HM Revenue & Customs

Contracted-out contributions for employers with Contracted-out Salary Related Schemes

**Use from
6 April 2008 to
5 April 2009 inclusive**

Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources.

The Internet

Go to our website at
www.hmrc.gov.uk/employers

Your Employer CD-ROM

Your Employer CD-ROM has most of the forms and guidance you will need to run your payroll throughout the year.

The CD-ROM has:

- a P11 calculator that will work out and record your employees' tax, NICs and Student Loan deductions every pay day with a linked P32 record of deductions that works out what you need to pay us.
- a range of other Calculators that work out car and car fuel benefit, Statutory Payments and Student Loan deductions.
- a P45 checker that tells you what gross pay and tax to date figures to enter on the P11 for a new employee.

There is also:

- a Learning Zone to help you understand payroll topics such as Statutory Payments, Student Loan deductions and PAYE Online.
- a Payroll Basics section for new and less experienced employers explaining what to do when employing someone for the first time.

Employer Helpbooks

Our Employer Helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

We also have many other leaflets and booklets that give further guidance, for example

- CWG2(2008) *Employer Further Guide to PAYE and NICs*
- CWG5(2008) *Class1A NICs on benefits in kind*
- 480(2008) *Expenses and Benefits - a tax guide*
- 490(2008) *Employee travel - A tax and NICs guide for employers.*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from our website at **www.hmrc.gov.uk/employers** or your Employer CD-ROM.

Or you can order copies from the Employer Orderline:

– from our website at
– **www.hmrc.gov.uk/employers/emp-form.htm**

– by phone **08457 646 646**

– by fax **08702 406 406**

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, larger print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

Yr Iaith Gymraeg

Ffoniwch 0845 302 1489 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

By phone - Employer Helplines

(We may record calls for quality and training purposes.)

New employers and employers with less than 3 years payroll experience	**New Employer Helpline** **0845 60 70 143** Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
Employers with more than 3 years payroll experience	**Employer Helpline** **08457 143 143** Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
If you have a hearing or speech impairment, and use a textphone able to use this service.)	**0845 602 1380** (only people with specialised equipment such as Mincom are

A list of Helplines and opening hours is available

- on our website at **www.hmrc.gov.uk/contactus/helplines.htm**
- on your CD-ROM, and
- in your Employer Bulletin.

Your HM Revenue & Customs office

Your own HM Revenue & Customs office can also help you. All our office contact details are on our website at **www.hmrc.gov.uk/local/employers/index.htm**

Please tell us your Employer reference which is on correspondence from your HM Revenue & Customs office.

In Person

We can offer you education and support on all aspects of your payroll explaining

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

We also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at **www.hmrc.gov.uk/bst**, or you can call the

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**

Online Services

For information about our online services

- **go to www.hmrc.gov.uk/online/index.htm**

For help and assistance using our online services contact the Online Services Helpdesk.

- E mail **helpdesk@ir-efile.gov.uk**
- telephone **0845 60 55 999**

  open 7 days a week 08:00 -20:00.

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Changes for the 2008-09 **tax year**

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2008-09 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained,
HM Revenue & Customs will inform you of any further changes before 6 April 2008.

Save money - avoid errors

You may find this checklist useful when completing your Employer Annual Returns

- have you used the correct P11 and P14?
- P11 must show 'Year to April 2009' in the left-hand corner. P14 must show '2008-09' in the right-hand corner
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing State Pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- when completing your P14s
  - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
  - is the correct category of contribution shown? This is usually either A, B, C, D, E, F, G, J, L or S.
  - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of the State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, mariners' equivalent or Stakeholder Pension, don't forget to show the relevant Scheme Contracted-out Number on the P14.

Something you may wish to consider throughout the year to make sure the correct information is held

- make sure your staff know they must notify you and HM Revenue & Customs National Insurance Contributions Office of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

Software

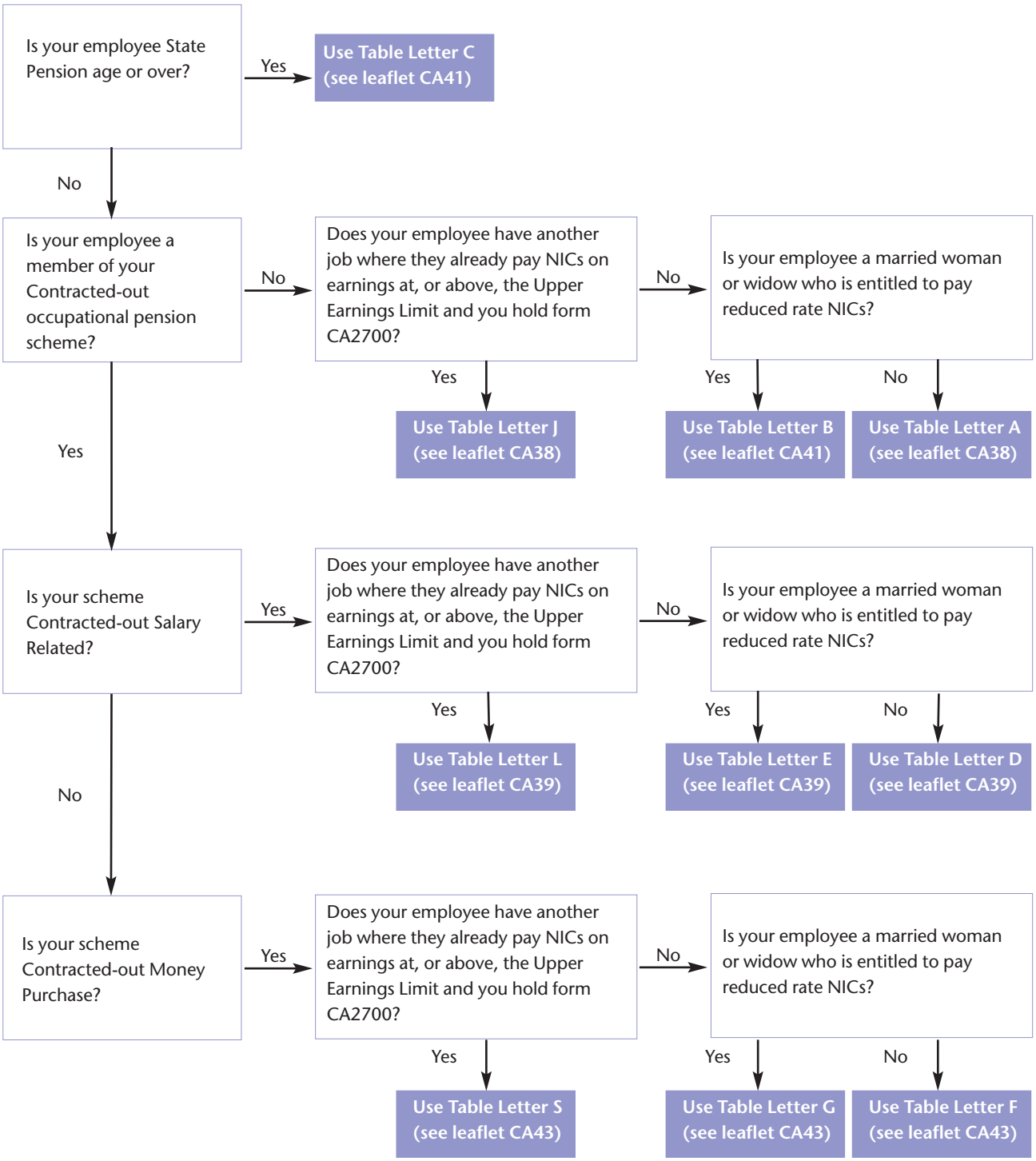
- has your software been upgraded for 2008-09.

Which National Insurance Tables to use

You must use the correct Tables in calculating the NICs due on your employee's earnings

Check you are using the Tables for 2008-09.

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



If you employ mariners, the CA42 *National Insurance Tables* gives details of category letters, rates and limits to use.

Important - please note

NIC Tables are renewed every Tax Year. These can be requested from the Employer Orderline on 0845 7 646 646.

Check you are using the Tables for 2008-09. You must use the correct Tables when calculating the NICs due on your employee's earnings.

Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£90 weekly or £390 monthly). This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) (£105 weekly or £453 monthly). But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

The employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ET and the Upper Earnings Limit (UEL).

The last earnings figure in each table is the UEL (£770 weekly or £3337 monthly). This is because employee's contributions are due only at a rate of 1% on earnings above the UEL. The employer pays contributions at the rate of 12.8% on earnings above the UEL.

The figures in the left-hand column of each table show steps between the LEL and the UEL. The NIC liability for each step is based on the earnings limits and percentage rates shown on page 7 and with the exception of the LEL, ET and UEL is calculated at the mid-point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to calculate the NICs due.

In addition, if you have your own occupational pension scheme which is contracted-out of the State Second Pension, the NIC rebates due between the LEL and the ET to which the employee and/or employer are entitled, have been taken into account in the amount of NICs shown in columns 1d and 1e. Please note, depending on the level of the employee's earnings, the resulting total NICs figure can be a negative amount. This is denoted by an 'R' immediately before the entry in column 1d.

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

Where the employee's total earnings exceed the UEL, see page 91.

For instructions on how to complete form P11, see the Employer Helpbooks.

An example of form P11 is also shown on page 8.

Important message

You must not use the tables in this leaflet to work out NICs if you have a Contracted-out Money Purchase Scheme. If you have a Contracted-out Money Purchase Scheme use the tables in CA43 *National Insurance Tables: Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes.*

Using these tables to work out NICs

Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the Helpbook E13 *Day-to-day Payroll*.

For general information about NICs, see the Employer Helpbooks.

Are you using the correct tables?

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

Only use these tables between **6 April 2008 and 5 April 2009**, that is, the 2008-09 tax year.

Only use the tables if

- you have your own occupational pension scheme which is contracted-out of the State Second Pension, previously known as the State Earnings Related Pension Scheme
- it is a Contracted-out Salary Related Scheme, or the salary related part of a Contracted-out Mixed Benefit Scheme, and
- the employee is a member of the scheme.

If you have such a scheme, you will have been allocated an Employer's Contracting-out Number by HM Revenue & Customs.

Do not use these tables for

- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme. If you have one, use the tables in the CA43 *National Insurance Tables, Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes* for these employees
- men who are aged 65 or over
- women who are aged 60 or over, or
- employees who choose an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension instead of
  - a contracted-out occupational pension scheme, or
  - State Second Pension, previously known as the State Earnings Related Pension Scheme.

Use CA38 *National Insurance Tables, Not contracted-out contributions for employers* for these employees.

About these tables

The three different sets of tables under letters D, E and L each contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters D, E and L correspond with the contribution Table letter under which NICs are payable.

Identifying the correct table to use

Table D

Use this table for

- all male employees aged 16 to 64 who are in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and
- all female employees aged 16 to 59 who are in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme and paying standard rate employee's NICs.

Table E

Use this table for married women or widows

- aged under 60 who are in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and
- who are entitled to pay employee's NICs at the reduced rate.

For these women, you **must** have a **valid**

- form CA4139 or CF383, *Certificate of Election*, or
- form CF380A, *Certificate of Reduced Liability*.

Table L

Use this table for employees who are in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700 authorising deferment of employee's NICs at the full main percentage rate.

How to use these tables

Step	Action
1	decide which table, D, E or L and weekly or monthly, is the right table for the employee
2	look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see page 91.
3	record the figures in each column of the table onto the employee's *Deductions Working Sheet*, form P11. See the example on page 9.

Note: the column headings on the tables, including the column numbers, correspond to the headings and numbers on the form P11 *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

Step	Action
1	divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
2	find the amount of NICs due for the average weekly or monthly amount
3	multiply the amount of NICs by the number of weeks or months that the earnings are paid for
4	record the multiplied amounts on their form P11 *Deductions Working Sheet*.

To adapt these tables to work out NICs for a company director see CA44 *National Insurance for Company Directors*.

If you are unhappy with our service

If you are unhappy with any aspect of the service you have received from HM Revenue & Customs, you should complain to the manager at the office you have been dealing with.

Earnings limits and NIC rates

	Employee's contribution			Employer's contribution	Employee's NIC rebate on earnings above the LEL, up to and including the ET	Employer's NIC rebate on earnings above the LEL, up to and including the ET
Earnings limits	**Contribution table letter D**	**Contribution table letter E**	**Contribution table letter L**	**Table letters D, E and L**	**(Applies to contribution category letters D and L only)**	
below £90 weekly, or below £390 monthly, or below £4,680 yearly	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
£90 to £105 weekly, or £390 to £453 monthly, or £4,680 to £5,435 yearly	**0%**	**0%**	**0%**	**0%**	**1.6%** on earnings from **£90.01**, up to and including **£105.00** (or monthly or annual equivalents)	**3.7%** on earnings from **£90.01**, up to and including **£105.00** (or monthly or annual equivalents)
£105.01 to £770 weekly, or £453.01 to £3,337 monthly, or £5,435.01 to £40,040 yearly	**9.4%** on earnings above the ET	**4.85%** on earnings above the ET	**1%** on earnings above the ET	**9.1%** on earnings above the ET		
Over £770 weekly, or over £3,337 monthly, or over £40,040 yearly	**9.4%** on earnings above the ET, up to and including the UEL, then **1%** on all earnings above the UEL	**4.85%** on earnings above the ET, up to and including the UEL, then **1%** on all earnings above the UEL	**1%** on all earnings above the ET	**9.1%** on earnings above the ET, up to and including the UEL, then 12.8% on all earnings above the UEL		

An example of working out and recording NICs using the exact percentage method, where the employee is a member of your Contracted-out Salary Related scheme

A monthly paid male employee in your Contracted-out Salary Related scheme earns £916.90, payable on 29 April 2008 (tax month 1).

NICs are due under Monthly Table letter D.

Primary (employee's) contributions:
(916.90 – 453) x 9.4% = 463.90 x 9.4% = 43.606 = £43.61

Less employee's NIC rebate due on earnings between the LEL and the ET:
(453– 390) x 1.6% = £1.01

Primary (employee's) contributions after offset of NIC rebate to be entered in column 1e of form P11:
£43.61 – £1.01 = £42.60

Secondary (employer's) contributions:
(916.90 – 453) x 9.1% = 463.90 x 9.1% = 42.214 = £42.21

Less employer's NIC rebate due on earnings between the LEL and the ET:
(453 – 390) x 3.7% = £2.33

Secondary (employer's) contributions after offset of NIC rebate:
£42.21 - £2.33= £39.88

Total (employee's and employer's) contributions to be entered in column 1d of form P11:
£42.60 + £39.88 = £82.48

Extract from Form P11

			National Insurance contributions *Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit*						Statutory payments		
			Earnings details			**Contribution** details					
Month number	Week number	*For Employer's use*	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions - ***mark minus amounts 'R'***	Employee's contributions due on all earnings above the ET		**Statutory Sick Pay (SSP)** paid to employee in the week or month included in column 2	**Statutory Maternity Pay (SMP)** paid to employee in the week or month included in column 2	**Statutory Paternity Pay (SPP)** paid to employe in the week or month includ in column 2
			1a £	**1b** £ p	**1c** £ p	**1d** £ p	**1e** £ p		**1f** £ p	**1g** £ p	**1h** £
	1										
	2										
	3										
1	4		390	63 00	463 90	82 48	42 60				

For tips on completing form P11, see the Employer Helpbooks.

For an example of a completed form P11, see the Helpbook E10 Finishing *the tax year up to 5 April 2008*.

An example of working out NICs using these tables and recording figures on form P11

Example
A monthly paid male employee in contracted-out employment earns £884.15, payable on 29 April 2008 (tax month 1).

NICs are due under Monthly Table letter D. The nearest lower figure to £884.15 is £882. Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table D

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£ p**	**£ p**	**£ p**	**£ p**	**£ p**
882	**390**	**63.00**	**429.00**	**76.39**	**39.50**	**36.89**

Extract from Form P11

			National Insurance contributions *Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit*					Statutory payments		
			Earnings details			**Contribution** details				
Month number	Week number	*For Employer's use*	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a** £	Earnings above the LEL, up to and including the ET **1b** £ p	Earnings above the ET, up to and including the UEL **1c** £ p	Total of employee's and employer's contributions - ***mark minus amounts 'R'*** **1d** £ p	Employee's contributions due on all earnings above the ET **1e** £ p	**Statutory Sick Pay (SSP)** paid to employee in the week or month included in column 2 **1f** £ p	**Statutory Maternity Pay (SMP)** paid to employee in the week or month included in column 2 **1g** £ p	**Statutory Paternity Pay (SPP)** paid to employe in the week or month includ in column 2 **1h** £
	1									
	2									
	3									
1	4		390	63.00	429.00	76.39	39.50			

For tips on completing form P11, see the Employer Helpbooks.

For an example of a completed form P11, see the Helpbook E10 Finishing *the tax year up to 5 April 2008*.

Weekly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension age (65 for men, 60 for women).

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State Pension age or over, see leaflet *CA41*
- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- employees who have an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension, see leaflet *CA38*
- employees contracted-out in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet *CA43*.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'D' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 91.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on forms P11 and P14					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	R 0.07	0.00	R 0.07
92	90	2.00	0.00	R 0.13	0.00	R 0.13
93	90	3.00	0.00	R 0.19	0.00	R 0.19
94	90	4.00	0.00	R 0.24	0.00	R 0.24
95	90	5.00	0.00	R 0.29	0.00	R 0.29
96	90	6.00	0.00	R 0.34	0.00	R 0.34
97	90	7.00	0.00	R 0.40	0.00	R 0.40
98	90	8.00	0.00	R 0.45	0.00	R 0.45
99	90	9.00	0.00	R 0.50	0.00	R 0.50
100	90	10.00	0.00	R 0.56	0.00	R 0.56
101	90	11.00	0.00	R 0.60	0.00	R 0.60
102	90	12.00	0.00	R 0.66	0.00	R 0.66
103	90	13.00	0.00	R 0.72	0.00	R 0.72
104	90	14.00	0.00	R 0.77	0.00	R 0.77
105	90	15.00	0.00	R 0.79	0.00	R 0.79
106	90	15.00	1.00	R 0.51	0.00	R 0.51
107	90	15.00	2.00	R 0.33	0.00	R 0.33
108	90	15.00	3.00	R 0.14	0.09	R 0.23
109	90	15.00	4.00	0.04	0.18	R 0.14
110	90	15.00	5.00	0.23	0.28	R 0.05
111	90	15.00	6.00	0.41	0.37	0.04
112	90	15.00	7.00	0.59	0.46	0.13
113	90	15.00	8.00	0.78	0.56	0.22
114	90	15.00	9.00	0.96	0.65	0.31

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
115	90	15.00	10.00	1.15	0.75	0.40
116	90	15.00	11.00	1.34	0.84	0.50
117	90	15.00	12.00	1.52	0.93	0.59
118	90	15.00	13.00	1.71	1.03	0.68
119	90	15.00	14.00	1.89	1.12	0.77
120	90	15.00	15.00	2.08	1.22	0.86
121	90	15.00	16.00	2.26	1.31	0.95
122	90	15.00	17.00	2.44	1.40	1.04
123	90	15.00	18.00	2.63	1.50	1.13
124	90	15.00	19.00	2.81	1.59	1.22
125	90	15.00	20.00	3.00	1.69	1.31
126	90	15.00	21.00	3.19	1.78	1.41
127	90	15.00	22.00	3.37	1.87	1.50
128	90	15.00	23.00	3.56	1.97	1.59
129	90	15.00	24.00	3.74	2.06	1.68
130	90	15.00	25.00	3.93	2.16	1.77
131	90	15.00	26.00	4.11	2.25	1.86
132	90	15.00	27.00	4.29	2.34	1.95
133	90	15.00	28.00	4.48	2.44	2.04
134	90	15.00	29.00	4.66	2.53	2.13
135	90	15.00	30.00	4.85	2.63	2.22
136	90	15.00	31.00	5.04	2.72	2.32
137	90	15.00	32.00	5.22	2.81	2.41
138	90	15.00	33.00	5.41	2.91	2.50
139	90	15.00	34.00	5.59	3.00	2.59
140	90	15.00	35.00	5.78	3.10	2.68
141	90	15.00	36.00	5.96	3.19	2.77
142	90	15.00	37.00	6.14	3.28	2.86
143	90	15.00	38.00	6.33	3.38	2.95
144	90	15.00	39.00	6.51	3.47	3.04
145	90	15.00	40.00	6.70	3.57	3.13
146	90	15.00	41.00	6.89	3.66	3.23
147	90	15.00	42.00	7.07	3.75	3.32
148	90	15.00	43.00	7.26	3.85	3.41
149	90	15.00	44.00	7.44	3.94	3.50
150	90	15.00	45.00	7.63	4.04	3.59
151	90	15.00	46.00	7.81	4.13	3.68
152	90	15.00	47.00	7.99	4.22	3.77
153	90	15.00	48.00	8.18	4.32	3.86
154	90	15.00	49.00	8.36	4.41	3.95
155	90	15.00	50.00	8.55	4.51	4.04
156	90	15.00	51.00	8.74	4.60	4.14
157	90	15.00	52.00	8.92	4.69	4.23
158	90	15.00	53.00	9.11	4.79	4.32
159	90	15.00	54.00	9.29	4.88	4.41
160	90	15.00	55.00	9.48	4.98	4.50
161	90	15.00	56.00	9.66	5.07	4.59
162	90	15.00	57.00	9.84	5.16	4.68
163	90	15.00	58.00	10.03	5.26	4.77
164	90	15.00	59.00	10.21	5.35	4.86
165	90	15.00	60.00	10.40	5.45	4.95
166	90	15.00	61.00	10.59	5.54	5.05
167	90	15.00	62.00	10.77	5.63	5.14
168	90	15.00	63.00	10.96	5.73	5.23
169	90	15.00	64.00	11.14	5.82	5.32
170	90	15.00	65.00	11.33	5.92	5.41

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
171	90	15.00	66.00	11.51	6.01	5.50
172	90	15.00	67.00	11.69	6.10	5.59
173	90	15.00	68.00	11.88	6.20	5.68
174	90	15.00	69.00	12.06	6.29	5.77
175	90	15.00	70.00	12.25	6.39	5.86
176	90	15.00	71.00	12.44	6.48	5.96
177	90	15.00	72.00	12.62	6.57	6.05
178	90	15.00	73.00	12.81	6.67	6.14
179	90	15.00	74.00	12.99	6.76	6.23
180	90	15.00	75.00	13.18	6.86	6.32
181	90	15.00	76.00	13.36	6.95	6.41
182	90	15.00	77.00	13.54	7.04	6.50
183	90	15.00	78.00	13.73	7.14	6.59
184	90	15.00	79.00	13.91	7.23	6.68
185	90	15.00	80.00	14.10	7.33	6.77
186	90	15.00	81.00	14.29	7.42	6.87
187	90	15.00	82.00	14.47	7.51	6.96
188	90	15.00	83.00	14.66	7.61	7.05
189	90	15.00	84.00	14.84	7.70	7.14
190	90	15.00	85.00	15.03	7.80	7.23
191	90	15.00	86.00	15.21	7.89	7.32
192	90	15.00	87.00	15.39	7.98	7.41
193	90	15.00	88.00	15.58	8.08	7.50
194	90	15.00	89.00	15.76	8.17	7.59
195	90	15.00	90.00	15.95	8.27	7.68
196	90	15.00	91.00	16.14	8.36	7.78
197	90	15.00	92.00	16.32	8.45	7.87
198	90	15.00	93.00	16.51	8.55	7.96
199	90	15.00	94.00	16.69	8.64	8.05
200	90	15.00	95.00	16.88	8.74	8.14
201	90	15.00	96.00	17.06	8.83	8.23
202	90	15.00	97.00	17.24	8.92	8.32
203	90	15.00	98.00	17.43	9.02	8.41
204	90	15.00	99.00	17.61	9.11	8.50
205	90	15.00	100.00	17.80	9.21	8.59
206	90	15.00	101.00	17.99	9.30	8.69
207	90	15.00	102.00	18.17	9.39	8.78
208	90	15.00	103.00	18.36	9.49	8.87
209	90	15.00	104.00	18.54	9.58	8.96
210	90	15.00	105.00	18.73	9.68	9.05
211	90	15.00	106.00	18.91	9.77	9.14
212	90	15.00	107.00	19.09	9.86	9.23
213	90	15.00	108.00	19.28	9.96	9.32
214	90	15.00	109.00	19.46	10.05	9.41
215	90	15.00	110.00	19.65	10.15	9.50
216	90	15.00	111.00	19.84	10.24	9.60
217	90	15.00	112.00	20.02	10.33	9.69
218	90	15.00	113.00	20.21	10.43	9.78
219	90	15.00	114.00	20.39	10.52	9.87
220	90	15.00	115.00	20.58	10.62	9.96
221	90	15.00	116.00	20.76	10.71	10.05
222	90	15.00	117.00	20.94	10.80	10.14
223	90	15.00	118.00	21.13	10.90	10.23
224	90	15.00	119.00	21.31	10.99	10.32
225	90	15.00	120.00	21.50	11.09	10.41

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
226	90	15.00	121.00	21.69	11.18	10.51
227	90	15.00	122.00	21.87	11.27	10.60
228	90	15.00	123.00	22.06	11.37	10.69
229	90	15.00	124.00	22.24	11.46	10.78
230	90	15.00	125.00	22.43	11.56	10.87
231	90	15.00	126.00	22.61	11.65	10.96
232	90	15.00	127.00	22.79	11.74	11.05
233	90	15.00	128.00	22.98	11.84	11.14
234	90	15.00	129.00	23.16	11.93	11.23
235	90	15.00	130.00	23.35	12.03	11.32
236	90	15.00	131.00	23.54	12.12	11.42
237	90	15.00	132.00	23.72	12.21	11.51
238	90	15.00	133.00	23.91	12.31	11.60
239	90	15.00	134.00	24.09	12.40	11.69
240	90	15.00	135.00	24.28	12.50	11.78
241	90	15.00	136.00	24.46	12.59	11.87
242	90	15.00	137.00	24.64	12.68	11.96
243	90	15.00	138.00	24.83	12.78	12.05
244	90	15.00	139.00	25.01	12.87	12.14
245	90	15.00	140.00	25.20	12.97	12.23
246	90	15.00	141.00	25.39	13.06	12.33
247	90	15.00	142.00	25.57	13.15	12.42
248	90	15.00	143.00	25.76	13.25	12.51
249	90	15.00	144.00	25.94	13.34	12.60
250	90	15.00	145.00	26.13	13.44	12.69
251	90	15.00	146.00	26.31	13.53	12.78
252	90	15.00	147.00	26.49	13.62	12.87
253	90	15.00	148.00	26.68	13.72	12.96
254	90	15.00	149.00	26.86	13.81	13.05
255	90	15.00	150.00	27.05	13.91	13.14
256	90	15.00	151.00	27.24	14.00	13.24
257	90	15.00	152.00	27.42	14.09	13.33
258	90	15.00	153.00	27.61	14.19	13.42
259	90	15.00	154.00	27.79	14.28	13.51
260	90	15.00	155.00	27.98	14.38	13.60
261	90	15.00	156.00	28.16	14.47	13.69
262	90	15.00	157.00	28.34	14.56	13.78
263	90	15.00	158.00	28.53	14.66	13.87
264	90	15.00	159.00	28.71	14.75	13.96
265	90	15.00	160.00	28.90	14.85	14.05
266	90	15.00	161.00	29.09	14.94	14.15
267	90	15.00	162.00	29.27	15.03	14.24
268	90	15.00	163.00	29.46	15.13	14.33
269	90	15.00	164.00	29.64	15.22	14.42
270	90	15.00	165.00	29.83	15.32	14.51
271	90	15.00	166.00	30.01	15.41	14.60
272	90	15.00	167.00	30.19	15.50	14.69
273	90	15.00	168.00	30.38	15.60	14.78
274	90	15.00	169.00	30.56	15.69	14.87
275	90	15.00	170.00	30.75	15.79	14.96
276	90	15.00	171.00	30.94	15.88	15.06
277	90	15.00	172.00	31.12	15.97	15.15
278	90	15.00	173.00	31.31	16.07	15.24
279	90	15.00	174.00	31.49	16.16	15.33
280	90	15.00	175.00	31.68	16.26	15.42

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
281	90	15.00	176.00	31.86	16.35	15.51
282	90	15.00	177.00	32.04	16.44	15.60
283	90	15.00	178.00	32.23	16.54	15.69
284	90	15.00	179.00	32.41	16.63	15.78
285	90	15.00	180.00	32.60	16.73	15.87
286	90	15.00	181.00	32.79	16.82	15.97
287	90	15.00	182.00	32.97	16.91	16.06
288	90	15.00	183.00	33.16	17.01	16.15
289	90	15.00	184.00	33.34	17.10	16.24
290	90	15.00	185.00	33.53	17.20	16.33
291	90	15.00	186.00	33.71	17.29	16.42
292	90	15.00	187.00	33.89	17.38	16.51
293	90	15.00	188.00	34.08	17.48	16.60
294	90	15.00	189.00	34.26	17.57	16.69
295	90	15.00	190.00	34.45	17.67	16.78
296	90	15.00	191.00	34.64	17.76	16.88
297	90	15.00	192.00	34.82	17.85	16.97
298	90	15.00	193.00	35.01	17.95	17.06
299	90	15.00	194.00	35.19	18.04	17.15
300	90	15.00	195.00	35.38	18.14	17.24
301	90	15.00	196.00	35.56	18.23	17.33
302	90	15.00	197.00	35.74	18.32	17.42
303	90	15.00	198.00	35.93	18.42	17.51
304	90	15.00	199.00	36.11	18.51	17.60
305	90	15.00	200.00	36.30	18.61	17.69
306	90	15.00	201.00	36.49	18.70	17.79
307	90	15.00	202.00	36.67	18.79	17.88
308	90	15.00	203.00	36.86	18.89	17.97
309	90	15.00	204.00	37.04	18.98	18.06
310	90	15.00	205.00	37.23	19.08	18.15
311	90	15.00	206.00	37.41	19.17	18.24
312	90	15.00	207.00	37.59	19.26	18.33
313	90	15.00	208.00	37.78	19.36	18.42
314	90	15.00	209.00	37.96	19.45	18.51
315	90	15.00	210.00	38.15	19.55	18.60
316	90	15.00	211.00	38.34	19.64	18.70
317	90	15.00	212.00	38.52	19.73	18.79
318	90	15.00	213.00	38.71	19.83	18.88
319	90	15.00	214.00	38.89	19.92	18.97
320	90	15.00	215.00	39.08	20.02	19.06
321	90	15.00	216.00	39.26	20.11	19.15
322	90	15.00	217.00	39.44	20.20	19.24
323	90	15.00	218.00	39.63	20.30	19.33
324	90	15.00	219.00	39.81	20.39	19.42
325	90	15.00	220.00	40.00	20.49	19.51
326	90	15.00	221.00	40.19	20.58	19.61
327	90	15.00	222.00	40.37	20.67	19.70
328	90	15.00	223.00	40.56	20.77	19.79
329	90	15.00	224.00	40.74	20.86	19.88
330	90	15.00	225.00	40.93	20.96	19.97
331	90	15.00	226.00	41.11	21.05	20.06
332	90	15.00	227.00	41.29	21.14	20.15
333	90	15.00	228.00	41.48	21.24	20.24
334	90	15.00	229.00	41.66	21.33	20.33
335	90	15.00	230.00	41.85	21.43	20.42

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
336	90	15.00	231.00	42.04	21.52	20.52
337	90	15.00	232.00	42.22	21.61	20.61
338	90	15.00	233.00	42.41	21.71	20.70
339	90	15.00	234.00	42.59	21.80	20.79
340	90	15.00	235.00	42.78	21.90	20.88
341	90	15.00	236.00	42.96	21.99	20.97
342	90	15.00	237.00	43.14	22.08	21.06
343	90	15.00	238.00	43.33	22.18	21.15
344	90	15.00	239.00	43.51	22.27	21.24
345	90	15.00	240.00	43.70	22.37	21.33
346	90	15.00	241.00	43.89	22.46	21.43
347	90	15.00	242.00	44.07	22.55	21.52
348	90	15.00	243.00	44.26	22.65	21.61
349	90	15.00	244.00	44.44	22.74	21.70
350	90	15.00	245.00	44.63	22.84	21.79
351	90	15.00	246.00	44.81	22.93	21.88
352	90	15.00	247.00	44.99	23.02	21.97
353	90	15.00	248.00	45.18	23.12	22.06
354	90	15.00	249.00	45.36	23.21	22.15
355	90	15.00	250.00	45.55	23.31	22.24
356	90	15.00	251.00	45.74	23.40	22.34
357	90	15.00	252.00	45.92	23.49	22.43
358	90	15.00	253.00	46.11	23.59	22.52
359	90	15.00	254.00	46.29	23.68	22.61
360	90	15.00	255.00	46.48	23.78	22.70
361	90	15.00	256.00	46.66	23.87	22.79
362	90	15.00	257.00	46.84	23.96	22.88
363	90	15.00	258.00	47.03	24.06	22.97
364	90	15.00	259.00	47.21	24.15	23.06
365	90	15.00	260.00	47.40	24.25	23.15
366	90	15.00	261.00	47.59	24.34	23.25
367	90	15.00	262.00	47.77	24.43	23.34
368	90	15.00	263.00	47.96	24.53	23.43
369	90	15.00	264.00	48.14	24.62	23.52
370	90	15.00	265.00	48.33	24.72	23.61
371	90	15.00	266.00	48.51	24.81	23.70
372	90	15.00	267.00	48.69	24.90	23.79
373	90	15.00	268.00	48.88	25.00	23.88
374	90	15.00	269.00	49.06	25.09	23.97
375	90	15.00	270.00	49.25	25.19	24.06
376	90	15.00	271.00	49.44	25.28	24.16
377	90	15.00	272.00	49.62	25.37	24.25
378	90	15.00	273.00	49.81	25.47	24.34
379	90	15.00	274.00	49.99	25.56	24.43
380	90	15.00	275.00	50.18	25.66	24.52
381	90	15.00	276.00	50.36	25.75	24.61
382	90	15.00	277.00	50.54	25.84	24.70
383	90	15.00	278.00	50.73	25.94	24.79
384	90	15.00	279.00	50.91	26.03	24.88
385	90	15.00	280.00	51.10	26.13	24.97
386	90	15.00	281.00	51.29	26.22	25.07
387	90	15.00	282.00	51.47	26.31	25.16
388	90	15.00	283.00	51.66	26.41	25.25
389	90	15.00	284.00	51.84	26.50	25.34
390	90	15.00	285.00	52.03	26.60	25.43

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
391	90	15.00	286.00	52.21	26.69	25.52
392	90	15.00	287.00	52.39	26.78	25.61
393	90	15.00	288.00	52.58	26.88	25.70
394	90	15.00	289.00	52.76	26.97	25.79
395	90	15.00	290.00	52.95	27.07	25.88
396	90	15.00	291.00	53.14	27.16	25.98
397	90	15.00	292.00	53.32	27.25	26.07
398	90	15.00	293.00	53.51	27.35	26.16
399	90	15.00	294.00	53.69	27.44	26.25
400	90	15.00	295.00	53.88	27.54	26.34
401	90	15.00	296.00	54.06	27.63	26.43
402	90	15.00	297.00	54.24	27.72	26.52
403	90	15.00	298.00	54.43	27.82	26.61
404	90	15.00	299.00	54.61	27.91	26.70
405	90	15.00	300.00	54.80	28.01	26.79
406	90	15.00	301.00	54.99	28.10	26.89
407	90	15.00	302.00	55.17	28.19	26.98
408	90	15.00	303.00	55.36	28.29	27.07
409	90	15.00	304.00	55.54	28.38	27.16
410	90	15.00	305.00	55.73	28.48	27.25
411	90	15.00	306.00	55.91	28.57	27.34
412	90	15.00	307.00	56.09	28.66	27.43
413	90	15.00	308.00	56.28	28.76	27.52
414	90	15.00	309.00	56.46	28.85	27.61
415	90	15.00	310.00	56.65	28.95	27.70
416	90	15.00	311.00	56.84	29.04	27.80
417	90	15.00	312.00	57.02	29.13	27.89
418	90	15.00	313.00	57.21	29.23	27.98
419	90	15.00	314.00	57.39	29.32	28.07
420	90	15.00	315.00	57.58	29.42	28.16
421	90	15.00	316.00	57.76	29.51	28.25
422	90	15.00	317.00	57.94	29.60	28.34
423	90	15.00	318.00	58.13	29.70	28.43
424	90	15.00	319.00	58.31	29.79	28.52
425	90	15.00	320.00	58.50	29.89	28.61
426	90	15.00	321.00	58.69	29.98	28.71
427	90	15.00	322.00	58.87	30.07	28.80
428	90	15.00	323.00	59.06	30.17	28.89
429	90	15.00	324.00	59.24	30.26	28.98
430	90	15.00	325.00	59.43	30.36	29.07
431	90	15.00	326.00	59.61	30.45	29.16
432	90	15.00	327.00	59.79	30.54	29.25
433	90	15.00	328.00	59.98	30.64	29.34
434	90	15.00	329.00	60.16	30.73	29.43
435	90	15.00	330.00	60.35	30.83	29.52
436	90	15.00	331.00	60.54	30.92	29.62
437	90	15.00	332.00	60.72	31.01	29.71
438	90	15.00	333.00	60.91	31.11	29.80
439	90	15.00	334.00	61.09	31.20	29.89
440	90	15.00	335.00	61.28	31.30	29.98
441	90	15.00	336.00	61.46	31.39	30.07
442	90	15.00	337.00	61.64	31.48	30.16
443	90	15.00	338.00	61.83	31.58	30.25
444	90	15.00	339.00	62.01	31.67	30.34
445	90	15.00	340.00	62.20	31.77	30.43

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
446	90	15.00	341.00	62.39	31.86	30.53
447	90	15.00	342.00	62.57	31.95	30.62
448	90	15.00	343.00	62.76	32.05	30.71
449	90	15.00	344.00	62.94	32.14	30.80
450	90	15.00	345.00	63.13	32.24	30.89
451	90	15.00	346.00	63.31	32.33	30.98
452	90	15.00	347.00	63.49	32.42	31.07
453	90	15.00	348.00	63.68	32.52	31.16
454	90	15.00	349.00	63.86	32.61	31.25
455	90	15.00	350.00	64.05	32.71	31.34
456	90	15.00	351.00	64.24	32.80	31.44
457	90	15.00	352.00	64.42	32.89	31.53
458	90	15.00	353.00	64.61	32.99	31.62
459	90	15.00	354.00	64.79	33.08	31.71
460	90	15.00	355.00	64.98	33.18	31.80
461	90	15.00	356.00	65.16	33.27	31.89
462	90	15.00	357.00	65.34	33.36	31.98
463	90	15.00	358.00	65.53	33.46	32.07
464	90	15.00	359.00	65.71	33.55	32.16
465	90	15.00	360.00	65.90	33.65	32.25
466	90	15.00	361.00	66.09	33.74	32.35
467	90	15.00	362.00	66.27	33.83	32.44
468	90	15.00	363.00	66.46	33.93	32.53
469	90	15.00	364.00	66.64	34.02	32.62
470	90	15.00	365.00	66.83	34.12	32.71
471	90	15.00	366.00	67.01	34.21	32.80
472	90	15.00	367.00	67.19	34.30	32.89
473	90	15.00	368.00	67.38	34.40	32.98
474	90	15.00	369.00	67.56	34.49	33.07
475	90	15.00	370.00	67.75	34.59	33.16
476	90	15.00	371.00	67.94	34.68	33.26
477	90	15.00	372.00	68.12	34.77	33.35
478	90	15.00	373.00	68.31	34.87	33.44
479	90	15.00	374.00	68.49	34.96	33.53
480	90	15.00	375.00	68.68	35.06	33.62
481	90	15.00	376.00	68.86	35.15	33.71
482	90	15.00	377.00	69.04	35.24	33.80
483	90	15.00	378.00	69.23	35.34	33.89
484	90	15.00	379.00	69.41	35.43	33.98
485	90	15.00	380.00	69.60	35.53	34.07
486	90	15.00	381.00	69.79	35.62	34.17
487	90	15.00	382.00	69.97	35.71	34.26
488	90	15.00	383.00	70.16	35.81	34.35
489	90	15.00	384.00	70.34	35.90	34.44
490	90	15.00	385.00	70.53	36.00	34.53
491	90	15.00	386.00	70.71	36.09	34.62
492	90	15.00	387.00	70.89	36.18	34.71
493	90	15.00	388.00	71.08	36.28	34.80
494	90	15.00	389.00	71.26	36.37	34.89
495	90	15.00	390.00	71.45	36.47	34.98
496	90	15.00	391.00	71.64	36.56	35.08
497	90	15.00	392.00	71.82	36.65	35.17
498	90	15.00	393.00	72.01	36.75	35.26
499	90	15.00	394.00	72.19	36.84	35.35
500	90	15.00	395.00	72.38	36.94	35.44

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
501	90	15.00	396.00	72.56	37.03	35.53
502	90	15.00	397.00	72.74	37.12	35.62
503	90	15.00	398.00	72.93	37.22	35.71
504	90	15.00	399.00	73.11	37.31	35.80
505	90	15.00	400.00	73.30	37.41	35.89
506	90	15.00	401.00	73.49	37.50	35.99
507	90	15.00	402.00	73.67	37.59	36.08
508	90	15.00	403.00	73.86	37.69	36.17
509	90	15.00	404.00	74.04	37.78	36.26
510	90	15.00	405.00	74.23	37.88	36.35
511	90	15.00	406.00	74.41	37.97	36.44
512	90	15.00	407.00	74.59	38.06	36.53
513	90	15.00	408.00	74.78	38.16	36.62
514	90	15.00	409.00	74.96	38.25	36.71
515	90	15.00	410.00	75.15	38.35	36.80
516	90	15.00	411.00	75.34	38.44	36.90
517	90	15.00	412.00	75.52	38.53	36.99
518	90	15.00	413.00	75.71	38.63	37.08
519	90	15.00	414.00	75.89	38.72	37.17
520	90	15.00	415.00	76.08	38.82	37.26
521	90	15.00	416.00	76.26	38.91	37.35
522	90	15.00	417.00	76.44	39.00	37.44
523	90	15.00	418.00	76.63	39.10	37.53
524	90	15.00	419.00	76.81	39.19	37.62
525	90	15.00	420.00	77.00	39.29	37.71
526	90	15.00	421.00	77.19	39.38	37.81
527	90	15.00	422.00	77.37	39.47	37.90
528	90	15.00	423.00	77.56	39.57	37.99
529	90	15.00	424.00	77.74	39.66	38.08
530	90	15.00	425.00	77.93	39.76	38.17
531	90	15.00	426.00	78.11	39.85	38.26
532	90	15.00	427.00	78.29	39.94	38.35
533	90	15.00	428.00	78.48	40.04	38.44
534	90	15.00	429.00	78.66	40.13	38.53
535	90	15.00	430.00	78.85	40.23	38.62
536	90	15.00	431.00	79.04	40.32	38.72
537	90	15.00	432.00	79.22	40.41	38.81
538	90	15.00	433.00	79.41	40.51	38.90
539	90	15.00	434.00	79.59	40.60	38.99
540	90	15.00	435.00	79.78	40.70	39.08
541	90	15.00	436.00	79.96	40.79	39.17
542	90	15.00	437.00	80.14	40.88	39.26
543	90	15.00	438.00	80.33	40.98	39.35
544	90	15.00	439.00	80.51	41.07	39.44
545	90	15.00	440.00	80.70	41.17	39.53
546	90	15.00	441.00	80.89	41.26	39.63
547	90	15.00	442.00	81.07	41.35	39.72
548	90	15.00	443.00	81.26	41.45	39.81
549	90	15.00	444.00	81.44	41.54	39.90
550	90	15.00	445.00	81.63	41.64	39.99
551	90	15.00	446.00	81.81	41.73	40.08
552	90	15.00	447.00	81.99	41.82	40.17
553	90	15.00	448.00	82.18	41.92	40.26
554	90	15.00	449.00	82.36	42.01	40.35
555	90	15.00	450.00	82.55	42.11	40.44

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
556	90	15.00	451.00	82.74	42.20	40.54
557	90	15.00	452.00	82.92	42.29	40.63
558	90	15.00	453.00	83.11	42.39	40.72
559	90	15.00	454.00	83.29	42.48	40.81
560	90	15.00	455.00	83.48	42.58	40.90
561	90	15.00	456.00	83.66	42.67	40.99
562	90	15.00	457.00	83.84	42.76	41.08
563	90	15.00	458.00	84.03	42.86	41.17
564	90	15.00	459.00	84.21	42.95	41.26
565	90	15.00	460.00	84.40	43.05	41.35
566	90	15.00	461.00	84.59	43.14	41.45
567	90	15.00	462.00	84.77	43.23	41.54
568	90	15.00	463.00	84.96	43.33	41.63
569	90	15.00	464.00	85.14	43.42	41.72
570	90	15.00	465.00	85.33	43.52	41.81
571	90	15.00	466.00	85.51	43.61	41.90
572	90	15.00	467.00	85.69	43.70	41.99
573	90	15.00	468.00	85.88	43.80	42.08
574	90	15.00	469.00	86.06	43.89	42.17
575	90	15.00	470.00	86.25	43.99	42.26
576	90	15.00	471.00	86.44	44.08	42.36
577	90	15.00	472.00	86.62	44.17	42.45
578	90	15.00	473.00	86.81	44.27	42.54
579	90	15.00	474.00	86.99	44.36	42.63
580	90	15.00	475.00	87.18	44.46	42.72
581	90	15.00	476.00	87.36	44.55	42.81
582	90	15.00	477.00	87.54	44.64	42.90
583	90	15.00	478.00	87.73	44.74	42.99
584	90	15.00	479.00	87.91	44.83	43.08
585	90	15.00	480.00	88.10	44.93	43.17
586	90	15.00	481.00	88.29	45.02	43.27
587	90	15.00	482.00	88.47	45.11	43.36
588	90	15.00	483.00	88.66	45.21	43.45
589	90	15.00	484.00	88.84	45.30	43.54
590	90	15.00	485.00	89.03	45.40	43.63
591	90	15.00	486.00	89.21	45.49	43.72
592	90	15.00	487.00	89.39	45.58	43.81
593	90	15.00	488.00	89.58	45.68	43.90
594	90	15.00	489.00	89.76	45.77	43.99
595	90	15.00	490.00	89.95	45.87	44.08
596	90	15.00	491.00	90.14	45.96	44.18
597	90	15.00	492.00	90.32	46.05	44.27
598	90	15.00	493.00	90.51	46.15	44.36
599	90	15.00	494.00	90.69	46.24	44.45
600	90	15.00	495.00	90.88	46.34	44.54
601	90	15.00	496.00	91.06	46.43	44.63
602	90	15.00	497.00	91.24	46.52	44.72
603	90	15.00	498.00	91.43	46.62	44.81
604	90	15.00	499.00	91.61	46.71	44.90
605	90	15.00	500.00	91.80	46.81	44.99
606	90	15.00	501.00	91.99	46.90	45.09
607	90	15.00	502.00	92.17	46.99	45.18
608	90	15.00	503.00	92.36	47.09	45.27
609	90	15.00	504.00	92.54	47.18	45.36
610	90	15.00	505.00	92.73	47.28	45.45

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
611	90	15.00	506.00	92.91	47.37	45.54
612	90	15.00	507.00	93.09	47.46	45.63
613	90	15.00	508.00	93.28	47.56	45.72
614	90	15.00	509.00	93.46	47.65	45.81
615	90	15.00	510.00	93.65	47.75	45.90
616	90	15.00	511.00	93.84	47.84	46.00
617	90	15.00	512.00	94.02	47.93	46.09
618	90	15.00	513.00	94.21	48.03	46.18
619	90	15.00	514.00	94.39	48.12	46.27
620	90	15.00	515.00	94.58	48.22	46.36
621	90	15.00	516.00	94.76	48.31	46.45
622	90	15.00	517.00	94.94	48.40	46.54
623	90	15.00	518.00	95.13	48.50	46.63
624	90	15.00	519.00	95.31	48.59	46.72
625	90	15.00	520.00	95.50	48.69	46.81
626	90	15.00	521.00	95.69	48.78	46.91
627	90	15.00	522.00	95.87	48.87	47.00
628	90	15.00	523.00	96.06	48.97	47.09
629	90	15.00	524.00	96.24	49.06	47.18
630	90	15.00	525.00	96.43	49.16	47.27
631	90	15.00	526.00	96.61	49.25	47.36
632	90	15.00	527.00	96.79	49.34	47.45
633	90	15.00	528.00	96.98	49.44	47.54
634	90	15.00	529.00	97.16	49.53	47.63
635	90	15.00	530.00	97.35	49.63	47.72
636	90	15.00	531.00	97.54	49.72	47.82
637	90	15.00	532.00	97.72	49.81	47.91
638	90	15.00	533.00	97.91	49.91	48.00
639	90	15.00	534.00	98.09	50.00	48.09
640	90	15.00	535.00	98.28	50.10	48.18
641	90	15.00	536.00	98.46	50.19	48.27
642	90	15.00	537.00	98.64	50.28	48.36
643	90	15.00	538.00	98.83	50.38	48.45
644	90	15.00	539.00	99.01	50.47	48.54
645	90	15.00	540.00	99.20	50.57	48.63
646	90	15.00	541.00	99.39	50.66	48.73
647	90	15.00	542.00	99.57	50.75	48.82
648	90	15.00	543.00	99.76	50.85	48.91
649	90	15.00	544.00	99.94	50.94	49.00
650	90	15.00	545.00	100.13	51.04	49.09
651	90	15.00	546.00	100.31	51.13	49.18
652	90	15.00	547.00	100.49	51.22	49.27
653	90	15.00	548.00	100.68	51.32	49.36
654	90	15.00	549.00	100.86	51.41	49.45
655	90	15.00	550.00	101.05	51.51	49.54
656	90	15.00	551.00	101.24	51.60	49.64
657	90	15.00	552.00	101.42	51.69	49.73
658	90	15.00	553.00	101.61	51.79	49.82
659	90	15.00	554.00	101.79	51.88	49.91
660	90	15.00	555.00	101.98	51.98	50.00
661	90	15.00	556.00	102.16	52.07	50.09
662	90	15.00	557.00	102.34	52.16	50.18
663	90	15.00	558.00	102.53	52.26	50.27
664	90	15.00	559.00	102.71	52.35	50.36
665	90	15.00	560.00	102.90	52.45	50.45

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
666	90	15.00	561.00	103.09	52.54	50.55
667	90	15.00	562.00	103.27	52.63	50.64
668	90	15.00	563.00	103.46	52.73	50.73
669	90	15.00	564.00	103.64	52.82	50.82
670	90	15.00	565.00	103.83	52.92	50.91
671	90	15.00	566.00	104.01	53.01	51.00
672	90	15.00	567.00	104.19	53.10	51.09
673	90	15.00	568.00	104.38	53.20	51.18
674	90	15.00	569.00	104.56	53.29	51.27
675	90	15.00	570.00	104.75	53.39	51.36
676	90	15.00	571.00	104.94	53.48	51.46
677	90	15.00	572.00	105.12	53.57	51.55
678	90	15.00	573.00	105.31	53.67	51.64
679	90	15.00	574.00	105.49	53.76	51.73
680	90	15.00	575.00	105.68	53.86	51.82
681	90	15.00	576.00	105.86	53.95	51.91
682	90	15.00	577.00	106.04	54.04	52.00
683	90	15.00	578.00	106.23	54.14	52.09
684	90	15.00	579.00	106.41	54.23	52.18
685	90	15.00	580.00	106.60	54.33	52.27
686	90	15.00	581.00	106.79	54.42	52.37
687	90	15.00	582.00	106.97	54.51	52.46
688	90	15.00	583.00	107.16	54.61	52.55
689	90	15.00	584.00	107.34	54.70	52.64
690	90	15.00	585.00	107.53	54.80	52.73
691	90	15.00	586.00	107.71	54.89	52.82
692	90	15.00	587.00	107.89	54.98	52.91
693	90	15.00	588.00	108.08	55.08	53.00
694	90	15.00	589.00	108.26	55.17	53.09
695	90	15.00	590.00	108.45	55.27	53.18
696	90	15.00	591.00	108.64	55.36	53.28
697	90	15.00	592.00	108.82	55.45	53.37
698	90	15.00	593.00	109.01	55.55	53.46
699	90	15.00	594.00	109.19	55.64	53.55
700	90	15.00	595.00	109.38	55.74	53.64
701	90	15.00	596.00	109.56	55.83	53.73
702	90	15.00	597.00	109.74	55.92	53.82
703	90	15.00	598.00	109.93	56.02	53.91
704	90	15.00	599.00	110.11	56.11	54.00
705	90	15.00	600.00	110.30	56.21	54.09
706	90	15.00	601.00	110.49	56.30	54.19
707	90	15.00	602.00	110.67	56.39	54.28
708	90	15.00	603.00	110.86	56.49	54.37
709	90	15.00	604.00	111.04	56.58	54.46
710	90	15.00	605.00	111.23	56.68	54.55
711	90	15.00	606.00	111.41	56.77	54.64
712	90	15.00	607.00	111.59	56.86	54.73
713	90	15.00	608.00	111.78	56.96	54.82
714	90	15.00	609.00	111.96	57.05	54.91
715	90	15.00	610.00	112.15	57.15	55.00
716	90	15.00	611.00	112.34	57.24	55.10
717	90	15.00	612.00	112.52	57.33	55.19
718	90	15.00	613.00	112.71	57.43	55.28
719	90	15.00	614.00	112.89	57.52	55.37
720	90	15.00	615.00	113.08	57.62	55.46

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
721	90	15.00	616.00	113.26	57.71	55.55
722	90	15.00	617.00	113.44	57.80	55.64
723	90	15.00	618.00	113.63	57.90	55.73
724	90	15.00	619.00	113.81	57.99	55.82
725	90	15.00	620.00	114.00	58.09	55.91
726	90	15.00	621.00	114.19	58.18	56.01
727	90	15.00	622.00	114.37	58.27	56.10
728	90	15.00	623.00	114.56	58.37	56.19
729	90	15.00	624.00	114.74	58.46	56.28
730	90	15.00	625.00	114.93	58.56	56.37
731	90	15.00	626.00	115.11	58.65	56.46
732	90	15.00	627.00	115.29	58.74	56.55
733	90	15.00	628.00	115.48	58.84	56.64
734	90	15.00	629.00	115.66	58.93	56.73
735	90	15.00	630.00	115.85	59.03	56.82
736	90	15.00	631.00	116.04	59.12	56.92
737	90	15.00	632.00	116.22	59.21	57.01
738	90	15.00	633.00	116.41	59.31	57.10
739	90	15.00	634.00	116.59	59.40	57.19
740	90	15.00	635.00	116.78	59.50	57.28
741	90	15.00	636.00	116.96	59.59	57.37
742	90	15.00	637.00	117.14	59.68	57.46
743	90	15.00	638.00	117.33	59.78	57.55
744	90	15.00	639.00	117.51	59.87	57.64
745	90	15.00	640.00	117.70	59.97	57.73
746	90	15.00	641.00	117.89	60.06	57.83
747	90	15.00	642.00	118.07	60.15	57.92
748	90	15.00	643.00	118.26	60.25	58.01
749	90	15.00	644.00	118.44	60.34	58.10
750	90	15.00	645.00	118.63	60.44	58.19
751	90	15.00	646.00	118.81	60.53	58.28
752	90	15.00	647.00	118.99	60.62	58.37
753	90	15.00	648.00	119.18	60.72	58.46
754	90	15.00	649.00	119.36	60.81	58.55
755	90	15.00	650.00	119.55	60.91	58.64
756	90	15.00	651.00	119.74	61.00	58.74
757	90	15.00	652.00	119.92	61.09	58.83
758	90	15.00	653.00	120.11	61.19	58.92
759	90	15.00	654.00	120.29	61.28	59.01
760	90	15.00	655.00	120.48	61.38	59.10
761	90	15.00	656.00	120.66	61.47	59.19
762	90	15.00	657.00	120.84	61.56	59.28
763	90	15.00	658.00	121.03	61.66	59.37
764	90	15.00	659.00	121.21	61.75	59.46
765	90	15.00	660.00	121.40	61.85	59.55
766	90	15.00	661.00	121.59	61.94	59.65
767	90	15.00	662.00	121.77	62.03	59.74
768	90	15.00	663.00	121.96	62.13	59.83
769	90	15.00	664.00	122.14	62.22	59.92
770	90	15.00	665.00	122.23	62.27	59.96

If your employee's gross pay is over £770, go to page 91.

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

Monthly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension age (65 for men, 60 for women).

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State Pension age or over, see leaflet *CA41*
- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- employees who have an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension, see leaflet *CA38*.
- employees contracted-out in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet *CA43*.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'D' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 85.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on forms P11 and P14					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	R 0.32	0.00	R 0.32
398	390	8.00	0.00	R 0.53	0.00	R 0.53
402	390	12.00	0.00	R 0.74	0.00	R 0.74
406	390	16.00	0.00	R 0.96	0.00	R 0.96
410	390	20.00	0.00	R 1.16	0.00	R 1.16
414	390	24.00	0.00	R 1.38	0.00	R 1.38
418	390	28.00	0.00	R 1.59	0.00	R 1.59
422	390	32.00	0.00	R 1.80	0.00	R 1.80
426	390	36.00	0.00	R 2.02	0.00	R 2.02
430	390	40.00	0.00	R 2.22	0.00	R 2.22
434	390	44.00	0.00	R 2.44	0.00	R 2.44
438	390	48.00	0.00	R 2.65	0.00	R 2.65
442	390	52.00	0.00	R 2.86	0.00	R 2.86
446	390	56.00	0.00	R 3.08	0.00	R 3.08
450	390	60.00	0.00	R 3.25	0.00	R 3.25
453	390	63.00	0.00	R 3.34	0.00	R 3.34
454	390	63.00	1.00	R 2.79	0.00	R 2.79
458	390	63.00	5.00	R 2.04	0.00	R 2.04
462	390	63.00	9.00	R 1.31	0.02	R 1.33
466	390	63.00	13.00	R 0.57	0.40	R 0.97
470	390	63.00	17.00	0.18	0.78	R 0.60
474	390	63.00	21.00	0.91	1.15	R 0.24
478	390	63.00	25.00	1.66	1.53	0.13
482	390	63.00	29.00	2.39	1.90	0.49

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
486	390	63.00	33.00	3.13	2.28	0.85
490	390	63.00	37.00	3.88	2.66	1.22
494	390	63.00	41.00	4.61	3.03	1.58
498	390	63.00	45.00	5.36	3.41	1.95
502	390	63.00	49.00	6.09	3.78	2.31
506	390	63.00	53.00	6.83	4.16	2.67
510	390	63.00	57.00	7.58	4.54	3.04
514	390	63.00	61.00	8.31	4.91	3.40
518	390	63.00	65.00	9.06	5.29	3.77
522	390	63.00	69.00	9.79	5.66	4.13
526	390	63.00	73.00	10.53	6.04	4.49
530	390	63.00	77.00	11.28	6.42	4.86
534	390	63.00	81.00	12.01	6.79	5.22
538	390	63.00	85.00	12.76	7.17	5.59
542	390	63.00	89.00	13.49	7.54	5.95
546	390	63.00	93.00	14.23	7.92	6.31
550	390	63.00	97.00	14.98	8.30	6.68
554	390	63.00	101.00	15.71	8.67	7.04
558	390	63.00	105.00	16.46	9.05	7.41
562	390	63.00	109.00	17.19	9.42	7.77
566	390	63.00	113.00	17.93	9.80	8.13
570	390	63.00	117.00	18.68	10.18	8.50
574	390	63.00	121.00	19.41	10.55	8.86
578	390	63.00	125.00	20.16	10.93	9.23
582	390	63.00	129.00	20.89	11.30	9.59
586	390	63.00	133.00	21.63	11.68	9.95
590	390	63.00	137.00	22.38	12.06	10.32
594	390	63.00	141.00	23.11	12.43	10.68
598	390	63.00	145.00	23.86	12.81	11.05
602	390	63.00	149.00	24.59	13.18	11.41
606	390	63.00	153.00	25.33	13.56	11.77
610	390	63.00	157.00	26.08	13.94	12.14
614	390	63.00	161.00	26.81	14.31	12.50
618	390	63.00	165.00	27.56	14.69	12.87
622	390	63.00	169.00	28.29	15.06	13.23
626	390	63.00	173.00	29.03	15.44	13.59
630	390	63.00	177.00	29.78	15.82	13.96
634	390	63.00	181.00	30.51	16.19	14.32
638	390	63.00	185.00	31.26	16.57	14.69
642	390	63.00	189.00	31.99	16.94	15.05
646	390	63.00	193.00	32.73	17.32	15.41
650	390	63.00	197.00	33.48	17.70	15.78
654	390	63.00	201.00	34.21	18.07	16.14
658	390	63.00	205.00	34.96	18.45	16.51
662	390	63.00	209.00	35.69	18.82	16.87
666	390	63.00	213.00	36.43	19.20	17.23
670	390	63.00	217.00	37.18	19.58	17.60
674	390	63.00	221.00	37.91	19.95	17.96
678	390	63.00	225.00	38.66	20.33	18.33
682	390	63.00	229.00	39.39	20.70	18.69
686	390	63.00	233.00	40.13	21.08	19.05
690	390	63.00	237.00	40.88	21.46	19.42
694	390	63.00	241.00	41.61	21.83	19.78
698	390	63.00	245.00	42.36	22.21	20.15
702	390	63.00	249.00	43.09	22.58	20.51

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
706	390	63.00	253.00	43.83	22.96	20.87
710	390	63.00	257.00	44.58	23.34	21.24
714	390	63.00	261.00	45.31	23.71	21.60
718	390	63.00	265.00	46.06	24.09	21.97
722	390	63.00	269.00	46.79	24.46	22.33
726	390	63.00	273.00	47.53	24.84	22.69
730	390	63.00	277.00	48.28	25.22	23.06
734	390	63.00	281.00	49.01	25.59	23.42
738	390	63.00	285.00	49.76	25.97	23.79
742	390	63.00	289.00	50.49	26.34	24.15
746	390	63.00	293.00	51.23	26.72	24.51
750	390	63.00	297.00	51.98	27.10	24.88
754	390	63.00	301.00	52.71	27.47	25.24
758	390	63.00	305.00	53.46	27.85	25.61
762	390	63.00	309.00	54.19	28.22	25.97
766	390	63.00	313.00	54.93	28.60	26.33
770	390	63.00	317.00	55.68	28.98	26.70
774	390	63.00	321.00	56.41	29.35	27.06
778	390	63.00	325.00	57.16	29.73	27.43
782	390	63.00	329.00	57.89	30.10	27.79
786	390	63.00	333.00	58.63	30.48	28.15
790	390	63.00	337.00	59.38	30.86	28.52
794	390	63.00	341.00	60.11	31.23	28.88
798	390	63.00	345.00	60.86	31.61	29.25
802	390	63.00	349.00	61.59	31.98	29.61
806	390	63.00	353.00	62.33	32.36	29.97
810	390	63.00	357.00	63.08	32.74	30.34
814	390	63.00	361.00	63.81	33.11	30.70
818	390	63.00	365.00	64.56	33.49	31.07
822	390	63.00	369.00	65.29	33.86	31.43
826	390	63.00	373.00	66.03	34.24	31.79
830	390	63.00	377.00	66.78	34.62	32.16
834	390	63.00	381.00	67.51	34.99	32.52
838	390	63.00	385.00	68.26	35.37	32.89
842	390	63.00	389.00	68.99	35.74	33.25
846	390	63.00	393.00	69.73	36.12	33.61
850	390	63.00	397.00	70.48	36.50	33.98
854	390	63.00	401.00	71.21	36.87	34.34
858	390	63.00	405.00	71.96	37.25	34.71
862	390	63.00	409.00	72.69	37.62	35.07
866	390	63.00	413.00	73.43	38.00	35.43
870	390	63.00	417.00	74.18	38.38	35.80
874	390	63.00	421.00	74.91	38.75	36.16
878	390	63.00	425.00	75.66	39.13	36.53
882	390	63.00	429.00	76.39	39.50	36.89
886	390	63.00	433.00	77.13	39.88	37.25
890	390	63.00	437.00	77.88	40.26	37.62
894	390	63.00	441.00	78.61	40.63	37.98
898	390	63.00	445.00	79.36	41.01	38.35
902	390	63.00	449.00	80.09	41.38	38.71
906	390	63.00	453.00	80.83	41.76	39.07
910	390	63.00	457.00	81.58	42.14	39.44
914	390	63.00	461.00	82.31	42.51	39.80
918	390	63.00	465.00	83.06	42.89	40.17
922	390	63.00	469.00	83.79	43.26	40.53

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
926	390	63.00	473.00	84.53	43.64	40.89
930	390	63.00	477.00	85.28	44.02	41.26
934	390	63.00	481.00	86.01	44.39	41.62
938	390	63.00	485.00	86.76	44.77	41.99
942	390	63.00	489.00	87.49	45.14	42.35
946	390	63.00	493.00	88.23	45.52	42.71
950	390	63.00	497.00	88.98	45.90	43.08
954	390	63.00	501.00	89.71	46.27	43.44
958	390	63.00	505.00	90.46	46.65	43.81
962	390	63.00	509.00	91.19	47.02	44.17
966	390	63.00	513.00	91.93	47.40	44.53
970	390	63.00	517.00	92.68	47.78	44.90
974	390	63.00	521.00	93.41	48.15	45.26
978	390	63.00	525.00	94.16	48.53	45.63
982	390	63.00	529.00	94.89	48.90	45.99
986	390	63.00	533.00	95.63	49.28	46.35
990	390	63.00	537.00	96.38	49.66	46.72
994	390	63.00	541.00	97.11	50.03	47.08
998	390	63.00	545.00	97.86	50.41	47.45
1002	390	63.00	549.00	98.59	50.78	47.81
1006	390	63.00	553.00	99.33	51.16	48.17
1010	390	63.00	557.00	100.08	51.54	48.54
1014	390	63.00	561.00	100.81	51.91	48.90
1018	390	63.00	565.00	101.56	52.29	49.27
1022	390	63.00	569.00	102.29	52.66	49.63
1026	390	63.00	573.00	103.03	53.04	49.99
1030	390	63.00	577.00	103.78	53.42	50.36
1034	390	63.00	581.00	104.51	53.79	50.72
1038	390	63.00	585.00	105.26	54.17	51.09
1042	390	63.00	589.00	105.99	54.54	51.45
1046	390	63.00	593.00	106.73	54.92	51.81
1050	390	63.00	597.00	107.48	55.30	52.18
1054	390	63.00	601.00	108.21	55.67	52.54
1058	390	63.00	605.00	108.96	56.05	52.91
1062	390	63.00	609.00	109.69	56.42	53.27
1066	390	63.00	613.00	110.43	56.80	53.63
1070	390	63.00	617.00	111.18	57.18	54.00
1074	390	63.00	621.00	111.91	57.55	54.36
1078	390	63.00	625.00	112.66	57.93	54.73
1082	390	63.00	629.00	113.39	58.30	55.09
1086	390	63.00	633.00	114.13	58.68	55.45
1090	390	63.00	637.00	114.88	59.06	55.82
1094	390	63.00	641.00	115.61	59.43	56.18
1098	390	63.00	645.00	116.36	59.81	56.55
1102	390	63.00	649.00	117.09	60.18	56.91
1106	390	63.00	653.00	117.83	60.56	57.27
1110	390	63.00	657.00	118.58	60.94	57.64
1114	390	63.00	661.00	119.31	61.31	58.00
1118	390	63.00	665.00	120.06	61.69	58.37
1122	390	63.00	669.00	120.79	62.06	58.73
1126	390	63.00	673.00	121.53	62.44	59.09
1130	390	63.00	677.00	122.28	62.82	59.46
1134	390	63.00	681.00	123.01	63.19	59.82
1138	390	63.00	685.00	123.76	63.57	60.19
1142	390	63.00	689.00	124.49	63.94	60.55

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1146	390	63.00	693.00	125.23	64.32	60.91
1150	390	63.00	697.00	125.98	64.70	61.28
1154	390	63.00	701.00	126.71	65.07	61.64
1158	390	63.00	705.00	127.46	65.45	62.01
1162	390	63.00	709.00	128.19	65.82	62.37
1166	390	63.00	713.00	128.93	66.20	62.73
1170	390	63.00	717.00	129.68	66.58	63.10
1174	390	63.00	721.00	130.41	66.95	63.46
1178	390	63.00	725.00	131.16	67.33	63.83
1182	390	63.00	729.00	131.89	67.70	64.19
1186	390	63.00	733.00	132.63	68.08	64.55
1190	390	63.00	737.00	133.38	68.46	64.92
1194	390	63.00	741.00	134.11	68.83	65.28
1198	390	63.00	745.00	134.86	69.21	65.65
1202	390	63.00	749.00	135.59	69.58	66.01
1206	390	63.00	753.00	136.33	69.96	66.37
1210	390	63.00	757.00	137.08	70.34	66.74
1214	390	63.00	761.00	137.81	70.71	67.10
1218	390	63.00	765.00	138.56	71.09	67.47
1222	390	63.00	769.00	139.29	71.46	67.83
1226	390	63.00	773.00	140.03	71.84	68.19
1230	390	63.00	777.00	140.78	72.22	68.56
1234	390	63.00	781.00	141.51	72.59	68.92
1238	390	63.00	785.00	142.26	72.97	69.29
1242	390	63.00	789.00	142.99	73.34	69.65
1246	390	63.00	793.00	143.73	73.72	70.01
1250	390	63.00	797.00	144.48	74.10	70.38
1254	390	63.00	801.00	145.21	74.47	70.74
1258	390	63.00	805.00	145.96	74.85	71.11
1262	390	63.00	809.00	146.69	75.22	71.47
1266	390	63.00	813.00	147.43	75.60	71.83
1270	390	63.00	817.00	148.18	75.98	72.20
1274	390	63.00	821.00	148.91	76.35	72.56
1278	390	63.00	825.00	149.66	76.73	72.93
1282	390	63.00	829.00	150.39	77.10	73.29
1286	390	63.00	833.00	151.13	77.48	73.65
1290	390	63.00	837.00	151.88	77.86	74.02
1294	390	63.00	841.00	152.61	78.23	74.38
1298	390	63.00	845.00	153.36	78.61	74.75
1302	390	63.00	849.00	154.09	78.98	75.11
1306	390	63.00	853.00	154.83	79.36	75.47
1310	390	63.00	857.00	155.58	79.74	75.84
1314	390	63.00	861.00	156.31	80.11	76.20
1318	390	63.00	865.00	157.06	80.49	76.57
1322	390	63.00	869.00	157.79	80.86	76.93
1326	390	63.00	873.00	158.53	81.24	77.29
1330	390	63.00	877.00	159.28	81.62	77.66
1334	390	63.00	881.00	160.01	81.99	78.02
1338	390	63.00	885.00	160.76	82.37	78.39
1342	390	63.00	889.00	161.49	82.74	78.75
1346	390	63.00	893.00	162.23	83.12	79.11
1350	390	63.00	897.00	162.98	83.50	79.48
1354	390	63.00	901.00	163.71	83.87	79.84
1358	390	63.00	905.00	164.46	84.25	80.21
1362	390	63.00	909.00	165.19	84.62	80.57

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1366	390	63.00	913.00	165.93	85.00	80.93
1370	390	63.00	917.00	166.68	85.38	81.30
1374	390	63.00	921.00	167.41	85.75	81.66
1378	390	63.00	925.00	168.16	86.13	82.03
1382	390	63.00	929.00	168.89	86.50	82.39
1386	390	63.00	933.00	169.63	86.88	82.75
1390	390	63.00	937.00	170.38	87.26	83.12
1394	390	63.00	941.00	171.11	87.63	83.48
1398	390	63.00	945.00	171.86	88.01	83.85
1402	390	63.00	949.00	172.59	88.38	84.21
1406	390	63.00	953.00	173.33	88.76	84.57
1410	390	63.00	957.00	174.08	89.14	84.94
1414	390	63.00	961.00	174.81	89.51	85.30
1418	390	63.00	965.00	175.56	89.89	85.67
1422	390	63.00	969.00	176.29	90.26	86.03
1426	390	63.00	973.00	177.03	90.64	86.39
1430	390	63.00	977.00	177.78	91.02	86.76
1434	390	63.00	981.00	178.51	91.39	87.12
1438	390	63.00	985.00	179.26	91.77	87.49
1442	390	63.00	989.00	179.99	92.14	87.85
1446	390	63.00	993.00	180.73	92.52	88.21
1450	390	63.00	997.00	181.48	92.90	88.58
1454	390	63.00	1001.00	182.21	93.27	88.94
1458	390	63.00	1005.00	182.96	93.65	89.31
1462	390	63.00	1009.00	183.69	94.02	89.67
1466	390	63.00	1013.00	184.43	94.40	90.03
1470	390	63.00	1017.00	185.18	94.78	90.40
1474	390	63.00	1021.00	185.91	95.15	90.76
1478	390	63.00	1025.00	186.66	95.53	91.13
1482	390	63.00	1029.00	187.39	95.90	91.49
1486	390	63.00	1033.00	188.13	96.28	91.85
1490	390	63.00	1037.00	188.88	96.66	92.22
1494	390	63.00	1041.00	189.61	97.03	92.58
1498	390	63.00	1045.00	190.36	97.41	92.95
1502	390	63.00	1049.00	191.09	97.78	93.31
1506	390	63.00	1053.00	191.83	98.16	93.67
1510	390	63.00	1057.00	192.58	98.54	94.04
1514	390	63.00	1061.00	193.31	98.91	94.40
1518	390	63.00	1065.00	194.06	99.29	94.77
1522	390	63.00	1069.00	194.79	99.66	95.13
1526	390	63.00	1073.00	195.53	100.04	95.49
1530	390	63.00	1077.00	196.28	100.42	95.86
1534	390	63.00	1081.00	197.01	100.79	96.22
1538	390	63.00	1085.00	197.76	101.17	96.59
1542	390	63.00	1089.00	198.49	101.54	96.95
1546	390	63.00	1093.00	199.23	101.92	97.31
1550	390	63.00	1097.00	199.98	102.30	97.68
1554	390	63.00	1101.00	200.71	102.67	98.04
1558	390	63.00	1105.00	201.46	103.05	98.41
1562	390	63.00	1109.00	202.19	103.42	98.77
1566	390	63.00	1113.00	202.93	103.80	99.13
1570	390	63.00	1117.00	203.68	104.18	99.50
1574	390	63.00	1121.00	204.41	104.55	99.86
1578	390	63.00	1125.00	205.16	104.93	100.23
1582	390	63.00	1129.00	205.89	105.30	100.59

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1586	390	63.00	1133.00	206.63	105.68	100.95
1590	390	63.00	1137.00	207.38	106.06	101.32
1594	390	63.00	1141.00	208.11	106.43	101.68
1598	390	63.00	1145.00	208.86	106.81	102.05
1602	390	63.00	1149.00	209.59	107.18	102.41
1606	390	63.00	1153.00	210.33	107.56	102.77
1610	390	63.00	1157.00	211.08	107.94	103.14
1614	390	63.00	1161.00	211.81	108.31	103.50
1618	390	63.00	1165.00	212.56	108.69	103.87
1622	390	63.00	1169.00	213.29	109.06	104.23
1626	390	63.00	1173.00	214.03	109.44	104.59
1630	390	63.00	1177.00	214.78	109.82	104.96
1634	390	63.00	1181.00	215.51	110.19	105.32
1638	390	63.00	1185.00	216.26	110.57	105.69
1642	390	63.00	1189.00	216.99	110.94	106.05
1646	390	63.00	1193.00	217.73	111.32	106.41
1650	390	63.00	1197.00	218.48	111.70	106.78
1654	390	63.00	1201.00	219.21	112.07	107.14
1658	390	63.00	1205.00	219.96	112.45	107.51
1662	390	63.00	1209.00	220.69	112.82	107.87
1666	390	63.00	1213.00	221.43	113.20	108.23
1670	390	63.00	1217.00	222.18	113.58	108.60
1674	390	63.00	1221.00	222.91	113.95	108.96
1678	390	63.00	1225.00	223.66	114.33	109.33
1682	390	63.00	1229.00	224.39	114.70	109.69
1686	390	63.00	1233.00	225.13	115.08	110.05
1690	390	63.00	1237.00	225.88	115.46	110.42
1694	390	63.00	1241.00	226.61	115.83	110.78
1698	390	63.00	1245.00	227.36	116.21	111.15
1702	390	63.00	1249.00	228.09	116.58	111.51
1706	390	63.00	1253.00	228.83	116.96	111.87
1710	390	63.00	1257.00	229.58	117.34	112.24
1714	390	63.00	1261.00	230.31	117.71	112.60
1718	390	63.00	1265.00	231.06	118.09	112.97
1722	390	63.00	1269.00	231.79	118.46	113.33
1726	390	63.00	1273.00	232.53	118.84	113.69
1730	390	63.00	1277.00	233.28	119.22	114.06
1734	390	63.00	1281.00	234.01	119.59	114.42
1738	390	63.00	1285.00	234.76	119.97	114.79
1742	390	63.00	1289.00	235.49	120.34	115.15
1746	390	63.00	1293.00	236.23	120.72	115.51
1750	390	63.00	1297.00	236.98	121.10	115.88
1754	390	63.00	1301.00	237.71	121.47	116.24
1758	390	63.00	1305.00	238.46	121.85	116.61
1762	390	63.00	1309.00	239.19	122.22	116.97
1766	390	63.00	1313.00	239.93	122.60	117.33
1770	390	63.00	1317.00	240.68	122.98	117.70
1774	390	63.00	1321.00	241.41	123.35	118.06
1778	390	63.00	1325.00	242.16	123.73	118.43
1782	390	63.00	1329.00	242.89	124.10	118.79
1786	390	63.00	1333.00	243.63	124.48	119.15
1790	390	63.00	1337.00	244.38	124.86	119.52
1794	390	63.00	1341.00	245.11	125.23	119.88
1798	390	63.00	1345.00	245.86	125.61	120.25
1802	390	63.00	1349.00	246.59	125.98	120.61

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1806	390	63.00	1353.00	247.33	126.36	120.97
1810	390	63.00	1357.00	248.08	126.74	121.34
1814	390	63.00	1361.00	248.81	127.11	121.70
1818	390	63.00	1365.00	249.56	127.49	122.07
1822	390	63.00	1369.00	250.29	127.86	122.43
1826	390	63.00	1373.00	251.03	128.24	122.79
1830	390	63.00	1377.00	251.78	128.62	123.16
1834	390	63.00	1381.00	252.51	128.99	123.52
1838	390	63.00	1385.00	253.26	129.37	123.89
1842	390	63.00	1389.00	253.99	129.74	124.25
1846	390	63.00	1393.00	254.73	130.12	124.61
1850	390	63.00	1397.00	255.48	130.50	124.98
1854	390	63.00	1401.00	256.21	130.87	125.34
1858	390	63.00	1405.00	256.96	131.25	125.71
1862	390	63.00	1409.00	257.69	131.62	126.07
1866	390	63.00	1413.00	258.43	132.00	126.43
1870	390	63.00	1417.00	259.18	132.38	126.80
1874	390	63.00	1421.00	259.91	132.75	127.16
1878	390	63.00	1425.00	260.66	133.13	127.53
1882	390	63.00	1429.00	261.39	133.50	127.89
1886	390	63.00	1433.00	262.13	133.88	128.25
1890	390	63.00	1437.00	262.88	134.26	128.62
1894	390	63.00	1441.00	263.61	134.63	128.98
1898	390	63.00	1445.00	264.36	135.01	129.35
1902	390	63.00	1449.00	265.09	135.38	129.71
1906	390	63.00	1453.00	265.83	135.76	130.07
1910	390	63.00	1457.00	266.58	136.14	130.44
1914	390	63.00	1461.00	267.31	136.51	130.80
1918	390	63.00	1465.00	268.06	136.89	131.17
1922	390	63.00	1469.00	268.79	137.26	131.53
1926	390	63.00	1473.00	269.53	137.64	131.89
1930	390	63.00	1477.00	270.28	138.02	132.26
1934	390	63.00	1481.00	271.01	138.39	132.62
1938	390	63.00	1485.00	271.76	138.77	132.99
1942	390	63.00	1489.00	272.49	139.14	133.35
1946	390	63.00	1493.00	273.23	139.52	133.71
1950	390	63.00	1497.00	273.98	139.90	134.08
1954	390	63.00	1501.00	274.71	140.27	134.44
1958	390	63.00	1505.00	275.46	140.65	134.81
1962	390	63.00	1509.00	276.19	141.02	135.17
1966	390	63.00	1513.00	276.93	141.40	135.53
1970	390	63.00	1517.00	277.68	141.78	135.90
1974	390	63.00	1521.00	278.41	142.15	136.26
1978	390	63.00	1525.00	279.16	142.53	136.63
1982	390	63.00	1529.00	279.89	142.90	136.99
1986	390	63.00	1533.00	280.63	143.28	137.35
1990	390	63.00	1537.00	281.38	143.66	137.72
1994	390	63.00	1541.00	282.11	144.03	138.08
1998	390	63.00	1545.00	282.86	144.41	138.45
2002	390	63.00	1549.00	283.59	144.78	138.81
2006	390	63.00	1553.00	284.33	145.16	139.17
2010	390	63.00	1557.00	285.08	145.54	139.54
2014	390	63.00	1561.00	285.81	145.91	139.90
2018	390	63.00	1565.00	286.56	146.29	140.27
2022	390	63.00	1569.00	287.29	146.66	140.63

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2026	390	63.00	1573.00	288.03	147.04	140.99
2030	390	63.00	1577.00	288.78	147.42	141.36
2034	390	63.00	1581.00	289.51	147.79	141.72
2038	390	63.00	1585.00	290.26	148.17	142.09
2042	390	63.00	1589.00	290.99	148.54	142.45
2046	390	63.00	1593.00	291.73	148.92	142.81
2050	390	63.00	1597.00	292.48	149.30	143.18
2054	390	63.00	1601.00	293.21	149.67	143.54
2058	390	63.00	1605.00	293.96	150.05	143.91
2062	390	63.00	1609.00	294.69	150.42	144.27
2066	390	63.00	1613.00	295.43	150.80	144.63
2070	390	63.00	1617.00	296.18	151.18	145.00
2074	390	63.00	1621.00	296.91	151.55	145.36
2078	390	63.00	1625.00	297.66	151.93	145.73
2082	390	63.00	1629.00	298.39	152.30	146.09
2086	390	63.00	1633.00	299.13	152.68	146.45
2090	390	63.00	1637.00	299.88	153.06	146.82
2094	390	63.00	1641.00	300.61	153.43	147.18
2098	390	63.00	1645.00	301.36	153.81	147.55
2102	390	63.00	1649.00	302.09	154.18	147.91
2106	390	63.00	1653.00	302.83	154.56	148.27
2110	390	63.00	1657.00	303.58	154.94	148.64
2114	390	63.00	1661.00	304.31	155.31	149.00
2118	390	63.00	1665.00	305.06	155.69	149.37
2122	390	63.00	1669.00	305.79	156.06	149.73
2126	390	63.00	1673.00	306.53	156.44	150.09
2130	390	63.00	1677.00	307.28	156.82	150.46
2134	390	63.00	1681.00	308.01	157.19	150.82
2138	390	63.00	1685.00	308.76	157.57	151.19
2142	390	63.00	1689.00	309.49	157.94	151.55
2146	390	63.00	1693.00	310.23	158.32	151.91
2150	390	63.00	1697.00	310.98	158.70	152.28
2154	390	63.00	1701.00	311.71	159.07	152.64
2158	390	63.00	1705.00	312.46	159.45	153.01
2162	390	63.00	1709.00	313.19	159.82	153.37
2166	390	63.00	1713.00	313.93	160.20	153.73
2170	390	63.00	1717.00	314.68	160.58	154.10
2174	390	63.00	1721.00	315.41	160.95	154.46
2178	390	63.00	1725.00	316.16	161.33	154.83
2182	390	63.00	1729.00	316.89	161.70	155.19
2186	390	63.00	1733.00	317.63	162.08	155.55
2190	390	63.00	1737.00	318.38	162.46	155.92
2194	390	63.00	1741.00	319.11	162.83	156.28
2198	390	63.00	1745.00	319.86	163.21	156.65
2202	390	63.00	1749.00	320.59	163.58	157.01
2206	390	63.00	1753.00	321.33	163.96	157.37
2210	390	63.00	1757.00	322.08	164.34	157.74
2214	390	63.00	1761.00	322.81	164.71	158.10
2218	390	63.00	1765.00	323.56	165.09	158.47
2222	390	63.00	1769.00	324.29	165.46	158.83
2226	390	63.00	1773.00	325.03	165.84	159.19
2230	390	63.00	1777.00	325.78	166.22	159.56
2234	390	63.00	1781.00	326.51	166.59	159.92
2238	390	63.00	1785.00	327.26	166.97	160.29
2242	390	63.00	1789.00	327.99	167.34	160.65

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2246	390	63.00	1793.00	328.73	167.72	161.01
2250	390	63.00	1797.00	329.48	168.10	161.38
2254	390	63.00	1801.00	330.21	168.47	161.74
2258	390	63.00	1805.00	330.96	168.85	162.11
2262	390	63.00	1809.00	331.69	169.22	162.47
2266	390	63.00	1813.00	332.43	169.60	162.83
2270	390	63.00	1817.00	333.18	169.98	163.20
2274	390	63.00	1821.00	333.91	170.35	163.56
2278	390	63.00	1825.00	334.66	170.73	163.93
2282	390	63.00	1829.00	335.39	171.10	164.29
2286	390	63.00	1833.00	336.13	171.48	164.65
2290	390	63.00	1837.00	336.88	171.86	165.02
2294	390	63.00	1841.00	337.61	172.23	165.38
2298	390	63.00	1845.00	338.36	172.61	165.75
2302	390	63.00	1849.00	339.09	172.98	166.11
2306	390	63.00	1853.00	339.83	173.36	166.47
2310	390	63.00	1857.00	340.58	173.74	166.84
2314	390	63.00	1861.00	341.31	174.11	167.20
2318	390	63.00	1865.00	342.06	174.49	167.57
2322	390	63.00	1869.00	342.79	174.86	167.93
2326	390	63.00	1873.00	343.53	175.24	168.29
2330	390	63.00	1877.00	344.28	175.62	168.66
2334	390	63.00	1881.00	345.01	175.99	169.02
2338	390	63.00	1885.00	345.76	176.37	169.39
2342	390	63.00	1889.00	346.49	176.74	169.75
2346	390	63.00	1893.00	347.23	177.12	170.11
2350	390	63.00	1897.00	347.98	177.50	170.48
2354	390	63.00	1901.00	348.71	177.87	170.84
2358	390	63.00	1905.00	349.46	178.25	171.21
2362	390	63.00	1909.00	350.19	178.62	171.57
2366	390	63.00	1913.00	350.93	179.00	171.93
2370	390	63.00	1917.00	351.68	179.38	172.30
2374	390	63.00	1921.00	352.41	179.75	172.66
2378	390	63.00	1925.00	353.16	180.13	173.03
2382	390	63.00	1929.00	353.89	180.50	173.39
2386	390	63.00	1933.00	354.63	180.88	173.75
2390	390	63.00	1937.00	355.38	181.26	174.12
2394	390	63.00	1941.00	356.11	181.63	174.48
2398	390	63.00	1945.00	356.86	182.01	174.85
2402	390	63.00	1949.00	357.59	182.38	175.21
2406	390	63.00	1953.00	358.33	182.76	175.57
2410	390	63.00	1957.00	359.08	183.14	175.94
2414	390	63.00	1961.00	359.81	183.51	176.30
2418	390	63.00	1965.00	360.56	183.89	176.67
2422	390	63.00	1969.00	361.29	184.26	177.03
2426	390	63.00	1973.00	362.03	184.64	177.39
2430	390	63.00	1977.00	362.78	185.02	177.76
2434	390	63.00	1981.00	363.51	185.39	178.12
2438	390	63.00	1985.00	364.26	185.77	178.49
2442	390	63.00	1989.00	364.99	186.14	178.85
2446	390	63.00	1993.00	365.73	186.52	179.21
2450	390	63.00	1997.00	366.48	186.90	179.58
2454	390	63.00	2001.00	367.21	187.27	179.94
2458	390	63.00	2005.00	367.96	187.65	180.31
2462	390	63.00	2009.00	368.69	188.02	180.67

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2466	390	63.00	2013.00	369.43	188.40	181.03
2470	390	63.00	2017.00	370.18	188.78	181.40
2474	390	63.00	2021.00	370.91	189.15	181.76
2478	390	63.00	2025.00	371.66	189.53	182.13
2482	390	63.00	2029.00	372.39	189.90	182.49
2486	390	63.00	2033.00	373.13	190.28	182.85
2490	390	63.00	2037.00	373.88	190.66	183.22
2494	390	63.00	2041.00	374.61	191.03	183.58
2498	390	63.00	2045.00	375.36	191.41	183.95
2502	390	63.00	2049.00	376.09	191.78	184.31
2506	390	63.00	2053.00	376.83	192.16	184.67
2510	390	63.00	2057.00	377.58	192.54	185.04
2514	390	63.00	2061.00	378.31	192.91	185.40
2518	390	63.00	2065.00	379.06	193.29	185.77
2522	390	63.00	2069.00	379.79	193.66	186.13
2526	390	63.00	2073.00	380.53	194.04	186.49
2530	390	63.00	2077.00	381.28	194.42	186.86
2534	390	63.00	2081.00	382.01	194.79	187.22
2538	390	63.00	2085.00	382.76	195.17	187.59
2542	390	63.00	2089.00	383.49	195.54	187.95
2546	390	63.00	2093.00	384.23	195.92	188.31
2550	390	63.00	2097.00	384.98	196.30	188.68
2554	390	63.00	2101.00	385.71	196.67	189.04
2558	390	63.00	2105.00	386.46	197.05	189.41
2562	390	63.00	2109.00	387.19	197.42	189.77
2566	390	63.00	2113.00	387.93	197.80	190.13
2570	390	63.00	2117.00	388.68	198.18	190.50
2574	390	63.00	2121.00	389.41	198.55	190.86
2578	390	63.00	2125.00	390.16	198.93	191.23
2582	390	63.00	2129.00	390.89	199.30	191.59
2586	390	63.00	2133.00	391.63	199.68	191.95
2590	390	63.00	2137.00	392.38	200.06	192.32
2594	390	63.00	2141.00	393.11	200.43	192.68
2598	390	63.00	2145.00	393.86	200.81	193.05
2602	390	63.00	2149.00	394.59	201.18	193.41
2606	390	63.00	2153.00	395.33	201.56	193.77
2610	390	63.00	2157.00	396.08	201.94	194.14
2614	390	63.00	2161.00	396.81	202.31	194.50
2618	390	63.00	2165.00	397.56	202.69	194.87
2622	390	63.00	2169.00	398.29	203.06	195.23
2626	390	63.00	2173.00	399.03	203.44	195.59
2630	390	63.00	2177.00	399.78	203.82	195.96
2634	390	63.00	2181.00	400.51	204.19	196.32
2638	390	63.00	2185.00	401.26	204.57	196.69
2642	390	63.00	2189.00	401.99	204.94	197.05
2646	390	63.00	2193.00	402.73	205.32	197.41
2650	390	63.00	2197.00	403.48	205.70	197.78
2654	390	63.00	2201.00	404.21	206.07	198.14
2658	390	63.00	2205.00	404.96	206.45	198.51
2662	390	63.00	2209.00	405.69	206.82	198.87
2666	390	63.00	2213.00	406.43	207.20	199.23
2670	390	63.00	2217.00	407.18	207.58	199.60
2674	390	63.00	2221.00	407.91	207.95	199.96
2678	390	63.00	2225.00	408.66	208.33	200.33
2682	390	63.00	2229.00	409.39	208.70	200.69

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2686	390	63.00	2233.00	410.13	209.08	201.05
2690	390	63.00	2237.00	410.88	209.46	201.42
2694	390	63.00	2241.00	411.61	209.83	201.78
2698	390	63.00	2245.00	412.36	210.21	202.15
2702	390	63.00	2249.00	413.09	210.58	202.51
2706	390	63.00	2253.00	413.83	210.96	202.87
2710	390	63.00	2257.00	414.58	211.34	203.24
2714	390	63.00	2261.00	415.31	211.71	203.60
2718	390	63.00	2265.00	416.06	212.09	203.97
2722	390	63.00	2269.00	416.79	212.46	204.33
2726	390	63.00	2273.00	417.53	212.84	204.69
2730	390	63.00	2277.00	418.28	213.22	205.06
2734	390	63.00	2281.00	419.01	213.59	205.42
2738	390	63.00	2285.00	419.76	213.97	205.79
2742	390	63.00	2289.00	420.49	214.34	206.15
2746	390	63.00	2293.00	421.23	214.72	206.51
2750	390	63.00	2297.00	421.98	215.10	206.88
2754	390	63.00	2301.00	422.71	215.47	207.24
2758	390	63.00	2305.00	423.46	215.85	207.61
2762	390	63.00	2309.00	424.19	216.22	207.97
2766	390	63.00	2313.00	424.93	216.60	208.33
2770	390	63.00	2317.00	425.68	216.98	208.70
2774	390	63.00	2321.00	426.41	217.35	209.06
2778	390	63.00	2325.00	427.16	217.73	209.43
2782	390	63.00	2329.00	427.89	218.10	209.79
2786	390	63.00	2333.00	428.63	218.48	210.15
2790	390	63.00	2337.00	429.38	218.86	210.52
2794	390	63.00	2341.00	430.11	219.23	210.88
2798	390	63.00	2345.00	430.86	219.61	211.25
2802	390	63.00	2349.00	431.59	219.98	211.61
2806	390	63.00	2353.00	432.33	220.36	211.97
2810	390	63.00	2357.00	433.08	220.74	212.34
2814	390	63.00	2361.00	433.81	221.11	212.70
2818	390	63.00	2365.00	434.56	221.49	213.07
2822	390	63.00	2369.00	435.29	221.86	213.43
2826	390	63.00	2373.00	436.03	222.24	213.79
2830	390	63.00	2377.00	436.78	222.62	214.16
2834	390	63.00	2381.00	437.51	222.99	214.52
2838	390	63.00	2385.00	438.26	223.37	214.89
2842	390	63.00	2389.00	438.99	223.74	215.25
2846	390	63.00	2393.00	439.73	224.12	215.61
2850	390	63.00	2397.00	440.48	224.50	215.98
2854	390	63.00	2401.00	441.21	224.87	216.34
2858	390	63.00	2405.00	441.96	225.25	216.71
2862	390	63.00	2409.00	442.69	225.62	217.07
2866	390	63.00	2413.00	443.43	226.00	217.43
2870	390	63.00	2417.00	444.18	226.38	217.80
2874	390	63.00	2421.00	444.91	226.75	218.16
2878	390	63.00	2425.00	445.66	227.13	218.53
2882	390	63.00	2429.00	446.39	227.50	218.89
2886	390	63.00	2433.00	447.13	227.88	219.25
2890	390	63.00	2437.00	447.88	228.26	219.62
2894	390	63.00	2441.00	448.61	228.63	219.98
2898	390	63.00	2445.00	449.36	229.01	220.35
2902	390	63.00	2449.00	450.09	229.38	220.71

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2906	390	63.00	2453.00	450.83	229.76	221.07
2910	390	63.00	2457.00	451.58	230.14	221.44
2914	390	63.00	2461.00	452.31	230.51	221.80
2918	390	63.00	2465.00	453.06	230.89	222.17
2922	390	63.00	2469.00	453.79	231.26	222.53
2926	390	63.00	2473.00	454.53	231.64	222.89
2930	390	63.00	2477.00	455.28	232.02	223.26
2934	390	63.00	2481.00	456.01	232.39	223.62
2938	390	63.00	2485.00	456.76	232.77	223.99
2942	390	63.00	2489.00	457.49	233.14	224.35
2946	390	63.00	2493.00	458.23	233.52	224.71
2950	390	63.00	2497.00	458.98	233.90	225.08
2954	390	63.00	2501.00	459.71	234.27	225.44
2958	390	63.00	2505.00	460.46	234.65	225.81
2962	390	63.00	2509.00	461.19	235.02	226.17
2966	390	63.00	2513.00	461.93	235.40	226.53
2970	390	63.00	2517.00	462.68	235.78	226.90
2974	390	63.00	2521.00	463.41	236.15	227.26
2978	390	63.00	2525.00	464.16	236.53	227.63
2982	390	63.00	2529.00	464.89	236.90	227.99
2986	390	63.00	2533.00	465.63	237.28	228.35
2990	390	63.00	2537.00	466.38	237.66	228.72
2994	390	63.00	2541.00	467.11	238.03	229.08
2998	390	63.00	2545.00	467.86	238.41	229.45
3002	390	63.00	2549.00	468.59	238.78	229.81
3006	390	63.00	2553.00	469.33	239.16	230.17
3010	390	63.00	2557.00	470.08	239.54	230.54
3014	390	63.00	2561.00	470.81	239.91	230.90
3018	390	63.00	2565.00	471.56	240.29	231.27
3022	390	63.00	2569.00	472.29	240.66	231.63
3026	390	63.00	2573.00	473.03	241.04	231.99
3030	390	63.00	2577.00	473.78	241.42	232.36
3034	390	63.00	2581.00	474.51	241.79	232.72
3038	390	63.00	2585.00	475.26	242.17	233.09
3042	390	63.00	2589.00	475.99	242.54	233.45
3046	390	63.00	2593.00	476.73	242.92	233.81
3050	390	63.00	2597.00	477.48	243.30	234.18
3054	390	63.00	2601.00	478.21	243.67	234.54
3058	390	63.00	2605.00	478.96	244.05	234.91
3062	390	63.00	2609.00	479.69	244.42	235.27
3066	390	63.00	2613.00	480.43	244.80	235.63
3070	390	63.00	2617.00	481.18	245.18	236.00
3074	390	63.00	2621.00	481.91	245.55	236.36
3078	390	63.00	2625.00	482.66	245.93	236.73
3082	390	63.00	2629.00	483.39	246.30	237.09
3086	390	63.00	2633.00	484.13	246.68	237.45
3090	390	63.00	2637.00	484.88	247.06	237.82
3094	390	63.00	2641.00	485.61	247.43	238.18
3098	390	63.00	2645.00	486.36	247.81	238.55
3102	390	63.00	2649.00	487.09	248.18	238.91
3106	390	63.00	2653.00	487.83	248.56	239.27
3110	390	63.00	2657.00	488.58	248.94	239.64
3114	390	63.00	2661.00	489.31	249.31	240.00
3118	390	63.00	2665.00	490.06	249.69	240.37
3122	390	63.00	2669.00	490.79	250.06	240.73

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
3126	390	63.00	2673.00	491.53	250.44	241.09
3130	390	63.00	2677.00	492.28	250.82	241.46
3134	390	63.00	2681.00	493.01	251.19	241.82
3138	390	63.00	2685.00	493.76	251.57	242.19
3142	390	63.00	2689.00	494.49	251.94	242.55
3146	390	63.00	2693.00	495.23	252.32	242.91
3150	390	63.00	2697.00	495.98	252.70	243.28
3154	390	63.00	2701.00	496.71	253.07	243.64
3158	390	63.00	2705.00	497.46	253.45	244.01
3162	390	63.00	2709.00	498.19	253.82	244.37
3166	390	63.00	2713.00	498.93	254.20	244.73
3170	390	63.00	2717.00	499.68	254.58	245.10
3174	390	63.00	2721.00	500.41	254.95	245.46
3178	390	63.00	2725.00	501.16	255.33	245.83
3182	390	63.00	2729.00	501.89	255.70	246.19
3186	390	63.00	2733.00	502.63	256.08	246.55
3190	390	63.00	2737.00	503.38	256.46	246.92
3194	390	63.00	2741.00	504.11	256.83	247.28
3198	390	63.00	2745.00	504.86	257.21	247.65
3202	390	63.00	2749.00	505.59	257.58	248.01
3206	390	63.00	2753.00	506.33	257.96	248.37
3210	390	63.00	2757.00	507.08	258.34	248.74
3214	390	63.00	2761.00	507.81	258.71	249.10
3218	390	63.00	2765.00	508.56	259.09	249.47
3222	390	63.00	2769.00	509.29	259.46	249.83
3226	390	63.00	2773.00	510.03	259.84	250.19
3230	390	63.00	2777.00	510.78	260.22	250.56
3234	390	63.00	2781.00	511.51	260.59	250.92
3238	390	63.00	2785.00	512.26	260.97	251.29
3242	390	63.00	2789.00	512.99	261.34	251.65
3246	390	63.00	2793.00	513.73	261.72	252.01
3250	390	63.00	2797.00	514.48	262.10	252.38
3254	390	63.00	2801.00	515.21	262.47	252.74
3258	390	63.00	2805.00	515.96	262.85	253.11
3262	390	63.00	2809.00	516.69	263.22	253.47
3266	390	63.00	2813.00	517.43	263.60	253.83
3270	390	63.00	2817.00	518.18	263.98	254.20
3274	390	63.00	2821.00	518.91	264.35	254.56
3278	390	63.00	2825.00	519.66	264.73	254.93
3282	390	63.00	2829.00	520.39	265.10	255.29
3286	390	63.00	2833.00	521.13	265.48	255.65
3290	390	63.00	2837.00	521.88	265.86	256.02
3294	390	63.00	2841.00	522.61	266.23	256.38
3298	390	63.00	2845.00	523.36	266.61	256.75
3302	390	63.00	2849.00	524.09	266.98	257.11
3306	390	63.00	2853.00	524.83	267.36	257.47
3310	390	63.00	2857.00	525.58	267.74	257.84
3314	390	63.00	2861.00	526.31	268.11	258.20
3318	390	63.00	2865.00	527.06	268.49	258.57
3322	390	63.00	2869.00	527.79	268.86	258.93
3326	390	63.00	2873.00	528.53	269.24	259.29
3330	390	63.00	2877.00	529.28	269.62	259.66
3334	390	63.00	2881.00	529.92	269.94	259.98
3337	390	63.00	2884.00	530.20	270.09	260.11

If your employee's gross pay is over £3337 go to page 91.

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

Weekly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for

- women aged 60 or over, see leaflet *CA41*
- women in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- married women or widows in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet *CA43*.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'E' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 91.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on forms P11 and P14					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	R 0.05	0.00	R 0.05
92	90	2.00	0.00	R 0.09	0.00	R 0.09
93	90	3.00	0.00	R 0.13	0.00	R 0.13
94	90	4.00	0.00	R 0.17	0.00	R 0.17
95	90	5.00	0.00	R 0.20	0.00	R 0.20
96	90	6.00	0.00	R 0.24	0.00	R 0.24
97	90	7.00	0.00	R 0.28	0.00	R 0.28
98	90	8.00	0.00	R 0.31	0.00	R 0.31
99	90	9.00	0.00	R 0.35	0.00	R 0.35
100	90	10.00	0.00	R 0.39	0.00	R 0.39
101	90	11.00	0.00	R 0.42	0.00	R 0.42
102	90	12.00	0.00	R 0.46	0.00	R 0.46
103	90	13.00	0.00	R 0.50	0.00	R 0.50
104	90	14.00	0.00	R 0.54	0.00	R 0.54
105	90	15.00	0.00	R 0.55	0.00	R 0.55
106	90	15.00	1.00	R 0.34	0.07	R 0.41
107	90	15.00	2.00	R 0.20	0.12	R 0.32
108	90	15.00	3.00	R 0.06	0.17	R 0.23
109	90	15.00	4.00	0.08	0.22	R 0.14
110	90	15.00	5.00	0.22	0.27	R 0.05
111	90	15.00	6.00	0.35	0.31	0.04
112	90	15.00	7.00	0.49	0.36	0.13
113	90	15.00	8.00	0.63	0.41	0.22
114	90	15.00	9.00	0.77	0.46	0.31

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
115	90	15.00	10.00	0.91	0.51	0.40
116	90	15.00	11.00	1.06	0.56	0.50
117	90	15.00	12.00	1.20	0.61	0.59
118	90	15.00	13.00	1.33	0.65	0.68
119	90	15.00	14.00	1.47	0.70	0.77
120	90	15.00	15.00	1.61	0.75	0.86
121	90	15.00	16.00	1.75	0.80	0.95
122	90	15.00	17.00	1.89	0.85	1.04
123	90	15.00	18.00	2.03	0.90	1.13
124	90	15.00	19.00	2.16	0.94	1.22
125	90	15.00	20.00	2.30	0.99	1.31
126	90	15.00	21.00	2.45	1.04	1.41
127	90	15.00	22.00	2.59	1.09	1.50
128	90	15.00	23.00	2.73	1.14	1.59
129	90	15.00	24.00	2.87	1.19	1.68
130	90	15.00	25.00	3.01	1.24	1.77
131	90	15.00	26.00	3.14	1.28	1.86
132	90	15.00	27.00	3.28	1.33	1.95
133	90	15.00	28.00	3.42	1.38	2.04
134	90	15.00	29.00	3.56	1.43	2.13
135	90	15.00	30.00	3.70	1.48	2.22
136	90	15.00	31.00	3.85	1.53	2.32
137	90	15.00	32.00	3.99	1.58	2.41
138	90	15.00	33.00	4.12	1.62	2.50
139	90	15.00	34.00	4.26	1.67	2.59
140	90	15.00	35.00	4.40	1.72	2.68
141	90	15.00	36.00	4.54	1.77	2.77
142	90	15.00	37.00	4.68	1.82	2.86
143	90	15.00	38.00	4.82	1.87	2.95
144	90	15.00	39.00	4.95	1.91	3.04
145	90	15.00	40.00	5.09	1.96	3.13
146	90	15.00	41.00	5.24	2.01	3.23
147	90	15.00	42.00	5.38	2.06	3.32
148	90	15.00	43.00	5.52	2.11	3.41
149	90	15.00	44.00	5.66	2.16	3.50
150	90	15.00	45.00	5.80	2.21	3.59
151	90	15.00	46.00	5.93	2.25	3.68
152	90	15.00	47.00	6.07	2.30	3.77
153	90	15.00	48.00	6.21	2.35	3.86
154	90	15.00	49.00	6.35	2.40	3.95
155	90	15.00	50.00	6.49	2.45	4.04
156	90	15.00	51.00	6.64	2.50	4.14
157	90	15.00	52.00	6.78	2.55	4.23
158	90	15.00	53.00	6.91	2.59	4.32
159	90	15.00	54.00	7.05	2.64	4.41
160	90	15.00	55.00	7.19	2.69	4.50
161	90	15.00	56.00	7.33	2.74	4.59
162	90	15.00	57.00	7.47	2.79	4.68
163	90	15.00	58.00	7.61	2.84	4.77
164	90	15.00	59.00	7.74	2.88	4.86
165	90	15.00	60.00	7.88	2.93	4.95
166	90	15.00	61.00	8.03	2.98	5.05
167	90	15.00	62.00	8.17	3.03	5.14
168	90	15.00	63.00	8.31	3.08	5.23
169	90	15.00	64.00	8.45	3.13	5.32

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
170	90	15.00	65.00	8.59	3.18	5.41
171	90	15.00	66.00	8.72	3.22	5.50
172	90	15.00	67.00	8.86	3.27	5.59
173	90	15.00	68.00	9.00	3.32	5.68
174	90	15.00	69.00	9.14	3.37	5.77
175	90	15.00	70.00	9.28	3.42	5.86
176	90	15.00	71.00	9.43	3.47	5.96
177	90	15.00	72.00	9.57	3.52	6.05
178	90	15.00	73.00	9.70	3.56	6.14
179	90	15.00	74.00	9.84	3.61	6.23
180	90	15.00	75.00	9.98	3.66	6.32
181	90	15.00	76.00	10.12	3.71	6.41
182	90	15.00	77.00	10.26	3.76	6.50
183	90	15.00	78.00	10.40	3.81	6.59
184	90	15.00	79.00	10.53	3.85	6.68
185	90	15.00	80.00	10.67	3.90	6.77
186	90	15.00	81.00	10.82	3.95	6.87
187	90	15.00	82.00	10.96	4.00	6.96
188	90	15.00	83.00	11.10	4.05	7.05
189	90	15.00	84.00	11.24	4.10	7.14
190	90	15.00	85.00	11.38	4.15	7.23
191	90	15.00	86.00	11.51	4.19	7.32
192	90	15.00	87.00	11.65	4.24	7.41
193	90	15.00	88.00	11.79	4.29	7.50
194	90	15.00	89.00	11.93	4.34	7.59
195	90	15.00	90.00	12.07	4.39	7.68
196	90	15.00	91.00	12.22	4.44	7.78
197	90	15.00	92.00	12.36	4.49	7.87
198	90	15.00	93.00	12.49	4.53	7.96
199	90	15.00	94.00	12.63	4.58	8.05
200	90	15.00	95.00	12.77	4.63	8.14
201	90	15.00	96.00	12.91	4.68	8.23
202	90	15.00	97.00	13.05	4.73	8.32
203	90	15.00	98.00	13.19	4.78	8.41
204	90	15.00	99.00	13.32	4.82	8.50
205	90	15.00	100.00	13.46	4.87	8.59
206	90	15.00	101.00	13.61	4.92	8.69
207	90	15.00	102.00	13.75	4.97	8.78
208	90	15.00	103.00	13.89	5.02	8.87
209	90	15.00	104.00	14.03	5.07	8.96
210	90	15.00	105.00	14.17	5.12	9.05
211	90	15.00	106.00	14.30	5.16	9.14
212	90	15.00	107.00	14.44	5.21	9.23
213	90	15.00	108.00	14.58	5.26	9.32
214	90	15.00	109.00	14.72	5.31	9.41
215	90	15.00	110.00	14.86	5.36	9.50
216	90	15.00	111.00	15.01	5.41	9.60
217	90	15.00	112.00	15.15	5.46	9.69
218	90	15.00	113.00	15.28	5.50	9.78
219	90	15.00	114.00	15.42	5.55	9.87
220	90	15.00	115.00	15.56	5.60	9.96
221	90	15.00	116.00	15.70	5.65	10.05
222	90	15.00	117.00	15.84	5.70	10.14
223	90	15.00	118.00	15.98	5.75	10.23
224	90	15.00	119.00	16.11	5.79	10.32

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
225	90	15.00	120.00	16.25	5.84	10.41
226	90	15.00	121.00	16.40	5.89	10.51
227	90	15.00	122.00	16.54	5.94	10.60
228	90	15.00	123.00	16.68	5.99	10.69
229	90	15.00	124.00	16.82	6.04	10.78
230	90	15.00	125.00	16.96	6.09	10.87
231	90	15.00	126.00	17.09	6.13	10.96
232	90	15.00	127.00	17.23	6.18	11.05
233	90	15.00	128.00	17.37	6.23	11.14
234	90	15.00	129.00	17.51	6.28	11.23
235	90	15.00	130.00	17.65	6.33	11.32
236	90	15.00	131.00	17.80	6.38	11.42
237	90	15.00	132.00	17.94	6.43	11.51
238	90	15.00	133.00	18.07	6.47	11.60
239	90	15.00	134.00	18.21	6.52	11.69
240	90	15.00	135.00	18.35	6.57	11.78
241	90	15.00	136.00	18.49	6.62	11.87
242	90	15.00	137.00	18.63	6.67	11.96
243	90	15.00	138.00	18.77	6.72	12.05
244	90	15.00	139.00	18.90	6.76	12.14
245	90	15.00	140.00	19.04	6.81	12.23
246	90	15.00	141.00	19.19	6.86	12.33
247	90	15.00	142.00	19.33	6.91	12.42
248	90	15.00	143.00	19.47	6.96	12.51
249	90	15.00	144.00	19.61	7.01	12.60
250	90	15.00	145.00	19.75	7.06	12.69
251	90	15.00	146.00	19.88	7.10	12.78
252	90	15.00	147.00	20.02	7.15	12.87
253	90	15.00	148.00	20.16	7.20	12.96
254	90	15.00	149.00	20.30	7.25	13.05
255	90	15.00	150.00	20.44	7.30	13.14
256	90	15.00	151.00	20.59	7.35	13.24
257	90	15.00	152.00	20.73	7.40	13.33
258	90	15.00	153.00	20.86	7.44	13.42
259	90	15.00	154.00	21.00	7.49	13.51
260	90	15.00	155.00	21.14	7.54	13.60
261	90	15.00	156.00	21.28	7.59	13.69
262	90	15.00	157.00	21.42	7.64	13.78
263	90	15.00	158.00	21.56	7.69	13.87
264	90	15.00	159.00	21.69	7.73	13.96
265	90	15.00	160.00	21.83	7.78	14.05
266	90	15.00	161.00	21.98	7.83	14.15
267	90	15.00	162.00	22.12	7.88	14.24
268	90	15.00	163.00	22.26	7.93	14.33
269	90	15.00	164.00	22.40	7.98	14.42
270	90	15.00	165.00	22.54	8.03	14.51
271	90	15.00	166.00	22.67	8.07	14.60
272	90	15.00	167.00	22.81	8.12	14.69
273	90	15.00	168.00	22.95	8.17	14.78
274	90	15.00	169.00	23.09	8.22	14.87
275	90	15.00	170.00	23.23	8.27	14.96
276	90	15.00	171.00	23.38	8.32	15.06
277	90	15.00	172.00	23.52	8.37	15.15
278	90	15.00	173.00	23.65	8.41	15.24
279	90	15.00	174.00	23.79	8.46	15.33

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
280	90	15.00	175.00	23.93	8.51	15.42
281	90	15.00	176.00	24.07	8.56	15.51
282	90	15.00	177.00	24.21	8.61	15.60
283	90	15.00	178.00	24.35	8.66	15.69
284	90	15.00	179.00	24.48	8.70	15.78
285	90	15.00	180.00	24.62	8.75	15.87
286	90	15.00	181.00	24.77	8.80	15.97
287	90	15.00	182.00	24.91	8.85	16.06
288	90	15.00	183.00	25.05	8.90	16.15
289	90	15.00	184.00	25.19	8.95	16.24
290	90	15.00	185.00	25.33	9.00	16.33
291	90	15.00	186.00	25.46	9.04	16.42
292	90	15.00	187.00	25.60	9.09	16.51
293	90	15.00	188.00	25.74	9.14	16.60
294	90	15.00	189.00	25.88	9.19	16.69
295	90	15.00	190.00	26.02	9.24	16.78
296	90	15.00	191.00	26.17	9.29	16.88
297	90	15.00	192.00	26.31	9.34	16.97
298	90	15.00	193.00	26.44	9.38	17.06
299	90	15.00	194.00	26.58	9.43	17.15
300	90	15.00	195.00	26.72	9.48	17.24
301	90	15.00	196.00	26.86	9.53	17.33
302	90	15.00	197.00	27.00	9.58	17.42
303	90	15.00	198.00	27.14	9.63	17.51
304	90	15.00	199.00	27.27	9.67	17.60
305	90	15.00	200.00	27.41	9.72	17.69
306	90	15.00	201.00	27.56	9.77	17.79
307	90	15.00	202.00	27.70	9.82	17.88
308	90	15.00	203.00	27.84	9.87	17.97
309	90	15.00	204.00	27.98	9.92	18.06
310	90	15.00	205.00	28.12	9.97	18.15
311	90	15.00	206.00	28.25	10.01	18.24
312	90	15.00	207.00	28.39	10.06	18.33
313	90	15.00	208.00	28.53	10.11	18.42
314	90	15.00	209.00	28.67	10.16	18.51
315	90	15.00	210.00	28.81	10.21	18.60
316	90	15.00	211.00	28.96	10.26	18.70
317	90	15.00	212.00	29.10	10.31	18.79
318	90	15.00	213.00	29.23	10.35	18.88
319	90	15.00	214.00	29.37	10.40	18.97
320	90	15.00	215.00	29.51	10.45	19.06
321	90	15.00	216.00	29.65	10.50	19.15
322	90	15.00	217.00	29.79	10.55	19.24
323	90	15.00	218.00	29.93	10.60	19.33
324	90	15.00	219.00	30.06	10.64	19.42
325	90	15.00	220.00	30.20	10.69	19.51
326	90	15.00	221.00	30.35	10.74	19.61
327	90	15.00	222.00	30.49	10.79	19.70
328	90	15.00	223.00	30.63	10.84	19.79
329	90	15.00	224.00	30.77	10.89	19.88
330	90	15.00	225.00	30.91	10.94	19.97
331	90	15.00	226.00	31.04	10.98	20.06
332	90	15.00	227.00	31.18	11.03	20.15
333	90	15.00	228.00	31.32	11.08	20.24
334	90	15.00	229.00	31.46	11.13	20.33

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
335	90	15.00	230.00	31.60	11.18	20.42
336	90	15.00	231.00	31.75	11.23	20.52
337	90	15.00	232.00	31.89	11.28	20.61
338	90	15.00	233.00	32.02	11.32	20.70
339	90	15.00	234.00	32.16	11.37	20.79
340	90	15.00	235.00	32.30	11.42	20.88
341	90	15.00	236.00	32.44	11.47	20.97
342	90	15.00	237.00	32.58	11.52	21.06
343	90	15.00	238.00	32.72	11.57	21.15
344	90	15.00	239.00	32.85	11.61	21.24
345	90	15.00	240.00	32.99	11.66	21.33
346	90	15.00	241.00	33.14	11.71	21.43
347	90	15.00	242.00	33.28	11.76	21.52
348	90	15.00	243.00	33.42	11.81	21.61
349	90	15.00	244.00	33.56	11.86	21.70
350	90	15.00	245.00	33.70	11.91	21.79
351	90	15.00	246.00	33.83	11.95	21.88
352	90	15.00	247.00	33.97	12.00	21.97
353	90	15.00	248.00	34.11	12.05	22.06
354	90	15.00	249.00	34.25	12.10	22.15
355	90	15.00	250.00	34.39	12.15	22.24
356	90	15.00	251.00	34.54	12.20	22.34
357	90	15.00	252.00	34.68	12.25	22.43
358	90	15.00	253.00	34.81	12.29	22.52
359	90	15.00	254.00	34.95	12.34	22.61
360	90	15.00	255.00	35.09	12.39	22.70
361	90	15.00	256.00	35.23	12.44	22.79
362	90	15.00	257.00	35.37	12.49	22.88
363	90	15.00	258.00	35.51	12.54	22.97
364	90	15.00	259.00	35.64	12.58	23.06
365	90	15.00	260.00	35.78	12.63	23.15
366	90	15.00	261.00	35.93	12.68	23.25
367	90	15.00	262.00	36.07	12.73	23.34
368	90	15.00	263.00	36.21	12.78	23.43
369	90	15.00	264.00	36.35	12.83	23.52
370	90	15.00	265.00	36.49	12.88	23.61
371	90	15.00	266.00	36.62	12.92	23.70
372	90	15.00	267.00	36.76	12.97	23.79
373	90	15.00	268.00	36.90	13.02	23.88
374	90	15.00	269.00	37.04	13.07	23.97
375	90	15.00	270.00	37.18	13.12	24.06
376	90	15.00	271.00	37.33	13.17	24.16
377	90	15.00	272.00	37.47	13.22	24.25
378	90	15.00	273.00	37.60	13.26	24.34
379	90	15.00	274.00	37.74	13.31	24.43
380	90	15.00	275.00	37.88	13.36	24.52
381	90	15.00	276.00	38.02	13.41	24.61
382	90	15.00	277.00	38.16	13.46	24.70
383	90	15.00	278.00	38.30	13.51	24.79
384	90	15.00	279.00	38.43	13.55	24.88
385	90	15.00	280.00	38.57	13.60	24.97
386	90	15.00	281.00	38.72	13.65	25.07
387	90	15.00	282.00	38.86	13.70	25.16
388	90	15.00	283.00	39.00	13.75	25.25
389	90	15.00	284.00	39.14	13.80	25.34

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
390	90	15.00	285.00	39.28	13.85	25.43
391	90	15.00	286.00	39.41	13.89	25.52
392	90	15.00	287.00	39.55	13.94	25.61
393	90	15.00	288.00	39.69	13.99	25.70
394	90	15.00	289.00	39.83	14.04	25.79
395	90	15.00	290.00	39.97	14.09	25.88
396	90	15.00	291.00	40.12	14.14	25.98
397	90	15.00	292.00	40.26	14.19	26.07
398	90	15.00	293.00	40.39	14.23	26.16
399	90	15.00	294.00	40.53	14.28	26.25
400	90	15.00	295.00	40.67	14.33	26.34
401	90	15.00	296.00	40.81	14.38	26.43
402	90	15.00	297.00	40.95	14.43	26.52
403	90	15.00	298.00	41.09	14.48	26.61
404	90	15.00	299.00	41.22	14.52	26.70
405	90	15.00	300.00	41.36	14.57	26.79
406	90	15.00	301.00	41.51	14.62	26.89
407	90	15.00	302.00	41.65	14.67	26.98
408	90	15.00	303.00	41.79	14.72	27.07
409	90	15.00	304.00	41.93	14.77	27.16
410	90	15.00	305.00	42.07	14.82	27.25
411	90	15.00	306.00	42.20	14.86	27.34
412	90	15.00	307.00	42.34	14.91	27.43
413	90	15.00	308.00	42.48	14.96	27.52
414	90	15.00	309.00	42.62	15.01	27.61
415	90	15.00	310.00	42.76	15.06	27.70
416	90	15.00	311.00	42.91	15.11	27.80
417	90	15.00	312.00	43.05	15.16	27.89
418	90	15.00	313.00	43.18	15.20	27.98
419	90	15.00	314.00	43.32	15.25	28.07
420	90	15.00	315.00	43.46	15.30	28.16
421	90	15.00	316.00	43.60	15.35	28.25
422	90	15.00	317.00	43.74	15.40	28.34
423	90	15.00	318.00	43.88	15.45	28.43
424	90	15.00	319.00	44.01	15.49	28.52
425	90	15.00	320.00	44.15	15.54	28.61
426	90	15.00	321.00	44.30	15.59	28.71
427	90	15.00	322.00	44.44	15.64	28.80
428	90	15.00	323.00	44.58	15.69	28.89
429	90	15.00	324.00	44.72	15.74	28.98
430	90	15.00	325.00	44.86	15.79	29.07
431	90	15.00	326.00	44.99	15.83	29.16
432	90	15.00	327.00	45.13	15.88	29.25
433	90	15.00	328.00	45.27	15.93	29.34
434	90	15.00	329.00	45.41	15.98	29.43
435	90	15.00	330.00	45.55	16.03	29.52
436	90	15.00	331.00	45.70	16.08	29.62
437	90	15.00	332.00	45.84	16.13	29.71
438	90	15.00	333.00	45.97	16.17	29.80
439	90	15.00	334.00	46.11	16.22	29.89
440	90	15.00	335.00	46.25	16.27	29.98
441	90	15.00	336.00	46.39	16.32	30.07
442	90	15.00	337.00	46.53	16.37	30.16
443	90	15.00	338.00	46.67	16.42	30.25
444	90	15.00	339.00	46.80	16.46	30.34

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
445	90	15.00	340.00	46.94	16.51	30.43
446	90	15.00	341.00	47.09	16.56	30.53
447	90	15.00	342.00	47.23	16.61	30.62
448	90	15.00	343.00	47.37	16.66	30.71
449	90	15.00	344.00	47.51	16.71	30.80
450	90	15.00	345.00	47.65	16.76	30.89
451	90	15.00	346.00	47.78	16.80	30.98
452	90	15.00	347.00	47.92	16.85	31.07
453	90	15.00	348.00	48.06	16.90	31.16
454	90	15.00	349.00	48.20	16.95	31.25
455	90	15.00	350.00	48.34	17.00	31.34
456	90	15.00	351.00	48.49	17.05	31.44
457	90	15.00	352.00	48.63	17.10	31.53
458	90	15.00	353.00	48.76	17.14	31.62
459	90	15.00	354.00	48.90	17.19	31.71
460	90	15.00	355.00	49.04	17.24	31.80
461	90	15.00	356.00	49.18	17.29	31.89
462	90	15.00	357.00	49.32	17.34	31.98
463	90	15.00	358.00	49.46	17.39	32.07
464	90	15.00	359.00	49.59	17.43	32.16
465	90	15.00	360.00	49.73	17.48	32.25
466	90	15.00	361.00	49.88	17.53	32.35
467	90	15.00	362.00	50.02	17.58	32.44
468	90	15.00	363.00	50.16	17.63	32.53
469	90	15.00	364.00	50.30	17.68	32.62
470	90	15.00	365.00	50.44	17.73	32.71
471	90	15.00	366.00	50.57	17.77	32.80
472	90	15.00	367.00	50.71	17.82	32.89
473	90	15.00	368.00	50.85	17.87	32.98
474	90	15.00	369.00	50.99	17.92	33.07
475	90	15.00	370.00	51.13	17.97	33.16
476	90	15.00	371.00	51.28	18.02	33.26
477	90	15.00	372.00	51.42	18.07	33.35
478	90	15.00	373.00	51.55	18.11	33.44
479	90	15.00	374.00	51.69	18.16	33.53
480	90	15.00	375.00	51.83	18.21	33.62
481	90	15.00	376.00	51.97	18.26	33.71
482	90	15.00	377.00	52.11	18.31	33.80
483	90	15.00	378.00	52.25	18.36	33.89
484	90	15.00	379.00	52.38	18.40	33.98
485	90	15.00	380.00	52.52	18.45	34.07
486	90	15.00	381.00	52.67	18.50	34.17
487	90	15.00	382.00	52.81	18.55	34.26
488	90	15.00	383.00	52.95	18.60	34.35
489	90	15.00	384.00	53.09	18.65	34.44
490	90	15.00	385.00	53.23	18.70	34.53
491	90	15.00	386.00	53.36	18.74	34.62
492	90	15.00	387.00	53.50	18.79	34.71
493	90	15.00	388.00	53.64	18.84	34.80
494	90	15.00	389.00	53.78	18.89	34.89
495	90	15.00	390.00	53.92	18.94	34.98
496	90	15.00	391.00	54.07	18.99	35.08
497	90	15.00	392.00	54.21	19.04	35.17
498	90	15.00	393.00	54.34	19.08	35.26
499	90	15.00	394.00	54.48	19.13	35.35

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
500	90	15.00	395.00	54.62	19.18	35.44
501	90	15.00	396.00	54.76	19.23	35.53
502	90	15.00	397.00	54.90	19.28	35.62
503	90	15.00	398.00	55.04	19.33	35.71
504	90	15.00	399.00	55.17	19.37	35.80
505	90	15.00	400.00	55.31	19.42	35.89
506	90	15.00	401.00	55.46	19.47	35.99
507	90	15.00	402.00	55.60	19.52	36.08
508	90	15.00	403.00	55.74	19.57	36.17
509	90	15.00	404.00	55.88	19.62	36.26
510	90	15.00	405.00	56.02	19.67	36.35
511	90	15.00	406.00	56.15	19.71	36.44
512	90	15.00	407.00	56.29	19.76	36.53
513	90	15.00	408.00	56.43	19.81	36.62
514	90	15.00	409.00	56.57	19.86	36.71
515	90	15.00	410.00	56.71	19.91	36.80
516	90	15.00	411.00	56.86	19.96	36.90
517	90	15.00	412.00	57.00	20.01	36.99
518	90	15.00	413.00	57.13	20.05	37.08
519	90	15.00	414.00	57.27	20.10	37.17
520	90	15.00	415.00	57.41	20.15	37.26
521	90	15.00	416.00	57.55	20.20	37.35
522	90	15.00	417.00	57.69	20.25	37.44
523	90	15.00	418.00	57.83	20.30	37.53
524	90	15.00	419.00	57.96	20.34	37.62
525	90	15.00	420.00	58.10	20.39	37.71
526	90	15.00	421.00	58.25	20.44	37.81
527	90	15.00	422.00	58.39	20.49	37.90
528	90	15.00	423.00	58.53	20.54	37.99
529	90	15.00	424.00	58.67	20.59	38.08
530	90	15.00	425.00	58.81	20.64	38.17
531	90	15.00	426.00	58.94	20.68	38.26
532	90	15.00	427.00	59.08	20.73	38.35
533	90	15.00	428.00	59.22	20.78	38.44
534	90	15.00	429.00	59.36	20.83	38.53
535	90	15.00	430.00	59.50	20.88	38.62
536	90	15.00	431.00	59.65	20.93	38.72
537	90	15.00	432.00	59.79	20.98	38.81
538	90	15.00	433.00	59.92	21.02	38.90
539	90	15.00	434.00	60.06	21.07	38.99
540	90	15.00	435.00	60.20	21.12	39.08
541	90	15.00	436.00	60.34	21.17	39.17
542	90	15.00	437.00	60.48	21.22	39.26
543	90	15.00	438.00	60.62	21.27	39.35
544	90	15.00	439.00	60.75	21.31	39.44
545	90	15.00	440.00	60.89	21.36	39.53
546	90	15.00	441.00	61.04	21.41	39.63
547	90	15.00	442.00	61.18	21.46	39.72
548	90	15.00	443.00	61.32	21.51	39.81
549	90	15.00	444.00	61.46	21.56	39.90
550	90	15.00	445.00	61.60	21.61	39.99
551	90	15.00	446.00	61.73	21.65	40.08
552	90	15.00	447.00	61.87	21.70	40.17
553	90	15.00	448.00	62.01	21.75	40.26
554	90	15.00	449.00	62.15	21.80	40.35

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
555	90	15.00	450.00	62.29	21.85	40.44
556	90	15.00	451.00	62.44	21.90	40.54
557	90	15.00	452.00	62.58	21.95	40.63
558	90	15.00	453.00	62.71	21.99	40.72
559	90	15.00	454.00	62.85	22.04	40.81
560	90	15.00	455.00	62.99	22.09	40.90
561	90	15.00	456.00	63.13	22.14	40.99
562	90	15.00	457.00	63.27	22.19	41.08
563	90	15.00	458.00	63.41	22.24	41.17
564	90	15.00	459.00	63.54	22.28	41.26
565	90	15.00	460.00	63.68	22.33	41.35
566	90	15.00	461.00	63.83	22.38	41.45
567	90	15.00	462.00	63.97	22.43	41.54
568	90	15.00	463.00	64.11	22.48	41.63
569	90	15.00	464.00	64.25	22.53	41.72
570	90	15.00	465.00	64.39	22.58	41.81
571	90	15.00	466.00	64.52	22.62	41.90
572	90	15.00	467.00	64.66	22.67	41.99
573	90	15.00	468.00	64.80	22.72	42.08
574	90	15.00	469.00	64.94	22.77	42.17
575	90	15.00	470.00	65.08	22.82	42.26
576	90	15.00	471.00	65.23	22.87	42.36
577	90	15.00	472.00	65.37	22.92	42.45
578	90	15.00	473.00	65.50	22.96	42.54
579	90	15.00	474.00	65.64	23.01	42.63
580	90	15.00	475.00	65.78	23.06	42.72
581	90	15.00	476.00	65.92	23.11	42.81
582	90	15.00	477.00	66.06	23.16	42.90
583	90	15.00	478.00	66.20	23.21	42.99
584	90	15.00	479.00	66.33	23.25	43.08
585	90	15.00	480.00	66.47	23.30	43.17
586	90	15.00	481.00	66.62	23.35	43.27
587	90	15.00	482.00	66.76	23.40	43.36
588	90	15.00	483.00	66.90	23.45	43.45
589	90	15.00	484.00	67.04	23.50	43.54
590	90	15.00	485.00	67.18	23.55	43.63
591	90	15.00	486.00	67.31	23.59	43.72
592	90	15.00	487.00	67.45	23.64	43.81
593	90	15.00	488.00	67.59	23.69	43.90
594	90	15.00	489.00	67.73	23.74	43.99
595	90	15.00	490.00	67.87	23.79	44.08
596	90	15.00	491.00	68.02	23.84	44.18
597	90	15.00	492.00	68.16	23.89	44.27
598	90	15.00	493.00	68.29	23.93	44.36
599	90	15.00	494.00	68.43	23.98	44.45
600	90	15.00	495.00	68.57	24.03	44.54
601	90	15.00	496.00	68.71	24.08	44.63
602	90	15.00	497.00	68.85	24.13	44.72
603	90	15.00	498.00	68.99	24.18	44.81
604	90	15.00	499.00	69.12	24.22	44.90
605	90	15.00	500.00	69.26	24.27	44.99
606	90	15.00	501.00	69.41	24.32	45.09
607	90	15.00	502.00	69.55	24.37	45.18
608	90	15.00	503.00	69.69	24.42	45.27
609	90	15.00	504.00	69.83	24.47	45.36

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
610	90	15.00	505.00	69.97	24.52	45.45
611	90	15.00	506.00	70.10	24.56	45.54
612	90	15.00	507.00	70.24	24.61	45.63
613	90	15.00	508.00	70.38	24.66	45.72
614	90	15.00	509.00	70.52	24.71	45.81
615	90	15.00	510.00	70.66	24.76	45.90
616	90	15.00	511.00	70.81	24.81	46.00
617	90	15.00	512.00	70.95	24.86	46.09
618	90	15.00	513.00	71.08	24.90	46.18
619	90	15.00	514.00	71.22	24.95	46.27
620	90	15.00	515.00	71.36	25.00	46.36
621	90	15.00	516.00	71.50	25.05	46.45
622	90	15.00	517.00	71.64	25.10	46.54
623	90	15.00	518.00	71.78	25.15	46.63
624	90	15.00	519.00	71.91	25.19	46.72
625	90	15.00	520.00	72.05	25.24	46.81
626	90	15.00	521.00	72.20	25.29	46.91
627	90	15.00	522.00	72.34	25.34	47.00
628	90	15.00	523.00	72.48	25.39	47.09
629	90	15.00	524.00	72.62	25.44	47.18
630	90	15.00	525.00	72.76	25.49	47.27
631	90	15.00	526.00	72.89	25.53	47.36
632	90	15.00	527.00	73.03	25.58	47.45
633	90	15.00	528.00	73.17	25.63	47.54
634	90	15.00	529.00	73.31	25.68	47.63
635	90	15.00	530.00	73.45	25.73	47.72
636	90	15.00	531.00	73.60	25.78	47.82
637	90	15.00	532.00	73.74	25.83	47.91
638	90	15.00	533.00	73.87	25.87	48.00
639	90	15.00	534.00	74.01	25.92	48.09
640	90	15.00	535.00	74.15	25.97	48.18
641	90	15.00	536.00	74.29	26.02	48.27
642	90	15.00	537.00	74.43	26.07	48.36
643	90	15.00	538.00	74.57	26.12	48.45
644	90	15.00	539.00	74.70	26.16	48.54
645	90	15.00	540.00	74.84	26.21	48.63
646	90	15.00	541.00	74.99	26.26	48.73
647	90	15.00	542.00	75.13	26.31	48.82
648	90	15.00	543.00	75.27	26.36	48.91
649	90	15.00	544.00	75.41	26.41	49.00
650	90	15.00	545.00	75.55	26.46	49.09
651	90	15.00	546.00	75.68	26.50	49.18
652	90	15.00	547.00	75.82	26.55	49.27
653	90	15.00	548.00	75.96	26.60	49.36
654	90	15.00	549.00	76.10	26.65	49.45
655	90	15.00	550.00	76.24	26.70	49.54
656	90	15.00	551.00	76.39	26.75	49.64
657	90	15.00	552.00	76.53	26.80	49.73
658	90	15.00	553.00	76.66	26.84	49.82
659	90	15.00	554.00	76.80	26.89	49.91
660	90	15.00	555.00	76.94	26.94	50.00
661	90	15.00	556.00	77.08	26.99	50.09
662	90	15.00	557.00	77.22	27.04	50.18
663	90	15.00	558.00	77.36	27.09	50.27
664	90	15.00	559.00	77.49	27.13	50.36

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
665	90	15.00	560.00	77.63	27.18	50.45
666	90	15.00	561.00	77.78	27.23	50.55
667	90	15.00	562.00	77.92	27.28	50.64
668	90	15.00	563.00	78.06	27.33	50.73
669	90	15.00	564.00	78.20	27.38	50.82
670	90	15.00	565.00	78.34	27.43	50.91
671	90	15.00	566.00	78.47	27.47	51.00
672	90	15.00	567.00	78.61	27.52	51.09
673	90	15.00	568.00	78.75	27.57	51.18
674	90	15.00	569.00	78.89	27.62	51.27
675	90	15.00	570.00	79.03	27.67	51.36
676	90	15.00	571.00	79.18	27.72	51.46
677	90	15.00	572.00	79.32	27.77	51.55
678	90	15.00	573.00	79.45	27.81	51.64
679	90	15.00	574.00	79.59	27.86	51.73
680	90	15.00	575.00	79.73	27.91	51.82
681	90	15.00	576.00	79.87	27.96	51.91
682	90	15.00	577.00	80.01	28.01	52.00
683	90	15.00	578.00	80.15	28.06	52.09
684	90	15.00	579.00	80.28	28.10	52.18
685	90	15.00	580.00	80.42	28.15	52.27
686	90	15.00	581.00	80.57	28.20	52.37
687	90	15.00	582.00	80.71	28.25	52.46
688	90	15.00	583.00	80.85	28.30	52.55
689	90	15.00	584.00	80.99	28.35	52.64
690	90	15.00	585.00	81.13	28.40	52.73
691	90	15.00	586.00	81.26	28.44	52.82
692	90	15.00	587.00	81.40	28.49	52.91
693	90	15.00	588.00	81.54	28.54	53.00
694	90	15.00	589.00	81.68	28.59	53.09
695	90	15.00	590.00	81.82	28.64	53.18
696	90	15.00	591.00	81.97	28.69	53.28
697	90	15.00	592.00	82.11	28.74	53.37
698	90	15.00	593.00	82.24	28.78	53.46
699	90	15.00	594.00	82.38	28.83	53.55
700	90	15.00	595.00	82.52	28.88	53.64
701	90	15.00	596.00	82.66	28.93	53.73
702	90	15.00	597.00	82.80	28.98	53.82
703	90	15.00	598.00	82.94	29.03	53.91
704	90	15.00	599.00	83.07	29.07	54.00
705	90	15.00	600.00	83.21	29.12	54.09
706	90	15.00	601.00	83.36	29.17	54.19
707	90	15.00	602.00	83.50	29.22	54.28
708	90	15.00	603.00	83.64	29.27	54.37
709	90	15.00	604.00	83.78	29.32	54.46
710	90	15.00	605.00	83.92	29.37	54.55
711	90	15.00	606.00	84.05	29.41	54.64
712	90	15.00	607.00	84.19	29.46	54.73
713	90	15.00	608.00	84.33	29.51	54.82
714	90	15.00	609.00	84.47	29.56	54.91
715	90	15.00	610.00	84.61	29.61	55.00
716	90	15.00	611.00	84.76	29.66	55.10
717	90	15.00	612.00	84.90	29.71	55.19
718	90	15.00	613.00	85.03	29.75	55.28
719	90	15.00	614.00	85.17	29.80	55.37

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
720	90	15.00	615.00	85.31	29.85	55.46
721	90	15.00	616.00	85.45	29.90	55.55
722	90	15.00	617.00	85.59	29.95	55.64
723	90	15.00	618.00	85.73	30.00	55.73
724	90	15.00	619.00	85.86	30.04	55.82
725	90	15.00	620.00	86.00	30.09	55.91
726	90	15.00	621.00	86.15	30.14	56.01
727	90	15.00	622.00	86.29	30.19	56.10
728	90	15.00	623.00	86.43	30.24	56.19
729	90	15.00	624.00	86.57	30.29	56.28
730	90	15.00	625.00	86.71	30.34	56.37
731	90	15.00	626.00	86.84	30.38	56.46
732	90	15.00	627.00	86.98	30.43	56.55
733	90	15.00	628.00	87.12	30.48	56.64
734	90	15.00	629.00	87.26	30.53	56.73
735	90	15.00	630.00	87.40	30.58	56.82
736	90	15.00	631.00	87.55	30.63	56.92
737	90	15.00	632.00	87.69	30.68	57.01
738	90	15.00	633.00	87.82	30.72	57.10
739	90	15.00	634.00	87.96	30.77	57.19
740	90	15.00	635.00	88.10	30.82	57.28
741	90	15.00	636.00	88.24	30.87	57.37
742	90	15.00	637.00	88.38	30.92	57.46
743	90	15.00	638.00	88.52	30.97	57.55
744	90	15.00	639.00	88.65	31.01	57.64
745	90	15.00	640.00	88.79	31.06	57.73
746	90	15.00	641.00	88.94	31.11	57.83
747	90	15.00	642.00	89.08	31.16	57.92
748	90	15.00	643.00	89.22	31.21	58.01
749	90	15.00	644.00	89.36	31.26	58.10
750	90	15.00	645.00	89.50	31.31	58.19
751	90	15.00	646.00	89.63	31.35	58.28
752	90	15.00	647.00	89.77	31.40	58.37
753	90	15.00	648.00	89.91	31.45	58.46
754	90	15.00	649.00	90.05	31.50	58.55
755	90	15.00	650.00	90.19	31.55	58.64
756	90	15.00	651.00	90.34	31.60	58.74
757	90	15.00	652.00	90.48	31.65	58.83
758	90	15.00	653.00	90.61	31.69	58.92
759	90	15.00	654.00	90.75	31.74	59.01
760	90	15.00	655.00	90.89	31.79	59.10
761	90	15.00	656.00	91.03	31.84	59.19
762	90	15.00	657.00	91.17	31.89	59.28
763	90	15.00	658.00	91.31	31.94	59.37
764	90	15.00	659.00	91.44	31.98	59.46
765	90	15.00	660.00	91.58	32.03	59.55
766	90	15.00	661.00	91.73	32.08	59.65
767	90	15.00	662.00	91.87	32.13	59.74
768	90	15.00	663.00	92.01	32.18	59.83
769	90	15.00	664.00	92.15	32.23	59.92
770	90	15.00	665.00	92.21	32.25	59.96

If your employee's gross pay is over £770, go to page 91.

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

Monthly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for

- women aged 60 or over, see leaflet *CA41*
- women in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- married women or widows in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet *CA43*.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'E' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 91.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on forms P11 and P14					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	R 0.22	0.00	R 0.22
398	390	8.00	0.00	R 0.37	0.00	R 0.37
402	390	12.00	0.00	R 0.52	0.00	R 0.52
406	390	16.00	0.00	R 0.67	0.00	R 0.67
410	390	20.00	0.00	R 0.81	0.00	R 0.81
414	390	24.00	0.00	R 0.96	0.00	R 0.96
418	390	28.00	0.00	R 1.11	0.00	R 1.11
422	390	32.00	0.00	R 1.26	0.00	R 1.26
426	390	36.00	0.00	R 1.41	0.00	R 1.41
430	390	40.00	0.00	R 1.55	0.00	R 1.55
434	390	44.00	0.00	R 1.70	0.00	R 1.70
438	390	48.00	0.00	R 1.85	0.00	R 1.85
442	390	52.00	0.00	R 2.00	0.00	R 2.00
446	390	56.00	0.00	R 2.15	0.00	R 2.15
450	390	60.00	0.00	R 2.27	0.00	R 2.27
453	390	63.00	0.00	R 2.33	0.00	R 2.33
454	390	63.00	1.00	R 1.92	0.14	R 2.06
458	390	63.00	5.00	R 1.35	0.34	R 1.69
462	390	63.00	9.00	R 0.80	0.53	R 1.33
466	390	63.00	13.00	R 0.24	0.73	R 0.97
470	390	63.00	17.00	0.32	0.92	R 0.60
474	390	63.00	21.00	0.87	1.11	R 0.24
478	390	63.00	25.00	1.44	1.31	0.13
482	390	63.00	29.00	1.99	1.50	0.49

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
486	390	63.00	33.00	2.55	1.70	0.85
490	390	63.00	37.00	3.11	1.89	1.22
494	390	63.00	41.00	3.66	2.08	1.58
498	390	63.00	45.00	4.23	2.28	1.95
502	390	63.00	49.00	4.78	2.47	2.31
506	390	63.00	53.00	5.34	2.67	2.67
510	390	63.00	57.00	5.90	2.86	3.04
514	390	63.00	61.00	6.45	3.05	3.40
518	390	63.00	65.00	7.02	3.25	3.77
522	390	63.00	69.00	7.57	3.44	4.13
526	390	63.00	73.00	8.13	3.64	4.49
530	390	63.00	77.00	8.69	3.83	4.86
534	390	63.00	81.00	9.24	4.02	5.22
538	390	63.00	85.00	9.81	4.22	5.59
542	390	63.00	89.00	10.36	4.41	5.95
546	390	63.00	93.00	10.92	4.61	6.31
550	390	63.00	97.00	11.48	4.80	6.68
554	390	63.00	101.00	12.03	4.99	7.04
558	390	63.00	105.00	12.60	5.19	7.41
562	390	63.00	109.00	13.15	5.38	7.77
566	390	63.00	113.00	13.71	5.58	8.13
570	390	63.00	117.00	14.27	5.77	8.50
574	390	63.00	121.00	14.82	5.96	8.86
578	390	63.00	125.00	15.39	6.16	9.23
582	390	63.00	129.00	15.94	6.35	9.59
586	390	63.00	133.00	16.50	6.55	9.95
590	390	63.00	137.00	17.06	6.74	10.32
594	390	63.00	141.00	17.61	6.93	10.68
598	390	63.00	145.00	18.18	7.13	11.05
602	390	63.00	149.00	18.73	7.32	11.41
606	390	63.00	153.00	19.29	7.52	11.77
610	390	63.00	157.00	19.85	7.71	12.14
614	390	63.00	161.00	20.40	7.90	12.50
618	390	63.00	165.00	20.97	8.10	12.87
622	390	63.00	169.00	21.52	8.29	13.23
626	390	63.00	173.00	22.08	8.49	13.59
630	390	63.00	177.00	22.64	8.68	13.96
634	390	63.00	181.00	23.19	8.87	14.32
638	390	63.00	185.00	23.76	9.07	14.69
642	390	63.00	189.00	24.31	9.26	15.05
646	390	63.00	193.00	24.87	9.46	15.41
650	390	63.00	197.00	25.43	9.65	15.78
654	390	63.00	201.00	25.98	9.84	16.14
658	390	63.00	205.00	26.55	10.04	16.51
662	390	63.00	209.00	27.10	10.23	16.87
666	390	63.00	213.00	27.66	10.43	17.23
670	390	63.00	217.00	28.22	10.62	17.60
674	390	63.00	221.00	28.77	10.81	17.96
678	390	63.00	225.00	29.34	11.01	18.33
682	390	63.00	229.00	29.89	11.20	18.69
686	390	63.00	233.00	30.45	11.40	19.05
690	390	63.00	237.00	31.01	11.59	19.42
694	390	63.00	241.00	31.56	11.78	19.78
698	390	63.00	245.00	32.13	11.98	20.15
702	390	63.00	249.00	32.68	12.17	20.51

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
706	390	63.00	253.00	33.24	12.37	20.87
710	390	63.00	257.00	33.80	12.56	21.24
714	390	63.00	261.00	34.35	12.75	21.60
718	390	63.00	265.00	34.92	12.95	21.97
722	390	63.00	269.00	35.47	13.14	22.33
726	390	63.00	273.00	36.03	13.34	22.69
730	390	63.00	277.00	36.59	13.53	23.06
734	390	63.00	281.00	37.14	13.72	23.42
738	390	63.00	285.00	37.71	13.92	23.79
742	390	63.00	289.00	38.26	14.11	24.15
746	390	63.00	293.00	38.82	14.31	24.51
750	390	63.00	297.00	39.38	14.50	24.88
754	390	63.00	301.00	39.93	14.69	25.24
758	390	63.00	305.00	40.50	14.89	25.61
762	390	63.00	309.00	41.05	15.08	25.97
766	390	63.00	313.00	41.61	15.28	26.33
770	390	63.00	317.00	42.17	15.47	26.70
774	390	63.00	321.00	42.72	15.66	27.06
778	390	63.00	325.00	43.29	15.86	27.43
782	390	63.00	329.00	43.84	16.05	27.79
786	390	63.00	333.00	44.40	16.25	28.15
790	390	63.00	337.00	44.96	16.44	28.52
794	390	63.00	341.00	45.51	16.63	28.88
798	390	63.00	345.00	46.08	16.83	29.25
802	390	63.00	349.00	46.63	17.02	29.61
806	390	63.00	353.00	47.19	17.22	29.97
810	390	63.00	357.00	47.75	17.41	30.34
814	390	63.00	361.00	48.30	17.60	30.70
818	390	63.00	365.00	48.87	17.80	31.07
822	390	63.00	369.00	49.42	17.99	31.43
826	390	63.00	373.00	49.98	18.19	31.79
830	390	63.00	377.00	50.54	18.38	32.16
834	390	63.00	381.00	51.09	18.57	32.52
838	390	63.00	385.00	51.66	18.77	32.89
842	390	63.00	389.00	52.21	18.96	33.25
846	390	63.00	393.00	52.77	19.16	33.61
850	390	63.00	397.00	53.33	19.35	33.98
854	390	63.00	401.00	53.88	19.54	34.34
858	390	63.00	405.00	54.45	19.74	34.71
862	390	63.00	409.00	55.00	19.93	35.07
866	390	63.00	413.00	55.56	20.13	35.43
870	390	63.00	417.00	56.12	20.32	35.80
874	390	63.00	421.00	56.67	20.51	36.16
878	390	63.00	425.00	57.24	20.71	36.53
882	390	63.00	429.00	57.79	20.90	36.89
886	390	63.00	433.00	58.35	21.10	37.25
890	390	63.00	437.00	58.91	21.29	37.62
894	390	63.00	441.00	59.46	21.48	37.98
898	390	63.00	445.00	60.03	21.68	38.35
902	390	63.00	449.00	60.58	21.87	38.71
906	390	63.00	453.00	61.14	22.07	39.07
910	390	63.00	457.00	61.70	22.26	39.44
914	390	63.00	461.00	62.25	22.45	39.80
918	390	63.00	465.00	62.82	22.65	40.17
922	390	63.00	469.00	63.37	22.84	40.53

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
926	390	63.00	473.00	63.93	23.04	40.89
930	390	63.00	477.00	64.49	23.23	41.26
934	390	63.00	481.00	65.04	23.42	41.62
938	390	63.00	485.00	65.61	23.62	41.99
942	390	63.00	489.00	66.16	23.81	42.35
946	390	63.00	493.00	66.72	24.01	42.71
950	390	63.00	497.00	67.28	24.20	43.08
954	390	63.00	501.00	67.83	24.39	43.44
958	390	63.00	505.00	68.40	24.59	43.81
962	390	63.00	509.00	68.95	24.78	44.17
966	390	63.00	513.00	69.51	24.98	44.53
970	390	63.00	517.00	70.07	25.17	44.90
974	390	63.00	521.00	70.62	25.36	45.26
978	390	63.00	525.00	71.19	25.56	45.63
982	390	63.00	529.00	71.74	25.75	45.99
986	390	63.00	533.00	72.30	25.95	46.35
990	390	63.00	537.00	72.86	26.14	46.72
994	390	63.00	541.00	73.41	26.33	47.08
998	390	63.00	545.00	73.98	26.53	47.45
1002	390	63.00	549.00	74.53	26.72	47.81
1006	390	63.00	553.00	75.09	26.92	48.17
1010	390	63.00	557.00	75.65	27.11	48.54
1014	390	63.00	561.00	76.20	27.30	48.90
1018	390	63.00	565.00	76.77	27.50	49.27
1022	390	63.00	569.00	77.32	27.69	49.63
1026	390	63.00	573.00	77.88	27.89	49.99
1030	390	63.00	577.00	78.44	28.08	50.36
1034	390	63.00	581.00	78.99	28.27	50.72
1038	390	63.00	585.00	79.56	28.47	51.09
1042	390	63.00	589.00	80.11	28.66	51.45
1046	390	63.00	593.00	80.67	28.86	51.81
1050	390	63.00	597.00	81.23	29.05	52.18
1054	390	63.00	601.00	81.78	29.24	52.54
1058	390	63.00	605.00	82.35	29.44	52.91
1062	390	63.00	609.00	82.90	29.63	53.27
1066	390	63.00	613.00	83.46	29.83	53.63
1070	390	63.00	617.00	84.02	30.02	54.00
1074	390	63.00	621.00	84.57	30.21	54.36
1078	390	63.00	625.00	85.14	30.41	54.73
1082	390	63.00	629.00	85.69	30.60	55.09
1086	390	63.00	633.00	86.25	30.80	55.45
1090	390	63.00	637.00	86.81	30.99	55.82
1094	390	63.00	641.00	87.36	31.18	56.18
1098	390	63.00	645.00	87.93	31.38	56.55
1102	390	63.00	649.00	88.48	31.57	56.91
1106	390	63.00	653.00	89.04	31.77	57.27
1110	390	63.00	657.00	89.60	31.96	57.64
1114	390	63.00	661.00	90.15	32.15	58.00
1118	390	63.00	665.00	90.72	32.35	58.37
1122	390	63.00	669.00	91.27	32.54	58.73
1126	390	63.00	673.00	91.83	32.74	59.09
1130	390	63.00	677.00	92.39	32.93	59.46
1134	390	63.00	681.00	92.94	33.12	59.82
1138	390	63.00	685.00	93.51	33.32	60.19
1142	390	63.00	689.00	94.06	33.51	60.55

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1146	390	63.00	693.00	94.62	33.71	60.91
1150	390	63.00	697.00	95.18	33.90	61.28
1154	390	63.00	701.00	95.73	34.09	61.64
1158	390	63.00	705.00	96.30	34.29	62.01
1162	390	63.00	709.00	96.85	34.48	62.37
1166	390	63.00	713.00	97.41	34.68	62.73
1170	390	63.00	717.00	97.97	34.87	63.10
1174	390	63.00	721.00	98.52	35.06	63.46
1178	390	63.00	725.00	99.09	35.26	63.83
1182	390	63.00	729.00	99.64	35.45	64.19
1186	390	63.00	733.00	100.20	35.65	64.55
1190	390	63.00	737.00	100.76	35.84	64.92
1194	390	63.00	741.00	101.31	36.03	65.28
1198	390	63.00	745.00	101.88	36.23	65.65
1202	390	63.00	749.00	102.43	36.42	66.01
1206	390	63.00	753.00	102.99	36.62	66.37
1210	390	63.00	757.00	103.55	36.81	66.74
1214	390	63.00	761.00	104.10	37.00	67.10
1218	390	63.00	765.00	104.67	37.20	67.47
1222	390	63.00	769.00	105.22	37.39	67.83
1226	390	63.00	773.00	105.78	37.59	68.19
1230	390	63.00	777.00	106.34	37.78	68.56
1234	390	63.00	781.00	106.89	37.97	68.92
1238	390	63.00	785.00	107.46	38.17	69.29
1242	390	63.00	789.00	108.01	38.36	69.65
1246	390	63.00	793.00	108.57	38.56	70.01
1250	390	63.00	797.00	109.13	38.75	70.38
1254	390	63.00	801.00	109.68	38.94	70.74
1258	390	63.00	805.00	110.25	39.14	71.11
1262	390	63.00	809.00	110.80	39.33	71.47
1266	390	63.00	813.00	111.36	39.53	71.83
1270	390	63.00	817.00	111.92	39.72	72.20
1274	390	63.00	821.00	112.47	39.91	72.56
1278	390	63.00	825.00	113.04	40.11	72.93
1282	390	63.00	829.00	113.59	40.30	73.29
1286	390	63.00	833.00	114.15	40.50	73.65
1290	390	63.00	837.00	114.71	40.69	74.02
1294	390	63.00	841.00	115.26	40.88	74.38
1298	390	63.00	845.00	115.83	41.08	74.75
1302	390	63.00	849.00	116.38	41.27	75.11
1306	390	63.00	853.00	116.94	41.47	75.47
1310	390	63.00	857.00	117.50	41.66	75.84
1314	390	63.00	861.00	118.05	41.85	76.20
1318	390	63.00	865.00	118.62	42.05	76.57
1322	390	63.00	869.00	119.17	42.24	76.93
1326	390	63.00	873.00	119.73	42.44	77.29
1330	390	63.00	877.00	120.29	42.63	77.66
1334	390	63.00	881.00	120.84	42.82	78.02
1338	390	63.00	885.00	121.41	43.02	78.39
1342	390	63.00	889.00	121.96	43.21	78.75
1346	390	63.00	893.00	122.52	43.41	79.11
1350	390	63.00	897.00	123.08	43.60	79.48
1354	390	63.00	901.00	123.63	43.79	79.84
1358	390	63.00	905.00	124.20	43.99	80.21
1362	390	63.00	909.00	124.75	44.18	80.57

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1366	390	63.00	913.00	125.31	44.38	80.93
1370	390	63.00	917.00	125.87	44.57	81.30
1374	390	63.00	921.00	126.42	44.76	81.66
1378	390	63.00	925.00	126.99	44.96	82.03
1382	390	63.00	929.00	127.54	45.15	82.39
1386	390	63.00	933.00	128.10	45.35	82.75
1390	390	63.00	937.00	128.66	45.54	83.12
1394	390	63.00	941.00	129.21	45.73	83.48
1398	390	63.00	945.00	129.78	45.93	83.85
1402	390	63.00	949.00	130.33	46.12	84.21
1406	390	63.00	953.00	130.89	46.32	84.57
1410	390	63.00	957.00	131.45	46.51	84.94
1414	390	63.00	961.00	132.00	46.70	85.30
1418	390	63.00	965.00	132.57	46.90	85.67
1422	390	63.00	969.00	133.12	47.09	86.03
1426	390	63.00	973.00	133.68	47.29	86.39
1430	390	63.00	977.00	134.24	47.48	86.76
1434	390	63.00	981.00	134.79	47.67	87.12
1438	390	63.00	985.00	135.36	47.87	87.49
1442	390	63.00	989.00	135.91	48.06	87.85
1446	390	63.00	993.00	136.47	48.26	88.21
1450	390	63.00	997.00	137.03	48.45	88.58
1454	390	63.00	1001.00	137.58	48.64	88.94
1458	390	63.00	1005.00	138.15	48.84	89.31
1462	390	63.00	1009.00	138.70	49.03	89.67
1466	390	63.00	1013.00	139.26	49.23	90.03
1470	390	63.00	1017.00	139.82	49.42	90.40
1474	390	63.00	1021.00	140.37	49.61	90.76
1478	390	63.00	1025.00	140.94	49.81	91.13
1482	390	63.00	1029.00	141.49	50.00	91.49
1486	390	63.00	1033.00	142.05	50.20	91.85
1490	390	63.00	1037.00	142.61	50.39	92.22
1494	390	63.00	1041.00	143.16	50.58	92.58
1498	390	63.00	1045.00	143.73	50.78	92.95
1502	390	63.00	1049.00	144.28	50.97	93.31
1506	390	63.00	1053.00	144.84	51.17	93.67
1510	390	63.00	1057.00	145.40	51.36	94.04
1514	390	63.00	1061.00	145.95	51.55	94.40
1518	390	63.00	1065.00	146.52	51.75	94.77
1522	390	63.00	1069.00	147.07	51.94	95.13
1526	390	63.00	1073.00	147.63	52.14	95.49
1530	390	63.00	1077.00	148.19	52.33	95.86
1534	390	63.00	1081.00	148.74	52.52	96.22
1538	390	63.00	1085.00	149.31	52.72	96.59
1542	390	63.00	1089.00	149.86	52.91	96.95
1546	390	63.00	1093.00	150.42	53.11	97.31
1550	390	63.00	1097.00	150.98	53.30	97.68
1554	390	63.00	1101.00	151.53	53.49	98.04
1558	390	63.00	1105.00	152.10	53.69	98.41
1562	390	63.00	1109.00	152.65	53.88	98.77
1566	390	63.00	1113.00	153.21	54.08	99.13
1570	390	63.00	1117.00	153.77	54.27	99.50
1574	390	63.00	1121.00	154.32	54.46	99.86
1578	390	63.00	1125.00	154.89	54.66	100.23
1582	390	63.00	1129.00	155.44	54.85	100.59

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1586	390	63.00	1133.00	156.00	55.05	100.95
1590	390	63.00	1137.00	156.56	55.24	101.32
1594	390	63.00	1141.00	157.11	55.43	101.68
1598	390	63.00	1145.00	157.68	55.63	102.05
1602	390	63.00	1149.00	158.23	55.82	102.41
1606	390	63.00	1153.00	158.79	56.02	102.77
1610	390	63.00	1157.00	159.35	56.21	103.14
1614	390	63.00	1161.00	159.90	56.40	103.50
1618	390	63.00	1165.00	160.47	56.60	103.87
1622	390	63.00	1169.00	161.02	56.79	104.23
1626	390	63.00	1173.00	161.58	56.99	104.59
1630	390	63.00	1177.00	162.14	57.18	104.96
1634	390	63.00	1181.00	162.69	57.37	105.32
1638	390	63.00	1185.00	163.26	57.57	105.69
1642	390	63.00	1189.00	163.81	57.76	106.05
1646	390	63.00	1193.00	164.37	57.96	106.41
1650	390	63.00	1197.00	164.93	58.15	106.78
1654	390	63.00	1201.00	165.48	58.34	107.14
1658	390	63.00	1205.00	166.05	58.54	107.51
1662	390	63.00	1209.00	166.60	58.73	107.87
1666	390	63.00	1213.00	167.16	58.93	108.23
1670	390	63.00	1217.00	167.72	59.12	108.60
1674	390	63.00	1221.00	168.27	59.31	108.96
1678	390	63.00	1225.00	168.84	59.51	109.33
1682	390	63.00	1229.00	169.39	59.70	109.69
1686	390	63.00	1233.00	169.95	59.90	110.05
1690	390	63.00	1237.00	170.51	60.09	110.42
1694	390	63.00	1241.00	171.06	60.28	110.78
1698	390	63.00	1245.00	171.63	60.48	111.15
1702	390	63.00	1249.00	172.18	60.67	111.51
1706	390	63.00	1253.00	172.74	60.87	111.87
1710	390	63.00	1257.00	173.30	61.06	112.24
1714	390	63.00	1261.00	173.85	61.25	112.60
1718	390	63.00	1265.00	174.42	61.45	112.97
1722	390	63.00	1269.00	174.97	61.64	113.33
1726	390	63.00	1273.00	175.53	61.84	113.69
1730	390	63.00	1277.00	176.09	62.03	114.06
1734	390	63.00	1281.00	176.64	62.22	114.42
1738	390	63.00	1285.00	177.21	62.42	114.79
1742	390	63.00	1289.00	177.76	62.61	115.15
1746	390	63.00	1293.00	178.32	62.81	115.51
1750	390	63.00	1297.00	178.88	63.00	115.88
1754	390	63.00	1301.00	179.43	63.19	116.24
1758	390	63.00	1305.00	180.00	63.39	116.61
1762	390	63.00	1309.00	180.55	63.58	116.97
1766	390	63.00	1313.00	181.11	63.78	117.33
1770	390	63.00	1317.00	181.67	63.97	117.70
1774	390	63.00	1321.00	182.22	64.16	118.06
1778	390	63.00	1325.00	182.79	64.36	118.43
1782	390	63.00	1329.00	183.34	64.55	118.79
1786	390	63.00	1333.00	183.90	64.75	119.15
1790	390	63.00	1337.00	184.46	64.94	119.52
1794	390	63.00	1341.00	185.01	65.13	119.88
1798	390	63.00	1345.00	185.58	65.33	120.25
1802	390	63.00	1349.00	186.13	65.52	120.61

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1806	390	63.00	1353.00	186.69	65.72	120.97
1810	390	63.00	1357.00	187.25	65.91	121.34
1814	390	63.00	1361.00	187.80	66.10	121.70
1818	390	63.00	1365.00	188.37	66.30	122.07
1822	390	63.00	1369.00	188.92	66.49	122.43
1826	390	63.00	1373.00	189.48	66.69	122.79
1830	390	63.00	1377.00	190.04	66.88	123.16
1834	390	63.00	1381.00	190.59	67.07	123.52
1838	390	63.00	1385.00	191.16	67.27	123.89
1842	390	63.00	1389.00	191.71	67.46	124.25
1846	390	63.00	1393.00	192.27	67.66	124.61
1850	390	63.00	1397.00	192.83	67.85	124.98
1854	390	63.00	1401.00	193.38	68.04	125.34
1858	390	63.00	1405.00	193.95	68.24	125.71
1862	390	63.00	1409.00	194.50	68.43	126.07
1866	390	63.00	1413.00	195.06	68.63	126.43
1870	390	63.00	1417.00	195.62	68.82	126.80
1874	390	63.00	1421.00	196.17	69.01	127.16
1878	390	63.00	1425.00	196.74	69.21	127.53
1882	390	63.00	1429.00	197.29	69.40	127.89
1886	390	63.00	1433.00	197.85	69.60	128.25
1890	390	63.00	1437.00	198.41	69.79	128.62
1894	390	63.00	1441.00	198.96	69.98	128.98
1898	390	63.00	1445.00	199.53	70.18	129.35
1902	390	63.00	1449.00	200.08	70.37	129.71
1906	390	63.00	1453.00	200.64	70.57	130.07
1910	390	63.00	1457.00	201.20	70.76	130.44
1914	390	63.00	1461.00	201.75	70.95	130.80
1918	390	63.00	1465.00	202.32	71.15	131.17
1922	390	63.00	1469.00	202.87	71.34	131.53
1926	390	63.00	1473.00	203.43	71.54	131.89
1930	390	63.00	1477.00	203.99	71.73	132.26
1934	390	63.00	1481.00	204.54	71.92	132.62
1938	390	63.00	1485.00	205.11	72.12	132.99
1942	390	63.00	1489.00	205.66	72.31	133.35
1946	390	63.00	1493.00	206.22	72.51	133.71
1950	390	63.00	1497.00	206.78	72.70	134.08
1954	390	63.00	1501.00	207.33	72.89	134.44
1958	390	63.00	1505.00	207.90	73.09	134.81
1962	390	63.00	1509.00	208.45	73.28	135.17
1966	390	63.00	1513.00	209.01	73.48	135.53
1970	390	63.00	1517.00	209.57	73.67	135.90
1974	390	63.00	1521.00	210.12	73.86	136.26
1978	390	63.00	1525.00	210.69	74.06	136.63
1982	390	63.00	1529.00	211.24	74.25	136.99
1986	390	63.00	1533.00	211.80	74.45	137.35
1990	390	63.00	1537.00	212.36	74.64	137.72
1994	390	63.00	1541.00	212.91	74.83	138.08
1998	390	63.00	1545.00	213.48	75.03	138.45
2002	390	63.00	1549.00	214.03	75.22	138.81
2006	390	63.00	1553.00	214.59	75.42	139.17
2010	390	63.00	1557.00	215.15	75.61	139.54
2014	390	63.00	1561.00	215.70	75.80	139.90
2018	390	63.00	1565.00	216.27	76.00	140.27
2022	390	63.00	1569.00	216.82	76.19	140.63

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2026	390	63.00	1573.00	217.38	76.39	140.99
2030	390	63.00	1577.00	217.94	76.58	141.36
2034	390	63.00	1581.00	218.49	76.77	141.72
2038	390	63.00	1585.00	219.06	76.97	142.09
2042	390	63.00	1589.00	219.61	77.16	142.45
2046	390	63.00	1593.00	220.17	77.36	142.81
2050	390	63.00	1597.00	220.73	77.55	143.18
2054	390	63.00	1601.00	221.28	77.74	143.54
2058	390	63.00	1605.00	221.85	77.94	143.91
2062	390	63.00	1609.00	222.40	78.13	144.27
2066	390	63.00	1613.00	222.96	78.33	144.63
2070	390	63.00	1617.00	223.52	78.52	145.00
2074	390	63.00	1621.00	224.07	78.71	145.36
2078	390	63.00	1625.00	224.64	78.91	145.73
2082	390	63.00	1629.00	225.19	79.10	146.09
2086	390	63.00	1633.00	225.75	79.30	146.45
2090	390	63.00	1637.00	226.31	79.49	146.82
2094	390	63.00	1641.00	226.86	79.68	147.18
2098	390	63.00	1645.00	227.43	79.88	147.55
2102	390	63.00	1649.00	227.98	80.07	147.91
2106	390	63.00	1653.00	228.54	80.27	148.27
2110	390	63.00	1657.00	229.10	80.46	148.64
2114	390	63.00	1661.00	229.65	80.65	149.00
2118	390	63.00	1665.00	230.22	80.85	149.37
2122	390	63.00	1669.00	230.77	81.04	149.73
2126	390	63.00	1673.00	231.33	81.24	150.09
2130	390	63.00	1677.00	231.89	81.43	150.46
2134	390	63.00	1681.00	232.44	81.62	150.82
2138	390	63.00	1685.00	233.01	81.82	151.19
2142	390	63.00	1689.00	233.56	82.01	151.55
2146	390	63.00	1693.00	234.12	82.21	151.91
2150	390	63.00	1697.00	234.68	82.40	152.28
2154	390	63.00	1701.00	235.23	82.59	152.64
2158	390	63.00	1705.00	235.80	82.79	153.01
2162	390	63.00	1709.00	236.35	82.98	153.37
2166	390	63.00	1713.00	236.91	83.18	153.73
2170	390	63.00	1717.00	237.47	83.37	154.10
2174	390	63.00	1721.00	238.02	83.56	154.46
2178	390	63.00	1725.00	238.59	83.76	154.83
2182	390	63.00	1729.00	239.14	83.95	155.19
2186	390	63.00	1733.00	239.70	84.15	155.55
2190	390	63.00	1737.00	240.26	84.34	155.92
2194	390	63.00	1741.00	240.81	84.53	156.28
2198	390	63.00	1745.00	241.38	84.73	156.65
2202	390	63.00	1749.00	241.93	84.92	157.01
2206	390	63.00	1753.00	242.49	85.12	157.37
2210	390	63.00	1757.00	243.05	85.31	157.74
2214	390	63.00	1761.00	243.60	85.50	158.10
2218	390	63.00	1765.00	244.17	85.70	158.47
2222	390	63.00	1769.00	244.72	85.89	158.83
2226	390	63.00	1773.00	245.28	86.09	159.19
2230	390	63.00	1777.00	245.84	86.28	159.56
2234	390	63.00	1781.00	246.39	86.47	159.92
2238	390	63.00	1785.00	246.96	86.67	160.29
2242	390	63.00	1789.00	247.51	86.86	160.65

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2246	390	63.00	1793.00	248.07	87.06	161.01
2250	390	63.00	1797.00	248.63	87.25	161.38
2254	390	63.00	1801.00	249.18	87.44	161.74
2258	390	63.00	1805.00	249.75	87.64	162.11
2262	390	63.00	1809.00	250.30	87.83	162.47
2266	390	63.00	1813.00	250.86	88.03	162.83
2270	390	63.00	1817.00	251.42	88.22	163.20
2274	390	63.00	1821.00	251.97	88.41	163.56
2278	390	63.00	1825.00	252.54	88.61	163.93
2282	390	63.00	1829.00	253.09	88.80	164.29
2286	390	63.00	1833.00	253.65	89.00	164.65
2290	390	63.00	1837.00	254.21	89.19	165.02
2294	390	63.00	1841.00	254.76	89.38	165.38
2298	390	63.00	1845.00	255.33	89.58	165.75
2302	390	63.00	1849.00	255.88	89.77	166.11
2306	390	63.00	1853.00	256.44	89.97	166.47
2310	390	63.00	1857.00	257.00	90.16	166.84
2314	390	63.00	1861.00	257.55	90.35	167.20
2318	390	63.00	1865.00	258.12	90.55	167.57
2322	390	63.00	1869.00	258.67	90.74	167.93
2326	390	63.00	1873.00	259.23	90.94	168.29
2330	390	63.00	1877.00	259.79	91.13	168.66
2334	390	63.00	1881.00	260.34	91.32	169.02
2338	390	63.00	1885.00	260.91	91.52	169.39
2342	390	63.00	1889.00	261.46	91.71	169.75
2346	390	63.00	1893.00	262.02	91.91	170.11
2350	390	63.00	1897.00	262.58	92.10	170.48
2354	390	63.00	1901.00	263.13	92.29	170.84
2358	390	63.00	1905.00	263.70	92.49	171.21
2362	390	63.00	1909.00	264.25	92.68	171.57
2366	390	63.00	1913.00	264.81	92.88	171.93
2370	390	63.00	1917.00	265.37	93.07	172.30
2374	390	63.00	1921.00	265.92	93.26	172.66
2378	390	63.00	1925.00	266.49	93.46	173.03
2382	390	63.00	1929.00	267.04	93.65	173.39
2386	390	63.00	1933.00	267.60	93.85	173.75
2390	390	63.00	1937.00	268.16	94.04	174.12
2394	390	63.00	1941.00	268.71	94.23	174.48
2398	390	63.00	1945.00	269.28	94.43	174.85
2402	390	63.00	1949.00	269.83	94.62	175.21
2406	390	63.00	1953.00	270.39	94.82	175.57
2410	390	63.00	1957.00	270.95	95.01	175.94
2414	390	63.00	1961.00	271.50	95.20	176.30
2418	390	63.00	1965.00	272.07	95.40	176.67
2422	390	63.00	1969.00	272.62	95.59	177.03
2426	390	63.00	1973.00	273.18	95.79	177.39
2430	390	63.00	1977.00	273.74	95.98	177.76
2434	390	63.00	1981.00	274.29	96.17	178.12
2438	390	63.00	1985.00	274.86	96.37	178.49
2442	390	63.00	1989.00	275.41	96.56	178.85
2446	390	63.00	1993.00	275.97	96.76	179.21
2450	390	63.00	1997.00	276.53	96.95	179.58
2454	390	63.00	2001.00	277.08	97.14	179.94
2458	390	63.00	2005.00	277.65	97.34	180.31
2462	390	63.00	2009.00	278.20	97.53	180.67

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2466	390	63.00	2013.00	278.76	97.73	181.03
2470	390	63.00	2017.00	279.32	97.92	181.40
2474	390	63.00	2021.00	279.87	98.11	181.76
2478	390	63.00	2025.00	280.44	98.31	182.13
2482	390	63.00	2029.00	280.99	98.50	182.49
2486	390	63.00	2033.00	281.55	98.70	182.85
2490	390	63.00	2037.00	282.11	98.89	183.22
2494	390	63.00	2041.00	282.66	99.08	183.58
2498	390	63.00	2045.00	283.23	99.28	183.95
2502	390	63.00	2049.00	283.78	99.47	184.31
2506	390	63.00	2053.00	284.34	99.67	184.67
2510	390	63.00	2057.00	284.90	99.86	185.04
2514	390	63.00	2061.00	285.45	100.05	185.40
2518	390	63.00	2065.00	286.02	100.25	185.77
2522	390	63.00	2069.00	286.57	100.44	186.13
2526	390	63.00	2073.00	287.13	100.64	186.49
2530	390	63.00	2077.00	287.69	100.83	186.86
2534	390	63.00	2081.00	288.24	101.02	187.22
2538	390	63.00	2085.00	288.81	101.22	187.59
2542	390	63.00	2089.00	289.36	101.41	187.95
2546	390	63.00	2093.00	289.92	101.61	188.31
2550	390	63.00	2097.00	290.48	101.80	188.68
2554	390	63.00	2101.00	291.03	101.99	189.04
2558	390	63.00	2105.00	291.60	102.19	189.41
2562	390	63.00	2109.00	292.15	102.38	189.77
2566	390	63.00	2113.00	292.71	102.58	190.13
2570	390	63.00	2117.00	293.27	102.77	190.50
2574	390	63.00	2121.00	293.82	102.96	190.86
2578	390	63.00	2125.00	294.39	103.16	191.23
2582	390	63.00	2129.00	294.94	103.35	191.59
2586	390	63.00	2133.00	295.50	103.55	191.95
2590	390	63.00	2137.00	296.06	103.74	192.32
2594	390	63.00	2141.00	296.61	103.93	192.68
2598	390	63.00	2145.00	297.18	104.13	193.05
2602	390	63.00	2149.00	297.73	104.32	193.41
2606	390	63.00	2153.00	298.29	104.52	193.77
2610	390	63.00	2157.00	298.85	104.71	194.14
2614	390	63.00	2161.00	299.40	104.90	194.50
2618	390	63.00	2165.00	299.97	105.10	194.87
2622	390	63.00	2169.00	300.52	105.29	195.23
2626	390	63.00	2173.00	301.08	105.49	195.59
2630	390	63.00	2177.00	301.64	105.68	195.96
2634	390	63.00	2181.00	302.19	105.87	196.32
2638	390	63.00	2185.00	302.76	106.07	196.69
2642	390	63.00	2189.00	303.31	106.26	197.05
2646	390	63.00	2193.00	303.87	106.46	197.41
2650	390	63.00	2197.00	304.43	106.65	197.78
2654	390	63.00	2201.00	304.98	106.84	198.14
2658	390	63.00	2205.00	305.55	107.04	198.51
2662	390	63.00	2209.00	306.10	107.23	198.87
2666	390	63.00	2213.00	306.66	107.43	199.23
2670	390	63.00	2217.00	307.22	107.62	199.60
2674	390	63.00	2221.00	307.77	107.81	199.96
2678	390	63.00	2225.00	308.34	108.01	200.33
2682	390	63.00	2229.00	308.89	108.20	200.69

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2686	390	63.00	2233.00	309.45	108.40	201.05
2690	390	63.00	2237.00	310.01	108.59	201.42
2694	390	63.00	2241.00	310.56	108.78	201.78
2698	390	63.00	2245.00	311.13	108.98	202.15
2702	390	63.00	2249.00	311.68	109.17	202.51
2706	390	63.00	2253.00	312.24	109.37	202.87
2710	390	63.00	2257.00	312.80	109.56	203.24
2714	390	63.00	2261.00	313.35	109.75	203.60
2718	390	63.00	2265.00	313.92	109.95	203.97
2722	390	63.00	2269.00	314.47	110.14	204.33
2726	390	63.00	2273.00	315.03	110.34	204.69
2730	390	63.00	2277.00	315.59	110.53	205.06
2734	390	63.00	2281.00	316.14	110.72	205.42
2738	390	63.00	2285.00	316.71	110.92	205.79
2742	390	63.00	2289.00	317.26	111.11	206.15
2746	390	63.00	2293.00	317.82	111.31	206.51
2750	390	63.00	2297.00	318.38	111.50	206.88
2754	390	63.00	2301.00	318.93	111.69	207.24
2758	390	63.00	2305.00	319.50	111.89	207.61
2762	390	63.00	2309.00	320.05	112.08	207.97
2766	390	63.00	2313.00	320.61	112.28	208.33
2770	390	63.00	2317.00	321.17	112.47	208.70
2774	390	63.00	2321.00	321.72	112.66	209.06
2778	390	63.00	2325.00	322.29	112.86	209.43
2782	390	63.00	2329.00	322.84	113.05	209.79
2786	390	63.00	2333.00	323.40	113.25	210.15
2790	390	63.00	2337.00	323.96	113.44	210.52
2794	390	63.00	2341.00	324.51	113.63	210.88
2798	390	63.00	2345.00	325.08	113.83	211.25
2802	390	63.00	2349.00	325.63	114.02	211.61
2806	390	63.00	2353.00	326.19	114.22	211.97
2810	390	63.00	2357.00	326.75	114.41	212.34
2814	390	63.00	2361.00	327.30	114.60	212.70
2818	390	63.00	2365.00	327.87	114.80	213.07
2822	390	63.00	2369.00	328.42	114.99	213.43
2826	390	63.00	2373.00	328.98	115.19	213.79
2830	390	63.00	2377.00	329.54	115.38	214.16
2834	390	63.00	2381.00	330.09	115.57	214.52
2838	390	63.00	2385.00	330.66	115.77	214.89
2842	390	63.00	2389.00	331.21	115.96	215.25
2846	390	63.00	2393.00	331.77	116.16	215.61
2850	390	63.00	2397.00	332.33	116.35	215.98
2854	390	63.00	2401.00	332.88	116.54	216.34
2858	390	63.00	2405.00	333.45	116.74	216.71
2862	390	63.00	2409.00	334.00	116.93	217.07
2866	390	63.00	2413.00	334.56	117.13	217.43
2870	390	63.00	2417.00	335.12	117.32	217.80
2874	390	63.00	2421.00	335.67	117.51	218.16
2878	390	63.00	2425.00	336.24	117.71	218.53
2882	390	63.00	2429.00	336.79	117.90	218.89
2886	390	63.00	2433.00	337.35	118.10	219.25
2890	390	63.00	2437.00	337.91	118.29	219.62
2894	390	63.00	2441.00	338.46	118.48	219.98
2898	390	63.00	2445.00	339.03	118.68	220.35
2902	390	63.00	2449.00	339.58	118.87	220.71

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2906	390	63.00	2453.00	340.14	119.07	221.07
2910	390	63.00	2457.00	340.70	119.26	221.44
2914	390	63.00	2461.00	341.25	119.45	221.80
2918	390	63.00	2465.00	341.82	119.65	222.17
2922	390	63.00	2469.00	342.37	119.84	222.53
2926	390	63.00	2473.00	342.93	120.04	222.89
2930	390	63.00	2477.00	343.49	120.23	223.26
2934	390	63.00	2481.00	344.04	120.42	223.62
2938	390	63.00	2485.00	344.61	120.62	223.99
2942	390	63.00	2489.00	345.16	120.81	224.35
2946	390	63.00	2493.00	345.72	121.01	224.71
2950	390	63.00	2497.00	346.28	121.20	225.08
2954	390	63.00	2501.00	346.83	121.39	225.44
2958	390	63.00	2505.00	347.40	121.59	225.81
2962	390	63.00	2509.00	347.95	121.78	226.17
2966	390	63.00	2513.00	348.51	121.98	226.53
2970	390	63.00	2517.00	349.07	122.17	226.90
2974	390	63.00	2521.00	349.62	122.36	227.26
2978	390	63.00	2525.00	350.19	122.56	227.63
2982	390	63.00	2529.00	350.74	122.75	227.99
2986	390	63.00	2533.00	351.30	122.95	228.35
2990	390	63.00	2537.00	351.86	123.14	228.72
2994	390	63.00	2541.00	352.41	123.33	229.08
2998	390	63.00	2545.00	352.98	123.53	229.45
3002	390	63.00	2549.00	353.53	123.72	229.81
3006	390	63.00	2553.00	354.09	123.92	230.17
3010	390	63.00	2557.00	354.65	124.11	230.54
3014	390	63.00	2561.00	355.20	124.30	230.90
3018	390	63.00	2565.00	355.77	124.50	231.27
3022	390	63.00	2569.00	356.32	124.69	231.63
3026	390	63.00	2573.00	356.88	124.89	231.99
3030	390	63.00	2577.00	357.44	125.08	232.36
3034	390	63.00	2581.00	357.99	125.27	232.72
3038	390	63.00	2585.00	358.56	125.47	233.09
3042	390	63.00	2589.00	359.11	125.66	233.45
3046	390	63.00	2593.00	359.67	125.86	233.81
3050	390	63.00	2597.00	360.23	126.05	234.18
3054	390	63.00	2601.00	360.78	126.24	234.54
3058	390	63.00	2605.00	361.35	126.44	234.91
3062	390	63.00	2609.00	361.90	126.63	235.27
3066	390	63.00	2613.00	362.46	126.83	235.63
3070	390	63.00	2617.00	363.02	127.02	236.00
3074	390	63.00	2621.00	363.57	127.21	236.36
3078	390	63.00	2625.00	364.14	127.41	236.73
3082	390	63.00	2629.00	364.69	127.60	237.09
3086	390	63.00	2633.00	365.25	127.80	237.45
3090	390	63.00	2637.00	365.81	127.99	237.82
3094	390	63.00	2641.00	366.36	128.18	238.18
3098	390	63.00	2645.00	366.93	128.38	238.55
3102	390	63.00	2649.00	367.48	128.57	238.91
3106	390	63.00	2653.00	368.04	128.77	239.27
3110	390	63.00	2657.00	368.60	128.96	239.64
3114	390	63.00	2661.00	369.15	129.15	240.00
3118	390	63.00	2665.00	369.72	129.35	240.37
3122	390	63.00	2669.00	370.27	129.54	240.73

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
3126	390	63.00	2673.00	370.83	129.74	241.09
3130	390	63.00	2677.00	371.39	129.93	241.46
3134	390	63.00	2681.00	371.94	130.12	241.82
3138	390	63.00	2685.00	372.51	130.32	242.19
3142	390	63.00	2689.00	373.06	130.51	242.55
3146	390	63.00	2693.00	373.62	130.71	242.91
3150	390	63.00	2697.00	374.18	130.90	243.28
3154	390	63.00	2701.00	374.73	131.09	243.64
3158	390	63.00	2705.00	375.30	131.29	244.01
3162	390	63.00	2709.00	375.85	131.48	244.37
3166	390	63.00	2713.00	376.41	131.68	244.73
3170	390	63.00	2717.00	376.97	131.87	245.10
3174	390	63.00	2721.00	377.52	132.06	245.46
3178	390	63.00	2725.00	378.09	132.26	245.83
3182	390	63.00	2729.00	378.64	132.45	246.19
3186	390	63.00	2733.00	379.20	132.65	246.55
3190	390	63.00	2737.00	379.76	132.84	246.92
3194	390	63.00	2741.00	380.31	133.03	247.28
3198	390	63.00	2745.00	380.88	133.23	247.65
3202	390	63.00	2749.00	381.43	133.42	248.01
3206	390	63.00	2753.00	381.99	133.62	248.37
3210	390	63.00	2757.00	382.55	133.81	248.74
3214	390	63.00	2761.00	383.10	134.00	249.10
3218	390	63.00	2765.00	383.67	134.20	249.47
3222	390	63.00	2769.00	384.22	134.39	249.83
3226	390	63.00	2773.00	384.78	134.59	250.19
3230	390	63.00	2777.00	385.34	134.78	250.56
3234	390	63.00	2781.00	385.89	134.97	250.92
3238	390	63.00	2785.00	386.46	135.17	251.29
3242	390	63.00	2789.00	387.01	135.36	251.65
3246	390	63.00	2793.00	387.57	135.56	252.01
3250	390	63.00	2797.00	388.13	135.75	252.38
3254	390	63.00	2801.00	388.68	135.94	252.74
3258	390	63.00	2805.00	389.25	136.14	253.11
3262	390	63.00	2809.00	389.80	136.33	253.47
3266	390	63.00	2813.00	390.36	136.53	253.83
3270	390	63.00	2817.00	390.92	136.72	254.20
3274	390	63.00	2821.00	391.47	136.91	254.56
3278	390	63.00	2825.00	392.04	137.11	254.93
3282	390	63.00	2829.00	392.59	137.30	255.29
3286	390	63.00	2833.00	393.15	137.50	255.65
3290	390	63.00	2837.00	393.71	137.69	256.02
3294	390	63.00	2841.00	394.26	137.88	256.38
3298	390	63.00	2845.00	394.83	138.08	256.75
3302	390	63.00	2849.00	395.38	138.27	257.11
3306	390	63.00	2853.00	395.94	138.47	257.47
3310	390	63.00	2857.00	396.50	138.66	257.84
3314	390	63.00	2861.00	397.05	138.85	258.20
3318	390	63.00	2865.00	397.62	139.05	258.57
3322	390	63.00	2869.00	398.17	139.24	258.93
3326	390	63.00	2873.00	398.73	139.44	259.29
3330	390	63.00	2877.00	399.29	139.63	259.66
3334	390	63.00	2881.00	399.78	139.80	259.98
3337	390	63.00	2884.00	399.98	139.87	260.11

If your employee's gross pay is over £3337, go to page 91.

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

Weekly table for Contracted-out Salary Related contributions where employee has deferment for use from 6 April 2008 to 5 April 2009

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State Pension age (65 for men, 60 for women) or over, see leaflet *CA41*
- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'L' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 91

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on forms P11 and P14					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	R 0.07	0.00	R 0.07
92	90	2.00	0.00	R 0.13	0.00	R 0.13
93	90	3.00	0.00	R 0.19	0.00	R 0.19
94	90	4.00	0.00	R 0.24	0.00	R 0.24
95	90	5.00	0.00	R 0.29	0.00	R 0.29
96	90	6.00	0.00	R 0.34	0.00	R 0.34
97	90	7.00	0.00	R 0.40	0.00	R 0.40
98	90	8.00	0.00	R 0.45	0.00	R 0.45
99	90	9.00	0.00	R 0.50	0.00	R 0.50
100	90	10.00	0.00	R 0.56	0.00	R 0.56
101	90	11.00	0.00	R 0.60	0.00	R 0.60
102	90	12.00	0.00	R 0.66	0.00	R 0.66
103	90	13.00	0.00	R 0.72	0.00	R 0.72
104	90	14.00	0.00	R 0.77	0.00	R 0.77
105	90	15.00	0.00	R 0.79	0.00	R 0.79
106	90	15.00	1.00	R 0.64	0.00	R 0.64
107	90	15.00	2.00	R 0.54	0.00	R 0.54
108	90	15.00	3.00	R 0.44	0.00	R 0.44
109	90	15.00	4.00	R 0.34	0.00	R 0.34
110	90	15.00	5.00	R 0.24	0.00	R 0.24
111	90	15.00	6.00	R 0.14	0.00	R 0.14
112	90	15.00	7.00	R 0.04	0.00	R 0.04
113	90	15.00	8.00	0.06	0.00	0.06
114	90	15.00	9.00	0.16	0.00	0.16

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
115	90	15.00	10.00	0.26	0.00	0.26
116	90	15.00	11.00	0.37	0.00	0.37
117	90	15.00	12.00	0.47	0.00	0.47
118	90	15.00	13.00	0.57	0.00	0.57
119	90	15.00	14.00	0.67	0.00	0.67
120	90	15.00	15.00	0.77	0.00	0.77
121	90	15.00	16.00	0.87	0.00	0.87
122	90	15.00	17.00	0.97	0.00	0.97
123	90	15.00	18.00	1.07	0.00	1.07
124	90	15.00	19.00	1.17	0.00	1.17
125	90	15.00	20.00	1.27	0.00	1.27
126	90	15.00	21.00	1.38	0.00	1.38
127	90	15.00	22.00	1.48	0.00	1.48
128	90	15.00	23.00	1.58	0.00	1.58
129	90	15.00	24.00	1.68	0.00	1.68
130	90	15.00	25.00	1.78	0.01	1.77
131	90	15.00	26.00	1.88	0.02	1.86
132	90	15.00	27.00	1.98	0.03	1.95
133	90	15.00	28.00	2.08	0.04	2.04
134	90	15.00	29.00	2.18	0.05	2.13
135	90	15.00	30.00	2.28	0.06	2.22
136	90	15.00	31.00	2.39	0.07	2.32
137	90	15.00	32.00	2.49	0.08	2.41
138	90	15.00	33.00	2.59	0.09	2.50
139	90	15.00	34.00	2.69	0.10	2.59
140	90	15.00	35.00	2.79	0.11	2.68
141	90	15.00	36.00	2.89	0.12	2.77
142	90	15.00	37.00	2.99	0.13	2.86
143	90	15.00	38.00	3.09	0.14	2.95
144	90	15.00	39.00	3.19	0.15	3.04
145	90	15.00	40.00	3.29	0.16	3.13
146	90	15.00	41.00	3.40	0.17	3.23
147	90	15.00	42.00	3.50	0.18	3.32
148	90	15.00	43.00	3.60	0.19	3.41
149	90	15.00	44.00	3.70	0.20	3.50
150	90	15.00	45.00	3.80	0.21	3.59
151	90	15.00	46.00	3.90	0.22	3.68
152	90	15.00	47.00	4.00	0.23	3.77
153	90	15.00	48.00	4.10	0.24	3.86
154	90	15.00	49.00	4.20	0.25	3.95
155	90	15.00	50.00	4.30	0.26	4.04
156	90	15.00	51.00	4.41	0.27	4.14
157	90	15.00	52.00	4.51	0.28	4.23
158	90	15.00	53.00	4.61	0.29	4.32
159	90	15.00	54.00	4.71	0.30	4.41
160	90	15.00	55.00	4.81	0.31	4.50
161	90	15.00	56.00	4.91	0.32	4.59
162	90	15.00	57.00	5.01	0.33	4.68
163	90	15.00	58.00	5.11	0.34	4.77
164	90	15.00	59.00	5.21	0.35	4.86
165	90	15.00	60.00	5.31	0.36	4.95
166	90	15.00	61.00	5.42	0.37	5.05
167	90	15.00	62.00	5.52	0.38	5.14
168	90	15.00	63.00	5.62	0.39	5.23
169	90	15.00	64.00	5.72	0.40	5.32

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
170	90	15.00	65.00	5.82	0.41	5.41
171	90	15.00	66.00	5.92	0.42	5.50
172	90	15.00	67.00	6.02	0.43	5.59
173	90	15.00	68.00	6.12	0.44	5.68
174	90	15.00	69.00	6.22	0.45	5.77
175	90	15.00	70.00	6.32	0.46	5.86
176	90	15.00	71.00	6.43	0.47	5.96
177	90	15.00	72.00	6.53	0.48	6.05
178	90	15.00	73.00	6.63	0.49	6.14
179	90	15.00	74.00	6.73	0.50	6.23
180	90	15.00	75.00	6.83	0.51	6.32
181	90	15.00	76.00	6.93	0.52	6.41
182	90	15.00	77.00	7.03	0.53	6.50
183	90	15.00	78.00	7.13	0.54	6.59
184	90	15.00	79.00	7.23	0.55	6.68
185	90	15.00	80.00	7.33	0.56	6.77
186	90	15.00	81.00	7.44	0.57	6.87
187	90	15.00	82.00	7.54	0.58	6.96
188	90	15.00	83.00	7.64	0.59	7.05
189	90	15.00	84.00	7.74	0.60	7.14
190	90	15.00	85.00	7.84	0.61	7.23
191	90	15.00	86.00	7.94	0.62	7.32
192	90	15.00	87.00	8.04	0.63	7.41
193	90	15.00	88.00	8.14	0.64	7.50
194	90	15.00	89.00	8.24	0.65	7.59
195	90	15.00	90.00	8.34	0.66	7.68
196	90	15.00	91.00	8.45	0.67	7.78
197	90	15.00	92.00	8.55	0.68	7.87
198	90	15.00	93.00	8.65	0.69	7.96
199	90	15.00	94.00	8.75	0.70	8.05
200	90	15.00	95.00	8.85	0.71	8.14
201	90	15.00	96.00	8.95	0.72	8.23
202	90	15.00	97.00	9.05	0.73	8.32
203	90	15.00	98.00	9.15	0.74	8.41
204	90	15.00	99.00	9.25	0.75	8.50
205	90	15.00	100.00	9.35	0.76	8.59
206	90	15.00	101.00	9.46	0.77	8.69
207	90	15.00	102.00	9.56	0.78	8.78
208	90	15.00	103.00	9.66	0.79	8.87
209	90	15.00	104.00	9.76	0.80	8.96
210	90	15.00	105.00	9.86	0.81	9.05
211	90	15.00	106.00	9.96	0.82	9.14
212	90	15.00	107.00	10.06	0.83	9.23
213	90	15.00	108.00	10.16	0.84	9.32
214	90	15.00	109.00	10.26	0.85	9.41
215	90	15.00	110.00	10.36	0.86	9.50
216	90	15.00	111.00	10.47	0.87	9.60
217	90	15.00	112.00	10.57	0.88	9.69
218	90	15.00	113.00	10.67	0.89	9.78
219	90	15.00	114.00	10.77	0.90	9.87
220	90	15.00	115.00	10.87	0.91	9.96
221	90	15.00	116.00	10.97	0.92	10.05
222	90	15.00	117.00	11.07	0.93	10.14
223	90	15.00	118.00	11.17	0.94	10.23
224	90	15.00	119.00	11.27	0.95	10.32

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
225	90	15.00	120.00	11.37	0.96	10.41
226	90	15.00	121.00	11.48	0.97	10.51
227	90	15.00	122.00	11.58	0.98	10.60
228	90	15.00	123.00	11.68	0.99	10.69
229	90	15.00	124.00	11.78	1.00	10.78
230	90	15.00	125.00	11.88	1.01	10.87
231	90	15.00	126.00	11.98	1.02	10.96
232	90	15.00	127.00	12.08	1.03	11.05
233	90	15.00	128.00	12.18	1.04	11.14
234	90	15.00	129.00	12.28	1.05	11.23
235	90	15.00	130.00	12.38	1.06	11.32
236	90	15.00	131.00	12.49	1.07	11.42
237	90	15.00	132.00	12.59	1.08	11.51
238	90	15.00	133.00	12.69	1.09	11.60
239	90	15.00	134.00	12.79	1.10	11.69
240	90	15.00	135.00	12.89	1.11	11.78
241	90	15.00	136.00	12.99	1.12	11.87
242	90	15.00	137.00	13.09	1.13	11.96
243	90	15.00	138.00	13.19	1.14	12.05
244	90	15.00	139.00	13.29	1.15	12.14
245	90	15.00	140.00	13.39	1.16	12.23
246	90	15.00	141.00	13.50	1.17	12.33
247	90	15.00	142.00	13.60	1.18	12.42
248	90	15.00	143.00	13.70	1.19	12.51
249	90	15.00	144.00	13.80	1.20	12.60
250	90	15.00	145.00	13.90	1.21	12.69
251	90	15.00	146.00	14.00	1.22	12.78
252	90	15.00	147.00	14.10	1.23	12.87
253	90	15.00	148.00	14.20	1.24	12.96
254	90	15.00	149.00	14.30	1.25	13.05
255	90	15.00	150.00	14.40	1.26	13.14
256	90	15.00	151.00	14.51	1.27	13.24
257	90	15.00	152.00	14.61	1.28	13.33
258	90	15.00	153.00	14.71	1.29	13.42
259	90	15.00	154.00	14.81	1.30	13.51
260	90	15.00	155.00	14.91	1.31	13.60
261	90	15.00	156.00	15.01	1.32	13.69
262	90	15.00	157.00	15.11	1.33	13.78
263	90	15.00	158.00	15.21	1.34	13.87
264	90	15.00	159.00	15.31	1.35	13.96
265	90	15.00	160.00	15.41	1.36	14.05
266	90	15.00	161.00	15.52	1.37	14.15
267	90	15.00	162.00	15.62	1.38	14.24
268	90	15.00	163.00	15.72	1.39	14.33
269	90	15.00	164.00	15.82	1.40	14.42
270	90	15.00	165.00	15.92	1.41	14.51
271	90	15.00	166.00	16.02	1.42	14.60
272	90	15.00	167.00	16.12	1.43	14.69
273	90	15.00	168.00	16.22	1.44	14.78
274	90	15.00	169.00	16.32	1.45	14.87
275	90	15.00	170.00	16.42	1.46	14.96
276	90	15.00	171.00	16.53	1.47	15.06
277	90	15.00	172.00	16.63	1.48	15.15
278	90	15.00	173.00	16.73	1.49	15.24
279	90	15.00	174.00	16.83	1.50	15.33

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
280	90	15.00	175.00	16.93	1.51	15.42
281	90	15.00	176.00	17.03	1.52	15.51
282	90	15.00	177.00	17.13	1.53	15.60
283	90	15.00	178.00	17.23	1.54	15.69
284	90	15.00	179.00	17.33	1.55	15.78
285	90	15.00	180.00	17.43	1.56	15.87
286	90	15.00	181.00	17.54	1.57	15.97
287	90	15.00	182.00	17.64	1.58	16.06
288	90	15.00	183.00	17.74	1.59	16.15
289	90	15.00	184.00	17.84	1.60	16.24
290	90	15.00	185.00	17.94	1.61	16.33
291	90	15.00	186.00	18.04	1.62	16.42
292	90	15.00	187.00	18.14	1.63	16.51
293	90	15.00	188.00	18.24	1.64	16.60
294	90	15.00	189.00	18.34	1.65	16.69
295	90	15.00	190.00	18.44	1.66	16.78
296	90	15.00	191.00	18.55	1.67	16.88
297	90	15.00	192.00	18.65	1.68	16.97
298	90	15.00	193.00	18.75	1.69	17.06
299	90	15.00	194.00	18.85	1.70	17.15
300	90	15.00	195.00	18.95	1.71	17.24
301	90	15.00	196.00	19.05	1.72	17.33
302	90	15.00	197.00	19.15	1.73	17.42
303	90	15.00	198.00	19.25	1.74	17.51
304	90	15.00	199.00	19.35	1.75	17.60
305	90	15.00	200.00	19.45	1.76	17.69
306	90	15.00	201.00	19.56	1.77	17.79
307	90	15.00	202.00	19.66	1.78	17.88
308	90	15.00	203.00	19.76	1.79	17.97
309	90	15.00	204.00	19.86	1.80	18.06
310	90	15.00	205.00	19.96	1.81	18.15
311	90	15.00	206.00	20.06	1.82	18.24
312	90	15.00	207.00	20.16	1.83	18.33
313	90	15.00	208.00	20.26	1.84	18.42
314	90	15.00	209.00	20.36	1.85	18.51
315	90	15.00	210.00	20.46	1.86	18.60
316	90	15.00	211.00	20.57	1.87	18.70
317	90	15.00	212.00	20.67	1.88	18.79
318	90	15.00	213.00	20.77	1.89	18.88
319	90	15.00	214.00	20.87	1.90	18.97
320	90	15.00	215.00	20.97	1.91	19.06
321	90	15.00	216.00	21.07	1.92	19.15
322	90	15.00	217.00	21.17	1.93	19.24
323	90	15.00	218.00	21.27	1.94	19.33
324	90	15.00	219.00	21.37	1.95	19.42
325	90	15.00	220.00	21.47	1.96	19.51
326	90	15.00	221.00	21.58	1.97	19.61
327	90	15.00	222.00	21.68	1.98	19.70
328	90	15.00	223.00	21.78	1.99	19.79
329	90	15.00	224.00	21.88	2.00	19.88
330	90	15.00	225.00	21.98	2.01	19.97
331	90	15.00	226.00	22.08	2.02	20.06
332	90	15.00	227.00	22.18	2.03	20.15
333	90	15.00	228.00	22.28	2.04	20.24
334	90	15.00	229.00	22.38	2.05	20.33

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
335	90	15.00	230.00	22.48	2.06	20.42
336	90	15.00	231.00	22.59	2.07	20.52
337	90	15.00	232.00	22.69	2.08	20.61
338	90	15.00	233.00	22.79	2.09	20.70
339	90	15.00	234.00	22.89	2.10	20.79
340	90	15.00	235.00	22.99	2.11	20.88
341	90	15.00	236.00	23.09	2.12	20.97
342	90	15.00	237.00	23.19	2.13	21.06
343	90	15.00	238.00	23.29	2.14	21.15
344	90	15.00	239.00	23.39	2.15	21.24
345	90	15.00	240.00	23.49	2.16	21.33
346	90	15.00	241.00	23.60	2.17	21.43
347	90	15.00	242.00	23.70	2.18	21.52
348	90	15.00	243.00	23.80	2.19	21.61
349	90	15.00	244.00	23.90	2.20	21.70
350	90	15.00	245.00	24.00	2.21	21.79
351	90	15.00	246.00	24.10	2.22	21.88
352	90	15.00	247.00	24.20	2.23	21.97
353	90	15.00	248.00	24.30	2.24	22.06
354	90	15.00	249.00	24.40	2.25	22.15
355	90	15.00	250.00	24.50	2.26	22.24
356	90	15.00	251.00	24.61	2.27	22.34
357	90	15.00	252.00	24.71	2.28	22.43
358	90	15.00	253.00	24.81	2.29	22.52
359	90	15.00	254.00	24.91	2.30	22.61
360	90	15.00	255.00	25.01	2.31	22.70
361	90	15.00	256.00	25.11	2.32	22.79
362	90	15.00	257.00	25.21	2.33	22.88
363	90	15.00	258.00	25.31	2.34	22.97
364	90	15.00	259.00	25.41	2.35	23.06
365	90	15.00	260.00	25.51	2.36	23.15
366	90	15.00	261.00	25.62	2.37	23.25
367	90	15.00	262.00	25.72	2.38	23.34
368	90	15.00	263.00	25.82	2.39	23.43
369	90	15.00	264.00	25.92	2.40	23.52
370	90	15.00	265.00	26.02	2.41	23.61
371	90	15.00	266.00	26.12	2.42	23.70
372	90	15.00	267.00	26.22	2.43	23.79
373	90	15.00	268.00	26.32	2.44	23.88
374	90	15.00	269.00	26.42	2.45	23.97
375	90	15.00	270.00	26.52	2.46	24.06
376	90	15.00	271.00	26.63	2.47	24.16
377	90	15.00	272.00	26.73	2.48	24.25
378	90	15.00	273.00	26.83	2.49	24.34
379	90	15.00	274.00	26.93	2.50	24.43
380	90	15.00	275.00	27.03	2.51	24.52
381	90	15.00	276.00	27.13	2.52	24.61
382	90	15.00	277.00	27.23	2.53	24.70
383	90	15.00	278.00	27.33	2.54	24.79
384	90	15.00	279.00	27.43	2.55	24.88
385	90	15.00	280.00	27.53	2.56	24.97
386	90	15.00	281.00	27.64	2.57	25.07
387	90	15.00	282.00	27.74	2.58	25.16
388	90	15.00	283.00	27.84	2.59	25.25
389	90	15.00	284.00	27.94	2.60	25.34

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
390	90	15.00	285.00	28.04	2.61	25.43
391	90	15.00	286.00	28.14	2.62	25.52
392	90	15.00	287.00	28.24	2.63	25.61
393	90	15.00	288.00	28.34	2.64	25.70
394	90	15.00	289.00	28.44	2.65	25.79
395	90	15.00	290.00	28.54	2.66	25.88
396	90	15.00	291.00	28.65	2.67	25.98
397	90	15.00	292.00	28.75	2.68	26.07
398	90	15.00	293.00	28.85	2.69	26.16
399	90	15.00	294.00	28.95	2.70	26.25
400	90	15.00	295.00	29.05	2.71	26.34
401	90	15.00	296.00	29.15	2.72	26.43
402	90	15.00	297.00	29.25	2.73	26.52
403	90	15.00	298.00	29.35	2.74	26.61
404	90	15.00	299.00	29.45	2.75	26.70
405	90	15.00	300.00	29.55	2.76	26.79
406	90	15.00	301.00	29.66	2.77	26.89
407	90	15.00	302.00	29.76	2.78	26.98
408	90	15.00	303.00	29.86	2.79	27.07
409	90	15.00	304.00	29.96	2.80	27.16
410	90	15.00	305.00	30.06	2.81	27.25
411	90	15.00	306.00	30.16	2.82	27.34
412	90	15.00	307.00	30.26	2.83	27.43
413	90	15.00	308.00	30.36	2.84	27.52
414	90	15.00	309.00	30.46	2.85	27.61
415	90	15.00	310.00	30.56	2.86	27.70
416	90	15.00	311.00	30.67	2.87	27.80
417	90	15.00	312.00	30.77	2.88	27.89
418	90	15.00	313.00	30.87	2.89	27.98
419	90	15.00	314.00	30.97	2.90	28.07
420	90	15.00	315.00	31.07	2.91	28.16
421	90	15.00	316.00	31.17	2.92	28.25
422	90	15.00	317.00	31.27	2.93	28.34
423	90	15.00	318.00	31.37	2.94	28.43
424	90	15.00	319.00	31.47	2.95	28.52
425	90	15.00	320.00	31.57	2.96	28.61
426	90	15.00	321.00	31.68	2.97	28.71
427	90	15.00	322.00	31.78	2.98	28.80
428	90	15.00	323.00	31.88	2.99	28.89
429	90	15.00	324.00	31.98	3.00	28.98
430	90	15.00	325.00	32.08	3.01	29.07
431	90	15.00	326.00	32.18	3.02	29.16
432	90	15.00	327.00	32.28	3.03	29.25
433	90	15.00	328.00	32.38	3.04	29.34
434	90	15.00	329.00	32.48	3.05	29.43
435	90	15.00	330.00	32.58	3.06	29.52
436	90	15.00	331.00	32.69	3.07	29.62
437	90	15.00	332.00	32.79	3.08	29.71
438	90	15.00	333.00	32.89	3.09	29.80
439	90	15.00	334.00	32.99	3.10	29.89
440	90	15.00	335.00	33.09	3.11	29.98
441	90	15.00	336.00	33.19	3.12	30.07
442	90	15.00	337.00	33.29	3.13	30.16
443	90	15.00	338.00	33.39	3.14	30.25
444	90	15.00	339.00	33.49	3.15	30.34

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
445	90	15.00	340.00	33.59	3.16	30.43
446	90	15.00	341.00	33.70	3.17	30.53
447	90	15.00	342.00	33.80	3.18	30.62
448	90	15.00	343.00	33.90	3.19	30.71
449	90	15.00	344.00	34.00	3.20	30.80
450	90	15.00	345.00	34.10	3.21	30.89
451	90	15.00	346.00	34.20	3.22	30.98
452	90	15.00	347.00	34.30	3.23	31.07
453	90	15.00	348.00	34.40	3.24	31.16
454	90	15.00	349.00	34.50	3.25	31.25
455	90	15.00	350.00	34.60	3.26	31.34
456	90	15.00	351.00	34.71	3.27	31.44
457	90	15.00	352.00	34.81	3.28	31.53
458	90	15.00	353.00	34.91	3.29	31.62
459	90	15.00	354.00	35.01	3.30	31.71
460	90	15.00	355.00	35.11	3.31	31.80
461	90	15.00	356.00	35.21	3.32	31.89
462	90	15.00	357.00	35.31	3.33	31.98
463	90	15.00	358.00	35.41	3.34	32.07
464	90	15.00	359.00	35.51	3.35	32.16
465	90	15.00	360.00	35.61	3.36	32.25
466	90	15.00	361.00	35.72	3.37	32.35
467	90	15.00	362.00	35.82	3.38	32.44
468	90	15.00	363.00	35.92	3.39	32.53
469	90	15.00	364.00	36.02	3.40	32.62
470	90	15.00	365.00	36.12	3.41	32.71
471	90	15.00	366.00	36.22	3.42	32.80
472	90	15.00	367.00	36.32	3.43	32.89
473	90	15.00	368.00	36.42	3.44	32.98
474	90	15.00	369.00	36.52	3.45	33.07
475	90	15.00	370.00	36.62	3.46	33.16
476	90	15.00	371.00	36.73	3.47	33.26
477	90	15.00	372.00	36.83	3.48	33.35
478	90	15.00	373.00	36.93	3.49	33.44
479	90	15.00	374.00	37.03	3.50	33.53
480	90	15.00	375.00	37.13	3.51	33.62
481	90	15.00	376.00	37.23	3.52	33.71
482	90	15.00	377.00	37.33	3.53	33.80
483	90	15.00	378.00	37.43	3.54	33.89
484	90	15.00	379.00	37.53	3.55	33.98
485	90	15.00	380.00	37.63	3.56	34.07
486	90	15.00	381.00	37.74	3.57	34.17
487	90	15.00	382.00	37.84	3.58	34.26
488	90	15.00	383.00	37.94	3.59	34.35
489	90	15.00	384.00	38.04	3.60	34.44
490	90	15.00	385.00	38.14	3.61	34.53
491	90	15.00	386.00	38.24	3.62	34.62
492	90	15.00	387.00	38.34	3.63	34.71
493	90	15.00	388.00	38.44	3.64	34.80
494	90	15.00	389.00	38.54	3.65	34.89
495	90	15.00	390.00	38.64	3.66	34.98
496	90	15.00	391.00	38.75	3.67	35.08
497	90	15.00	392.00	38.85	3.68	35.17
498	90	15.00	393.00	38.95	3.69	35.26
499	90	15.00	394.00	39.05	3.70	35.35

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
500	90	15.00	395.00	39.15	3.71	35.44
501	90	15.00	396.00	39.25	3.72	35.53
502	90	15.00	397.00	39.35	3.73	35.62
503	90	15.00	398.00	39.45	3.74	35.71
504	90	15.00	399.00	39.55	3.75	35.80
505	90	15.00	400.00	39.65	3.76	35.89
506	90	15.00	401.00	39.76	3.77	35.99
507	90	15.00	402.00	39.86	3.78	36.08
508	90	15.00	403.00	39.96	3.79	36.17
509	90	15.00	404.00	40.06	3.80	36.26
510	90	15.00	405.00	40.16	3.81	36.35
511	90	15.00	406.00	40.26	3.82	36.44
512	90	15.00	407.00	40.36	3.83	36.53
513	90	15.00	408.00	40.46	3.84	36.62
514	90	15.00	409.00	40.56	3.85	36.71
515	90	15.00	410.00	40.66	3.86	36.80
516	90	15.00	411.00	40.77	3.87	36.90
517	90	15.00	412.00	40.87	3.88	36.99
518	90	15.00	413.00	40.97	3.89	37.08
519	90	15.00	414.00	41.07	3.90	37.17
520	90	15.00	415.00	41.17	3.91	37.26
521	90	15.00	416.00	41.27	3.92	37.35
522	90	15.00	417.00	41.37	3.93	37.44
523	90	15.00	418.00	41.47	3.94	37.53
524	90	15.00	419.00	41.57	3.95	37.62
525	90	15.00	420.00	41.67	3.96	37.71
526	90	15.00	421.00	41.78	3.97	37.81
527	90	15.00	422.00	41.88	3.98	37.90
528	90	15.00	423.00	41.98	3.99	37.99
529	90	15.00	424.00	42.08	4.00	38.08
530	90	15.00	425.00	42.18	4.01	38.17
531	90	15.00	426.00	42.28	4.02	38.26
532	90	15.00	427.00	42.38	4.03	38.35
533	90	15.00	428.00	42.48	4.04	38.44
534	90	15.00	429.00	42.58	4.05	38.53
535	90	15.00	430.00	42.68	4.06	38.62
536	90	15.00	431.00	42.79	4.07	38.72
537	90	15.00	432.00	42.89	4.08	38.81
538	90	15.00	433.00	42.99	4.09	38.90
539	90	15.00	434.00	43.09	4.10	38.99
540	90	15.00	435.00	43.19	4.11	39.08
541	90	15.00	436.00	43.29	4.12	39.17
542	90	15.00	437.00	43.39	4.13	39.26
543	90	15.00	438.00	43.49	4.14	39.35
544	90	15.00	439.00	43.59	4.15	39.44
545	90	15.00	440.00	43.69	4.16	39.53
546	90	15.00	441.00	43.80	4.17	39.63
547	90	15.00	442.00	43.90	4.18	39.72
548	90	15.00	443.00	44.00	4.19	39.81
549	90	15.00	444.00	44.10	4.20	39.90
550	90	15.00	445.00	44.20	4.21	39.99
551	90	15.00	446.00	44.30	4.22	40.08
552	90	15.00	447.00	44.40	4.23	40.17
553	90	15.00	448.00	44.50	4.24	40.26
554	90	15.00	449.00	44.60	4.25	40.35

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
555	90	15.00	450.00	44.70	4.26	40.44
556	90	15.00	451.00	44.81	4.27	40.54
557	90	15.00	452.00	44.91	4.28	40.63
558	90	15.00	453.00	45.01	4.29	40.72
559	90	15.00	454.00	45.11	4.30	40.81
560	90	15.00	455.00	45.21	4.31	40.90
561	90	15.00	456.00	45.31	4.32	40.99
562	90	15.00	457.00	45.41	4.33	41.08
563	90	15.00	458.00	45.51	4.34	41.17
564	90	15.00	459.00	45.61	4.35	41.26
565	90	15.00	460.00	45.71	4.36	41.35
566	90	15.00	461.00	45.82	4.37	41.45
567	90	15.00	462.00	45.92	4.38	41.54
568	90	15.00	463.00	46.02	4.39	41.63
569	90	15.00	464.00	46.12	4.40	41.72
570	90	15.00	465.00	46.22	4.41	41.81
571	90	15.00	466.00	46.32	4.42	41.90
572	90	15.00	467.00	46.42	4.43	41.99
573	90	15.00	468.00	46.52	4.44	42.08
574	90	15.00	469.00	46.62	4.45	42.17
575	90	15.00	470.00	46.72	4.46	42.26
576	90	15.00	471.00	46.83	4.47	42.36
577	90	15.00	472.00	46.93	4.48	42.45
578	90	15.00	473.00	47.03	4.49	42.54
579	90	15.00	474.00	47.13	4.50	42.63
580	90	15.00	475.00	47.23	4.51	42.72
581	90	15.00	476.00	47.33	4.52	42.81
582	90	15.00	477.00	47.43	4.53	42.90
583	90	15.00	478.00	47.53	4.54	42.99
584	90	15.00	479.00	47.63	4.55	43.08
585	90	15.00	480.00	47.73	4.56	43.17
586	90	15.00	481.00	47.84	4.57	43.27
587	90	15.00	482.00	47.94	4.58	43.36
588	90	15.00	483.00	48.04	4.59	43.45
589	90	15.00	484.00	48.14	4.60	43.54
590	90	15.00	485.00	48.24	4.61	43.63
591	90	15.00	486.00	48.34	4.62	43.72
592	90	15.00	487.00	48.44	4.63	43.81
593	90	15.00	488.00	48.54	4.64	43.90
594	90	15.00	489.00	48.64	4.65	43.99
595	90	15.00	490.00	48.74	4.66	44.08
596	90	15.00	491.00	48.85	4.67	44.18
597	90	15.00	492.00	48.95	4.68	44.27
598	90	15.00	493.00	49.05	4.69	44.36
599	90	15.00	494.00	49.15	4.70	44.45
600	90	15.00	495.00	49.25	4.71	44.54
601	90	15.00	496.00	49.35	4.72	44.63
602	90	15.00	497.00	49.45	4.73	44.72
603	90	15.00	498.00	49.55	4.74	44.81
604	90	15.00	499.00	49.65	4.75	44.90
605	90	15.00	500.00	49.75	4.76	44.99
606	90	15.00	501.00	49.86	4.77	45.09
607	90	15.00	502.00	49.96	4.78	45.18
608	90	15.00	503.00	50.06	4.79	45.27
609	90	15.00	504.00	50.16	4.80	45.36

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
610	90	15.00	505.00	50.26	4.81	45.45
611	90	15.00	506.00	50.36	4.82	45.54
612	90	15.00	507.00	50.46	4.83	45.63
613	90	15.00	508.00	50.56	4.84	45.72
614	90	15.00	509.00	50.66	4.85	45.81
615	90	15.00	510.00	50.76	4.86	45.90
616	90	15.00	511.00	50.87	4.87	46.00
617	90	15.00	512.00	50.97	4.88	46.09
618	90	15.00	513.00	51.07	4.89	46.18
619	90	15.00	514.00	51.17	4.90	46.27
620	90	15.00	515.00	51.27	4.91	46.36
621	90	15.00	516.00	51.37	4.92	46.45
622	90	15.00	517.00	51.47	4.93	46.54
623	90	15.00	518.00	51.57	4.94	46.63
624	90	15.00	519.00	51.67	4.95	46.72
625	90	15.00	520.00	51.77	4.96	46.81
626	90	15.00	521.00	51.88	4.97	46.91
627	90	15.00	522.00	51.98	4.98	47.00
628	90	15.00	523.00	52.08	4.99	47.09
629	90	15.00	524.00	52.18	5.00	47.18
630	90	15.00	525.00	52.28	5.01	47.27
631	90	15.00	526.00	52.38	5.02	47.36
632	90	15.00	527.00	52.48	5.03	47.45
633	90	15.00	528.00	52.58	5.04	47.54
634	90	15.00	529.00	52.68	5.05	47.63
635	90	15.00	530.00	52.78	5.06	47.72
636	90	15.00	531.00	52.89	5.07	47.82
637	90	15.00	532.00	52.99	5.08	47.91
638	90	15.00	533.00	53.09	5.09	48.00
639	90	15.00	534.00	53.19	5.10	48.09
640	90	15.00	535.00	53.29	5.11	48.18
641	90	15.00	536.00	53.39	5.12	48.27
642	90	15.00	537.00	53.49	5.13	48.36
643	90	15.00	538.00	53.59	5.14	48.45
644	90	15.00	539.00	53.69	5.15	48.54
645	90	15.00	540.00	53.79	5.16	48.63
646	90	15.00	541.00	53.90	5.17	48.73
647	90	15.00	542.00	54.00	5.18	48.82
648	90	15.00	543.00	54.10	5.19	48.91
649	90	15.00	544.00	54.20	5.20	49.00
650	90	15.00	545.00	54.30	5.21	49.09
651	90	15.00	546.00	54.40	5.22	49.18
652	90	15.00	547.00	54.50	5.23	49.27
653	90	15.00	548.00	54.60	5.24	49.36
654	90	15.00	549.00	54.70	5.25	49.45
655	90	15.00	550.00	54.80	5.26	49.54
656	90	15.00	551.00	54.91	5.27	49.64
657	90	15.00	552.00	55.01	5.28	49.73
658	90	15.00	553.00	55.11	5.29	49.82
659	90	15.00	554.00	55.21	5.30	49.91
660	90	15.00	555.00	55.31	5.31	50.00
661	90	15.00	556.00	55.41	5.32	50.09
662	90	15.00	557.00	55.51	5.33	50.18
663	90	15.00	558.00	55.61	5.34	50.27
664	90	15.00	559.00	55.71	5.35	50.36

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
665	90	15.00	560.00	55.81	5.36	50.45
666	90	15.00	561.00	55.92	5.37	50.55
667	90	15.00	562.00	56.02	5.38	50.64
668	90	15.00	563.00	56.12	5.39	50.73
669	90	15.00	564.00	56.22	5.40	50.82
670	90	15.00	565.00	56.32	5.41	50.91
671	90	15.00	566.00	56.42	5.42	51.00
672	90	15.00	567.00	56.52	5.43	51.09
673	90	15.00	568.00	56.62	5.44	51.18
674	90	15.00	569.00	56.72	5.45	51.27
675	90	15.00	570.00	56.82	5.46	51.36
676	90	15.00	571.00	56.93	5.47	51.46
677	90	15.00	572.00	57.03	5.48	51.55
678	90	15.00	573.00	57.13	5.49	51.64
679	90	15.00	574.00	57.23	5.50	51.73
680	90	15.00	575.00	57.33	5.51	51.82
681	90	15.00	576.00	57.43	5.52	51.91
682	90	15.00	577.00	57.53	5.53	52.00
683	90	15.00	578.00	57.63	5.54	52.09
684	90	15.00	579.00	57.73	5.55	52.18
685	90	15.00	580.00	57.83	5.56	52.27
686	90	15.00	581.00	57.94	5.57	52.37
687	90	15.00	582.00	58.04	5.58	52.46
688	90	15.00	583.00	58.14	5.59	52.55
689	90	15.00	584.00	58.24	5.60	52.64
690	90	15.00	585.00	58.34	5.61	52.73
691	90	15.00	586.00	58.44	5.62	52.82
692	90	15.00	587.00	58.54	5.63	52.91
693	90	15.00	588.00	58.64	5.64	53.00
694	90	15.00	589.00	58.74	5.65	53.09
695	90	15.00	590.00	58.84	5.66	53.18
696	90	15.00	591.00	58.95	5.67	53.28
697	90	15.00	592.00	59.05	5.68	53.37
698	90	15.00	593.00	59.15	5.69	53.46
699	90	15.00	594.00	59.25	5.70	53.55
700	90	15.00	595.00	59.35	5.71	53.64
701	90	15.00	596.00	59.45	5.72	53.73
702	90	15.00	597.00	59.55	5.73	53.82
703	90	15.00	598.00	59.65	5.74	53.91
704	90	15.00	599.00	59.75	5.75	54.00
705	90	15.00	600.00	59.85	5.76	54.09
706	90	15.00	601.00	59.96	5.77	54.19
707	90	15.00	602.00	60.06	5.78	54.28
708	90	15.00	603.00	60.16	5.79	54.37
709	90	15.00	604.00	60.26	5.80	54.46
710	90	15.00	605.00	60.36	5.81	54.55
711	90	15.00	606.00	60.46	5.82	54.64
712	90	15.00	607.00	60.56	5.83	54.73
713	90	15.00	608.00	60.66	5.84	54.82
714	90	15.00	609.00	60.76	5.85	54.91
715	90	15.00	610.00	60.86	5.86	55.00
716	90	15.00	611.00	60.97	5.87	55.10
717	90	15.00	612.00	61.07	5.88	55.19
718	90	15.00	613.00	61.17	5.89	55.28
719	90	15.00	614.00	61.27	5.90	55.37

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
720	90	15.00	615.00	61.37	5.91	55.46
721	90	15.00	616.00	61.47	5.92	55.55
722	90	15.00	617.00	61.57	5.93	55.64
723	90	15.00	618.00	61.67	5.94	55.73
724	90	15.00	619.00	61.77	5.95	55.82
725	90	15.00	620.00	61.87	5.96	55.91
726	90	15.00	621.00	61.98	5.97	56.01
727	90	15.00	622.00	62.08	5.98	56.10
728	90	15.00	623.00	62.18	5.99	56.19
729	90	15.00	624.00	62.28	6.00	56.28
730	90	15.00	625.00	62.38	6.01	56.37
731	90	15.00	626.00	62.48	6.02	56.46
732	90	15.00	627.00	62.58	6.03	56.55
733	90	15.00	628.00	62.68	6.04	56.64
734	90	15.00	629.00	62.78	6.05	56.73
735	90	15.00	630.00	62.88	6.06	56.82
736	90	15.00	631.00	62.99	6.07	56.92
737	90	15.00	632.00	63.09	6.08	57.01
738	90	15.00	633.00	63.19	6.09	57.10
739	90	15.00	634.00	63.29	6.10	57.19
740	90	15.00	635.00	63.39	6.11	57.28
741	90	15.00	636.00	63.49	6.12	57.37
742	90	15.00	637.00	63.59	6.13	57.46
743	90	15.00	638.00	63.69	6.14	57.55
744	90	15.00	639.00	63.79	6.15	57.64
745	90	15.00	640.00	63.89	6.16	57.73
746	90	15.00	641.00	64.00	6.17	57.83
747	90	15.00	642.00	64.10	6.18	57.92
748	90	15.00	643.00	64.20	6.19	58.01
749	90	15.00	644.00	64.30	6.20	58.10
750	90	15.00	645.00	64.40	6.21	58.19
751	90	15.00	646.00	64.50	6.22	58.28
752	90	15.00	647.00	64.60	6.23	58.37
753	90	15.00	648.00	64.70	6.24	58.46
754	90	15.00	649.00	64.80	6.25	58.55
755	90	15.00	650.00	64.90	6.26	58.64
756	90	15.00	651.00	65.01	6.27	58.74
757	90	15.00	652.00	65.11	6.28	58.83
758	90	15.00	653.00	65.21	6.29	58.92
759	90	15.00	654.00	65.31	6.30	59.01
760	90	15.00	655.00	65.41	6.31	59.10
761	90	15.00	656.00	65.51	6.32	59.19
762	90	15.00	657.00	65.61	6.33	59.28
763	90	15.00	658.00	65.71	6.34	59.37
764	90	15.00	659.00	65.81	6.35	59.46
765	90	15.00	660.00	65.91	6.36	59.55
766	90	15.00	661.00	66.02	6.37	59.65
767	90	15.00	662.00	66.12	6.38	59.74
768	90	15.00	663.00	66.22	6.39	59.83
769	90	15.00	664.00	66.32	6.40	59.92
770	90	15.00	665.00	66.37	6.41	59.96

If your employee's gross pay is over £770, go to page 91.

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

Monthly table for Contracted-out Salary Related contributions where employee has deferment for use from 6 April 2008 to 5 April 2009

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State Pension age (65 for men, 60 for women) or over, see leaflet *CA41*
- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet *CA43*.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'L' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 91.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on forms P11 and P14					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	R 0.32	0.00	R 0.32
398	390	8.00	0.00	R 0.53	0.00	R 0.53
402	390	12.00	0.00	R 0.74	0.00	R 0.74
406	390	16.00	0.00	R 0.96	0.00	R 0.96
410	390	20.00	0.00	R 1.16	0.00	R 1.16
414	390	24.00	0.00	R 1.38	0.00	R 1.38
418	390	28.00	0.00	R 1.59	0.00	R 1.59
422	390	32.00	0.00	R 1.80	0.00	R 1.80
426	390	36.00	0.00	R 2.02	0.00	R 2.02
430	390	40.00	0.00	R 2.22	0.00	R 2.22
434	390	44.00	0.00	R 2.44	0.00	R 2.44
438	390	48.00	0.00	R 2.65	0.00	R 2.65
442	390	52.00	0.00	R 2.86	0.00	R 2.86
446	390	56.00	0.00	R 3.08	0.00	R 3.08
450	390	60.00	0.00	R 3.25	0.00	R 3.25
453	390	63.00	0.00	R 3.34	0.00	R 3.34
454	390	63.00	1.00	R 3.04	0.00	R 3.04
458	390	63.00	5.00	R 2.63	0.00	R 2.63
462	390	63.00	9.00	R 2.23	0.00	R 2.23
466	390	63.00	13.00	R 1.83	0.00	R 1.83
470	390	63.00	17.00	R 1.42	0.00	R 1.42
474	390	63.00	21.00	R 1.02	0.00	R 1.02
478	390	63.00	25.00	R 0.61	0.00	R 0.61
482	390	63.00	29.00	R 0.21	0.00	R 0.21

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
486	390	63.00	33.00	0.19	0.00	0.19
490	390	63.00	37.00	0.60	0.00	0.60
494	390	63.00	41.00	1.00	0.00	1.00
498	390	63.00	45.00	1.41	0.00	1.41
502	390	63.00	49.00	1.81	0.00	1.81
506	390	63.00	53.00	2.21	0.00	2.21
510	390	63.00	57.00	2.62	0.00	2.62
514	390	63.00	61.00	3.02	0.00	3.02
518	390	63.00	65.00	3.43	0.00	3.43
522	390	63.00	69.00	3.83	0.00	3.83
526	390	63.00	73.00	4.23	0.00	4.23
530	390	63.00	77.00	4.64	0.00	4.64
534	390	63.00	81.00	5.04	0.00	5.04
538	390	63.00	85.00	5.45	0.00	5.45
542	390	63.00	89.00	5.85	0.00	5.85
546	390	63.00	93.00	6.25	0.00	6.25
550	390	63.00	97.00	6.66	0.00	6.66
554	390	63.00	101.00	7.06	0.02	7.04
558	390	63.00	105.00	7.47	0.06	7.41
562	390	63.00	109.00	7.87	0.10	7.77
566	390	63.00	113.00	8.27	0.14	8.13
570	390	63.00	117.00	8.68	0.18	8.50
574	390	63.00	121.00	9.08	0.22	8.86
578	390	63.00	125.00	9.49	0.26	9.23
582	390	63.00	129.00	9.89	0.30	9.59
586	390	63.00	133.00	10.29	0.34	9.95
590	390	63.00	137.00	10.70	0.38	10.32
594	390	63.00	141.00	11.10	0.42	10.68
598	390	63.00	145.00	11.51	0.46	11.05
602	390	63.00	149.00	11.91	0.50	11.41
606	390	63.00	153.00	12.31	0.54	11.77
610	390	63.00	157.00	12.72	0.58	12.14
614	390	63.00	161.00	13.12	0.62	12.50
618	390	63.00	165.00	13.53	0.66	12.87
622	390	63.00	169.00	13.93	0.70	13.23
626	390	63.00	173.00	14.33	0.74	13.59
630	390	63.00	177.00	14.74	0.78	13.96
634	390	63.00	181.00	15.14	0.82	14.32
638	390	63.00	185.00	15.55	0.86	14.69
642	390	63.00	189.00	15.95	0.90	15.05
646	390	63.00	193.00	16.35	0.94	15.41
650	390	63.00	197.00	16.76	0.98	15.78
654	390	63.00	201.00	17.16	1.02	16.14
658	390	63.00	205.00	17.57	1.06	16.51
662	390	63.00	209.00	17.97	1.10	16.87
666	390	63.00	213.00	18.37	1.14	17.23
670	390	63.00	217.00	18.78	1.18	17.60
674	390	63.00	221.00	19.18	1.22	17.96
678	390	63.00	225.00	19.59	1.26	18.33
682	390	63.00	229.00	19.99	1.30	18.69
686	390	63.00	233.00	20.39	1.34	19.05
690	390	63.00	237.00	20.80	1.38	19.42
694	390	63.00	241.00	21.20	1.42	19.78
698	390	63.00	245.00	21.61	1.46	20.15
702	390	63.00	249.00	22.01	1.50	20.51

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
706	390	63.00	253.00	22.41	1.54	20.87
710	390	63.00	257.00	22.82	1.58	21.24
714	390	63.00	261.00	23.22	1.62	21.60
718	390	63.00	265.00	23.63	1.66	21.97
722	390	63.00	269.00	24.03	1.70	22.33
726	390	63.00	273.00	24.43	1.74	22.69
730	390	63.00	277.00	24.84	1.78	23.06
734	390	63.00	281.00	25.24	1.82	23.42
738	390	63.00	285.00	25.65	1.86	23.79
742	390	63.00	289.00	26.05	1.90	24.15
746	390	63.00	293.00	26.45	1.94	24.51
750	390	63.00	297.00	26.86	1.98	24.88
754	390	63.00	301.00	27.26	2.02	25.24
758	390	63.00	305.00	27.67	2.06	25.61
762	390	63.00	309.00	28.07	2.10	25.97
766	390	63.00	313.00	28.47	2.14	26.33
770	390	63.00	317.00	28.88	2.18	26.70
774	390	63.00	321.00	29.28	2.22	27.06
778	390	63.00	325.00	29.69	2.26	27.43
782	390	63.00	329.00	30.09	2.30	27.79
786	390	63.00	333.00	30.49	2.34	28.15
790	390	63.00	337.00	30.90	2.38	28.52
794	390	63.00	341.00	31.30	2.42	28.88
798	390	63.00	345.00	31.71	2.46	29.25
802	390	63.00	349.00	32.11	2.50	29.61
806	390	63.00	353.00	32.51	2.54	29.97
810	390	63.00	357.00	32.92	2.58	30.34
814	390	63.00	361.00	33.32	2.62	30.70
818	390	63.00	365.00	33.73	2.66	31.07
822	390	63.00	369.00	34.13	2.70	31.43
826	390	63.00	373.00	34.53	2.74	31.79
830	390	63.00	377.00	34.94	2.78	32.16
834	390	63.00	381.00	35.34	2.82	32.52
838	390	63.00	385.00	35.75	2.86	32.89
842	390	63.00	389.00	36.15	2.90	33.25
846	390	63.00	393.00	36.55	2.94	33.61
850	390	63.00	397.00	36.96	2.98	33.98
854	390	63.00	401.00	37.36	3.02	34.34
858	390	63.00	405.00	37.77	3.06	34.71
862	390	63.00	409.00	38.17	3.10	35.07
866	390	63.00	413.00	38.57	3.14	35.43
870	390	63.00	417.00	38.98	3.18	35.80
874	390	63.00	421.00	39.38	3.22	36.16
878	390	63.00	425.00	39.79	3.26	36.53
882	390	63.00	429.00	40.19	3.30	36.89
886	390	63.00	433.00	40.59	3.34	37.25
890	390	63.00	437.00	41.00	3.38	37.62
894	390	63.00	441.00	41.40	3.42	37.98
898	390	63.00	445.00	41.81	3.46	38.35
902	390	63.00	449.00	42.21	3.50	38.71
906	390	63.00	453.00	42.61	3.54	39.07
910	390	63.00	457.00	43.02	3.58	39.44
914	390	63.00	461.00	43.42	3.62	39.80
918	390	63.00	465.00	43.83	3.66	40.17
922	390	63.00	469.00	44.23	3.70	40.53

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
926	390	63.00	473.00	44.63	3.74	40.89
930	390	63.00	477.00	45.04	3.78	41.26
934	390	63.00	481.00	45.44	3.82	41.62
938	390	63.00	485.00	45.85	3.86	41.99
942	390	63.00	489.00	46.25	3.90	42.35
946	390	63.00	493.00	46.65	3.94	42.71
950	390	63.00	497.00	47.06	3.98	43.08
954	390	63.00	501.00	47.46	4.02	43.44
958	390	63.00	505.00	47.87	4.06	43.81
962	390	63.00	509.00	48.27	4.10	44.17
966	390	63.00	513.00	48.67	4.14	44.53
970	390	63.00	517.00	49.08	4.18	44.90
974	390	63.00	521.00	49.48	4.22	45.26
978	390	63.00	525.00	49.89	4.26	45.63
982	390	63.00	529.00	50.29	4.30	45.99
986	390	63.00	533.00	50.69	4.34	46.35
990	390	63.00	537.00	51.10	4.38	46.72
994	390	63.00	541.00	51.50	4.42	47.08
998	390	63.00	545.00	51.91	4.46	47.45
1002	390	63.00	549.00	52.31	4.50	47.81
1006	390	63.00	553.00	52.71	4.54	48.17
1010	390	63.00	557.00	53.12	4.58	48.54
1014	390	63.00	561.00	53.52	4.62	48.90
1018	390	63.00	565.00	53.93	4.66	49.27
1022	390	63.00	569.00	54.33	4.70	49.63
1026	390	63.00	573.00	54.73	4.74	49.99
1030	390	63.00	577.00	55.14	4.78	50.36
1034	390	63.00	581.00	55.54	4.82	50.72
1038	390	63.00	585.00	55.95	4.86	51.09
1042	390	63.00	589.00	56.35	4.90	51.45
1046	390	63.00	593.00	56.75	4.94	51.81
1050	390	63.00	597.00	57.16	4.98	52.18
1054	390	63.00	601.00	57.56	5.02	52.54
1058	390	63.00	605.00	57.97	5.06	52.91
1062	390	63.00	609.00	58.37	5.10	53.27
1066	390	63.00	613.00	58.77	5.14	53.63
1070	390	63.00	617.00	59.18	5.18	54.00
1074	390	63.00	621.00	59.58	5.22	54.36
1078	390	63.00	625.00	59.99	5.26	54.73
1082	390	63.00	629.00	60.39	5.30	55.09
1086	390	63.00	633.00	60.79	5.34	55.45
1090	390	63.00	637.00	61.20	5.38	55.82
1094	390	63.00	641.00	61.60	5.42	56.18
1098	390	63.00	645.00	62.01	5.46	56.55
1102	390	63.00	649.00	62.41	5.50	56.91
1106	390	63.00	653.00	62.81	5.54	57.27
1110	390	63.00	657.00	63.22	5.58	57.64
1114	390	63.00	661.00	63.62	5.62	58.00
1118	390	63.00	665.00	64.03	5.66	58.37
1122	390	63.00	669.00	64.43	5.70	58.73
1126	390	63.00	673.00	64.83	5.74	59.09
1130	390	63.00	677.00	65.24	5.78	59.46
1134	390	63.00	681.00	65.64	5.82	59.82
1138	390	63.00	685.00	66.05	5.86	60.19
1142	390	63.00	689.00	66.45	5.90	60.55

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1146	390	63.00	693.00	66.85	5.94	60.91
1150	390	63.00	697.00	67.26	5.98	61.28
1154	390	63.00	701.00	67.66	6.02	61.64
1158	390	63.00	705.00	68.07	6.06	62.01
1162	390	63.00	709.00	68.47	6.10	62.37
1166	390	63.00	713.00	68.87	6.14	62.73
1170	390	63.00	717.00	69.28	6.18	63.10
1174	390	63.00	721.00	69.68	6.22	63.46
1178	390	63.00	725.00	70.09	6.26	63.83
1182	390	63.00	729.00	70.49	6.30	64.19
1186	390	63.00	733.00	70.89	6.34	64.55
1190	390	63.00	737.00	71.30	6.38	64.92
1194	390	63.00	741.00	71.70	6.42	65.28
1198	390	63.00	745.00	72.11	6.46	65.65
1202	390	63.00	749.00	72.51	6.50	66.01
1206	390	63.00	753.00	72.91	6.54	66.37
1210	390	63.00	757.00	73.32	6.58	66.74
1214	390	63.00	761.00	73.72	6.62	67.10
1218	390	63.00	765.00	74.13	6.66	67.47
1222	390	63.00	769.00	74.53	6.70	67.83
1226	390	63.00	773.00	74.93	6.74	68.19
1230	390	63.00	777.00	75.34	6.78	68.56
1234	390	63.00	781.00	75.74	6.82	68.92
1238	390	63.00	785.00	76.15	6.86	69.29
1242	390	63.00	789.00	76.55	6.90	69.65
1246	390	63.00	793.00	76.95	6.94	70.01
1250	390	63.00	797.00	77.36	6.98	70.38
1254	390	63.00	801.00	77.76	7.02	70.74
1258	390	63.00	805.00	78.17	7.06	71.11
1262	390	63.00	809.00	78.57	7.10	71.47
1266	390	63.00	813.00	78.97	7.14	71.83
1270	390	63.00	817.00	79.38	7.18	72.20
1274	390	63.00	821.00	79.78	7.22	72.56
1278	390	63.00	825.00	80.19	7.26	72.93
1282	390	63.00	829.00	80.59	7.30	73.29
1286	390	63.00	833.00	80.99	7.34	73.65
1290	390	63.00	837.00	81.40	7.38	74.02
1294	390	63.00	841.00	81.80	7.42	74.38
1298	390	63.00	845.00	82.21	7.46	74.75
1302	390	63.00	849.00	82.61	7.50	75.11
1306	390	63.00	853.00	83.01	7.54	75.47
1310	390	63.00	857.00	83.42	7.58	75.84
1314	390	63.00	861.00	83.82	7.62	76.20
1318	390	63.00	865.00	84.23	7.66	76.57
1322	390	63.00	869.00	84.63	7.70	76.93
1326	390	63.00	873.00	85.03	7.74	77.29
1330	390	63.00	877.00	85.44	7.78	77.66
1334	390	63.00	881.00	85.84	7.82	78.02
1338	390	63.00	885.00	86.25	7.86	78.39
1342	390	63.00	889.00	86.65	7.90	78.75
1346	390	63.00	893.00	87.05	7.94	79.11
1350	390	63.00	897.00	87.46	7.98	79.48
1354	390	63.00	901.00	87.86	8.02	79.84
1358	390	63.00	905.00	88.27	8.06	80.21
1362	390	63.00	909.00	88.67	8.10	80.57

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1366	390	63.00	913.00	89.07	8.14	80.93
1370	390	63.00	917.00	89.48	8.18	81.30
1374	390	63.00	921.00	89.88	8.22	81.66
1378	390	63.00	925.00	90.29	8.26	82.03
1382	390	63.00	929.00	90.69	8.30	82.39
1386	390	63.00	933.00	91.09	8.34	82.75
1390	390	63.00	937.00	91.50	8.38	83.12
1394	390	63.00	941.00	91.90	8.42	83.48
1398	390	63.00	945.00	92.31	8.46	83.85
1402	390	63.00	949.00	92.71	8.50	84.21
1406	390	63.00	953.00	93.11	8.54	84.57
1410	390	63.00	957.00	93.52	8.58	84.94
1414	390	63.00	961.00	93.92	8.62	85.30
1418	390	63.00	965.00	94.33	8.66	85.67
1422	390	63.00	969.00	94.73	8.70	86.03
1426	390	63.00	973.00	95.13	8.74	86.39
1430	390	63.00	977.00	95.54	8.78	86.76
1434	390	63.00	981.00	95.94	8.82	87.12
1438	390	63.00	985.00	96.35	8.86	87.49
1442	390	63.00	989.00	96.75	8.90	87.85
1446	390	63.00	993.00	97.15	8.94	88.21
1450	390	63.00	997.00	97.56	8.98	88.58
1454	390	63.00	1001.00	97.96	9.02	88.94
1458	390	63.00	1005.00	98.37	9.06	89.31
1462	390	63.00	1009.00	98.77	9.10	89.67
1466	390	63.00	1013.00	99.17	9.14	90.03
1470	390	63.00	1017.00	99.58	9.18	90.40
1474	390	63.00	1021.00	99.98	9.22	90.76
1478	390	63.00	1025.00	100.39	9.26	91.13
1482	390	63.00	1029.00	100.79	9.30	91.49
1486	390	63.00	1033.00	101.19	9.34	91.85
1490	390	63.00	1037.00	101.60	9.38	92.22
1494	390	63.00	1041.00	102.00	9.42	92.58
1498	390	63.00	1045.00	102.41	9.46	92.95
1502	390	63.00	1049.00	102.81	9.50	93.31
1506	390	63.00	1053.00	103.21	9.54	93.67
1510	390	63.00	1057.00	103.62	9.58	94.04
1514	390	63.00	1061.00	104.02	9.62	94.40
1518	390	63.00	1065.00	104.43	9.66	94.77
1522	390	63.00	1069.00	104.83	9.70	95.13
1526	390	63.00	1073.00	105.23	9.74	95.49
1530	390	63.00	1077.00	105.64	9.78	95.86
1534	390	63.00	1081.00	106.04	9.82	96.22
1538	390	63.00	1085.00	106.45	9.86	96.59
1542	390	63.00	1089.00	106.85	9.90	96.95
1546	390	63.00	1093.00	107.25	9.94	97.31
1550	390	63.00	1097.00	107.66	9.98	97.68
1554	390	63.00	1101.00	108.06	10.02	98.04
1558	390	63.00	1105.00	108.47	10.06	98.41
1562	390	63.00	1109.00	108.87	10.10	98.77
1566	390	63.00	1113.00	109.27	10.14	99.13
1570	390	63.00	1117.00	109.68	10.18	99.50
1574	390	63.00	1121.00	110.08	10.22	99.86
1578	390	63.00	1125.00	110.49	10.26	100.23
1582	390	63.00	1129.00	110.89	10.30	100.59

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1586	390	63.00	1133.00	111.29	10.34	100.95
1590	390	63.00	1137.00	111.70	10.38	101.32
1594	390	63.00	1141.00	112.10	10.42	101.68
1598	390	63.00	1145.00	112.51	10.46	102.05
1602	390	63.00	1149.00	112.91	10.50	102.41
1606	390	63.00	1153.00	113.31	10.54	102.77
1610	390	63.00	1157.00	113.72	10.58	103.14
1614	390	63.00	1161.00	114.12	10.62	103.50
1618	390	63.00	1165.00	114.53	10.66	103.87
1622	390	63.00	1169.00	114.93	10.70	104.23
1626	390	63.00	1173.00	115.33	10.74	104.59
1630	390	63.00	1177.00	115.74	10.78	104.96
1634	390	63.00	1181.00	116.14	10.82	105.32
1638	390	63.00	1185.00	116.55	10.86	105.69
1642	390	63.00	1189.00	116.95	10.90	106.05
1646	390	63.00	1193.00	117.35	10.94	106.41
1650	390	63.00	1197.00	117.76	10.98	106.78
1654	390	63.00	1201.00	118.16	11.02	107.14
1658	390	63.00	1205.00	118.57	11.06	107.51
1662	390	63.00	1209.00	118.97	11.10	107.87
1666	390	63.00	1213.00	119.37	11.14	108.23
1670	390	63.00	1217.00	119.78	11.18	108.60
1674	390	63.00	1221.00	120.18	11.22	108.96
1678	390	63.00	1225.00	120.59	11.26	109.33
1682	390	63.00	1229.00	120.99	11.30	109.69
1686	390	63.00	1233.00	121.39	11.34	110.05
1690	390	63.00	1237.00	121.80	11.38	110.42
1694	390	63.00	1241.00	122.20	11.42	110.78
1698	390	63.00	1245.00	122.61	11.46	111.15
1702	390	63.00	1249.00	123.01	11.50	111.51
1706	390	63.00	1253.00	123.41	11.54	111.87
1710	390	63.00	1257.00	123.82	11.58	112.24
1714	390	63.00	1261.00	124.22	11.62	112.60
1718	390	63.00	1265.00	124.63	11.66	112.97
1722	390	63.00	1269.00	125.03	11.70	113.33
1726	390	63.00	1273.00	125.43	11.74	113.69
1730	390	63.00	1277.00	125.84	11.78	114.06
1734	390	63.00	1281.00	126.24	11.82	114.42
1738	390	63.00	1285.00	126.65	11.86	114.79
1742	390	63.00	1289.00	127.05	11.90	115.15
1746	390	63.00	1293.00	127.45	11.94	115.51
1750	390	63.00	1297.00	127.86	11.98	115.88
1754	390	63.00	1301.00	128.26	12.02	116.24
1758	390	63.00	1305.00	128.67	12.06	116.61
1762	390	63.00	1309.00	129.07	12.10	116.97
1766	390	63.00	1313.00	129.47	12.14	117.33
1770	390	63.00	1317.00	129.88	12.18	117.70
1774	390	63.00	1321.00	130.28	12.22	118.06
1778	390	63.00	1325.00	130.69	12.26	118.43
1782	390	63.00	1329.00	131.09	12.30	118.79
1786	390	63.00	1333.00	131.49	12.34	119.15
1790	390	63.00	1337.00	131.90	12.38	119.52
1794	390	63.00	1341.00	132.30	12.42	119.88
1798	390	63.00	1345.00	132.71	12.46	120.25
1802	390	63.00	1349.00	133.11	12.50	120.61

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
1806	390	63.00	1353.00	133.51	12.54	120.97
1810	390	63.00	1357.00	133.92	12.58	121.34
1814	390	63.00	1361.00	134.32	12.62	121.70
1818	390	63.00	1365.00	134.73	12.66	122.07
1822	390	63.00	1369.00	135.13	12.70	122.43
1826	390	63.00	1373.00	135.53	12.74	122.79
1830	390	63.00	1377.00	135.94	12.78	123.16
1834	390	63.00	1381.00	136.34	12.82	123.52
1838	390	63.00	1385.00	136.75	12.86	123.89
1842	390	63.00	1389.00	137.15	12.90	124.25
1846	390	63.00	1393.00	137.55	12.94	124.61
1850	390	63.00	1397.00	137.96	12.98	124.98
1854	390	63.00	1401.00	138.36	13.02	125.34
1858	390	63.00	1405.00	138.77	13.06	125.71
1862	390	63.00	1409.00	139.17	13.10	126.07
1866	390	63.00	1413.00	139.57	13.14	126.43
1870	390	63.00	1417.00	139.98	13.18	126.80
1874	390	63.00	1421.00	140.38	13.22	127.16
1878	390	63.00	1425.00	140.79	13.26	127.53
1882	390	63.00	1429.00	141.19	13.30	127.89
1886	390	63.00	1433.00	141.59	13.34	128.25
1890	390	63.00	1437.00	142.00	13.38	128.62
1894	390	63.00	1441.00	142.40	13.42	128.98
1898	390	63.00	1445.00	142.81	13.46	129.35
1902	390	63.00	1449.00	143.21	13.50	129.71
1906	390	63.00	1453.00	143.61	13.54	130.07
1910	390	63.00	1457.00	144.02	13.58	130.44
1914	390	63.00	1461.00	144.42	13.62	130.80
1918	390	63.00	1465.00	144.83	13.66	131.17
1922	390	63.00	1469.00	145.23	13.70	131.53
1926	390	63.00	1473.00	145.63	13.74	131.89
1930	390	63.00	1477.00	146.04	13.78	132.26
1934	390	63.00	1481.00	146.44	13.82	132.62
1938	390	63.00	1485.00	146.85	13.86	132.99
1942	390	63.00	1489.00	147.25	13.90	133.35
1946	390	63.00	1493.00	147.65	13.94	133.71
1950	390	63.00	1497.00	148.06	13.98	134.08
1954	390	63.00	1501.00	148.46	14.02	134.44
1958	390	63.00	1505.00	148.87	14.06	134.81
1962	390	63.00	1509.00	149.27	14.10	135.17
1966	390	63.00	1513.00	149.67	14.14	135.53
1970	390	63.00	1517.00	150.08	14.18	135.90
1974	390	63.00	1521.00	150.48	14.22	136.26
1978	390	63.00	1525.00	150.89	14.26	136.63
1982	390	63.00	1529.00	151.29	14.30	136.99
1986	390	63.00	1533.00	151.69	14.34	137.35
1990	390	63.00	1537.00	152.10	14.38	137.72
1994	390	63.00	1541.00	152.50	14.42	138.08
1998	390	63.00	1545.00	152.91	14.46	138.45
2002	390	63.00	1549.00	153.31	14.50	138.81
2006	390	63.00	1553.00	153.71	14.54	139.17
2010	390	63.00	1557.00	154.12	14.58	139.54
2014	390	63.00	1561.00	154.52	14.62	139.90
2018	390	63.00	1565.00	154.93	14.66	140.27
2022	390	63.00	1569.00	155.33	14.70	140.63

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2026	390	63.00	1573.00	155.73	14.74	140.99
2030	390	63.00	1577.00	156.14	14.78	141.36
2034	390	63.00	1581.00	156.54	14.82	141.72
2038	390	63.00	1585.00	156.95	14.86	142.09
2042	390	63.00	1589.00	157.35	14.90	142.45
2046	390	63.00	1593.00	157.75	14.94	142.81
2050	390	63.00	1597.00	158.16	14.98	143.18
2054	390	63.00	1601.00	158.56	15.02	143.54
2058	390	63.00	1605.00	158.97	15.06	143.91
2062	390	63.00	1609.00	159.37	15.10	144.27
2066	390	63.00	1613.00	159.77	15.14	144.63
2070	390	63.00	1617.00	160.18	15.18	145.00
2074	390	63.00	1621.00	160.58	15.22	145.36
2078	390	63.00	1625.00	160.99	15.26	145.73
2082	390	63.00	1629.00	161.39	15.30	146.09
2086	390	63.00	1633.00	161.79	15.34	146.45
2090	390	63.00	1637.00	162.20	15.38	146.82
2094	390	63.00	1641.00	162.60	15.42	147.18
2098	390	63.00	1645.00	163.01	15.46	147.55
2102	390	63.00	1649.00	163.41	15.50	147.91
2106	390	63.00	1653.00	163.81	15.54	148.27
2110	390	63.00	1657.00	164.22	15.58	148.64
2114	390	63.00	1661.00	164.62	15.62	149.00
2118	390	63.00	1665.00	165.03	15.66	149.37
2122	390	63.00	1669.00	165.43	15.70	149.73
2126	390	63.00	1673.00	165.83	15.74	150.09
2130	390	63.00	1677.00	166.24	15.78	150.46
2134	390	63.00	1681.00	166.64	15.82	150.82
2138	390	63.00	1685.00	167.05	15.86	151.19
2142	390	63.00	1689.00	167.45	15.90	151.55
2146	390	63.00	1693.00	167.85	15.94	151.91
2150	390	63.00	1697.00	168.26	15.98	152.28
2154	390	63.00	1701.00	168.66	16.02	152.64
2158	390	63.00	1705.00	169.07	16.06	153.01
2162	390	63.00	1709.00	169.47	16.10	153.37
2166	390	63.00	1713.00	169.87	16.14	153.73
2170	390	63.00	1717.00	170.28	16.18	154.10
2174	390	63.00	1721.00	170.68	16.22	154.46
2178	390	63.00	1725.00	171.09	16.26	154.83
2182	390	63.00	1729.00	171.49	16.30	155.19
2186	390	63.00	1733.00	171.89	16.34	155.55
2190	390	63.00	1737.00	172.30	16.38	155.92
2194	390	63.00	1741.00	172.70	16.42	156.28
2198	390	63.00	1745.00	173.11	16.46	156.65
2202	390	63.00	1749.00	173.51	16.50	157.01
2206	390	63.00	1753.00	173.91	16.54	157.37
2210	390	63.00	1757.00	174.32	16.58	157.74
2214	390	63.00	1761.00	174.72	16.62	158.10
2218	390	63.00	1765.00	175.13	16.66	158.47
2222	390	63.00	1769.00	175.53	16.70	158.83
2226	390	63.00	1773.00	175.93	16.74	159.19
2230	390	63.00	1777.00	176.34	16.78	159.56
2234	390	63.00	1781.00	176.74	16.82	159.92
2238	390	63.00	1785.00	177.15	16.86	160.29
2242	390	63.00	1789.00	177.55	16.90	160.65

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2246	390	63.00	1793.00	177.95	16.94	161.01
2250	390	63.00	1797.00	178.36	16.98	161.38
2254	390	63.00	1801.00	178.76	17.02	161.74
2258	390	63.00	1805.00	179.17	17.06	162.11
2262	390	63.00	1809.00	179.57	17.10	162.47
2266	390	63.00	1813.00	179.97	17.14	162.83
2270	390	63.00	1817.00	180.38	17.18	163.20
2274	390	63.00	1821.00	180.78	17.22	163.56
2278	390	63.00	1825.00	181.19	17.26	163.93
2282	390	63.00	1829.00	181.59	17.30	164.29
2286	390	63.00	1833.00	181.99	17.34	164.65
2290	390	63.00	1837.00	182.40	17.38	165.02
2294	390	63.00	1841.00	182.80	17.42	165.38
2298	390	63.00	1845.00	183.21	17.46	165.75
2302	390	63.00	1849.00	183.61	17.50	166.11
2306	390	63.00	1853.00	184.01	17.54	166.47
2310	390	63.00	1857.00	184.42	17.58	166.84
2314	390	63.00	1861.00	184.82	17.62	167.20
2318	390	63.00	1865.00	185.23	17.66	167.57
2322	390	63.00	1869.00	185.63	17.70	167.93
2326	390	63.00	1873.00	186.03	17.74	168.29
2330	390	63.00	1877.00	186.44	17.78	168.66
2334	390	63.00	1881.00	186.84	17.82	169.02
2338	390	63.00	1885.00	187.25	17.86	169.39
2342	390	63.00	1889.00	187.65	17.90	169.75
2346	390	63.00	1893.00	188.05	17.94	170.11
2350	390	63.00	1897.00	188.46	17.98	170.48
2354	390	63.00	1901.00	188.86	18.02	170.84
2358	390	63.00	1905.00	189.27	18.06	171.21
2362	390	63.00	1909.00	189.67	18.10	171.57
2366	390	63.00	1913.00	190.07	18.14	171.93
2370	390	63.00	1917.00	190.48	18.18	172.30
2374	390	63.00	1921.00	190.88	18.22	172.66
2378	390	63.00	1925.00	191.29	18.26	173.03
2382	390	63.00	1929.00	191.69	18.30	173.39
2386	390	63.00	1933.00	192.09	18.34	173.75
2390	390	63.00	1937.00	192.50	18.38	174.12
2394	390	63.00	1941.00	192.90	18.42	174.48
2398	390	63.00	1945.00	193.31	18.46	174.85
2402	390	63.00	1949.00	193.71	18.50	175.21
2406	390	63.00	1953.00	194.11	18.54	175.57
2410	390	63.00	1957.00	194.52	18.58	175.94
2414	390	63.00	1961.00	194.92	18.62	176.30
2418	390	63.00	1965.00	195.33	18.66	176.67
2422	390	63.00	1969.00	195.73	18.70	177.03
2426	390	63.00	1973.00	196.13	18.74	177.39
2430	390	63.00	1977.00	196.54	18.78	177.76
2434	390	63.00	1981.00	196.94	18.82	178.12
2438	390	63.00	1985.00	197.35	18.86	178.49
2442	390	63.00	1989.00	197.75	18.90	178.85
2446	390	63.00	1993.00	198.15	18.94	179.21
2450	390	63.00	1997.00	198.56	18.98	179.58
2454	390	63.00	2001.00	198.96	19.02	179.94
2458	390	63.00	2005.00	199.37	19.06	180.31
2462	390	63.00	2009.00	199.77	19.10	180.67

▼ for information only - do not enter on form P11 *Deductions Working Sheet*

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2466	390	63.00	2013.00	200.17	19.14	181.03
2470	390	63.00	2017.00	200.58	19.18	181.40
2474	390	63.00	2021.00	200.98	19.22	181.76
2478	390	63.00	2025.00	201.39	19.26	182.13
2482	390	63.00	2029.00	201.79	19.30	182.49
2486	390	63.00	2033.00	202.19	19.34	182.85
2490	390	63.00	2037.00	202.60	19.38	183.22
2494	390	63.00	2041.00	203.00	19.42	183.58
2498	390	63.00	2045.00	203.41	19.46	183.95
2502	390	63.00	2049.00	203.81	19.50	184.31
2506	390	63.00	2053.00	204.21	19.54	184.67
2510	390	63.00	2057.00	204.62	19.58	185.04
2514	390	63.00	2061.00	205.02	19.62	185.40
2518	390	63.00	2065.00	205.43	19.66	185.77
2522	390	63.00	2069.00	205.83	19.70	186.13
2526	390	63.00	2073.00	206.23	19.74	186.49
2530	390	63.00	2077.00	206.64	19.78	186.86
2534	390	63.00	2081.00	207.04	19.82	187.22
2538	390	63.00	2085.00	207.45	19.86	187.59
2542	390	63.00	2089.00	207.85	19.90	187.95
2546	390	63.00	2093.00	208.25	19.94	188.31
2550	390	63.00	2097.00	208.66	19.98	188.68
2554	390	63.00	2101.00	209.06	20.02	189.04
2558	390	63.00	2105.00	209.47	20.06	189.41
2562	390	63.00	2109.00	209.87	20.10	189.77
2566	390	63.00	2113.00	210.27	20.14	190.13
2570	390	63.00	2117.00	210.68	20.18	190.50
2574	390	63.00	2121.00	211.08	20.22	190.86
2578	390	63.00	2125.00	211.49	20.26	191.23
2582	390	63.00	2129.00	211.89	20.30	191.59
2586	390	63.00	2133.00	212.29	20.34	191.95
2590	390	63.00	2137.00	212.70	20.38	192.32
2594	390	63.00	2141.00	213.10	20.42	192.68
2598	390	63.00	2145.00	213.51	20.46	193.05
2602	390	63.00	2149.00	213.91	20.50	193.41
2606	390	63.00	2153.00	214.31	20.54	193.77
2610	390	63.00	2157.00	214.72	20.58	194.14
2614	390	63.00	2161.00	215.12	20.62	194.50
2618	390	63.00	2165.00	215.53	20.66	194.87
2622	390	63.00	2169.00	215.93	20.70	195.23
2626	390	63.00	2173.00	216.33	20.74	195.59
2630	390	63.00	2177.00	216.74	20.78	195.96
2634	390	63.00	2181.00	217.14	20.82	196.32
2638	390	63.00	2185.00	217.55	20.86	196.69
2642	390	63.00	2189.00	217.95	20.90	197.05
2646	390	63.00	2193.00	218.35	20.94	197.41
2650	390	63.00	2197.00	218.76	20.98	197.78
2654	390	63.00	2201.00	219.16	21.02	198.14
2658	390	63.00	2205.00	219.57	21.06	198.51
2662	390	63.00	2209.00	219.97	21.10	198.87
2666	390	63.00	2213.00	220.37	21.14	199.23
2670	390	63.00	2217.00	220.78	21.18	199.60
2674	390	63.00	2221.00	221.18	21.22	199.96
2678	390	63.00	2225.00	221.59	21.26	200.33
2682	390	63.00	2229.00	221.99	21.30	200.69

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2686	390	63.00	2233.00	222.39	21.34	201.05
2690	390	63.00	2237.00	222.80	21.38	201.42
2694	390	63.00	2241.00	223.20	21.42	201.78
2698	390	63.00	2245.00	223.61	21.46	202.15
2702	390	63.00	2249.00	224.01	21.50	202.51
2706	390	63.00	2253.00	224.41	21.54	202.87
2710	390	63.00	2257.00	224.82	21.58	203.24
2714	390	63.00	2261.00	225.22	21.62	203.60
2718	390	63.00	2265.00	225.63	21.66	203.97
2722	390	63.00	2269.00	226.03	21.70	204.33
2726	390	63.00	2273.00	226.43	21.74	204.69
2730	390	63.00	2277.00	226.84	21.78	205.06
2734	390	63.00	2281.00	227.24	21.82	205.42
2738	390	63.00	2285.00	227.65	21.86	205.79
2742	390	63.00	2289.00	228.05	21.90	206.15
2746	390	63.00	2293.00	228.45	21.94	206.51
2750	390	63.00	2297.00	228.86	21.98	206.88
2754	390	63.00	2301.00	229.26	22.02	207.24
2758	390	63.00	2305.00	229.67	22.06	207.61
2762	390	63.00	2309.00	230.07	22.10	207.97
2766	390	63.00	2313.00	230.47	22.14	208.33
2770	390	63.00	2317.00	230.88	22.18	208.70
2774	390	63.00	2321.00	231.28	22.22	209.06
2778	390	63.00	2325.00	231.69	22.26	209.43
2782	390	63.00	2329.00	232.09	22.30	209.79
2786	390	63.00	2333.00	232.49	22.34	210.15
2790	390	63.00	2337.00	232.90	22.38	210.52
2794	390	63.00	2341.00	233.30	22.42	210.88
2798	390	63.00	2345.00	233.71	22.46	211.25
2802	390	63.00	2349.00	234.11	22.50	211.61
2806	390	63.00	2353.00	234.51	22.54	211.97
2810	390	63.00	2357.00	234.92	22.58	212.34
2814	390	63.00	2361.00	235.32	22.62	212.70
2818	390	63.00	2365.00	235.73	22.66	213.07
2822	390	63.00	2369.00	236.13	22.70	213.43
2826	390	63.00	2373.00	236.53	22.74	213.79
2830	390	63.00	2377.00	236.94	22.78	214.16
2834	390	63.00	2381.00	237.34	22.82	214.52
2838	390	63.00	2385.00	237.75	22.86	214.89
2842	390	63.00	2389.00	238.15	22.90	215.25
2846	390	63.00	2393.00	238.55	22.94	215.61
2850	390	63.00	2397.00	238.96	22.98	215.98
2854	390	63.00	2401.00	239.36	23.02	216.34
2858	390	63.00	2405.00	239.77	23.06	216.71
2862	390	63.00	2409.00	240.17	23.10	217.07
2866	390	63.00	2413.00	240.57	23.14	217.43
2870	390	63.00	2417.00	240.98	23.18	217.80
2874	390	63.00	2421.00	241.38	23.22	218.16
2878	390	63.00	2425.00	241.79	23.26	218.53
2882	390	63.00	2429.00	242.19	23.30	218.89
2886	390	63.00	2433.00	242.59	23.34	219.25
2890	390	63.00	2437.00	243.00	23.38	219.62
2894	390	63.00	2441.00	243.40	23.42	219.98
2898	390	63.00	2445.00	243.81	23.46	220.35
2902	390	63.00	2449.00	244.21	23.50	220.71
2906	390	63.00	2453.00	244.61	23.54	221.07

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
2910	390	63.00	2457.00	245.02	23.58	221.44
2914	390	63.00	2461.00	245.42	23.62	221.80
2918	390	63.00	2465.00	245.83	23.66	222.17
2922	390	63.00	2469.00	246.23	23.70	222.53
2926	390	63.00	2473.00	246.63	23.74	222.89
2930	390	63.00	2477.00	247.04	23.78	223.26
2934	390	63.00	2481.00	247.44	23.82	223.62
2938	390	63.00	2485.00	247.85	23.86	223.99
2942	390	63.00	2489.00	248.25	23.90	224.35
2946	390	63.00	2493.00	248.65	23.94	224.71
2950	390	63.00	2497.00	249.06	23.98	225.08
2954	390	63.00	2501.00	249.46	24.02	225.44
2958	390	63.00	2505.00	249.87	24.06	225.81
2962	390	63.00	2509.00	250.27	24.10	226.17
2966	390	63.00	2513.00	250.67	24.14	226.53
2970	390	63.00	2517.00	251.08	24.18	226.90
2974	390	63.00	2521.00	251.48	24.22	227.26
2978	390	63.00	2525.00	251.89	24.26	227.63
2982	390	63.00	2529.00	252.29	24.30	227.99
2986	390	63.00	2533.00	252.69	24.34	228.35
2990	390	63.00	2537.00	253.10	24.38	228.72
2994	390	63.00	2541.00	253.50	24.42	229.08
2998	390	63.00	2545.00	253.91	24.46	229.45
3002	390	63.00	2549.00	254.31	24.50	229.81
3006	390	63.00	2553.00	254.71	24.54	230.17
3010	390	63.00	2557.00	255.12	24.58	230.54
3014	390	63.00	2561.00	255.52	24.62	230.90
3018	390	63.00	2565.00	255.93	24.66	231.27
3022	390	63.00	2569.00	256.33	24.70	231.63
3026	390	63.00	2573.00	256.73	24.74	231.99
3030	390	63.00	2577.00	257.14	24.78	232.36
3034	390	63.00	2581.00	257.54	24.82	232.72
3038	390	63.00	2585.00	257.95	24.86	233.09
3042	390	63.00	2589.00	258.35	24.90	233.45
3046	390	63.00	2593.00	258.75	24.94	233.81
3050	390	63.00	2597.00	259.16	24.98	234.18
3054	390	63.00	2601.00	259.56	25.02	234.54
3058	390	63.00	2605.00	259.97	25.06	234.91
3062	390	63.00	2609.00	260.37	25.10	235.27
3066	390	63.00	2613.00	260.77	25.14	235.63
3070	390	63.00	2617.00	261.18	25.18	236.00
3074	390	63.00	2621.00	261.58	25.22	236.36
3078	390	63.00	2625.00	261.99	25.26	236.73
3082	390	63.00	2629.00	262.39	25.30	237.09
3086	390	63.00	2633.00	262.79	25.34	237.45
3090	390	63.00	2637.00	263.20	25.38	237.82
3094	390	63.00	2641.00	263.60	25.42	238.18
3098	390	63.00	2645.00	264.01	25.46	238.55
3102	390	63.00	2649.00	264.41	25.50	238.91
3106	390	63.00	2653.00	264.81	25.54	239.27
3110	390	63.00	2657.00	265.22	25.58	239.64
3114	390	63.00	2661.00	265.62	25.62	240.00
3118	390	63.00	2665.00	266.03	25.66	240.37
3122	390	63.00	2669.00	266.43	25.70	240.73
3126	390	63.00	2673.00	266.83	25.74	241.09

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▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
3130	390	63.00	2677.00	267.24	25.78	241.46
3134	390	63.00	2681.00	267.64	25.82	241.82
3138	390	63.00	2685.00	268.05	25.86	242.19
3142	390	63.00	2689.00	268.45	25.90	242.55
3146	390	63.00	2693.00	268.85	25.94	242.91
3150	390	63.00	2697.00	269.26	25.98	243.28
3154	390	63.00	2701.00	269.66	26.02	243.64
3158	390	63.00	2705.00	270.07	26.06	244.01
3162	390	63.00	2709.00	270.47	26.10	244.37
3166	390	63.00	2713.00	270.87	26.14	244.73
3170	390	63.00	2717.00	271.28	26.18	245.10
3174	390	63.00	2721.00	271.68	26.22	245.46
3178	390	63.00	2725.00	272.09	26.26	245.83
3182	390	63.00	2729.00	272.49	26.30	246.19
3186	390	63.00	2733.00	272.89	26.34	246.55
3190	390	63.00	2737.00	273.30	26.38	246.92
3194	390	63.00	2741.00	273.70	26.42	247.28
3198	390	63.00	2745.00	274.11	26.46	247.65
3202	390	63.00	2749.00	274.51	26.50	248.01
3206	390	63.00	2753.00	274.91	26.54	248.37
3210	390	63.00	2757.00	275.32	26.58	248.74
3214	390	63.00	2761.00	275.72	26.62	249.10
3218	390	63.00	2765.00	276.13	26.66	249.47
3222	390	63.00	2769.00	276.53	26.70	249.83
3226	390	63.00	2773.00	276.93	26.74	250.19
3230	390	63.00	2777.00	277.34	26.78	250.56
3234	390	63.00	2781.00	277.74	26.82	250.92
3238	390	63.00	2785.00	278.15	26.86	251.29
3242	390	63.00	2789.00	278.55	26.90	251.65
3246	390	63.00	2793.00	278.95	26.94	252.01
3250	390	63.00	2797.00	279.36	26.98	252.38
3254	390	63.00	2801.00	279.76	27.02	252.74
3258	390	63.00	2805.00	280.17	27.06	253.11
3262	390	63.00	2809.00	280.57	27.10	253.47
3266	390	63.00	2813.00	280.97	27.14	253.83
3270	390	63.00	2817.00	281.38	27.18	254.20
3274	390	63.00	2821.00	281.78	27.22	254.56
3278	390	63.00	2825.00	282.19	27.26	254.93
3282	390	63.00	2829.00	282.59	27.30	255.29
3286	390	63.00	2833.00	282.99	27.34	255.65
3290	390	63.00	2837.00	283.40	27.38	256.02
3294	390	63.00	2841.00	283.80	27.42	256.38
3298	390	63.00	2845.00	284.21	27.46	256.75
3302	390	63.00	2849.00	284.61	27.50	257.11
3306	390	63.00	2853.00	285.01	27.54	257.47
3310	390	63.00	2857.00	285.42	27.58	257.84
3314	390	63.00	2861.00	285.82	27.62	258.20
3318	390	63.00	2865.00	286.23	27.66	258.57
3322	390	63.00	2869.00	286.63	27.70	258.93
3326	390	63.00	2873.00	287.03	27.74	259.29
3330	390	63.00	2877.00	287.44	27.78	259.66
3334	390	63.00	2881.00	287.79	27.81	259.98
3337	390	63.00	2884.00	287.94	27.83	260.11

If your employee's gross pay is over £3337, go to page 91.

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Working out and recording NICs where employee's total earnings exceed the UEL

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form P11.

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

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

Step	Action	Example (based on Table D with total monthly earnings of £5237.29)		
1	subtract the UEL figure from the total gross pay	£5237.29 - £3337 = £1900.29		
2	round the answer down to the nearest whole £	Rounded down to £1900		
3	look this figure up in the 'additional gross pay table' on page 93	Look up £1900		
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Total of employee's and employer's NICs payable	Employee's NICs payable
		£1000	£138.00	£10.00
		£900	£124.20	£9.00
		Totals	**£262.20**	**£19.00**
5	add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL - columns 1d and 1e of the additional gross pay table - to the totals of employee's and employer's NICs and employee's NICs due for earnings at the UEL - columns 1d and 1e of the main table	Total payable by employee and employer		Total payable by employee
		£262.20 (further employee and employer NICs)		£19.00 (further employee NICs)
		+ £530.20 (due for employee and employer on earning at UEL)		£270.09 (due for employee on earnings at UEL)
	Totals	**£792.40**		**£289.09**
6	record the figures resulting from Step 5 in columns 1d and 1e of form P11	On form P11 record		

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
390	63.00	2884.00	792.40	289.09

Additional gross pay table

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1d £	Employee's contributions payable 1e £	Employer's contributions payable ▼ £
1	0.14	0.01	0.13
2	0.28	0.02	0.26
3	0.41	0.03	0.38
4	0.55	0.04	0.51
5	0.69	0.05	0.64
6	0.83	0.06	0.77
7	0.97	0.07	0.90
8	1.10	0.08	1.02
9	1.24	0.09	1.15
10	1.38	0.10	1.28
11	1.52	0.11	1.41
12	1.66	0.12	1.54
13	1.79	0.13	1.66
14	1.93	0.14	1.79
15	2.07	0.15	1.92
16	2.21	0.16	2.05
17	2.35	0.17	2.18
18	2.48	0.18	2.30
19	2.62	0.19	2.43
20	2.76	0.20	2.56
21	2.90	0.21	2.69
22	3.04	0.22	2.82
23	3.17	0.23	2.94
24	3.31	0.24	3.07
25	3.45	0.25	3.20
26	3.59	0.26	3.33
27	3.73	0.27	3.46
28	3.86	0.28	3.58
29	4.00	0.29	3.71
30	4.14	0.30	3.84
31	4.28	0.31	3.97
32	4.42	0.32	4.10
33	4.55	0.33	4.22
34	4.69	0.34	4.35
35	4.83	0.35	4.48
36	4.97	0.36	4.61
37	5.11	0.37	4.74
38	5.24	0.38	4.86
39	5.38	0.39	4.99
40	5.52	0.40	5.12
41	5.66	0.41	5.25
42	5.80	0.42	5.38
43	5.93	0.43	5.50
44	6.07	0.44	5.63
45	6.21	0.45	5.76
46	6.35	0.46	5.89
47	6.49	0.47	6.02
48	6.62	0.48	6.14
49	6.76	0.49	6.27
50	6.90	0.50	6.40
51	7.04	0.51	6.53
52	7.18	0.52	6.66
53	7.31	0.53	6.78
54	7.45	0.54	6.91
55	7.59	0.55	7.04

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Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1d £	Employee's contributions payable 1e £	Employer's contributions payable ▼ £
56	7.73	0.56	7.17
57	7.87	0.57	7.30
58	8.00	0.58	7.42
59	8.14	0.59	7.55
60	8.28	0.60	7.68
61	8.42	0.61	7.81
62	8.56	0.62	7.94
63	8.69	0.63	8.06
64	8.83	0.64	8.19
65	8.97	0.65	8.32
66	9.11	0.66	8.45
67	9.25	0.67	8.58
68	9.38	0.68	8.70
69	9.52	0.69	8.83
70	9.66	0.70	8.96
71	9.80	0.71	9.09
72	9.94	0.72	9.22
73	10.07	0.73	9.34
74	10.21	0.74	9.47
75	10.35	0.75	9.60
76	10.49	0.76	9.73
77	10.63	0.77	9.86
78	10.76	0.78	9.98
79	10.90	0.79	10.11
80	11.04	0.80	10.24
81	11.18	0.81	10.37
82	11.32	0.82	10.50
83	11.45	0.83	10.62
84	11.59	0.84	10.75
85	11.73	0.85	10.88
86	11.87	0.86	11.01
87	12.01	0.87	11.14
88	12.14	0.88	11.26
89	12.28	0.89	11.39
90	12.42	0.90	11.52
91	12.56	0.91	11.65
92	12.70	0.92	11.78
93	12.83	0.93	11.90
94	12.97	0.94	12.03
95	13.11	0.95	12.16
96	13.25	0.96	12.29
97	13.39	0.97	12.42
98	13.52	0.98	12.54
99	13.66	0.99	12.67
100	13.80	1.00	12.80
200	27.60	2.00	25.60
300	41.40	3.00	38.40
400	55.20	4.00	51.20
500	69.00	5.00	64.00
600	82.80	6.00	76.80
700	96.60	7.00	89.60
800	110.40	8.00	102.40
900	124.20	9.00	115.20
1000	138.00	10.00	128.00
2000	276.00	20.00	256.00

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Additional gross pay table

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1d £	Employee's contributions payable 1e £	Employer's contributions payable ▼ £
3000	414.00	30.00	384.00
4000	552.00	40.00	512.00
5000	690.00	50.00	640.00
6000	828.00	60.00	768.00
7000	966.00	70.00	896.00
8000	1104.00	80.00	1024.00
9000	1242.00	90.00	1152.00
10000	1380.00	100.00	1280.00
20000	2760.00	200.00	2560.00
30000	4140.00	300.00	3840.00
40000	5520.00	400.00	5120.00
50000	6900.00	500.00	6400.00
60000	8280.00	600.00	7680.00
70000	9660.00	700.00	8960.00
80000	11040.00	800.00	10240.00
90000	12420.00	900.00	11520.00
100000	13800.00	1000.00	12800.00

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