

# Earnings Bands and NICs Percentage Rates

| TIER | VALUE    | 2023 - 2024            | % BANDS | EMPLOYEE'S NI & RATES |      |      |       |      |      | EMPLOYER'S NI & RATES |       |       |
|------|----------|------------------------|---------|-----------------------|------|------|-------|------|------|-----------------------|-------|-------|
|      |          |                        |         | A                     | B/E  | C    | D     | J    | L    | A/B/C/J               | D/E   | L     |
| 7    | UEL/UST+ | 100000000000<br>000.00 | BAND F  | 2.00                  | 2.00 | 0.00 | 2.00  | 2.00 | 2.00 | 13.80                 | 13.80 | 13.80 |
| 6    | UEL/UST  | 42385.00               | BAND E  | 12.00                 | 5.85 | 0.00 | 12.00 | 2.00 | 2.00 | 13.80                 | 13.80 | 13.80 |
| 5    | UAP      | 40040.00               | BAND D  | 12.00                 | 5.85 | 0.00 | 10.60 | 2.00 | 2.00 | 13.80                 | 10.40 | 10.40 |
| 4    | ST       | 8112.00                | BAND C  | 12.00                 | 5.85 | 0.00 | 10.60 | 2.00 | 2.00 | 0.00                  | 3.40  | 3.40  |
| 3    | PT       | 8060.00                | BAND B  | 0.00                  | 0.00 | 0.00 | 1.40  | 0.00 | 1.40 | 0.00                  | 3.40  | 3.40  |
| 2    | LEL      | 5824.00                | BAND A  | 0.00                  | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 0.00                  | 0.00  | 0.00  |
| 1    | LEL-     | 0.00                   |         | 0.00                  | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 0.00                  | 0.00  | 0.00  |

**Band B gives the appropriate NIC rebate % rates for employers and employees between the LEL and the ST.**

**Band C gives the appropriate NIC rebate % rates for employees only and the NI % rates for employers only between the ST and the PT.**