

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 January 2024**. Pension contribution rates are as at **1 January 2024**.
- National Insurance is calculated using the rates and thresholds valid from **6 January 2024 to 5 April 2024**.

	...with PASNAS or USRF pension via salary sacrifice							...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 Salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (35h/wk)	per hour (36h/wk)	Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (35h/wk)	per hour (36h/wk)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	per hour (35h/wk)	per hour (36h/wk)
5 HRZ Level 6	53	£72,018						£67,625	£10,443	£8,076	£338	£90,875	£49.79							£10,443	£8,683	£360	£91,504	£50.14	£11,653	£8,683	£360	£92,714	£50.80		
	52	£70,413						£66,118	£10,210	£7,868	£331	£88,821	£48.67							£10,210	£8,461	£352	£89,436	£49.01	£11,393	£8,461	£352	£90,619	£49.65		
	51	£68,857						£64,657	£9,984	£7,667	£323	£86,832	£47.58							£9,984	£8,246	£344	£87,432	£47.91	£11,141	£8,246	£344	£88,588	£48.54		
	50	£66,857						£62,779	£9,694	£7,408	£314	£84,273	£46.18							£9,694	£7,970	£334	£84,856	£46.50	£10,817	£7,970	£334	£85,979	£47.11		
	49	£64,914						£60,954	£9,413	£7,156	£305	£81,787	£44.81							£9,413	£7,702	£325	£82,353	£45.12	£10,503	£7,702	£325	£83,444	£45.72		
	48	£63,029						£59,184	£9,139	£6,912	£296	£79,376	£43.49							£9,139	£7,442	£315	£79,925	£43.79	£10,198	£7,442	£315	£80,984	£44.37		
	47	£61,198						£57,465	£8,874	£6,674	£287	£77,033	£42.21							£8,874	£7,190	£306	£77,568	£42.50	£9,902	£7,190	£306	£78,596	£43.07		
	46	£59,421						£55,796	£8,616	£6,444	£279	£74,760	£40.96							£8,616	£6,944	£297	£75,278	£41.25	£9,614	£6,944	£297	£76,276	£41.80		
	45	£57,696						£54,177	£8,366	£6,221	£271	£72,554	£39.76							£8,366	£6,706	£288	£73,056	£40.03	£9,335	£6,706	£288	£74,026	£40.56		
	44	£56,021						£52,604	£8,123	£6,004	£263	£70,411	£38.58							£8,123	£6,475	£280	£70,899	£38.85	£9,064	£6,475	£280	£71,840	£39.36		
4 HRZ Level 5	43	£54,395					£51,077	£7,887	£5,793	£255	£68,331	£37.44							£7,887	£6,251	£272	£68,805	£37.70	£8,801	£6,251	£272	£69,719	£38.20			
	42	£52,815					£49,593	£7,658	£5,588	£248	£66,309	£36.33							£7,658	£6,033	£264	£66,770	£36.59	£8,545	£6,033	£264	£67,658	£37.07			
	41	£51,283					£48,155	£7,436	£5,390	£241	£64,350	£35.26							£7,436	£5,821	£256	£64,796	£35.50	£8,298	£5,821	£256	£65,658	£35.98			
	40	£49,794					£46,757	£7,220	£5,197	£234	£62,445	£34.22							£7,220	£5,616	£249	£62,879	£34.45	£8,057	£5,616	£249	£63,716	£34.91			
	39	£48,350					£45,401	£7,011	£5,009	£227	£60,597	£33.20							£7,011	£5,417	£242	£61,020	£33.44	£7,823	£5,417	£242	£61,832	£33.88			
	38	£46,974					£44,109	£6,811	£4,831	£221	£58,837	£32.24							£6,811	£5,227	£235	£59,247	£32.46	£7,600	£5,227	£235	£60,036	£32.90			
	37	£45,585					£42,804	£6,610	£4,651	£214	£57,060	£31.27							£6,610	£5,035	£228	£57,458	£31.48	£7,376	£5,035	£228	£58,224	£31.90			
	36	£44,263					£41,563	£6,418	£4,480	£208	£55,369	£30.34							£6,418	£4,852	£221	£55,754	£30.55	£7,162	£4,852	£221	£56,498	£30.96			
	35	£42,978					£40,356	£6,232	£4,313	£202	£53,725	£29.44							£6,232	£4,675	£215	£54,100	£29.64	£6,954	£4,675	£215	£54,822	£30.04			
	34	£41,732					£39,186	£6,051	£4,152	£196	£52,131	£28.56							£6,051	£4,503	£209	£52,495	£28.76	£6,752	£4,503	£209	£53,196	£29.15			
33	£40,521					£38,049	£5,876	£3,995	£190	£50,582	£27.72							£5,876	£4,336	£203	£50,935	£27.91	£6,556	£4,336	£203	£51,616	£28.28				
3 HRZ Level 4	32	£39,347	£6,630	£3,783	£183	£49,943	£27.37	£36,947	£5,705	£3,843	£185	£49,080	£26.89	£6,630	£4,174	£197	£50,348	£27.59	£5,705	£4,174	£197	£49,423	£27.08	£6,366	£4,174	£197	£50,084	£27.44	£27.44		
	31	£38,205	£6,438	£3,637	£177	£48,457	£26.55	£35,874	£5,540	£3,695	£179	£47,619	£26.09	£6,438	£4,016	£191	£48,850	£26.77	£5,540	£4,016	£191	£47,952	£26.27	£6,182	£4,016	£191	£48,594	£26.63	£26.63		
	30	£37,099	£6,251	£3,495	£172	£47,017	£25.76	£34,836	£5,379	£3,552	£174	£46,205	£25.32	£6,251	£3,864	£185	£47,400	£25.97	£5,379	£3,864	£185	£46,528	£25.49	£6,003	£3,864	£185	£47,151	£25.84	£25.84		
	29	£36,024	£6,070	£3,358	£167	£45,619	£25.00	£33,827	£5,223	£3,412	£169	£44,829	£24.56	£6,070	£3,716	£180	£45,990	£25.20	£5,223	£3,716	£180	£45,144	£24.74	£5,829	£3,716	£180	£45,749	£25.07	£25.07		
	28	£34,980	£5,894	£3,224	£162	£44,260	£24.25	£32,846	£5,072	£3,277	£164	£43,493	£23.83	£5,894	£3,571	£175	£44,620	£24.45	£5,072	£3,571	£175	£43,798	£24.00	£5,660	£3,571	£175	£44,386	£24.32	£24.32		
	27	£33,966	£5,723	£3,094	£158	£42,941	£23.53							£5,723	£3,432	£170	£43,291	£23.72						£5,496	£3,432	£170	£43,064	£23.60	£23.60		
	26	£32,982	£5,557	£2,968	£153	£41,661	£22.83							£5,557	£3,296	£165	£42,000	£23.01						£5,336	£3,296	£165	£41,779	£22.89	£22.89		
	25	£32,332	£5,448	£2,885	£150	£40,815	£22.36							£5,448	£3,206	£162	£41,148	£22.55						£5,231	£3,206	£162	£40,931	£22.43	£22.43		
	24	£31,396	£5,290	£2,765	£146	£39,597	£21.70	£21.09						£5,290	£3,077	£157	£39,920	£21.87	£21.27					£5,080	£3,077	£157	£39,710	£21.76	£21.15		
	23	£30,487	£5,137	£2,648	£141	£38,414	£21.05	£20.46						£5,137	£2,951	£152	£38,727	£21.22	£20.63					£4,933	£2,951	£152	£38,523	£21.11	£20.52		
22	£29,605	£4,988	£2,536	£137	£37,267	£20.42	£19.85						£4,988	£2,830	£148	£37,571	£20.59	£20.02					£4,790	£2,830	£148	£37,373	£20.48	£19.91			
21	£28,759	£4,846	£2,427	£133	£36,165	£19.82	£19.27						£4,846	£2,713	£144	£36,462	£19.98	£19.42					£4,653	£2,713	£144	£36,269	£19.87	£19.32			
20	£27,979	£4,714	£2,327	£130	£35,150	£18.73	£18.17						£4,714	£2,605	£140	£35,438	£18.88	£18.32					£4,527	£2,605	£140	£35,251	£18.78	£18.78			
19	£27,181	£4,580	£2,225	£126	£34,112	£18.17	£17.66						£4,580	£2,495	£136	£34,392	£18.32	£17.81					£4,398	£2,495	£136	£34,210	£18.22	£18.22			
18	£26,444	£4,456	£2,131	£123	£33,154	£17.66	£17.17						£4,456	£2,393	£132	£33,425	£17.81	£17.32					£4,279	£2,393	£132	£33,248	£17.71	£17.71			
17	£25,742	£4,338	£2,041	£119	£32,240	£17.17	£16.76						£4,338	£2,297	£129	£32,505	£17.32	£16.89					£4,165	£2,297	£129	£32,333	£17.22	£17.22			
16	£25,138	£4,236	£1,963	£117	£31,453	£16.76	£16.34						£4,236	£2,213	£126	£31,712	£16.89	£16.47					£4,067	£2,213	£126	£31,544	£16.80	£16.80			
15	£24,533	£4,134	£1,886	£114	£30,667	£16.34	£16.14						£4,134	£2,130	£123	£30,919	£16.47	£15.89					£3,969	£2,130	£123	£30,755	£16.38	£16.38			
14	£24,248	£4,086	£1,849	£113	£30,295	£16.14	£15.76						£4,086	£2,090	£121	£30,545	£16.27	£15.89					£3,923	£2,090	£121	£30,383	£16.19	£16.19			
13	£23,700	£3,993	£1,779	£110	£29,582	£15.76	£15.37						£3,993	£2,015	£119	£29,827	£15.89	£15.50					£3,835	£2,015	£119	£29,668	£15.80	£15.80			
12	£23,144	£3,900	£1,708	£107	£28,859	£15.37	£15.05						£3,900	£1,938	£116	£29,097	£15.50	£15.18					£3,745	£1,938	£116	£28,942	£15.42	£15.42			
11	£22,681	£3,822	£1,649	£105	£28,257	£15.05	£14.95						£3,822	£1,874	£113	£28,490	£15.18	£15.07					£3,670	£1,874	£113	£28,338	£15.10	£15.10			
10	£22,526	£3,796	£1,629	£105	£28,055	£14.95							£3,796	£1,853	£113	£28,287	£15.07						£3,645	£1,85							