

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 April 2022. Pension contribution rates are as at 1 April 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).

	Annual Salary		...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	Effective 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)
52	£65,107	£65,107							£58,727	£14,063	£7,469	£294	£86,933	£47.63							£14,063	£8,429	£326	£87,925	£48.18	£9,558	£8,429	£326	£83,419	£45.71		
51	£63,668	£63,668							£57,429	£13,752	£7,273	£287	£84,980	£46.56							£13,752	£8,212	£318	£85,951	£47.10	£9,346	£8,212	£318	£81,545	£44.68		
50	£61,818	£61,818							£55,760	£13,353	£7,022	£279	£82,471	£45.19							£13,353	£7,934	£309	£83,414	£45.71	£9,075	£7,934	£309	£79,136	£43.36		
49	£60,022	£60,022							£54,140	£12,965	£6,778	£271	£80,035	£43.85							£12,965	£7,664	£300	£80,951	£44.36	£8,811	£7,664	£300	£76,797	£42.08		
48	£58,279	£58,279							£52,568	£12,588	£6,542	£263	£77,672	£42.56							£12,588	£7,401	£291	£78,560	£43.05	£8,555	£7,401	£291	£74,527	£40.84		
47	£56,587	£56,587							£51,041	£12,223	£6,312	£255	£75,377	£41.30							£12,223	£7,147	£283	£76,240	£41.78	£8,307	£7,147	£283	£72,324	£39.63		
46	£54,943	£54,943							£49,559	£11,868	£6,089	£248	£73,147	£40.08							£11,868	£6,899	£275	£73,984	£40.54	£8,066	£6,899	£275	£70,182	£38.46		
45	£53,348	£53,348							£48,120	£11,523	£5,872	£241	£70,984	£38.90							£11,523	£6,659	£267	£71,797	£39.34	£7,831	£6,659	£267	£68,105	£37.32		
44	£51,799	£51,799							£46,723	£11,189	£5,662	£234	£68,883	£37.74							£11,189	£6,426	£259	£69,673	£38.18	£7,604	£6,426	£259	£66,088	£36.21		
43	£50,296	£50,296							£45,367	£10,864	£5,458	£227	£66,845	£36.63							£10,864	£6,200	£251	£67,611	£37.05	£7,383	£6,200	£251	£64,131	£35.14		
42	£48,835	£48,835							£44,049	£10,548	£5,260	£220	£64,864	£35.54							£10,548	£5,980	£244	£65,608	£35.95	£7,169	£5,980	£244	£62,228	£34.10		
41	£47,419	£47,419							£42,772	£10,243	£5,068	£214	£62,943	£34.49							£10,243	£5,767	£237	£63,666	£34.89	£6,961	£5,767	£237	£60,384	£33.09		
40	£46,042	£46,042							£41,530	£9,945	£4,881	£208	£61,076	£33.47							£9,945	£5,560	£230	£61,777	£33.85	£6,759	£5,560	£230	£58,591	£32.10		
39	£44,706	£44,706							£40,325	£9,656	£4,699	£202	£59,263	£32.47							£9,656	£5,359	£224	£59,945	£32.85	£6,563	£5,359	£224	£56,851	£31.15		
38	£43,434	£43,434							£39,177	£9,382	£4,527	£196	£57,539	£31.53							£9,382	£5,167	£217	£58,200	£31.89	£6,376	£5,167	£217	£55,194	£30.24		
37	£42,149	£42,149							£38,018	£9,104	£4,352	£190	£55,795	£30.57							£9,104	£4,974	£211	£56,438	£30.92	£6,187	£4,974	£211	£53,521	£29.33		
36	£40,927	£40,927							£36,916	£8,840	£4,186	£185	£54,138	£29.66							£8,840	£4,790	£205	£54,762	£30.01	£6,008	£4,790	£205	£51,930	£28.45		
35	£39,739	£39,739							£35,845	£8,584	£4,025	£179	£52,527	£28.78							£8,584	£4,611	£199	£53,132	£29.11	£5,834	£4,611	£199	£50,382	£27.61		
34	£38,587	£38,587							£34,805	£8,335	£3,869	£174	£50,965	£27.93							£8,335	£4,438	£193	£51,553	£28.25	£5,665	£4,438	£193	£48,883	£26.78		
33	£37,467	£37,467							£33,795	£8,093	£3,717	£169	£49,446	£27.09							£8,093	£4,269	£187	£50,016	£27.41	£5,500	£4,269	£187	£47,423	£25.99		
32	£36,382	£36,382							£32,817	£7,859	£3,569	£164	£47,974	£26.29							£7,859	£4,106	£182	£48,528	£26.59	£5,341	£4,106	£182	£46,011	£25.21		
31	£35,326	£35,326	£6,694	£3,564	£164	£45,748	£25.07		£31,864	£7,630	£3,426	£159	£46,542	£25.50	£6,694	£3,947	£177	£46,144	£25.28	£7,630	£3,947	£177	£47,080	£25.80	£5,186	£3,947	£177	£44,635	£24.46	£24.46		
30	£34,304	£34,304	£6,501	£3,421	£159	£44,385	£24.32		£30,942	£7,410	£3,287	£155	£45,155	£24.74	£6,501	£3,793	£172	£44,769	£24.53	£7,410	£3,793	£172	£45,678	£25.03	£5,036	£3,793	£172	£43,304	£23.73	£23.73		
29	£33,309	£33,309	£6,312	£3,283	£155	£43,059	£23.59		£30,045	£7,195	£3,152	£150	£43,806	£24.00	£6,312	£3,643	£167	£43,431	£23.80	£7,195	£3,643	£167	£44,313	£24.28	£4,890	£3,643	£167	£42,008	£23.02	£23.02		
28	£32,344	£32,344	£6,129	£3,148	£150	£41,771	£22.89		£29,174	£6,986	£3,021	£146	£42,497	£23.29	£6,129	£3,498	£162	£42,133	£23.09	£6,986	£3,498	£162	£42,990	£23.56	£4,748	£3,498	£162	£40,752	£22.33	£22.33		
27	£31,406	£31,406	£5,951	£3,017	£146	£40,520	£22.20		£28,328	£6,784	£2,894	£142	£41,225	£22.59	£5,951	£3,357	£157	£40,871	£22.40	£6,784	£3,357	£157	£41,704	£22.85	£4,610	£3,357	£157	£39,530	£21.66	£21.66		
26	£30,497	£30,497	£5,779	£2,890	£142	£39,308	£21.54								£5,779	£3,220	£152	£39,649	£21.73						£4,477	£3,220	£152	£38,346		£21.01		
25	£29,614	£29,614	£5,612	£2,766	£137	£38,129	£20.89								£5,612	£3,087	£148	£38,461	£21.07						£4,347	£3,087	£148	£37,196		£20.38		
24	£28,756	£28,756	£5,449	£2,647	£133	£36,986	£20.27								£5,449	£2,958	£144	£37,307	£20.44						£4,221	£2,958	£144	£36,079		£19.77		
23	£27,924	£27,924	£5,292	£2,530	£130	£35,875	£19.66	£19.11							£5,292	£2,833	£140	£36,188	£19.83	£19.28					£4,099	£2,833	£140	£34,996		£19.18	£18.64	
22	£27,116	£27,116	£5,138	£2,418	£126	£34,798	£19.07	£18.54							£5,138	£2,711	£136	£35,101	£19.23	£18.70					£3,981	£2,711	£136	£33,943		£18.60	£18.08	
21	£26,341	£26,341	£4,992	£2,309	£122	£33,764	£18.50	£17.99							£4,992	£2,595	£132	£34,059	£18.66	£18.14					£3,867	£2,595	£132	£32,935		£18.05	£17.55	
20	£25,627	£25,627	£4,856	£2,210	£119	£32,812	£17.98	£17.48							£4,856	£2,487	£128	£33,098	£18.14	£17.63					£3,762	£2,487	£128	£32,004		£17.54	£17.05	
19	£24,871	£24,871	£4,713	£2,104	£115	£31,803		£16.94							£4,713	£2,374	£124	£32,082		£17.09					£3,651	£2,374	£124	£31,020			£16.53	
18	£24,174	£24,174	£4,581	£2,007	£112	£30,874		£16.45							£4,581	£2,269	£121	£31,145		£16.59					£3,549	£2,269	£121	£30,113			£16.04	
17	£23,487	£23,487	£4,451	£1,911	£109	£29,958		£15.96							£4,451	£2,165	£117	£30,220		£16.10					£3,448	£2,165	£117	£29,217			£15.56	
16	£22,847	£22,847	£4,330	£1,821	£106	£29,104		£15.50							£4,330	£2,069	£114	£29,360		£15.64					£3,354	£2,069	£114	£28,384			£15.12	
15	£22,254	£22,254	£4,217	£1,739	£103	£28,313		£15.08							£4,217	£1,980	£111	£28,562		£15.22					£3,267	£1,980	£111	£27,612			£14.71	
14	£21,686	£21,686	£4,109	£1,659	£101	£27,555		£14.68							£4,109	£1,894	£108	£27,798		£14.81					£3,184	£1,894	£108	£26,872			£14.32	
13	£21,135	£21,135	£4,005	£1,582	£98	£26,820		£14.29							£4,005	£1,811	£106	£27,057		£14.41					£3,103	£1,811	£106	£26,154			£13.93	
12	£20,600	£20,600	£3,904	£1,508	£96	£26,107		£13.91							£3,904	£1,731	£103	£26,338		£14.03					£3,024	£1,731	£103	£25,458			£13.56	
11	£20,222	£20,222	£3,832	£1,455	£94	£25,603		£13.64							£3,832	£1,674	£101	£25,829		£13.76					£2,969	£1,674	£101	£24,966			£13.30	
10	£20,022	£20,022	£3,794	£1,427	£93	£25,336																										