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 and employer pension 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 March 2025. Pension contribution rates are as at 1 January 2024.

National Insurance is calculated using the rates and thresholds valid from 6 April 2025 to 5 April 2026.

				with PASNAS pension via salary sacrifice						with USRF pension via salary sacrifice							with USS pension via salary sacrifice						with PASNAS pension (non-salary sacrifice)						with USRF pension (non-salary sacrifice)						with USS pension (non-salary sacrifice)					with NHS pension (2015 scheme, non-salary sacrifice)				
	Г	Annual	Effective	Employer	Employer	T	TOTAL	ner hour	ner hour	Employer	Employe	r	TOTAL	per hour	per hour	Adiusted	Employer	Employer		TOTAL	ner hour	Employer	Employer		TOTAL	per hour	ner hour	Employer	Fmployer		TOTAL	per hour	per hour	Employer	Employer		TOTAL	per hour	Employer	Employer	App	TOTAL	per hour	per hour per hour
		Salary	Salary	pension	NI NI	App Levy	COST	(35h/wk)	(36h/wk)	pension	NI NI	App Lev	COST	(35h/wk)	(36h/wk)	salarv	pension	NI NI	App Levy	COST	(nominal)	pension	NI	App Levy	COST	(35h/wk)	(36h/wk)	nension	NI NI	App Levy	COST		36h/wk)	pension	NI	App Levy	COST	(nominal)	pension	NI	levv	COST	(nominal)	(35h/wk) (36h/wk)
	53	£73,818	8 £73,818	p a management				(00.17 11.17	100,	Parretain				100.17 11.17	(00.17.11.17	£69,315	£10,704	£9,647	£347	£94,515	£51.79	Powers				100.77	100.17.11.17	persent	- "			1,000,7.00,7.11	,,	£10,704	£10,323	£369	£95,214	£52.17	£11,944	£10,323	£369	£96,454	£52.85	100.77
	52	£72,173	£72,173	1	1									i		£67,770	£10,465	£9,416	£339	£92,393	£50.63					1						1 1		£10,465	£10,076	£361	£93,075	£51.00	£11,678	£10,076	£361	£94,287	£51.66	
	51	£70,579	9 £70,579										1			£66,274	£10,234	£9,191	£331	£90,335	£49.50											1 1		£10,234	£9,837	£353	£91,003	£49.86	£11,420	£9,837	£353	£92,189	£50.51	
9	50	£68,529	9 £68,529													£64,349	£9,937	£8,902	£322	£87,689	£48.05													£9,937	£9,529	£343	£88,337	£48.40	£11,088	£9,529	£343	£89,489	£49.03	, ,
vel	49	£66,537	7 £66,537													£62,478	£9,648	£8,622	£312	£85,119	£46.64													£9,648	£9,231	£333	£85,749	£46.99	£10,766	£9,231	£333	£86,866	£47.60	, ,
Z P	48	£64,605	£64,605													£60,664	£9,368	£8,350	£303	£82,626	£45.27													£9,368	£8,941	£323	£83,237	£45.61	£10,453	£8,941	£323	£84,322	£46.20	,
光	47	£62,728	8 £62,728													£58,902	£9,096	£8,085	£295	£80,203	£43.95													£9,096	£8,659	£314	£80,796	£44.27	£10,149	£8,659	£314	£81,850	£44.85	, ,
S.	46	£60,907	f £60,907													£57,192	£8,832	£7,829	£286	£77,853	£42.66													£8,832	£8,386	£305	£78,429	£42.97	£9,855	£8,386	£305	£79,452	£43.54	,
	45	£59,139	£59,139													£55,532	£8,575	£7,580	£278	£75,572	£41.41													£8,575	£8,121	£296	£76,131	£41.72	£9,569	£8,121	£296	£77,124	£42.26	,
	44	£57,422	£57,422													£53,919	£8,326	£7,338	£270	£73,356	£40.19													£8,326	£7,863	£287	£73,898		£9,291	£7,863	£287	£74,863	£41.02	
	43	£55,755	£55,755													£52,354	£8,084	£7,103		£71,204	£39.02													£8,084	£7,613	£279	£71,731		£9,021	£7,613	£279	£72,668	£39.82	<u> </u>
		£54,136														£50,834	£7,850	£6,875		£69,115											·			£7,850	£7,370	£271	£69,626		£8,759	£7,370		£70,536	£38.65	
22		£52,566														£49,359	£7,622	,		£67,089	£36.76										·			£7,622	£7,135				£8,505	£7,135	£263		£37.52	
eve		£51,039	. ,													£47,926	£7,401	-,		£65,118														£7,401	£6,906	£255	£65,601		£8,258	£6,906	£255	£66,458	£36.42	<u> </u>
7	39	£49,559	9 £49,559													£46,536	£7,186	£6,230			£34.63													£7,186	£6,684		£63,677		£8,019	£6,684		£64,509	£35.35	<u> </u>
五		£48,149														£45,212		£6,032																£6,982	£6,472		- ,	£33.89	, .	-,		£62,652		
7		£46,735	,													£43,884		£5,833		_														£6,777	£6,260		£60,005		£7,562			,	£33.31	
	_	£45,413														£42,643	£6,585	£5,646		£57,857														£6,585	£6,062	£227	£58,287		£7,348	£6,062	£227	£59,050	£32.36	
		£44,128														£41,436	£6,399			£56,199														£6,399	£5,869	£221	£56,616		£7,140	£5,869	£221	£57,358	£31.43	
		£42,882	, , , , ,													£40,266	£6,218	-,		- ,														£6,218	£5,682	£214	£54,996		£6,938	£5,682		£55,717	£30.53	
		£41,671														£39,129	£6,042	£5,119		,														£6,042	£5,501	£208	£53,423		£6,742	-,		£54,123	£29.66	
Jel 2		£40,497	-, -	-,-	£4,887		£52,396			-,	£4,960		£51,013			£38,027	£5,872	,		£51,513	£28.23	-,-	£5,325	£202	£52,848			£5,366	-,		. ,			£5,872	£5,325	£202	£51,897		£6,552	£5,325		£52,577	£28.81	
Le,		£39,355	,	-,	, .		£50,897				£4,799					£36,954	£5,706	,		£50,039	£27.42	£6,631	£5,153	£197	£51,336			£5,215			£49,919			-,	£5,153	£197	£50,411		£6,368			£51,072	£27.98	
宝		£38,249		-, -			£49,445				£4,643					£35,916	£5,546	£4,637			£26.64	£6,445	,	£191	£49,872			£5,068			£48,495					£191		£26.83						
		£37,174		,	- 1, 10		£48,035				£4,492		,			£34,906	£5,390	£4,486		£47,225		£6,264	£4,826	£186	£48,450			£4,926			£47,111				£4,826		£47,576		£6,015	£4,826		£48,201		
		£36,130					£46,665			= 1,1 = 1	£4,344		-, -			£33,926	£5,239	£4,339	£170	£45,877	£25.14	£6,088	,	£181	£47,069			£4,787	,		-,			£5,239	£4,670	£181	£46,220	£25.33	-,				£25.66	
		£35,116		- /-	,		£45,334				£4,201		,				_					£5,917	,-	£176	£45,726			£4,653	,-										£5,682	,-		£45,490		£24.93
m		£34,132	- , .	-, -	, , , ,		£44,043				£4,063		,				_					£5,751	£4,370	£171	£44,424						£43,195								£5,523	£4,370				£24.22
_ se		£33,482					£43,190		000.05	,	£3,971				004.70		_					£5,642	£4,272	£167	-,		***	£4,436											£5,417	£4,272		£43,339		£23.75
Le Le		£32,546		,	£3,780		£41,961	£22.99	£22.35	£4,312	£3,839		£40,850		£21.76	-						£5,484	£4,132	£163	£42,325		£22.55		£4,132	£163			£21.92					1	£5,266	£4,132	£163	£42,107	igwdown	£23.07 £22.43
Zb H	_	£31,637		- /	£3,654		£40,769	£22.34	£21.72	£4,192	£3,711		,		£21.14	-						£5,331	£3,996	£158			£21.91	£4,192	£3,996	£158			£21.30					1	£5,119	£3,996	£158	£40,910		£22.42 £21.79
		£30,805	,	/ -	£3,538		, .	£21.74 £21.13	£21.14	£4,082	£3,594 £3,474		£38,625 £37.543		£20.58		_					£5,191 £5.048	£3,871 £3,744	£154	£40,021 £38.901	£21.93	£21.32	£4,082 £3,970	£3,871 £3,744	£154 £150	£38,912 £37.822		£20.73					1	£4,984 £4.847	£3,871	£154	£39,814 £38,700		£21.82 £21.21 £21.21 £20.62
		£29,959		,			£38,566 £37.543	£21.13	£20.55	£3,970 £3,866	£3,4/4	_	£37,543	£20.5/	£20.00		_					£5,048 £4,917	,	£150	£38,901 £37,869	£21.32		,	£3,744 £3.627		£37,822 £36.818							1	£4,847	£3,744 £3,627	£150	£38,700 £37.673		£21.21 £20.62 £20.07
1 2b		£29,179 £28.381		,	- /-		£37,543 £36,496		£20.00	,	,		£35,546		£19.47 £18.93		_					£4,917 £4.782	£3,627 £3.507	£146	£37,869 £36.812	\vdash	£20.17 £19.61	-,	£3,527 £3,507		£35,818		£19.61 £19.07					1	£4,721 £4.592	£3,627		- /		£20.07 £19.51
eve		£28,381	-,				£35,496		£19.44 £18.93	£3,760 £3,663	£3,252 £3,148	_	,-		£18.93		_					£4,782 £4.658	£3,507 £3,397	£142 £138	£35,812 £35.837		£19.61 £19.09		£3,507 £3,397		£35,790 £34.842		£19.07 £18.56					1	£4,592 £4,473	£3,507				£19.51 £18.99
HRZ		£27,644		,	£3,098 £3.000		£35,528 £34.607			£3,563	-, -		£34,585		£18.42 £17.95		_					£4,658 £4.540	-,	£138 £135	£35,837 £34,907		£19.09	£3,565 £3,570	-,	£138	- ,-		£18.56					 	£4,473 £4,359	-,		£35,652 £34.727		£18.50
		£26,942		,	-,		£34,607		£18.44 £18.01	,	£3,049 £2,964		£33,687		£17.95	-						£4,540 £4.438	£3,291 £3,201	£135	£34,907 £34,109		£18.60 £18.17	-,	£3,291 £3,201		£33,938 £33,160		£18.08 £17.67					+	£4,359 £4.261	£3,291 £3,201		£34,727	\vdash	£18.50 £18.08
2a		£25,733		,	£2,916 £2,832		£33,814 £33.020		£18.01 £17.59	,	£2,964 £2.878		£32,916		£17.53		+		-			£4,438 £4.336	£3,201 £3,110	£132 £129	£34,109 £33.308		£18.17	£3,490 £3,410	,				£17.67 £17.25	-	-			1	£4,261 £4.164	£3,201 £3.110			$\overline{}$	£18.08
vel		£25,733	,	,			£32,646		£17.39	-, -	£2,838		- /		£17.12	-	_		-			£4,330	£3,110	£129	£32,930		£17.74		£3,110 £3.067		£32,361		£17.25	-	-			1	f4.117	£3,110		£33,133	\longrightarrow	£17.45
HRZ		£24,900		,			£31.927		£17.01	£3,299	£2,761		£31,777		£16.56	-	_		-			£4,286	£2,985	£127	£32,930		£17.16	-7-	£2,985		£31,309		£17.03	-	-			1	£4,117	£2,985		£32,760 £32.038	\longrightarrow	£17.43
		£24,900	, , , , , , , ,		£2,716		£31,927		£16.62	£3,226	£2,761	_	- /-		£16.38	-	_		-			£4,196 £4.102	£2,983	£123	£31,470		£16.76	£3,226	£2,983 £2,902	£123	£30,593		£16.30	-	-			1	£3,939	£2,983	£123	£31,307	\longrightarrow	£16.68
5 qt	11	£23,881		£4,102	,		£30,590		£16.30	£3,164	£2,617	_	,		£15.86	-	_		-			£4,102	£2,832	£112	£30,856		£16.44	£3,226 £3,164	£2,832		£29,997		£15.98	-	-			1	£3,864	£2,832	£1122	£30,696	\longrightarrow	£16.35
	10	£23,653	-,				£30,390			£3,104	£2,585		£29,774		£15.71	-	_		-			£3,986	£2,798	£119	£30,555		£16.28	£3,104 £3,134	£2,798		£29,997		£15.98	-	-			1	£3,827	£2,798		,	\longrightarrow	£16.19
ਜੰ	10	123,033	123,033	13,300	12,342	1110	130,230		110.14	13,134	12,363	1111	123,403		113.71	I	I					13,500	12,730	1110	130,333		110.20	13,134	12,730	1110	123,703		113.02				1	<u> </u>	13,027	12,730	1110	130,330		110.13