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 Heath and Social Care Levy).
- It is assumed that employees participate in the salary sacrifice arrangements for PASNAS/USRF/USS.
- 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.

				with PASNAS or USRF pension				ension					with USS pension				
									via salary sacrifice						via salary sacrifice		
		F		Effective	Adjusted	Employer	Employer			per hour	per hour	Adjusted	Employer	Employer			per hour
			Annual Salary	Salary	salary	pension	NI	App Levy	TOTAL COST	(35h/wk)	(36h/wk)	salary	pension	NI	App Levy	TOTAL COST	(nominal)
5 HRZ		52	£67.060	£67,060	,	pension				(331) 111)	(301) 111)	£60,488	£14,485	£7,734	£302	£89,581	£49.09
		51	£65,578	£65,578								£59,151	£14,165	£7,533	£296	£87,572	£47.98
		50	£63,673	£63,673								£57,433	£13,753	£7,274	£287	£84,988	£46.57
		49	£61,823	£61,823								£55,764	£13,354	£7,023	£279	£82,479	£45.19
	9 6	48	£60,027	£60,027								£54,144	£12,966	£6,779	£271	£80,043	£43.86
	Level	47	£58,284	£58,284								£52,572	£12,589	£6,543	£263	£77,679	£42.56
		46	£56,592	£56,592								£51,046	£12,224	£6,313	£255	£75,384	£41.31
		45	£54,949	£54,949								£49,564	£11,869	£6,090	£248	£73,156	£40.09
		44	£53,353	£53,353								£48,124	£11,524	£5,873	£241	£70,991	£38.90
		43	£51,805	£51,805								£46,728	£11,190	£5,663	£234	£68,892	£37.75
		42	£50,300	£50,300								£45,371	£10,865	£5,459	£227	£66,851	£36.63
		41	£48,841	£48,841								£44,055	£10,550	£5,261	£220	£64,872	£35.55
2		40	£47,423	£47,423								£42,776	£10,243	£5,068	£214	£62,948	£34.49
Level 5		39	£46,047	£46,047								£41,534	£9,946	£4,881	£208	£61,082	£33.47
Le	2	38	£44,737	£44,737								£40,353	£9,663	£4,704	£202	£59,306	£32.50
	4 HRZ	37	£43,414	£43,414								£39,159	£9,377	£4,524	£196	£57,511	£31.51
	4	36	£42,155	£42,155								£38,024	£9,105	£4,353	£190	£55,804	£30.58
		35	£40,931	£40,931								£36,920	£8,841	£4,187	£185	£54,144	£29.67
3 HRZ		34	£39,745	£39,745								£35,850	£8,585	£4,026	£179	£52,535	£28.79
		33	£38,592	£38,592								£34,810	£8,336	£3,869	£174	£50,971	£27.93
		32	£37,474	£37,474								£33,802	£8,094	£3,718	£169	£49,455	£27.10
	4	31	£36,386	£36,386	£33,766	£6,895	£3,712	£169	£47,162	£25.84		£32,820	£7,859	£3,570	£164	£47,979	£26.29
	evel	30	£35,333	£35,333	£32,789	£6,696	£3,565	£164	£45,758	£25.07		£31,870	£7,632	£3,427	£159	£46,551	£25.51
	Ä	29	£34,308	£34,308	£31,838	£6,501	£3,422	£159	£44,391	£24.32		£30,946	£7,411	£3,288	£155	£45,161	£24.75
		28	£33,314	£33,314	£30,915	£6,313	£3,283	£155	£43,065	£23.60		£30,049	£7,196	£3,153	£150	£43,813	£24.01
		27	£32,348	£32,348	£30,913	£6,130	£3,148	£150	£41,776	£22.89		£29,178	£6,987	£3,022	£146	£42,503	£23.29
			£31,411									129,178	10,987	13,022	£140	142,503	123.29
		26		£31,411	£29,149	£5,952	£3,017	£146	£40,526	£22.21							
	Z	25	£30,502	£30,502	£28,306	£5,780	£2,890	£142	£39,314	£21.54							
<u>~</u>		24	£29,619	£29,619	£27,486	£5,613	£2,767	£137	£38,136	£20.90							
Level 3		23	£28,762	£28,762	£26,691	£5,450	£2,647	£133	£36,993	£20.27	£19.71						
-	2b HRZ	22	£27,929	£27,929	£25,918	£5,293	£2,531	£130	£35,882	£19.66	£19.12						
	2b	21	£27,131	£27,131	£25,178	£5,141	£2,420	£126	£34,818	£19.08	£18.55						
Ш		20	£26,396	£26,396	£24,495	£5,002	£2,317	£122	£33,838	£18.54	£18.03						
2a HRZ		19	£25,642	£25,642	£23,796	£4,859	£2,212	£119	£32,832		£17.49						
		18	£24,948	£24,948	£23,152	£4,728	£2,115	£116	£31,906		£17.00						
	2b	17	£24,285	£24,285	£22,536	£4,602	£2,022	£113	£31,022		£16.53						
	evel	16	£23,715	£23,715	£22,008	£4,494	£1,943	£110	£30,262		£16.12						
	Le	15	£23,144	£23,144	£21,478	£4,386	£1,863	£107	£29,500		£15.72						
		14	£22,662	£22,662	£21,030	£4,294	£1,796	£105	£28,858		£15.37						
		13	£22,149	£22,149	£20,554	£4,197	£1,724	£103	£28,173		£15.01						
		12	£21,630	£21,630	£20,073	£4,099	£1,651	£100	£27,480		£14.64						
l 2a		11	£21,197	£21,197	£19,671	£4,017	£1,591	£98	£26,903		£14.33						
HF Level 2a	Z	10	£20,761	£20,761	£19,266	£3,934	£1,530	£96	£26,322		£14.02						
	HRZ	9	£20,400	£20,400	£18,931	£3,866	£1,480	£95	£25,840		£13.77						
	1b	8	£20,134	£20,134	£18,684	£3,815	£1,442	£93	£25,485		£13.58						
		7	£19,863	£19,863	£18,433	£3,764	£1,405	£92	£25,124		£13.38						
1a HF		6	£19,578	£19,578	£18,168	£3,710	£1,365	£91	£24,744		£13.18						
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