### Indicative employment costs including salary on-costs (overview)

The table below shows typical employment costs at each spine point on the University's Level 1-6 pay scales, including employer National Insurance contributions, employer pension contributions and Apprenticeship Levy costs.

**Notes:**
- Pay scales are as at 1 August 2022. Pension contribution rates are as at 1 August 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).
- It is assumed that employees participate in the salary sacrifice arrangements for PASNAS/USRF/US.
- 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.

![Table with data](attachment:image.png)