

Indicative employment costs including salary on-costs - MSA Level 7

The table below shows typical employment costs at each spine point on the University's MSA Level 7 pay scales, including Apprenticeship Levy costs, employer National Insurance contributions and employer pension contributions to the USS pension scheme (on a salary sacrifice or non-salary sacrifice basis).

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**.

MSA Level 7	Annual Salary	...with USS pension via salary sacrifice						...with USS pension (non-salary sacrifice)					
		Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	
1	£74,359	£69,823	£10,782	£8,380	£349	£93,870	£51.44	£10,782	£9,006	£372	£94,519	£51.79	
2	£75,997	£71,361	£11,020	£8,592	£357	£95,965	£52.58	£11,020	£9,232	£380	£96,629	£52.95	
3	£77,635	£72,899	£11,257	£8,804	£364	£98,061	£53.73	£11,257	£9,458	£388	£98,738	£54.10	
4	£79,075	£74,251	£11,466	£8,991	£371	£99,903	£54.74	£11,466	£9,657	£395	£100,593	£55.12	
5	£80,574	£75,659	£11,683	£9,185	£378	£101,821	£55.79	£11,683	£9,863	£403	£102,523	£56.18	
6	£82,068	£77,062	£11,900	£9,379	£385	£103,732	£56.84	£11,900	£10,070	£410	£104,448	£57.23	
7	£83,572	£78,474	£12,118	£9,574	£392	£105,656	£57.89	£12,118	£10,277	£418	£106,385	£58.29	
8	£85,067	£79,878	£12,335	£9,767	£399	£107,568	£58.94	£12,335	£10,483	£425	£108,310	£59.35	
9	£86,567	£81,286	£12,552	£9,962	£406	£109,488	£59.99	£12,552	£10,690	£433	£110,242	£60.41	
10	£88,063	£82,691	£12,769	£10,156	£413	£111,402	£61.04	£12,769	£10,897	£440	£112,169	£61.46	
11	£89,563	£84,100	£12,987	£10,350	£420	£113,320	£62.09	£12,987	£11,104	£448	£114,101	£62.52	
12	£91,061	£85,506	£13,204	£10,544	£428	£115,236	£63.14	£13,204	£11,311	£455	£116,031	£63.58	
13	£92,560	£86,914	£13,421	£10,738	£435	£117,154	£64.19	£13,421	£11,517	£463	£117,961	£64.64	
14	£94,058	£88,320	£13,638	£10,932	£442	£119,070	£65.24	£13,638	£11,724	£470	£119,891	£65.69	
15	£95,555	£89,726	£13,855	£11,126	£449	£120,985	£66.29	£13,855	£11,931	£478	£121,819	£66.75	
16	£97,053	£91,133	£14,073	£11,321	£456	£122,902	£67.34	£14,073	£12,138	£485	£123,749	£67.81	
17	£98,551	£92,539	£14,290	£11,515	£463	£124,819	£68.39	£14,290	£12,344	£493	£125,678	£68.86	
18	£100,049	£93,946	£14,507	£11,709	£470	£126,735	£69.44	£14,507	£12,551	£500	£127,607	£69.92	
19	£101,548	£95,354	£14,724	£11,903	£477	£128,652	£70.49	£14,724	£12,758	£508	£129,538	£70.98	
20	£103,045	£96,759	£14,942	£12,097	£484	£130,567	£71.54	£14,942	£12,964	£515	£131,466	£72.04	
21	£104,543	£98,166	£15,159	£12,291	£491	£132,484	£72.59	£15,159	£13,171	£523	£133,395	£73.09	
22	£106,044	£99,575	£15,376	£12,486	£498	£134,404	£73.65	£15,376	£13,378	£530	£135,329	£74.15	
23	£107,540	£100,980	£15,593	£12,679	£505	£136,317	£74.69	£15,593	£13,585	£538	£137,256	£75.21	
24	£109,040	£102,389	£15,811	£12,874	£512	£138,237	£75.75	£15,811	£13,792	£545	£139,188	£76.27	
25	£110,538	£103,795	£16,028	£13,068	£519	£140,153	£76.80	£16,028	£13,998	£553	£141,117	£77.32	
26	£112,038	£105,204	£16,246	£13,262	£526	£142,072	£77.85	£16,246	£14,205	£560	£143,049	£78.38	
27	£113,536	£106,610	£16,463	£13,456	£533	£143,988	£78.90	£16,463	£14,412	£568	£144,978	£79.44	
28	£115,032	£108,015	£16,680	£13,650	£540	£145,902	£79.95	£16,680	£14,619	£575	£146,906	£80.50	
29	£116,530	£109,422	£16,897	£13,844	£547	£147,818	£81.00	£16,897	£14,825	£583	£148,835	£81.55	
30	£118,029	£110,829	£17,114	£14,039	£554	£149,736	£82.05	£17,114	£15,032	£590	£150,765	£82.61	
31	£119,529	£112,236	£17,332	£14,233	£561	£151,655	£83.10	£17,332	£15,239	£598	£152,697	£83.67	
32	£121,024	£113,642	£17,548	£14,427	£568	£153,568	£84.15	£17,548	£15,446	£605	£154,624	£84.73	
33	£122,524	£115,050	£17,766	£14,621	£575	£155,486	£85.20	£17,766	£15,653	£613	£156,556	£85.78	
34	£124,022	£116,457	£17,983	£14,815	£582	£157,402	£86.25	£17,983	£15,859	£620	£158,484	£86.84	
35	£125,523	£117,866	£18,201	£15,010	£589	£159,323	£87.30	£18,201	£16,066	£628	£160,417	£87.90	
36	£127,021	£119,273	£18,418	£15,204	£596	£161,239	£88.35	£18,418	£16,273	£635	£162,347	£88.96	
37	£128,518	£120,679	£18,635	£15,398	£603	£163,155	£89.40	£18,635	£16,480	£643	£164,276	£90.01	
38	£130,015	£122,084	£18,852	£15,592	£610	£165,070	£90.45	£18,852	£16,686	£650	£166,203	£91.07	
39	£131,515	£123,493	£19,070	£15,786	£617	£166,988	£91.50	£19,070	£16,893	£658	£168,135	£92.13	
40	£133,012	£124,898	£19,287	£15,980	£624	£168,903	£92.55	£19,287	£17,100	£665	£170,064	£93.19	
41	£134,510	£126,305	£19,504	£16,174	£632	£170,819	£93.60	£19,504	£17,307	£673	£171,994	£94.24	
42	£136,010	£127,713	£19,721	£16,369	£639	£172,739	£94.65	£19,721	£17,514	£680	£173,926	£95.30	
43	£137,506	£129,118	£19,938	£16,563	£646	£174,653	£95.70	£19,938	£17,720	£688	£175,852	£96.36	
44	£139,005	£130,526	£20,156	£16,757	£653	£176,570	£96.75	£20,156	£17,927	£695	£177,783	£97.41	
45	£140,504	£131,933	£20,373	£16,951	£660	£178,488	£97.80	£20,373	£18,134	£703	£179,714	£98.47	
46	£142,002	£133,340	£20,590	£17,145	£667	£180,404	£98.85	£20,590	£18,340	£710	£181,642	£99.53	
47	£143,499	£134,746	£20,807	£17,339	£674	£182,319	£99.90	£20,807	£18,547	£717	£183,571	£100.59	
48	£145,000	£136,155	£21,025	£17,534	£681	£184,240	£100.95	£21,025	£18,754	£725	£185,504	£101.65	
49	£146,500	£137,564	£21,243	£17,728	£688	£186,158	£102.00	£21,243	£18,961	£733	£187,436	£102.70	
50	£147,997	£138,969	£21,460	£17,922	£695	£188,073	£103.05	£21,460	£19,168	£740	£189,365	£103.76	
51	£149,495	£140,376	£21,677	£18,116	£702	£189,990	£104.10	£21,677	£19,375	£747	£191,294	£104.82	
52	£150,993	£141,782	£21,894	£18,310	£709	£191,906	£105.15	£21,894	£19,581	£755	£193,223	£105.88	
53	£152,495	£143,193	£22,112	£18,505	£716	£193,828	£106.21	£22,112	£19,789	£762	£195,158	£106.94	
54	£153,993	£144,599	£22,329	£18,699	£723	£195,744	£107.26	£22,329	£19,995	£770	£197,087	£107.99	
55	£155,492	£146,007	£22,546	£18,893	£730	£197,661	£108.31	£22,546	£20,202	£777	£199,018	£109.05	
56	£156,990	£147,414	£22,764	£19,087	£737	£199,578	£109.36	£22,764	£20,409	£785	£200,948	£110.11	
57	£158,488	£148,820	£22,981	£19,281	£744	£201,494	£110.41	£22,981	£20,616	£792	£202,877	£111.17	
58	£159,987	£150,228	£23,198	£19,476	£751	£203,412	£111.46	£23,198	£20,822	£800	£204,807	£112.22	
59	£161,486	£151,635	£23,415	£19,670	£758	£205,330	£112.51	£23,415	£21,029	£807	£206,738	£113.28	
60	£162,983	£153,041	£23,633	£19,864	£765	£207,245	£113.56	£23,633	£21,236	£815	£208,666	£114.34	
61	£164,484	£154,450	£23,850	£20,058	£772	£209,164	£114.61	£23,850	£21,443	£822	£210,600	£115.40	
62	£165,982	£155,857	£24,067	£20,252	£779	£211,081	£115.66	£24,067	£21,650	£830	£212,529	£116.45	
63	£167,483	£157,267	£24,285	£20,447	£786	£213,001	£116.71	£24,285	£21,857	£837	£214,462	£117.51	
64	£168,980	£158,672	£24,502	£20,641	£793	£214,916	£117.76	£24,502	£22,063	£845	£216,390	£118.57	
65	£170,478	£160,079	£24,719	£20,835	£800	£216,833	£118.81	£24,719	£22,270	£852	£218,320	£119.63	
66	£171,979	£161,488	£24,937	£21,030	£807	£218,753	£119.86	£24,937	£22,477	£860	£220,253	£120.69	
67	£173,477	£162,895	£25,154	£21,224	£814	£220,670	£120.91	£25,154	£22,684	£867	£222,183	£121.74	
68	£174,977	£164,303	£25,372	£21,418	£822	£222,588	£121.97	£25,372	£22,891	£875	£224,115	£122.80	
69	£176,476	£165,711	£25,589	£21,612	£829	£224,506	£123.02	£25,589	£23,098	£882	£226,045	£123.86	
70	£177,975	£167,119	£25,806	£21,807	£836	£226,424	£124.07	£25,806	£23,305	£890	£227,976	£124.92	
71	£179,471	£168,523	£26,023	£22,000	£843	£228,337	£125.12	£26,023	£23,511	£897	£229,903	£125.97	
72	£180,971	£169,932	£26,241	£22,195	£850	£230,256	£126.17	£26,241	£23,718	£905	£231,835	£127.03	
73	£182,469	£171,338	£26,458	£22,389	£857	£232,173	£127.22	£26,458	£23,925	£912	£233,764	£128.09	
74	£183,970	£172,748	£26,676	£22,583	£864	£234,092	£128.27	£26,676	£24,132	£920	£235,698	£129.15	
75	£185,469	£174,155	£26,893	£22,778	£871	£236,011	£129.32	£26,893	£24,339	£927	£237,628	£130.21	
76	£186,966	£175,561	£27,110	£22,972	£878	£237,926	£130.37	£27,110	£24,546	£935	£239,557	£131.26	