

**Indicative employment costs including salary on-costs - ERE Level 7**

The table below shows typical employment costs at each spine point on the University's ERE Level 7 pay scales, including Apprenticeship Levy costs, employer National Insurance contributions and employer pension contributions to the USS (on a salary sacrifice or non-salary sacrifice basis) and NHS pension schemes.

- 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 August 2023**. Pension contribution rates are as at **1 January 2024**.
- National Insurance is calculated using the rates and thresholds valid from **6 April 2023 to 5 April 2024**.

ERE Level 7	Annual Salary	...with USS pension via salary sacrifice					...with USS pension (non-salary sacrifice)					...with NHS pension (2015 scheme, non-salary sacrifice)					
		Adjusted Salary	Employer Pension	NI	App Levy	TOTAL COST	per hour (nominal)	Employer Pension	NI	App Levy	TOTAL COST	per hour (nominal)	Employer Pension	NI	App Levy	TOTAL COST	per hour (nominal)
A-1 (101)	£75,097	£75,097	£10,889	£4,375	£353	£86,614	£10,889	£9,108	£52.31	£1,151	£96,470	£11,511	£8,108	£375	£98,731	£13,020	£33.00
A-2 (102)	£75,848	£77,227	£10,998	£8,573	£356	£95,775	£52.48	£10,998	£9,211	£379	£96,436	£52.84	£12,272	£9,211	£379	£97,710	£53.54
A-3 (103)	£76,606	£79,933	£11,108	£8,671	£360	£96,745	£53.01	£11,108	£9,316	£383	£97,413	£53.38	£12,395	£9,316	£383	£98,700	£54.08
A-4 (104)	£77,372	£81,652	£11,219	£8,770	£363	£97,724	£53.55	£11,219	£9,422	£387	£98,400	£53.92	£12,519	£9,422	£387	£99,700	£54.63
A-5 (105)	£78,146	£83,379	£11,331	£8,871	£367	£98,715	£54.09	£11,331	£9,528	£391	£99,396	£54.46	£12,644	£9,528	£391	£100,709	£55.18
A-6 (106)	£78,927	£84,112	£11,444	£8,972	£371	£99,714	£54.64	£11,444	£9,636	£395	£100,402	£55.01	£12,770	£9,636	£395	£101,728	£55.74
A-7 (107)	£79,716	£84,853	£11,559	£9,074	£374	£100,723	£55.19	£11,559	£9,745	£399	£101,418	£55.57	£12,898	£9,745	£399	£102,758	£56.31
A-8 (108)	£80,513	£85,601	£11,674	£9,177	£378	£101,742	£55.75	£11,674	£9,855	£403	£102,445	£56.13	£13,027	£9,855	£403	£103,798	£56.88
A-9 (109)	£81,318	£86,358	£11,791	£9,282	£382	£102,773	£56.31	£11,791	£9,966	£407	£103,482	£56.70	£13,157	£9,966	£407	£104,848	£57.45
A-10 (110)	£82,131	£87,111	£11,909	£9,387	£386	£103,805	£56.88	£11,909	£10,078	£411	£104,528	£57.28	£13,289	£10,078	£411	£105,908	£58.03
A-11 (111)	£82,952	£87,892	£12,028	£9,493	£389	£104,862	£57.46	£12,028	£10,192	£415	£105,587	£57.86	£13,422	£10,192	£415	£106,980	£58.62
A-12 (112)	£83,782	£88,671	£12,148	£9,601	£393	£105,925	£58.04	£12,148	£10,306	£419	£106,655	£58.44	£13,556	£10,306	£419	£108,063	£59.21
A-13 (113)	£84,620	£89,558	£12,270	£9,709	£397	£106,996	£58.63	£12,270	£10,422	£423	£107,735	£59.03	£13,692	£10,422	£423	£109,157	£59.81
A-14 (114)	£85,466	£90,453	£12,393	£9,819	£401	£108,079	£59.22	£12,393	£10,539	£427	£108,825	£59.63	£13,828	£10,539	£427	£110,261	£60.42
A-15 (115)	£86,321	£91,355	£12,517	£9,930	£405	£109,173	£59.82	£12,517	£10,656	£432	£109,925	£60.23	£13,967	£10,656	£432	£111,375	£61.03
A-16 (116)	£87,184	£92,266	£12,642	£10,042	£409	£110,277	£60.43	£12,642	£10,776	£436	£111,038	£60.84	£14,106	£10,776	£436	£112,502	£61.64
A-17 (117)	£88,056	£93,178	£12,768	£10,155	£413	£111,393	£61.04	£12,768	£10,896	£440	£112,160	£61.46	£14,247	£10,896	£440	£113,640	£62.27
A-18 (118)	£88,937	£94,097	£12,896	£10,269	£418	£112,519	£61.65	£12,896	£11,018	£445	£113,296	£62.08	£14,390	£11,018	£445	£114,790	£62.89
A-19 (119)	£89,826	£95,027	£13,025	£10,384	£422	£113,657	£62.28	£13,025	£11,140	£449	£114,440	£62.71	£14,534	£11,140	£449	£115,949	£63.53
A-20 (120)	£90,724	£95,959	£13,155	£10,500	£426	£114,805	£62.91	£13,155	£11,264	£454	£115,597	£63.34	£14,679	£11,264	£454	£117,121	£64.18
A-21 (121)	£91,631	£96,892	£13,286	£10,618	£430	£115,966	£63.54	£13,286	£11,389	£458	£116,765	£63.98	£14,826	£11,389	£458	£118,304	£64.82
A-22 (122)	£92,547	£97,839	£13,419	£10,737	£435	£117,138	£64.18	£13,419	£11,516	£463	£117,945	£64.63	£14,974	£11,516	£463	£119,500	£65.48
A-23 (123)	£93,472	£98,790	£13,553	£10,856	£439	£118,320	£64.83	£13,553	£11,643	£467	£119,136	£65.28	£15,124	£11,643	£467	£120,706	£66.14
A-24 (124)	£94,407	£99,748	£13,689	£10,978	£443	£119,517	£65.49	£13,689	£11,772	£472	£120,340	£65.94	£15,275	£11,772	£472	£121,926	£66.81
A-25 (125)	£95,351	£100,706	£13,826	£11,100	£448	£120,725	£66.15	£13,826	£11,903	£477	£121,557	£66.61	£15,428	£11,903	£477	£123,159	£67.48
A-26 (126)	£96,305	£101,666	£13,964	£11,224	£452	£121,945	£66.82	£13,964	£12,034	£482	£122,785	£67.28	£15,582	£12,034	£482	£124,403	£68.17
A-27 (127)	£97,268	£102,635	£14,104	£11,348	£457	£123,177	£67.49	£14,104	£12,167	£486	£123,625	£67.96	£15,738	£12,167	£486	£125,658	£68.85
A-28 (128)	£98,241	£103,608	£14,245	£11,474	£461	£124,421	£68.18	£14,245	£12,301	£491	£124,878	£68.55	£15,895	£12,301	£491	£126,929	£69.55
A-29 (129)	£99,223	£104,589	£14,387	£11,602	£466	£125,678	£68.86	£14,387	£12,437	£496	£126,543	£69.34	£16,054	£12,437	£496	£128,210	£70.25
A-30 (130)	£100,215	£105,579	£14,531	£11,730	£471	£126,947	£69.56	£14,531	£12,574	£501	£127,821	£70.04	£16,215	£12,574	£501	£129,505	£70.96
A-31 (131)	£101,217	£106,576	£14,676	£11,860	£475	£128,229	£70.26	£14,676	£12,712	£506	£129,112	£70.75	£16,377	£12,712	£506	£130,812	£71.68
A-32 (132)	£102,229	£107,581	£14,823	£11,991	£480	£129,523	£70.97	£14,823	£12,852	£511	£130,415	£71.46	£16,541	£12,852	£511	£132,133	£72.40
A-33 (133)	£103,251	£108,593	£14,971	£12,124	£485	£130,831	£71.69	£14,971	£12,993	£516	£131,732	£72.18	£16,706	£12,993	£516	£133,466	£73.13
A-34 (134)	£104,284	£109,613	£15,121	£12,258	£490	£132,153	£72.41	£15,121	£13,135	£521	£133,062	£72.91	£16,873	£13,135	£521	£134,814	£73.87
A-35 (135)	£105,327	£110,642	£15,272	£12,393	£495	£133,487	£73.14	£15,272	£13,279	£527	£134,405	£73.65	£17,042	£13,279	£527	£136,175	£74.62
A-36 (136)	£106,380	£111,681	£15,425	£12,529	£499	£134,834	£73.88	£15,425	£13,425	£532	£135,762	£74.39	£17,212	£13,425	£532	£137,549	£75.37
B-1 (201)	£108,140	£101,543	£15,680	£12,757	£508	£137,085	£75.11	£15,680	£13,668	£541	£138,029	£75.63	£17,497	£13,668	£541	£139,846	£76.63
B-2 (202)	£109,221	£102,539	£15,837	£12,897	£513	£138,468	£75.87	£15,837	£13,817	£546	£139,421	£76.39	£17,672	£13,817	£546	£141,256	£77.40
B-3 (203)	£110,313	£103,584	£15,995	£13,039	£518	£139,865	£76.64	£15,995	£13,967	£552	£140,827	£77.17	£17,849	£13,967	£552	£142,680	£78.18
B-4 (204)	£111,416	£104,620	£16,155	£13,182	£523	£141,276	£77.41	£16,155	£14,120	£557	£142,248	£77.94	£18,027	£14,120	£557	£144,120	£78.97
B-5 (205)	£112,530	£105,666	£16,317	£13,326	£528	£142,701	£78.19	£16,317	£14,273	£563	£143,683	£78.73	£18,207	£14,273	£563	£145,573	£79.77
B-6 (206)	£113,655	£106,722	£16,480	£13,472	£534	£144,141	£78.98	£16,480	£14,429	£568	£145,132	£79.52	£18,389	£14,429	£568	£147,042	£80.57
B-7 (207)	£114,792	£107,790	£16,645	£13,619	£539	£145,597	£79.79	£16,645	£14,585	£574	£146,595	£80.33	£18,573	£14,585	£574	£148,938	£81.38
B-8 (208)	£115,940	£108,868	£16,811	£13,768	£544	£147,064	£80.58	£16,811	£14,744	£580	£148,075	£81.14	£18,759	£14,744	£580	£150,923	£82.20
B-9 (209)	£117,099	£109,956	£16,979	£13,918	£550	£148,546	£81.39	£16,979	£14,904	£585	£149,568	£81.95	£18,947	£14,904	£585	£152,935	£83.03
B-10 (210)	£118,270	£111,056	£17,149	£14,070	£555	£150,044	£82.22	£17,149	£15,065	£591	£151,076	£82.78	£19,136	£15,065	£591	£155,062	£83.87
B-11 (211)	£119,453	£112,166	£17,321	£14,223	£561	£151,558	£83.04	£17,321	£15,229	£597	£152,600	£83.62	£19,327	£15,229	£597	£156,207	£84.72
B-12 (212)	£120,648	£113,288	£17,494	£14,378	£566	£153,086	£83.88	£17,494	£15,394	£603	£154,139	£84.46	£19,521	£15,394	£603	£159,346	£85.57
C-1 (301)	£123,122	£115,612	£17,853	£14,699	£578	£156,252	£85.62	£17,853	£15,735	£616	£157,325	£86.21	£19,921	£15,735	£616	£159,394	£87.34
C-2 (302)	£124,353	£116,767	£18,031	£14,858	£584	£157,826	£86.48	£18,031	£15,905	£622	£158,911	£87.07	£20,120	£15,905	£622	£161,000	£88.22
C-3 (303)	£125,587	£117,936	£18,212	£15,019	£590	£159,417	£87.35	£18,212	£16,077	£628	£160,514	£87.95	£20,322	£16,077	£628	£162,634	