

Earnings Bands and NICs Percentage Rates

TIER	VALUE	20172018	% 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.