.32
3229	559	489.00	2181.00	0.00	174.64
3233	559	489.00	2185.00	0.00	174.96
3237	559	489.00	2189.00	0.00	175.28
3241	559	489.00	2193.00	0.00	175.60
3245	559	489.00	2197.00	0.00	175.92
3249	559	489.00	2201.00	0.00	176.24
3253	559	489.00	2205.00	0.00	176.56
3257	559	489.00	2209.00	0.00	176.88
3261	559	489.00	2213.00	0.00	177.20
3265	559	489.00	2217.00	0.00	177.52
3269	559	489.00	2221.00	0.00	177.84
3273	559	489.00	2225.00	0.00	178.16
3277	559	489.00	2229.00	0.00	178.48
3281	559	489.00	2233.00	0.00	178.80
3285	559	489.00	2237.00	0.00	179.12
3289	559	489.00	2241.00	0.00	179.44
3293	559	489.00	2245.00	0.00	179.76
3297	559	489.00	2249.00	0.00	180.08
3301	559	489.00	2253.00	0.00	180.40
3305	559	489.00	2257.00	0.00	180.72
3309	559	489.00	2261.00	0.00	181.04
3313	559	489.00	2265.00	0.00	181.36
3317	559	489.00	2269.00	0.00	181.68
3321	559	489.00	2273.00	0.00	182.00
3325	559	489.00	2277.00	0.00	182.32
3329	559	489.00	2281.00	0.00	182.64
3333	559	489.00	2285.00	0.00	182.96
3337	559	489.00	2289.00	0.00	183.28
3341	559	489.00	2293.00	0.00	183.60
3345	559	489.00	2297.00	0.00	183.92
3349	559	489.00	2301.00	0.00	184.24
3353	559	489.00	2305.00	0.00	184.56
3357	559	489.00	2309.00	0.00	184.88
3361	559	489.00	2313.00	0.00	185.20
3365	559	489.00	2317.00	0.00	185.52
3369	559	489.00	2321.00	0.00	185.84
3373	559	489.00	2325.00	0.00	186.16
3377	559	489.00	2329.00	0.00	186.48
3381	559	489.00	2333.00	0.00	186.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	559	489.00	2337.00	0.00	187.12
3389	559	489.00	2341.00	0.00	187.44
3393	559	489.00	2345.00	0.00	187.76
3397	559	489.00	2349.00	0.00	188.08
3401	559	489.00	2353.00	0.00	188.40
3405	559	489.00	2357.00	0.00	188.72
3409	559	489.00	2361.00	0.00	189.04
3413	559	489.00	2365.00	0.00	189.36
3417	559	489.00	2369.00	0.00	189.68
3421	559	489.00	2373.00	0.00	190.00
3425	559	489.00	2377.00	0.00	190.32
3429	559	489.00	2381.00	0.00	190.64
3433	559	489.00	2385.00	0.00	190.96
3437	559	489.00	2389.00	0.00	191.28
3441	559	489.00	2393.00	0.00	191.60
3445	559	489.00	2397.00	0.00	191.92
3449	559	489.00	2401.00	0.00	192.24
3453	559	489.00	2405.00	0.00	192.56
3457	559	489.00	2409.00	0.00	192.88
3461	559	489.00	2413.00	0.00	193.20
3465	559	489.00	2417.00	0.00	193.52
3469	559	489.00	2421.00	0.00	193.84
3473	559	489.00	2425.00	0.00	194.16
3477	559	489.00	2429.00	0.00	194.48
3481	559	489.00	2433.00	0.00	194.80
3485	559	489.00	2437.00	0.00	195.12
3489	559	489.00	2441.00	0.00	195.44
3493	559	489.00	2445.00	0.00	195.76
3497	559	489.00	2449.00	0.00	196.08
3501	559	489.00	2453.00	0.00	196.40
3505	559	489.00	2457.00	0.00	196.72
3509	559	489.00	2461.00	0.00	197.04
3513	559	489.00	2465.00	0.00	197.36
3517	559	489.00	2469.00	0.00	197.68
3521	559	489.00	2473.00	0.00	198.00
3525	559	489.00	2477.00	0.00	198.32
3529	559	489.00	2481.00	0.00	198.64
3533	559	489.00	2485.00	0.00	198.96
3537	559	489.00	2489.00	0.00	199.28
3541	559	489.00	2493.00	0.00	199.60
3545	559	489.00	2497.00	0.00	199.92
3549	559	489.00	2501.00	0.00	200.24
3553	559	489.00	2505.00	0.00	200.56
3557	559	489.00	2509.00	0.00	200.88
3561	559	489.00	2513.00	0.00	201.20
3565	559	489.00	2517.00	0.00	201.52
3569	559	489.00	2521.00	0.00	201.84
3573	559	489.00	2525.00	0.00	202.16
3577	559	489.00	2529.00	0.00	202.48
3581	559	489.00	2533.00	0.00	202.80
3585	559	489.00	2537.00	0.00	203.12
3589	559	489.00	2541.00	0.00	203.44
3593	559	489.00	2545.00	0.00	203.76
3597	559	489.00	2549.00	0.00	204.08
3601	559	489.00	2553.00	0.00	204.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	559	489.00	2557.00	0.00	204.72
3609	559	489.00	2561.00	0.00	205.04
3613	559	489.00	2565.00	0.00	205.36
3617	559	489.00	2569.00	0.00	205.68
3621	559	489.00	2573.00	0.00	206.00
3625	559	489.00	2577.00	0.00	206.32
3629	559	489.00	2581.00	0.00	206.64
3633	559	489.00	2585.00	0.00	206.96
3637	559	489.00	2589.00	0.00	207.28
3641	559	489.00	2593.00	0.00	207.60
3645	559	489.00	2597.00	0.00	207.92
3649	559	489.00	2601.00	0.00	208.24
3653	559	489.00	2605.00	0.00	208.56
3657	559	489.00	2609.00	0.00	208.88
3661	559	489.00	2613.00	0.00	209.20
3665	559	489.00	2617.00	0.00	209.52
3669	559	489.00	2621.00	0.00	209.84
3673	559	489.00	2625.00	0.00	210.16
3677	559	489.00	2629.00	0.00	210.48
3681	559	489.00	2633.00	0.00	210.80
3685	559	489.00	2637.00	0.00	211.12
3689	559	489.00	2641.00	0.00	211.44
3693	559	489.00	2645.00	0.00	211.76
3697	559	489.00	2649.00	0.00	212.08
3701	559	489.00	2653.00	0.00	212.40
3705	559	489.00	2657.00	0.00	212.72
3709	559	489.00	2661.00	0.00	213.04
3713	559	489.00	2665.00	0.00	213.36
3717	559	489.00	2669.00	0.00	213.68
3721	559	489.00	2673.00	0.00	214.00
3725	559	489.00	2677.00	0.00	214.32
3729	559	489.00	2681.00	0.00	214.64
3733	559	489.00	2685.00	0.00	214.96
3737	559	489.00	2689.00	0.00	215.28
3741	559	489.00	2693.00	0.00	215.60
3745	559	489.00	2697.00	0.00	215.92
3749	559	489.00	2701.00	0.00	216.24
3753	559	489.00	2705.00	0.00	216.56
3757	559	489.00	2709.00	0.00	216.88
3761	559	489.00	2713.00	0.00	217.20
3765	559	489.00	2717.00	0.00	217.52
3769	559	489.00	2721.00	0.00	217.84
3773	559	489.00	2725.00	0.00	218.16
3777	559	489.00	2729.00	0.00	218.48
3781	559	489.00	2733.00	0.00	218.80
3785	559	489.00	2737.00	0.00	219.12
3789	559	489.00	2741.00	0.00	219.44
3793	559	489.00	2745.00	0.00	219.76
3797	559	489.00	2749.00	0.00	220.08
3801	559	489.00	2753.00	0.00	220.40
3805	559	489.00	2757.00	0.00	220.72
3809	559	489.00	2761.00	0.00	221.04
3813	559	489.00	2765.00	0.00	221.36
3817	559	489.00	2769.00	0.00	221.68
3821	559	489.00	2773.00	0.00	222.00

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	559	489.00	2777.00	0.00	222.32
3829	559	489.00	2781.00	0.00	222.64
3833	559	489.00	2785.00	0.00	222.96
3837	559	489.00	2789.00	0.00	223.28
3841	559	489.00	2793.00	0.00	223.60
3845	559	489.00	2797.00	0.00	223.92
3849	559	489.00	2801.00	0.00	224.24
3853	559	489.00	2805.00	0.00	224.56
3857	559	489.00	2809.00	0.00	224.88
3861	559	489.00	2813.00	0.00	225.20
3865	559	489.00	2817.00	0.00	225.52
3869	559	489.00	2821.00	0.00	225.84
3873	559	489.00	2825.00	0.00	226.16
3877	559	489.00	2829.00	0.00	226.48
3881	559	489.00	2833.00	0.00	226.80
3885	559	489.00	2837.00	0.00	227.12
3889	559	489.00	2841.00	0.00	227.44
3893	559	489.00	2845.00	0.00	227.76
3897	559	489.00	2849.00	0.00	228.08
3901	559	489.00	2853.00	0.00	228.40
3905	559	489.00	2857.00	0.00	228.72
3909	559	489.00	2861.00	0.00	229.04
3913	559	489.00	2865.00	0.00	229.36
3917	559	489.00	2869.00	0.00	229.68
3921	559	489.00	2873.00	0.00	230.00
3925	559	489.00	2877.00	0.00	230.32
3929	559	489.00	2881.00	0.00	230.64
3933	559	489.00	2885.00	0.00	230.96
3937	559	489.00	2889.00	0.00	231.28
3941	559	489.00	2893.00	0.00	231.60
3945	559	489.00	2897.00	0.00	231.92
3949	559	489.00	2901.00	0.00	232.24
3953	559	489.00	2905.00	0.00	232.56
3957	559	489.00	2909.00	0.00	232.88
3961	559	489.00	2913.00	0.00	233.20
3965	559	489.00	2917.00	0.00	233.52
3969	559	489.00	2921.00	0.00	233.84
3973	559	489.00	2925.00	0.00	234.16
3977	559	489.00	2929.00	0.00	234.48
3981	559	489.00	2933.00	0.00	234.80
3985	559	489.00	2937.00	0.00	235.12
3989	559	489.00	2941.00	0.00	235.44
3993	559	489.00	2945.00	0.00	235.76
3997	559	489.00	2949.00	0.00	236.08
4001	559	489.00	2953.00	0.00	236.40
4005	559	489.00	2957.00	0.00	236.72
4009	559	489.00	2961.00	0.00	237.04
4013	559	489.00	2965.00	0.00	237.36
4017	559	489.00	2969.00	0.00	237.68
4021	559	489.00	2973.00	0.00	238.00
4025	559	489.00	2977.00	0.00	238.32
4029	559	489.00	2981.00	0.00	238.64
4033	559	489.00	2985.00	0.00	238.96
4037	559	489.00	2989.00	0.00	239.28
4041	559	489.00	2993.00	0.00	239.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	559	489.00	2997.00	0.00	239.92
4049	559	489.00	3001.00	0.00	240.24
4053	559	489.00	3005.00	0.00	240.56
4057	559	489.00	3009.00	0.00	240.88
4061	559	489.00	3013.00	0.00	241.20
4065	559	489.00	3017.00	0.00	241.52
4069	559	489.00	3021.00	0.00	241.84
4073	559	489.00	3025.00	0.00	242.16
4077	559	489.00	3029.00	0.00	242.48
4081	559	489.00	3033.00	0.00	242.80
4085	559	489.00	3037.00	0.00	243.12
4089	559	489.00	3041.00	0.00	243.44
4093	559	489.00	3045.00	0.00	243.76
4097	559	489.00	3049.00	0.00	244.08
4101	559	489.00	3053.00	0.00	244.40
4105	559	489.00	3057.00	0.00	244.72
4109	559	489.00	3061.00	0.00	245.04
4113	559	489.00	3065.00	0.00	245.36
4117	559	489.00	3069.00	0.00	245.68
4121	559	489.00	3073.00	0.00	246.00
4125	559	489.00	3077.00	0.00	246.32
4129	559	489.00	3081.00	0.00	246.64
4133	559	489.00	3085.00	0.00	246.96
4137	559	489.00	3089.00	0.00	247.28
4141	559	489.00	3093.00	0.00	247.60
4145	559	489.00	3097.00	0.00	247.92
4149	559	489.00	3101.00	0.00	248.24
4153	559	489.00	3105.00	0.00	248.56
4157	559	489.00	3109.00	0.00	248.88
4161	559	489.00	3113.00	0.00	249.20
4165	559	489.00	3117.00	0.00	249.52
4169	559	489.00	3121.00	0.00	249.84
4173	559	489.00	3125.00	0.00	250.16
4177	559	489.00	3129.00	0.00	250.48
4181	559	489.00	3133.00	0.00	250.80
4185	559	489.00	3137.00	0.00	251.12
4189	559	489.00	3141.00	0.00	251.28

If your employee's gross pay is over £4,189, go to page 322.

**NICs where the employer is eligible for Freeports employer NICs relief and where the employee is eligible to pay the reduced rate of NICs**

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 2026 to 2027
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	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
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	0.00	0.00	0.00
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	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	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	0.00	0.00	0.00
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	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	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.03
244	129	113.00	2.00	0.00	0.05
245	129	113.00	3.00	0.00	0.06
246	129	113.00	4.00	0.00	0.08
247	129	113.00	5.00	0.00	0.10
248	129	113.00	6.00	0.00	0.12
249	129	113.00	7.00	0.00	0.14
250	129	113.00	8.00	0.00	0.16
251	129	113.00	9.00	0.00	0.17
252	129	113.00	10.00	0.00	0.19
253	129	113.00	11.00	0.00	0.21
254	129	113.00	12.00	0.00	0.23
255	129	113.00	13.00	0.00	0.25
256	129	113.00	14.00	0.00	0.27
257	129	113.00	15.00	0.00	0.29
258	129	113.00	16.00	0.00	0.30
259	129	113.00	17.00	0.00	0.32
260	129	113.00	18.00	0.00	0.34
261	129	113.00	19.00	0.00	0.36
262	129	113.00	20.00	0.00	0.38
263	129	113.00	21.00	0.00	0.40
264	129	113.00	22.00	0.00	0.42
265	129	113.00	23.00	0.00	0.43
266	129	113.00	24.00	0.00	0.45
267	129	113.00	25.00	0.00	0.47
268	129	113.00	26.00	0.00	0.49
269	129	113.00	27.00	0.00	0.51
270	129	113.00	28.00	0.00	0.53
271	129	113.00	29.00	0.00	0.54
272	129	113.00	30.00	0.00	0.56
273	129	113.00	31.00	0.00	0.58
274	129	113.00	32.00	0.00	0.60
275	129	113.00	33.00	0.00	0.62
276	129	113.00	34.00	0.00	0.64
277	129	113.00	35.00	0.00	0.66
278	129	113.00	36.00	0.00	0.67
279	129	113.00	37.00	0.00	0.69
280	129	113.00	38.00	0.00	0.71
281	129	113.00	39.00	0.00	0.73
282	129	113.00	40.00	0.00	0.75
283	129	113.00	41.00	0.00	0.77
284	129	113.00	42.00	0.00	0.79
285	129	113.00	43.00	0.00	0.80
286	129	113.00	44.00	0.00	0.82
287	129	113.00	45.00	0.00	0.84
288	129	113.00	46.00	0.00	0.86
289	129	113.00	47.00	0.00	0.88
290	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	129	113.00	49.00	0.00	0.91
292	129	113.00	50.00	0.00	0.93
293	129	113.00	51.00	0.00	0.95
294	129	113.00	52.00	0.00	0.97
295	129	113.00	53.00	0.00	0.99
296	129	113.00	54.00	0.00	1.01
297	129	113.00	55.00	0.00	1.03
298	129	113.00	56.00	0.00	1.04
299	129	113.00	57.00	0.00	1.06
300	129	113.00	58.00	0.00	1.08
301	129	113.00	59.00	0.00	1.10
302	129	113.00	60.00	0.00	1.12
303	129	113.00	61.00	0.00	1.14
304	129	113.00	62.00	0.00	1.16
305	129	113.00	63.00	0.00	1.17
306	129	113.00	64.00	0.00	1.19
307	129	113.00	65.00	0.00	1.21
308	129	113.00	66.00	0.00	1.23
309	129	113.00	67.00	0.00	1.25
310	129	113.00	68.00	0.00	1.27
311	129	113.00	69.00	0.00	1.28
312	129	113.00	70.00	0.00	1.30
313	129	113.00	71.00	0.00	1.32
314	129	113.00	72.00	0.00	1.34
315	129	113.00	73.00	0.00	1.36
316	129	113.00	74.00	0.00	1.38
317	129	113.00	75.00	0.00	1.40
318	129	113.00	76.00	0.00	1.41
319	129	113.00	77.00	0.00	1.43
320	129	113.00	78.00	0.00	1.45
321	129	113.00	79.00	0.00	1.47
322	129	113.00	80.00	0.00	1.49
323	129	113.00	81.00	0.00	1.51
324	129	113.00	82.00	0.00	1.53
325	129	113.00	83.00	0.00	1.54
326	129	113.00	84.00	0.00	1.56
327	129	113.00	85.00	0.00	1.58
328	129	113.00	86.00	0.00	1.60
329	129	113.00	87.00	0.00	1.62
330	129	113.00	88.00	0.00	1.64
331	129	113.00	89.00	0.00	1.65
332	129	113.00	90.00	0.00	1.67
333	129	113.00	91.00	0.00	1.69
334	129	113.00	92.00	0.00	1.71
335	129	113.00	93.00	0.00	1.73
336	129	113.00	94.00	0.00	1.75
337	129	113.00	95.00	0.00	1.77
338	129	113.00	96.00	0.00	1.78
339	129	113.00	97.00	0.00	1.80
340	129	113.00	98.00	0.00	1.82
341	129	113.00	99.00	0.00	1.84
342	129	113.00	100.00	0.00	1.86
343	129	113.00	101.00	0.00	1.88
344	129	113.00	102.00	0.00	1.90
345	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	129	113.00	104.00	0.00	1.93
347	129	113.00	105.00	0.00	1.95
348	129	113.00	106.00	0.00	1.97
349	129	113.00	107.00	0.00	1.99
350	129	113.00	108.00	0.00	2.01
351	129	113.00	109.00	0.00	2.02
352	129	113.00	110.00	0.00	2.04
353	129	113.00	111.00	0.00	2.06
354	129	113.00	112.00	0.00	2.08
355	129	113.00	113.00	0.00	2.10
356	129	113.00	114.00	0.00	2.12
357	129	113.00	115.00	0.00	2.14
358	129	113.00	116.00	0.00	2.15
359	129	113.00	117.00	0.00	2.17
360	129	113.00	118.00	0.00	2.19
361	129	113.00	119.00	0.00	2.21
362	129	113.00	120.00	0.00	2.23
363	129	113.00	121.00	0.00	2.25
364	129	113.00	122.00	0.00	2.27
365	129	113.00	123.00	0.00	2.28
366	129	113.00	124.00	0.00	2.30
367	129	113.00	125.00	0.00	2.32
368	129	113.00	126.00	0.00	2.34
369	129	113.00	127.00	0.00	2.36
370	129	113.00	128.00	0.00	2.38
371	129	113.00	129.00	0.00	2.39
372	129	113.00	130.00	0.00	2.41
373	129	113.00	131.00	0.00	2.43
374	129	113.00	132.00	0.00	2.45
375	129	113.00	133.00	0.00	2.47
376	129	113.00	134.00	0.00	2.49
377	129	113.00	135.00	0.00	2.51
378	129	113.00	136.00	0.00	2.52
379	129	113.00	137.00	0.00	2.54
380	129	113.00	138.00	0.00	2.56
381	129	113.00	139.00	0.00	2.58
382	129	113.00	140.00	0.00	2.60
383	129	113.00	141.00	0.00	2.62
384	129	113.00	142.00	0.00	2.64
385	129	113.00	143.00	0.00	2.65
386	129	113.00	144.00	0.00	2.67
387	129	113.00	145.00	0.00	2.69
388	129	113.00	146.00	0.00	2.71
389	129	113.00	147.00	0.00	2.73
390	129	113.00	148.00	0.00	2.75
391	129	113.00	149.00	0.00	2.76
392	129	113.00	150.00	0.00	2.78
393	129	113.00	151.00	0.00	2.80
394	129	113.00	152.00	0.00	2.82
395	129	113.00	153.00	0.00	2.84
396	129	113.00	154.00	0.00	2.86
397	129	113.00	155.00	0.00	2.88
398	129	113.00	156.00	0.00	2.89
399	129	113.00	157.00	0.00	2.91
400	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	129	113.00	159.00	0.00	2.95
402	129	113.00	160.00	0.00	2.97
403	129	113.00	161.00	0.00	2.99
404	129	113.00	162.00	0.00	3.01
405	129	113.00	163.00	0.00	3.02
406	129	113.00	164.00	0.00	3.04
407	129	113.00	165.00	0.00	3.06
408	129	113.00	166.00	0.00	3.08
409	129	113.00	167.00	0.00	3.10
410	129	113.00	168.00	0.00	3.12
411	129	113.00	169.00	0.00	3.13
412	129	113.00	170.00	0.00	3.15
413	129	113.00	171.00	0.00	3.17
414	129	113.00	172.00	0.00	3.19
415	129	113.00	173.00	0.00	3.21
416	129	113.00	174.00	0.00	3.23
417	129	113.00	175.00	0.00	3.25
418	129	113.00	176.00	0.00	3.26
419	129	113.00	177.00	0.00	3.28
420	129	113.00	178.00	0.00	3.30
421	129	113.00	179.00	0.00	3.32
422	129	113.00	180.00	0.00	3.34
423	129	113.00	181.00	0.00	3.36
424	129	113.00	182.00	0.00	3.38
425	129	113.00	183.00	0.00	3.39
426	129	113.00	184.00	0.00	3.41
427	129	113.00	185.00	0.00	3.43
428	129	113.00	186.00	0.00	3.45
429	129	113.00	187.00	0.00	3.47
430	129	113.00	188.00	0.00	3.49
431	129	113.00	189.00	0.00	3.50
432	129	113.00	190.00	0.00	3.52
433	129	113.00	191.00	0.00	3.54
434	129	113.00	192.00	0.00	3.56
435	129	113.00	193.00	0.00	3.58
436	129	113.00	194.00	0.00	3.60
437	129	113.00	195.00	0.00	3.62
438	129	113.00	196.00	0.00	3.63
439	129	113.00	197.00	0.00	3.65
440	129	113.00	198.00	0.00	3.67
441	129	113.00	199.00	0.00	3.69
442	129	113.00	200.00	0.00	3.71
443	129	113.00	201.00	0.00	3.73
444	129	113.00	202.00	0.00	3.75
445	129	113.00	203.00	0.00	3.76
446	129	113.00	204.00	0.00	3.78
447	129	113.00	205.00	0.00	3.80
448	129	113.00	206.00	0.00	3.82
449	129	113.00	207.00	0.00	3.84
450	129	113.00	208.00	0.00	3.86
451	129	113.00	209.00	0.00	3.87
452	129	113.00	210.00	0.00	3.89
453	129	113.00	211.00	0.00	3.91
454	129	113.00	212.00	0.00	3.93
455	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	129	113.00	214.00	0.00	3.97
457	129	113.00	215.00	0.00	3.99
458	129	113.00	216.00	0.00	4.00
459	129	113.00	217.00	0.00	4.02
460	129	113.00	218.00	0.00	4.04
461	129	113.00	219.00	0.00	4.06
462	129	113.00	220.00	0.00	4.08
463	129	113.00	221.00	0.00	4.10
464	129	113.00	222.00	0.00	4.12
465	129	113.00	223.00	0.00	4.13
466	129	113.00	224.00	0.00	4.15
467	129	113.00	225.00	0.00	4.17
468	129	113.00	226.00	0.00	4.19
469	129	113.00	227.00	0.00	4.21
470	129	113.00	228.00	0.00	4.23
471	129	113.00	229.00	0.00	4.24
472	129	113.00	230.00	0.00	4.26
473	129	113.00	231.00	0.00	4.28
474	129	113.00	232.00	0.00	4.30
475	129	113.00	233.00	0.00	4.32
476	129	113.00	234.00	0.00	4.34
477	129	113.00	235.00	0.00	4.36
478	129	113.00	236.00	0.00	4.37
479	129	113.00	237.00	0.00	4.39
480	129	113.00	238.00	0.00	4.41
481	129	113.00	239.00	0.00	4.42
482	129	113.00	240.00	0.22	4.45
483	129	113.00	241.00	0.37	4.47
484	129	113.00	242.00	0.52	4.49
485	129	113.00	243.00	0.67	4.50
486	129	113.00	244.00	0.82	4.52
487	129	113.00	245.00	0.97	4.54
488	129	113.00	246.00	1.12	4.56
489	129	113.00	247.00	1.27	4.58
490	129	113.00	248.00	1.42	4.60
491	129	113.00	249.00	1.57	4.61
492	129	113.00	250.00	1.72	4.63
493	129	113.00	251.00	1.87	4.65
494	129	113.00	252.00	2.02	4.67
495	129	113.00	253.00	2.17	4.69
496	129	113.00	254.00	2.32	4.71
497	129	113.00	255.00	2.47	4.73
498	129	113.00	256.00	2.62	4.74
499	129	113.00	257.00	2.77	4.76
500	129	113.00	258.00	2.92	4.78
501	129	113.00	259.00	3.07	4.80
502	129	113.00	260.00	3.22	4.82
503	129	113.00	261.00	3.37	4.84
504	129	113.00	262.00	3.52	4.86
505	129	113.00	263.00	3.67	4.87
506	129	113.00	264.00	3.82	4.89
507	129	113.00	265.00	3.97	4.91
508	129	113.00	266.00	4.12	4.93
509	129	113.00	267.00	4.27	4.95
510	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	129	113.00	269.00	4.57	4.98
512	129	113.00	270.00	4.72	5.00
513	129	113.00	271.00	4.87	5.02
514	129	113.00	272.00	5.02	5.04
515	129	113.00	273.00	5.17	5.06
516	129	113.00	274.00	5.32	5.08
517	129	113.00	275.00	5.47	5.10
518	129	113.00	276.00	5.62	5.11
519	129	113.00	277.00	5.77	5.13
520	129	113.00	278.00	5.92	5.15
521	129	113.00	279.00	6.07	5.17
522	129	113.00	280.00	6.22	5.19
523	129	113.00	281.00	6.37	5.21
524	129	113.00	282.00	6.52	5.23
525	129	113.00	283.00	6.67	5.24
526	129	113.00	284.00	6.82	5.26
527	129	113.00	285.00	6.97	5.28
528	129	113.00	286.00	7.12	5.30
529	129	113.00	287.00	7.27	5.32
530	129	113.00	288.00	7.42	5.34
531	129	113.00	289.00	7.57	5.35
532	129	113.00	290.00	7.72	5.37
533	129	113.00	291.00	7.87	5.39
534	129	113.00	292.00	8.02	5.41
535	129	113.00	293.00	8.17	5.43
536	129	113.00	294.00	8.32	5.45
537	129	113.00	295.00	8.47	5.47
538	129	113.00	296.00	8.62	5.48
539	129	113.00	297.00	8.77	5.50
540	129	113.00	298.00	8.92	5.52
541	129	113.00	299.00	9.07	5.54
542	129	113.00	300.00	9.22	5.56
543	129	113.00	301.00	9.37	5.58
544	129	113.00	302.00	9.52	5.60
545	129	113.00	303.00	9.67	5.61
546	129	113.00	304.00	9.82	5.63
547	129	113.00	305.00	9.97	5.65
548	129	113.00	306.00	10.12	5.67
549	129	113.00	307.00	10.27	5.69
550	129	113.00	308.00	10.42	5.71
551	129	113.00	309.00	10.57	5.72
552	129	113.00	310.00	10.72	5.74
553	129	113.00	311.00	10.87	5.76
554	129	113.00	312.00	11.02	5.78
555	129	113.00	313.00	11.17	5.80
556	129	113.00	314.00	11.32	5.82
557	129	113.00	315.00	11.47	5.84
558	129	113.00	316.00	11.62	5.85
559	129	113.00	317.00	11.77	5.87
560	129	113.00	318.00	11.92	5.89
561	129	113.00	319.00	12.07	5.91
562	129	113.00	320.00	12.22	5.93
563	129	113.00	321.00	12.37	5.95
564	129	113.00	322.00	12.52	5.97
565	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	129	113.00	324.00	12.82	6.00
567	129	113.00	325.00	12.97	6.02
568	129	113.00	326.00	13.12	6.04
569	129	113.00	327.00	13.27	6.06
570	129	113.00	328.00	13.42	6.08
571	129	113.00	329.00	13.57	6.09
572	129	113.00	330.00	13.72	6.11
573	129	113.00	331.00	13.87	6.13
574	129	113.00	332.00	14.02	6.15
575	129	113.00	333.00	14.17	6.17
576	129	113.00	334.00	14.32	6.19
577	129	113.00	335.00	14.47	6.21
578	129	113.00	336.00	14.62	6.22
579	129	113.00	337.00	14.77	6.24
580	129	113.00	338.00	14.92	6.26
581	129	113.00	339.00	15.07	6.28
582	129	113.00	340.00	15.22	6.30
583	129	113.00	341.00	15.37	6.32
584	129	113.00	342.00	15.52	6.34
585	129	113.00	343.00	15.67	6.35
586	129	113.00	344.00	15.82	6.37
587	129	113.00	345.00	15.97	6.39
588	129	113.00	346.00	16.12	6.41
589	129	113.00	347.00	16.27	6.43
590	129	113.00	348.00	16.42	6.45
591	129	113.00	349.00	16.57	6.46
592	129	113.00	350.00	16.72	6.48
593	129	113.00	351.00	16.87	6.50
594	129	113.00	352.00	17.02	6.52
595	129	113.00	353.00	17.17	6.54
596	129	113.00	354.00	17.32	6.56
597	129	113.00	355.00	17.47	6.58
598	129	113.00	356.00	17.62	6.59
599	129	113.00	357.00	17.77	6.61
600	129	113.00	358.00	17.92	6.63
601	129	113.00	359.00	18.07	6.65
602	129	113.00	360.00	18.22	6.67
603	129	113.00	361.00	18.37	6.69
604	129	113.00	362.00	18.52	6.71
605	129	113.00	363.00	18.67	6.72
606	129	113.00	364.00	18.82	6.74
607	129	113.00	365.00	18.97	6.76
608	129	113.00	366.00	19.12	6.78
609	129	113.00	367.00	19.27	6.80
610	129	113.00	368.00	19.42	6.82
611	129	113.00	369.00	19.57	6.83
612	129	113.00	370.00	19.72	6.85
613	129	113.00	371.00	19.87	6.87
614	129	113.00	372.00	20.02	6.89
615	129	113.00	373.00	20.17	6.91
616	129	113.00	374.00	20.32	6.93
617	129	113.00	375.00	20.47	6.95
618	129	113.00	376.00	20.62	6.96
619	129	113.00	377.00	20.77	6.98
620	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	129	113.00	379.00	21.07	7.02
622	129	113.00	380.00	21.22	7.04
623	129	113.00	381.00	21.37	7.06
624	129	113.00	382.00	21.52	7.08
625	129	113.00	383.00	21.67	7.09
626	129	113.00	384.00	21.82	7.11
627	129	113.00	385.00	21.97	7.13
628	129	113.00	386.00	22.12	7.15
629	129	113.00	387.00	22.27	7.17
630	129	113.00	388.00	22.42	7.19
631	129	113.00	389.00	22.57	7.20
632	129	113.00	390.00	22.72	7.22
633	129	113.00	391.00	22.87	7.24
634	129	113.00	392.00	23.02	7.26
635	129	113.00	393.00	23.17	7.28
636	129	113.00	394.00	23.32	7.30
637	129	113.00	395.00	23.47	7.32
638	129	113.00	396.00	23.62	7.33
639	129	113.00	397.00	23.77	7.35
640	129	113.00	398.00	23.92	7.37
641	129	113.00	399.00	24.07	7.39
642	129	113.00	400.00	24.22	7.41
643	129	113.00	401.00	24.37	7.43
644	129	113.00	402.00	24.52	7.45
645	129	113.00	403.00	24.67	7.46
646	129	113.00	404.00	24.82	7.48
647	129	113.00	405.00	24.97	7.50
648	129	113.00	406.00	25.12	7.52
649	129	113.00	407.00	25.27	7.54
650	129	113.00	408.00	25.42	7.56
651	129	113.00	409.00	25.57	7.57
652	129	113.00	410.00	25.72	7.59
653	129	113.00	411.00	25.87	7.61
654	129	113.00	412.00	26.02	7.63
655	129	113.00	413.00	26.17	7.65
656	129	113.00	414.00	26.32	7.67
657	129	113.00	415.00	26.47	7.69
658	129	113.00	416.00	26.62	7.70
659	129	113.00	417.00	26.77	7.72
660	129	113.00	418.00	26.92	7.74
661	129	113.00	419.00	27.07	7.76
662	129	113.00	420.00	27.22	7.78
663	129	113.00	421.00	27.37	7.80
664	129	113.00	422.00	27.52	7.82
665	129	113.00	423.00	27.67	7.83
666	129	113.00	424.00	27.82	7.85
667	129	113.00	425.00	27.97	7.87
668	129	113.00	426.00	28.12	7.89
669	129	113.00	427.00	28.27	7.91
670	129	113.00	428.00	28.42	7.93
671	129	113.00	429.00	28.57	7.94
672	129	113.00	430.00	28.72	7.96
673	129	113.00	431.00	28.87	7.98
674	129	113.00	432.00	29.02	8.00
675	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	129	113.00	434.00	29.32	8.04
677	129	113.00	435.00	29.47	8.06
678	129	113.00	436.00	29.62	8.07
679	129	113.00	437.00	29.77	8.09
680	129	113.00	438.00	29.92	8.11
681	129	113.00	439.00	30.07	8.13
682	129	113.00	440.00	30.22	8.15
683	129	113.00	441.00	30.37	8.17
684	129	113.00	442.00	30.52	8.19
685	129	113.00	443.00	30.67	8.20
686	129	113.00	444.00	30.82	8.22
687	129	113.00	445.00	30.97	8.24
688	129	113.00	446.00	31.12	8.26
689	129	113.00	447.00	31.27	8.28
690	129	113.00	448.00	31.42	8.30
691	129	113.00	449.00	31.57	8.31
692	129	113.00	450.00	31.72	8.33
693	129	113.00	451.00	31.87	8.35
694	129	113.00	452.00	32.02	8.37
695	129	113.00	453.00	32.17	8.39
696	129	113.00	454.00	32.32	8.41
697	129	113.00	455.00	32.47	8.43
698	129	113.00	456.00	32.62	8.44
699	129	113.00	457.00	32.77	8.46
700	129	113.00	458.00	32.92	8.48
701	129	113.00	459.00	33.07	8.50
702	129	113.00	460.00	33.22	8.52
703	129	113.00	461.00	33.37	8.54
704	129	113.00	462.00	33.52	8.56
705	129	113.00	463.00	33.67	8.57
706	129	113.00	464.00	33.82	8.59
707	129	113.00	465.00	33.97	8.61
708	129	113.00	466.00	34.12	8.63
709	129	113.00	467.00	34.27	8.65
710	129	113.00	468.00	34.42	8.67
711	129	113.00	469.00	34.57	8.68
712	129	113.00	470.00	34.72	8.70
713	129	113.00	471.00	34.87	8.72
714	129	113.00	472.00	35.02	8.74
715	129	113.00	473.00	35.17	8.76
716	129	113.00	474.00	35.32	8.78
717	129	113.00	475.00	35.47	8.80
718	129	113.00	476.00	35.62	8.81
719	129	113.00	477.00	35.77	8.83
720	129	113.00	478.00	35.92	8.85
721	129	113.00	479.00	36.07	8.87
722	129	113.00	480.00	36.22	8.89
723	129	113.00	481.00	36.37	8.91
724	129	113.00	482.00	36.52	8.93
725	129	113.00	483.00	36.67	8.94
726	129	113.00	484.00	36.82	8.96
727	129	113.00	485.00	36.97	8.98
728	129	113.00	486.00	37.12	9.00
729	129	113.00	487.00	37.27	9.02
730	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	129	113.00	489.00	37.57	9.05
732	129	113.00	490.00	37.72	9.07
733	129	113.00	491.00	37.87	9.09
734	129	113.00	492.00	38.02	9.11
735	129	113.00	493.00	38.17	9.13
736	129	113.00	494.00	38.32	9.15
737	129	113.00	495.00	38.47	9.17
738	129	113.00	496.00	38.62	9.18
739	129	113.00	497.00	38.77	9.20
740	129	113.00	498.00	38.92	9.22
741	129	113.00	499.00	39.07	9.24
742	129	113.00	500.00	39.22	9.26
743	129	113.00	501.00	39.37	9.28
744	129	113.00	502.00	39.52	9.30
745	129	113.00	503.00	39.67	9.31
746	129	113.00	504.00	39.82	9.33
747	129	113.00	505.00	39.97	9.35
748	129	113.00	506.00	40.12	9.37
749	129	113.00	507.00	40.27	9.39
750	129	113.00	508.00	40.42	9.41
751	129	113.00	509.00	40.57	9.42
752	129	113.00	510.00	40.72	9.44
753	129	113.00	511.00	40.87	9.46
754	129	113.00	512.00	41.02	9.48
755	129	113.00	513.00	41.17	9.50
756	129	113.00	514.00	41.32	9.52
757	129	113.00	515.00	41.47	9.54
758	129	113.00	516.00	41.62	9.55
759	129	113.00	517.00	41.77	9.57
760	129	113.00	518.00	41.92	9.59
761	129	113.00	519.00	42.07	9.61
762	129	113.00	520.00	42.22	9.63
763	129	113.00	521.00	42.37	9.65
764	129	113.00	522.00	42.52	9.67
765	129	113.00	523.00	42.67	9.68
766	129	113.00	524.00	42.82	9.70
767	129	113.00	525.00	42.97	9.72
768	129	113.00	526.00	43.12	9.74
769	129	113.00	527.00	43.27	9.76
770	129	113.00	528.00	43.42	9.78
771	129	113.00	529.00	43.57	9.79
772	129	113.00	530.00	43.72	9.81
773	129	113.00	531.00	43.87	9.83
774	129	113.00	532.00	44.02	9.85
775	129	113.00	533.00	44.17	9.87
776	129	113.00	534.00	44.32	9.89
777	129	113.00	535.00	44.47	9.91
778	129	113.00	536.00	44.62	9.92
779	129	113.00	537.00	44.77	9.94
780	129	113.00	538.00	44.92	9.96
781	129	113.00	539.00	45.07	9.98
782	129	113.00	540.00	45.22	10.00
783	129	113.00	541.00	45.37	10.02
784	129	113.00	542.00	45.52	10.04
785	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	129	113.00	544.00	45.82	10.07
787	129	113.00	545.00	45.97	10.09
788	129	113.00	546.00	46.12	10.11
789	129	113.00	547.00	46.27	10.13
790	129	113.00	548.00	46.42	10.15
791	129	113.00	549.00	46.57	10.16
792	129	113.00	550.00	46.72	10.18
793	129	113.00	551.00	46.87	10.20
794	129	113.00	552.00	47.02	10.22
795	129	113.00	553.00	47.17	10.24
796	129	113.00	554.00	47.32	10.26
797	129	113.00	555.00	47.47	10.28
798	129	113.00	556.00	47.62	10.29
799	129	113.00	557.00	47.77	10.31
800	129	113.00	558.00	47.92	10.33
801	129	113.00	559.00	48.07	10.35
802	129	113.00	560.00	48.22	10.37
803	129	113.00	561.00	48.37	10.39
804	129	113.00	562.00	48.52	10.41
805	129	113.00	563.00	48.67	10.42
806	129	113.00	564.00	48.82	10.44
807	129	113.00	565.00	48.97	10.46
808	129	113.00	566.00	49.12	10.48
809	129	113.00	567.00	49.27	10.50
810	129	113.00	568.00	49.42	10.52
811	129	113.00	569.00	49.57	10.53
812	129	113.00	570.00	49.72	10.55
813	129	113.00	571.00	49.87	10.57
814	129	113.00	572.00	50.02	10.59
815	129	113.00	573.00	50.17	10.61
816	129	113.00	574.00	50.32	10.63
817	129	113.00	575.00	50.47	10.65
818	129	113.00	576.00	50.62	10.66
819	129	113.00	577.00	50.77	10.68
820	129	113.00	578.00	50.92	10.70
821	129	113.00	579.00	51.07	10.72
822	129	113.00	580.00	51.22	10.74
823	129	113.00	581.00	51.37	10.76
824	129	113.00	582.00	51.52	10.78
825	129	113.00	583.00	51.67	10.79
826	129	113.00	584.00	51.82	10.81
827	129	113.00	585.00	51.97	10.83
828	129	113.00	586.00	52.12	10.85
829	129	113.00	587.00	52.27	10.87
830	129	113.00	588.00	52.42	10.89
831	129	113.00	589.00	52.57	10.90
832	129	113.00	590.00	52.72	10.92
833	129	113.00	591.00	52.87	10.94
834	129	113.00	592.00	53.02	10.96
835	129	113.00	593.00	53.17	10.98
836	129	113.00	594.00	53.32	11.00
837	129	113.00	595.00	53.47	11.02
838	129	113.00	596.00	53.62	11.03
839	129	113.00	597.00	53.77	11.05
840	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	129	113.00	599.00	54.07	11.09
842	129	113.00	600.00	54.22	11.11
843	129	113.00	601.00	54.37	11.13
844	129	113.00	602.00	54.52	11.15
845	129	113.00	603.00	54.67	11.16
846	129	113.00	604.00	54.82	11.18
847	129	113.00	605.00	54.97	11.20
848	129	113.00	606.00	55.12	11.22
849	129	113.00	607.00	55.27	11.24
850	129	113.00	608.00	55.42	11.26
851	129	113.00	609.00	55.57	11.27
852	129	113.00	610.00	55.72	11.29
853	129	113.00	611.00	55.87	11.31
854	129	113.00	612.00	56.02	11.33
855	129	113.00	613.00	56.17	11.35
856	129	113.00	614.00	56.32	11.37
857	129	113.00	615.00	56.47	11.39
858	129	113.00	616.00	56.62	11.40
859	129	113.00	617.00	56.77	11.42
860	129	113.00	618.00	56.92	11.44
861	129	113.00	619.00	57.07	11.46
862	129	113.00	620.00	57.22	11.48
863	129	113.00	621.00	57.37	11.50
864	129	113.00	622.00	57.52	11.52
865	129	113.00	623.00	57.67	11.53
866	129	113.00	624.00	57.82	11.55
867	129	113.00	625.00	57.97	11.57
868	129	113.00	626.00	58.12	11.59
869	129	113.00	627.00	58.27	11.61
870	129	113.00	628.00	58.42	11.63
871	129	113.00	629.00	58.57	11.64
872	129	113.00	630.00	58.72	11.66
873	129	113.00	631.00	58.87	11.68
874	129	113.00	632.00	59.02	11.70
875	129	113.00	633.00	59.17	11.72
876	129	113.00	634.00	59.32	11.74
877	129	113.00	635.00	59.47	11.76
878	129	113.00	636.00	59.62	11.77
879	129	113.00	637.00	59.77	11.79
880	129	113.00	638.00	59.92	11.81
881	129	113.00	639.00	60.07	11.83
882	129	113.00	640.00	60.22	11.85
883	129	113.00	641.00	60.37	11.87
884	129	113.00	642.00	60.52	11.89
885	129	113.00	643.00	60.67	11.90
886	129	113.00	644.00	60.82	11.92
887	129	113.00	645.00	60.97	11.94
888	129	113.00	646.00	61.12	11.96
889	129	113.00	647.00	61.27	11.98
890	129	113.00	648.00	61.42	12.00
891	129	113.00	649.00	61.57	12.01
892	129	113.00	650.00	61.72	12.03
893	129	113.00	651.00	61.87	12.05
894	129	113.00	652.00	62.02	12.07
895	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	129	113.00	654.00	62.32	12.11
897	129	113.00	655.00	62.47	12.13
898	129	113.00	656.00	62.62	12.14
899	129	113.00	657.00	62.77	12.16
900	129	113.00	658.00	62.92	12.18
901	129	113.00	659.00	63.07	12.20
902	129	113.00	660.00	63.22	12.22
903	129	113.00	661.00	63.37	12.24
904	129	113.00	662.00	63.52	12.26
905	129	113.00	663.00	63.67	12.27
906	129	113.00	664.00	63.82	12.29
907	129	113.00	665.00	63.97	12.31
908	129	113.00	666.00	64.12	12.33
909	129	113.00	667.00	64.27	12.35
910	129	113.00	668.00	64.42	12.37
911	129	113.00	669.00	64.57	12.38
912	129	113.00	670.00	64.72	12.40
913	129	113.00	671.00	64.87	12.42
914	129	113.00	672.00	65.02	12.44
915	129	113.00	673.00	65.17	12.46
916	129	113.00	674.00	65.32	12.48
917	129	113.00	675.00	65.47	12.50
918	129	113.00	676.00	65.62	12.51
919	129	113.00	677.00	65.77	12.53
920	129	113.00	678.00	65.92	12.55
921	129	113.00	679.00	66.07	12.57
922	129	113.00	680.00	66.22	12.59
923	129	113.00	681.00	66.37	12.61
924	129	113.00	682.00	66.52	12.63
925	129	113.00	683.00	66.67	12.64
926	129	113.00	684.00	66.82	12.66
927	129	113.00	685.00	66.97	12.68
928	129	113.00	686.00	67.12	12.70
929	129	113.00	687.00	67.27	12.72
930	129	113.00	688.00	67.42	12.74
931	129	113.00	689.00	67.57	12.75
932	129	113.00	690.00	67.72	12.77
933	129	113.00	691.00	67.87	12.79
934	129	113.00	692.00	68.02	12.81
935	129	113.00	693.00	68.17	12.83
936	129	113.00	694.00	68.32	12.85
937	129	113.00	695.00	68.47	12.87
938	129	113.00	696.00	68.62	12.88
939	129	113.00	697.00	68.77	12.90
940	129	113.00	698.00	68.92	12.92
941	129	113.00	699.00	69.07	12.94
942	129	113.00	700.00	69.22	12.96
943	129	113.00	701.00	69.37	12.98
944	129	113.00	702.00	69.52	13.00
945	129	113.00	703.00	69.67	13.01
946	129	113.00	704.00	69.82	13.03
947	129	113.00	705.00	69.97	13.05
948	129	113.00	706.00	70.12	13.07
949	129	113.00	707.00	70.27	13.09
950	129	113.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	129	113.00	709.00	70.57	13.12
952	129	113.00	710.00	70.72	13.14
953	129	113.00	711.00	70.87	13.16
954	129	113.00	712.00	71.02	13.18
955	129	113.00	713.00	71.17	13.20
956	129	113.00	714.00	71.32	13.22
957	129	113.00	715.00	71.47	13.24
958	129	113.00	716.00	71.62	13.25
959	129	113.00	717.00	71.77	13.27
960	129	113.00	718.00	71.92	13.29
961	129	113.00	719.00	72.07	13.31
962	129	113.00	720.00	72.22	13.33
963	129	113.00	721.00	72.37	13.35
964	129	113.00	722.00	72.52	13.37
965	129	113.00	723.00	72.67	13.38
966	129	113.00	724.00	72.82	13.40
967	129	113.00	725.00	72.90	13.41

If your employee's gross pay is over £967, go to page 322.

**Monthly table for reduced rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter I**

**NICs where the employer is eligible for Freeports employer NICs relief and where the employee is eligible to pay the reduced rate of NICs**

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 2026 to 2027
- women who are State Pension age or over (see Table letter C in booklet CA41)
- women for whom you hold form CA2700 (see Table letter J in booklet CA38)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	0.00	0.00	0.00
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	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	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	0.00	0.00	0.00
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	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	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.05
1053	559	489.00	5.00	0.00	0.13
1057	559	489.00	9.00	0.00	0.20
1061	559	489.00	13.00	0.00	0.28
1065	559	489.00	17.00	0.00	0.35
1069	559	489.00	21.00	0.00	0.42
1073	559	489.00	25.00	0.00	0.50
1077	559	489.00	29.00	0.00	0.57
1081	559	489.00	33.00	0.00	0.65
1085	559	489.00	37.00	0.00	0.72
1089	559	489.00	41.00	0.00	0.79
1093	559	489.00	45.00	0.00	0.87
1097	559	489.00	49.00	0.00	0.94
1101	559	489.00	53.00	0.00	1.02
1105	559	489.00	57.00	0.00	1.09
1109	559	489.00	61.00	0.00	1.16
1113	559	489.00	65.00	0.00	1.24
1117	559	489.00	69.00	0.00	1.31
1121	559	489.00	73.00	0.00	1.39
1125	559	489.00	77.00	0.00	1.46
1129	559	489.00	81.00	0.00	1.53
1133	559	489.00	85.00	0.00	1.61
1137	559	489.00	89.00	0.00	1.68
1141	559	489.00	93.00	0.00	1.76
1145	559	489.00	97.00	0.00	1.83
1149	559	489.00	101.00	0.00	1.90
1153	559	489.00	105.00	0.00	1.98
1157	559	489.00	109.00	0.00	2.05
1161	559	489.00	113.00	0.00	2.13
1165	559	489.00	117.00	0.00	2.20
1169	559	489.00	121.00	0.00	2.27
1173	559	489.00	125.00	0.00	2.35
1177	559	489.00	129.00	0.00	2.42
1181	559	489.00	133.00	0.00	2.50
1185	559	489.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	559	489.00	141.00	0.00	2.64
1193	559	489.00	145.00	0.00	2.72
1197	559	489.00	149.00	0.00	2.79
1201	559	489.00	153.00	0.00	2.87
1205	559	489.00	157.00	0.00	2.94
1209	559	489.00	161.00	0.00	3.01
1213	559	489.00	165.00	0.00	3.09
1217	559	489.00	169.00	0.00	3.16
1221	559	489.00	173.00	0.00	3.24
1225	559	489.00	177.00	0.00	3.31
1229	559	489.00	181.00	0.00	3.38
1233	559	489.00	185.00	0.00	3.46
1237	559	489.00	189.00	0.00	3.53
1241	559	489.00	193.00	0.00	3.61
1245	559	489.00	197.00	0.00	3.68
1249	559	489.00	201.00	0.00	3.75
1253	559	489.00	205.00	0.00	3.83
1257	559	489.00	209.00	0.00	3.90
1261	559	489.00	213.00	0.00	3.98
1265	559	489.00	217.00	0.00	4.05
1269	559	489.00	221.00	0.00	4.12
1273	559	489.00	225.00	0.00	4.20
1277	559	489.00	229.00	0.00	4.27
1281	559	489.00	233.00	0.00	4.35
1285	559	489.00	237.00	0.00	4.42
1289	559	489.00	241.00	0.00	4.49
1293	559	489.00	245.00	0.00	4.57
1297	559	489.00	249.00	0.00	4.64
1301	559	489.00	253.00	0.00	4.72
1305	559	489.00	257.00	0.00	4.79
1309	559	489.00	261.00	0.00	4.86
1313	559	489.00	265.00	0.00	4.94
1317	559	489.00	269.00	0.00	5.01
1321	559	489.00	273.00	0.00	5.09
1325	559	489.00	277.00	0.00	5.16
1329	559	489.00	281.00	0.00	5.23
1333	559	489.00	285.00	0.00	5.31
1337	559	489.00	289.00	0.00	5.38
1341	559	489.00	293.00	0.00	5.46
1345	559	489.00	297.00	0.00	5.53
1349	559	489.00	301.00	0.00	5.60
1353	559	489.00	305.00	0.00	5.68
1357	559	489.00	309.00	0.00	5.75
1361	559	489.00	313.00	0.00	5.83
1365	559	489.00	317.00	0.00	5.90
1369	559	489.00	321.00	0.00	5.97
1373	559	489.00	325.00	0.00	6.05
1377	559	489.00	329.00	0.00	6.12
1381	559	489.00	333.00	0.00	6.20
1385	559	489.00	337.00	0.00	6.27
1389	559	489.00	341.00	0.00	6.34
1393	559	489.00	345.00	0.00	6.42
1397	559	489.00	349.00	0.00	6.49
1401	559	489.00	353.00	0.00	6.57
1405	559	489.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1409	559	489.00	361.00	0.00	6.71
1413	559	489.00	365.00	0.00	6.79
1417	559	489.00	369.00	0.00	6.86
1421	559	489.00	373.00	0.00	6.94
1425	559	489.00	377.00	0.00	7.01
1429	559	489.00	381.00	0.00	7.08
1433	559	489.00	385.00	0.00	7.16
1437	559	489.00	389.00	0.00	7.23
1441	559	489.00	393.00	0.00	7.31
1445	559	489.00	397.00	0.00	7.38
1449	559	489.00	401.00	0.00	7.45
1453	559	489.00	405.00	0.00	7.53
1457	559	489.00	409.00	0.00	7.60
1461	559	489.00	413.00	0.00	7.68
1465	559	489.00	417.00	0.00	7.75
1469	559	489.00	421.00	0.00	7.82
1473	559	489.00	425.00	0.00	7.90
1477	559	489.00	429.00	0.00	7.97
1481	559	489.00	433.00	0.00	8.05
1485	559	489.00	437.00	0.00	8.12
1489	559	489.00	441.00	0.00	8.19
1493	559	489.00	445.00	0.00	8.27
1497	559	489.00	449.00	0.00	8.34
1501	559	489.00	453.00	0.00	8.42
1505	559	489.00	457.00	0.00	8.49
1509	559	489.00	461.00	0.00	8.56
1513	559	489.00	465.00	0.00	8.64
1517	559	489.00	469.00	0.00	8.71
1521	559	489.00	473.00	0.00	8.79
1525	559	489.00	477.00	0.00	8.86
1529	559	489.00	481.00	0.00	8.93
1533	559	489.00	485.00	0.00	9.01
1537	559	489.00	489.00	0.00	9.08
1541	559	489.00	493.00	0.00	9.16
1545	559	489.00	497.00	0.00	9.23
1549	559	489.00	501.00	0.00	9.30
1553	559	489.00	505.00	0.00	9.38
1557	559	489.00	509.00	0.00	9.45
1561	559	489.00	513.00	0.00	9.53
1565	559	489.00	517.00	0.00	9.60
1569	559	489.00	521.00	0.00	9.67
1573	559	489.00	525.00	0.00	9.75
1577	559	489.00	529.00	0.00	9.82
1581	559	489.00	533.00	0.00	9.90
1585	559	489.00	537.00	0.00	9.97
1589	559	489.00	541.00	0.00	10.04
1593	559	489.00	545.00	0.00	10.12
1597	559	489.00	549.00	0.00	10.19
1601	559	489.00	553.00	0.00	10.27
1605	559	489.00	557.00	0.00	10.34
1609	559	489.00	561.00	0.00	10.41
1613	559	489.00	565.00	0.00	10.49
1617	559	489.00	569.00	0.00	10.56
1621	559	489.00	573.00	0.00	10.64
1625	559	489.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	559	489.00	581.00	0.00	10.78
1633	559	489.00	585.00	0.00	10.86
1637	559	489.00	589.00	0.00	10.93
1641	559	489.00	593.00	0.00	11.01
1645	559	489.00	597.00	0.00	11.08
1649	559	489.00	601.00	0.00	11.15
1653	559	489.00	605.00	0.00	11.23
1657	559	489.00	609.00	0.00	11.30
1661	559	489.00	613.00	0.00	11.38
1665	559	489.00	617.00	0.00	11.45
1669	559	489.00	621.00	0.00	11.52
1673	559	489.00	625.00	0.00	11.60
1677	559	489.00	629.00	0.00	11.67
1681	559	489.00	633.00	0.00	11.75
1685	559	489.00	637.00	0.00	11.82
1689	559	489.00	641.00	0.00	11.89
1693	559	489.00	645.00	0.00	11.97
1697	559	489.00	649.00	0.00	12.04
1701	559	489.00	653.00	0.00	12.12
1705	559	489.00	657.00	0.00	12.19
1709	559	489.00	661.00	0.00	12.26
1713	559	489.00	665.00	0.00	12.34
1717	559	489.00	669.00	0.00	12.41
1721	559	489.00	673.00	0.00	12.49
1725	559	489.00	677.00	0.00	12.56
1729	559	489.00	681.00	0.00	12.63
1733	559	489.00	685.00	0.00	12.71
1737	559	489.00	689.00	0.00	12.78
1741	559	489.00	693.00	0.00	12.86
1745	559	489.00	697.00	0.00	12.93
1749	559	489.00	701.00	0.00	13.00
1753	559	489.00	705.00	0.00	13.08
1757	559	489.00	709.00	0.00	13.15
1761	559	489.00	713.00	0.00	13.23
1765	559	489.00	717.00	0.00	13.30
1769	559	489.00	721.00	0.00	13.37
1773	559	489.00	725.00	0.00	13.45
1777	559	489.00	729.00	0.00	13.52
1781	559	489.00	733.00	0.00	13.60
1785	559	489.00	737.00	0.00	13.67
1789	559	489.00	741.00	0.00	13.74
1793	559	489.00	745.00	0.00	13.82
1797	559	489.00	749.00	0.00	13.89
1801	559	489.00	753.00	0.00	13.97
1805	559	489.00	757.00	0.00	14.04
1809	559	489.00	761.00	0.00	14.11
1813	559	489.00	765.00	0.00	14.19
1817	559	489.00	769.00	0.00	14.26
1821	559	489.00	773.00	0.00	14.34
1825	559	489.00	777.00	0.00	14.41
1829	559	489.00	781.00	0.00	14.48
1833	559	489.00	785.00	0.00	14.56
1837	559	489.00	789.00	0.00	14.63
1841	559	489.00	793.00	0.00	14.71
1845	559	489.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	559	489.00	801.00	0.00	14.85
1853	559	489.00	805.00	0.00	14.93
1857	559	489.00	809.00	0.00	15.00
1861	559	489.00	813.00	0.00	15.08
1865	559	489.00	817.00	0.00	15.15
1869	559	489.00	821.00	0.00	15.22
1873	559	489.00	825.00	0.00	15.30
1877	559	489.00	829.00	0.00	15.37
1881	559	489.00	833.00	0.00	15.45
1885	559	489.00	837.00	0.00	15.52
1889	559	489.00	841.00	0.00	15.59
1893	559	489.00	845.00	0.00	15.67
1897	559	489.00	849.00	0.00	15.74
1901	559	489.00	853.00	0.00	15.82
1905	559	489.00	857.00	0.00	15.89
1909	559	489.00	861.00	0.00	15.96
1913	559	489.00	865.00	0.00	16.04
1917	559	489.00	869.00	0.00	16.11
1921	559	489.00	873.00	0.00	16.19
1925	559	489.00	877.00	0.00	16.26
1929	559	489.00	881.00	0.00	16.33
1933	559	489.00	885.00	0.00	16.41
1937	559	489.00	889.00	0.00	16.48
1941	559	489.00	893.00	0.00	16.56
1945	559	489.00	897.00	0.00	16.63
1949	559	489.00	901.00	0.00	16.70
1953	559	489.00	905.00	0.00	16.78
1957	559	489.00	909.00	0.00	16.85
1961	559	489.00	913.00	0.00	16.93
1965	559	489.00	917.00	0.00	17.00
1969	559	489.00	921.00	0.00	17.07
1973	559	489.00	925.00	0.00	17.15
1977	559	489.00	929.00	0.00	17.22
1981	559	489.00	933.00	0.00	17.30
1985	559	489.00	937.00	0.00	17.37
1989	559	489.00	941.00	0.00	17.44
1993	559	489.00	945.00	0.00	17.52
1997	559	489.00	949.00	0.00	17.59
2001	559	489.00	953.00	0.00	17.67
2005	559	489.00	957.00	0.00	17.74
2009	559	489.00	961.00	0.00	17.81
2013	559	489.00	965.00	0.00	17.89
2017	559	489.00	969.00	0.00	17.96
2021	559	489.00	973.00	0.00	18.04
2025	559	489.00	977.00	0.00	18.11
2029	559	489.00	981.00	0.00	18.18
2033	559	489.00	985.00	0.00	18.26
2037	559	489.00	989.00	0.00	18.33
2041	559	489.00	993.00	0.00	18.41
2045	559	489.00	997.00	0.00	18.48
2049	559	489.00	1001.00	0.00	18.55
2053	559	489.00	1005.00	0.00	18.63
2057	559	489.00	1009.00	0.00	18.70
2061	559	489.00	1013.00	0.00	18.78
2065	559	489.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	559	489.00	1021.00	0.00	18.92
2073	559	489.00	1025.00	0.00	19.00
2077	559	489.00	1029.00	0.00	19.07
2081	559	489.00	1033.00	0.00	19.13
2083	559	489.00	1035.00	0.00	19.15
2085	559	489.00	1037.00	0.60	19.22
2089	559	489.00	1041.00	1.20	19.29
2093	559	489.00	1045.00	1.80	19.37
2097	559	489.00	1049.00	2.40	19.44
2101	559	489.00	1053.00	3.00	19.52
2105	559	489.00	1057.00	3.60	19.59
2109	559	489.00	1061.00	4.20	19.66
2113	559	489.00	1065.00	4.80	19.74
2117	559	489.00	1069.00	5.40	19.81
2121	559	489.00	1073.00	6.00	19.89
2125	559	489.00	1077.00	6.60	19.96
2129	559	489.00	1081.00	7.20	20.03
2133	559	489.00	1085.00	7.80	20.11
2137	559	489.00	1089.00	8.40	20.18
2141	559	489.00	1093.00	9.00	20.26
2145	559	489.00	1097.00	9.60	20.33
2149	559	489.00	1101.00	10.20	20.40
2153	559	489.00	1105.00	10.80	20.48
2157	559	489.00	1109.00	11.40	20.55
2161	559	489.00	1113.00	12.00	20.63
2165	559	489.00	1117.00	12.60	20.70
2169	559	489.00	1121.00	13.20	20.77
2173	559	489.00	1125.00	13.80	20.85
2177	559	489.00	1129.00	14.40	20.92
2181	559	489.00	1133.00	15.00	21.00
2185	559	489.00	1137.00	15.60	21.07
2189	559	489.00	1141.00	16.20	21.14
2193	559	489.00	1145.00	16.80	21.22
2197	559	489.00	1149.00	17.40	21.29
2201	559	489.00	1153.00	18.00	21.37
2205	559	489.00	1157.00	18.60	21.44
2209	559	489.00	1161.00	19.20	21.51
2213	559	489.00	1165.00	19.80	21.59
2217	559	489.00	1169.00	20.40	21.66
2221	559	489.00	1173.00	21.00	21.74
2225	559	489.00	1177.00	21.60	21.81
2229	559	489.00	1181.00	22.20	21.88
2233	559	489.00	1185.00	22.80	21.96
2237	559	489.00	1189.00	23.40	22.03
2241	559	489.00	1193.00	24.00	22.11
2245	559	489.00	1197.00	24.60	22.18
2249	559	489.00	1201.00	25.20	22.25
2253	559	489.00	1205.00	25.80	22.33
2257	559	489.00	1209.00	26.40	22.40
2261	559	489.00	1213.00	27.00	22.48
2265	559	489.00	1217.00	27.60	22.55
2269	559	489.00	1221.00	28.20	22.62
2273	559	489.00	1225.00	28.80	22.70
2277	559	489.00	1229.00	29.40	22.77
2281	559	489.00	1233.00	30.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	559	489.00	1237.00	30.60	22.92
2289	559	489.00	1241.00	31.20	22.99
2293	559	489.00	1245.00	31.80	23.07
2297	559	489.00	1249.00	32.40	23.14
2301	559	489.00	1253.00	33.00	23.22
2305	559	489.00	1257.00	33.60	23.29
2309	559	489.00	1261.00	34.20	23.36
2313	559	489.00	1265.00	34.80	23.44
2317	559	489.00	1269.00	35.40	23.51
2321	559	489.00	1273.00	36.00	23.59
2325	559	489.00	1277.00	36.60	23.66
2329	559	489.00	1281.00	37.20	23.73
2333	559	489.00	1285.00	37.80	23.81
2337	559	489.00	1289.00	38.40	23.88
2341	559	489.00	1293.00	39.00	23.96
2345	559	489.00	1297.00	39.60	24.03
2349	559	489.00	1301.00	40.20	24.10
2353	559	489.00	1305.00	40.80	24.18
2357	559	489.00	1309.00	41.40	24.25
2361	559	489.00	1313.00	42.00	24.33
2365	559	489.00	1317.00	42.60	24.40
2369	559	489.00	1321.00	43.20	24.47
2373	559	489.00	1325.00	43.80	24.55
2377	559	489.00	1329.00	44.40	24.62
2381	559	489.00	1333.00	45.00	24.70
2385	559	489.00	1337.00	45.60	24.77
2389	559	489.00	1341.00	46.20	24.84
2393	559	489.00	1345.00	46.80	24.92
2397	559	489.00	1349.00	47.40	24.99
2401	559	489.00	1353.00	48.00	25.07
2405	559	489.00	1357.00	48.60	25.14
2409	559	489.00	1361.00	49.20	25.21
2413	559	489.00	1365.00	49.80	25.29
2417	559	489.00	1369.00	50.40	25.36
2421	559	489.00	1373.00	51.00	25.44
2425	559	489.00	1377.00	51.60	25.51
2429	559	489.00	1381.00	52.20	25.58
2433	559	489.00	1385.00	52.80	25.66
2437	559	489.00	1389.00	53.40	25.73
2441	559	489.00	1393.00	54.00	25.81
2445	559	489.00	1397.00	54.60	25.88
2449	559	489.00	1401.00	55.20	25.95
2453	559	489.00	1405.00	55.80	26.03
2457	559	489.00	1409.00	56.40	26.10
2461	559	489.00	1413.00	57.00	26.18
2465	559	489.00	1417.00	57.60	26.25
2469	559	489.00	1421.00	58.20	26.32
2473	559	489.00	1425.00	58.80	26.40
2477	559	489.00	1429.00	59.40	26.47
2481	559	489.00	1433.00	60.00	26.55
2485	559	489.00	1437.00	60.60	26.62
2489	559	489.00	1441.00	61.20	26.69
2493	559	489.00	1445.00	61.80	26.77
2497	559	489.00	1449.00	62.40	26.84
2501	559	489.00	1453.00	63.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	559	489.00	1457.00	63.60	26.99
2509	559	489.00	1461.00	64.20	27.06
2513	559	489.00	1465.00	64.80	27.14
2517	559	489.00	1469.00	65.40	27.21
2521	559	489.00	1473.00	66.00	27.29
2525	559	489.00	1477.00	66.60	27.36
2529	559	489.00	1481.00	67.20	27.43
2533	559	489.00	1485.00	67.80	27.51
2537	559	489.00	1489.00	68.40	27.58
2541	559	489.00	1493.00	69.00	27.66
2545	559	489.00	1497.00	69.60	27.73
2549	559	489.00	1501.00	70.20	27.80
2553	559	489.00	1505.00	70.80	27.88
2557	559	489.00	1509.00	71.40	27.95
2561	559	489.00	1513.00	72.00	28.03
2565	559	489.00	1517.00	72.60	28.10
2569	559	489.00	1521.00	73.20	28.17
2573	559	489.00	1525.00	73.80	28.25
2577	559	489.00	1529.00	74.40	28.32
2581	559	489.00	1533.00	75.00	28.40
2585	559	489.00	1537.00	75.60	28.47
2589	559	489.00	1541.00	76.20	28.54
2593	559	489.00	1545.00	76.80	28.62
2597	559	489.00	1549.00	77.40	28.69
2601	559	489.00	1553.00	78.00	28.77
2605	559	489.00	1557.00	78.60	28.84
2609	559	489.00	1561.00	79.20	28.91
2613	559	489.00	1565.00	79.80	28.99
2617	559	489.00	1569.00	80.40	29.06
2621	559	489.00	1573.00	81.00	29.14
2625	559	489.00	1577.00	81.60	29.21
2629	559	489.00	1581.00	82.20	29.28
2633	559	489.00	1585.00	82.80	29.36
2637	559	489.00	1589.00	83.40	29.43
2641	559	489.00	1593.00	84.00	29.51
2645	559	489.00	1597.00	84.60	29.58
2649	559	489.00	1601.00	85.20	29.65
2653	559	489.00	1605.00	85.80	29.73
2657	559	489.00	1609.00	86.40	29.80
2661	559	489.00	1613.00	87.00	29.88
2665	559	489.00	1617.00	87.60	29.95
2669	559	489.00	1621.00	88.20	30.02
2673	559	489.00	1625.00	88.80	30.10
2677	559	489.00	1629.00	89.40	30.17
2681	559	489.00	1633.00	90.00	30.25
2685	559	489.00	1637.00	90.60	30.32
2689	559	489.00	1641.00	91.20	30.39
2693	559	489.00	1645.00	91.80	30.47
2697	559	489.00	1649.00	92.40	30.54
2701	559	489.00	1653.00	93.00	30.62
2705	559	489.00	1657.00	93.60	30.69
2709	559	489.00	1661.00	94.20	30.76
2713	559	489.00	1665.00	94.80	30.84
2717	559	489.00	1669.00	95.40	30.91
2721	559	489.00	1673.00	96.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2725	559	489.00	1677.00	96.60	31.06
2729	559	489.00	1681.00	97.20	31.13
2733	559	489.00	1685.00	97.80	31.21
2737	559	489.00	1689.00	98.40	31.28
2741	559	489.00	1693.00	99.00	31.36
2745	559	489.00	1697.00	99.60	31.43
2749	559	489.00	1701.00	100.20	31.50
2753	559	489.00	1705.00	100.80	31.58
2757	559	489.00	1709.00	101.40	31.65
2761	559	489.00	1713.00	102.00	31.73
2765	559	489.00	1717.00	102.60	31.80
2769	559	489.00	1721.00	103.20	31.87
2773	559	489.00	1725.00	103.80	31.95
2777	559	489.00	1729.00	104.40	32.02
2781	559	489.00	1733.00	105.00	32.10
2785	559	489.00	1737.00	105.60	32.17
2789	559	489.00	1741.00	106.20	32.24
2793	559	489.00	1745.00	106.80	32.32
2797	559	489.00	1749.00	107.40	32.39
2801	559	489.00	1753.00	108.00	32.47
2805	559	489.00	1757.00	108.60	32.54
2809	559	489.00	1761.00	109.20	32.61
2813	559	489.00	1765.00	109.80	32.69
2817	559	489.00	1769.00	110.40	32.76
2821	559	489.00	1773.00	111.00	32.84
2825	559	489.00	1777.00	111.60	32.91
2829	559	489.00	1781.00	112.20	32.98
2833	559	489.00	1785.00	112.80	33.06
2837	559	489.00	1789.00	113.40	33.13
2841	559	489.00	1793.00	114.00	33.21
2845	559	489.00	1797.00	114.60	33.28
2849	559	489.00	1801.00	115.20	33.35
2853	559	489.00	1805.00	115.80	33.43
2857	559	489.00	1809.00	116.40	33.50
2861	559	489.00	1813.00	117.00	33.58
2865	559	489.00	1817.00	117.60	33.65
2869	559	489.00	1821.00	118.20	33.72
2873	559	489.00	1825.00	118.80	33.80
2877	559	489.00	1829.00	119.40	33.87
2881	559	489.00	1833.00	120.00	33.95
2885	559	489.00	1837.00	120.60	34.02
2889	559	489.00	1841.00	121.20	34.09
2893	559	489.00	1845.00	121.80	34.17
2897	559	489.00	1849.00	122.40	34.24
2901	559	489.00	1853.00	123.00	34.32
2905	559	489.00	1857.00	123.60	34.39
2909	559	489.00	1861.00	124.20	34.46
2913	559	489.00	1865.00	124.80	34.54
2917	559	489.00	1869.00	125.40	34.61
2921	559	489.00	1873.00	126.00	34.69
2925	559	489.00	1877.00	126.60	34.76
2929	559	489.00	1881.00	127.20	34.83
2933	559	489.00	1885.00	127.80	34.91
2937	559	489.00	1889.00	128.40	34.98
2941	559	489.00	1893.00	129.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	559	489.00	1897.00	129.60	35.13
2949	559	489.00	1901.00	130.20	35.20
2953	559	489.00	1905.00	130.80	35.28
2957	559	489.00	1909.00	131.40	35.35
2961	559	489.00	1913.00	132.00	35.43
2965	559	489.00	1917.00	132.60	35.50
2969	559	489.00	1921.00	133.20	35.57
2973	559	489.00	1925.00	133.80	35.65
2977	559	489.00	1929.00	134.40	35.72
2981	559	489.00	1933.00	135.00	35.80
2985	559	489.00	1937.00	135.60	35.87
2989	559	489.00	1941.00	136.20	35.94
2993	559	489.00	1945.00	136.80	36.02
2997	559	489.00	1949.00	137.40	36.09
3001	559	489.00	1953.00	138.00	36.17
3005	559	489.00	1957.00	138.60	36.24
3009	559	489.00	1961.00	139.20	36.31
3013	559	489.00	1965.00	139.80	36.39
3017	559	489.00	1969.00	140.40	36.46
3021	559	489.00	1973.00	141.00	36.54
3025	559	489.00	1977.00	141.60	36.61
3029	559	489.00	1981.00	142.20	36.68
3033	559	489.00	1985.00	142.80	36.76
3037	559	489.00	1989.00	143.40	36.83
3041	559	489.00	1993.00	144.00	36.91
3045	559	489.00	1997.00	144.60	36.98
3049	559	489.00	2001.00	145.20	37.05
3053	559	489.00	2005.00	145.80	37.13
3057	559	489.00	2009.00	146.40	37.20
3061	559	489.00	2013.00	147.00	37.28
3065	559	489.00	2017.00	147.60	37.35
3069	559	489.00	2021.00	148.20	37.42
3073	559	489.00	2025.00	148.80	37.50
3077	559	489.00	2029.00	149.40	37.57
3081	559	489.00	2033.00	150.00	37.65
3085	559	489.00	2037.00	150.60	37.72
3089	559	489.00	2041.00	151.20	37.79
3093	559	489.00	2045.00	151.80	37.87
3097	559	489.00	2049.00	152.40	37.94
3101	559	489.00	2053.00	153.00	38.02
3105	559	489.00	2057.00	153.60	38.09
3109	559	489.00	2061.00	154.20	38.16
3113	559	489.00	2065.00	154.80	38.24
3117	559	489.00	2069.00	155.40	38.31
3121	559	489.00	2073.00	156.00	38.39
3125	559	489.00	2077.00	156.60	38.46
3129	559	489.00	2081.00	157.20	38.53
3133	559	489.00	2085.00	157.80	38.61
3137	559	489.00	2089.00	158.40	38.68
3141	559	489.00	2093.00	159.00	38.76
3145	559	489.00	2097.00	159.60	38.83
3149	559	489.00	2101.00	160.20	38.90
3153	559	489.00	2105.00	160.80	38.98
3157	559	489.00	2109.00	161.40	39.05
3161	559	489.00	2113.00	162.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	559	489.00	2117.00	162.60	39.20
3169	559	489.00	2121.00	163.20	39.27
3173	559	489.00	2125.00	163.80	39.35
3177	559	489.00	2129.00	164.40	39.42
3181	559	489.00	2133.00	165.00	39.50
3185	559	489.00	2137.00	165.60	39.57
3189	559	489.00	2141.00	166.20	39.64
3193	559	489.00	2145.00	166.80	39.72
3197	559	489.00	2149.00	167.40	39.79
3201	559	489.00	2153.00	168.00	39.87
3205	559	489.00	2157.00	168.60	39.94
3209	559	489.00	2161.00	169.20	40.01
3213	559	489.00	2165.00	169.80	40.09
3217	559	489.00	2169.00	170.40	40.16
3221	559	489.00	2173.00	171.00	40.24
3225	559	489.00	2177.00	171.60	40.31
3229	559	489.00	2181.00	172.20	40.38
3233	559	489.00	2185.00	172.80	40.46
3237	559	489.00	2189.00	173.40	40.53
3241	559	489.00	2193.00	174.00	40.61
3245	559	489.00	2197.00	174.60	40.68
3249	559	489.00	2201.00	175.20	40.75
3253	559	489.00	2205.00	175.80	40.83
3257	559	489.00	2209.00	176.40	40.90
3261	559	489.00	2213.00	177.00	40.98
3265	559	489.00	2217.00	177.60	41.05
3269	559	489.00	2221.00	178.20	41.12
3273	559	489.00	2225.00	178.80	41.20
3277	559	489.00	2229.00	179.40	41.27
3281	559	489.00	2233.00	180.00	41.35
3285	559	489.00	2237.00	180.60	41.42
3289	559	489.00	2241.00	181.20	41.49
3293	559	489.00	2245.00	181.80	41.57
3297	559	489.00	2249.00	182.40	41.64
3301	559	489.00	2253.00	183.00	41.72
3305	559	489.00	2257.00	183.60	41.79
3309	559	489.00	2261.00	184.20	41.86
3313	559	489.00	2265.00	184.80	41.94
3317	559	489.00	2269.00	185.40	42.01
3321	559	489.00	2273.00	186.00	42.09
3325	559	489.00	2277.00	186.60	42.16
3329	559	489.00	2281.00	187.20	42.23
3333	559	489.00	2285.00	187.80	42.31
3337	559	489.00	2289.00	188.40	42.38
3341	559	489.00	2293.00	189.00	42.46
3345	559	489.00	2297.00	189.60	42.53
3349	559	489.00	2301.00	190.20	42.60
3353	559	489.00	2305.00	190.80	42.68
3357	559	489.00	2309.00	191.40	42.75
3361	559	489.00	2313.00	192.00	42.83
3365	559	489.00	2317.00	192.60	42.90
3369	559	489.00	2321.00	193.20	42.97
3373	559	489.00	2325.00	193.80	43.05
3377	559	489.00	2329.00	194.40	43.12
3381	559	489.00	2333.00	195.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	559	489.00	2337.00	195.60	43.27
3389	559	489.00	2341.00	196.20	43.34
3393	559	489.00	2345.00	196.80	43.42
3397	559	489.00	2349.00	197.40	43.49
3401	559	489.00	2353.00	198.00	43.57
3405	559	489.00	2357.00	198.60	43.64
3409	559	489.00	2361.00	199.20	43.71
3413	559	489.00	2365.00	199.80	43.79
3417	559	489.00	2369.00	200.40	43.86
3421	559	489.00	2373.00	201.00	43.94
3425	559	489.00	2377.00	201.60	44.01
3429	559	489.00	2381.00	202.20	44.08
3433	559	489.00	2385.00	202.80	44.16
3437	559	489.00	2389.00	203.40	44.23
3441	559	489.00	2393.00	204.00	44.31
3445	559	489.00	2397.00	204.60	44.38
3449	559	489.00	2401.00	205.20	44.45
3453	559	489.00	2405.00	205.80	44.53
3457	559	489.00	2409.00	206.40	44.60
3461	559	489.00	2413.00	207.00	44.68
3465	559	489.00	2417.00	207.60	44.75
3469	559	489.00	2421.00	208.20	44.82
3473	559	489.00	2425.00	208.80	44.90
3477	559	489.00	2429.00	209.40	44.97
3481	559	489.00	2433.00	210.00	45.05
3485	559	489.00	2437.00	210.60	45.12
3489	559	489.00	2441.00	211.20	45.19
3493	559	489.00	2445.00	211.80	45.27
3497	559	489.00	2449.00	212.40	45.34
3501	559	489.00	2453.00	213.00	45.42
3505	559	489.00	2457.00	213.60	45.49
3509	559	489.00	2461.00	214.20	45.56
3513	559	489.00	2465.00	214.80	45.64
3517	559	489.00	2469.00	215.40	45.71
3521	559	489.00	2473.00	216.00	45.79
3525	559	489.00	2477.00	216.60	45.86
3529	559	489.00	2481.00	217.20	45.93
3533	559	489.00	2485.00	217.80	46.01
3537	559	489.00	2489.00	218.40	46.08
3541	559	489.00	2493.00	219.00	46.16
3545	559	489.00	2497.00	219.60	46.23
3549	559	489.00	2501.00	220.20	46.30
3553	559	489.00	2505.00	220.80	46.38
3557	559	489.00	2509.00	221.40	46.45
3561	559	489.00	2513.00	222.00	46.53
3565	559	489.00	2517.00	222.60	46.60
3569	559	489.00	2521.00	223.20	46.67
3573	559	489.00	2525.00	223.80	46.75
3577	559	489.00	2529.00	224.40	46.82
3581	559	489.00	2533.00	225.00	46.90
3585	559	489.00	2537.00	225.60	46.97
3589	559	489.00	2541.00	226.20	47.04
3593	559	489.00	2545.00	226.80	47.12
3597	559	489.00	2549.00	227.40	47.19
3601	559	489.00	2553.00	228.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	559	489.00	2557.00	228.60	47.34
3609	559	489.00	2561.00	229.20	47.41
3613	559	489.00	2565.00	229.80	47.49
3617	559	489.00	2569.00	230.40	47.56
3621	559	489.00	2573.00	231.00	47.64
3625	559	489.00	2577.00	231.60	47.71
3629	559	489.00	2581.00	232.20	47.78
3633	559	489.00	2585.00	232.80	47.86
3637	559	489.00	2589.00	233.40	47.93
3641	559	489.00	2593.00	234.00	48.01
3645	559	489.00	2597.00	234.60	48.08
3649	559	489.00	2601.00	235.20	48.15
3653	559	489.00	2605.00	235.80	48.23
3657	559	489.00	2609.00	236.40	48.30
3661	559	489.00	2613.00	237.00	48.38
3665	559	489.00	2617.00	237.60	48.45
3669	559	489.00	2621.00	238.20	48.52
3673	559	489.00	2625.00	238.80	48.60
3677	559	489.00	2629.00	239.40	48.67
3681	559	489.00	2633.00	240.00	48.75
3685	559	489.00	2637.00	240.60	48.82
3689	559	489.00	2641.00	241.20	48.89
3693	559	489.00	2645.00	241.80	48.97
3697	559	489.00	2649.00	242.40	49.04
3701	559	489.00	2653.00	243.00	49.12
3705	559	489.00	2657.00	243.60	49.19
3709	559	489.00	2661.00	244.20	49.26
3713	559	489.00	2665.00	244.80	49.34
3717	559	489.00	2669.00	245.40	49.41
3721	559	489.00	2673.00	246.00	49.49
3725	559	489.00	2677.00	246.60	49.56
3729	559	489.00	2681.00	247.20	49.63
3733	559	489.00	2685.00	247.80	49.71
3737	559	489.00	2689.00	248.40	49.78
3741	559	489.00	2693.00	249.00	49.86
3745	559	489.00	2697.00	249.60	49.93
3749	559	489.00	2701.00	250.20	50.00
3753	559	489.00	2705.00	250.80	50.08
3757	559	489.00	2709.00	251.40	50.15
3761	559	489.00	2713.00	252.00	50.23
3765	559	489.00	2717.00	252.60	50.30
3769	559	489.00	2721.00	253.20	50.37
3773	559	489.00	2725.00	253.80	50.45
3777	559	489.00	2729.00	254.40	50.52
3781	559	489.00	2733.00	255.00	50.60
3785	559	489.00	2737.00	255.60	50.67
3789	559	489.00	2741.00	256.20	50.74
3793	559	489.00	2745.00	256.80	50.82
3797	559	489.00	2749.00	257.40	50.89
3801	559	489.00	2753.00	258.00	50.97
3805	559	489.00	2757.00	258.60	51.04
3809	559	489.00	2761.00	259.20	51.11
3813	559	489.00	2765.00	259.80	51.19
3817	559	489.00	2769.00	260.40	51.26
3821	559	489.00	2773.00	261.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3825	559	489.00	2777.00	261.60	51.41
3829	559	489.00	2781.00	262.20	51.48
3833	559	489.00	2785.00	262.80	51.56
3837	559	489.00	2789.00	263.40	51.63
3841	559	489.00	2793.00	264.00	51.71
3845	559	489.00	2797.00	264.60	51.78
3849	559	489.00	2801.00	265.20	51.85
3853	559	489.00	2805.00	265.80	51.93
3857	559	489.00	2809.00	266.40	52.00
3861	559	489.00	2813.00	267.00	52.08
3865	559	489.00	2817.00	267.60	52.15
3869	559	489.00	2821.00	268.20	52.22
3873	559	489.00	2825.00	268.80	52.30
3877	559	489.00	2829.00	269.40	52.37
3881	559	489.00	2833.00	270.00	52.45
3885	559	489.00	2837.00	270.60	52.52
3889	559	489.00	2841.00	271.20	52.59
3893	559	489.00	2845.00	271.80	52.67
3897	559	489.00	2849.00	272.40	52.74
3901	559	489.00	2853.00	273.00	52.82
3905	559	489.00	2857.00	273.60	52.89
3909	559	489.00	2861.00	274.20	52.96
3913	559	489.00	2865.00	274.80	53.04
3917	559	489.00	2869.00	275.40	53.11
3921	559	489.00	2873.00	276.00	53.19
3925	559	489.00	2877.00	276.60	53.26
3929	559	489.00	2881.00	277.20	53.33
3933	559	489.00	2885.00	277.80	53.41
3937	559	489.00	2889.00	278.40	53.48
3941	559	489.00	2893.00	279.00	53.56
3945	559	489.00	2897.00	279.60	53.63
3949	559	489.00	2901.00	280.20	53.70
3953	559	489.00	2905.00	280.80	53.78
3957	559	489.00	2909.00	281.40	53.85
3961	559	489.00	2913.00	282.00	53.93
3965	559	489.00	2917.00	282.60	54.00
3969	559	489.00	2921.00	283.20	54.07
3973	559	489.00	2925.00	283.80	54.15
3977	559	489.00	2929.00	284.40	54.22
3981	559	489.00	2933.00	285.00	54.30
3985	559	489.00	2937.00	285.60	54.37
3989	559	489.00	2941.00	286.20	54.44
3993	559	489.00	2945.00	286.80	54.52
3997	559	489.00	2949.00	287.40	54.59
4001	559	489.00	2953.00	288.00	54.67
4005	559	489.00	2957.00	288.60	54.74
4009	559	489.00	2961.00	289.20	54.81
4013	559	489.00	2965.00	289.80	54.89
4017	559	489.00	2969.00	290.40	54.96
4021	559	489.00	2973.00	291.00	55.04
4025	559	489.00	2977.00	291.60	55.11
4029	559	489.00	2981.00	292.20	55.18
4033	559	489.00	2985.00	292.80	55.26
4037	559	489.00	2989.00	293.40	55.33
4041	559	489.00	2993.00	294.00	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 FUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	559	489.00	2997.00	294.60	55.48
4049	559	489.00	3001.00	295.20	55.55
4053	559	489.00	3005.00	295.80	55.63
4057	559	489.00	3009.00	296.40	55.70
4061	559	489.00	3013.00	297.00	55.78
4065	559	489.00	3017.00	297.60	55.85
4069	559	489.00	3021.00	298.20	55.92
4073	559	489.00	3025.00	298.80	56.00
4077	559	489.00	3029.00	299.40	56.07
4081	559	489.00	3033.00	300.00	56.15
4085	559	489.00	3037.00	300.60	56.22
4089	559	489.00	3041.00	301.20	56.29
4093	559	489.00	3045.00	301.80	56.37
4097	559	489.00	3049.00	302.40	56.44
4101	559	489.00	3053.00	303.00	56.52
4105	559	489.00	3057.00	303.60	56.59
4109	559	489.00	3061.00	304.20	56.66
4113	559	489.00	3065.00	304.80	56.74
4117	559	489.00	3069.00	305.40	56.81
4121	559	489.00	3073.00	306.00	56.89
4125	559	489.00	3077.00	306.60	56.96
4129	559	489.00	3081.00	307.20	57.03
4133	559	489.00	3085.00	307.80	57.11
4137	559	489.00	3089.00	308.40	57.18
4141	559	489.00	3093.00	309.00	57.26
4145	559	489.00	3097.00	309.60	57.33
4149	559	489.00	3101.00	310.20	57.40
4153	559	489.00	3105.00	310.80	57.48
4157	559	489.00	3109.00	311.40	57.55
4161	559	489.00	3113.00	312.00	57.63
4165	559	489.00	3117.00	312.60	57.70
4169	559	489.00	3121.00	313.20	57.77
4173	559	489.00	3125.00	313.80	57.85
4177	559	489.00	3129.00	314.40	57.92
4181	559	489.00	3133.00	315.00	58.00
4185	559	489.00	3137.00	315.60	58.07
4189	559	489.00	3141.00	315.90	58.11

If your employee's gross pay is over £4,189, go to page 322.

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an approved apprenticeship scheme and aged under 25 (see Table letter H)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	0.00	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	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
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	0.00	0.00	0.00
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	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	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	0.00	0.00	0.00
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	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	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.12
244	129	113.00	2.00	0.00	0.20
245	129	113.00	3.00	0.00	0.28
246	129	113.00	4.00	0.00	0.36
247	129	113.00	5.00	0.00	0.44
248	129	113.00	6.00	0.00	0.52
249	129	113.00	7.00	0.00	0.60
250	129	113.00	8.00	0.00	0.68
251	129	113.00	9.00	0.00	0.76
252	129	113.00	10.00	0.00	0.84
253	129	113.00	11.00	0.00	0.92
254	129	113.00	12.00	0.00	1.00
255	129	113.00	13.00	0.00	1.08
256	129	113.00	14.00	0.00	1.16
257	129	113.00	15.00	0.00	1.24
258	129	113.00	16.00	0.00	1.32
259	129	113.00	17.00	0.00	1.40
260	129	113.00	18.00	0.00	1.48
261	129	113.00	19.00	0.00	1.56
262	129	113.00	20.00	0.00	1.64
263	129	113.00	21.00	0.00	1.72
264	129	113.00	22.00	0.00	1.80
265	129	113.00	23.00	0.00	1.88
266	129	113.00	24.00	0.00	1.96
267	129	113.00	25.00	0.00	2.04
268	129	113.00	26.00	0.00	2.12
269	129	113.00	27.00	0.00	2.20
270	129	113.00	28.00	0.00	2.28
271	129	113.00	29.00	0.00	2.36
272	129	113.00	30.00	0.00	2.44
273	129	113.00	31.00	0.00	2.52
274	129	113.00	32.00	0.00	2.60
275	129	113.00	33.00	0.00	2.68
276	129	113.00	34.00	0.00	2.76
277	129	113.00	35.00	0.00	2.84
278	129	113.00	36.00	0.00	2.92
279	129	113.00	37.00	0.00	3.00
280	129	113.00	38.00	0.00	3.08
281	129	113.00	39.00	0.00	3.16
282	129	113.00	40.00	0.00	3.24
283	129	113.00	41.00	0.00	3.32
284	129	113.00	42.00	0.00	3.40
285	129	113.00	43.00	0.00	3.48
286	129	113.00	44.00	0.00	3.56
287	129	113.00	45.00	0.00	3.64
288	129	113.00	46.00	0.00	3.72
289	129	113.00	47.00	0.00	3.80
290	129	113.00	48.00	0.00	3.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	129	113.00	49.00	0.00	3.96
292	129	113.00	50.00	0.00	4.04
293	129	113.00	51.00	0.00	4.12
294	129	113.00	52.00	0.00	4.20
295	129	113.00	53.00	0.00	4.28
296	129	113.00	54.00	0.00	4.36
297	129	113.00	55.00	0.00	4.44
298	129	113.00	56.00	0.00	4.52
299	129	113.00	57.00	0.00	4.60
300	129	113.00	58.00	0.00	4.68
301	129	113.00	59.00	0.00	4.76
302	129	113.00	60.00	0.00	4.84
303	129	113.00	61.00	0.00	4.92
304	129	113.00	62.00	0.00	5.00
305	129	113.00	63.00	0.00	5.08
306	129	113.00	64.00	0.00	5.16
307	129	113.00	65.00	0.00	5.24
308	129	113.00	66.00	0.00	5.32
309	129	113.00	67.00	0.00	5.40
310	129	113.00	68.00	0.00	5.48
311	129	113.00	69.00	0.00	5.56
312	129	113.00	70.00	0.00	5.64
313	129	113.00	71.00	0.00	5.72
314	129	113.00	72.00	0.00	5.80
315	129	113.00	73.00	0.00	5.88
316	129	113.00	74.00	0.00	5.96
317	129	113.00	75.00	0.00	6.04
318	129	113.00	76.00	0.00	6.12
319	129	113.00	77.00	0.00	6.20
320	129	113.00	78.00	0.00	6.28
321	129	113.00	79.00	0.00	6.36
322	129	113.00	80.00	0.00	6.44
323	129	113.00	81.00	0.00	6.52
324	129	113.00	82.00	0.00	6.60
325	129	113.00	83.00	0.00	6.68
326	129	113.00	84.00	0.00	6.76
327	129	113.00	85.00	0.00	6.84
328	129	113.00	86.00	0.00	6.92
329	129	113.00	87.00	0.00	7.00
330	129	113.00	88.00	0.00	7.08
331	129	113.00	89.00	0.00	7.16
332	129	113.00	90.00	0.00	7.24
333	129	113.00	91.00	0.00	7.32
334	129	113.00	92.00	0.00	7.40
335	129	113.00	93.00	0.00	7.48
336	129	113.00	94.00	0.00	7.56
337	129	113.00	95.00	0.00	7.64
338	129	113.00	96.00	0.00	7.72
339	129	113.00	97.00	0.00	7.80
340	129	113.00	98.00	0.00	7.88
341	129	113.00	99.00	0.00	7.96
342	129	113.00	100.00	0.00	8.04
343	129	113.00	101.00	0.00	8.12
344	129	113.00	102.00	0.00	8.20
345	129	113.00	103.00	0.00	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	129	113.00	104.00	0.00	8.36
347	129	113.00	105.00	0.00	8.44
348	129	113.00	106.00	0.00	8.52
349	129	113.00	107.00	0.00	8.60
350	129	113.00	108.00	0.00	8.68
351	129	113.00	109.00	0.00	8.76
352	129	113.00	110.00	0.00	8.84
353	129	113.00	111.00	0.00	8.92
354	129	113.00	112.00	0.00	9.00
355	129	113.00	113.00	0.00	9.08
356	129	113.00	114.00	0.00	9.16
357	129	113.00	115.00	0.00	9.24
358	129	113.00	116.00	0.00	9.32
359	129	113.00	117.00	0.00	9.40
360	129	113.00	118.00	0.00	9.48
361	129	113.00	119.00	0.00	9.56
362	129	113.00	120.00	0.00	9.64
363	129	113.00	121.00	0.00	9.72
364	129	113.00	122.00	0.00	9.80
365	129	113.00	123.00	0.00	9.88
366	129	113.00	124.00	0.00	9.96
367	129	113.00	125.00	0.00	10.04
368	129	113.00	126.00	0.00	10.12
369	129	113.00	127.00	0.00	10.20
370	129	113.00	128.00	0.00	10.28
371	129	113.00	129.00	0.00	10.36
372	129	113.00	130.00	0.00	10.44
373	129	113.00	131.00	0.00	10.52
374	129	113.00	132.00	0.00	10.60
375	129	113.00	133.00	0.00	10.68
376	129	113.00	134.00	0.00	10.76
377	129	113.00	135.00	0.00	10.84
378	129	113.00	136.00	0.00	10.92
379	129	113.00	137.00	0.00	11.00
380	129	113.00	138.00	0.00	11.08
381	129	113.00	139.00	0.00	11.16
382	129	113.00	140.00	0.00	11.24
383	129	113.00	141.00	0.00	11.32
384	129	113.00	142.00	0.00	11.40
385	129	113.00	143.00	0.00	11.48
386	129	113.00	144.00	0.00	11.56
387	129	113.00	145.00	0.00	11.64
388	129	113.00	146.00	0.00	11.72
389	129	113.00	147.00	0.00	11.80
390	129	113.00	148.00	0.00	11.88
391	129	113.00	149.00	0.00	11.96
392	129	113.00	150.00	0.00	12.04
393	129	113.00	151.00	0.00	12.12
394	129	113.00	152.00	0.00	12.20
395	129	113.00	153.00	0.00	12.28
396	129	113.00	154.00	0.00	12.36
397	129	113.00	155.00	0.00	12.44
398	129	113.00	156.00	0.00	12.52
399	129	113.00	157.00	0.00	12.60
400	129	113.00	158.00	0.00	12.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	129	113.00	159.00	0.00	12.76
402	129	113.00	160.00	0.00	12.84
403	129	113.00	161.00	0.00	12.92
404	129	113.00	162.00	0.00	13.00
405	129	113.00	163.00	0.00	13.08
406	129	113.00	164.00	0.00	13.16
407	129	113.00	165.00	0.00	13.24
408	129	113.00	166.00	0.00	13.32
409	129	113.00	167.00	0.00	13.40
410	129	113.00	168.00	0.00	13.48
411	129	113.00	169.00	0.00	13.56
412	129	113.00	170.00	0.00	13.64
413	129	113.00	171.00	0.00	13.72
414	129	113.00	172.00	0.00	13.80
415	129	113.00	173.00	0.00	13.88
416	129	113.00	174.00	0.00	13.96
417	129	113.00	175.00	0.00	14.04
418	129	113.00	176.00	0.00	14.12
419	129	113.00	177.00	0.00	14.20
420	129	113.00	178.00	0.00	14.28
421	129	113.00	179.00	0.00	14.36
422	129	113.00	180.00	0.00	14.44
423	129	113.00	181.00	0.00	14.52
424	129	113.00	182.00	0.00	14.60
425	129	113.00	183.00	0.00	14.68
426	129	113.00	184.00	0.00	14.76
427	129	113.00	185.00	0.00	14.84
428	129	113.00	186.00	0.00	14.92
429	129	113.00	187.00	0.00	15.00
430	129	113.00	188.00	0.00	15.08
431	129	113.00	189.00	0.00	15.16
432	129	113.00	190.00	0.00	15.24
433	129	113.00	191.00	0.00	15.32
434	129	113.00	192.00	0.00	15.40
435	129	113.00	193.00	0.00	15.48
436	129	113.00	194.00	0.00	15.56
437	129	113.00	195.00	0.00	15.64
438	129	113.00	196.00	0.00	15.72
439	129	113.00	197.00	0.00	15.80
440	129	113.00	198.00	0.00	15.88
441	129	113.00	199.00	0.00	15.96
442	129	113.00	200.00	0.00	16.04
443	129	113.00	201.00	0.00	16.12
444	129	113.00	202.00	0.00	16.20
445	129	113.00	203.00	0.00	16.28
446	129	113.00	204.00	0.00	16.36
447	129	113.00	205.00	0.00	16.44
448	129	113.00	206.00	0.00	16.52
449	129	113.00	207.00	0.00	16.60
450	129	113.00	208.00	0.00	16.68
451	129	113.00	209.00	0.00	16.76
452	129	113.00	210.00	0.00	16.84
453	129	113.00	211.00	0.00	16.92
454	129	113.00	212.00	0.00	17.00
455	129	113.00	213.00	0.00	17.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	129	113.00	214.00	0.00	17.16
457	129	113.00	215.00	0.00	17.24
458	129	113.00	216.00	0.00	17.32
459	129	113.00	217.00	0.00	17.40
460	129	113.00	218.00	0.00	17.48
461	129	113.00	219.00	0.00	17.56
462	129	113.00	220.00	0.00	17.64
463	129	113.00	221.00	0.00	17.72
464	129	113.00	222.00	0.00	17.80
465	129	113.00	223.00	0.00	17.88
466	129	113.00	224.00	0.00	17.96
467	129	113.00	225.00	0.00	18.04
468	129	113.00	226.00	0.00	18.12
469	129	113.00	227.00	0.00	18.20
470	129	113.00	228.00	0.00	18.28
471	129	113.00	229.00	0.00	18.36
472	129	113.00	230.00	0.00	18.44
473	129	113.00	231.00	0.00	18.52
474	129	113.00	232.00	0.00	18.60
475	129	113.00	233.00	0.00	18.68
476	129	113.00	234.00	0.00	18.76
477	129	113.00	235.00	0.00	18.84
478	129	113.00	236.00	0.00	18.92
479	129	113.00	237.00	0.00	19.00
480	129	113.00	238.00	0.00	19.08
481	129	113.00	239.00	0.00	19.12
482	129	113.00	240.00	0.00	19.24
483	129	113.00	241.00	0.00	19.32
484	129	113.00	242.00	0.00	19.40
485	129	113.00	243.00	0.00	19.48
486	129	113.00	244.00	0.00	19.56
487	129	113.00	245.00	0.00	19.64
488	129	113.00	246.00	0.00	19.72
489	129	113.00	247.00	0.00	19.80
490	129	113.00	248.00	0.00	19.88
491	129	113.00	249.00	0.00	19.96
492	129	113.00	250.00	0.00	20.04
493	129	113.00	251.00	0.00	20.12
494	129	113.00	252.00	0.00	20.20
495	129	113.00	253.00	0.00	20.28
496	129	113.00	254.00	0.00	20.36
497	129	113.00	255.00	0.00	20.44
498	129	113.00	256.00	0.00	20.52
499	129	113.00	257.00	0.00	20.60
500	129	113.00	258.00	0.00	20.68
501	129	113.00	259.00	0.00	20.76
502	129	113.00	260.00	0.00	20.84
503	129	113.00	261.00	0.00	20.92
504	129	113.00	262.00	0.00	21.00
505	129	113.00	263.00	0.00	21.08
506	129	113.00	264.00	0.00	21.16
507	129	113.00	265.00	0.00	21.24
508	129	113.00	266.00	0.00	21.32
509	129	113.00	267.00	0.00	21.40
510	129	113.00	268.00	0.00	21.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	129	113.00	269.00	0.00	21.56
512	129	113.00	270.00	0.00	21.64
513	129	113.00	271.00	0.00	21.72
514	129	113.00	272.00	0.00	21.80
515	129	113.00	273.00	0.00	21.88
516	129	113.00	274.00	0.00	21.96
517	129	113.00	275.00	0.00	22.04
518	129	113.00	276.00	0.00	22.12
519	129	113.00	277.00	0.00	22.20
520	129	113.00	278.00	0.00	22.28
521	129	113.00	279.00	0.00	22.36
522	129	113.00	280.00	0.00	22.44
523	129	113.00	281.00	0.00	22.52
524	129	113.00	282.00	0.00	22.60
525	129	113.00	283.00	0.00	22.68
526	129	113.00	284.00	0.00	22.76
527	129	113.00	285.00	0.00	22.84
528	129	113.00	286.00	0.00	22.92
529	129	113.00	287.00	0.00	23.00
530	129	113.00	288.00	0.00	23.08
531	129	113.00	289.00	0.00	23.16
532	129	113.00	290.00	0.00	23.24
533	129	113.00	291.00	0.00	23.32
534	129	113.00	292.00	0.00	23.40
535	129	113.00	293.00	0.00	23.48
536	129	113.00	294.00	0.00	23.56
537	129	113.00	295.00	0.00	23.64
538	129	113.00	296.00	0.00	23.72
539	129	113.00	297.00	0.00	23.80
540	129	113.00	298.00	0.00	23.88
541	129	113.00	299.00	0.00	23.96
542	129	113.00	300.00	0.00	24.04
543	129	113.00	301.00	0.00	24.12
544	129	113.00	302.00	0.00	24.20
545	129	113.00	303.00	0.00	24.28
546	129	113.00	304.00	0.00	24.36
547	129	113.00	305.00	0.00	24.44
548	129	113.00	306.00	0.00	24.52
549	129	113.00	307.00	0.00	24.60
550	129	113.00	308.00	0.00	24.68
551	129	113.00	309.00	0.00	24.76
552	129	113.00	310.00	0.00	24.84
553	129	113.00	311.00	0.00	24.92
554	129	113.00	312.00	0.00	25.00
555	129	113.00	313.00	0.00	25.08
556	129	113.00	314.00	0.00	25.16
557	129	113.00	315.00	0.00	25.24
558	129	113.00	316.00	0.00	25.32
559	129	113.00	317.00	0.00	25.40
560	129	113.00	318.00	0.00	25.48
561	129	113.00	319.00	0.00	25.56
562	129	113.00	320.00	0.00	25.64
563	129	113.00	321.00	0.00	25.72
564	129	113.00	322.00	0.00	25.80
565	129	113.00	323.00	0.00	25.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	129	113.00	324.00	0.00	25.96
567	129	113.00	325.00	0.00	26.04
568	129	113.00	326.00	0.00	26.12
569	129	113.00	327.00	0.00	26.20
570	129	113.00	328.00	0.00	26.28
571	129	113.00	329.00	0.00	26.36
572	129	113.00	330.00	0.00	26.44
573	129	113.00	331.00	0.00	26.52
574	129	113.00	332.00	0.00	26.60
575	129	113.00	333.00	0.00	26.68
576	129	113.00	334.00	0.00	26.76
577	129	113.00	335.00	0.00	26.84
578	129	113.00	336.00	0.00	26.92
579	129	113.00	337.00	0.00	27.00
580	129	113.00	338.00	0.00	27.08
581	129	113.00	339.00	0.00	27.16
582	129	113.00	340.00	0.00	27.24
583	129	113.00	341.00	0.00	27.32
584	129	113.00	342.00	0.00	27.40
585	129	113.00	343.00	0.00	27.48
586	129	113.00	344.00	0.00	27.56
587	129	113.00	345.00	0.00	27.64
588	129	113.00	346.00	0.00	27.72
589	129	113.00	347.00	0.00	27.80
590	129	113.00	348.00	0.00	27.88
591	129	113.00	349.00	0.00	27.96
592	129	113.00	350.00	0.00	28.04
593	129	113.00	351.00	0.00	28.12
594	129	113.00	352.00	0.00	28.20
595	129	113.00	353.00	0.00	28.28
596	129	113.00	354.00	0.00	28.36
597	129	113.00	355.00	0.00	28.44
598	129	113.00	356.00	0.00	28.52
599	129	113.00	357.00	0.00	28.60
600	129	113.00	358.00	0.00	28.68
601	129	113.00	359.00	0.00	28.76
602	129	113.00	360.00	0.00	28.84
603	129	113.00	361.00	0.00	28.92
604	129	113.00	362.00	0.00	29.00
605	129	113.00	363.00	0.00	29.08
606	129	113.00	364.00	0.00	29.16
607	129	113.00	365.00	0.00	29.24
608	129	113.00	366.00	0.00	29.32
609	129	113.00	367.00	0.00	29.40
610	129	113.00	368.00	0.00	29.48
611	129	113.00	369.00	0.00	29.56
612	129	113.00	370.00	0.00	29.64
613	129	113.00	371.00	0.00	29.72
614	129	113.00	372.00	0.00	29.80
615	129	113.00	373.00	0.00	29.88
616	129	113.00	374.00	0.00	29.96
617	129	113.00	375.00	0.00	30.04
618	129	113.00	376.00	0.00	30.12
619	129	113.00	377.00	0.00	30.20
620	129	113.00	378.00	0.00	30.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	129	113.00	379.00	0.00	30.36
622	129	113.00	380.00	0.00	30.44
623	129	113.00	381.00	0.00	30.52
624	129	113.00	382.00	0.00	30.60
625	129	113.00	383.00	0.00	30.68
626	129	113.00	384.00	0.00	30.76
627	129	113.00	385.00	0.00	30.84
628	129	113.00	386.00	0.00	30.92
629	129	113.00	387.00	0.00	31.00
630	129	113.00	388.00	0.00	31.08
631	129	113.00	389.00	0.00	31.16
632	129	113.00	390.00	0.00	31.24
633	129	113.00	391.00	0.00	31.32
634	129	113.00	392.00	0.00	31.40
635	129	113.00	393.00	0.00	31.48
636	129	113.00	394.00	0.00	31.56
637	129	113.00	395.00	0.00	31.64
638	129	113.00	396.00	0.00	31.72
639	129	113.00	397.00	0.00	31.80
640	129	113.00	398.00	0.00	31.88
641	129	113.00	399.00	0.00	31.96
642	129	113.00	400.00	0.00	32.04
643	129	113.00	401.00	0.00	32.12
644	129	113.00	402.00	0.00	32.20
645	129	113.00	403.00	0.00	32.28
646	129	113.00	404.00	0.00	32.36
647	129	113.00	405.00	0.00	32.44
648	129	113.00	406.00	0.00	32.52
649	129	113.00	407.00	0.00	32.60
650	129	113.00	408.00	0.00	32.68
651	129	113.00	409.00	0.00	32.76
652	129	113.00	410.00	0.00	32.84
653	129	113.00	411.00	0.00	32.92
654	129	113.00	412.00	0.00	33.00
655	129	113.00	413.00	0.00	33.08
656	129	113.00	414.00	0.00	33.16
657	129	113.00	415.00	0.00	33.24
658	129	113.00	416.00	0.00	33.32
659	129	113.00	417.00	0.00	33.40
660	129	113.00	418.00	0.00	33.48
661	129	113.00	419.00	0.00	33.56
662	129	113.00	420.00	0.00	33.64
663	129	113.00	421.00	0.00	33.72
664	129	113.00	422.00	0.00	33.80
665	129	113.00	423.00	0.00	33.88
666	129	113.00	424.00	0.00	33.96
667	129	113.00	425.00	0.00	34.04
668	129	113.00	426.00	0.00	34.12
669	129	113.00	427.00	0.00	34.20
670	129	113.00	428.00	0.00	34.28
671	129	113.00	429.00	0.00	34.36
672	129	113.00	430.00	0.00	34.44
673	129	113.00	431.00	0.00	34.52
674	129	113.00	432.00	0.00	34.60
675	129	113.00	433.00	0.00	34.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	129	113.00	434.00	0.00	34.76
677	129	113.00	435.00	0.00	34.84
678	129	113.00	436.00	0.00	34.92
679	129	113.00	437.00	0.00	35.00
680	129	113.00	438.00	0.00	35.08
681	129	113.00	439.00	0.00	35.16
682	129	113.00	440.00	0.00	35.24
683	129	113.00	441.00	0.00	35.32
684	129	113.00	442.00	0.00	35.40
685	129	113.00	443.00	0.00	35.48
686	129	113.00	444.00	0.00	35.56
687	129	113.00	445.00	0.00	35.64
688	129	113.00	446.00	0.00	35.72
689	129	113.00	447.00	0.00	35.80
690	129	113.00	448.00	0.00	35.88
691	129	113.00	449.00	0.00	35.96
692	129	113.00	450.00	0.00	36.04
693	129	113.00	451.00	0.00	36.12
694	129	113.00	452.00	0.00	36.20
695	129	113.00	453.00	0.00	36.28
696	129	113.00	454.00	0.00	36.36
697	129	113.00	455.00	0.00	36.44
698	129	113.00	456.00	0.00	36.52
699	129	113.00	457.00	0.00	36.60
700	129	113.00	458.00	0.00	36.68
701	129	113.00	459.00	0.00	36.76
702	129	113.00	460.00	0.00	36.84
703	129	113.00	461.00	0.00	36.92
704	129	113.00	462.00	0.00	37.00
705	129	113.00	463.00	0.00	37.08
706	129	113.00	464.00	0.00	37.16
707	129	113.00	465.00	0.00	37.24
708	129	113.00	466.00	0.00	37.32
709	129	113.00	467.00	0.00	37.40
710	129	113.00	468.00	0.00	37.48
711	129	113.00	469.00	0.00	37.56
712	129	113.00	470.00	0.00	37.64
713	129	113.00	471.00	0.00	37.72
714	129	113.00	472.00	0.00	37.80
715	129	113.00	473.00	0.00	37.88
716	129	113.00	474.00	0.00	37.96
717	129	113.00	475.00	0.00	38.04
718	129	113.00	476.00	0.00	38.12
719	129	113.00	477.00	0.00	38.20
720	129	113.00	478.00	0.00	38.28
721	129	113.00	479.00	0.00	38.36
722	129	113.00	480.00	0.00	38.44
723	129	113.00	481.00	0.00	38.52
724	129	113.00	482.00	0.00	38.60
725	129	113.00	483.00	0.00	38.68
726	129	113.00	484.00	0.00	38.76
727	129	113.00	485.00	0.00	38.84
728	129	113.00	486.00	0.00	38.92
729	129	113.00	487.00	0.00	39.00
730	129	113.00	488.00	0.00	39.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	129	113.00	489.00	0.00	39.16
732	129	113.00	490.00	0.00	39.24
733	129	113.00	491.00	0.00	39.32
734	129	113.00	492.00	0.00	39.40
735	129	113.00	493.00	0.00	39.48
736	129	113.00	494.00	0.00	39.56
737	129	113.00	495.00	0.00	39.64
738	129	113.00	496.00	0.00	39.72
739	129	113.00	497.00	0.00	39.80
740	129	113.00	498.00	0.00	39.88
741	129	113.00	499.00	0.00	39.96
742	129	113.00	500.00	0.00	40.04
743	129	113.00	501.00	0.00	40.12
744	129	113.00	502.00	0.00	40.20
745	129	113.00	503.00	0.00	40.28
746	129	113.00	504.00	0.00	40.36
747	129	113.00	505.00	0.00	40.44
748	129	113.00	506.00	0.00	40.52
749	129	113.00	507.00	0.00	40.60
750	129	113.00	508.00	0.00	40.68
751	129	113.00	509.00	0.00	40.76
752	129	113.00	510.00	0.00	40.84
753	129	113.00	511.00	0.00	40.92
754	129	113.00	512.00	0.00	41.00
755	129	113.00	513.00	0.00	41.08
756	129	113.00	514.00	0.00	41.16
757	129	113.00	515.00	0.00	41.24
758	129	113.00	516.00	0.00	41.32
759	129	113.00	517.00	0.00	41.40
760	129	113.00	518.00	0.00	41.48
761	129	113.00	519.00	0.00	41.56
762	129	113.00	520.00	0.00	41.64
763	129	113.00	521.00	0.00	41.72
764	129	113.00	522.00	0.00	41.80
765	129	113.00	523.00	0.00	41.88
766	129	113.00	524.00	0.00	41.96
767	129	113.00	525.00	0.00	42.04
768	129	113.00	526.00	0.00	42.12
769	129	113.00	527.00	0.00	42.20
770	129	113.00	528.00	0.00	42.28
771	129	113.00	529.00	0.00	42.36
772	129	113.00	530.00	0.00	42.44
773	129	113.00	531.00	0.00	42.52
774	129	113.00	532.00	0.00	42.60
775	129	113.00	533.00	0.00	42.68
776	129	113.00	534.00	0.00	42.76
777	129	113.00	535.00	0.00	42.84
778	129	113.00	536.00	0.00	42.92
779	129	113.00	537.00	0.00	43.00
780	129	113.00	538.00	0.00	43.08
781	129	113.00	539.00	0.00	43.16
782	129	113.00	540.00	0.00	43.24
783	129	113.00	541.00	0.00	43.32
784	129	113.00	542.00	0.00	43.40
785	129	113.00	543.00	0.00	43.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	129	113.00	544.00	0.00	43.56
787	129	113.00	545.00	0.00	43.64
788	129	113.00	546.00	0.00	43.72
789	129	113.00	547.00	0.00	43.80
790	129	113.00	548.00	0.00	43.88
791	129	113.00	549.00	0.00	43.96
792	129	113.00	550.00	0.00	44.04
793	129	113.00	551.00	0.00	44.12
794	129	113.00	552.00	0.00	44.20
795	129	113.00	553.00	0.00	44.28
796	129	113.00	554.00	0.00	44.36
797	129	113.00	555.00	0.00	44.44
798	129	113.00	556.00	0.00	44.52
799	129	113.00	557.00	0.00	44.60
800	129	113.00	558.00	0.00	44.68
801	129	113.00	559.00	0.00	44.76
802	129	113.00	560.00	0.00	44.84
803	129	113.00	561.00	0.00	44.92
804	129	113.00	562.00	0.00	45.00
805	129	113.00	563.00	0.00	45.08
806	129	113.00	564.00	0.00	45.16
807	129	113.00	565.00	0.00	45.24
808	129	113.00	566.00	0.00	45.32
809	129	113.00	567.00	0.00	45.40
810	129	113.00	568.00	0.00	45.48
811	129	113.00	569.00	0.00	45.56
812	129	113.00	570.00	0.00	45.64
813	129	113.00	571.00	0.00	45.72
814	129	113.00	572.00	0.00	45.80
815	129	113.00	573.00	0.00	45.88
816	129	113.00	574.00	0.00	45.96
817	129	113.00	575.00	0.00	46.04
818	129	113.00	576.00	0.00	46.12
819	129	113.00	577.00	0.00	46.20
820	129	113.00	578.00	0.00	46.28
821	129	113.00	579.00	0.00	46.36
822	129	113.00	580.00	0.00	46.44
823	129	113.00	581.00	0.00	46.52
824	129	113.00	582.00	0.00	46.60
825	129	113.00	583.00	0.00	46.68
826	129	113.00	584.00	0.00	46.76
827	129	113.00	585.00	0.00	46.84
828	129	113.00	586.00	0.00	46.92
829	129	113.00	587.00	0.00	47.00
830	129	113.00	588.00	0.00	47.08
831	129	113.00	589.00	0.00	47.16
832	129	113.00	590.00	0.00	47.24
833	129	113.00	591.00	0.00	47.32
834	129	113.00	592.00	0.00	47.40
835	129	113.00	593.00	0.00	47.48
836	129	113.00	594.00	0.00	47.56
837	129	113.00	595.00	0.00	47.64
838	129	113.00	596.00	0.00	47.72
839	129	113.00	597.00	0.00	47.80
840	129	113.00	598.00	0.00	47.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	129	113.00	599.00	0.00	47.96
842	129	113.00	600.00	0.00	48.04
843	129	113.00	601.00	0.00	48.12
844	129	113.00	602.00	0.00	48.20
845	129	113.00	603.00	0.00	48.28
846	129	113.00	604.00	0.00	48.36
847	129	113.00	605.00	0.00	48.44
848	129	113.00	606.00	0.00	48.52
849	129	113.00	607.00	0.00	48.60
850	129	113.00	608.00	0.00	48.68
851	129	113.00	609.00	0.00	48.76
852	129	113.00	610.00	0.00	48.84
853	129	113.00	611.00	0.00	48.92
854	129	113.00	612.00	0.00	49.00
855	129	113.00	613.00	0.00	49.08
856	129	113.00	614.00	0.00	49.16
857	129	113.00	615.00	0.00	49.24
858	129	113.00	616.00	0.00	49.32
859	129	113.00	617.00	0.00	49.40
860	129	113.00	618.00	0.00	49.48
861	129	113.00	619.00	0.00	49.56
862	129	113.00	620.00	0.00	49.64
863	129	113.00	621.00	0.00	49.72
864	129	113.00	622.00	0.00	49.80
865	129	113.00	623.00	0.00	49.88
866	129	113.00	624.00	0.00	49.96
867	129	113.00	625.00	0.00	50.04
868	129	113.00	626.00	0.00	50.12
869	129	113.00	627.00	0.00	50.20
870	129	113.00	628.00	0.00	50.28
871	129	113.00	629.00	0.00	50.36
872	129	113.00	630.00	0.00	50.44
873	129	113.00	631.00	0.00	50.52
874	129	113.00	632.00	0.00	50.60
875	129	113.00	633.00	0.00	50.68
876	129	113.00	634.00	0.00	50.76
877	129	113.00	635.00	0.00	50.84
878	129	113.00	636.00	0.00	50.92
879	129	113.00	637.00	0.00	51.00
880	129	113.00	638.00	0.00	51.08
881	129	113.00	639.00	0.00	51.16
882	129	113.00	640.00	0.00	51.24
883	129	113.00	641.00	0.00	51.32
884	129	113.00	642.00	0.00	51.40
885	129	113.00	643.00	0.00	51.48
886	129	113.00	644.00	0.00	51.56
887	129	113.00	645.00	0.00	51.64
888	129	113.00	646.00	0.00	51.72
889	129	113.00	647.00	0.00	51.80
890	129	113.00	648.00	0.00	51.88
891	129	113.00	649.00	0.00	51.96
892	129	113.00	650.00	0.00	52.04
893	129	113.00	651.00	0.00	52.12
894	129	113.00	652.00	0.00	52.20
895	129	113.00	653.00	0.00	52.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	129	113.00	654.00	0.00	52.36
897	129	113.00	655.00	0.00	52.44
898	129	113.00	656.00	0.00	52.52
899	129	113.00	657.00	0.00	52.60
900	129	113.00	658.00	0.00	52.68
901	129	113.00	659.00	0.00	52.76
902	129	113.00	660.00	0.00	52.84
903	129	113.00	661.00	0.00	52.92
904	129	113.00	662.00	0.00	53.00
905	129	113.00	663.00	0.00	53.08
906	129	113.00	664.00	0.00	53.16
907	129	113.00	665.00	0.00	53.24
908	129	113.00	666.00	0.00	53.32
909	129	113.00	667.00	0.00	53.40
910	129	113.00	668.00	0.00	53.48
911	129	113.00	669.00	0.00	53.56
912	129	113.00	670.00	0.00	53.64
913	129	113.00	671.00	0.00	53.72
914	129	113.00	672.00	0.00	53.80
915	129	113.00	673.00	0.00	53.88
916	129	113.00	674.00	0.00	53.96
917	129	113.00	675.00	0.00	54.04
918	129	113.00	676.00	0.00	54.12
919	129	113.00	677.00	0.00	54.20
920	129	113.00	678.00	0.00	54.28
921	129	113.00	679.00	0.00	54.36
922	129	113.00	680.00	0.00	54.44
923	129	113.00	681.00	0.00	54.52
924	129	113.00	682.00	0.00	54.60
925	129	113.00	683.00	0.00	54.68
926	129	113.00	684.00	0.00	54.76
927	129	113.00	685.00	0.00	54.84
928	129	113.00	686.00	0.00	54.92
929	129	113.00	687.00	0.00	55.00
930	129	113.00	688.00	0.00	55.08
931	129	113.00	689.00	0.00	55.16
932	129	113.00	690.00	0.00	55.24
933	129	113.00	691.00	0.00	55.32
934	129	113.00	692.00	0.00	55.40
935	129	113.00	693.00	0.00	55.48
936	129	113.00	694.00	0.00	55.56
937	129	113.00	695.00	0.00	55.64
938	129	113.00	696.00	0.00	55.72
939	129	113.00	697.00	0.00	55.80
940	129	113.00	698.00	0.00	55.88
941	129	113.00	699.00	0.00	55.96
942	129	113.00	700.00	0.00	56.04
943	129	113.00	701.00	0.00	56.12
944	129	113.00	702.00	0.00	56.20
945	129	113.00	703.00	0.00	56.28
946	129	113.00	704.00	0.00	56.36
947	129	113.00	705.00	0.00	56.44
948	129	113.00	706.00	0.00	56.52
949	129	113.00	707.00	0.00	56.60
950	129	113.00	708.00	0.00	56.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
951	129	113.00	709.00	0.00	56.76
952	129	113.00	710.00	0.00	56.84
953	129	113.00	711.00	0.00	56.92
954	129	113.00	712.00	0.00	57.00
955	129	113.00	713.00	0.00	57.08
956	129	113.00	714.00	0.00	57.16
957	129	113.00	715.00	0.00	57.24
958	129	113.00	716.00	0.00	57.32
959	129	113.00	717.00	0.00	57.40
960	129	113.00	718.00	0.00	57.48
961	129	113.00	719.00	0.00	57.56
962	129	113.00	720.00	0.00	57.64
963	129	113.00	721.00	0.00	57.72
964	129	113.00	722.00	0.00	57.80
965	129	113.00	723.00	0.00	57.88
966	129	113.00	724.00	0.00	57.96
967	129	113.00	725.00	0.00	58.00

If your employee's gross pay is over £967, go to page 322.

**Monthly table for standard rate NICs (employee under 21)  
for use from 6 April 2026 to 5 April 2027**

**Table letter M**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees who are aged 21 or over, for whom you do not hold form CA2700 (see Table letter A)
- employees who are on an approved apprenticeship scheme and are aged under 25 (see Table letter H)

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

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

If your total earnings fall between the ST and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL, see page 322.

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 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	0.00	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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	0.00	0.00	0.00
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	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	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	0.00	0.00	0.00
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	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	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.24
1053	559	489.00	5.00	0.00	0.56
1057	559	489.00	9.00	0.00	0.88
1061	559	489.00	13.00	0.00	1.20
1065	559	489.00	17.00	0.00	1.52
1069	559	489.00	21.00	0.00	1.84
1073	559	489.00	25.00	0.00	2.16
1077	559	489.00	29.00	0.00	2.48
1081	559	489.00	33.00	0.00	2.80
1085	559	489.00	37.00	0.00	3.12
1089	559	489.00	41.00	0.00	3.44
1093	559	489.00	45.00	0.00	3.76
1097	559	489.00	49.00	0.00	4.08
1101	559	489.00	53.00	0.00	4.40
1105	559	489.00	57.00	0.00	4.72
1109	559	489.00	61.00	0.00	5.04
1113	559	489.00	65.00	0.00	5.36
1117	559	489.00	69.00	0.00	5.68
1121	559	489.00	73.00	0.00	6.00
1125	559	489.00	77.00	0.00	6.32
1129	559	489.00	81.00	0.00	6.64
1133	559	489.00	85.00	0.00	6.96
1137	559	489.00	89.00	0.00	7.28
1141	559	489.00	93.00	0.00	7.60
1145	559	489.00	97.00	0.00	7.92
1149	559	489.00	101.00	0.00	8.24
1153	559	489.00	105.00	0.00	8.56
1157	559	489.00	109.00	0.00	8.88
1161	559	489.00	113.00	0.00	9.20
1165	559	489.00	117.00	0.00	9.52
1169	559	489.00	121.00	0.00	9.84
1173	559	489.00	125.00	0.00	10.16
1177	559	489.00	129.00	0.00	10.48
1181	559	489.00	133.00	0.00	10.80
1185	559	489.00	137.00	0.00	11.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	559	489.00	141.00	0.00	11.44
1193	559	489.00	145.00	0.00	11.76
1197	559	489.00	149.00	0.00	12.08
1201	559	489.00	153.00	0.00	12.40
1205	559	489.00	157.00	0.00	12.72
1209	559	489.00	161.00	0.00	13.04
1213	559	489.00	165.00	0.00	13.36
1217	559	489.00	169.00	0.00	13.68
1221	559	489.00	173.00	0.00	14.00
1225	559	489.00	177.00	0.00	14.32
1229	559	489.00	181.00	0.00	14.64
1233	559	489.00	185.00	0.00	14.96
1237	559	489.00	189.00	0.00	15.28
1241	559	489.00	193.00	0.00	15.60
1245	559	489.00	197.00	0.00	15.92
1249	559	489.00	201.00	0.00	16.24
1253	559	489.00	205.00	0.00	16.56
1257	559	489.00	209.00	0.00	16.88
1261	559	489.00	213.00	0.00	17.20
1265	559	489.00	217.00	0.00	17.52
1269	559	489.00	221.00	0.00	17.84
1273	559	489.00	225.00	0.00	18.16
1277	559	489.00	229.00	0.00	18.48
1281	559	489.00	233.00	0.00	18.80
1285	559	489.00	237.00	0.00	19.12
1289	559	489.00	241.00	0.00	19.44
1293	559	489.00	245.00	0.00	19.76
1297	559	489.00	249.00	0.00	20.08
1301	559	489.00	253.00	0.00	20.40
1305	559	489.00	257.00	0.00	20.72
1309	559	489.00	261.00	0.00	21.04
1313	559	489.00	265.00	0.00	21.36
1317	559	489.00	269.00	0.00	21.68
1321	559	489.00	273.00	0.00	22.00
1325	559	489.00	277.00	0.00	22.32
1329	559	489.00	281.00	0.00	22.64
1333	559	489.00	285.00	0.00	22.96
1337	559	489.00	289.00	0.00	23.28
1341	559	489.00	293.00	0.00	23.60
1345	559	489.00	297.00	0.00	23.92
1349	559	489.00	301.00	0.00	24.24
1353	559	489.00	305.00	0.00	24.56
1357	559	489.00	309.00	0.00	24.88
1361	559	489.00	313.00	0.00	25.20
1365	559	489.00	317.00	0.00	25.52
1369	559	489.00	321.00	0.00	25.84
1373	559	489.00	325.00	0.00	26.16
1377	559	489.00	329.00	0.00	26.48
1381	559	489.00	333.00	0.00	26.80
1385	559	489.00	337.00	0.00	27.12
1389	559	489.00	341.00	0.00	27.44
1393	559	489.00	345.00	0.00	27.76
1397	559	489.00	349.00	0.00	28.08
1401	559	489.00	353.00	0.00	28.40
1405	559	489.00	357.00	0.00	28.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on 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	559	489.00	361.00	0.00	29.04
1413	559	489.00	365.00	0.00	29.36
1417	559	489.00	369.00	0.00	29.68
1421	559	489.00	373.00	0.00	30.00
1425	559	489.00	377.00	0.00	30.32
1429	559	489.00	381.00	0.00	30.64
1433	559	489.00	385.00	0.00	30.96
1437	559	489.00	389.00	0.00	31.28
1441	559	489.00	393.00	0.00	31.60
1445	559	489.00	397.00	0.00	31.92
1449	559	489.00	401.00	0.00	32.24
1453	559	489.00	405.00	0.00	32.56
1457	559	489.00	409.00	0.00	32.88
1461	559	489.00	413.00	0.00	33.20
1465	559	489.00	417.00	0.00	33.52
1469	559	489.00	421.00	0.00	33.84
1473	559	489.00	425.00	0.00	34.16
1477	559	489.00	429.00	0.00	34.48
1481	559	489.00	433.00	0.00	34.80
1485	559	489.00	437.00	0.00	35.12
1489	559	489.00	441.00	0.00	35.44
1493	559	489.00	445.00	0.00	35.76
1497	559	489.00	449.00	0.00	36.08
1501	559	489.00	453.00	0.00	36.40
1505	559	489.00	457.00	0.00	36.72
1509	559	489.00	461.00	0.00	37.04
1513	559	489.00	465.00	0.00	37.36
1517	559	489.00	469.00	0.00	37.68
1521	559	489.00	473.00	0.00	38.00
1525	559	489.00	477.00	0.00	38.32
1529	559	489.00	481.00	0.00	38.64
1533	559	489.00	485.00	0.00	38.96
1537	559	489.00	489.00	0.00	39.28
1541	559	489.00	493.00	0.00	39.60
1545	559	489.00	497.00	0.00	39.92
1549	559	489.00	501.00	0.00	40.24
1553	559	489.00	505.00	0.00	40.56
1557	559	489.00	509.00	0.00	40.88
1561	559	489.00	513.00	0.00	41.20
1565	559	489.00	517.00	0.00	41.52
1569	559	489.00	521.00	0.00	41.84
1573	559	489.00	525.00	0.00	42.16
1577	559	489.00	529.00	0.00	42.48
1581	559	489.00	533.00	0.00	42.80
1585	559	489.00	537.00	0.00	43.12
1589	559	489.00	541.00	0.00	43.44
1593	559	489.00	545.00	0.00	43.76
1597	559	489.00	549.00	0.00	44.08
1601	559	489.00	553.00	0.00	44.40
1605	559	489.00	557.00	0.00	44.72
1609	559	489.00	561.00	0.00	45.04
1613	559	489.00	565.00	0.00	45.36
1617	559	489.00	569.00	0.00	45.68
1621	559	489.00	573.00	0.00	46.00
1625	559	489.00	577.00	0.00	46.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	559	489.00	581.00	0.00	46.64
1633	559	489.00	585.00	0.00	46.96
1637	559	489.00	589.00	0.00	47.28
1641	559	489.00	593.00	0.00	47.60
1645	559	489.00	597.00	0.00	47.92
1649	559	489.00	601.00	0.00	48.24
1653	559	489.00	605.00	0.00	48.56
1657	559	489.00	609.00	0.00	48.88
1661	559	489.00	613.00	0.00	49.20
1665	559	489.00	617.00	0.00	49.52
1669	559	489.00	621.00	0.00	49.84
1673	559	489.00	625.00	0.00	50.16
1677	559	489.00	629.00	0.00	50.48
1681	559	489.00	633.00	0.00	50.80
1685	559	489.00	637.00	0.00	51.12
1689	559	489.00	641.00	0.00	51.44
1693	559	489.00	645.00	0.00	51.76
1697	559	489.00	649.00	0.00	52.08
1701	559	489.00	653.00	0.00	52.40
1705	559	489.00	657.00	0.00	52.72
1709	559	489.00	661.00	0.00	53.04
1713	559	489.00	665.00	0.00	53.36
1717	559	489.00	669.00	0.00	53.68
1721	559	489.00	673.00	0.00	54.00
1725	559	489.00	677.00	0.00	54.32
1729	559	489.00	681.00	0.00	54.64
1733	559	489.00	685.00	0.00	54.96
1737	559	489.00	689.00	0.00	55.28
1741	559	489.00	693.00	0.00	55.60
1745	559	489.00	697.00	0.00	55.92
1749	559	489.00	701.00	0.00	56.24
1753	559	489.00	705.00	0.00	56.56
1757	559	489.00	709.00	0.00	56.88
1761	559	489.00	713.00	0.00	57.20
1765	559	489.00	717.00	0.00	57.52
1769	559	489.00	721.00	0.00	57.84
1773	559	489.00	725.00	0.00	58.16
1777	559	489.00	729.00	0.00	58.48
1781	559	489.00	733.00	0.00	58.80
1785	559	489.00	737.00	0.00	59.12
1789	559	489.00	741.00	0.00	59.44
1793	559	489.00	745.00	0.00	59.76
1797	559	489.00	749.00	0.00	60.08
1801	559	489.00	753.00	0.00	60.40
1805	559	489.00	757.00	0.00	60.72
1809	559	489.00	761.00	0.00	61.04
1813	559	489.00	765.00	0.00	61.36
1817	559	489.00	769.00	0.00	61.68
1821	559	489.00	773.00	0.00	62.00
1825	559	489.00	777.00	0.00	62.32
1829	559	489.00	781.00	0.00	62.64
1833	559	489.00	785.00	0.00	62.96
1837	559	489.00	789.00	0.00	63.28
1841	559	489.00	793.00	0.00	63.60
1845	559	489.00	797.00	0.00	63.92

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
1849	559	489.00	801.00	0.00	64.24
1853	559	489.00	805.00	0.00	64.56
1857	559	489.00	809.00	0.00	64.88
1861	559	489.00	813.00	0.00	65.20
1865	559	489.00	817.00	0.00	65.52
1869	559	489.00	821.00	0.00	65.84
1873	559	489.00	825.00	0.00	66.16
1877	559	489.00	829.00	0.00	66.48
1881	559	489.00	833.00	0.00	66.80
1885	559	489.00	837.00	0.00	67.12
1889	559	489.00	841.00	0.00	67.44
1893	559	489.00	845.00	0.00	67.76
1897	559	489.00	849.00	0.00	68.08
1901	559	489.00	853.00	0.00	68.40
1905	559	489.00	857.00	0.00	68.72
1909	559	489.00	861.00	0.00	69.04
1913	559	489.00	865.00	0.00	69.36
1917	559	489.00	869.00	0.00	69.68
1921	559	489.00	873.00	0.00	70.00
1925	559	489.00	877.00	0.00	70.32
1929	559	489.00	881.00	0.00	70.64
1933	559	489.00	885.00	0.00	70.96
1937	559	489.00	889.00	0.00	71.28
1941	559	489.00	893.00	0.00	71.60
1945	559	489.00	897.00	0.00	71.92
1949	559	489.00	901.00	0.00	72.24
1953	559	489.00	905.00	0.00	72.56
1957	559	489.00	909.00	0.00	72.88
1961	559	489.00	913.00	0.00	73.20
1965	559	489.00	917.00	0.00	73.52
1969	559	489.00	921.00	0.00	73.84
1973	559	489.00	925.00	0.00	74.16
1977	559	489.00	929.00	0.00	74.48
1981	559	489.00	933.00	0.00	74.80
1985	559	489.00	937.00	0.00	75.12
1989	559	489.00	941.00	0.00	75.44
1993	559	489.00	945.00	0.00	75.76
1997	559	489.00	949.00	0.00	76.08
2001	559	489.00	953.00	0.00	76.40
2005	559	489.00	957.00	0.00	76.72
2009	559	489.00	961.00	0.00	77.04
2013	559	489.00	965.00	0.00	77.36
2017	559	489.00	969.00	0.00	77.68
2021	559	489.00	973.00	0.00	78.00
2025	559	489.00	977.00	0.00	78.32
2029	559	489.00	981.00	0.00	78.64
2033	559	489.00	985.00	0.00	78.96
2037	559	489.00	989.00	0.00	79.28
2041	559	489.00	993.00	0.00	79.60
2045	559	489.00	997.00	0.00	79.92
2049	559	489.00	1001.00	0.00	80.24
2053	559	489.00	1005.00	0.00	80.56
2057	559	489.00	1009.00	0.00	80.88
2061	559	489.00	1013.00	0.00	81.20
2065	559	489.00	1017.00	0.00	81.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	559	489.00	1021.00	0.00	81.84
2073	559	489.00	1025.00	0.00	82.16
2077	559	489.00	1029.00	0.00	82.48
2081	559	489.00	1033.00	0.00	82.72
2083	559	489.00	1035.00	0.00	82.80
2085	559	489.00	1037.00	0.00	83.12
2089	559	489.00	1041.00	0.00	83.44
2093	559	489.00	1045.00	0.00	83.76
2097	559	489.00	1049.00	0.00	84.08
2101	559	489.00	1053.00	0.00	84.40
2105	559	489.00	1057.00	0.00	84.72
2109	559	489.00	1061.00	0.00	85.04
2113	559	489.00	1065.00	0.00	85.36
2117	559	489.00	1069.00	0.00	85.68
2121	559	489.00	1073.00	0.00	86.00
2125	559	489.00	1077.00	0.00	86.32
2129	559	489.00	1081.00	0.00	86.64
2133	559	489.00	1085.00	0.00	86.96
2137	559	489.00	1089.00	0.00	87.28
2141	559	489.00	1093.00	0.00	87.60
2145	559	489.00	1097.00	0.00	87.92
2149	559	489.00	1101.00	0.00	88.24
2153	559	489.00	1105.00	0.00	88.56
2157	559	489.00	1109.00	0.00	88.88
2161	559	489.00	1113.00	0.00	89.20
2165	559	489.00	1117.00	0.00	89.52
2169	559	489.00	1121.00	0.00	89.84
2173	559	489.00	1125.00	0.00	90.16
2177	559	489.00	1129.00	0.00	90.48
2181	559	489.00	1133.00	0.00	90.80
2185	559	489.00	1137.00	0.00	91.12
2189	559	489.00	1141.00	0.00	91.44
2193	559	489.00	1145.00	0.00	91.76
2197	559	489.00	1149.00	0.00	92.08
2201	559	489.00	1153.00	0.00	92.40
2205	559	489.00	1157.00	0.00	92.72
2209	559	489.00	1161.00	0.00	93.04
2213	559	489.00	1165.00	0.00	93.36
2217	559	489.00	1169.00	0.00	93.68
2221	559	489.00	1173.00	0.00	94.00
2225	559	489.00	1177.00	0.00	94.32
2229	559	489.00	1181.00	0.00	94.64
2233	559	489.00	1185.00	0.00	94.96
2237	559	489.00	1189.00	0.00	95.28
2241	559	489.00	1193.00	0.00	95.60
2245	559	489.00	1197.00	0.00	95.92
2249	559	489.00	1201.00	0.00	96.24
2253	559	489.00	1205.00	0.00	96.56
2257	559	489.00	1209.00	0.00	96.88
2261	559	489.00	1213.00	0.00	97.20
2265	559	489.00	1217.00	0.00	97.52
2269	559	489.00	1221.00	0.00	97.84
2273	559	489.00	1225.00	0.00	98.16
2277	559	489.00	1229.00	0.00	98.48
2281	559	489.00	1233.00	0.00	98.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	559	489.00	1237.00	0.00	99.12
2289	559	489.00	1241.00	0.00	99.44
2293	559	489.00	1245.00	0.00	99.76
2297	559	489.00	1249.00	0.00	100.08
2301	559	489.00	1253.00	0.00	100.40
2305	559	489.00	1257.00	0.00	100.72
2309	559	489.00	1261.00	0.00	101.04
2313	559	489.00	1265.00	0.00	101.36
2317	559	489.00	1269.00	0.00	101.68
2321	559	489.00	1273.00	0.00	102.00
2325	559	489.00	1277.00	0.00	102.32
2329	559	489.00	1281.00	0.00	102.64
2333	559	489.00	1285.00	0.00	102.96
2337	559	489.00	1289.00	0.00	103.28
2341	559	489.00	1293.00	0.00	103.60
2345	559	489.00	1297.00	0.00	103.92
2349	559	489.00	1301.00	0.00	104.24
2353	559	489.00	1305.00	0.00	104.56
2357	559	489.00	1309.00	0.00	104.88
2361	559	489.00	1313.00	0.00	105.20
2365	559	489.00	1317.00	0.00	105.52
2369	559	489.00	1321.00	0.00	105.84
2373	559	489.00	1325.00	0.00	106.16
2377	559	489.00	1329.00	0.00	106.48
2381	559	489.00	1333.00	0.00	106.80
2385	559	489.00	1337.00	0.00	107.12
2389	559	489.00	1341.00	0.00	107.44
2393	559	489.00	1345.00	0.00	107.76
2397	559	489.00	1349.00	0.00	108.08
2401	559	489.00	1353.00	0.00	108.40
2405	559	489.00	1357.00	0.00	108.72
2409	559	489.00	1361.00	0.00	109.04
2413	559	489.00	1365.00	0.00	109.36
2417	559	489.00	1369.00	0.00	109.68
2421	559	489.00	1373.00	0.00	110.00
2425	559	489.00	1377.00	0.00	110.32
2429	559	489.00	1381.00	0.00	110.64
2433	559	489.00	1385.00	0.00	110.96
2437	559	489.00	1389.00	0.00	111.28
2441	559	489.00	1393.00	0.00	111.60
2445	559	489.00	1397.00	0.00	111.92
2449	559	489.00	1401.00	0.00	112.24
2453	559	489.00	1405.00	0.00	112.56
2457	559	489.00	1409.00	0.00	112.88
2461	559	489.00	1413.00	0.00	113.20
2465	559	489.00	1417.00	0.00	113.52
2469	559	489.00	1421.00	0.00	113.84
2473	559	489.00	1425.00	0.00	114.16
2477	559	489.00	1429.00	0.00	114.48
2481	559	489.00	1433.00	0.00	114.80
2485	559	489.00	1437.00	0.00	115.12
2489	559	489.00	1441.00	0.00	115.44
2493	559	489.00	1445.00	0.00	115.76
2497	559	489.00	1449.00	0.00	116.08
2501	559	489.00	1453.00	0.00	116.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	559	489.00	1457.00	0.00	116.72
2509	559	489.00	1461.00	0.00	117.04
2513	559	489.00	1465.00	0.00	117.36
2517	559	489.00	1469.00	0.00	117.68
2521	559	489.00	1473.00	0.00	118.00
2525	559	489.00	1477.00	0.00	118.32
2529	559	489.00	1481.00	0.00	118.64
2533	559	489.00	1485.00	0.00	118.96
2537	559	489.00	1489.00	0.00	119.28
2541	559	489.00	1493.00	0.00	119.60
2545	559	489.00	1497.00	0.00	119.92
2549	559	489.00	1501.00	0.00	120.24
2553	559	489.00	1505.00	0.00	120.56
2557	559	489.00	1509.00	0.00	120.88
2561	559	489.00	1513.00	0.00	121.20
2565	559	489.00	1517.00	0.00	121.52
2569	559	489.00	1521.00	0.00	121.84
2573	559	489.00	1525.00	0.00	122.16
2577	559	489.00	1529.00	0.00	122.48
2581	559	489.00	1533.00	0.00	122.80
2585	559	489.00	1537.00	0.00	123.12
2589	559	489.00	1541.00	0.00	123.44
2593	559	489.00	1545.00	0.00	123.76
2597	559	489.00	1549.00	0.00	124.08
2601	559	489.00	1553.00	0.00	124.40
2605	559	489.00	1557.00	0.00	124.72
2609	559	489.00	1561.00	0.00	125.04
2613	559	489.00	1565.00	0.00	125.36
2617	559	489.00	1569.00	0.00	125.68
2621	559	489.00	1573.00	0.00	126.00
2625	559	489.00	1577.00	0.00	126.32
2629	559	489.00	1581.00	0.00	126.64
2633	559	489.00	1585.00	0.00	126.96
2637	559	489.00	1589.00	0.00	127.28
2641	559	489.00	1593.00	0.00	127.60
2645	559	489.00	1597.00	0.00	127.92
2649	559	489.00	1601.00	0.00	128.24
2653	559	489.00	1605.00	0.00	128.56
2657	559	489.00	1609.00	0.00	128.88
2661	559	489.00	1613.00	0.00	129.20
2665	559	489.00	1617.00	0.00	129.52
2669	559	489.00	1621.00	0.00	129.84
2673	559	489.00	1625.00	0.00	130.16
2677	559	489.00	1629.00	0.00	130.48
2681	559	489.00	1633.00	0.00	130.80
2685	559	489.00	1637.00	0.00	131.12
2689	559	489.00	1641.00	0.00	131.44
2693	559	489.00	1645.00	0.00	131.76
2697	559	489.00	1649.00	0.00	132.08
2701	559	489.00	1653.00	0.00	132.40
2705	559	489.00	1657.00	0.00	132.72
2709	559	489.00	1661.00	0.00	133.04
2713	559	489.00	1665.00	0.00	133.36
2717	559	489.00	1669.00	0.00	133.68
2721	559	489.00	1673.00	0.00	134.00

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	559	489.00	1677.00	0.00	134.32
2729	559	489.00	1681.00	0.00	134.64
2733	559	489.00	1685.00	0.00	134.96
2737	559	489.00	1689.00	0.00	135.28
2741	559	489.00	1693.00	0.00	135.60
2745	559	489.00	1697.00	0.00	135.92
2749	559	489.00	1701.00	0.00	136.24
2753	559	489.00	1705.00	0.00	136.56
2757	559	489.00	1709.00	0.00	136.88
2761	559	489.00	1713.00	0.00	137.20
2765	559	489.00	1717.00	0.00	137.52
2769	559	489.00	1721.00	0.00	137.84
2773	559	489.00	1725.00	0.00	138.16
2777	559	489.00	1729.00	0.00	138.48
2781	559	489.00	1733.00	0.00	138.80
2785	559	489.00	1737.00	0.00	139.12
2789	559	489.00	1741.00	0.00	139.44
2793	559	489.00	1745.00	0.00	139.76
2797	559	489.00	1749.00	0.00	140.08
2801	559	489.00	1753.00	0.00	140.40
2805	559	489.00	1757.00	0.00	140.72
2809	559	489.00	1761.00	0.00	141.04
2813	559	489.00	1765.00	0.00	141.36
2817	559	489.00	1769.00	0.00	141.68
2821	559	489.00	1773.00	0.00	142.00
2825	559	489.00	1777.00	0.00	142.32
2829	559	489.00	1781.00	0.00	142.64
2833	559	489.00	1785.00	0.00	142.96
2837	559	489.00	1789.00	0.00	143.28
2841	559	489.00	1793.00	0.00	143.60
2845	559	489.00	1797.00	0.00	143.92
2849	559	489.00	1801.00	0.00	144.24
2853	559	489.00	1805.00	0.00	144.56
2857	559	489.00	1809.00	0.00	144.88
2861	559	489.00	1813.00	0.00	145.20
2865	559	489.00	1817.00	0.00	145.52
2869	559	489.00	1821.00	0.00	145.84
2873	559	489.00	1825.00	0.00	146.16
2877	559	489.00	1829.00	0.00	146.48
2881	559	489.00	1833.00	0.00	146.80
2885	559	489.00	1837.00	0.00	147.12
2889	559	489.00	1841.00	0.00	147.44
2893	559	489.00	1845.00	0.00	147.76
2897	559	489.00	1849.00	0.00	148.08
2901	559	489.00	1853.00	0.00	148.40
2905	559	489.00	1857.00	0.00	148.72
2909	559	489.00	1861.00	0.00	149.04
2913	559	489.00	1865.00	0.00	149.36
2917	559	489.00	1869.00	0.00	149.68
2921	559	489.00	1873.00	0.00	150.00
2925	559	489.00	1877.00	0.00	150.32
2929	559	489.00	1881.00	0.00	150.64
2933	559	489.00	1885.00	0.00	150.96
2937	559	489.00	1889.00	0.00	151.28
2941	559	489.00	1893.00	0.00	151.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	559	489.00	1897.00	0.00	151.92
2949	559	489.00	1901.00	0.00	152.24
2953	559	489.00	1905.00	0.00	152.56
2957	559	489.00	1909.00	0.00	152.88
2961	559	489.00	1913.00	0.00	153.20
2965	559	489.00	1917.00	0.00	153.52
2969	559	489.00	1921.00	0.00	153.84
2973	559	489.00	1925.00	0.00	154.16
2977	559	489.00	1929.00	0.00	154.48
2981	559	489.00	1933.00	0.00	154.80
2985	559	489.00	1937.00	0.00	155.12
2989	559	489.00	1941.00	0.00	155.44
2993	559	489.00	1945.00	0.00	155.76
2997	559	489.00	1949.00	0.00	156.08
3001	559	489.00	1953.00	0.00	156.40
3005	559	489.00	1957.00	0.00	156.72
3009	559	489.00	1961.00	0.00	157.04
3013	559	489.00	1965.00	0.00	157.36
3017	559	489.00	1969.00	0.00	157.68
3021	559	489.00	1973.00	0.00	158.00
3025	559	489.00	1977.00	0.00	158.32
3029	559	489.00	1981.00	0.00	158.64
3033	559	489.00	1985.00	0.00	158.96
3037	559	489.00	1989.00	0.00	159.28
3041	559	489.00	1993.00	0.00	159.60
3045	559	489.00	1997.00	0.00	159.92
3049	559	489.00	2001.00	0.00	160.24
3053	559	489.00	2005.00	0.00	160.56
3057	559	489.00	2009.00	0.00	160.88
3061	559	489.00	2013.00	0.00	161.20
3065	559	489.00	2017.00	0.00	161.52
3069	559	489.00	2021.00	0.00	161.84
3073	559	489.00	2025.00	0.00	162.16
3077	559	489.00	2029.00	0.00	162.48
3081	559	489.00	2033.00	0.00	162.80
3085	559	489.00	2037.00	0.00	163.12
3089	559	489.00	2041.00	0.00	163.44
3093	559	489.00	2045.00	0.00	163.76
3097	559	489.00	2049.00	0.00	164.08
3101	559	489.00	2053.00	0.00	164.40
3105	559	489.00	2057.00	0.00	164.72
3109	559	489.00	2061.00	0.00	165.04
3113	559	489.00	2065.00	0.00	165.36
3117	559	489.00	2069.00	0.00	165.68
3121	559	489.00	2073.00	0.00	166.00
3125	559	489.00	2077.00	0.00	166.32
3129	559	489.00	2081.00	0.00	166.64
3133	559	489.00	2085.00	0.00	166.96
3137	559	489.00	2089.00	0.00	167.28
3141	559	489.00	2093.00	0.00	167.60
3145	559	489.00	2097.00	0.00	167.92
3149	559	489.00	2101.00	0.00	168.24
3153	559	489.00	2105.00	0.00	168.56
3157	559	489.00	2109.00	0.00	168.88
3161	559	489.00	2113.00	0.00	169.20

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
3165	559	489.00	2117.00	0.00	169.52
3169	559	489.00	2121.00	0.00	169.84
3173	559	489.00	2125.00	0.00	170.16
3177	559	489.00	2129.00	0.00	170.48
3181	559	489.00	2133.00	0.00	170.80
3185	559	489.00	2137.00	0.00	171.12
3189	559	489.00	2141.00	0.00	171.44
3193	559	489.00	2145.00	0.00	171.76
3197	559	489.00	2149.00	0.00	172.08
3201	559	489.00	2153.00	0.00	172.40
3205	559	489.00	2157.00	0.00	172.72
3209	559	489.00	2161.00	0.00	173.04
3213	559	489.00	2165.00	0.00	173.36
3217	559	489.00	2169.00	0.00	173.68
3221	559	489.00	2173.00	0.00	174.00
3225	559	489.00	2177.00	0.00	174.32
3229	559	489.00	2181.00	0.00	174.64
3233	559	489.00	2185.00	0.00	174.96
3237	559	489.00	2189.00	0.00	175.28
3241	559	489.00	2193.00	0.00	175.60
3245	559	489.00	2197.00	0.00	175.92
3249	559	489.00	2201.00	0.00	176.24
3253	559	489.00	2205.00	0.00	176.56
3257	559	489.00	2209.00	0.00	176.88
3261	559	489.00	2213.00	0.00	177.20
3265	559	489.00	2217.00	0.00	177.52
3269	559	489.00	2221.00	0.00	177.84
3273	559	489.00	2225.00	0.00	178.16
3277	559	489.00	2229.00	0.00	178.48
3281	559	489.00	2233.00	0.00	178.80
3285	559	489.00	2237.00	0.00	179.12
3289	559	489.00	2241.00	0.00	179.44
3293	559	489.00	2245.00	0.00	179.76
3297	559	489.00	2249.00	0.00	180.08
3301	559	489.00	2253.00	0.00	180.40
3305	559	489.00	2257.00	0.00	180.72
3309	559	489.00	2261.00	0.00	181.04
3313	559	489.00	2265.00	0.00	181.36
3317	559	489.00	2269.00	0.00	181.68
3321	559	489.00	2273.00	0.00	182.00
3325	559	489.00	2277.00	0.00	182.32
3329	559	489.00	2281.00	0.00	182.64
3333	559	489.00	2285.00	0.00	182.96
3337	559	489.00	2289.00	0.00	183.28
3341	559	489.00	2293.00	0.00	183.60
3345	559	489.00	2297.00	0.00	183.92
3349	559	489.00	2301.00	0.00	184.24
3353	559	489.00	2305.00	0.00	184.56
3357	559	489.00	2309.00	0.00	184.88
3361	559	489.00	2313.00	0.00	185.20
3365	559	489.00	2317.00	0.00	185.52
3369	559	489.00	2321.00	0.00	185.84
3373	559	489.00	2325.00	0.00	186.16
3377	559	489.00	2329.00	0.00	186.48
3381	559	489.00	2333.00	0.00	186.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	559	489.00	2337.00	0.00	187.12
3389	559	489.00	2341.00	0.00	187.44
3393	559	489.00	2345.00	0.00	187.76
3397	559	489.00	2349.00	0.00	188.08
3401	559	489.00	2353.00	0.00	188.40
3405	559	489.00	2357.00	0.00	188.72
3409	559	489.00	2361.00	0.00	189.04
3413	559	489.00	2365.00	0.00	189.36
3417	559	489.00	2369.00	0.00	189.68
3421	559	489.00	2373.00	0.00	190.00
3425	559	489.00	2377.00	0.00	190.32
3429	559	489.00	2381.00	0.00	190.64
3433	559	489.00	2385.00	0.00	190.96
3437	559	489.00	2389.00	0.00	191.28
3441	559	489.00	2393.00	0.00	191.60
3445	559	489.00	2397.00	0.00	191.92
3449	559	489.00	2401.00	0.00	192.24
3453	559	489.00	2405.00	0.00	192.56
3457	559	489.00	2409.00	0.00	192.88
3461	559	489.00	2413.00	0.00	193.20
3465	559	489.00	2417.00	0.00	193.52
3469	559	489.00	2421.00	0.00	193.84
3473	559	489.00	2425.00	0.00	194.16
3477	559	489.00	2429.00	0.00	194.48
3481	559	489.00	2433.00	0.00	194.80
3485	559	489.00	2437.00	0.00	195.12
3489	559	489.00	2441.00	0.00	195.44
3493	559	489.00	2445.00	0.00	195.76
3497	559	489.00	2449.00	0.00	196.08
3501	559	489.00	2453.00	0.00	196.40
3505	559	489.00	2457.00	0.00	196.72
3509	559	489.00	2461.00	0.00	197.04
3513	559	489.00	2465.00	0.00	197.36
3517	559	489.00	2469.00	0.00	197.68
3521	559	489.00	2473.00	0.00	198.00
3525	559	489.00	2477.00	0.00	198.32
3529	559	489.00	2481.00	0.00	198.64
3533	559	489.00	2485.00	0.00	198.96
3537	559	489.00	2489.00	0.00	199.28
3541	559	489.00	2493.00	0.00	199.60
3545	559	489.00	2497.00	0.00	199.92
3549	559	489.00	2501.00	0.00	200.24
3553	559	489.00	2505.00	0.00	200.56
3557	559	489.00	2509.00	0.00	200.88
3561	559	489.00	2513.00	0.00	201.20
3565	559	489.00	2517.00	0.00	201.52
3569	559	489.00	2521.00	0.00	201.84
3573	559	489.00	2525.00	0.00	202.16
3577	559	489.00	2529.00	0.00	202.48
3581	559	489.00	2533.00	0.00	202.80
3585	559	489.00	2537.00	0.00	203.12
3589	559	489.00	2541.00	0.00	203.44
3593	559	489.00	2545.00	0.00	203.76
3597	559	489.00	2549.00	0.00	204.08
3601	559	489.00	2553.00	0.00	204.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	559	489.00	2557.00	0.00	204.72
3609	559	489.00	2561.00	0.00	205.04
3613	559	489.00	2565.00	0.00	205.36
3617	559	489.00	2569.00	0.00	205.68
3621	559	489.00	2573.00	0.00	206.00
3625	559	489.00	2577.00	0.00	206.32
3629	559	489.00	2581.00	0.00	206.64
3633	559	489.00	2585.00	0.00	206.96
3637	559	489.00	2589.00	0.00	207.28
3641	559	489.00	2593.00	0.00	207.60
3645	559	489.00	2597.00	0.00	207.92
3649	559	489.00	2601.00	0.00	208.24
3653	559	489.00	2605.00	0.00	208.56
3657	559	489.00	2609.00	0.00	208.88
3661	559	489.00	2613.00	0.00	209.20
3665	559	489.00	2617.00	0.00	209.52
3669	559	489.00	2621.00	0.00	209.84
3673	559	489.00	2625.00	0.00	210.16
3677	559	489.00	2629.00	0.00	210.48
3681	559	489.00	2633.00	0.00	210.80
3685	559	489.00	2637.00	0.00	211.12
3689	559	489.00	2641.00	0.00	211.44
3693	559	489.00	2645.00	0.00	211.76
3697	559	489.00	2649.00	0.00	212.08
3701	559	489.00	2653.00	0.00	212.40
3705	559	489.00	2657.00	0.00	212.72
3709	559	489.00	2661.00	0.00	213.04
3713	559	489.00	2665.00	0.00	213.36
3717	559	489.00	2669.00	0.00	213.68
3721	559	489.00	2673.00	0.00	214.00
3725	559	489.00	2677.00	0.00	214.32
3729	559	489.00	2681.00	0.00	214.64
3733	559	489.00	2685.00	0.00	214.96
3737	559	489.00	2689.00	0.00	215.28
3741	559	489.00	2693.00	0.00	215.60
3745	559	489.00	2697.00	0.00	215.92
3749	559	489.00	2701.00	0.00	216.24
3753	559	489.00	2705.00	0.00	216.56
3757	559	489.00	2709.00	0.00	216.88
3761	559	489.00	2713.00	0.00	217.20
3765	559	489.00	2717.00	0.00	217.52
3769	559	489.00	2721.00	0.00	217.84
3773	559	489.00	2725.00	0.00	218.16
3777	559	489.00	2729.00	0.00	218.48
3781	559	489.00	2733.00	0.00	218.80
3785	559	489.00	2737.00	0.00	219.12
3789	559	489.00	2741.00	0.00	219.44
3793	559	489.00	2745.00	0.00	219.76
3797	559	489.00	2749.00	0.00	220.08
3801	559	489.00	2753.00	0.00	220.40
3805	559	489.00	2757.00	0.00	220.72
3809	559	489.00	2761.00	0.00	221.04
3813	559	489.00	2765.00	0.00	221.36
3817	559	489.00	2769.00	0.00	221.68
3821	559	489.00	2773.00	0.00	222.00

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	559	489.00	2777.00	0.00	222.32
3829	559	489.00	2781.00	0.00	222.64
3833	559	489.00	2785.00	0.00	222.96
3837	559	489.00	2789.00	0.00	223.28
3841	559	489.00	2793.00	0.00	223.60
3845	559	489.00	2797.00	0.00	223.92
3849	559	489.00	2801.00	0.00	224.24
3853	559	489.00	2805.00	0.00	224.56
3857	559	489.00	2809.00	0.00	224.88
3861	559	489.00	2813.00	0.00	225.20
3865	559	489.00	2817.00	0.00	225.52
3869	559	489.00	2821.00	0.00	225.84
3873	559	489.00	2825.00	0.00	226.16
3877	559	489.00	2829.00	0.00	226.48
3881	559	489.00	2833.00	0.00	226.80
3885	559	489.00	2837.00	0.00	227.12
3889	559	489.00	2841.00	0.00	227.44
3893	559	489.00	2845.00	0.00	227.76
3897	559	489.00	2849.00	0.00	228.08
3901	559	489.00	2853.00	0.00	228.40
3905	559	489.00	2857.00	0.00	228.72
3909	559	489.00	2861.00	0.00	229.04
3913	559	489.00	2865.00	0.00	229.36
3917	559	489.00	2869.00	0.00	229.68
3921	559	489.00	2873.00	0.00	230.00
3925	559	489.00	2877.00	0.00	230.32
3929	559	489.00	2881.00	0.00	230.64
3933	559	489.00	2885.00	0.00	230.96
3937	559	489.00	2889.00	0.00	231.28
3941	559	489.00	2893.00	0.00	231.60
3945	559	489.00	2897.00	0.00	231.92
3949	559	489.00	2901.00	0.00	232.24
3953	559	489.00	2905.00	0.00	232.56
3957	559	489.00	2909.00	0.00	232.88
3961	559	489.00	2913.00	0.00	233.20
3965	559	489.00	2917.00	0.00	233.52
3969	559	489.00	2921.00	0.00	233.84
3973	559	489.00	2925.00	0.00	234.16
3977	559	489.00	2929.00	0.00	234.48
3981	559	489.00	2933.00	0.00	234.80
3985	559	489.00	2937.00	0.00	235.12
3989	559	489.00	2941.00	0.00	235.44
3993	559	489.00	2945.00	0.00	235.76
3997	559	489.00	2949.00	0.00	236.08
4001	559	489.00	2953.00	0.00	236.40
4005	559	489.00	2957.00	0.00	236.72
4009	559	489.00	2961.00	0.00	237.04
4013	559	489.00	2965.00	0.00	237.36
4017	559	489.00	2969.00	0.00	237.68
4021	559	489.00	2973.00	0.00	238.00
4025	559	489.00	2977.00	0.00	238.32
4029	559	489.00	2981.00	0.00	238.64
4033	559	489.00	2985.00	0.00	238.96
4037	559	489.00	2989.00	0.00	239.28
4041	559	489.00	2993.00	0.00	239.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	559	489.00	2997.00	0.00	239.92
4049	559	489.00	3001.00	0.00	240.24
4053	559	489.00	3005.00	0.00	240.56
4057	559	489.00	3009.00	0.00	240.88
4061	559	489.00	3013.00	0.00	241.20
4065	559	489.00	3017.00	0.00	241.52
4069	559	489.00	3021.00	0.00	241.84
4073	559	489.00	3025.00	0.00	242.16
4077	559	489.00	3029.00	0.00	242.48
4081	559	489.00	3033.00	0.00	242.80
4085	559	489.00	3037.00	0.00	243.12
4089	559	489.00	3041.00	0.00	243.44
4093	559	489.00	3045.00	0.00	243.76
4097	559	489.00	3049.00	0.00	244.08
4101	559	489.00	3053.00	0.00	244.40
4105	559	489.00	3057.00	0.00	244.72
4109	559	489.00	3061.00	0.00	245.04
4113	559	489.00	3065.00	0.00	245.36
4117	559	489.00	3069.00	0.00	245.68
4121	559	489.00	3073.00	0.00	246.00
4125	559	489.00	3077.00	0.00	246.32
4129	559	489.00	3081.00	0.00	246.64
4133	559	489.00	3085.00	0.00	246.96
4137	559	489.00	3089.00	0.00	247.28
4141	559	489.00	3093.00	0.00	247.60
4145	559	489.00	3097.00	0.00	247.92
4149	559	489.00	3101.00	0.00	248.24
4153	559	489.00	3105.00	0.00	248.56
4157	559	489.00	3109.00	0.00	248.88
4161	559	489.00	3113.00	0.00	249.20
4165	559	489.00	3117.00	0.00	249.52
4169	559	489.00	3121.00	0.00	249.84
4173	559	489.00	3125.00	0.00	250.16
4177	559	489.00	3129.00	0.00	250.48
4181	559	489.00	3133.00	0.00	250.80
4185	559	489.00	3137.00	0.00	251.12
4189	559	489.00	3141.00	0.00	251.28

If your employee's gross pay is over £4,189, go to page 322.

**NICs where employer is eligible to claim Investment Zones employer NICs relief**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

- 1 Enter 'N' 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 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 322.

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	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
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	0.00	0.00	0.00
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	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	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	0.00	0.00	0.00
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	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	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.12
244	129	113.00	2.00	0.00	0.20
245	129	113.00	3.00	0.00	0.28
246	129	113.00	4.00	0.00	0.36
247	129	113.00	5.00	0.00	0.44
248	129	113.00	6.00	0.00	0.52
249	129	113.00	7.00	0.00	0.60
250	129	113.00	8.00	0.00	0.68
251	129	113.00	9.00	0.00	0.76
252	129	113.00	10.00	0.00	0.84
253	129	113.00	11.00	0.00	0.92
254	129	113.00	12.00	0.00	1.00
255	129	113.00	13.00	0.00	1.08
256	129	113.00	14.00	0.00	1.16
257	129	113.00	15.00	0.00	1.24
258	129	113.00	16.00	0.00	1.32
259	129	113.00	17.00	0.00	1.40
260	129	113.00	18.00	0.00	1.48
261	129	113.00	19.00	0.00	1.56
262	129	113.00	20.00	0.00	1.64
263	129	113.00	21.00	0.00	1.72
264	129	113.00	22.00	0.00	1.80
265	129	113.00	23.00	0.00	1.88
266	129	113.00	24.00	0.00	1.96
267	129	113.00	25.00	0.00	2.04
268	129	113.00	26.00	0.00	2.12
269	129	113.00	27.00	0.00	2.20
270	129	113.00	28.00	0.00	2.28
271	129	113.00	29.00	0.00	2.36
272	129	113.00	30.00	0.00	2.44
273	129	113.00	31.00	0.00	2.52
274	129	113.00	32.00	0.00	2.60
275	129	113.00	33.00	0.00	2.68
276	129	113.00	34.00	0.00	2.76
277	129	113.00	35.00	0.00	2.84
278	129	113.00	36.00	0.00	2.92
279	129	113.00	37.00	0.00	3.00
280	129	113.00	38.00	0.00	3.08
281	129	113.00	39.00	0.00	3.16
282	129	113.00	40.00	0.00	3.24
283	129	113.00	41.00	0.00	3.32
284	129	113.00	42.00	0.00	3.40
285	129	113.00	43.00	0.00	3.48
286	129	113.00	44.00	0.00	3.56
287	129	113.00	45.00	0.00	3.64
288	129	113.00	46.00	0.00	3.72
289	129	113.00	47.00	0.00	3.80
290	129	113.00	48.00	0.00	3.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
291	129	113.00	49.00	0.00	3.96
292	129	113.00	50.00	0.00	4.04
293	129	113.00	51.00	0.00	4.12
294	129	113.00	52.00	0.00	4.20
295	129	113.00	53.00	0.00	4.28
296	129	113.00	54.00	0.00	4.36
297	129	113.00	55.00	0.00	4.44
298	129	113.00	56.00	0.00	4.52
299	129	113.00	57.00	0.00	4.60
300	129	113.00	58.00	0.00	4.68
301	129	113.00	59.00	0.00	4.76
302	129	113.00	60.00	0.00	4.84
303	129	113.00	61.00	0.00	4.92
304	129	113.00	62.00	0.00	5.00
305	129	113.00	63.00	0.00	5.08
306	129	113.00	64.00	0.00	5.16
307	129	113.00	65.00	0.00	5.24
308	129	113.00	66.00	0.00	5.32
309	129	113.00	67.00	0.00	5.40
310	129	113.00	68.00	0.00	5.48
311	129	113.00	69.00	0.00	5.56
312	129	113.00	70.00	0.00	5.64
313	129	113.00	71.00	0.00	5.72
314	129	113.00	72.00	0.00	5.80
315	129	113.00	73.00	0.00	5.88
316	129	113.00	74.00	0.00	5.96
317	129	113.00	75.00	0.00	6.04
318	129	113.00	76.00	0.00	6.12
319	129	113.00	77.00	0.00	6.20
320	129	113.00	78.00	0.00	6.28
321	129	113.00	79.00	0.00	6.36
322	129	113.00	80.00	0.00	6.44
323	129	113.00	81.00	0.00	6.52
324	129	113.00	82.00	0.00	6.60
325	129	113.00	83.00	0.00	6.68
326	129	113.00	84.00	0.00	6.76
327	129	113.00	85.00	0.00	6.84
328	129	113.00	86.00	0.00	6.92
329	129	113.00	87.00	0.00	7.00
330	129	113.00	88.00	0.00	7.08
331	129	113.00	89.00	0.00	7.16
332	129	113.00	90.00	0.00	7.24
333	129	113.00	91.00	0.00	7.32
334	129	113.00	92.00	0.00	7.40
335	129	113.00	93.00	0.00	7.48
336	129	113.00	94.00	0.00	7.56
337	129	113.00	95.00	0.00	7.64
338	129	113.00	96.00	0.00	7.72
339	129	113.00	97.00	0.00	7.80
340	129	113.00	98.00	0.00	7.88
341	129	113.00	99.00	0.00	7.96
342	129	113.00	100.00	0.00	8.04
343	129	113.00	101.00	0.00	8.12
344	129	113.00	102.00	0.00	8.20
345	129	113.00	103.00	0.00	8.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
346	129	113.00	104.00	0.00	8.36
347	129	113.00	105.00	0.00	8.44
348	129	113.00	106.00	0.00	8.52
349	129	113.00	107.00	0.00	8.60
350	129	113.00	108.00	0.00	8.68
351	129	113.00	109.00	0.00	8.76
352	129	113.00	110.00	0.00	8.84
353	129	113.00	111.00	0.00	8.92
354	129	113.00	112.00	0.00	9.00
355	129	113.00	113.00	0.00	9.08
356	129	113.00	114.00	0.00	9.16
357	129	113.00	115.00	0.00	9.24
358	129	113.00	116.00	0.00	9.32
359	129	113.00	117.00	0.00	9.40
360	129	113.00	118.00	0.00	9.48
361	129	113.00	119.00	0.00	9.56
362	129	113.00	120.00	0.00	9.64
363	129	113.00	121.00	0.00	9.72
364	129	113.00	122.00	0.00	9.80
365	129	113.00	123.00	0.00	9.88
366	129	113.00	124.00	0.00	9.96
367	129	113.00	125.00	0.00	10.04
368	129	113.00	126.00	0.00	10.12
369	129	113.00	127.00	0.00	10.20
370	129	113.00	128.00	0.00	10.28
371	129	113.00	129.00	0.00	10.36
372	129	113.00	130.00	0.00	10.44
373	129	113.00	131.00	0.00	10.52
374	129	113.00	132.00	0.00	10.60
375	129	113.00	133.00	0.00	10.68
376	129	113.00	134.00	0.00	10.76
377	129	113.00	135.00	0.00	10.84
378	129	113.00	136.00	0.00	10.92
379	129	113.00	137.00	0.00	11.00
380	129	113.00	138.00	0.00	11.08
381	129	113.00	139.00	0.00	11.16
382	129	113.00	140.00	0.00	11.24
383	129	113.00	141.00	0.00	11.32
384	129	113.00	142.00	0.00	11.40
385	129	113.00	143.00	0.00	11.48
386	129	113.00	144.00	0.00	11.56
387	129	113.00	145.00	0.00	11.64
388	129	113.00	146.00	0.00	11.72
389	129	113.00	147.00	0.00	11.80
390	129	113.00	148.00	0.00	11.88
391	129	113.00	149.00	0.00	11.96
392	129	113.00	150.00	0.00	12.04
393	129	113.00	151.00	0.00	12.12
394	129	113.00	152.00	0.00	12.20
395	129	113.00	153.00	0.00	12.28
396	129	113.00	154.00	0.00	12.36
397	129	113.00	155.00	0.00	12.44
398	129	113.00	156.00	0.00	12.52
399	129	113.00	157.00	0.00	12.60
400	129	113.00	158.00	0.00	12.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
401	129	113.00	159.00	0.00	12.76
402	129	113.00	160.00	0.00	12.84
403	129	113.00	161.00	0.00	12.92
404	129	113.00	162.00	0.00	13.00
405	129	113.00	163.00	0.00	13.08
406	129	113.00	164.00	0.00	13.16
407	129	113.00	165.00	0.00	13.24
408	129	113.00	166.00	0.00	13.32
409	129	113.00	167.00	0.00	13.40
410	129	113.00	168.00	0.00	13.48
411	129	113.00	169.00	0.00	13.56
412	129	113.00	170.00	0.00	13.64
413	129	113.00	171.00	0.00	13.72
414	129	113.00	172.00	0.00	13.80
415	129	113.00	173.00	0.00	13.88
416	129	113.00	174.00	0.00	13.96
417	129	113.00	175.00	0.00	14.04
418	129	113.00	176.00	0.00	14.12
419	129	113.00	177.00	0.00	14.20
420	129	113.00	178.00	0.00	14.28
421	129	113.00	179.00	0.00	14.36
422	129	113.00	180.00	0.00	14.44
423	129	113.00	181.00	0.00	14.52
424	129	113.00	182.00	0.00	14.60
425	129	113.00	183.00	0.00	14.68
426	129	113.00	184.00	0.00	14.76
427	129	113.00	185.00	0.00	14.84
428	129	113.00	186.00	0.00	14.92
429	129	113.00	187.00	0.00	15.00
430	129	113.00	188.00	0.00	15.08
431	129	113.00	189.00	0.00	15.16
432	129	113.00	190.00	0.00	15.24
433	129	113.00	191.00	0.00	15.32
434	129	113.00	192.00	0.00	15.40
435	129	113.00	193.00	0.00	15.48
436	129	113.00	194.00	0.00	15.56
437	129	113.00	195.00	0.00	15.64
438	129	113.00	196.00	0.00	15.72
439	129	113.00	197.00	0.00	15.80
440	129	113.00	198.00	0.00	15.88
441	129	113.00	199.00	0.00	15.96
442	129	113.00	200.00	0.00	16.04
443	129	113.00	201.00	0.00	16.12
444	129	113.00	202.00	0.00	16.20
445	129	113.00	203.00	0.00	16.28
446	129	113.00	204.00	0.00	16.36
447	129	113.00	205.00	0.00	16.44
448	129	113.00	206.00	0.00	16.52
449	129	113.00	207.00	0.00	16.60
450	129	113.00	208.00	0.00	16.68
451	129	113.00	209.00	0.00	16.76
452	129	113.00	210.00	0.00	16.84
453	129	113.00	211.00	0.00	16.92
454	129	113.00	212.00	0.00	17.00
455	129	113.00	213.00	0.00	17.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
456	129	113.00	214.00	0.00	17.16
457	129	113.00	215.00	0.00	17.24
458	129	113.00	216.00	0.00	17.32
459	129	113.00	217.00	0.00	17.40
460	129	113.00	218.00	0.00	17.48
461	129	113.00	219.00	0.00	17.56
462	129	113.00	220.00	0.00	17.64
463	129	113.00	221.00	0.00	17.72
464	129	113.00	222.00	0.00	17.80
465	129	113.00	223.00	0.00	17.88
466	129	113.00	224.00	0.00	17.96
467	129	113.00	225.00	0.00	18.04
468	129	113.00	226.00	0.00	18.12
469	129	113.00	227.00	0.00	18.20
470	129	113.00	228.00	0.00	18.28
471	129	113.00	229.00	0.00	18.36
472	129	113.00	230.00	0.00	18.44
473	129	113.00	231.00	0.00	18.52
474	129	113.00	232.00	0.00	18.60
475	129	113.00	233.00	0.00	18.68
476	129	113.00	234.00	0.00	18.76
477	129	113.00	235.00	0.00	18.84
478	129	113.00	236.00	0.00	18.92
479	129	113.00	237.00	0.00	19.00
480	129	113.00	238.00	0.00	19.08
481	129	113.00	239.00	0.00	19.12
482	129	113.00	240.00	0.22	19.24
483	129	113.00	241.00	0.37	19.32
484	129	113.00	242.00	0.52	19.40
485	129	113.00	243.00	0.67	19.48
486	129	113.00	244.00	0.82	19.56
487	129	113.00	245.00	0.97	19.64
488	129	113.00	246.00	1.12	19.72
489	129	113.00	247.00	1.27	19.80
490	129	113.00	248.00	1.42	19.88
491	129	113.00	249.00	1.57	19.96
492	129	113.00	250.00	1.72	20.04
493	129	113.00	251.00	1.87	20.12
494	129	113.00	252.00	2.02	20.20
495	129	113.00	253.00	2.17	20.28
496	129	113.00	254.00	2.32	20.36
497	129	113.00	255.00	2.47	20.44
498	129	113.00	256.00	2.62	20.52
499	129	113.00	257.00	2.77	20.60
500	129	113.00	258.00	2.92	20.68
501	129	113.00	259.00	3.07	20.76
502	129	113.00	260.00	3.22	20.84
503	129	113.00	261.00	3.37	20.92
504	129	113.00	262.00	3.52	21.00
505	129	113.00	263.00	3.67	21.08
506	129	113.00	264.00	3.82	21.16
507	129	113.00	265.00	3.97	21.24
508	129	113.00	266.00	4.12	21.32
509	129	113.00	267.00	4.27	21.40
510	129	113.00	268.00	4.42	21.48

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
511	129	113.00	269.00	4.57	21.56
512	129	113.00	270.00	4.72	21.64
513	129	113.00	271.00	4.87	21.72
514	129	113.00	272.00	5.02	21.80
515	129	113.00	273.00	5.17	21.88
516	129	113.00	274.00	5.32	21.96
517	129	113.00	275.00	5.47	22.04
518	129	113.00	276.00	5.62	22.12
519	129	113.00	277.00	5.77	22.20
520	129	113.00	278.00	5.92	22.28
521	129	113.00	279.00	6.07	22.36
522	129	113.00	280.00	6.22	22.44
523	129	113.00	281.00	6.37	22.52
524	129	113.00	282.00	6.52	22.60
525	129	113.00	283.00	6.67	22.68
526	129	113.00	284.00	6.82	22.76
527	129	113.00	285.00	6.97	22.84
528	129	113.00	286.00	7.12	22.92
529	129	113.00	287.00	7.27	23.00
530	129	113.00	288.00	7.42	23.08
531	129	113.00	289.00	7.57	23.16
532	129	113.00	290.00	7.72	23.24
533	129	113.00	291.00	7.87	23.32
534	129	113.00	292.00	8.02	23.40
535	129	113.00	293.00	8.17	23.48
536	129	113.00	294.00	8.32	23.56
537	129	113.00	295.00	8.47	23.64
538	129	113.00	296.00	8.62	23.72
539	129	113.00	297.00	8.77	23.80
540	129	113.00	298.00	8.92	23.88
541	129	113.00	299.00	9.07	23.96
542	129	113.00	300.00	9.22	24.04
543	129	113.00	301.00	9.37	24.12
544	129	113.00	302.00	9.52	24.20
545	129	113.00	303.00	9.67	24.28
546	129	113.00	304.00	9.82	24.36
547	129	113.00	305.00	9.97	24.44
548	129	113.00	306.00	10.12	24.52
549	129	113.00	307.00	10.27	24.60
550	129	113.00	308.00	10.42	24.68
551	129	113.00	309.00	10.57	24.76
552	129	113.00	310.00	10.72	24.84
553	129	113.00	311.00	10.87	24.92
554	129	113.00	312.00	11.02	25.00
555	129	113.00	313.00	11.17	25.08
556	129	113.00	314.00	11.32	25.16
557	129	113.00	315.00	11.47	25.24
558	129	113.00	316.00	11.62	25.32
559	129	113.00	317.00	11.77	25.40
560	129	113.00	318.00	11.92	25.48
561	129	113.00	319.00	12.07	25.56
562	129	113.00	320.00	12.22	25.64
563	129	113.00	321.00	12.37	25.72
564	129	113.00	322.00	12.52	25.80
565	129	113.00	323.00	12.67	25.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
566	129	113.00	324.00	12.82	25.96
567	129	113.00	325.00	12.97	26.04
568	129	113.00	326.00	13.12	26.12
569	129	113.00	327.00	13.27	26.20
570	129	113.00	328.00	13.42	26.28
571	129	113.00	329.00	13.57	26.36
572	129	113.00	330.00	13.72	26.44
573	129	113.00	331.00	13.87	26.52
574	129	113.00	332.00	14.02	26.60
575	129	113.00	333.00	14.17	26.68
576	129	113.00	334.00	14.32	26.76
577	129	113.00	335.00	14.47	26.84
578	129	113.00	336.00	14.62	26.92
579	129	113.00	337.00	14.77	27.00
580	129	113.00	338.00	14.92	27.08
581	129	113.00	339.00	15.07	27.16
582	129	113.00	340.00	15.22	27.24
583	129	113.00	341.00	15.37	27.32
584	129	113.00	342.00	15.52	27.40
585	129	113.00	343.00	15.67	27.48
586	129	113.00	344.00	15.82	27.56
587	129	113.00	345.00	15.97	27.64
588	129	113.00	346.00	16.12	27.72
589	129	113.00	347.00	16.27	27.80
590	129	113.00	348.00	16.42	27.88
591	129	113.00	349.00	16.57	27.96
592	129	113.00	350.00	16.72	28.04
593	129	113.00	351.00	16.87	28.12
594	129	113.00	352.00	17.02	28.20
595	129	113.00	353.00	17.17	28.28
596	129	113.00	354.00	17.32	28.36
597	129	113.00	355.00	17.47	28.44
598	129	113.00	356.00	17.62	28.52
599	129	113.00	357.00	17.77	28.60
600	129	113.00	358.00	17.92	28.68
601	129	113.00	359.00	18.07	28.76
602	129	113.00	360.00	18.22	28.84
603	129	113.00	361.00	18.37	28.92
604	129	113.00	362.00	18.52	29.00
605	129	113.00	363.00	18.67	29.08
606	129	113.00	364.00	18.82	29.16
607	129	113.00	365.00	18.97	29.24
608	129	113.00	366.00	19.12	29.32
609	129	113.00	367.00	19.27	29.40
610	129	113.00	368.00	19.42	29.48
611	129	113.00	369.00	19.57	29.56
612	129	113.00	370.00	19.72	29.64
613	129	113.00	371.00	19.87	29.72
614	129	113.00	372.00	20.02	29.80
615	129	113.00	373.00	20.17	29.88
616	129	113.00	374.00	20.32	29.96
617	129	113.00	375.00	20.47	30.04
618	129	113.00	376.00	20.62	30.12
619	129	113.00	377.00	20.77	30.20
620	129	113.00	378.00	20.92	30.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
621	129	113.00	379.00	21.07	30.36
622	129	113.00	380.00	21.22	30.44
623	129	113.00	381.00	21.37	30.52
624	129	113.00	382.00	21.52	30.60
625	129	113.00	383.00	21.67	30.68
626	129	113.00	384.00	21.82	30.76
627	129	113.00	385.00	21.97	30.84
628	129	113.00	386.00	22.12	30.92
629	129	113.00	387.00	22.27	31.00
630	129	113.00	388.00	22.42	31.08
631	129	113.00	389.00	22.57	31.16
632	129	113.00	390.00	22.72	31.24
633	129	113.00	391.00	22.87	31.32
634	129	113.00	392.00	23.02	31.40
635	129	113.00	393.00	23.17	31.48
636	129	113.00	394.00	23.32	31.56
637	129	113.00	395.00	23.47	31.64
638	129	113.00	396.00	23.62	31.72
639	129	113.00	397.00	23.77	31.80
640	129	113.00	398.00	23.92	31.88
641	129	113.00	399.00	24.07	31.96
642	129	113.00	400.00	24.22	32.04
643	129	113.00	401.00	24.37	32.12
644	129	113.00	402.00	24.52	32.20
645	129	113.00	403.00	24.67	32.28
646	129	113.00	404.00	24.82	32.36
647	129	113.00	405.00	24.97	32.44
648	129	113.00	406.00	25.12	32.52
649	129	113.00	407.00	25.27	32.60
650	129	113.00	408.00	25.42	32.68
651	129	113.00	409.00	25.57	32.76
652	129	113.00	410.00	25.72	32.84
653	129	113.00	411.00	25.87	32.92
654	129	113.00	412.00	26.02	33.00
655	129	113.00	413.00	26.17	33.08
656	129	113.00	414.00	26.32	33.16
657	129	113.00	415.00	26.47	33.24
658	129	113.00	416.00	26.62	33.32
659	129	113.00	417.00	26.77	33.40
660	129	113.00	418.00	26.92	33.48
661	129	113.00	419.00	27.07	33.56
662	129	113.00	420.00	27.22	33.64
663	129	113.00	421.00	27.37	33.72
664	129	113.00	422.00	27.52	33.80
665	129	113.00	423.00	27.67	33.88
666	129	113.00	424.00	27.82	33.96
667	129	113.00	425.00	27.97	34.04
668	129	113.00	426.00	28.12	34.12
669	129	113.00	427.00	28.27	34.20
670	129	113.00	428.00	28.42	34.28
671	129	113.00	429.00	28.57	34.36
672	129	113.00	430.00	28.72	34.44
673	129	113.00	431.00	28.87	34.52
674	129	113.00	432.00	29.02	34.60
675	129	113.00	433.00	29.17	34.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
676	129	113.00	434.00	29.32	34.76
677	129	113.00	435.00	29.47	34.84
678	129	113.00	436.00	29.62	34.92
679	129	113.00	437.00	29.77	35.00
680	129	113.00	438.00	29.92	35.08
681	129	113.00	439.00	30.07	35.16
682	129	113.00	440.00	30.22	35.24
683	129	113.00	441.00	30.37	35.32
684	129	113.00	442.00	30.52	35.40
685	129	113.00	443.00	30.67	35.48
686	129	113.00	444.00	30.82	35.56
687	129	113.00	445.00	30.97	35.64
688	129	113.00	446.00	31.12	35.72
689	129	113.00	447.00	31.27	35.80
690	129	113.00	448.00	31.42	35.88
691	129	113.00	449.00	31.57	35.96
692	129	113.00	450.00	31.72	36.04
693	129	113.00	451.00	31.87	36.12
694	129	113.00	452.00	32.02	36.20
695	129	113.00	453.00	32.17	36.28
696	129	113.00	454.00	32.32	36.36
697	129	113.00	455.00	32.47	36.44
698	129	113.00	456.00	32.62	36.52
699	129	113.00	457.00	32.77	36.60
700	129	113.00	458.00	32.92	36.68
701	129	113.00	459.00	33.07	36.76
702	129	113.00	460.00	33.22	36.84
703	129	113.00	461.00	33.37	36.92
704	129	113.00	462.00	33.52	37.00
705	129	113.00	463.00	33.67	37.08
706	129	113.00	464.00	33.82	37.16
707	129	113.00	465.00	33.97	37.24
708	129	113.00	466.00	34.12	37.32
709	129	113.00	467.00	34.27	37.40
710	129	113.00	468.00	34.42	37.48
711	129	113.00	469.00	34.57	37.56
712	129	113.00	470.00	34.72	37.64
713	129	113.00	471.00	34.87	37.72
714	129	113.00	472.00	35.02	37.80
715	129	113.00	473.00	35.17	37.88
716	129	113.00	474.00	35.32	37.96
717	129	113.00	475.00	35.47	38.04
718	129	113.00	476.00	35.62	38.12
719	129	113.00	477.00	35.77	38.20
720	129	113.00	478.00	35.92	38.28
721	129	113.00	479.00	36.07	38.36
722	129	113.00	480.00	36.22	38.44
723	129	113.00	481.00	36.37	38.52
724	129	113.00	482.00	36.52	38.60
725	129	113.00	483.00	36.67	38.68
726	129	113.00	484.00	36.82	38.76
727	129	113.00	485.00	36.97	38.84
728	129	113.00	486.00	37.12	38.92
729	129	113.00	487.00	37.27	39.00
730	129	113.00	488.00	37.42	39.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
731	129	113.00	489.00	37.57	39.16
732	129	113.00	490.00	37.72	39.24
733	129	113.00	491.00	37.87	39.32
734	129	113.00	492.00	38.02	39.40
735	129	113.00	493.00	38.17	39.48
736	129	113.00	494.00	38.32	39.56
737	129	113.00	495.00	38.47	39.64
738	129	113.00	496.00	38.62	39.72
739	129	113.00	497.00	38.77	39.80
740	129	113.00	498.00	38.92	39.88
741	129	113.00	499.00	39.07	39.96
742	129	113.00	500.00	39.22	40.04
743	129	113.00	501.00	39.37	40.12
744	129	113.00	502.00	39.52	40.20
745	129	113.00	503.00	39.67	40.28
746	129	113.00	504.00	39.82	40.36
747	129	113.00	505.00	39.97	40.44
748	129	113.00	506.00	40.12	40.52
749	129	113.00	507.00	40.27	40.60
750	129	113.00	508.00	40.42	40.68
751	129	113.00	509.00	40.57	40.76
752	129	113.00	510.00	40.72	40.84
753	129	113.00	511.00	40.87	40.92
754	129	113.00	512.00	41.02	41.00
755	129	113.00	513.00	41.17	41.08
756	129	113.00	514.00	41.32	41.16
757	129	113.00	515.00	41.47	41.24
758	129	113.00	516.00	41.62	41.32
759	129	113.00	517.00	41.77	41.40
760	129	113.00	518.00	41.92	41.48
761	129	113.00	519.00	42.07	41.56
762	129	113.00	520.00	42.22	41.64
763	129	113.00	521.00	42.37	41.72
764	129	113.00	522.00	42.52	41.80
765	129	113.00	523.00	42.67	41.88
766	129	113.00	524.00	42.82	41.96
767	129	113.00	525.00	42.97	42.04
768	129	113.00	526.00	43.12	42.12
769	129	113.00	527.00	43.27	42.20
770	129	113.00	528.00	43.42	42.28
771	129	113.00	529.00	43.57	42.36
772	129	113.00	530.00	43.72	42.44
773	129	113.00	531.00	43.87	42.52
774	129	113.00	532.00	44.02	42.60
775	129	113.00	533.00	44.17	42.68
776	129	113.00	534.00	44.32	42.76
777	129	113.00	535.00	44.47	42.84
778	129	113.00	536.00	44.62	42.92
779	129	113.00	537.00	44.77	43.00
780	129	113.00	538.00	44.92	43.08
781	129	113.00	539.00	45.07	43.16
782	129	113.00	540.00	45.22	43.24
783	129	113.00	541.00	45.37	43.32
784	129	113.00	542.00	45.52	43.40
785	129	113.00	543.00	45.67	43.48

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
786	129	113.00	544.00	45.82	43.56
787	129	113.00	545.00	45.97	43.64
788	129	113.00	546.00	46.12	43.72
789	129	113.00	547.00	46.27	43.80
790	129	113.00	548.00	46.42	43.88
791	129	113.00	549.00	46.57	43.96
792	129	113.00	550.00	46.72	44.04
793	129	113.00	551.00	46.87	44.12
794	129	113.00	552.00	47.02	44.20
795	129	113.00	553.00	47.17	44.28
796	129	113.00	554.00	47.32	44.36
797	129	113.00	555.00	47.47	44.44
798	129	113.00	556.00	47.62	44.52
799	129	113.00	557.00	47.77	44.60
800	129	113.00	558.00	47.92	44.68
801	129	113.00	559.00	48.07	44.76
802	129	113.00	560.00	48.22	44.84
803	129	113.00	561.00	48.37	44.92
804	129	113.00	562.00	48.52	45.00
805	129	113.00	563.00	48.67	45.08
806	129	113.00	564.00	48.82	45.16
807	129	113.00	565.00	48.97	45.24
808	129	113.00	566.00	49.12	45.32
809	129	113.00	567.00	49.27	45.40
810	129	113.00	568.00	49.42	45.48
811	129	113.00	569.00	49.57	45.56
812	129	113.00	570.00	49.72	45.64
813	129	113.00	571.00	49.87	45.72
814	129	113.00	572.00	50.02	45.80
815	129	113.00	573.00	50.17	45.88
816	129	113.00	574.00	50.32	45.96
817	129	113.00	575.00	50.47	46.04
818	129	113.00	576.00	50.62	46.12
819	129	113.00	577.00	50.77	46.20
820	129	113.00	578.00	50.92	46.28
821	129	113.00	579.00	51.07	46.36
822	129	113.00	580.00	51.22	46.44
823	129	113.00	581.00	51.37	46.52
824	129	113.00	582.00	51.52	46.60
825	129	113.00	583.00	51.67	46.68
826	129	113.00	584.00	51.82	46.76
827	129	113.00	585.00	51.97	46.84
828	129	113.00	586.00	52.12	46.92
829	129	113.00	587.00	52.27	47.00
830	129	113.00	588.00	52.42	47.08
831	129	113.00	589.00	52.57	47.16
832	129	113.00	590.00	52.72	47.24
833	129	113.00	591.00	52.87	47.32
834	129	113.00	592.00	53.02	47.40
835	129	113.00	593.00	53.17	47.48
836	129	113.00	594.00	53.32	47.56
837	129	113.00	595.00	53.47	47.64
838	129	113.00	596.00	53.62	47.72
839	129	113.00	597.00	53.77	47.80
840	129	113.00	598.00	53.92	47.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
841	129	113.00	599.00	54.07	47.96
842	129	113.00	600.00	54.22	48.04
843	129	113.00	601.00	54.37	48.12
844	129	113.00	602.00	54.52	48.20
845	129	113.00	603.00	54.67	48.28
846	129	113.00	604.00	54.82	48.36
847	129	113.00	605.00	54.97	48.44
848	129	113.00	606.00	55.12	48.52
849	129	113.00	607.00	55.27	48.60
850	129	113.00	608.00	55.42	48.68
851	129	113.00	609.00	55.57	48.76
852	129	113.00	610.00	55.72	48.84
853	129	113.00	611.00	55.87	48.92
854	129	113.00	612.00	56.02	49.00
855	129	113.00	613.00	56.17	49.08
856	129	113.00	614.00	56.32	49.16
857	129	113.00	615.00	56.47	49.24
858	129	113.00	616.00	56.62	49.32
859	129	113.00	617.00	56.77	49.40
860	129	113.00	618.00	56.92	49.48
861	129	113.00	619.00	57.07	49.56
862	129	113.00	620.00	57.22	49.64
863	129	113.00	621.00	57.37	49.72
864	129	113.00	622.00	57.52	49.80
865	129	113.00	623.00	57.67	49.88
866	129	113.00	624.00	57.82	49.96
867	129	113.00	625.00	57.97	50.04
868	129	113.00	626.00	58.12	50.12
869	129	113.00	627.00	58.27	50.20
870	129	113.00	628.00	58.42	50.28
871	129	113.00	629.00	58.57	50.36
872	129	113.00	630.00	58.72	50.44
873	129	113.00	631.00	58.87	50.52
874	129	113.00	632.00	59.02	50.60
875	129	113.00	633.00	59.17	50.68
876	129	113.00	634.00	59.32	50.76
877	129	113.00	635.00	59.47	50.84
878	129	113.00	636.00	59.62	50.92
879	129	113.00	637.00	59.77	51.00
880	129	113.00	638.00	59.92	51.08
881	129	113.00	639.00	60.07	51.16
882	129	113.00	640.00	60.22	51.24
883	129	113.00	641.00	60.37	51.32
884	129	113.00	642.00	60.52	51.40
885	129	113.00	643.00	60.67	51.48
886	129	113.00	644.00	60.82	51.56
887	129	113.00	645.00	60.97	51.64
888	129	113.00	646.00	61.12	51.72
889	129	113.00	647.00	61.27	51.80
890	129	113.00	648.00	61.42	51.88
891	129	113.00	649.00	61.57	51.96
892	129	113.00	650.00	61.72	52.04
893	129	113.00	651.00	61.87	52.12
894	129	113.00	652.00	62.02	52.20
895	129	113.00	653.00	62.17	52.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
896	129	113.00	654.00	62.32	52.36
897	129	113.00	655.00	62.47	52.44
898	129	113.00	656.00	62.62	52.52
899	129	113.00	657.00	62.77	52.60
900	129	113.00	658.00	62.92	52.68
901	129	113.00	659.00	63.07	52.76
902	129	113.00	660.00	63.22	52.84
903	129	113.00	661.00	63.37	52.92
904	129	113.00	662.00	63.52	53.00
905	129	113.00	663.00	63.67	53.08
906	129	113.00	664.00	63.82	53.16
907	129	113.00	665.00	63.97	53.24
908	129	113.00	666.00	64.12	53.32
909	129	113.00	667.00	64.27	53.40
910	129	113.00	668.00	64.42	53.48
911	129	113.00	669.00	64.57	53.56
912	129	113.00	670.00	64.72	53.64
913	129	113.00	671.00	64.87	53.72
914	129	113.00	672.00	65.02	53.80
915	129	113.00	673.00	65.17	53.88
916	129	113.00	674.00	65.32	53.96
917	129	113.00	675.00	65.47	54.04
918	129	113.00	676.00	65.62	54.12
919	129	113.00	677.00	65.77	54.20
920	129	113.00	678.00	65.92	54.28
921	129	113.00	679.00	66.07	54.36
922	129	113.00	680.00	66.22	54.44
923	129	113.00	681.00	66.37	54.52
924	129	113.00	682.00	66.52	54.60
925	129	113.00	683.00	66.67	54.68
926	129	113.00	684.00	66.82	54.76
927	129	113.00	685.00	66.97	54.84
928	129	113.00	686.00	67.12	54.92
929	129	113.00	687.00	67.27	55.00
930	129	113.00	688.00	67.42	55.08
931	129	113.00	689.00	67.57	55.16
932	129	113.00	690.00	67.72	55.24
933	129	113.00	691.00	67.87	55.32
934	129	113.00	692.00	68.02	55.40
935	129	113.00	693.00	68.17	55.48
936	129	113.00	694.00	68.32	55.56
937	129	113.00	695.00	68.47	55.64
938	129	113.00	696.00	68.62	55.72
939	129	113.00	697.00	68.77	55.80
940	129	113.00	698.00	68.92	55.88
941	129	113.00	699.00	69.07	55.96
942	129	113.00	700.00	69.22	56.04
943	129	113.00	701.00	69.37	56.12
944	129	113.00	702.00	69.52	56.20
945	129	113.00	703.00	69.67	56.28
946	129	113.00	704.00	69.82	56.36
947	129	113.00	705.00	69.97	56.44
948	129	113.00	706.00	70.12	56.52
949	129	113.00	707.00	70.27	56.60
950	129	113.00	708.00	70.42	56.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
951	129	113.00	709.00	70.57	56.76
952	129	113.00	710.00	70.72	56.84
953	129	113.00	711.00	70.87	56.92
954	129	113.00	712.00	71.02	57.00
955	129	113.00	713.00	71.17	57.08
956	129	113.00	714.00	71.32	57.16
957	129	113.00	715.00	71.47	57.24
958	129	113.00	716.00	71.62	57.32
959	129	113.00	717.00	71.77	57.40
960	129	113.00	718.00	71.92	57.48
961	129	113.00	719.00	72.07	57.56
962	129	113.00	720.00	72.22	57.64
963	129	113.00	721.00	72.37	57.72
964	129	113.00	722.00	72.52	57.80
965	129	113.00	723.00	72.67	57.88
966	129	113.00	724.00	72.82	57.96
967	129	113.00	725.00	72.90	58.00

If your employee's gross pay is over £967, go to page 322.

**Monthly table for standard rate NICs for use  
from 6 April 2026 to 5 April 2027**

**Table letter N**

**NICs where employer is eligible to claim Investment Zones employer NICs relief**

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

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim veterans employer NICs relief (go to Table letter V)
- employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

- 1 Enter 'N' 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 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 322.

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 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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	0.00	0.00	0.00
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	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	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	0.00	0.00	0.00
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	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	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.24
1053	559	489.00	5.00	0.00	0.56
1057	559	489.00	9.00	0.00	0.88
1061	559	489.00	13.00	0.00	1.20
1065	559	489.00	17.00	0.00	1.52
1069	559	489.00	21.00	0.00	1.84
1073	559	489.00	25.00	0.00	2.16
1077	559	489.00	29.00	0.00	2.48
1081	559	489.00	33.00	0.00	2.80
1085	559	489.00	37.00	0.00	3.12
1089	559	489.00	41.00	0.00	3.44
1093	559	489.00	45.00	0.00	3.76
1097	559	489.00	49.00	0.00	4.08
1101	559	489.00	53.00	0.00	4.40
1105	559	489.00	57.00	0.00	4.72
1109	559	489.00	61.00	0.00	5.04
1113	559	489.00	65.00	0.00	5.36
1117	559	489.00	69.00	0.00	5.68
1121	559	489.00	73.00	0.00	6.00
1125	559	489.00	77.00	0.00	6.32
1129	559	489.00	81.00	0.00	6.64
1133	559	489.00	85.00	0.00	6.96
1137	559	489.00	89.00	0.00	7.28
1141	559	489.00	93.00	0.00	7.60
1145	559	489.00	97.00	0.00	7.92
1149	559	489.00	101.00	0.00	8.24
1153	559	489.00	105.00	0.00	8.56
1157	559	489.00	109.00	0.00	8.88
1161	559	489.00	113.00	0.00	9.20
1165	559	489.00	117.00	0.00	9.52
1169	559	489.00	121.00	0.00	9.84
1173	559	489.00	125.00	0.00	10.16
1177	559	489.00	129.00	0.00	10.48
1181	559	489.00	133.00	0.00	10.80
1185	559	489.00	137.00	0.00	11.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1189	559	489.00	141.00	0.00	11.44
1193	559	489.00	145.00	0.00	11.76
1197	559	489.00	149.00	0.00	12.08
1201	559	489.00	153.00	0.00	12.40
1205	559	489.00	157.00	0.00	12.72
1209	559	489.00	161.00	0.00	13.04
1213	559	489.00	165.00	0.00	13.36
1217	559	489.00	169.00	0.00	13.68
1221	559	489.00	173.00	0.00	14.00
1225	559	489.00	177.00	0.00	14.32
1229	559	489.00	181.00	0.00	14.64
1233	559	489.00	185.00	0.00	14.96
1237	559	489.00	189.00	0.00	15.28
1241	559	489.00	193.00	0.00	15.60
1245	559	489.00	197.00	0.00	15.92
1249	559	489.00	201.00	0.00	16.24
1253	559	489.00	205.00	0.00	16.56
1257	559	489.00	209.00	0.00	16.88
1261	559	489.00	213.00	0.00	17.20
1265	559	489.00	217.00	0.00	17.52
1269	559	489.00	221.00	0.00	17.84
1273	559	489.00	225.00	0.00	18.16
1277	559	489.00	229.00	0.00	18.48
1281	559	489.00	233.00	0.00	18.80
1285	559	489.00	237.00	0.00	19.12
1289	559	489.00	241.00	0.00	19.44
1293	559	489.00	245.00	0.00	19.76
1297	559	489.00	249.00	0.00	20.08
1301	559	489.00	253.00	0.00	20.40
1305	559	489.00	257.00	0.00	20.72
1309	559	489.00	261.00	0.00	21.04
1313	559	489.00	265.00	0.00	21.36
1317	559	489.00	269.00	0.00	21.68
1321	559	489.00	273.00	0.00	22.00
1325	559	489.00	277.00	0.00	22.32
1329	559	489.00	281.00	0.00	22.64
1333	559	489.00	285.00	0.00	22.96
1337	559	489.00	289.00	0.00	23.28
1341	559	489.00	293.00	0.00	23.60
1345	559	489.00	297.00	0.00	23.92
1349	559	489.00	301.00	0.00	24.24
1353	559	489.00	305.00	0.00	24.56
1357	559	489.00	309.00	0.00	24.88
1361	559	489.00	313.00	0.00	25.20
1365	559	489.00	317.00	0.00	25.52
1369	559	489.00	321.00	0.00	25.84
1373	559	489.00	325.00	0.00	26.16
1377	559	489.00	329.00	0.00	26.48
1381	559	489.00	333.00	0.00	26.80
1385	559	489.00	337.00	0.00	27.12
1389	559	489.00	341.00	0.00	27.44
1393	559	489.00	345.00	0.00	27.76
1397	559	489.00	349.00	0.00	28.08
1401	559	489.00	353.00	0.00	28.40
1405	559	489.00	357.00	0.00	28.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up 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	559	489.00	361.00	0.00	29.04
1413	559	489.00	365.00	0.00	29.36
1417	559	489.00	369.00	0.00	29.68
1421	559	489.00	373.00	0.00	30.00
1425	559	489.00	377.00	0.00	30.32
1429	559	489.00	381.00	0.00	30.64
1433	559	489.00	385.00	0.00	30.96
1437	559	489.00	389.00	0.00	31.28
1441	559	489.00	393.00	0.00	31.60
1445	559	489.00	397.00	0.00	31.92
1449	559	489.00	401.00	0.00	32.24
1453	559	489.00	405.00	0.00	32.56
1457	559	489.00	409.00	0.00	32.88
1461	559	489.00	413.00	0.00	33.20
1465	559	489.00	417.00	0.00	33.52
1469	559	489.00	421.00	0.00	33.84
1473	559	489.00	425.00	0.00	34.16
1477	559	489.00	429.00	0.00	34.48
1481	559	489.00	433.00	0.00	34.80
1485	559	489.00	437.00	0.00	35.12
1489	559	489.00	441.00	0.00	35.44
1493	559	489.00	445.00	0.00	35.76
1497	559	489.00	449.00	0.00	36.08
1501	559	489.00	453.00	0.00	36.40
1505	559	489.00	457.00	0.00	36.72
1509	559	489.00	461.00	0.00	37.04
1513	559	489.00	465.00	0.00	37.36
1517	559	489.00	469.00	0.00	37.68
1521	559	489.00	473.00	0.00	38.00
1525	559	489.00	477.00	0.00	38.32
1529	559	489.00	481.00	0.00	38.64
1533	559	489.00	485.00	0.00	38.96
1537	559	489.00	489.00	0.00	39.28
1541	559	489.00	493.00	0.00	39.60
1545	559	489.00	497.00	0.00	39.92
1549	559	489.00	501.00	0.00	40.24
1553	559	489.00	505.00	0.00	40.56
1557	559	489.00	509.00	0.00	40.88
1561	559	489.00	513.00	0.00	41.20
1565	559	489.00	517.00	0.00	41.52
1569	559	489.00	521.00	0.00	41.84
1573	559	489.00	525.00	0.00	42.16
1577	559	489.00	529.00	0.00	42.48
1581	559	489.00	533.00	0.00	42.80
1585	559	489.00	537.00	0.00	43.12
1589	559	489.00	541.00	0.00	43.44
1593	559	489.00	545.00	0.00	43.76
1597	559	489.00	549.00	0.00	44.08
1601	559	489.00	553.00	0.00	44.40
1605	559	489.00	557.00	0.00	44.72
1609	559	489.00	561.00	0.00	45.04
1613	559	489.00	565.00	0.00	45.36
1617	559	489.00	569.00	0.00	45.68
1621	559	489.00	573.00	0.00	46.00
1625	559	489.00	577.00	0.00	46.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1629	559	489.00	581.00	0.00	46.64
1633	559	489.00	585.00	0.00	46.96
1637	559	489.00	589.00	0.00	47.28
1641	559	489.00	593.00	0.00	47.60
1645	559	489.00	597.00	0.00	47.92
1649	559	489.00	601.00	0.00	48.24
1653	559	489.00	605.00	0.00	48.56
1657	559	489.00	609.00	0.00	48.88
1661	559	489.00	613.00	0.00	49.20
1665	559	489.00	617.00	0.00	49.52
1669	559	489.00	621.00	0.00	49.84
1673	559	489.00	625.00	0.00	50.16
1677	559	489.00	629.00	0.00	50.48
1681	559	489.00	633.00	0.00	50.80
1685	559	489.00	637.00	0.00	51.12
1689	559	489.00	641.00	0.00	51.44
1693	559	489.00	645.00	0.00	51.76
1697	559	489.00	649.00	0.00	52.08
1701	559	489.00	653.00	0.00	52.40
1705	559	489.00	657.00	0.00	52.72
1709	559	489.00	661.00	0.00	53.04
1713	559	489.00	665.00	0.00	53.36
1717	559	489.00	669.00	0.00	53.68
1721	559	489.00	673.00	0.00	54.00
1725	559	489.00	677.00	0.00	54.32
1729	559	489.00	681.00	0.00	54.64
1733	559	489.00	685.00	0.00	54.96
1737	559	489.00	689.00	0.00	55.28
1741	559	489.00	693.00	0.00	55.60
1745	559	489.00	697.00	0.00	55.92
1749	559	489.00	701.00	0.00	56.24
1753	559	489.00	705.00	0.00	56.56
1757	559	489.00	709.00	0.00	56.88
1761	559	489.00	713.00	0.00	57.20
1765	559	489.00	717.00	0.00	57.52
1769	559	489.00	721.00	0.00	57.84
1773	559	489.00	725.00	0.00	58.16
1777	559	489.00	729.00	0.00	58.48
1781	559	489.00	733.00	0.00	58.80
1785	559	489.00	737.00	0.00	59.12
1789	559	489.00	741.00	0.00	59.44
1793	559	489.00	745.00	0.00	59.76
1797	559	489.00	749.00	0.00	60.08
1801	559	489.00	753.00	0.00	60.40
1805	559	489.00	757.00	0.00	60.72
1809	559	489.00	761.00	0.00	61.04
1813	559	489.00	765.00	0.00	61.36
1817	559	489.00	769.00	0.00	61.68
1821	559	489.00	773.00	0.00	62.00
1825	559	489.00	777.00	0.00	62.32
1829	559	489.00	781.00	0.00	62.64
1833	559	489.00	785.00	0.00	62.96
1837	559	489.00	789.00	0.00	63.28
1841	559	489.00	793.00	0.00	63.60
1845	559	489.00	797.00	0.00	63.92

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1849	559	489.00	801.00	0.00	64.24
1853	559	489.00	805.00	0.00	64.56
1857	559	489.00	809.00	0.00	64.88
1861	559	489.00	813.00	0.00	65.20
1865	559	489.00	817.00	0.00	65.52
1869	559	489.00	821.00	0.00	65.84
1873	559	489.00	825.00	0.00	66.16
1877	559	489.00	829.00	0.00	66.48
1881	559	489.00	833.00	0.00	66.80
1885	559	489.00	837.00	0.00	67.12
1889	559	489.00	841.00	0.00	67.44
1893	559	489.00	845.00	0.00	67.76
1897	559	489.00	849.00	0.00	68.08
1901	559	489.00	853.00	0.00	68.40
1905	559	489.00	857.00	0.00	68.72
1909	559	489.00	861.00	0.00	69.04
1913	559	489.00	865.00	0.00	69.36
1917	559	489.00	869.00	0.00	69.68
1921	559	489.00	873.00	0.00	70.00
1925	559	489.00	877.00	0.00	70.32
1929	559	489.00	881.00	0.00	70.64
1933	559	489.00	885.00	0.00	70.96
1937	559	489.00	889.00	0.00	71.28
1941	559	489.00	893.00	0.00	71.60
1945	559	489.00	897.00	0.00	71.92
1949	559	489.00	901.00	0.00	72.24
1953	559	489.00	905.00	0.00	72.56
1957	559	489.00	909.00	0.00	72.88
1961	559	489.00	913.00	0.00	73.20
1965	559	489.00	917.00	0.00	73.52
1969	559	489.00	921.00	0.00	73.84
1973	559	489.00	925.00	0.00	74.16
1977	559	489.00	929.00	0.00	74.48
1981	559	489.00	933.00	0.00	74.80
1985	559	489.00	937.00	0.00	75.12
1989	559	489.00	941.00	0.00	75.44
1993	559	489.00	945.00	0.00	75.76
1997	559	489.00	949.00	0.00	76.08
2001	559	489.00	953.00	0.00	76.40
2005	559	489.00	957.00	0.00	76.72
2009	559	489.00	961.00	0.00	77.04
2013	559	489.00	965.00	0.00	77.36
2017	559	489.00	969.00	0.00	77.68
2021	559	489.00	973.00	0.00	78.00
2025	559	489.00	977.00	0.00	78.32
2029	559	489.00	981.00	0.00	78.64
2033	559	489.00	985.00	0.00	78.96
2037	559	489.00	989.00	0.00	79.28
2041	559	489.00	993.00	0.00	79.60
2045	559	489.00	997.00	0.00	79.92
2049	559	489.00	1001.00	0.00	80.24
2053	559	489.00	1005.00	0.00	80.56
2057	559	489.00	1009.00	0.00	80.88
2061	559	489.00	1013.00	0.00	81.20
2065	559	489.00	1017.00	0.00	81.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2069	559	489.00	1021.00	0.00	81.84
2073	559	489.00	1025.00	0.00	82.16
2077	559	489.00	1029.00	0.00	82.48
2081	559	489.00	1033.00	0.00	82.72
2083	559	489.00	1035.00	0.00	82.80
2085	559	489.00	1037.00	0.60	83.12
2089	559	489.00	1041.00	1.20	83.44
2093	559	489.00	1045.00	1.80	83.76
2097	559	489.00	1049.00	2.40	84.08
2101	559	489.00	1053.00	3.00	84.40
2105	559	489.00	1057.00	3.60	84.72
2109	559	489.00	1061.00	4.20	85.04
2113	559	489.00	1065.00	4.80	85.36
2117	559	489.00	1069.00	5.40	85.68
2121	559	489.00	1073.00	6.00	86.00
2125	559	489.00	1077.00	6.60	86.32
2129	559	489.00	1081.00	7.20	86.64
2133	559	489.00	1085.00	7.80	86.96
2137	559	489.00	1089.00	8.40	87.28
2141	559	489.00	1093.00	9.00	87.60
2145	559	489.00	1097.00	9.60	87.92
2149	559	489.00	1101.00	10.20	88.24
2153	559	489.00	1105.00	10.80	88.56
2157	559	489.00	1109.00	11.40	88.88
2161	559	489.00	1113.00	12.00	89.20
2165	559	489.00	1117.00	12.60	89.52
2169	559	489.00	1121.00	13.20	89.84
2173	559	489.00	1125.00	13.80	90.16
2177	559	489.00	1129.00	14.40	90.48
2181	559	489.00	1133.00	15.00	90.80
2185	559	489.00	1137.00	15.60	91.12
2189	559	489.00	1141.00	16.20	91.44
2193	559	489.00	1145.00	16.80	91.76
2197	559	489.00	1149.00	17.40	92.08
2201	559	489.00	1153.00	18.00	92.40
2205	559	489.00	1157.00	18.60	92.72
2209	559	489.00	1161.00	19.20	93.04
2213	559	489.00	1165.00	19.80	93.36
2217	559	489.00	1169.00	20.40	93.68
2221	559	489.00	1173.00	21.00	94.00
2225	559	489.00	1177.00	21.60	94.32
2229	559	489.00	1181.00	22.20	94.64
2233	559	489.00	1185.00	22.80	94.96
2237	559	489.00	1189.00	23.40	95.28
2241	559	489.00	1193.00	24.00	95.60
2245	559	489.00	1197.00	24.60	95.92
2249	559	489.00	1201.00	25.20	96.24
2253	559	489.00	1205.00	25.80	96.56
2257	559	489.00	1209.00	26.40	96.88
2261	559	489.00	1213.00	27.00	97.20
2265	559	489.00	1217.00	27.60	97.52
2269	559	489.00	1221.00	28.20	97.84
2273	559	489.00	1225.00	28.80	98.16
2277	559	489.00	1229.00	29.40	98.48
2281	559	489.00	1233.00	30.00	98.80

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2285	559	489.00	1237.00	30.60	99.12
2289	559	489.00	1241.00	31.20	99.44
2293	559	489.00	1245.00	31.80	99.76
2297	559	489.00	1249.00	32.40	100.08
2301	559	489.00	1253.00	33.00	100.40
2305	559	489.00	1257.00	33.60	100.72
2309	559	489.00	1261.00	34.20	101.04
2313	559	489.00	1265.00	34.80	101.36
2317	559	489.00	1269.00	35.40	101.68
2321	559	489.00	1273.00	36.00	102.00
2325	559	489.00	1277.00	36.60	102.32
2329	559	489.00	1281.00	37.20	102.64
2333	559	489.00	1285.00	37.80	102.96
2337	559	489.00	1289.00	38.40	103.28
2341	559	489.00	1293.00	39.00	103.60
2345	559	489.00	1297.00	39.60	103.92
2349	559	489.00	1301.00	40.20	104.24
2353	559	489.00	1305.00	40.80	104.56
2357	559	489.00	1309.00	41.40	104.88
2361	559	489.00	1313.00	42.00	105.20
2365	559	489.00	1317.00	42.60	105.52
2369	559	489.00	1321.00	43.20	105.84
2373	559	489.00	1325.00	43.80	106.16
2377	559	489.00	1329.00	44.40	106.48
2381	559	489.00	1333.00	45.00	106.80
2385	559	489.00	1337.00	45.60	107.12
2389	559	489.00	1341.00	46.20	107.44
2393	559	489.00	1345.00	46.80	107.76
2397	559	489.00	1349.00	47.40	108.08
2401	559	489.00	1353.00	48.00	108.40
2405	559	489.00	1357.00	48.60	108.72
2409	559	489.00	1361.00	49.20	109.04
2413	559	489.00	1365.00	49.80	109.36
2417	559	489.00	1369.00	50.40	109.68
2421	559	489.00	1373.00	51.00	110.00
2425	559	489.00	1377.00	51.60	110.32
2429	559	489.00	1381.00	52.20	110.64
2433	559	489.00	1385.00	52.80	110.96
2437	559	489.00	1389.00	53.40	111.28
2441	559	489.00	1393.00	54.00	111.60
2445	559	489.00	1397.00	54.60	111.92
2449	559	489.00	1401.00	55.20	112.24
2453	559	489.00	1405.00	55.80	112.56
2457	559	489.00	1409.00	56.40	112.88
2461	559	489.00	1413.00	57.00	113.20
2465	559	489.00	1417.00	57.60	113.52
2469	559	489.00	1421.00	58.20	113.84
2473	559	489.00	1425.00	58.80	114.16
2477	559	489.00	1429.00	59.40	114.48
2481	559	489.00	1433.00	60.00	114.80
2485	559	489.00	1437.00	60.60	115.12
2489	559	489.00	1441.00	61.20	115.44
2493	559	489.00	1445.00	61.80	115.76
2497	559	489.00	1449.00	62.40	116.08
2501	559	489.00	1453.00	63.00	116.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2505	559	489.00	1457.00	63.60	116.72
2509	559	489.00	1461.00	64.20	117.04
2513	559	489.00	1465.00	64.80	117.36
2517	559	489.00	1469.00	65.40	117.68
2521	559	489.00	1473.00	66.00	118.00
2525	559	489.00	1477.00	66.60	118.32
2529	559	489.00	1481.00	67.20	118.64
2533	559	489.00	1485.00	67.80	118.96
2537	559	489.00	1489.00	68.40	119.28
2541	559	489.00	1493.00	69.00	119.60
2545	559	489.00	1497.00	69.60	119.92
2549	559	489.00	1501.00	70.20	120.24
2553	559	489.00	1505.00	70.80	120.56
2557	559	489.00	1509.00	71.40	120.88
2561	559	489.00	1513.00	72.00	121.20
2565	559	489.00	1517.00	72.60	121.52
2569	559	489.00	1521.00	73.20	121.84
2573	559	489.00	1525.00	73.80	122.16
2577	559	489.00	1529.00	74.40	122.48
2581	559	489.00	1533.00	75.00	122.80
2585	559	489.00	1537.00	75.60	123.12
2589	559	489.00	1541.00	76.20	123.44
2593	559	489.00	1545.00	76.80	123.76
2597	559	489.00	1549.00	77.40	124.08
2601	559	489.00	1553.00	78.00	124.40
2605	559	489.00	1557.00	78.60	124.72
2609	559	489.00	1561.00	79.20	125.04
2613	559	489.00	1565.00	79.80	125.36
2617	559	489.00	1569.00	80.40	125.68
2621	559	489.00	1573.00	81.00	126.00
2625	559	489.00	1577.00	81.60	126.32
2629	559	489.00	1581.00	82.20	126.64
2633	559	489.00	1585.00	82.80	126.96
2637	559	489.00	1589.00	83.40	127.28
2641	559	489.00	1593.00	84.00	127.60
2645	559	489.00	1597.00	84.60	127.92
2649	559	489.00	1601.00	85.20	128.24
2653	559	489.00	1605.00	85.80	128.56
2657	559	489.00	1609.00	86.40	128.88
2661	559	489.00	1613.00	87.00	129.20
2665	559	489.00	1617.00	87.60	129.52
2669	559	489.00	1621.00	88.20	129.84
2673	559	489.00	1625.00	88.80	130.16
2677	559	489.00	1629.00	89.40	130.48
2681	559	489.00	1633.00	90.00	130.80
2685	559	489.00	1637.00	90.60	131.12
2689	559	489.00	1641.00	91.20	131.44
2693	559	489.00	1645.00	91.80	131.76
2697	559	489.00	1649.00	92.40	132.08
2701	559	489.00	1653.00	93.00	132.40
2705	559	489.00	1657.00	93.60	132.72
2709	559	489.00	1661.00	94.20	133.04
2713	559	489.00	1665.00	94.80	133.36
2717	559	489.00	1669.00	95.40	133.68
2721	559	489.00	1673.00	96.00	134.00

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	559	489.00	1677.00	96.60	134.32
2729	559	489.00	1681.00	97.20	134.64
2733	559	489.00	1685.00	97.80	134.96
2737	559	489.00	1689.00	98.40	135.28
2741	559	489.00	1693.00	99.00	135.60
2745	559	489.00	1697.00	99.60	135.92
2749	559	489.00	1701.00	100.20	136.24
2753	559	489.00	1705.00	100.80	136.56
2757	559	489.00	1709.00	101.40	136.88
2761	559	489.00	1713.00	102.00	137.20
2765	559	489.00	1717.00	102.60	137.52
2769	559	489.00	1721.00	103.20	137.84
2773	559	489.00	1725.00	103.80	138.16
2777	559	489.00	1729.00	104.40	138.48
2781	559	489.00	1733.00	105.00	138.80
2785	559	489.00	1737.00	105.60	139.12
2789	559	489.00	1741.00	106.20	139.44
2793	559	489.00	1745.00	106.80	139.76
2797	559	489.00	1749.00	107.40	140.08
2801	559	489.00	1753.00	108.00	140.40
2805	559	489.00	1757.00	108.60	140.72
2809	559	489.00	1761.00	109.20	141.04
2813	559	489.00	1765.00	109.80	141.36
2817	559	489.00	1769.00	110.40	141.68
2821	559	489.00	1773.00	111.00	142.00
2825	559	489.00	1777.00	111.60	142.32
2829	559	489.00	1781.00	112.20	142.64
2833	559	489.00	1785.00	112.80	142.96
2837	559	489.00	1789.00	113.40	143.28
2841	559	489.00	1793.00	114.00	143.60
2845	559	489.00	1797.00	114.60	143.92
2849	559	489.00	1801.00	115.20	144.24
2853	559	489.00	1805.00	115.80	144.56
2857	559	489.00	1809.00	116.40	144.88
2861	559	489.00	1813.00	117.00	145.20
2865	559	489.00	1817.00	117.60	145.52
2869	559	489.00	1821.00	118.20	145.84
2873	559	489.00	1825.00	118.80	146.16
2877	559	489.00	1829.00	119.40	146.48
2881	559	489.00	1833.00	120.00	146.80
2885	559	489.00	1837.00	120.60	147.12
2889	559	489.00	1841.00	121.20	147.44
2893	559	489.00	1845.00	121.80	147.76
2897	559	489.00	1849.00	122.40	148.08
2901	559	489.00	1853.00	123.00	148.40
2905	559	489.00	1857.00	123.60	148.72
2909	559	489.00	1861.00	124.20	149.04
2913	559	489.00	1865.00	124.80	149.36
2917	559	489.00	1869.00	125.40	149.68
2921	559	489.00	1873.00	126.00	150.00
2925	559	489.00	1877.00	126.60	150.32
2929	559	489.00	1881.00	127.20	150.64
2933	559	489.00	1885.00	127.80	150.96
2937	559	489.00	1889.00	128.40	151.28
2941	559	489.00	1893.00	129.00	151.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2945	559	489.00	1897.00	129.60	151.92
2949	559	489.00	1901.00	130.20	152.24
2953	559	489.00	1905.00	130.80	152.56
2957	559	489.00	1909.00	131.40	152.88
2961	559	489.00	1913.00	132.00	153.20
2965	559	489.00	1917.00	132.60	153.52
2969	559	489.00	1921.00	133.20	153.84
2973	559	489.00	1925.00	133.80	154.16
2977	559	489.00	1929.00	134.40	154.48
2981	559	489.00	1933.00	135.00	154.80
2985	559	489.00	1937.00	135.60	155.12
2989	559	489.00	1941.00	136.20	155.44
2993	559	489.00	1945.00	136.80	155.76
2997	559	489.00	1949.00	137.40	156.08
3001	559	489.00	1953.00	138.00	156.40
3005	559	489.00	1957.00	138.60	156.72
3009	559	489.00	1961.00	139.20	157.04
3013	559	489.00	1965.00	139.80	157.36
3017	559	489.00	1969.00	140.40	157.68
3021	559	489.00	1973.00	141.00	158.00
3025	559	489.00	1977.00	141.60	158.32
3029	559	489.00	1981.00	142.20	158.64
3033	559	489.00	1985.00	142.80	158.96
3037	559	489.00	1989.00	143.40	159.28
3041	559	489.00	1993.00	144.00	159.60
3045	559	489.00	1997.00	144.60	159.92
3049	559	489.00	2001.00	145.20	160.24
3053	559	489.00	2005.00	145.80	160.56
3057	559	489.00	2009.00	146.40	160.88
3061	559	489.00	2013.00	147.00	161.20
3065	559	489.00	2017.00	147.60	161.52
3069	559	489.00	2021.00	148.20	161.84
3073	559	489.00	2025.00	148.80	162.16
3077	559	489.00	2029.00	149.40	162.48
3081	559	489.00	2033.00	150.00	162.80
3085	559	489.00	2037.00	150.60	163.12
3089	559	489.00	2041.00	151.20	163.44
3093	559	489.00	2045.00	151.80	163.76
3097	559	489.00	2049.00	152.40	164.08
3101	559	489.00	2053.00	153.00	164.40
3105	559	489.00	2057.00	153.60	164.72
3109	559	489.00	2061.00	154.20	165.04
3113	559	489.00	2065.00	154.80	165.36
3117	559	489.00	2069.00	155.40	165.68
3121	559	489.00	2073.00	156.00	166.00
3125	559	489.00	2077.00	156.60	166.32
3129	559	489.00	2081.00	157.20	166.64
3133	559	489.00	2085.00	157.80	166.96
3137	559	489.00	2089.00	158.40	167.28
3141	559	489.00	2093.00	159.00	167.60
3145	559	489.00	2097.00	159.60	167.92
3149	559	489.00	2101.00	160.20	168.24
3153	559	489.00	2105.00	160.80	168.56
3157	559	489.00	2109.00	161.40	168.88
3161	559	489.00	2113.00	162.00	169.20

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3165	559	489.00	2117.00	162.60	169.52
3169	559	489.00	2121.00	163.20	169.84
3173	559	489.00	2125.00	163.80	170.16
3177	559	489.00	2129.00	164.40	170.48
3181	559	489.00	2133.00	165.00	170.80
3185	559	489.00	2137.00	165.60	171.12
3189	559	489.00	2141.00	166.20	171.44
3193	559	489.00	2145.00	166.80	171.76
3197	559	489.00	2149.00	167.40	172.08
3201	559	489.00	2153.00	168.00	172.40
3205	559	489.00	2157.00	168.60	172.72
3209	559	489.00	2161.00	169.20	173.04
3213	559	489.00	2165.00	169.80	173.36
3217	559	489.00	2169.00	170.40	173.68
3221	559	489.00	2173.00	171.00	174.00
3225	559	489.00	2177.00	171.60	174.32
3229	559	489.00	2181.00	172.20	174.64
3233	559	489.00	2185.00	172.80	174.96
3237	559	489.00	2189.00	173.40	175.28
3241	559	489.00	2193.00	174.00	175.60
3245	559	489.00	2197.00	174.60	175.92
3249	559	489.00	2201.00	175.20	176.24
3253	559	489.00	2205.00	175.80	176.56
3257	559	489.00	2209.00	176.40	176.88
3261	559	489.00	2213.00	177.00	177.20
3265	559	489.00	2217.00	177.60	177.52
3269	559	489.00	2221.00	178.20	177.84
3273	559	489.00	2225.00	178.80	178.16
3277	559	489.00	2229.00	179.40	178.48
3281	559	489.00	2233.00	180.00	178.80
3285	559	489.00	2237.00	180.60	179.12
3289	559	489.00	2241.00	181.20	179.44
3293	559	489.00	2245.00	181.80	179.76
3297	559	489.00	2249.00	182.40	180.08
3301	559	489.00	2253.00	183.00	180.40
3305	559	489.00	2257.00	183.60	180.72
3309	559	489.00	2261.00	184.20	181.04
3313	559	489.00	2265.00	184.80	181.36
3317	559	489.00	2269.00	185.40	181.68
3321	559	489.00	2273.00	186.00	182.00
3325	559	489.00	2277.00	186.60	182.32
3329	559	489.00	2281.00	187.20	182.64
3333	559	489.00	2285.00	187.80	182.96
3337	559	489.00	2289.00	188.40	183.28
3341	559	489.00	2293.00	189.00	183.60
3345	559	489.00	2297.00	189.60	183.92
3349	559	489.00	2301.00	190.20	184.24
3353	559	489.00	2305.00	190.80	184.56
3357	559	489.00	2309.00	191.40	184.88
3361	559	489.00	2313.00	192.00	185.20
3365	559	489.00	2317.00	192.60	185.52
3369	559	489.00	2321.00	193.20	185.84
3373	559	489.00	2325.00	193.80	186.16
3377	559	489.00	2329.00	194.40	186.48
3381	559	489.00	2333.00	195.00	186.80

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 IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3385	559	489.00	2337.00	195.60	187.12
3389	559	489.00	2341.00	196.20	187.44
3393	559	489.00	2345.00	196.80	187.76
3397	559	489.00	2349.00	197.40	188.08
3401	559	489.00	2353.00	198.00	188.40
3405	559	489.00	2357.00	198.60	188.72
3409	559	489.00	2361.00	199.20	189.04
3413	559	489.00	2365.00	199.80	189.36
3417	559	489.00	2369.00	200.40	189.68
3421	559	489.00	2373.00	201.00	190.00
3425	559	489.00	2377.00	201.60	190.32
3429	559	489.00	2381.00	202.20	190.64
3433	559	489.00	2385.00	202.80	190.96
3437	559	489.00	2389.00	203.40	191.28
3441	559	489.00	2393.00	204.00	191.60
3445	559	489.00	2397.00	204.60	191.92
3449	559	489.00	2401.00	205.20	192.24
3453	559	489.00	2405.00	205.80	192.56
3457	559	489.00	2409.00	206.40	192.88
3461	559	489.00	2413.00	207.00	193.20
3465	559	489.00	2417.00	207.60	193.52
3469	559	489.00	2421.00	208.20	193.84
3473	559	489.00	2425.00	208.80	194.16
3477	559	489.00	2429.00	209.40	194.48
3481	559	489.00	2433.00	210.00	194.80
3485	559	489.00	2437.00	210.60	195.12
3489	559	489.00	2441.00	211.20	195.44
3493	559	489.00	2445.00	211.80	195.76
3497	559	489.00	2449.00	212.40	196.08
3501	559	489.00	2453.00	213.00	196.40
3505	559	489.00	2457.00	213.60	196.72
3509	559	489.00	2461.00	214.20	197.04
3513	559	489.00	2465.00	214.80	197.36
3517	559	489.00	2469.00	215.40	197.68
3521	559	489.00	2473.00	216.00	198.00
3525	559	489.00	2477.00	216.60	198.32
3529	559	489.00	2481.00	217.20	198.64
3533	559	489.00	2485.00	217.80	198.96
3537	559	489.00	2489.00	218.40	199.28
3541	559	489.00	2493.00	219.00	199.60
3545	559	489.00	2497.00	219.60	199.92
3549	559	489.00	2501.00	220.20	200.24
3553	559	489.00	2505.00	220.80	200.56
3557	559	489.00	2509.00	221.40	200.88
3561	559	489.00	2513.00	222.00	201.20
3565	559	489.00	2517.00	222.60	201.52
3569	559	489.00	2521.00	223.20	201.84
3573	559	489.00	2525.00	223.80	202.16
3577	559	489.00	2529.00	224.40	202.48
3581	559	489.00	2533.00	225.00	202.80
3585	559	489.00	2537.00	225.60	203.12
3589	559	489.00	2541.00	226.20	203.44
3593	559	489.00	2545.00	226.80	203.76
3597	559	489.00	2549.00	227.40	204.08
3601	559	489.00	2553.00	228.00	204.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3605	559	489.00	2557.00	228.60	204.72
3609	559	489.00	2561.00	229.20	205.04
3613	559	489.00	2565.00	229.80	205.36
3617	559	489.00	2569.00	230.40	205.68
3621	559	489.00	2573.00	231.00	206.00
3625	559	489.00	2577.00	231.60	206.32
3629	559	489.00	2581.00	232.20	206.64
3633	559	489.00	2585.00	232.80	206.96
3637	559	489.00	2589.00	233.40	207.28
3641	559	489.00	2593.00	234.00	207.60
3645	559	489.00	2597.00	234.60	207.92
3649	559	489.00	2601.00	235.20	208.24
3653	559	489.00	2605.00	235.80	208.56
3657	559	489.00	2609.00	236.40	208.88
3661	559	489.00	2613.00	237.00	209.20
3665	559	489.00	2617.00	237.60	209.52
3669	559	489.00	2621.00	238.20	209.84
3673	559	489.00	2625.00	238.80	210.16
3677	559	489.00	2629.00	239.40	210.48
3681	559	489.00	2633.00	240.00	210.80
3685	559	489.00	2637.00	240.60	211.12
3689	559	489.00	2641.00	241.20	211.44
3693	559	489.00	2645.00	241.80	211.76
3697	559	489.00	2649.00	242.40	212.08
3701	559	489.00	2653.00	243.00	212.40
3705	559	489.00	2657.00	243.60	212.72
3709	559	489.00	2661.00	244.20	213.04
3713	559	489.00	2665.00	244.80	213.36
3717	559	489.00	2669.00	245.40	213.68
3721	559	489.00	2673.00	246.00	214.00
3725	559	489.00	2677.00	246.60	214.32
3729	559	489.00	2681.00	247.20	214.64
3733	559	489.00	2685.00	247.80	214.96
3737	559	489.00	2689.00	248.40	215.28
3741	559	489.00	2693.00	249.00	215.60
3745	559	489.00	2697.00	249.60	215.92
3749	559	489.00	2701.00	250.20	216.24
3753	559	489.00	2705.00	250.80	216.56
3757	559	489.00	2709.00	251.40	216.88
3761	559	489.00	2713.00	252.00	217.20
3765	559	489.00	2717.00	252.60	217.52
3769	559	489.00	2721.00	253.20	217.84
3773	559	489.00	2725.00	253.80	218.16
3777	559	489.00	2729.00	254.40	218.48
3781	559	489.00	2733.00	255.00	218.80
3785	559	489.00	2737.00	255.60	219.12
3789	559	489.00	2741.00	256.20	219.44
3793	559	489.00	2745.00	256.80	219.76
3797	559	489.00	2749.00	257.40	220.08
3801	559	489.00	2753.00	258.00	220.40
3805	559	489.00	2757.00	258.60	220.72
3809	559	489.00	2761.00	259.20	221.04
3813	559	489.00	2765.00	259.80	221.36
3817	559	489.00	2769.00	260.40	221.68
3821	559	489.00	2773.00	261.00	222.00

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	559	489.00	2777.00	261.60	222.32
3829	559	489.00	2781.00	262.20	222.64
3833	559	489.00	2785.00	262.80	222.96
3837	559	489.00	2789.00	263.40	223.28
3841	559	489.00	2793.00	264.00	223.60
3845	559	489.00	2797.00	264.60	223.92
3849	559	489.00	2801.00	265.20	224.24
3853	559	489.00	2805.00	265.80	224.56
3857	559	489.00	2809.00	266.40	224.88
3861	559	489.00	2813.00	267.00	225.20
3865	559	489.00	2817.00	267.60	225.52
3869	559	489.00	2821.00	268.20	225.84
3873	559	489.00	2825.00	268.80	226.16
3877	559	489.00	2829.00	269.40	226.48
3881	559	489.00	2833.00	270.00	226.80
3885	559	489.00	2837.00	270.60	227.12
3889	559	489.00	2841.00	271.20	227.44
3893	559	489.00	2845.00	271.80	227.76
3897	559	489.00	2849.00	272.40	228.08
3901	559	489.00	2853.00	273.00	228.40
3905	559	489.00	2857.00	273.60	228.72
3909	559	489.00	2861.00	274.20	229.04
3913	559	489.00	2865.00	274.80	229.36
3917	559	489.00	2869.00	275.40	229.68
3921	559	489.00	2873.00	276.00	230.00
3925	559	489.00	2877.00	276.60	230.32
3929	559	489.00	2881.00	277.20	230.64
3933	559	489.00	2885.00	277.80	230.96
3937	559	489.00	2889.00	278.40	231.28
3941	559	489.00	2893.00	279.00	231.60
3945	559	489.00	2897.00	279.60	231.92
3949	559	489.00	2901.00	280.20	232.24
3953	559	489.00	2905.00	280.80	232.56
3957	559	489.00	2909.00	281.40	232.88
3961	559	489.00	2913.00	282.00	233.20
3965	559	489.00	2917.00	282.60	233.52
3969	559	489.00	2921.00	283.20	233.84
3973	559	489.00	2925.00	283.80	234.16
3977	559	489.00	2929.00	284.40	234.48
3981	559	489.00	2933.00	285.00	234.80
3985	559	489.00	2937.00	285.60	235.12
3989	559	489.00	2941.00	286.20	235.44
3993	559	489.00	2945.00	286.80	235.76
3997	559	489.00	2949.00	287.40	236.08
4001	559	489.00	2953.00	288.00	236.40
4005	559	489.00	2957.00	288.60	236.72
4009	559	489.00	2961.00	289.20	237.04
4013	559	489.00	2965.00	289.80	237.36
4017	559	489.00	2969.00	290.40	237.68
4021	559	489.00	2973.00	291.00	238.00
4025	559	489.00	2977.00	291.60	238.32
4029	559	489.00	2981.00	292.20	238.64
4033	559	489.00	2985.00	292.80	238.96
4037	559	489.00	2989.00	293.40	239.28
4041	559	489.00	2993.00	294.00	239.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the IZUST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
4045	559	489.00	2997.00	294.60	239.92
4049	559	489.00	3001.00	295.20	240.24
4053	559	489.00	3005.00	295.80	240.56
4057	559	489.00	3009.00	296.40	240.88
4061	559	489.00	3013.00	297.00	241.20
4065	559	489.00	3017.00	297.60	241.52
4069	559	489.00	3021.00	298.20	241.84
4073	559	489.00	3025.00	298.80	242.16
4077	559	489.00	3029.00	299.40	242.48
4081	559	489.00	3033.00	300.00	242.80
4085	559	489.00	3037.00	300.60	243.12
4089	559	489.00	3041.00	301.20	243.44
4093	559	489.00	3045.00	301.80	243.76
4097	559	489.00	3049.00	302.40	244.08
4101	559	489.00	3053.00	303.00	244.40
4105	559	489.00	3057.00	303.60	244.72
4109	559	489.00	3061.00	304.20	245.04
4113	559	489.00	3065.00	304.80	245.36
4117	559	489.00	3069.00	305.40	245.68
4121	559	489.00	3073.00	306.00	246.00
4125	559	489.00	3077.00	306.60	246.32
4129	559	489.00	3081.00	307.20	246.64
4133	559	489.00	3085.00	307.80	246.96
4137	559	489.00	3089.00	308.40	247.28
4141	559	489.00	3093.00	309.00	247.60
4145	559	489.00	3097.00	309.60	247.92
4149	559	489.00	3101.00	310.20	248.24
4153	559	489.00	3105.00	310.80	248.56
4157	559	489.00	3109.00	311.40	248.88
4161	559	489.00	3113.00	312.00	249.20
4165	559	489.00	3117.00	312.60	249.52
4169	559	489.00	3121.00	313.20	249.84
4173	559	489.00	3125.00	313.80	250.16
4177	559	489.00	3129.00	314.40	250.48
4181	559	489.00	3133.00	315.00	250.80
4185	559	489.00	3137.00	315.60	251.12
4189	559	489.00	3141.00	315.90	251.28

If your employee's gross pay is over £4,189, go to page 322.

**NICs where employer is eligible to claim veterans employer NICs relief**

Use this table for employees who are aged 21 or over and under State Pension age and apprentices who are aged 25 or over.

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim Freeports employer NICs relief (go to Table letter F)
- employees where the employer is eligible to claim Investment Zones NICs relief (go to Table letter N)
- employees employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

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

If the employee's total earnings fall between the 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 322.

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 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	0.00	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 ST	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	0	0.00	0.00	0.00	0.00
126	0	0.00	0.00	0.00	0.00
127	0	0.00	0.00	0.00	0.00
128	0	0.00	0.00	0.00	0.00
129	129	0.00	0.00	0.00	0.00
130	129	1.00	0.00	0.00	0.00
131	129	2.00	0.00	0.00	0.00
132	129	3.00	0.00	0.00	0.00
133	129	4.00	0.00	0.00	0.00
134	129	5.00	0.00	0.00	0.00
135	129	6.00	0.00	0.00	0.00
136	129	7.00	0.00	0.00	0.00
137	129	8.00	0.00	0.00	0.00
138	129	9.00	0.00	0.00	0.00
139	129	10.00	0.00	0.00	0.00
140	129	11.00	0.00	0.00	0.00
141	129	12.00	0.00	0.00	0.00
142	129	13.00	0.00	0.00	0.00
143	129	14.00	0.00	0.00	0.00
144	129	15.00	0.00	0.00	0.00
145	129	16.00	0.00	0.00	0.00
146	129	17.00	0.00	0.00	0.00
147	129	18.00	0.00	0.00	0.00
148	129	19.00	0.00	0.00	0.00
149	129	20.00	0.00	0.00	0.00
150	129	21.00	0.00	0.00	0.00
151	129	22.00	0.00	0.00	0.00
152	129	23.00	0.00	0.00	0.00
153	129	24.00	0.00	0.00	0.00
154	129	25.00	0.00	0.00	0.00
155	129	26.00	0.00	0.00	0.00
156	129	27.00	0.00	0.00	0.00
157	129	28.00	0.00	0.00	0.00
158	129	29.00	0.00	0.00	0.00
159	129	30.00	0.00	0.00	0.00
160	129	31.00	0.00	0.00	0.00
161	129	32.00	0.00	0.00	0.00
162	129	33.00	0.00	0.00	0.00
163	129	34.00	0.00	0.00	0.00
164	129	35.00	0.00	0.00	0.00
165	129	36.00	0.00	0.00	0.00
166	129	37.00	0.00	0.00	0.00
167	129	38.00	0.00	0.00	0.00
168	129	39.00	0.00	0.00	0.00
169	129	40.00	0.00	0.00	0.00
170	129	41.00	0.00	0.00	0.00
171	129	42.00	0.00	0.00	0.00
172	129	43.00	0.00	0.00	0.00
173	129	44.00	0.00	0.00	0.00
174	129	45.00	0.00	0.00	0.00
175	129	46.00	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
176	129	47.00	0.00	0.00	0.00
177	129	48.00	0.00	0.00	0.00
178	129	49.00	0.00	0.00	0.00
179	129	50.00	0.00	0.00	0.00
180	129	51.00	0.00	0.00	0.00
181	129	52.00	0.00	0.00	0.00
182	129	53.00	0.00	0.00	0.00
183	129	54.00	0.00	0.00	0.00
184	129	55.00	0.00	0.00	0.00
185	129	56.00	0.00	0.00	0.00
186	129	57.00	0.00	0.00	0.00
187	129	58.00	0.00	0.00	0.00
188	129	59.00	0.00	0.00	0.00
189	129	60.00	0.00	0.00	0.00
190	129	61.00	0.00	0.00	0.00
191	129	62.00	0.00	0.00	0.00
192	129	63.00	0.00	0.00	0.00
193	129	64.00	0.00	0.00	0.00
194	129	65.00	0.00	0.00	0.00
195	129	66.00	0.00	0.00	0.00
196	129	67.00	0.00	0.00	0.00
197	129	68.00	0.00	0.00	0.00
198	129	69.00	0.00	0.00	0.00
199	129	70.00	0.00	0.00	0.00
200	129	71.00	0.00	0.00	0.00
201	129	72.00	0.00	0.00	0.00
202	129	73.00	0.00	0.00	0.00
203	129	74.00	0.00	0.00	0.00
204	129	75.00	0.00	0.00	0.00
205	129	76.00	0.00	0.00	0.00
206	129	77.00	0.00	0.00	0.00
207	129	78.00	0.00	0.00	0.00
208	129	79.00	0.00	0.00	0.00
209	129	80.00	0.00	0.00	0.00
210	129	81.00	0.00	0.00	0.00
211	129	82.00	0.00	0.00	0.00
212	129	83.00	0.00	0.00	0.00
213	129	84.00	0.00	0.00	0.00
214	129	85.00	0.00	0.00	0.00
215	129	86.00	0.00	0.00	0.00
216	129	87.00	0.00	0.00	0.00
217	129	88.00	0.00	0.00	0.00
218	129	89.00	0.00	0.00	0.00
219	129	90.00	0.00	0.00	0.00
220	129	91.00	0.00	0.00	0.00
221	129	92.00	0.00	0.00	0.00
222	129	93.00	0.00	0.00	0.00
223	129	94.00	0.00	0.00	0.00
224	129	95.00	0.00	0.00	0.00
225	129	96.00	0.00	0.00	0.00
226	129	97.00	0.00	0.00	0.00
227	129	98.00	0.00	0.00	0.00
228	129	99.00	0.00	0.00	0.00
229	129	100.00	0.00	0.00	0.00
230	129	101.00	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
231	129	102.00	0.00	0.00	0.00
232	129	103.00	0.00	0.00	0.00
233	129	104.00	0.00	0.00	0.00
234	129	105.00	0.00	0.00	0.00
235	129	106.00	0.00	0.00	0.00
236	129	107.00	0.00	0.00	0.00
237	129	108.00	0.00	0.00	0.00
238	129	109.00	0.00	0.00	0.00
239	129	110.00	0.00	0.00	0.00
240	129	111.00	0.00	0.00	0.00
241	129	112.00	0.00	0.00	0.00
242	129	113.00	0.00	0.00	0.00
243	129	113.00	1.00	0.00	0.12
244	129	113.00	2.00	0.00	0.20
245	129	113.00	3.00	0.00	0.28
246	129	113.00	4.00	0.00	0.36
247	129	113.00	5.00	0.00	0.44
248	129	113.00	6.00	0.00	0.52
249	129	113.00	7.00	0.00	0.60
250	129	113.00	8.00	0.00	0.68
251	129	113.00	9.00	0.00	0.76
252	129	113.00	10.00	0.00	0.84
253	129	113.00	11.00	0.00	0.92
254	129	113.00	12.00	0.00	1.00
255	129	113.00	13.00	0.00	1.08
256	129	113.00	14.00	0.00	1.16
257	129	113.00	15.00	0.00	1.24
258	129	113.00	16.00	0.00	1.32
259	129	113.00	17.00	0.00	1.40
260	129	113.00	18.00	0.00	1.48
261	129	113.00	19.00	0.00	1.56
262	129	113.00	20.00	0.00	1.64
263	129	113.00	21.00	0.00	1.72
264	129	113.00	22.00	0.00	1.80
265	129	113.00	23.00	0.00	1.88
266	129	113.00	24.00	0.00	1.96
267	129	113.00	25.00	0.00	2.04
268	129	113.00	26.00	0.00	2.12
269	129	113.00	27.00	0.00	2.20
270	129	113.00	28.00	0.00	2.28
271	129	113.00	29.00	0.00	2.36
272	129	113.00	30.00	0.00	2.44
273	129	113.00	31.00	0.00	2.52
274	129	113.00	32.00	0.00	2.60
275	129	113.00	33.00	0.00	2.68
276	129	113.00	34.00	0.00	2.76
277	129	113.00	35.00	0.00	2.84
278	129	113.00	36.00	0.00	2.92
279	129	113.00	37.00	0.00	3.00
280	129	113.00	38.00	0.00	3.08
281	129	113.00	39.00	0.00	3.16
282	129	113.00	40.00	0.00	3.24
283	129	113.00	41.00	0.00	3.32
284	129	113.00	42.00	0.00	3.40
285	129	113.00	43.00	0.00	3.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
286	129	113.00	44.00	0.00	3.56
287	129	113.00	45.00	0.00	3.64
288	129	113.00	46.00	0.00	3.72
289	129	113.00	47.00	0.00	3.80
290	129	113.00	48.00	0.00	3.88
291	129	113.00	49.00	0.00	3.96
292	129	113.00	50.00	0.00	4.04
293	129	113.00	51.00	0.00	4.12
294	129	113.00	52.00	0.00	4.20
295	129	113.00	53.00	0.00	4.28
296	129	113.00	54.00	0.00	4.36
297	129	113.00	55.00	0.00	4.44
298	129	113.00	56.00	0.00	4.52
299	129	113.00	57.00	0.00	4.60
300	129	113.00	58.00	0.00	4.68
301	129	113.00	59.00	0.00	4.76
302	129	113.00	60.00	0.00	4.84
303	129	113.00	61.00	0.00	4.92
304	129	113.00	62.00	0.00	5.00
305	129	113.00	63.00	0.00	5.08
306	129	113.00	64.00	0.00	5.16
307	129	113.00	65.00	0.00	5.24
308	129	113.00	66.00	0.00	5.32
309	129	113.00	67.00	0.00	5.40
310	129	113.00	68.00	0.00	5.48
311	129	113.00	69.00	0.00	5.56
312	129	113.00	70.00	0.00	5.64
313	129	113.00	71.00	0.00	5.72
314	129	113.00	72.00	0.00	5.80
315	129	113.00	73.00	0.00	5.88
316	129	113.00	74.00	0.00	5.96
317	129	113.00	75.00	0.00	6.04
318	129	113.00	76.00	0.00	6.12
319	129	113.00	77.00	0.00	6.20
320	129	113.00	78.00	0.00	6.28
321	129	113.00	79.00	0.00	6.36
322	129	113.00	80.00	0.00	6.44
323	129	113.00	81.00	0.00	6.52
324	129	113.00	82.00	0.00	6.60
325	129	113.00	83.00	0.00	6.68
326	129	113.00	84.00	0.00	6.76
327	129	113.00	85.00	0.00	6.84
328	129	113.00	86.00	0.00	6.92
329	129	113.00	87.00	0.00	7.00
330	129	113.00	88.00	0.00	7.08
331	129	113.00	89.00	0.00	7.16
332	129	113.00	90.00	0.00	7.24
333	129	113.00	91.00	0.00	7.32
334	129	113.00	92.00	0.00	7.40
335	129	113.00	93.00	0.00	7.48
336	129	113.00	94.00	0.00	7.56
337	129	113.00	95.00	0.00	7.64
338	129	113.00	96.00	0.00	7.72
339	129	113.00	97.00	0.00	7.80
340	129	113.00	98.00	0.00	7.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
341	129	113.00	99.00	0.00	7.96
342	129	113.00	100.00	0.00	8.04
343	129	113.00	101.00	0.00	8.12
344	129	113.00	102.00	0.00	8.20
345	129	113.00	103.00	0.00	8.28
346	129	113.00	104.00	0.00	8.36
347	129	113.00	105.00	0.00	8.44
348	129	113.00	106.00	0.00	8.52
349	129	113.00	107.00	0.00	8.60
350	129	113.00	108.00	0.00	8.68
351	129	113.00	109.00	0.00	8.76
352	129	113.00	110.00	0.00	8.84
353	129	113.00	111.00	0.00	8.92
354	129	113.00	112.00	0.00	9.00
355	129	113.00	113.00	0.00	9.08
356	129	113.00	114.00	0.00	9.16
357	129	113.00	115.00	0.00	9.24
358	129	113.00	116.00	0.00	9.32
359	129	113.00	117.00	0.00	9.40
360	129	113.00	118.00	0.00	9.48
361	129	113.00	119.00	0.00	9.56
362	129	113.00	120.00	0.00	9.64
363	129	113.00	121.00	0.00	9.72
364	129	113.00	122.00	0.00	9.80
365	129	113.00	123.00	0.00	9.88
366	129	113.00	124.00	0.00	9.96
367	129	113.00	125.00	0.00	10.04
368	129	113.00	126.00	0.00	10.12
369	129	113.00	127.00	0.00	10.20
370	129	113.00	128.00	0.00	10.28
371	129	113.00	129.00	0.00	10.36
372	129	113.00	130.00	0.00	10.44
373	129	113.00	131.00	0.00	10.52
374	129	113.00	132.00	0.00	10.60
375	129	113.00	133.00	0.00	10.68
376	129	113.00	134.00	0.00	10.76
377	129	113.00	135.00	0.00	10.84
378	129	113.00	136.00	0.00	10.92
379	129	113.00	137.00	0.00	11.00
380	129	113.00	138.00	0.00	11.08
381	129	113.00	139.00	0.00	11.16
382	129	113.00	140.00	0.00	11.24
383	129	113.00	141.00	0.00	11.32
384	129	113.00	142.00	0.00	11.40
385	129	113.00	143.00	0.00	11.48
386	129	113.00	144.00	0.00	11.56
387	129	113.00	145.00	0.00	11.64
388	129	113.00	146.00	0.00	11.72
389	129	113.00	147.00	0.00	11.80
390	129	113.00	148.00	0.00	11.88
391	129	113.00	149.00	0.00	11.96
392	129	113.00	150.00	0.00	12.04
393	129	113.00	151.00	0.00	12.12
394	129	113.00	152.00	0.00	12.20
395	129	113.00	153.00	0.00	12.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
396	129	113.00	154.00	0.00	12.36
397	129	113.00	155.00	0.00	12.44
398	129	113.00	156.00	0.00	12.52
399	129	113.00	157.00	0.00	12.60
400	129	113.00	158.00	0.00	12.68
401	129	113.00	159.00	0.00	12.76
402	129	113.00	160.00	0.00	12.84
403	129	113.00	161.00	0.00	12.92
404	129	113.00	162.00	0.00	13.00
405	129	113.00	163.00	0.00	13.08
406	129	113.00	164.00	0.00	13.16
407	129	113.00	165.00	0.00	13.24
408	129	113.00	166.00	0.00	13.32
409	129	113.00	167.00	0.00	13.40
410	129	113.00	168.00	0.00	13.48
411	129	113.00	169.00	0.00	13.56
412	129	113.00	170.00	0.00	13.64
413	129	113.00	171.00	0.00	13.72
414	129	113.00	172.00	0.00	13.80
415	129	113.00	173.00	0.00	13.88
416	129	113.00	174.00	0.00	13.96
417	129	113.00	175.00	0.00	14.04
418	129	113.00	176.00	0.00	14.12
419	129	113.00	177.00	0.00	14.20
420	129	113.00	178.00	0.00	14.28
421	129	113.00	179.00	0.00	14.36
422	129	113.00	180.00	0.00	14.44
423	129	113.00	181.00	0.00	14.52
424	129	113.00	182.00	0.00	14.60
425	129	113.00	183.00	0.00	14.68
426	129	113.00	184.00	0.00	14.76
427	129	113.00	185.00	0.00	14.84
428	129	113.00	186.00	0.00	14.92
429	129	113.00	187.00	0.00	15.00
430	129	113.00	188.00	0.00	15.08
431	129	113.00	189.00	0.00	15.16
432	129	113.00	190.00	0.00	15.24
433	129	113.00	191.00	0.00	15.32
434	129	113.00	192.00	0.00	15.40
435	129	113.00	193.00	0.00	15.48
436	129	113.00	194.00	0.00	15.56
437	129	113.00	195.00	0.00	15.64
438	129	113.00	196.00	0.00	15.72
439	129	113.00	197.00	0.00	15.80
440	129	113.00	198.00	0.00	15.88
441	129	113.00	199.00	0.00	15.96
442	129	113.00	200.00	0.00	16.04
443	129	113.00	201.00	0.00	16.12
444	129	113.00	202.00	0.00	16.20
445	129	113.00	203.00	0.00	16.28
446	129	113.00	204.00	0.00	16.36
447	129	113.00	205.00	0.00	16.44
448	129	113.00	206.00	0.00	16.52
449	129	113.00	207.00	0.00	16.60
450	129	113.00	208.00	0.00	16.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
451	129	113.00	209.00	0.00	16.76
452	129	113.00	210.00	0.00	16.84
453	129	113.00	211.00	0.00	16.92
454	129	113.00	212.00	0.00	17.00
455	129	113.00	213.00	0.00	17.08
456	129	113.00	214.00	0.00	17.16
457	129	113.00	215.00	0.00	17.24
458	129	113.00	216.00	0.00	17.32
459	129	113.00	217.00	0.00	17.40
460	129	113.00	218.00	0.00	17.48
461	129	113.00	219.00	0.00	17.56
462	129	113.00	220.00	0.00	17.64
463	129	113.00	221.00	0.00	17.72
464	129	113.00	222.00	0.00	17.80
465	129	113.00	223.00	0.00	17.88
466	129	113.00	224.00	0.00	17.96
467	129	113.00	225.00	0.00	18.04
468	129	113.00	226.00	0.00	18.12
469	129	113.00	227.00	0.00	18.20
470	129	113.00	228.00	0.00	18.28
471	129	113.00	229.00	0.00	18.36
472	129	113.00	230.00	0.00	18.44
473	129	113.00	231.00	0.00	18.52
474	129	113.00	232.00	0.00	18.60
475	129	113.00	233.00	0.00	18.68
476	129	113.00	234.00	0.00	18.76
477	129	113.00	235.00	0.00	18.84
478	129	113.00	236.00	0.00	18.92
479	129	113.00	237.00	0.00	19.00
480	129	113.00	238.00	0.00	19.08
481	129	113.00	239.00	0.00	19.12
482	129	113.00	240.00	0.00	19.24
483	129	113.00	241.00	0.00	19.32
484	129	113.00	242.00	0.00	19.40
485	129	113.00	243.00	0.00	19.48
486	129	113.00	244.00	0.00	19.56
487	129	113.00	245.00	0.00	19.64
488	129	113.00	246.00	0.00	19.72
489	129	113.00	247.00	0.00	19.80
490	129	113.00	248.00	0.00	19.88
491	129	113.00	249.00	0.00	19.96
492	129	113.00	250.00	0.00	20.04
493	129	113.00	251.00	0.00	20.12
494	129	113.00	252.00	0.00	20.20
495	129	113.00	253.00	0.00	20.28
496	129	113.00	254.00	0.00	20.36
497	129	113.00	255.00	0.00	20.44
498	129	113.00	256.00	0.00	20.52
499	129	113.00	257.00	0.00	20.60
500	129	113.00	258.00	0.00	20.68
501	129	113.00	259.00	0.00	20.76
502	129	113.00	260.00	0.00	20.84
503	129	113.00	261.00	0.00	20.92
504	129	113.00	262.00	0.00	21.00
505	129	113.00	263.00	0.00	21.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
506	129	113.00	264.00	0.00	21.16
507	129	113.00	265.00	0.00	21.24
508	129	113.00	266.00	0.00	21.32
509	129	113.00	267.00	0.00	21.40
510	129	113.00	268.00	0.00	21.48
511	129	113.00	269.00	0.00	21.56
512	129	113.00	270.00	0.00	21.64
513	129	113.00	271.00	0.00	21.72
514	129	113.00	272.00	0.00	21.80
515	129	113.00	273.00	0.00	21.88
516	129	113.00	274.00	0.00	21.96
517	129	113.00	275.00	0.00	22.04
518	129	113.00	276.00	0.00	22.12
519	129	113.00	277.00	0.00	22.20
520	129	113.00	278.00	0.00	22.28
521	129	113.00	279.00	0.00	22.36
522	129	113.00	280.00	0.00	22.44
523	129	113.00	281.00	0.00	22.52
524	129	113.00	282.00	0.00	22.60
525	129	113.00	283.00	0.00	22.68
526	129	113.00	284.00	0.00	22.76
527	129	113.00	285.00	0.00	22.84
528	129	113.00	286.00	0.00	22.92
529	129	113.00	287.00	0.00	23.00
530	129	113.00	288.00	0.00	23.08
531	129	113.00	289.00	0.00	23.16
532	129	113.00	290.00	0.00	23.24
533	129	113.00	291.00	0.00	23.32
534	129	113.00	292.00	0.00	23.40
535	129	113.00	293.00	0.00	23.48
536	129	113.00	294.00	0.00	23.56
537	129	113.00	295.00	0.00	23.64
538	129	113.00	296.00	0.00	23.72
539	129	113.00	297.00	0.00	23.80
540	129	113.00	298.00	0.00	23.88
541	129	113.00	299.00	0.00	23.96
542	129	113.00	300.00	0.00	24.04
543	129	113.00	301.00	0.00	24.12
544	129	113.00	302.00	0.00	24.20
545	129	113.00	303.00	0.00	24.28
546	129	113.00	304.00	0.00	24.36
547	129	113.00	305.00	0.00	24.44
548	129	113.00	306.00	0.00	24.52
549	129	113.00	307.00	0.00	24.60
550	129	113.00	308.00	0.00	24.68
551	129	113.00	309.00	0.00	24.76
552	129	113.00	310.00	0.00	24.84
553	129	113.00	311.00	0.00	24.92
554	129	113.00	312.00	0.00	25.00
555	129	113.00	313.00	0.00	25.08
556	129	113.00	314.00	0.00	25.16
557	129	113.00	315.00	0.00	25.24
558	129	113.00	316.00	0.00	25.32
559	129	113.00	317.00	0.00	25.40
560	129	113.00	318.00	0.00	25.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
561	129	113.00	319.00	0.00	25.56
562	129	113.00	320.00	0.00	25.64
563	129	113.00	321.00	0.00	25.72
564	129	113.00	322.00	0.00	25.80
565	129	113.00	323.00	0.00	25.88
566	129	113.00	324.00	0.00	25.96
567	129	113.00	325.00	0.00	26.04
568	129	113.00	326.00	0.00	26.12
569	129	113.00	327.00	0.00	26.20
570	129	113.00	328.00	0.00	26.28
571	129	113.00	329.00	0.00	26.36
572	129	113.00	330.00	0.00	26.44
573	129	113.00	331.00	0.00	26.52
574	129	113.00	332.00	0.00	26.60
575	129	113.00	333.00	0.00	26.68
576	129	113.00	334.00	0.00	26.76
577	129	113.00	335.00	0.00	26.84
578	129	113.00	336.00	0.00	26.92
579	129	113.00	337.00	0.00	27.00
580	129	113.00	338.00	0.00	27.08
581	129	113.00	339.00	0.00	27.16
582	129	113.00	340.00	0.00	27.24
583	129	113.00	341.00	0.00	27.32
584	129	113.00	342.00	0.00	27.40
585	129	113.00	343.00	0.00	27.48
586	129	113.00	344.00	0.00	27.56
587	129	113.00	345.00	0.00	27.64
588	129	113.00	346.00	0.00	27.72
589	129	113.00	347.00	0.00	27.80
590	129	113.00	348.00	0.00	27.88
591	129	113.00	349.00	0.00	27.96
592	129	113.00	350.00	0.00	28.04
593	129	113.00	351.00	0.00	28.12
594	129	113.00	352.00	0.00	28.20
595	129	113.00	353.00	0.00	28.28
596	129	113.00	354.00	0.00	28.36
597	129	113.00	355.00	0.00	28.44
598	129	113.00	356.00	0.00	28.52
599	129	113.00	357.00	0.00	28.60
600	129	113.00	358.00	0.00	28.68
601	129	113.00	359.00	0.00	28.76
602	129	113.00	360.00	0.00	28.84
603	129	113.00	361.00	0.00	28.92
604	129	113.00	362.00	0.00	29.00
605	129	113.00	363.00	0.00	29.08
606	129	113.00	364.00	0.00	29.16
607	129	113.00	365.00	0.00	29.24
608	129	113.00	366.00	0.00	29.32
609	129	113.00	367.00	0.00	29.40
610	129	113.00	368.00	0.00	29.48
611	129	113.00	369.00	0.00	29.56
612	129	113.00	370.00	0.00	29.64
613	129	113.00	371.00	0.00	29.72
614	129	113.00	372.00	0.00	29.80
615	129	113.00	373.00	0.00	29.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
616	129	113.00	374.00	0.00	29.96
617	129	113.00	375.00	0.00	30.04
618	129	113.00	376.00	0.00	30.12
619	129	113.00	377.00	0.00	30.20
620	129	113.00	378.00	0.00	30.28
621	129	113.00	379.00	0.00	30.36
622	129	113.00	380.00	0.00	30.44
623	129	113.00	381.00	0.00	30.52
624	129	113.00	382.00	0.00	30.60
625	129	113.00	383.00	0.00	30.68
626	129	113.00	384.00	0.00	30.76
627	129	113.00	385.00	0.00	30.84
628	129	113.00	386.00	0.00	30.92
629	129	113.00	387.00	0.00	31.00
630	129	113.00	388.00	0.00	31.08
631	129	113.00	389.00	0.00	31.16
632	129	113.00	390.00	0.00	31.24
633	129	113.00	391.00	0.00	31.32
634	129	113.00	392.00	0.00	31.40
635	129	113.00	393.00	0.00	31.48
636	129	113.00	394.00	0.00	31.56
637	129	113.00	395.00	0.00	31.64
638	129	113.00	396.00	0.00	31.72
639	129	113.00	397.00	0.00	31.80
640	129	113.00	398.00	0.00	31.88
641	129	113.00	399.00	0.00	31.96
642	129	113.00	400.00	0.00	32.04
643	129	113.00	401.00	0.00	32.12
644	129	113.00	402.00	0.00	32.20
645	129	113.00	403.00	0.00	32.28
646	129	113.00	404.00	0.00	32.36
647	129	113.00	405.00	0.00	32.44
648	129	113.00	406.00	0.00	32.52
649	129	113.00	407.00	0.00	32.60
650	129	113.00	408.00	0.00	32.68
651	129	113.00	409.00	0.00	32.76
652	129	113.00	410.00	0.00	32.84
653	129	113.00	411.00	0.00	32.92
654	129	113.00	412.00	0.00	33.00
655	129	113.00	413.00	0.00	33.08
656	129	113.00	414.00	0.00	33.16
657	129	113.00	415.00	0.00	33.24
658	129	113.00	416.00	0.00	33.32
659	129	113.00	417.00	0.00	33.40
660	129	113.00	418.00	0.00	33.48
661	129	113.00	419.00	0.00	33.56
662	129	113.00	420.00	0.00	33.64
663	129	113.00	421.00	0.00	33.72
664	129	113.00	422.00	0.00	33.80
665	129	113.00	423.00	0.00	33.88
666	129	113.00	424.00	0.00	33.96
667	129	113.00	425.00	0.00	34.04
668	129	113.00	426.00	0.00	34.12
669	129	113.00	427.00	0.00	34.20
670	129	113.00	428.00	0.00	34.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
671	129	113.00	429.00	0.00	34.36
672	129	113.00	430.00	0.00	34.44
673	129	113.00	431.00	0.00	34.52
674	129	113.00	432.00	0.00	34.60
675	129	113.00	433.00	0.00	34.68
676	129	113.00	434.00	0.00	34.76
677	129	113.00	435.00	0.00	34.84
678	129	113.00	436.00	0.00	34.92
679	129	113.00	437.00	0.00	35.00
680	129	113.00	438.00	0.00	35.08
681	129	113.00	439.00	0.00	35.16
682	129	113.00	440.00	0.00	35.24
683	129	113.00	441.00	0.00	35.32
684	129	113.00	442.00	0.00	35.40
685	129	113.00	443.00	0.00	35.48
686	129	113.00	444.00	0.00	35.56
687	129	113.00	445.00	0.00	35.64
688	129	113.00	446.00	0.00	35.72
689	129	113.00	447.00	0.00	35.80
690	129	113.00	448.00	0.00	35.88
691	129	113.00	449.00	0.00	35.96
692	129	113.00	450.00	0.00	36.04
693	129	113.00	451.00	0.00	36.12
694	129	113.00	452.00	0.00	36.20
695	129	113.00	453.00	0.00	36.28
696	129	113.00	454.00	0.00	36.36
697	129	113.00	455.00	0.00	36.44
698	129	113.00	456.00	0.00	36.52
699	129	113.00	457.00	0.00	36.60
700	129	113.00	458.00	0.00	36.68
701	129	113.00	459.00	0.00	36.76
702	129	113.00	460.00	0.00	36.84
703	129	113.00	461.00	0.00	36.92
704	129	113.00	462.00	0.00	37.00
705	129	113.00	463.00	0.00	37.08
706	129	113.00	464.00	0.00	37.16
707	129	113.00	465.00	0.00	37.24
708	129	113.00	466.00	0.00	37.32
709	129	113.00	467.00	0.00	37.40
710	129	113.00	468.00	0.00	37.48
711	129	113.00	469.00	0.00	37.56
712	129	113.00	470.00	0.00	37.64
713	129	113.00	471.00	0.00	37.72
714	129	113.00	472.00	0.00	37.80
715	129	113.00	473.00	0.00	37.88
716	129	113.00	474.00	0.00	37.96
717	129	113.00	475.00	0.00	38.04
718	129	113.00	476.00	0.00	38.12
719	129	113.00	477.00	0.00	38.20
720	129	113.00	478.00	0.00	38.28
721	129	113.00	479.00	0.00	38.36
722	129	113.00	480.00	0.00	38.44
723	129	113.00	481.00	0.00	38.52
724	129	113.00	482.00	0.00	38.60
725	129	113.00	483.00	0.00	38.68

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
726	129	113.00	484.00	0.00	38.76
727	129	113.00	485.00	0.00	38.84
728	129	113.00	486.00	0.00	38.92
729	129	113.00	487.00	0.00	39.00
730	129	113.00	488.00	0.00	39.08
731	129	113.00	489.00	0.00	39.16
732	129	113.00	490.00	0.00	39.24
733	129	113.00	491.00	0.00	39.32
734	129	113.00	492.00	0.00	39.40
735	129	113.00	493.00	0.00	39.48
736	129	113.00	494.00	0.00	39.56
737	129	113.00	495.00	0.00	39.64
738	129	113.00	496.00	0.00	39.72
739	129	113.00	497.00	0.00	39.80
740	129	113.00	498.00	0.00	39.88
741	129	113.00	499.00	0.00	39.96
742	129	113.00	500.00	0.00	40.04
743	129	113.00	501.00	0.00	40.12
744	129	113.00	502.00	0.00	40.20
745	129	113.00	503.00	0.00	40.28
746	129	113.00	504.00	0.00	40.36
747	129	113.00	505.00	0.00	40.44
748	129	113.00	506.00	0.00	40.52
749	129	113.00	507.00	0.00	40.60
750	129	113.00	508.00	0.00	40.68
751	129	113.00	509.00	0.00	40.76
752	129	113.00	510.00	0.00	40.84
753	129	113.00	511.00	0.00	40.92
754	129	113.00	512.00	0.00	41.00
755	129	113.00	513.00	0.00	41.08
756	129	113.00	514.00	0.00	41.16
757	129	113.00	515.00	0.00	41.24
758	129	113.00	516.00	0.00	41.32
759	129	113.00	517.00	0.00	41.40
760	129	113.00	518.00	0.00	41.48
761	129	113.00	519.00	0.00	41.56
762	129	113.00	520.00	0.00	41.64
763	129	113.00	521.00	0.00	41.72
764	129	113.00	522.00	0.00	41.80
765	129	113.00	523.00	0.00	41.88
766	129	113.00	524.00	0.00	41.96
767	129	113.00	525.00	0.00	42.04
768	129	113.00	526.00	0.00	42.12
769	129	113.00	527.00	0.00	42.20
770	129	113.00	528.00	0.00	42.28
771	129	113.00	529.00	0.00	42.36
772	129	113.00	530.00	0.00	42.44
773	129	113.00	531.00	0.00	42.52
774	129	113.00	532.00	0.00	42.60
775	129	113.00	533.00	0.00	42.68
776	129	113.00	534.00	0.00	42.76
777	129	113.00	535.00	0.00	42.84
778	129	113.00	536.00	0.00	42.92
779	129	113.00	537.00	0.00	43.00
780	129	113.00	538.00	0.00	43.08

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
781	129	113.00	539.00	0.00	43.16
782	129	113.00	540.00	0.00	43.24
783	129	113.00	541.00	0.00	43.32
784	129	113.00	542.00	0.00	43.40
785	129	113.00	543.00	0.00	43.48
786	129	113.00	544.00	0.00	43.56
787	129	113.00	545.00	0.00	43.64
788	129	113.00	546.00	0.00	43.72
789	129	113.00	547.00	0.00	43.80
790	129	113.00	548.00	0.00	43.88
791	129	113.00	549.00	0.00	43.96
792	129	113.00	550.00	0.00	44.04
793	129	113.00	551.00	0.00	44.12
794	129	113.00	552.00	0.00	44.20
795	129	113.00	553.00	0.00	44.28
796	129	113.00	554.00	0.00	44.36
797	129	113.00	555.00	0.00	44.44
798	129	113.00	556.00	0.00	44.52
799	129	113.00	557.00	0.00	44.60
800	129	113.00	558.00	0.00	44.68
801	129	113.00	559.00	0.00	44.76
802	129	113.00	560.00	0.00	44.84
803	129	113.00	561.00	0.00	44.92
804	129	113.00	562.00	0.00	45.00
805	129	113.00	563.00	0.00	45.08
806	129	113.00	564.00	0.00	45.16
807	129	113.00	565.00	0.00	45.24
808	129	113.00	566.00	0.00	45.32
809	129	113.00	567.00	0.00	45.40
810	129	113.00	568.00	0.00	45.48
811	129	113.00	569.00	0.00	45.56
812	129	113.00	570.00	0.00	45.64
813	129	113.00	571.00	0.00	45.72
814	129	113.00	572.00	0.00	45.80
815	129	113.00	573.00	0.00	45.88
816	129	113.00	574.00	0.00	45.96
817	129	113.00	575.00	0.00	46.04
818	129	113.00	576.00	0.00	46.12
819	129	113.00	577.00	0.00	46.20
820	129	113.00	578.00	0.00	46.28
821	129	113.00	579.00	0.00	46.36
822	129	113.00	580.00	0.00	46.44
823	129	113.00	581.00	0.00	46.52
824	129	113.00	582.00	0.00	46.60
825	129	113.00	583.00	0.00	46.68
826	129	113.00	584.00	0.00	46.76
827	129	113.00	585.00	0.00	46.84
828	129	113.00	586.00	0.00	46.92
829	129	113.00	587.00	0.00	47.00
830	129	113.00	588.00	0.00	47.08
831	129	113.00	589.00	0.00	47.16
832	129	113.00	590.00	0.00	47.24
833	129	113.00	591.00	0.00	47.32
834	129	113.00	592.00	0.00	47.40
835	129	113.00	593.00	0.00	47.48

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
836	129	113.00	594.00	0.00	47.56
837	129	113.00	595.00	0.00	47.64
838	129	113.00	596.00	0.00	47.72
839	129	113.00	597.00	0.00	47.80
840	129	113.00	598.00	0.00	47.88
841	129	113.00	599.00	0.00	47.96
842	129	113.00	600.00	0.00	48.04
843	129	113.00	601.00	0.00	48.12
844	129	113.00	602.00	0.00	48.20
845	129	113.00	603.00	0.00	48.28
846	129	113.00	604.00	0.00	48.36
847	129	113.00	605.00	0.00	48.44
848	129	113.00	606.00	0.00	48.52
849	129	113.00	607.00	0.00	48.60
850	129	113.00	608.00	0.00	48.68
851	129	113.00	609.00	0.00	48.76
852	129	113.00	610.00	0.00	48.84
853	129	113.00	611.00	0.00	48.92
854	129	113.00	612.00	0.00	49.00
855	129	113.00	613.00	0.00	49.08
856	129	113.00	614.00	0.00	49.16
857	129	113.00	615.00	0.00	49.24
858	129	113.00	616.00	0.00	49.32
859	129	113.00	617.00	0.00	49.40
860	129	113.00	618.00	0.00	49.48
861	129	113.00	619.00	0.00	49.56
862	129	113.00	620.00	0.00	49.64
863	129	113.00	621.00	0.00	49.72
864	129	113.00	622.00	0.00	49.80
865	129	113.00	623.00	0.00	49.88
866	129	113.00	624.00	0.00	49.96
867	129	113.00	625.00	0.00	50.04
868	129	113.00	626.00	0.00	50.12
869	129	113.00	627.00	0.00	50.20
870	129	113.00	628.00	0.00	50.28
871	129	113.00	629.00	0.00	50.36
872	129	113.00	630.00	0.00	50.44
873	129	113.00	631.00	0.00	50.52
874	129	113.00	632.00	0.00	50.60
875	129	113.00	633.00	0.00	50.68
876	129	113.00	634.00	0.00	50.76
877	129	113.00	635.00	0.00	50.84
878	129	113.00	636.00	0.00	50.92
879	129	113.00	637.00	0.00	51.00
880	129	113.00	638.00	0.00	51.08
881	129	113.00	639.00	0.00	51.16
882	129	113.00	640.00	0.00	51.24
883	129	113.00	641.00	0.00	51.32
884	129	113.00	642.00	0.00	51.40
885	129	113.00	643.00	0.00	51.48
886	129	113.00	644.00	0.00	51.56
887	129	113.00	645.00	0.00	51.64
888	129	113.00	646.00	0.00	51.72
889	129	113.00	647.00	0.00	51.80
890	129	113.00	648.00	0.00	51.88

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
891	129	113.00	649.00	0.00	51.96
892	129	113.00	650.00	0.00	52.04
893	129	113.00	651.00	0.00	52.12
894	129	113.00	652.00	0.00	52.20
895	129	113.00	653.00	0.00	52.28
896	129	113.00	654.00	0.00	52.36
897	129	113.00	655.00	0.00	52.44
898	129	113.00	656.00	0.00	52.52
899	129	113.00	657.00	0.00	52.60
900	129	113.00	658.00	0.00	52.68
901	129	113.00	659.00	0.00	52.76
902	129	113.00	660.00	0.00	52.84
903	129	113.00	661.00	0.00	52.92
904	129	113.00	662.00	0.00	53.00
905	129	113.00	663.00	0.00	53.08
906	129	113.00	664.00	0.00	53.16
907	129	113.00	665.00	0.00	53.24
908	129	113.00	666.00	0.00	53.32
909	129	113.00	667.00	0.00	53.40
910	129	113.00	668.00	0.00	53.48
911	129	113.00	669.00	0.00	53.56
912	129	113.00	670.00	0.00	53.64
913	129	113.00	671.00	0.00	53.72
914	129	113.00	672.00	0.00	53.80
915	129	113.00	673.00	0.00	53.88
916	129	113.00	674.00	0.00	53.96
917	129	113.00	675.00	0.00	54.04
918	129	113.00	676.00	0.00	54.12
919	129	113.00	677.00	0.00	54.20
920	129	113.00	678.00	0.00	54.28
921	129	113.00	679.00	0.00	54.36
922	129	113.00	680.00	0.00	54.44
923	129	113.00	681.00	0.00	54.52
924	129	113.00	682.00	0.00	54.60
925	129	113.00	683.00	0.00	54.68
926	129	113.00	684.00	0.00	54.76
927	129	113.00	685.00	0.00	54.84
928	129	113.00	686.00	0.00	54.92
929	129	113.00	687.00	0.00	55.00
930	129	113.00	688.00	0.00	55.08
931	129	113.00	689.00	0.00	55.16
932	129	113.00	690.00	0.00	55.24
933	129	113.00	691.00	0.00	55.32
934	129	113.00	692.00	0.00	55.40
935	129	113.00	693.00	0.00	55.48
936	129	113.00	694.00	0.00	55.56
937	129	113.00	695.00	0.00	55.64
938	129	113.00	696.00	0.00	55.72
939	129	113.00	697.00	0.00	55.80
940	129	113.00	698.00	0.00	55.88
941	129	113.00	699.00	0.00	55.96
942	129	113.00	700.00	0.00	56.04
943	129	113.00	701.00	0.00	56.12
944	129	113.00	702.00	0.00	56.20
945	129	113.00	703.00	0.00	56.28

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
946	129	113.00	704.00	0.00	56.36
947	129	113.00	705.00	0.00	56.44
948	129	113.00	706.00	0.00	56.52
949	129	113.00	707.00	0.00	56.60
950	129	113.00	708.00	0.00	56.68
951	129	113.00	709.00	0.00	56.76
952	129	113.00	710.00	0.00	56.84
953	129	113.00	711.00	0.00	56.92
954	129	113.00	712.00	0.00	57.00
955	129	113.00	713.00	0.00	57.08
956	129	113.00	714.00	0.00	57.16
957	129	113.00	715.00	0.00	57.24
958	129	113.00	716.00	0.00	57.32
959	129	113.00	717.00	0.00	57.40
960	129	113.00	718.00	0.00	57.48
961	129	113.00	719.00	0.00	57.56
962	129	113.00	720.00	0.00	57.64
963	129	113.00	721.00	0.00	57.72
964	129	113.00	722.00	0.00	57.80
965	129	113.00	723.00	0.00	57.88
966	129	113.00	724.00	0.00	57.96
967	129	113.00	725.00	0.00	58.00

If your employee's gross pay is over £967, go to page 322.

**NICs where employer is eligible to claim veterans employer NICs relief**

Use this table for employees who are aged 21 or over and under State Pension age and apprentices who are aged 25 or over.

Do not use this table for:

- any tax year other than 2026 to 2027
- employees where the employer is eligible to claim Freeports employer NICs relief (go to Table letter F)
- employees where the employer is eligible to claim Investment Zones NICs relief (go to Table letter N)
- employees employees who are under the age of 21 (go to Table letter M)
- employees who are on an approved apprenticeship scheme and under the age of 25 (go to Table letter H)

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

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

If the employee's total earnings fall between the 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 322.

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 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	0.00	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 ST	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
545	0	0.00	0.00	0.00	0.00
549	0	0.00	0.00	0.00	0.00
553	0	0.00	0.00	0.00	0.00
557	0	0.00	0.00	0.00	0.00
559	559	0.00	0.00	0.00	0.00
561	559	2.00	0.00	0.00	0.00
565	559	6.00	0.00	0.00	0.00
569	559	10.00	0.00	0.00	0.00
573	559	14.00	0.00	0.00	0.00
577	559	18.00	0.00	0.00	0.00
581	559	22.00	0.00	0.00	0.00
585	559	26.00	0.00	0.00	0.00
589	559	30.00	0.00	0.00	0.00
593	559	34.00	0.00	0.00	0.00
597	559	38.00	0.00	0.00	0.00
601	559	42.00	0.00	0.00	0.00
605	559	46.00	0.00	0.00	0.00
609	559	50.00	0.00	0.00	0.00
613	559	54.00	0.00	0.00	0.00
617	559	58.00	0.00	0.00	0.00
621	559	62.00	0.00	0.00	0.00
625	559	66.00	0.00	0.00	0.00
629	559	70.00	0.00	0.00	0.00
633	559	74.00	0.00	0.00	0.00
637	559	78.00	0.00	0.00	0.00
641	559	82.00	0.00	0.00	0.00
645	559	86.00	0.00	0.00	0.00
649	559	90.00	0.00	0.00	0.00
653	559	94.00	0.00	0.00	0.00
657	559	98.00	0.00	0.00	0.00
661	559	102.00	0.00	0.00	0.00
665	559	106.00	0.00	0.00	0.00
669	559	110.00	0.00	0.00	0.00
673	559	114.00	0.00	0.00	0.00
677	559	118.00	0.00	0.00	0.00
681	559	122.00	0.00	0.00	0.00
685	559	126.00	0.00	0.00	0.00
689	559	130.00	0.00	0.00	0.00
693	559	134.00	0.00	0.00	0.00
697	559	138.00	0.00	0.00	0.00
701	559	142.00	0.00	0.00	0.00
705	559	146.00	0.00	0.00	0.00
709	559	150.00	0.00	0.00	0.00
713	559	154.00	0.00	0.00	0.00
717	559	158.00	0.00	0.00	0.00
721	559	162.00	0.00	0.00	0.00
725	559	166.00	0.00	0.00	0.00
729	559	170.00	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
733	559	174.00	0.00	0.00	0.00
737	559	178.00	0.00	0.00	0.00
741	559	182.00	0.00	0.00	0.00
745	559	186.00	0.00	0.00	0.00
749	559	190.00	0.00	0.00	0.00
753	559	194.00	0.00	0.00	0.00
757	559	198.00	0.00	0.00	0.00
761	559	202.00	0.00	0.00	0.00
765	559	206.00	0.00	0.00	0.00
769	559	210.00	0.00	0.00	0.00
773	559	214.00	0.00	0.00	0.00
777	559	218.00	0.00	0.00	0.00
781	559	222.00	0.00	0.00	0.00
785	559	226.00	0.00	0.00	0.00
789	559	230.00	0.00	0.00	0.00
793	559	234.00	0.00	0.00	0.00
797	559	238.00	0.00	0.00	0.00
801	559	242.00	0.00	0.00	0.00
805	559	246.00	0.00	0.00	0.00
809	559	250.00	0.00	0.00	0.00
813	559	254.00	0.00	0.00	0.00
817	559	258.00	0.00	0.00	0.00
821	559	262.00	0.00	0.00	0.00
825	559	266.00	0.00	0.00	0.00
829	559	270.00	0.00	0.00	0.00
833	559	274.00	0.00	0.00	0.00
837	559	278.00	0.00	0.00	0.00
841	559	282.00	0.00	0.00	0.00
845	559	286.00	0.00	0.00	0.00
849	559	290.00	0.00	0.00	0.00
853	559	294.00	0.00	0.00	0.00
857	559	298.00	0.00	0.00	0.00
861	559	302.00	0.00	0.00	0.00
865	559	306.00	0.00	0.00	0.00
869	559	310.00	0.00	0.00	0.00
873	559	314.00	0.00	0.00	0.00
877	559	318.00	0.00	0.00	0.00
881	559	322.00	0.00	0.00	0.00
885	559	326.00	0.00	0.00	0.00
889	559	330.00	0.00	0.00	0.00
893	559	334.00	0.00	0.00	0.00
897	559	338.00	0.00	0.00	0.00
901	559	342.00	0.00	0.00	0.00
905	559	346.00	0.00	0.00	0.00
909	559	350.00	0.00	0.00	0.00
913	559	354.00	0.00	0.00	0.00
917	559	358.00	0.00	0.00	0.00
921	559	362.00	0.00	0.00	0.00
925	559	366.00	0.00	0.00	0.00
929	559	370.00	0.00	0.00	0.00
933	559	374.00	0.00	0.00	0.00
937	559	378.00	0.00	0.00	0.00
941	559	382.00	0.00	0.00	0.00
945	559	386.00	0.00	0.00	0.00
949	559	390.00	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
953	559	394.00	0.00	0.00	0.00
957	559	398.00	0.00	0.00	0.00
961	559	402.00	0.00	0.00	0.00
965	559	406.00	0.00	0.00	0.00
969	559	410.00	0.00	0.00	0.00
973	559	414.00	0.00	0.00	0.00
977	559	418.00	0.00	0.00	0.00
981	559	422.00	0.00	0.00	0.00
985	559	426.00	0.00	0.00	0.00
989	559	430.00	0.00	0.00	0.00
993	559	434.00	0.00	0.00	0.00
997	559	438.00	0.00	0.00	0.00
1001	559	442.00	0.00	0.00	0.00
1005	559	446.00	0.00	0.00	0.00
1009	559	450.00	0.00	0.00	0.00
1013	559	454.00	0.00	0.00	0.00
1017	559	458.00	0.00	0.00	0.00
1021	559	462.00	0.00	0.00	0.00
1025	559	466.00	0.00	0.00	0.00
1029	559	470.00	0.00	0.00	0.00
1033	559	474.00	0.00	0.00	0.00
1037	559	478.00	0.00	0.00	0.00
1041	559	482.00	0.00	0.00	0.00
1045	559	486.00	0.00	0.00	0.00
1048	559	489.00	0.00	0.00	0.00
1049	559	489.00	1.00	0.00	0.24
1053	559	489.00	5.00	0.00	0.56
1057	559	489.00	9.00	0.00	0.88
1061	559	489.00	13.00	0.00	1.20
1065	559	489.00	17.00	0.00	1.52
1069	559	489.00	21.00	0.00	1.84
1073	559	489.00	25.00	0.00	2.16
1077	559	489.00	29.00	0.00	2.48
1081	559	489.00	33.00	0.00	2.80
1085	559	489.00	37.00	0.00	3.12
1089	559	489.00	41.00	0.00	3.44
1093	559	489.00	45.00	0.00	3.76
1097	559	489.00	49.00	0.00	4.08
1101	559	489.00	53.00	0.00	4.40
1105	559	489.00	57.00	0.00	4.72
1109	559	489.00	61.00	0.00	5.04
1113	559	489.00	65.00	0.00	5.36
1117	559	489.00	69.00	0.00	5.68
1121	559	489.00	73.00	0.00	6.00
1125	559	489.00	77.00	0.00	6.32
1129	559	489.00	81.00	0.00	6.64
1133	559	489.00	85.00	0.00	6.96
1137	559	489.00	89.00	0.00	7.28
1141	559	489.00	93.00	0.00	7.60
1145	559	489.00	97.00	0.00	7.92
1149	559	489.00	101.00	0.00	8.24
1153	559	489.00	105.00	0.00	8.56
1157	559	489.00	109.00	0.00	8.88
1161	559	489.00	113.00	0.00	9.20
1165	559	489.00	117.00	0.00	9.52

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1169	559	489.00	121.00	0.00	9.84
1173	559	489.00	125.00	0.00	10.16
1177	559	489.00	129.00	0.00	10.48
1181	559	489.00	133.00	0.00	10.80
1185	559	489.00	137.00	0.00	11.12
1189	559	489.00	141.00	0.00	11.44
1193	559	489.00	145.00	0.00	11.76
1197	559	489.00	149.00	0.00	12.08
1201	559	489.00	153.00	0.00	12.40
1205	559	489.00	157.00	0.00	12.72
1209	559	489.00	161.00	0.00	13.04
1213	559	489.00	165.00	0.00	13.36
1217	559	489.00	169.00	0.00	13.68
1221	559	489.00	173.00	0.00	14.00
1225	559	489.00	177.00	0.00	14.32
1229	559	489.00	181.00	0.00	14.64
1233	559	489.00	185.00	0.00	14.96
1237	559	489.00	189.00	0.00	15.28
1241	559	489.00	193.00	0.00	15.60
1245	559	489.00	197.00	0.00	15.92
1249	559	489.00	201.00	0.00	16.24
1253	559	489.00	205.00	0.00	16.56
1257	559	489.00	209.00	0.00	16.88
1261	559	489.00	213.00	0.00	17.20
1265	559	489.00	217.00	0.00	17.52
1269	559	489.00	221.00	0.00	17.84
1273	559	489.00	225.00	0.00	18.16
1277	559	489.00	229.00	0.00	18.48
1281	559	489.00	233.00	0.00	18.80
1285	559	489.00	237.00	0.00	19.12
1289	559	489.00	241.00	0.00	19.44
1293	559	489.00	245.00	0.00	19.76
1297	559	489.00	249.00	0.00	20.08
1301	559	489.00	253.00	0.00	20.40
1305	559	489.00	257.00	0.00	20.72
1309	559	489.00	261.00	0.00	21.04
1313	559	489.00	265.00	0.00	21.36
1317	559	489.00	269.00	0.00	21.68
1321	559	489.00	273.00	0.00	22.00
1325	559	489.00	277.00	0.00	22.32
1329	559	489.00	281.00	0.00	22.64
1333	559	489.00	285.00	0.00	22.96
1337	559	489.00	289.00	0.00	23.28
1341	559	489.00	293.00	0.00	23.60
1345	559	489.00	297.00	0.00	23.92
1349	559	489.00	301.00	0.00	24.24
1353	559	489.00	305.00	0.00	24.56
1357	559	489.00	309.00	0.00	24.88
1361	559	489.00	313.00	0.00	25.20
1365	559	489.00	317.00	0.00	25.52
1369	559	489.00	321.00	0.00	25.84
1373	559	489.00	325.00	0.00	26.16
1377	559	489.00	329.00	0.00	26.48
1381	559	489.00	333.00	0.00	26.80
1385	559	489.00	337.00	0.00	27.12

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1389	559	489.00	341.00	0.00	27.44
1393	559	489.00	345.00	0.00	27.76
1397	559	489.00	349.00	0.00	28.08
1401	559	489.00	353.00	0.00	28.40
1405	559	489.00	357.00	0.00	28.72
1409	559	489.00	361.00	0.00	29.04
1413	559	489.00	365.00	0.00	29.36
1417	559	489.00	369.00	0.00	29.68
1421	559	489.00	373.00	0.00	30.00
1425	559	489.00	377.00	0.00	30.32
1429	559	489.00	381.00	0.00	30.64
1433	559	489.00	385.00	0.00	30.96
1437	559	489.00	389.00	0.00	31.28
1441	559	489.00	393.00	0.00	31.60
1445	559	489.00	397.00	0.00	31.92
1449	559	489.00	401.00	0.00	32.24
1453	559	489.00	405.00	0.00	32.56
1457	559	489.00	409.00	0.00	32.88
1461	559	489.00	413.00	0.00	33.20
1465	559	489.00	417.00	0.00	33.52
1469	559	489.00	421.00	0.00	33.84
1473	559	489.00	425.00	0.00	34.16
1477	559	489.00	429.00	0.00	34.48
1481	559	489.00	433.00	0.00	34.80
1485	559	489.00	437.00	0.00	35.12
1489	559	489.00	441.00	0.00	35.44
1493	559	489.00	445.00	0.00	35.76
1497	559	489.00	449.00	0.00	36.08
1501	559	489.00	453.00	0.00	36.40
1505	559	489.00	457.00	0.00	36.72
1509	559	489.00	461.00	0.00	37.04
1513	559	489.00	465.00	0.00	37.36
1517	559	489.00	469.00	0.00	37.68
1521	559	489.00	473.00	0.00	38.00
1525	559	489.00	477.00	0.00	38.32
1529	559	489.00	481.00	0.00	38.64
1533	559	489.00	485.00	0.00	38.96
1537	559	489.00	489.00	0.00	39.28
1541	559	489.00	493.00	0.00	39.60
1545	559	489.00	497.00	0.00	39.92
1549	559	489.00	501.00	0.00	40.24
1553	559	489.00	505.00	0.00	40.56
1557	559	489.00	509.00	0.00	40.88
1561	559	489.00	513.00	0.00	41.20
1565	559	489.00	517.00	0.00	41.52
1569	559	489.00	521.00	0.00	41.84
1573	559	489.00	525.00	0.00	42.16
1577	559	489.00	529.00	0.00	42.48
1581	559	489.00	533.00	0.00	42.80
1585	559	489.00	537.00	0.00	43.12
1589	559	489.00	541.00	0.00	43.44
1593	559	489.00	545.00	0.00	43.76
1597	559	489.00	549.00	0.00	44.08
1601	559	489.00	553.00	0.00	44.40
1605	559	489.00	557.00	0.00	44.72

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1609	559	489.00	561.00	0.00	45.04
1613	559	489.00	565.00	0.00	45.36
1617	559	489.00	569.00	0.00	45.68
1621	559	489.00	573.00	0.00	46.00
1625	559	489.00	577.00	0.00	46.32
1629	559	489.00	581.00	0.00	46.64
1633	559	489.00	585.00	0.00	46.96
1637	559	489.00	589.00	0.00	47.28
1641	559	489.00	593.00	0.00	47.60
1645	559	489.00	597.00	0.00	47.92
1649	559	489.00	601.00	0.00	48.24
1653	559	489.00	605.00	0.00	48.56
1657	559	489.00	609.00	0.00	48.88
1661	559	489.00	613.00	0.00	49.20
1665	559	489.00	617.00	0.00	49.52
1669	559	489.00	621.00	0.00	49.84
1673	559	489.00	625.00	0.00	50.16
1677	559	489.00	629.00	0.00	50.48
1681	559	489.00	633.00	0.00	50.80
1685	559	489.00	637.00	0.00	51.12
1689	559	489.00	641.00	0.00	51.44
1693	559	489.00	645.00	0.00	51.76
1697	559	489.00	649.00	0.00	52.08
1701	559	489.00	653.00	0.00	52.40
1705	559	489.00	657.00	0.00	52.72
1709	559	489.00	661.00	0.00	53.04
1713	559	489.00	665.00	0.00	53.36
1717	559	489.00	669.00	0.00	53.68
1721	559	489.00	673.00	0.00	54.00
1725	559	489.00	677.00	0.00	54.32
1729	559	489.00	681.00	0.00	54.64
1733	559	489.00	685.00	0.00	54.96
1737	559	489.00	689.00	0.00	55.28
1741	559	489.00	693.00	0.00	55.60
1745	559	489.00	697.00	0.00	55.92
1749	559	489.00	701.00	0.00	56.24
1753	559	489.00	705.00	0.00	56.56
1757	559	489.00	709.00	0.00	56.88
1761	559	489.00	713.00	0.00	57.20
1765	559	489.00	717.00	0.00	57.52
1769	559	489.00	721.00	0.00	57.84
1773	559	489.00	725.00	0.00	58.16
1777	559	489.00	729.00	0.00	58.48
1781	559	489.00	733.00	0.00	58.80
1785	559	489.00	737.00	0.00	59.12
1789	559	489.00	741.00	0.00	59.44
1793	559	489.00	745.00	0.00	59.76
1797	559	489.00	749.00	0.00	60.08
1801	559	489.00	753.00	0.00	60.40
1805	559	489.00	757.00	0.00	60.72
1809	559	489.00	761.00	0.00	61.04
1813	559	489.00	765.00	0.00	61.36
1817	559	489.00	769.00	0.00	61.68
1821	559	489.00	773.00	0.00	62.00
1825	559	489.00	777.00	0.00	62.32

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
1829	559	489.00	781.00	0.00	62.64
1833	559	489.00	785.00	0.00	62.96
1837	559	489.00	789.00	0.00	63.28
1841	559	489.00	793.00	0.00	63.60
1845	559	489.00	797.00	0.00	63.92
1849	559	489.00	801.00	0.00	64.24
1853	559	489.00	805.00	0.00	64.56
1857	559	489.00	809.00	0.00	64.88
1861	559	489.00	813.00	0.00	65.20
1865	559	489.00	817.00	0.00	65.52
1869	559	489.00	821.00	0.00	65.84
1873	559	489.00	825.00	0.00	66.16
1877	559	489.00	829.00	0.00	66.48
1881	559	489.00	833.00	0.00	66.80
1885	559	489.00	837.00	0.00	67.12
1889	559	489.00	841.00	0.00	67.44
1893	559	489.00	845.00	0.00	67.76
1897	559	489.00	849.00	0.00	68.08
1901	559	489.00	853.00	0.00	68.40
1905	559	489.00	857.00	0.00	68.72
1909	559	489.00	861.00	0.00	69.04
1913	559	489.00	865.00	0.00	69.36
1917	559	489.00	869.00	0.00	69.68
1921	559	489.00	873.00	0.00	70.00
1925	559	489.00	877.00	0.00	70.32
1929	559	489.00	881.00	0.00	70.64
1933	559	489.00	885.00	0.00	70.96
1937	559	489.00	889.00	0.00	71.28
1941	559	489.00	893.00	0.00	71.60
1945	559	489.00	897.00	0.00	71.92
1949	559	489.00	901.00	0.00	72.24
1953	559	489.00	905.00	0.00	72.56
1957	559	489.00	909.00	0.00	72.88
1961	559	489.00	913.00	0.00	73.20
1965	559	489.00	917.00	0.00	73.52
1969	559	489.00	921.00	0.00	73.84
1973	559	489.00	925.00	0.00	74.16
1977	559	489.00	929.00	0.00	74.48
1981	559	489.00	933.00	0.00	74.80
1985	559	489.00	937.00	0.00	75.12
1989	559	489.00	941.00	0.00	75.44
1993	559	489.00	945.00	0.00	75.76
1997	559	489.00	949.00	0.00	76.08
2001	559	489.00	953.00	0.00	76.40
2005	559	489.00	957.00	0.00	76.72
2009	559	489.00	961.00	0.00	77.04
2013	559	489.00	965.00	0.00	77.36
2017	559	489.00	969.00	0.00	77.68
2021	559	489.00	973.00	0.00	78.00
2025	559	489.00	977.00	0.00	78.32
2029	559	489.00	981.00	0.00	78.64
2033	559	489.00	985.00	0.00	78.96
2037	559	489.00	989.00	0.00	79.28
2041	559	489.00	993.00	0.00	79.60
2045	559	489.00	997.00	0.00	79.92

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
2049	559	489.00	1001.00	0.00	80.24
2053	559	489.00	1005.00	0.00	80.56
2057	559	489.00	1009.00	0.00	80.88
2061	559	489.00	1013.00	0.00	81.20
2065	559	489.00	1017.00	0.00	81.52
2069	559	489.00	1021.00	0.00	81.84
2073	559	489.00	1025.00	0.00	82.16
2077	559	489.00	1029.00	0.00	82.48
2081	559	489.00	1033.00	0.00	82.72
2083	559	489.00	1035.00	0.00	82.80
2085	559	489.00	1037.00	0.00	83.12
2089	559	489.00	1041.00	0.00	83.44
2093	559	489.00	1045.00	0.00	83.76
2097	559	489.00	1049.00	0.00	84.08
2101	559	489.00	1053.00	0.00	84.40
2105	559	489.00	1057.00	0.00	84.72
2109	559	489.00	1061.00	0.00	85.04
2113	559	489.00	1065.00	0.00	85.36
2117	559	489.00	1069.00	0.00	85.68
2121	559	489.00	1073.00	0.00	86.00
2125	559	489.00	1077.00	0.00	86.32
2129	559	489.00	1081.00	0.00	86.64
2133	559	489.00	1085.00	0.00	86.96
2137	559	489.00	1089.00	0.00	87.28
2141	559	489.00	1093.00	0.00	87.60
2145	559	489.00	1097.00	0.00	87.92
2149	559	489.00	1101.00	0.00	88.24
2153	559	489.00	1105.00	0.00	88.56
2157	559	489.00	1109.00	0.00	88.88
2161	559	489.00	1113.00	0.00	89.20
2165	559	489.00	1117.00	0.00	89.52
2169	559	489.00	1121.00	0.00	89.84
2173	559	489.00	1125.00	0.00	90.16
2177	559	489.00	1129.00	0.00	90.48
2181	559	489.00	1133.00	0.00	90.80
2185	559	489.00	1137.00	0.00	91.12
2189	559	489.00	1141.00	0.00	91.44
2193	559	489.00	1145.00	0.00	91.76
2197	559	489.00	1149.00	0.00	92.08
2201	559	489.00	1153.00	0.00	92.40
2205	559	489.00	1157.00	0.00	92.72
2209	559	489.00	1161.00	0.00	93.04
2213	559	489.00	1165.00	0.00	93.36
2217	559	489.00	1169.00	0.00	93.68
2221	559	489.00	1173.00	0.00	94.00
2225	559	489.00	1177.00	0.00	94.32
2229	559	489.00	1181.00	0.00	94.64
2233	559	489.00	1185.00	0.00	94.96
2237	559	489.00	1189.00	0.00	95.28
2241	559	489.00	1193.00	0.00	95.60
2245	559	489.00	1197.00	0.00	95.92
2249	559	489.00	1201.00	0.00	96.24
2253	559	489.00	1205.00	0.00	96.56
2257	559	489.00	1209.00	0.00	96.88
2261	559	489.00	1213.00	0.00	97.20

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
2265	559	489.00	1217.00	0.00	97.52
2269	559	489.00	1221.00	0.00	97.84
2273	559	489.00	1225.00	0.00	98.16
2277	559	489.00	1229.00	0.00	98.48
2281	559	489.00	1233.00	0.00	98.80
2285	559	489.00	1237.00	0.00	99.12
2289	559	489.00	1241.00	0.00	99.44
2293	559	489.00	1245.00	0.00	99.76
2297	559	489.00	1249.00	0.00	100.08
2301	559	489.00	1253.00	0.00	100.40
2305	559	489.00	1257.00	0.00	100.72
2309	559	489.00	1261.00	0.00	101.04
2313	559	489.00	1265.00	0.00	101.36
2317	559	489.00	1269.00	0.00	101.68
2321	559	489.00	1273.00	0.00	102.00
2325	559	489.00	1277.00	0.00	102.32
2329	559	489.00	1281.00	0.00	102.64
2333	559	489.00	1285.00	0.00	102.96
2337	559	489.00	1289.00	0.00	103.28
2341	559	489.00	1293.00	0.00	103.60
2345	559	489.00	1297.00	0.00	103.92
2349	559	489.00	1301.00	0.00	104.24
2353	559	489.00	1305.00	0.00	104.56
2357	559	489.00	1309.00	0.00	104.88
2361	559	489.00	1313.00	0.00	105.20
2365	559	489.00	1317.00	0.00	105.52
2369	559	489.00	1321.00	0.00	105.84
2373	559	489.00	1325.00	0.00	106.16
2377	559	489.00	1329.00	0.00	106.48
2381	559	489.00	1333.00	0.00	106.80
2385	559	489.00	1337.00	0.00	107.12
2389	559	489.00	1341.00	0.00	107.44
2393	559	489.00	1345.00	0.00	107.76
2397	559	489.00	1349.00	0.00	108.08
2401	559	489.00	1353.00	0.00	108.40
2405	559	489.00	1357.00	0.00	108.72
2409	559	489.00	1361.00	0.00	109.04
2413	559	489.00	1365.00	0.00	109.36
2417	559	489.00	1369.00	0.00	109.68
2421	559	489.00	1373.00	0.00	110.00
2425	559	489.00	1377.00	0.00	110.32
2429	559	489.00	1381.00	0.00	110.64
2433	559	489.00	1385.00	0.00	110.96
2437	559	489.00	1389.00	0.00	111.28
2441	559	489.00	1393.00	0.00	111.60
2445	559	489.00	1397.00	0.00	111.92
2449	559	489.00	1401.00	0.00	112.24
2453	559	489.00	1405.00	0.00	112.56
2457	559	489.00	1409.00	0.00	112.88
2461	559	489.00	1413.00	0.00	113.20
2465	559	489.00	1417.00	0.00	113.52
2469	559	489.00	1421.00	0.00	113.84
2473	559	489.00	1425.00	0.00	114.16
2477	559	489.00	1429.00	0.00	114.48
2481	559	489.00	1433.00	0.00	114.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2485	559	489.00	1437.00	0.00	115.12
2489	559	489.00	1441.00	0.00	115.44
2493	559	489.00	1445.00	0.00	115.76
2497	559	489.00	1449.00	0.00	116.08
2501	559	489.00	1453.00	0.00	116.40
2505	559	489.00	1457.00	0.00	116.72
2509	559	489.00	1461.00	0.00	117.04
2513	559	489.00	1465.00	0.00	117.36
2517	559	489.00	1469.00	0.00	117.68
2521	559	489.00	1473.00	0.00	118.00
2525	559	489.00	1477.00	0.00	118.32
2529	559	489.00	1481.00	0.00	118.64
2533	559	489.00	1485.00	0.00	118.96
2537	559	489.00	1489.00	0.00	119.28
2541	559	489.00	1493.00	0.00	119.60
2545	559	489.00	1497.00	0.00	119.92
2549	559	489.00	1501.00	0.00	120.24
2553	559	489.00	1505.00	0.00	120.56
2557	559	489.00	1509.00	0.00	120.88
2561	559	489.00	1513.00	0.00	121.20
2565	559	489.00	1517.00	0.00	121.52
2569	559	489.00	1521.00	0.00	121.84
2573	559	489.00	1525.00	0.00	122.16
2577	559	489.00	1529.00	0.00	122.48
2581	559	489.00	1533.00	0.00	122.80
2585	559	489.00	1537.00	0.00	123.12
2589	559	489.00	1541.00	0.00	123.44
2593	559	489.00	1545.00	0.00	123.76
2597	559	489.00	1549.00	0.00	124.08
2601	559	489.00	1553.00	0.00	124.40
2605	559	489.00	1557.00	0.00	124.72
2609	559	489.00	1561.00	0.00	125.04
2613	559	489.00	1565.00	0.00	125.36
2617	559	489.00	1569.00	0.00	125.68
2621	559	489.00	1573.00	0.00	126.00
2625	559	489.00	1577.00	0.00	126.32
2629	559	489.00	1581.00	0.00	126.64
2633	559	489.00	1585.00	0.00	126.96
2637	559	489.00	1589.00	0.00	127.28
2641	559	489.00	1593.00	0.00	127.60
2645	559	489.00	1597.00	0.00	127.92
2649	559	489.00	1601.00	0.00	128.24
2653	559	489.00	1605.00	0.00	128.56
2657	559	489.00	1609.00	0.00	128.88
2661	559	489.00	1613.00	0.00	129.20
2665	559	489.00	1617.00	0.00	129.52
2669	559	489.00	1621.00	0.00	129.84
2673	559	489.00	1625.00	0.00	130.16
2677	559	489.00	1629.00	0.00	130.48
2681	559	489.00	1633.00	0.00	130.80
2685	559	489.00	1637.00	0.00	131.12
2689	559	489.00	1641.00	0.00	131.44
2693	559	489.00	1645.00	0.00	131.76
2697	559	489.00	1649.00	0.00	132.08
2701	559	489.00	1653.00	0.00	132.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
2705	559	489.00	1657.00	0.00	132.72
2709	559	489.00	1661.00	0.00	133.04
2713	559	489.00	1665.00	0.00	133.36
2717	559	489.00	1669.00	0.00	133.68
2721	559	489.00	1673.00	0.00	134.00
2725	559	489.00	1677.00	0.00	134.32
2729	559	489.00	1681.00	0.00	134.64
2733	559	489.00	1685.00	0.00	134.96
2737	559	489.00	1689.00	0.00	135.28
2741	559	489.00	1693.00	0.00	135.60
2745	559	489.00	1697.00	0.00	135.92
2749	559	489.00	1701.00	0.00	136.24
2753	559	489.00	1705.00	0.00	136.56
2757	559	489.00	1709.00	0.00	136.88
2761	559	489.00	1713.00	0.00	137.20
2765	559	489.00	1717.00	0.00	137.52
2769	559	489.00	1721.00	0.00	137.84
2773	559	489.00	1725.00	0.00	138.16
2777	559	489.00	1729.00	0.00	138.48
2781	559	489.00	1733.00	0.00	138.80
2785	559	489.00	1737.00	0.00	139.12
2789	559	489.00	1741.00	0.00	139.44
2793	559	489.00	1745.00	0.00	139.76
2797	559	489.00	1749.00	0.00	140.08
2801	559	489.00	1753.00	0.00	140.40
2805	559	489.00	1757.00	0.00	140.72
2809	559	489.00	1761.00	0.00	141.04
2813	559	489.00	1765.00	0.00	141.36
2817	559	489.00	1769.00	0.00	141.68
2821	559	489.00	1773.00	0.00	142.00
2825	559	489.00	1777.00	0.00	142.32
2829	559	489.00	1781.00	0.00	142.64
2833	559	489.00	1785.00	0.00	142.96
2837	559	489.00	1789.00	0.00	143.28
2841	559	489.00	1793.00	0.00	143.60
2845	559	489.00	1797.00	0.00	143.92
2849	559	489.00	1801.00	0.00	144.24
2853	559	489.00	1805.00	0.00	144.56
2857	559	489.00	1809.00	0.00	144.88
2861	559	489.00	1813.00	0.00	145.20
2865	559	489.00	1817.00	0.00	145.52
2869	559	489.00	1821.00	0.00	145.84
2873	559	489.00	1825.00	0.00	146.16
2877	559	489.00	1829.00	0.00	146.48
2881	559	489.00	1833.00	0.00	146.80
2885	559	489.00	1837.00	0.00	147.12
2889	559	489.00	1841.00	0.00	147.44
2893	559	489.00	1845.00	0.00	147.76
2897	559	489.00	1849.00	0.00	148.08
2901	559	489.00	1853.00	0.00	148.40
2905	559	489.00	1857.00	0.00	148.72
2909	559	489.00	1861.00	0.00	149.04
2913	559	489.00	1865.00	0.00	149.36
2917	559	489.00	1869.00	0.00	149.68
2921	559	489.00	1873.00	0.00	150.00

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
2925	559	489.00	1877.00	0.00	150.32
2929	559	489.00	1881.00	0.00	150.64
2933	559	489.00	1885.00	0.00	150.96
2937	559	489.00	1889.00	0.00	151.28
2941	559	489.00	1893.00	0.00	151.60
2945	559	489.00	1897.00	0.00	151.92
2949	559	489.00	1901.00	0.00	152.24
2953	559	489.00	1905.00	0.00	152.56
2957	559	489.00	1909.00	0.00	152.88
2961	559	489.00	1913.00	0.00	153.20
2965	559	489.00	1917.00	0.00	153.52
2969	559	489.00	1921.00	0.00	153.84
2973	559	489.00	1925.00	0.00	154.16
2977	559	489.00	1929.00	0.00	154.48
2981	559	489.00	1933.00	0.00	154.80
2985	559	489.00	1937.00	0.00	155.12
2989	559	489.00	1941.00	0.00	155.44
2993	559	489.00	1945.00	0.00	155.76
2997	559	489.00	1949.00	0.00	156.08
3001	559	489.00	1953.00	0.00	156.40
3005	559	489.00	1957.00	0.00	156.72
3009	559	489.00	1961.00	0.00	157.04
3013	559	489.00	1965.00	0.00	157.36
3017	559	489.00	1969.00	0.00	157.68
3021	559	489.00	1973.00	0.00	158.00
3025	559	489.00	1977.00	0.00	158.32
3029	559	489.00	1981.00	0.00	158.64
3033	559	489.00	1985.00	0.00	158.96
3037	559	489.00	1989.00	0.00	159.28
3041	559	489.00	1993.00	0.00	159.60
3045	559	489.00	1997.00	0.00	159.92
3049	559	489.00	2001.00	0.00	160.24
3053	559	489.00	2005.00	0.00	160.56
3057	559	489.00	2009.00	0.00	160.88
3061	559	489.00	2013.00	0.00	161.20
3065	559	489.00	2017.00	0.00	161.52
3069	559	489.00	2021.00	0.00	161.84
3073	559	489.00	2025.00	0.00	162.16
3077	559	489.00	2029.00	0.00	162.48
3081	559	489.00	2033.00	0.00	162.80
3085	559	489.00	2037.00	0.00	163.12
3089	559	489.00	2041.00	0.00	163.44
3093	559	489.00	2045.00	0.00	163.76
3097	559	489.00	2049.00	0.00	164.08
3101	559	489.00	2053.00	0.00	164.40
3105	559	489.00	2057.00	0.00	164.72
3109	559	489.00	2061.00	0.00	165.04
3113	559	489.00	2065.00	0.00	165.36
3117	559	489.00	2069.00	0.00	165.68
3121	559	489.00	2073.00	0.00	166.00
3125	559	489.00	2077.00	0.00	166.32
3129	559	489.00	2081.00	0.00	166.64
3133	559	489.00	2085.00	0.00	166.96
3137	559	489.00	2089.00	0.00	167.28
3141	559	489.00	2093.00	0.00	167.60

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3145	559	489.00	2097.00	0.00	167.92
3149	559	489.00	2101.00	0.00	168.24
3153	559	489.00	2105.00	0.00	168.56
3157	559	489.00	2109.00	0.00	168.88
3161	559	489.00	2113.00	0.00	169.20
3165	559	489.00	2117.00	0.00	169.52
3169	559	489.00	2121.00	0.00	169.84
3173	559	489.00	2125.00	0.00	170.16
3177	559	489.00	2129.00	0.00	170.48
3181	559	489.00	2133.00	0.00	170.80
3185	559	489.00	2137.00	0.00	171.12
3189	559	489.00	2141.00	0.00	171.44
3193	559	489.00	2145.00	0.00	171.76
3197	559	489.00	2149.00	0.00	172.08
3201	559	489.00	2153.00	0.00	172.40
3205	559	489.00	2157.00	0.00	172.72
3209	559	489.00	2161.00	0.00	173.04
3213	559	489.00	2165.00	0.00	173.36
3217	559	489.00	2169.00	0.00	173.68
3221	559	489.00	2173.00	0.00	174.00
3225	559	489.00	2177.00	0.00	174.32
3229	559	489.00	2181.00	0.00	174.64
3233	559	489.00	2185.00	0.00	174.96
3237	559	489.00	2189.00	0.00	175.28
3241	559	489.00	2193.00	0.00	175.60
3245	559	489.00	2197.00	0.00	175.92
3249	559	489.00	2201.00	0.00	176.24
3253	559	489.00	2205.00	0.00	176.56
3257	559	489.00	2209.00	0.00	176.88
3261	559	489.00	2213.00	0.00	177.20
3265	559	489.00	2217.00	0.00	177.52
3269	559	489.00	2221.00	0.00	177.84
3273	559	489.00	2225.00	0.00	178.16
3277	559	489.00	2229.00	0.00	178.48
3281	559	489.00	2233.00	0.00	178.80
3285	559	489.00	2237.00	0.00	179.12
3289	559	489.00	2241.00	0.00	179.44
3293	559	489.00	2245.00	0.00	179.76
3297	559	489.00	2249.00	0.00	180.08
3301	559	489.00	2253.00	0.00	180.40
3305	559	489.00	2257.00	0.00	180.72
3309	559	489.00	2261.00	0.00	181.04
3313	559	489.00	2265.00	0.00	181.36
3317	559	489.00	2269.00	0.00	181.68
3321	559	489.00	2273.00	0.00	182.00
3325	559	489.00	2277.00	0.00	182.32
3329	559	489.00	2281.00	0.00	182.64
3333	559	489.00	2285.00	0.00	182.96
3337	559	489.00	2289.00	0.00	183.28
3341	559	489.00	2293.00	0.00	183.60
3345	559	489.00	2297.00	0.00	183.92
3349	559	489.00	2301.00	0.00	184.24
3353	559	489.00	2305.00	0.00	184.56
3357	559	489.00	2309.00	0.00	184.88
3361	559	489.00	2313.00	0.00	185.20

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
3365	559	489.00	2317.00	0.00	185.52
3369	559	489.00	2321.00	0.00	185.84
3373	559	489.00	2325.00	0.00	186.16
3377	559	489.00	2329.00	0.00	186.48
3381	559	489.00	2333.00	0.00	186.80
3385	559	489.00	2337.00	0.00	187.12
3389	559	489.00	2341.00	0.00	187.44
3393	559	489.00	2345.00	0.00	187.76
3397	559	489.00	2349.00	0.00	188.08
3401	559	489.00	2353.00	0.00	188.40
3405	559	489.00	2357.00	0.00	188.72
3409	559	489.00	2361.00	0.00	189.04
3413	559	489.00	2365.00	0.00	189.36
3417	559	489.00	2369.00	0.00	189.68
3421	559	489.00	2373.00	0.00	190.00
3425	559	489.00	2377.00	0.00	190.32
3429	559	489.00	2381.00	0.00	190.64
3433	559	489.00	2385.00	0.00	190.96
3437	559	489.00	2389.00	0.00	191.28
3441	559	489.00	2393.00	0.00	191.60
3445	559	489.00	2397.00	0.00	191.92
3449	559	489.00	2401.00	0.00	192.24
3453	559	489.00	2405.00	0.00	192.56
3457	559	489.00	2409.00	0.00	192.88
3461	559	489.00	2413.00	0.00	193.20
3465	559	489.00	2417.00	0.00	193.52
3469	559	489.00	2421.00	0.00	193.84
3473	559	489.00	2425.00	0.00	194.16
3477	559	489.00	2429.00	0.00	194.48
3481	559	489.00	2433.00	0.00	194.80
3485	559	489.00	2437.00	0.00	195.12
3489	559	489.00	2441.00	0.00	195.44
3493	559	489.00	2445.00	0.00	195.76
3497	559	489.00	2449.00	0.00	196.08
3501	559	489.00	2453.00	0.00	196.40
3505	559	489.00	2457.00	0.00	196.72
3509	559	489.00	2461.00	0.00	197.04
3513	559	489.00	2465.00	0.00	197.36
3517	559	489.00	2469.00	0.00	197.68
3521	559	489.00	2473.00	0.00	198.00
3525	559	489.00	2477.00	0.00	198.32
3529	559	489.00	2481.00	0.00	198.64
3533	559	489.00	2485.00	0.00	198.96
3537	559	489.00	2489.00	0.00	199.28
3541	559	489.00	2493.00	0.00	199.60
3545	559	489.00	2497.00	0.00	199.92
3549	559	489.00	2501.00	0.00	200.24
3553	559	489.00	2505.00	0.00	200.56
3557	559	489.00	2509.00	0.00	200.88
3561	559	489.00	2513.00	0.00	201.20
3565	559	489.00	2517.00	0.00	201.52
3569	559	489.00	2521.00	0.00	201.84
3573	559	489.00	2525.00	0.00	202.16
3577	559	489.00	2529.00	0.00	202.48
3581	559	489.00	2533.00	0.00	202.80

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3585	559	489.00	2537.00	0.00	203.12
3589	559	489.00	2541.00	0.00	203.44
3593	559	489.00	2545.00	0.00	203.76
3597	559	489.00	2549.00	0.00	204.08
3601	559	489.00	2553.00	0.00	204.40
3605	559	489.00	2557.00	0.00	204.72
3609	559	489.00	2561.00	0.00	205.04
3613	559	489.00	2565.00	0.00	205.36
3617	559	489.00	2569.00	0.00	205.68
3621	559	489.00	2573.00	0.00	206.00
3625	559	489.00	2577.00	0.00	206.32
3629	559	489.00	2581.00	0.00	206.64
3633	559	489.00	2585.00	0.00	206.96
3637	559	489.00	2589.00	0.00	207.28
3641	559	489.00	2593.00	0.00	207.60
3645	559	489.00	2597.00	0.00	207.92
3649	559	489.00	2601.00	0.00	208.24
3653	559	489.00	2605.00	0.00	208.56
3657	559	489.00	2609.00	0.00	208.88
3661	559	489.00	2613.00	0.00	209.20
3665	559	489.00	2617.00	0.00	209.52
3669	559	489.00	2621.00	0.00	209.84
3673	559	489.00	2625.00	0.00	210.16
3677	559	489.00	2629.00	0.00	210.48
3681	559	489.00	2633.00	0.00	210.80
3685	559	489.00	2637.00	0.00	211.12
3689	559	489.00	2641.00	0.00	211.44
3693	559	489.00	2645.00	0.00	211.76
3697	559	489.00	2649.00	0.00	212.08
3701	559	489.00	2653.00	0.00	212.40
3705	559	489.00	2657.00	0.00	212.72
3709	559	489.00	2661.00	0.00	213.04
3713	559	489.00	2665.00	0.00	213.36
3717	559	489.00	2669.00	0.00	213.68
3721	559	489.00	2673.00	0.00	214.00
3725	559	489.00	2677.00	0.00	214.32
3729	559	489.00	2681.00	0.00	214.64
3733	559	489.00	2685.00	0.00	214.96
3737	559	489.00	2689.00	0.00	215.28
3741	559	489.00	2693.00	0.00	215.60
3745	559	489.00	2697.00	0.00	215.92
3749	559	489.00	2701.00	0.00	216.24
3753	559	489.00	2705.00	0.00	216.56
3757	559	489.00	2709.00	0.00	216.88
3761	559	489.00	2713.00	0.00	217.20
3765	559	489.00	2717.00	0.00	217.52
3769	559	489.00	2721.00	0.00	217.84
3773	559	489.00	2725.00	0.00	218.16
3777	559	489.00	2729.00	0.00	218.48
3781	559	489.00	2733.00	0.00	218.80
3785	559	489.00	2737.00	0.00	219.12
3789	559	489.00	2741.00	0.00	219.44
3793	559	489.00	2745.00	0.00	219.76
3797	559	489.00	2749.00	0.00	220.08
3801	559	489.00	2753.00	0.00	220.40

Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Employer's NICs due on all earnings above the ST	Employee's NICs due on all earnings above the PT
	1a	1b	1c	1d	1e
£	£	£ p	£ p	£ p	£ p
3805	559	489.00	2757.00	0.00	220.72
3809	559	489.00	2761.00	0.00	221.04
3813	559	489.00	2765.00	0.00	221.36
3817	559	489.00	2769.00	0.00	221.68
3821	559	489.00	2773.00	0.00	222.00
3825	559	489.00	2777.00	0.00	222.32
3829	559	489.00	2781.00	0.00	222.64
3833	559	489.00	2785.00	0.00	222.96
3837	559	489.00	2789.00	0.00	223.28
3841	559	489.00	2793.00	0.00	223.60
3845	559	489.00	2797.00	0.00	223.92
3849	559	489.00	2801.00	0.00	224.24
3853	559	489.00	2805.00	0.00	224.56
3857	559	489.00	2809.00	0.00	224.88
3861	559	489.00	2813.00	0.00	225.20
3865	559	489.00	2817.00	0.00	225.52
3869	559	489.00	2821.00	0.00	225.84
3873	559	489.00	2825.00	0.00	226.16
3877	559	489.00	2829.00	0.00	226.48
3881	559	489.00	2833.00	0.00	226.80
3885	559	489.00	2837.00	0.00	227.12
3889	559	489.00	2841.00	0.00	227.44
3893	559	489.00	2845.00	0.00	227.76
3897	559	489.00	2849.00	0.00	228.08
3901	559	489.00	2853.00	0.00	228.40
3905	559	489.00	2857.00	0.00	228.72
3909	559	489.00	2861.00	0.00	229.04
3913	559	489.00	2865.00	0.00	229.36
3917	559	489.00	2869.00	0.00	229.68
3921	559	489.00	2873.00	0.00	230.00
3925	559	489.00	2877.00	0.00	230.32
3929	559	489.00	2881.00	0.00	230.64
3933	559	489.00	2885.00	0.00	230.96
3937	559	489.00	2889.00	0.00	231.28
3941	559	489.00	2893.00	0.00	231.60
3945	559	489.00	2897.00	0.00	231.92
3949	559	489.00	2901.00	0.00	232.24
3953	559	489.00	2905.00	0.00	232.56
3957	559	489.00	2909.00	0.00	232.88
3961	559	489.00	2913.00	0.00	233.20
3965	559	489.00	2917.00	0.00	233.52
3969	559	489.00	2921.00	0.00	233.84
3973	559	489.00	2925.00	0.00	234.16
3977	559	489.00	2929.00	0.00	234.48
3981	559	489.00	2933.00	0.00	234.80
3985	559	489.00	2937.00	0.00	235.12
3989	559	489.00	2941.00	0.00	235.44
3993	559	489.00	2945.00	0.00	235.76
3997	559	489.00	2949.00	0.00	236.08
4001	559	489.00	2953.00	0.00	236.40
4005	559	489.00	2957.00	0.00	236.72
4009	559	489.00	2961.00	0.00	237.04
4013	559	489.00	2965.00	0.00	237.36
4017	559	489.00	2969.00	0.00	237.68
4021	559	489.00	2973.00	0.00	238.00

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	559	489.00	2977.00	0.00	238.32
4029	559	489.00	2981.00	0.00	238.64
4033	559	489.00	2985.00	0.00	238.96
4037	559	489.00	2989.00	0.00	239.28
4041	559	489.00	2993.00	0.00	239.60
4045	559	489.00	2997.00	0.00	239.92
4049	559	489.00	3001.00	0.00	240.24
4053	559	489.00	3005.00	0.00	240.56
4057	559	489.00	3009.00	0.00	240.88
4061	559	489.00	3013.00	0.00	241.20
4065	559	489.00	3017.00	0.00	241.52
4069	559	489.00	3021.00	0.00	241.84
4073	559	489.00	3025.00	0.00	242.16
4077	559	489.00	3029.00	0.00	242.48
4081	559	489.00	3033.00	0.00	242.80
4085	559	489.00	3037.00	0.00	243.12
4089	559	489.00	3041.00	0.00	243.44
4093	559	489.00	3045.00	0.00	243.76
4097	559	489.00	3049.00	0.00	244.08
4101	559	489.00	3053.00	0.00	244.40
4105	559	489.00	3057.00	0.00	244.72
4109	559	489.00	3061.00	0.00	245.04
4113	559	489.00	3065.00	0.00	245.36
4117	559	489.00	3069.00	0.00	245.68
4121	559	489.00	3073.00	0.00	246.00
4125	559	489.00	3077.00	0.00	246.32
4129	559	489.00	3081.00	0.00	246.64
4133	559	489.00	3085.00	0.00	246.96
4137	559	489.00	3089.00	0.00	247.28
4141	559	489.00	3093.00	0.00	247.60
4145	559	489.00	3097.00	0.00	247.92
4149	559	489.00	3101.00	0.00	248.24
4153	559	489.00	3105.00	0.00	248.56
4157	559	489.00	3109.00	0.00	248.88
4161	559	489.00	3113.00	0.00	249.20
4165	559	489.00	3117.00	0.00	249.52
4169	559	489.00	3121.00	0.00	249.84
4173	559	489.00	3125.00	0.00	250.16
4177	559	489.00	3129.00	0.00	250.48
4181	559	489.00	3133.00	0.00	250.80
4185	559	489.00	3137.00	0.00	251.12
4189	559	489.00	3141.00	0.00	251.28

If your employee's gross pay is over £4,189, go to page 322.

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

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

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

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

**Step Action Example (based on Table letter A with total monthly earnings of £5505.29)**

1 Subtract the UEL figure from the total gross pay. £5505.29 - £4189 = £1316.29

2 Round the answer down to the nearest whole £. Rounded down to £1316

3 Look this figure up in the Additional gross pay table on page 323. Look up £1316

4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	<b>Amount</b>	<b>Employee's NICs payable</b>
		£1000	£20.00
		£300	+ £6.00
		£16	£0.32
		<b>Total</b>	<b>= £26.32</b>

5	Add the employee's NICs worked out on the earnings above the UEL (column 1e of the Additional gross pay table) to the employee's NICs due for earnings at the UEL (column 1e of the main table).	<b>Total payable by employee</b>
		£26.32 (further employee NICs)
		+ £251.28 (due for employee on earnings at UEL)
		<b>Total = £277.60</b>

6 Record the figures resulting from Step 5 in column 1e of form RT11.

On form RT11 record or equivalent

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
559.00	489.00	3141.00	0.00	277.60

## Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	1d	1e
	£ p	£ p
1	0.15	0.02
2	0.30	0.04
3	0.45	0.06
4	0.60	0.08
5	0.75	0.10
6	0.90	0.12
7	1.05	0.14
8	1.20	0.16
9	1.35	0.18
10	1.50	0.20
11	1.65	0.22
12	1.80	0.24
13	1.95	0.26
14	2.10	0.28
15	2.25	0.30
16	2.40	0.32
17	2.55	0.34
18	2.70	0.36
19	2.85	0.38
20	3.00	0.40
21	3.15	0.42
22	3.30	0.44
23	3.45	0.46
24	3.60	0.48
25	3.75	0.50
26	3.90	0.52
27	4.05	0.54
28	4.20	0.56
29	4.35	0.58
30	4.50	0.60
31	4.65	0.62
32	4.80	0.64
33	4.95	0.66
34	5.10	0.68
35	5.25	0.70
36	5.40	0.72
37	5.55	0.74
38	5.70	0.76
39	5.85	0.78
40	6.00	0.80
41	6.15	0.82
42	6.30	0.84
43	6.45	0.86
44	6.60	0.88
45	6.75	0.90
46	6.90	0.92
47	7.05	0.94
48	7.20	0.96
49	7.35	0.98
50	7.50	1.00
51	7.65	1.02
52	7.80	1.04
53	7.95	1.06
54	8.10	1.08
55	8.25	1.10

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	1d	1e
	£ p	£ p
56	8.40	1.12
57	8.55	1.14
58	8.70	1.16
59	8.85	1.18
60	9.00	1.20
61	9.15	1.22
62	9.30	1.24
63	9.45	1.26
64	9.60	1.28
65	9.75	1.30
66	9.90	1.32
67	10.05	1.34
68	10.20	1.36
69	10.35	1.38
70	10.50	1.40
71	10.65	1.42
72	10.80	1.44
73	10.95	1.46
74	11.10	1.48
75	11.25	1.50
76	11.40	1.52
77	11.55	1.54
78	11.70	1.56
79	11.85	1.58
80	12.00	1.60
81	12.15	1.62
82	12.30	1.64
83	12.45	1.66
84	12.60	1.68
85	12.75	1.70
86	12.90	1.72
87	13.05	1.74
88	13.20	1.76
89	13.35	1.78
90	13.50	1.80
91	13.65	1.82
92	13.80	1.84
93	13.95	1.86
94	14.10	1.88
95	14.25	1.90
96	14.40	1.92
97	14.55	1.94
98	14.70	1.96
99	14.85	1.98
100	15.00	2.00
200	30.00	4.00
300	45.00	6.00
400	60.00	8.00
500	75.00	10.00
600	90.00	12.00
700	105.00	14.00
800	120.00	16.00
900	135.00	18.00
1000	150.00	20.00
2000	300.00	40.00

## Additional gross pay table

Earnings on which NICs payable	Employer's NICs payable	Employee's NICs payable
	<b>1d</b>	<b>1e</b>
<b>£</b>	<b>£ p</b>	<b>£ p</b>
3000	450.00	60.00
4000	600.00	80.00
5000	750.00	100.00
6000	900.00	120.00
7000	1050.00	140.00
8000	1200.00	160.00
9000	1350.00	180.00
10000	1500.00	200.00
20000	3000.00	400.00
30000	4500.00	600.00
40000	6000.00	800.00
50000	7500.00	1000.00
60000	9000.00	1200.00
70000	10500.00	1400.00
80000	12000.00	1600.00
90000	13500.00	1800.00
100000	15000.00	2000.00