

### 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 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).
- 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.

	Annual Salary	Effective Salary	Adjusted salary	Employer pension	Employer NI	App Levy	...with PASNAS or USRF pension via salary sacrifice			...with USS pension via salary sacrifice				
							TOTAL COST	per hour (35h/wk)	per hour (36h/wk)	Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST
52	£65,107	£65,107							£58,727	£14,063	£7,469	£294	£86,933	£47.63
51	£63,668	£63,668							£57,429	£13,752	£7,273	£287	£84,980	£46.56
50	£61,818	£61,818							£55,760	£13,353	£7,022	£279	£82,471	£45.19
49	£60,022	£60,022							£54,140	£12,965	£6,778	£271	£80,035	£43.85
48	£58,279	£58,279							£52,568	£12,588	£6,542	£263	£77,672	£42.56
47	£56,587	£56,587							£51,041	£12,223	£6,312	£255	£75,377	£41.30
46	£54,943	£54,943							£49,559	£11,868	£6,089	£248	£73,147	£40.08
45	£53,348	£53,348							£48,120	£11,523	£5,872	£241	£70,984	£38.90
44	£51,799	£51,799							£46,723	£11,189	£5,662	£234	£68,883	£37.74
43	£50,296	£50,296							£45,367	£10,864	£5,458	£227	£66,845	£36.63
42	£48,835	£48,835							£44,049	£10,548	£5,260	£220	£64,864	£35.54
41	£47,419	£47,419							£42,772	£10,243	£5,068	£214	£62,943	£34.49
40	£46,042	£46,042							£41,530	£9,945	£4,881	£208	£61,076	£33.47
39	£44,706	£44,706							£40,325	£9,656	£4,699	£202	£59,263	£32.47
38	£43,434	£43,434							£39,177	£9,382	£4,527	£196	£57,539	£31.53
37	£42,149	£42,149							£38,018	£9,104	£4,352	£190	£55,795	£30.57
36	£40,927	£40,927							£36,916	£8,840	£4,186	£185	£54,138	£29.66
35	£39,739	£39,739							£35,845	£8,584	£4,025	£179	£52,527	£28.78
34	£38,587	£38,587							£34,805	£8,335	£3,869	£174	£50,965	£27.93
33	£37,467	£37,467							£33,795	£8,093	£3,717	£169	£49,446	£27.09
32	£36,382	£36,382							£32,817	£7,859	£3,569	£164	£47,974	£26.29
31	£35,326	£35,326	£32,783	£6,694	£3,564	£164	£45,748	£25.07	£31,864	£7,630	£3,426	£159	£46,542	£25.50
30	£34,304	£34,304	£31,834	£6,501	£3,421	£159	£44,385	£24.32	£30,942	£7,410	£3,287	£155	£45,155	£24.74
29	£33,309	£33,309	£30,911	£6,312	£3,283	£155	£43,059	£23.59	£30,045	£7,195	£3,152	£150	£43,806	£24.00
28	£32,344	£32,344	£30,015	£6,129	£3,148	£150	£41,771	£22.89	£29,174	£6,986	£3,021	£146	£42,497	£23.29
27	£31,406	£31,406	£29,145	£5,951	£3,017	£146	£40,520	£22.20	£28,328	£6,784	£2,894	£142	£41,225	£22.59
26	£30,497	£30,497	£28,301	£5,779	£2,890	£142	£39,308	£21.54						
25	£29,614	£29,614	£27,482	£5,612	£2,766	£137	£38,129	£20.89						
24	£28,756	£28,756	£26,686	£5,449	£2,647	£133	£36,986	£20.27						
23	£27,924	£27,924	£25,913	£5,292	£2,530	£130	£35,875	£19.66						
22	£27,116	£27,116	£25,164	£5,138	£2,418	£126	£34,798	£19.07						
21	£26,341	£26,341	£24,444	£4,992	£2,309	£122	£33,764	£18.50						
20	£25,627	£25,627	£23,782	£4,856	£2,210	£119	£32,812	£17.98						
19	£24,871	£24,871	£23,080	£4,713	£2,104	£115	£31,803	£16.94						
18	£24,174	£24,174	£22,433	£4,581	£2,007	£112	£30,874	£16.45						
17	£23,487	£23,487	£21,796	£4,451	£1,911	£109	£29,958	£15.96						
16	£22,847	£22,847	£21,202	£4,330	£1,821	£106	£29,104	£15.50						
15	£22,254	£22,254	£20,652	£4,217	£1,739	£103	£28,313	£15.08						
14	£21,686	£21,686	£20,125	£4,109	£1,659	£101	£27,555	£14.68						
13	£21,135	£21,135	£19,613	£4,005	£1,582	£98	£26,820	£14.29						
12	£20,600	£20,600	£19,117	£3,904	£1,508	£96	£26,107	£13.91						
11	£20,222	£20,222	£18,766	£3,832	£1,455	£94	£25,603	£13.64						
10	£20,022	£20,022	£18,580	£3,794	£1,427	£93	£25,336	£13.50						
9	£19,824	£19,824	£18,397	£3,757	£1,399	£92	£25,072	£13.36						
8	£19,628	£19,628	£18,215	£3,720	£1,372	£91	£24,811	£13.22						
7	£19,433	£19,433	£18,034	£3,683	£1,345	£90	£24,551	£13.08						
6	£19,241	£19,241	£17,856	£3,646	£1,318	£89	£24,294	£12.94						