

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 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**.
- 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 via salary sacrifice							...with USS pension via 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)
Level 6		53	£72,018						£67,625	£10,443	£8,076	£338	£90,875	£49.79
5 HRZ		52	£70,413						£66,118	£10,210	£7,868	£331	£88,821	£48.67
Level 5		51	£68,857						£64,657	£9,984	£7,667	£323	£86,832	£47.58
4 HRZ		50	£66,857						£62,779	£9,694	£7,408	£314	£84,273	£46.18
3 HRZ		49	£64,914						£60,954	£9,413	£7,156	£305	£81,787	£44.81
2b HRZ		48	£63,029						£59,184	£9,139	£6,912	£296	£79,376	£43.49
Level 4		47	£61,198						£57,465	£8,874	£6,674	£287	£77,033	£42.21
3 HRZ		46	£59,421						£55,796	£8,616	£6,444	£279	£74,760	£40.96
2b HRZ		45	£57,696						£54,177	£8,366	£6,221	£271	£72,554	£39.76
Level 3		44	£56,021						£52,604	£8,123	£6,004	£263	£70,411	£38.58
2a HRZ		43	£54,395						£51,077	£7,887	£5,793	£255	£68,331	£37.44
1b HRZ		42	£52,815						£49,593	£7,658	£5,588	£248	£66,309	£36.33
Level 2a		41	£51,283						£48,155	£7,436	£5,390	£241	£64,350	£35.26
1a HRZ		40	£49,794						£46,757	£7,220	£5,197	£234	£62,445	£34.22
Level 2b		39	£48,350						£45,401	£7,011	£5,009	£227	£60,597	£33.20
1b HRZ		38	£46,974						£44,109	£6,811	£4,831	£221	£58,837	£32.24
Level 2a		37	£45,585						£42,804	£6,610	£4,651	£214	£57,060	£31.27
1a HRZ		36	£44,263						£41,563	£6,418	£4,480	£208	£55,369	£30.34
Level 2b		35	£42,978						£40,356	£6,232	£4,313	£202	£53,725	£29.44
1b HRZ		34	£41,732						£39,186	£6,051	£4,152	£196	£52,131	£28.56
Level 2a		33	£40,521						£38,049	£5,876	£3,995	£190	£50,582	£27.72
1a HRZ		32	£39,347	£6,630	£3,783	£183	£49,943	£27.37	£36,947	£5,705	£3,843	£185	£49,080	£26.89
Level 2b		31	£38,205	£6,438	£3,637	£177	£48,457	£26.55	£35,874	£5,540	£3,695	£179	£47,619	£26.09
1b HRZ		30	£37,099	£6,251	£3,495	£172	£47,017	£25.76	£34,836	£5,379	£3,552	£174	£46,205	£25.32
Level 2a		29	£36,024	£6,070	£3,358	£167	£45,619	£25.00	£33,827	£5,223	£3,412	£169	£44,829	£24.56
1a HRZ		28	£34,980	£5,894	£3,224	£162	£44,260	£24.25	£32,846	£5,072	£3,277	£164	£43,493	£23.83
Level 2b		27	£33,966	£5,723	£3,094	£158	£42,941	£23.53						
1b HRZ		26	£32,982	£5,557	£2,968	£153	£41,661	£22.83						
Level 2a		25	£32,332	£5,448	£2,885	£150	£40,815	£22.36						
1a HRZ		24	£31,396	£5,290	£2,765	£146	£39,597	£21.70	£21.09					
Level 2b		23	£30,487	£5,137	£2,648	£141	£38,414	£21.05	£20.46					
1b HRZ		22	£29,605	£4,988	£2,536	£137	£37,267	£20.42	£19.85					
Level 2a		21	£28,759	£4,846	£2,427	£133	£36,165	£19.82	£19.27					
1a HRZ		20	£27,979	£4,714	£2,327	£130	£35,150		£18.73					
Level 2b		19	£27,181	£4,580	£2,225	£126	£34,112		£18.17					
1b HRZ		18	£26,444	£4,456	£2,131	£123	£33,154		£17.66					
Level 2a		17	£25,742	£4,338	£2,041	£119	£32,240		£17.17					
1a HRZ		16	£25,138	£4,236	£1,963	£117	£31,453		£16.76					
Level 2b		15	£24,533	£4,134	£1,886	£114	£30,667		£16.34					
1b HRZ		14	£24,248	£4,086	£1,849	£113	£30,295		£16.14					
Level 2a		13	£23,700	£3,993	£1,779	£110	£29,582		£15.76					
1a HRZ		12	£23,144	£3,900	£1,708	£107	£28,859		£15.37					
Level 2b		11	£22,681	£3,822	£1,649	£105	£28,257		£15.05					
1b HRZ		10	£22,526	£3,796	£1,629	£105	£28,055		£14.95					