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.

		with USS pension via salary sacrifice						with USS pension (non-salary sacrifice)				
MSA	Annual	Adjusted	Employer	Employer	App Levy	TOTAL	per hour	Employer	Employer	App Levy	TOTAL	per hour
Level 7	Salary	salary	pension	NI		COST	(nominal)	pension	NI		COST	(nominal)
2	£74,359 £75,997	£69,823 £71,361	£10,782 £11,020	£8,380 £8,592	£349 £357	£93,870 £95,965	£51.44 £52.58	£10,782 £11,020	£9,006 £9,232	£372 £380	£94,519 £96,629	£51.79 £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 £11,900	£9,863 £10,070	£403	£102,523	£56.18 £57.23
7	£82,068 £83.572	£77,062 £78,474	£11,900 £12,118	£9,379 £9,574	£385 £392	£103,732 £105,656	£56.84 £57.89	£11,900 £12,118	£10,070	£410 £418	£104,448 £106.385	£57.23 £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 11	£88,063 £89,563	£82,691 £84,100	£12,769 £12,987	£10,156 £10,350	£413 £420	£111,402 £113,320	£61.04 £62.09	£12,769 £12,987	£10,897 £11,104	£440 £448	£112,169 £114,101	£61.46 £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 16	£95,555 £97,053	£89,726 £91,133	£13,855 £14,073	£11,126 £11,321	£449 £456	£120,985 £122,902	£66.29 £67.34	£13,855 £14,073	£11,931 £12,138	£478 £485	£121,819 £123,749	£66.75 £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 £104,543	£96,759 £98,166	£14,942 £15,159	£12,097 £12,291	£484 £491	£130,567 £132,484	£71.54 £72.59	£14,942 £15,159	£12,964 £13,171	£515 £523	£131,466 £133,395	£72.04 £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 25	£109,040 £110,538	£102,389 £103,795	£15,811 £16,028	£12,874 £13,068	£512 £519	£138,237 £140,153	£75.75 £76.80	£15,811 £16,028	£13,792 £13,998	£545 £553	£139,188 £141,117	£76.27 £77.32
26	£112,038	£105,703	£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 30	£116,530 £118,029	£109,422 £110,829	£16,897 £17,114	£13,844 £14,039	£547 £554	£147,818 £149,736	£81.00 £82.05	£16,897 £17,114	£14,825 £15,032	£583 £590	£148,835 £150,765	£81.55 £82.61
31	£119,529	£112,238	£17,332	£14,033	£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 34	£122,524 £124,022	£115,050 £116,457	£17,766 £17,983	£14,621 £14,815	£575 £582	£155,486 £157,402	£85.20 £86.25	£17,766 £17,983	£15,653 £15,859	£613 £620	£156,556 £158,484	£85.78 £86.84
35	£124,022 £125,523	£116,457 £117,866	£17,983 £18,201	£14,815 £15,010	£582 £589	£157,402 £159,323	£85.25 £87.30	£17,983 £18,201	£15,859 £16,066	£628	£158,484 £160,417	£85.84 £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	£120,678	£18,635	£15,398	£603	£163,155	£89.40	£18,635	£16,480	£643	£164,276	£90.01
38 39	£130,015 £131,515	£122,084 £123,493	£18,852 £19.070	£15,592 £15,786	£610 £617	£165,070 £166,988	£90.45 £91.50	£18,852 £19.070	£16,686	£650 £658	£166,203	£91.07 £92.13
40	£133,012	£124,898	£19,287	£15,780	£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 £129.118	£19,721	£16,369	£639	£172,739	£94.65	£19,721	£17,514	£680	£173,926	£95.30
44	£137,506 £139,005	£129,118 £130,526	£19,938 £20,156	£16,563 £16,757	£646 £653	£174,653 £176,570	£95.70 £96.75	£19,938 £20,156	£17,720 £17,927	£688 £695	£175,852 £177,783	£96.36 £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 £145,000	£134,746 £136.155	£20,807 £21,025	£17,339 £17,534	£674 £681	£182,319 £184,240	£99.90 £100.95	£20,807 £21,025	£18,547 £18,754	£717 £725	£183,571 £185,504	£100.59 £101.65
49	£146,500	£137,564	£21,023	£17,728	£688	£186,158	£102.00	£21,023	£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 53	£150,993 £152,495	£141,782 £143.193	£21,894 £22,112	£18,310 £18,505	£709 £716	£191,906 £193,828	£105.15 £106.21	£21,894 £22,112	£19,581 £19,789	£755 £762	£193,223 £195,158	£105.88 £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 57	£156,990 £158,488	£147,414 £148.820	£22,764 £22,981	£19,087 £19,281	£737 £744	£199,578 £201,494	£109.36 £110.41	£22,764 £22,981	£20,409 £20,616	£785 £792	£200,948 £202,877	£110.11 £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 £154.450	£23,633	£19,864 £20,058	£765	£207,245	£113.56	£23,633	£21,236	£815 £822	£208,666	£114.34 £115.40
61 62	£164,484 £165,982	£154,450 £155,857	£23,850 £24,067	£20,058	£772 £779	£209,164 £211,081	£114.61 £115.66	£23,850 £24,067	£21,443 £21,650	£830	£210,600 £212,529	£115.40 £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 66	£170,478 £171,979	£160,079 £161,488	£24,719 £24,937	£20,835 £21,030	£800 £807	£216,833 £218,753	£118.81 £119.86	£24,719 £24,937	£22,270 £22,477	£852 £860	£218,320 £220,253	£119.63 £120.69
67	£171,979 £173,477	£162,895	£25,154	£21,030	£814	£220,670	£119.86 £120.91	£25,154	£22,477	£867	£222,183	£120.69
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 £836	£224,506	£123.02 £124.07	£25,589	£23,098	£882 £890	£226,045	£123.86 £124.92
70 71	£177,975 £179,471	£167,119 £168,523	£25,806 £26,023	£21,807 £22,000	£843	£226,424 £228,337	£124.07	£25,806 £26,023	£23,305 £23,511	£897	£227,976 £229,903	£124.92 £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 £128.27	£26,458	£23,925	£912	£233,764	£128.09
74 75	£183,970 £185,469	£172,748 £174,155	£26,676 £26,893	£22,583 £22,778	£864 £871	£234,092 £236,011	£128.27 £129.32	£26,676 £26,893	£24,132 £24,339	£920 £927	£235,698 £237,628	£129.15 £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
77	£188,466	£176,970	£27,328	£23,166	£885	£239,844	£131.42	£27,328	£24,753	£942	£241,489	£132.32
78 79	£189,964 £191,463	£178,376 £179,784	£27,545 £27,762	£23,360 £23,554	£892 £899	£241,761 £243,678	£132.47 £133.52	£27,545 £27,762	£24,959 £25,166	£950 £957	£243,418 £245.348	£133.38 £134.44
80	£192,963	£181,192	£27,702	£23,749	£906	£245,598	£134.57	£27,702	£25,373	£965	£247,280	£135.50
81	£194,462	£182,600	£28,197	£23,943	£913	£247,515	£135.62	£28,197	£25,580	£972	£249,211	£136.55
82	£195,963	£184,009 £185.414	£28,415 £28,632	£24,137	£920	£249,435	£136.68 £137.72	£28,415	£25,787 £25,994	£980	£251,144	£137.61
83 84	£197,459 £198,958	£185,414 £186,822	£28,632 £28,849	£24,331 £24,526	£927 £934	£251,349 £253,267	£137.72 £138.78	£28,632 £28,849	£25,994 £26,200	£987 £995	£253,072 £255,002	£138.67 £139.73
85	£200,456	£188,228	£29,066	£24,720	£941	£255,183	£139.83	£29,066	£26,407	£1,002	£256,931	£140.78
86	£201,955	£189,636	£29,283	£24,914	£948	£257,101	£140.88	£29,283	£26,614	£1,010	£258,862	£141.84
87 88	£203,456 £204,955	£191,045 £192,453	£29,501 £29,718	£25,108 £25,303	£955 £962	£259,020 £260,939	£141.93 £142.98	£29,501 £29,718	£26,821 £27,028	£1,017 £1,025	£260,795 £262,726	£142.90 £143.96
89	£206,452	£193,858	£29,936	£25,497	£969	£262,854	£144.03	£29,936	£27,235	£1,023	£264,655	£145.02
90	£207,953	£195,268	£30,153	£25,691	£976	£264,774	£145.08	£30,153	£27,442	£1,040	£266,588	£146.08
91	£209,449	£196,673	£30,370	£25,885	£983	£266,687	£146.13	£30,370	£27,648	£1,047	£268,514	£147.13
92 93	£210,948 £212,450	£198,080 £199.491	£30,587 £30,805	£26,079 £26,274	£990 £997	£268,605 £270,527	£147.18 £148.23	£30,587 £30,805	£27,855 £28,062	£1,055 £1,062	£270,445 £272,380	£148.19 £149.25
94	£213,946	£200,895	£31,022	£26,468	£1,004	£270,327	£149.28	£31,022	£28,269	£1,002	£274,307	£150.30
95	£215,447	£202,305	£31,240	£26,662	£1,012	£274,360	£150.33	£31,240	£28,476	£1,077	£276,240	£151.36
96 97	£216,943	£203,709 £205,116	£31,457	£26,856	£1,019	£276,274	£151.38	£31,457	£28,682	£1,085	£278,166	£152.42
97	£218,441 £219,941	£205,116 £206,525	£31,674 £31,891	£27,050 £27,245	£1,026 £1,033	£278,191 £280,110	£152.43 £153.48	£31,674 £31,891	£28,889 £29,096	£1,092 £1,100	£280,096 £282,028	£153.48 £154.54
99	£221,443	£207,935	£32,109	£27,439	£1,040	£282,031	£154.54	£32,109	£29,303	£1,107	£283,962	£155.60
100	£222,937	£209,338	£32,326	£27,633	£1,047	£283,943	£155.58	£32,326	£29,510	£1,115	£285,888	£156.65