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 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 2022. Pension contribution rates are as at 1 April 2022.
- National Insurance is calculated using the rates and thresholds valid from 6 April 2022 to 5 April 2023 (including the Health and Social Care Levy).

					with PASNA	S or USRF	pension via	salary sacrif	fice	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	Effective	Employer	Employer		TOTAL	per hour	per hour	Adjusted	Employer	Employer		TOTAL	per hour	Employer	Employer		TOTAL	per hour	per hour	Employer	Employer		TOTAL	per hour	Employer	Employer	Арр	TOTAL	per hour	per hour	per hour
		Salary	Salary	pension	NI	App Levy	COST	(35h/wk)	1 '	salary	pension	NI	App Levy	COST	(nominal)	pension	NI	App Levy	COST	(35h/wk)	(36h/wk)	pension	NI	App Levy	COST	(nominal)	pension	NI NI	Levy	COST	(nominal)	(35h/wk)	(36h/wk)
3 HRZ Level 5 5 HRZ	52	2 £67,060	£67,060	pension				(5511) 1111)	(3011) 1111)	£60.488	£14,485	£7,734	£302	£89,581	£49.09	pension			- 555.	(551) 111	(301) 111	£14,485	£8,723	£335	£90,603	£49.65	£10,850	£8,723	£335	£86,969	£47.65	(551) 111	(Sony and
	51	1 £65,578	£65,578							£59.151	£14.165	£7,533	£296	£87,572	£47.98							£14.165	£8,500	£328	£88,571	£48.53	£10,611	£8,500	£328	£85,016	£46.58		
	50	0 £63,673	£63,673							£57.433	£13,753	£7,274	£287	£84,988	£46.57							£13,753	£8,213	£318	£85,958	£47.10	£10,302	£8,213	£318	£82,507	£45.21		
	40	9 £61,823	£61,823							£55.764	£13,354	£7,023	£279	£82,479	£45.19							£13,354	£7,935	£309	£83,421	£45.71	£10,003	£7,935	£309	£80,070	£43.87		
	0 49	8 £60,027	£60,027							£54,144	£12,966	£6,779	£271	£80,043	£43.86							£12,966	£7,665	£300	£80,958	£44.36	£9,712	£7,665	£300	£77,705	£42.58		
	47	7 £58,284	£58,284							£52.572	£12,589	£6,543	£263	£77,679	£42.56							£12,589	£7,402	£291	£78,567	£43.05	£9,430	£7,402	£291	£75,408	£41.32		
	16	6 £56.592	£56,592							£51.046	£12,224	£6,313	£255	£75,384	£41.31							£12,224	£7,148	£283	£76,247	£41.78	£9,157	£7,148	£283	£73,180	£40.10		
	40	5 £54.949	£54,949							£49.564	£11.869	£6.090	£248	£73,364	£40.09							£11.869	£6.900	£275	£73,993	£40.54	£8.891	£6.900	£275	£71,014	£38.91		
	4.	4 £53,353	£53,353						_	£48,124	£11,524	£5.873	£241	£70,991	£38.90							£11,524	£6.660	£267	£71,804	£39.34	£8,633	£6,660	£267	£68,912	£37.76		
	4:	3 £51,805	£51,805						_	£46,728	£11,190	£5,663	£234	£68,892	£37.75							£11,190	£6,427	£259	£69,681	£38.18	£8,382	£6,427	£259	£66,873	£36.64		
	4.	2 £50,300	£50,300				-		1	£45,371	£10,865	£5,459	£227	£66,851	£36.63							£10.865	£6,201	£252	£67,617	£37.05	£8,139	£6,201	£252	£64,891	£35.56		
	42	1 £48,841	£48,841				-		1	£44.055	£10,550	£5,261	£220	£64,872	£35.55							£10,550	£5,981	£244	£65,616	£35.95	£7,902	£5,981	£244	£62,969	£34.50		
	4.	0 £47.423	£47,423	-			-		-	£42.776	£10,550	£5.068	£214	£62.948	£34.49							£10,330	£5.768	£237	£63.671	£34.89	£7,673	£5,768	£237	£61,101	£33.48		
	30	9 £46,047	£46,047	-			-		-	£41.534	-, -	£4,881	£214	£61,082	£33.47							£9.946	£5,561	£237	£61,784	£33.85	£7,450	£5,561	£230	£59,289	£32.49		
	35	8 £44,737	£44,737		-				-	/	£9,946		£208	£59,306								- ,		£230	£59,987	£32.87	£7,430 £7,238	£5,363	£224	£57,562			
	38									£40,353	£9,663	£4,704			£32.50							£9,663	£5,363		•		· ·			£55,819	£31.54		
	3 /	7 £43,414	£43,414						-	£39,159	£9,377	£4,524	£196	£57,511	£31.51							£9,377	£5,164	£217	£58,172	£31.88	£7,024	£5,164	£217	•	£30.59		
	36	6 £42,155	£42,155						-	£38,024	£9,105	£4,353	£190	£55,804	£30.58							£9,105	£4,975	£211	£56,446	£30.93	£6,821	£4,975	£211	£54,161	£29.68		
	35	5 £40,931	£40,931						-	£36,920	£8,841	£4,187	£185	£54,144	£29.67							£8,841	£4,791	£205	£54,768	£30.01	£6,623	£4,791	£205	£52,549	£28.79		
	34		£39,745						1	£35,850	£8,585	£4,026	£179	£52,535	£28.79							£8,585	£4,612	£199	£53,141	£29.12	£6,431	£4,612	£199	£50,986	£27.94		
	33	3 £38,592	£38,592							£34,810	£8,336	£3,869	£174	£50,971	£27.93							£8,336	£4,439	£193	£51,560	£28.25	£6,244	£4,439	£193	£49,468	£27.11		
	32	2 £37,474	£37,474							£33,802	£8,094	£3,718	£169	£49,455	£27.10							£8,094	£4,270	£187	£50,026	£27.41	£6,063	£4,270	£187	£47,995	£26.30		
	31	1 £36,386	£36,386	£6,895	£3,712	£169	£47,162	£25.84		£32,820	£7,859	£3,570	£164	£47,979	£26.29	£6,895	£4,107	£182	£47,570	£26.07		£7,859	£4,107	£182	£48,534	£26.59	£5,887	£4,107	£182	£46,562	£25.51	£25.51	
	30	0 £35,333	£35,333	£6,696	£3,565	£164	£45,758	£25.07		£31,870	£7,632	£3,427	£159	£46,551	£25.51	£6,696	£3,948	£177	£46,153	£25.29		£7,632	£3,948	£177	£47,090	£25.80	£5,717	£3,948	£177	£45,175	£24.75	£24.75	
	29	. ,	£34,308	£6,501	£3,422	£159	£44,391	£24.32		£30,946	£7,411	£3,288	£155	£45,161	£24.75	£6,501	£3,794	£172	£44,775	£24.53		£7,411	£3,794	£172	£45,684	£25.03	£5,551	£3,794	£172	£43,825	£24.01	£24.01	
	28	8 £33,314	£33,314	£6,313	£3,283	£155	£43,065	£23.60		£30,049	£7,196	£3,153	£150	£43,813	£24.01	£6,313	£3,644	£167	£43,438	£23.80		£7,196	£3,644	£167	£44,320	£24.29	£5,390	£3,644	£167	£42,515	£23.30	£23.30	
	27	7 £32,348	£32,348	£6,130	£3,148	£150	£41,776	£22.89		£29,178	£6,987	£3,022	£146	£42,503	£23.29	£6,130	£3,499	£162	£42,139	£23.09		£6,987	£3,499	£162	£42,996	£23.56	£5,234	£3,499	£162	£41,243	£22.60	£22.60	
	26	6 £31,411	£31,411	£5,952	£3,017	£146	£40,526	£22.21								£5,952	£3,358	£157	£40,878	£22.40							£5,082	£3,358	£157	£40,008		£21.92	
	25	5 £30,502	£30,502	£5,780	£2,890	£142	£39,314	£21.54								£5,780	£3,221	£153	£39,656	£21.73							£4,935	£3,221	£153	£38,811		£21.27	
Za HRZ Level 3	24	4 £29,619	£29,619	£5,613	£2,767	£137	£38,136	£20.90								£5,613	£3,088	£148	£38,468	£21.08							£4,792	£3,088	£148	£37,647		£20.63	
	23	3 £28,762	£28,762	£5,450	£2,647	£133	£36,993	£20.27	£19.71							£5,450	£2,959	£144	£37,315	£20.45	£19.88						£4,654	£2,959	£144	£36,519		£20.01	£19.45
	¥ 22	2 £27,929	£27,929	£5,293	£2,531	£130	£35,882	£19.66	£19.12							£5,293	£2,834	£140	£36,195	£19.83	£19.28						£4,519	£2,834	£140	£35,422		£19.41	£18.87
	21	1 £27,131	£27,131	£5,141	£2,420	£126	£34,818	£19.08	£18.55							£5,141	£2,714	£136	£35,122	£19.24	£18.71						£4,390	£2,714	£136	£34,370		£18.83	£18.31
	20	0 £26,396	£26,396	£5,002	£2,317	£122	£33,838	£18.54	£18.03							£5,002	£2,603	£132	£34,133	£18.70	£18.18						£4,271	£2,603	£132	£33,402		£18.30	£17.79
	19	9 £25,642	£25,642	£4,859	£2,212	£119	£32,832		£17.49							£4,859	£2,490	£128	£33,119		£17.64						£4,149	£2,490	£128	£32,409			£17.27
	18	8 £24,948	£24,948	£4,728	£2,115	£116	£31,906		£17.00							£4,728	£2,385	£125	£32,185		£17.15						£4,037	£2,385	£125	£31,494			£16.78
	g 17	7 £24,285	£24,285	£4,602	£2,022	£113	£31,022		£16.53							£4,602	£2,285	£121	£31,293		£16.67						£3,929	£2,285	£121	£30,621			£16.31
	16	6 £23,715	£23,715	£4,494	£1,943	£110	£30,262		£16.12							£4,494	£2,200	£119	£30,528		£16.26						£3,837	£2,200	£119	£29,871			£15.91
	15	5 £23,144	£23,144	£4,386	£1,863	£107	£29,500		£15.72							£4,386	£2,114	£116	£29,760		£15.85						£3,745	£2,114	£116	£29,118			£15.51
	14	4 £22,662	£22,662	£4,294	£1,796	£105	£28,858		£15.37							£4,294	£2,041	£113	£29,111		£15.51						£3,667	£2,041	£113	£28,483			£15.17
	13	3 £22,149	£22,149	£4,197	£1,724	£103	£28,173		£15.01							£4,197	£1,964	£111	£28,421		£15.14						£3,584	£1,964	£111	£27,807			£14.81
Level 2a	12	2 £21,630	£21,630	£4,099	£1,651	£100	£27,480		£14.64							£4,099	£1,886	£108	£27,723		£14.77						£3,500	£1,886	£108	£27,124			£14.45
	11	1 £21,197	£21,197	£4,017	£1,591	£98	£26,903		£14.33							£4,017	£1,821	£106	£27,141		£14.46						£3,430	£1,821	£106	£26,554			£14.15
	10	0 £20,761	£20,761	£3,934	£1,530	£96	£26,322		£14.02							£3,934	£1,755	£104	£26,554		£14.15						£3,359	£1,755	£104	£25,979			£13.84
	9	£20,400	£20,400	£3,866	£1,480	£95	£25,840		£13.77							£3,866	£1,701	£102	£26,069		£13.89						£3,301	£1,701	£102	£25,504			£13.59
	8	£20,134	£20,134	£3,815	£1,442	£93	£25,485		£13.58							£3,815	£1,661	£101	£25,711		£13.70						£3,258	£1,661	£101	£25,153			£13.40
H	7	£19,863	£19,863	£3,764	£1,405	£92	£25,124		£13.38							£3,764	£1,620	£99	£25,346		£13.50						£3,214	£1,620	£99	£24,796			£13.21
1a	6	£19,578	£19,578	£3,710	£1,365	£91	£24,744		£13.18							£3,710	£1,577	£98	£24,963		£13.30						£3,168	£1,577	£98	£24,421			£13.01
				•	•			•	•		•	•		•					•	•													