

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 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.