

# 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 [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers)

## Your Employer CD-ROM

- CD-ROM
- CD-ROM
- CD-ROM
- OP11
- OP45
- CD-ROM

Contents	page
Ch 1 - NIC	2
Ch 2 - NIC	3
LOA - NIC	4
Ch 3 - NIC	5
EOA - NIC	7
A - NIC	
Ch 4 - NIC	8
A - NIC	
Ch 5 - P11	9
D - C	10
D-M - C	23
E - C	37
E-M - C	50
L - C	64
L-M - C	77
Ch 6 - NIC	
Ch 7 - EL	91
A - NIC	92

Changes for the 2008-09 tax year

A - NIC

Ch 8 - NIC

Ch 9 - P11

Ch 10 - C

Ch 11 - C

Ch 12 - C

Ch 13 - C

Ch 14 - C

Ch 15 - C

Ch 16 - C

Ch 17 - C

Ch 18 - C

Ch 19 - C

Ch 20 - C

Ch 21 - C

Ch 22 - C

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## Save money - avoid errors

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

- Do you have a P11 or P14?
- P11: A, 2009; P14: 2008-09
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (CA4139, CF383, CF380A)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (B, E, G)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (A, D, F)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (C)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (P)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (A, B, C, D, E, F, G, J, L)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (P11 or P14)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (P35)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (P, E, R)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (P, E, R, N-I, P35)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (F, G, P, C, N-I, P14)?

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

- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (HMR & C)?
- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (B, E, G)?

## Software

- Do you have a Notice of Assessment (NOA) or a Notice of Correction (NOC) (2008-09)?



Layout of these tables

L EL (LEL) ( 90 390I ). NIC  
 LEL, NIC  
 B I NIC  
 (E ) ( 105 453I ). B NIC, LEL  
 E  
 NIC  
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 EL ( 770 3337I ).  
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 LEL EL. NIC  
 7 LEL, E EL  
 NIC  
 P  
 LEL E  
 NIC 1 1 P  
 NIC R'I I  
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 EL, 91.  
 P11, H  
 P11 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*.







# Earnings limits and NIC rates

Earnings limits	Employee's contribution			Employer's contribution	NIC	NIC
	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)	
90 - 3901 4,680 - 40,040	Nil	Nil	Nil	Nil	Nil	Nil
90 - 105 390 - 4531 4,680 - 5,435	0%	0%	0%	0%		
105.01 - 770 453.01 - 3,3371 5,435.01 - 40,040	9.4% E	4.85% E	1% E	9.1% E	1.6% £90.01, E	3.7% £90.01, E
770 - 3,3371 40,040 - 40,040	9.4% E, EL, 1% EL	4.85% E, EL, 1% EL	1% E	9.1% E, EL, 12.8% EL	£105.00 ( )	£105.00 ( )













	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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
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£	£	£ 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	45.00	23.02	21.97	
353	90	15.00	248.00	45.19	23.11	22.06	
		341	90	15.00	245.00	44.82	21.88

22.89 21.60  
 22.98 21.84

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	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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

£	£	£ 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		

	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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



		EQ Q LEL Q E 1b	EQ Q E EL 1c	Q Q Q 1d	E Q Q E 1e	
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

	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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

770, 91.









EL	EL (LEL)	EL	EL	EL	EL	EL
1a	1b	1c	1d	1e		
£	£	£ 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

EL	EL (LEL)	EL	EL	EL	EL	EL
1a	1b	1c	1d	1e		
£	£	£ 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



	EQ Q LEL	EQ Q LEL Q E	EQ Q E EL	Q Q I I	E Q Q Q E	
		1b	1c	1d	1e	

£	£	£ 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				

Q 78L 1 (262.88) 029367 0 D-0.0001 (0.1.00002 D0 (1894) 6



£	£	£ 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						

EL	LEL 1a	LEL 1b	EL 1c	1d	1e	
£	£	£ 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







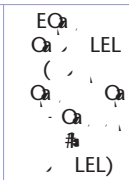
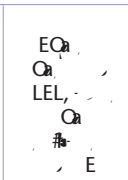
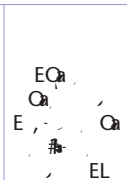
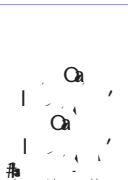
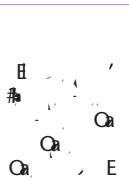
EL	EQa (LEL) LEL)	EQa (LEL) LEL)	EQa (LEL) LEL)	EQa (LEL) LEL)	EQa (LEL) LEL)	EQa (LEL) LEL)
1a	1b	1c	1d	1e	1f	1g
£	£	£ p	£ p	£ p	£ p	£ p
3126	390	63.00	2673.00	491.53	250.44	241.09
3130	390	63.00	2677.00	492.28	250.82	241.46
3134	390	63.00	2681.00	493.01	251.19	241.82
3138	390	63.00	2685.00	493.76	251.57	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

3337 91.



	<p>EQ Q LEL Q Q Q E</p>	<p>EQ Q LEL Q E 1b</p>	<p>EQ Q E Q EL 1c</p>	<p>Q I Q I 1d</p>	<p>E Q Q Q E 1e</p>	
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	1a	1b	1c	1d	1e	
£	£	£ 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



	EL	EL LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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



	EL	EL LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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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	EL	EL LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
£	£	£ 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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	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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

£	£	£ 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

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

Use this table for

Contracted-out salary related contributions for use from 6 April 2008 to 5 April 2009. This table applies to employees who are contracted-out of Class 1 National Insurance contributions. It covers contributions for the following categories: CA4139, CF383, CF380A.

Completing Deductions Working Sheet, form P11 or substitute

Use this table to complete the Deductions Working Sheet (form P11) or a substitute. It provides the rates for National Insurance contributions (NIC) and other deductions (EL, LEL, E, NIC) based on the employee's earnings. The table is organized into columns for different contribution types and rows for different earnings bands.

Do not use this table for

This table does not apply to the following categories: CA41, CA2700, L, M, P, CA43.

£ Up to and including	£ 1a	£ p 1b	£ p 1c	£ p 1d	£ p 1e	£ p
	N NIC		P11		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

	 1a	 1b	 1c	 1d	 1e	
£	£	£ p	£ p	£ p	£ p	£ p



	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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

£	£	£ 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	116.7B	(41.08)-2(55(849.008F -2955(849.00)-230(02)-2954(8	
1234	390					
1234	390					
1154	390					
1234	390	63.00				

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	EL	EL (LEL)	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
	£	£ 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



	EL	LEL	EL	EL	EL	EL
	1a	1b	1c	1d	1e	
£	£	£ 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

£	£	£ 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	2330	390	63.00	1809.00	250.30

251.42 186.4723



EL	LEL 1a	LEL 1b	EL 1c	EL 1d	EL 1e	
£	£	£ p	£ p	£ p	£ p	£ p
2686	390	63.00	2233.00	309.45	108.40	201.05





EL	EQ LEL LEL)	EQ LEL E	EQ EL	EQ EL	EQ E	EQ E
£	£	£ 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

3337, 91.

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

Individuals who are contracted-out of Class 1 contributions under the Social Security Contributions (Transfer of Functions) Act 2004 (SSTFA 2004) and are not members of a contracted-out pension scheme. This table applies to employees who are not members of a contracted-out pension scheme. For more information, see the HMRC website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

Do not use this table for

Individuals who are contracted-out of Class 1 contributions under the SSTFA 2004 and are members of a contracted-out pension scheme. This table does not apply to employees who are members of a contracted-out pension scheme. For more information, see the HMRC website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

Completing Deductions Working Sheet, form P11 or substitute

Use this table to complete the Deductions Working Sheet, form P11 or substitute. The table shows the weekly contribution rates for Class 1 contributions under the SSTFA 2004. The rates are based on the employee's earnings and the number of weeks in the tax year. For more information, see the HMRC website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

Age	Rate	Rate	Rate	Rate	Rate	Rate
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

EL	LEL	EL	EL	EL	EL	EL
1a	1b	1c	1d	1e		
£	£	£ 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	166	90	3.690	90 2318842982 0.1	5.88889 0	D(27.00857.00)-3880(5.01)

	<p>EQ Q LEL Q Q Q Q</p>	<p>EQ Q LEL Q E 1b</p>	<p>EQ Q E Q E EL 1c</p>	<p>Q I Q I Q I 1d</p>	<p>E Q Q Q E 1e</p>	
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EL	EL (LEL)	EL	EL	EL	EL	EL
1a	1b	1c	1d	1e		
£	£	£ 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	15.51	1.37	14.14
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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Weekly table

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£	£	£ 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
3843	23.79		5			5
3731.00	(23.795.00)	24745.4226	5084(4	(37(2.54) D(15.00)-273.)-403	-(29)-3(375)-4708(90)-4084(15.00)-2	
3815.00						





	<p>EQ Q LEL Q Q Q Q</p>	<p>EQ Q LEL Q E</p> <p>1b</p>	<p>EQ Q E Q E Q EL</p> <p>1c</p>	<p>Q Q Q Q Q</p> <p>1d</p>	<p>E Q Q Q E</p> <p>1e</p>	
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	EL	1a	1b	1c	1d	1e	
	£	£	£ 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	

EL	EQ (LEL) 1a	EQ (LEL) 1b	EQ (LEL) 1c	EQ (LEL) 1d	EQ (LEL) 1e	EQ (LEL)
£	£	£ 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

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Weekly table

EL	1a	1b	1c	1d	1e	
£	£	£ 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

			EQ Q E # EL 1c	Q		
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Monthly table











EL	LEL	LEL	EL	EL	EL	EL
1a	1b	1c	1d	1e		
£	£	£ 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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			EQ Q E Q EL 1c	Q		
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			EQ Q E Q EL 1c	Q		
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	EL	EL LEL	EL LEL	EL	EL	EL
	1a	1b	1c	1d	1e	
£	£	£ 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

	1a	1b	1c	1d	1e	
£	£	£ 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

273610(399- 1D-229(2.1

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

Step 1: Calculate the amount of earnings above the UEL.  $5237.29 - 3337 = 1900.29$   
 Step 2: Round the amount of earnings above the UEL down to the nearest pound.  $1900.29 \rightarrow 1900$   
 Step 3: Calculate the amount of earnings subject to NICs.  $3337 + 1900 = 5237$   
 Step 4: Calculate the amount of NICs payable.  $5237 \times 12.5\% = 654.63$

Step	Action	Example (based on Table D with total monthly earnings of £5237.29)
1	Calculate the amount of earnings above the UEL.	$5237.29 - 3337 = 1900.29$
2	Round the amount of earnings above the UEL down to the nearest pound.	$1900.29 \rightarrow 1900$
3	Calculate the amount of earnings subject to NICs.	$3337 + 1900 = 5237$
4	Calculate the amount of NICs payable.	$5237 \times 12.5\% = 654.63$

Additional gross pay table

£	£	£	£
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

Additional gross pay table

EQa / 243.7	1d £	1e £	£
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

£	£	£	£
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





