

Indicative employment costs including salary on-costs (detailed)

The table below shows typical employment costs at each spine point on the University's Level 1-6 pay scales, including Apprenticeship Levy costs, employer National Insurance contributions and employer pension contributions to the PASNAS, USRF and USS pension schemes (on a salary sacrifice or non-salary sacrifice basis), and the NHS pension scheme.

- Notes:
- All values are indicative and should not be used for formal costing. Please liaise with your normal Finance contact if you have a formal costing requirement.
 - Pay scales are as at **1 August 2024**. Pension contribution rates are as at **1 January 2024**.
 - National Insurance is calculated using the rates and thresholds valid from **6 April 2024 to 5 April 2025**.

		...with PASNAS or USRF pension via salary sacrifice							...with USS pension via salary sacrifice						...with PASNAS or USRF pension (non-salary sacrifice)						...with USS pension (non-salary sacrifice)						...with NHS pension (2015 scheme, non-salary sacrifice)							
		Annual Salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (35h/wk)	per hour (36h/wk)	Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (35h/wk)	per hour (36h/wk)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	per hour (35h/wk)	per hour (36h/wk)		
Level 6	5 HRZ	53	£72,918						£68,470	£10,573	£8,193	£342	£92,026	£50.43							£10,573	£8,807	£365	£92,663	£50.77	£12,134	£8,807	£365	£94,223	£51.63				
		52	£71,313						£66,963	£10,340	£7,985	£335	£89,973	£49.30							£10,340	£8,585	£357	£90,595	£49.64	£11,866	£8,585	£357	£92,121	£50.48				
		51	£69,757						£65,502	£10,115	£7,783	£328	£87,982	£48.21							£10,115	£8,371	£349	£88,592	£48.54	£11,608	£8,371	£349	£90,084	£49.36				
		50	£67,757						£63,624	£9,825	£7,524	£318	£85,424	£46.81							£9,825	£8,095	£339	£86,016	£47.13	£11,275	£8,095	£339	£87,466	£47.93				
		49	£65,814						£61,799	£9,543	£7,273	£309	£82,939	£45.45							£9,543	£7,827	£329	£83,513	£45.76	£10,951	£7,827	£329	£84,922	£46.53				
		48	£63,929						£60,029	£9,270	£7,028	£300	£80,527	£44.12							£9,270	£7,566	£320	£81,084	£44.43	£10,638	£7,566	£320	£82,452	£45.18				
		47	£62,098						£58,310	£9,004	£6,791	£292	£78,185	£42.84							£9,004	£7,314	£310	£78,727	£43.14	£10,333	£7,314	£310	£80,056	£43.87				
		46	£60,321						£56,641	£8,747	£6,561	£283	£75,912	£41.60							£8,747	£7,068	£302	£76,437	£41.88	£10,037	£7,068	£302	£77,728	£42.59				
		45	£58,596						£55,022	£8,496	£6,337	£275	£73,705	£40.39							£8,496	£6,830	£293	£74,215	£40.67	£9,750	£6,830	£293	£75,469	£41.35				
		44	£56,921						£53,449	£8,254	£6,120	£267	£71,562	£39.21							£8,254	£6,599	£285	£72,058	£39.48	£9,472	£6,599	£285	£73,276	£40.15				
Level 5	4 HRZ	43	£55,295						£51,922	£8,018	£5,909	£260	£69,481	£38.07							£8,018	£6,375	£276	£69,964	£38.34	£9,201	£6,375	£276	£71,148	£38.98				
		42	£53,715						£50,438	£7,789	£5,705	£252	£67,461	£36.96							£7,789	£6,157	£269	£67,929	£37.22	£8,938	£6,157	£269	£69,079	£37.85				
		41	£52,183						£49,000	£7,567	£5,506	£245	£65,501	£35.89							£7,567	£5,945	£261	£65,955	£36.14	£8,683	£5,945	£261	£67,072	£36.75				
		40	£50,694						£47,602	£7,351	£5,313	£238	£63,596	£34.85							£7,351	£5,740	£253	£64,038	£35.09	£8,435	£5,740	£253	£65,123	£35.68				
		39	£49,250						£46,246	£7,141	£5,126	£231	£61,748	£33.83							£7,141	£5,541	£246	£62,179	£34.07	£8,195	£5,541	£246	£63,232	£34.65				
		38	£47,874						£44,954	£6,942	£4,948	£225	£59,988	£32.87							£6,942	£5,351	£239	£60,406	£33.10	£7,966	£5,351	£239	£61,431	£33.66				
		37	£46,485						£43,649	£6,740	£4,768	£218	£58,212	£31.90							£6,740	£5,159	£232	£58,617	£32.12	£7,735	£5,159	£232	£59,612	£32.66				
		36	£45,163						£42,408	£6,549	£4,597	£212	£56,521	£30.97							£6,549	£4,977	£226	£56,914	£31.19	£7,515	£4,977	£226	£57,881	£31.72				
		35	£43,878						£41,201	£6,362	£4,430	£206	£54,876	£30.07							£6,362	£4,799	£219	£55,259	£30.28	£7,301	£4,799	£219	£56,198	£30.79				
		34	£42,632						£40,031	£6,182	£4,269	£200	£53,283	£29.20							£6,182	£4,627	£213	£53,654	£29.40	£7,094	£4,627	£213	£54,566	£29.90				
Level 4	3 HRZ	33	£41,421						£38,894	£6,006	£4,112	£194	£51,734	£28.35							£6,006	£4,460	£207	£52,094	£28.54	£6,892	£4,460	£207	£52,981	£29.03				
		32	£40,247	£6,782	£3,898	£187	£51,113	£28.01	£37,792	£5,836	£3,959	£189	£50,231	£27.52	£6,782	£4,298	£201	£51,528	£28.23		£5,836	£4,298	£201	£50,582	£27.72	£6,697	£4,298	£201	£51,443	£28.19	£28.19			
		31	£39,105	£6,589	£3,752	£181	£49,628	£27.19	£36,720	£5,670	£3,812	£184	£48,771	£26.72	£6,589	£4,141	£196	£50,031	£27.41		£5,670	£4,141	£196	£49,112	£26.91	£6,507	£4,141	£196	£49,949	£27.37	£27.37			
		30	£37,999	£6,403	£3,611	£176	£48,189	£26.40	£35,681	£5,510	£3,668	£178	£47,355	£25.95	£6,403	£3,988	£190	£48,580	£26.62		£5,510	£3,988	£190	£47,687	£26.13	£6,323	£3,988	£190	£48,500	£26.58	£26.58			
		29	£36,924	£6,222	£3,473	£171	£46,790	£25.64	£34,672	£5,354	£3,529	£173	£45,980	£25.19	£6,222	£3,840	£185	£47,170	£25.85		£5,354	£3,840	£185	£46,303	£25.37	£6,144	£3,840	£185	£47,093	£25.80	£25.80			
		28	£35,880	£6,046	£3,339	£166	£45,431	£24.89	£33,691	£5,203	£3,394	£168	£44,645	£24.46	£6,046	£3,696	£179	£45,801	£25.10		£5,203	£3,696	£179	£44,958	£24.63	£5,970	£3,696	£179	£45,726	£25.06	£25.06			
		27	£34,866	£5,875	£3,209	£162	£44,112	£24.17							£5,875	£3,556	£174	£44,471	£24.37							£5,802	£3,556	£174	£44,398		£24.33			
		26	£33,882	£5,709	£3,083	£157	£42,831	£23.47							£5,709	£3,420	£169	£43,181	£23.66							£5,638	£3,420	£169	£43,109		£23.62			
		25	£33,232	£5,600	£3,000	£154	£41,986	£23.01							£5,600	£3,330	£166	£42,328	£23.19							£5,530	£3,330	£166	£42,258		£23.15			
		24	£32,296	£5,442	£2,880	£150	£40,768	£22.34	£21.72						£5,442	£3,201	£161	£41,100	£22.52	£21.90						£5,374	£3,201	£161	£41,033		£22.48	£21.86		
Level 3	2b HRZ	23	£31,387	£5,289	£2,764	£146	£39,585	£21.69	£21.09						£5,289	£3,076	£157	£39,909	£21.87	£21.26						£5,223	£3,076	£157	£39,843		£21.83	£21.23		
		22	£30,505	£5,140	£2,651	£142	£38,438	£21.06	£20.48						£5,140	£2,954	£153	£38,752	£21.23	£20.64						£5,076	£2,954	£153	£38,688		£21.20	£20.61		
		21	£29,659	£4,998	£2,542	£138	£37,336	£20.46	£19.89						£4,998	£2,837	£148	£37,642	£20.63	£20.05						£4,935	£2,837	£148	£37,580		£20.59	£20.02		
		20	£28,879	£4,866	£2,443	£134	£36,322		£19.35						£4,866	£2,730	£144	£36,620		£19.51						£4,805	£2,730	£144	£36,559			£19.48		
		19	£28,081	£4,732	£2,340	£130	£35,283		£18.80						£4,732	£2,619	£140	£35,572		£18.95						£4,673	£2,619	£140	£35,513			£18.92		
		18	£27,344	£4,607	£2,246	£127	£34,3																											