

Indicative employment costs including salary on-costs - MSA Level 7

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

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 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**.

MSA Level 7	Annual Salary	...with USS pension via salary sacrifice						...with USS pension (non-salary sacrifice)					
		Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	
1	£73,459	£68,978	£10,652	£8,263	£345	£92,718	£50.80	£10,652	£8,882	£367	£93,360	£51.16	
2	£75,097	£70,516	£10,889	£8,475	£353	£94,814	£51.95	£10,889	£9,108	£375	£95,470	£52.31	
3	£76,735	£72,054	£11,127	£8,688	£360	£96,910	£53.10	£11,127	£9,334	£384	£97,579	£53.47	
4	£78,373	£73,406	£11,335	£8,874	£367	£98,751	£54.11	£11,335	£9,532	£391	£99,433	£54.48	
5	£79,674	£74,814	£11,553	£9,069	£374	£100,670	£55.16	£11,553	£9,739	£398	£101,364	£55.54	
6	£81,168	£76,217	£11,769	£9,262	£381	£102,580	£56.21	£11,769	£9,945	£406	£103,288	£56.60	
7	£82,672	£77,629	£11,987	£9,457	£388	£104,505	£57.26	£11,987	£10,153	£413	£105,226	£57.66	
8	£84,167	£79,033	£12,204	£9,651	£395	£106,417	£58.31	£12,204	£10,359	£421	£107,151	£58.71	
9	£85,667	£80,441	£12,422	£9,845	£402	£108,336	£59.36	£12,422	£10,566	£428	£109,083	£59.77	
10	£87,163	£81,846	£12,639	£10,039	£409	£110,250	£60.41	£12,639	£10,773	£436	£111,010	£60.83	
11	£88,663	£83,255	£12,856	£10,233	£416	£112,168	£61.46	£12,856	£10,980	£443	£112,942	£61.89	
12	£90,161	£84,661	£13,073	£10,427	£423	£114,085	£62.51	£13,073	£11,186	£451	£114,871	£62.94	
13	£91,660	£86,069	£13,291	£10,622	£430	£116,003	£63.56	£13,291	£11,393	£458	£116,802	£64.00	
14	£93,158	£87,475	£13,508	£10,816	£437	£117,919	£64.61	£13,508	£11,600	£466	£118,732	£65.06	
15	£94,655	£88,881	£13,725	£11,010	£444	£119,834	£65.66	£13,725	£11,807	£473	£120,660	£66.12	
16	£96,153	£90,288	£13,942	£11,204	£451	£121,751	£66.71	£13,942	£12,013	£481	£122,589	£67.17	
17	£97,651	£91,694	£14,159	£11,398	£458	£123,667	£67.76	£14,159	£12,220	£488	£124,519	£68.23	
18	£99,149	£93,101	£14,377	£11,592	£466	£125,583	£68.81	£14,377	£12,427	£496	£126,448	£69.29	
19	£100,648	£94,508	£14,594	£11,786	£473	£127,501	£69.86	£14,594	£12,634	£503	£128,379	£70.34	
20	£102,145	£95,914	£14,811	£11,980	£480	£129,416	£70.91	£14,811	£12,840	£511	£130,307	£71.40	
21	£103,643	£97,321	£15,028	£12,174	£487	£131,332	£71.96	£15,028	£13,047	£518	£132,236	£72.46	
22	£105,144	£98,730	£15,246	£12,369	£494	£133,253	£73.01	£15,246	£13,254	£526	£134,170	£73.52	
23	£106,640	£100,135	£15,463	£12,563	£501	£135,166	£74.06	£15,463	£13,461	£533	£136,097	£74.57	
24	£108,140	£101,543	£15,680	£12,757	£508	£137,085	£75.11	£15,680	£13,668	£541	£138,029	£75.63	
25	£109,638	£102,950	£15,898	£12,951	£515	£139,001	£76.16	£15,898	£13,874	£548	£139,958	£76.69	
26	£111,138	£104,359	£16,115	£13,146	£522	£140,921	£77.22	£16,115	£14,081	£556	£141,890	£77.75	
27	£112,636	£105,765	£16,332	£13,340	£529	£142,837	£78.27	£16,332	£14,288	£563	£143,819	£78.80	
28	£114,132	£107,170	£16,549	£13,534	£536	£144,751	£79.32	£16,549	£14,494	£571	£145,746	£79.86	
29	£115,630	£108,577	£16,766	£13,728	£543	£146,667	£80.37	£16,766	£14,701	£578	£147,676	£80.92	
30	£117,129	£109,984	£16,984	£13,922	£550	£148,585	£81.42	£16,984	£14,908	£586	£149,606	£81.98	
31	£118,629	£111,393	£17,201	£14,116	£557	£150,503	£82.47	£17,201	£15,115	£593	£151,538	£83.03	
32	£120,124	£112,796	£17,418	£14,310	£564	£152,416	£83.52	£17,418	£15,321	£601	£153,464	£84.09	
33	£121,624	£114,205	£17,635	£14,504	£571	£154,335	£84.57	£17,635	£15,528	£608	£155,396	£85.15	
34	£123,122	£115,612	£17,853	£14,699	£578	£156,252	£85.62	£17,853	£15,735	£616	£157,325	£86.21	
35	£124,623	£117,021	£18,070	£14,893	£585	£158,171	£86.67	£18,070	£15,942	£623	£159,258	£87.26	
36	£126,121	£118,428	£18,288	£15,087	£592	£160,088	£87.72	£18,288	£16,149	£631	£161,188	£88.32	
37	£127,618	£119,833	£18,505	£15,281	£599	£162,003	£88.77	£18,505	£16,355	£638	£163,116	£89.38	
38	£129,115	£121,239	£18,722	£15,475	£606	£163,918	£89.82	£18,722	£16,562	£646	£165,044	£90.43	
39	£130,615	£122,647	£18,939	£15,670	£613	£165,837	£90.87	£18,939	£16,769	£653	£166,976	£91.49	
40	£132,112	£124,053	£19,156	£15,864	£620	£167,753	£91.92	£19,156	£16,976	£661	£168,905	£92.55	
41	£133,610	£125,460	£19,373	£16,058	£627	£169,669	£92.97	£19,373	£17,182	£668	£170,834	£93.61	
42	£135,110	£126,868	£19,591	£16,252	£634	£171,587	£94.02	£19,591	£17,389	£676	£172,766	£94.67	
43	£136,606	£128,271	£19,808	£16,446	£641	£173,501	£95.07	£19,808	£17,596	£683	£174,693	£95.72	
44	£138,105	£129,681	£20,025	£16,640	£648	£175,419	£96.12	£20,025	£17,803	£691	£176,624	£96.78	
45	£139,604	£131,088	£20,243	£16,834	£655	£177,336	£97.17	£20,243	£18,010	£698	£178,555	£97.84	
46	£141,102	£132,495	£20,460	£17,028	£662	£179,252	£98.22	£20,460	£18,216	£706	£180,483	£98.89	
47	£142,599	£133,900	£20,677	£17,222	£670	£181,167	£99.27	£20,677	£18,423	£713	£182,412	£99.95	
48	£144,100	£135,310	£20,895	£17,417	£677	£183,088	£100.32	£20,895	£18,630	£721	£184,345	£101.01	
49	£145,600	£136,718	£21,112	£17,611	£684	£185,007	£101.37	£21,112	£18,837	£728	£186,277	£102.07	
50	£147,097	£138,124	£21,329	£17,805	£691	£186,922	£102.42	£21,329	£19,044	£735	£188,206	£103.13	
51	£148,595	£139,531	£21,546	£17,999	£698	£188,838	£103.47	£21,546	£19,250	£743	£190,134	£104.18	
52	£150,093	£140,937	£21,763	£18,194	£705	£190,755	£104.52	£21,763	£19,457	£750	£192,064	£105.24	
53	£151,595	£142,348	£21,981	£18,388	£712	£192,676	£105.58	£21,981	£19,664	£758	£193,998	£106.30	
54	£153,093	£143,754	£22,198	£18,582	£719	£194,592	£106.63	£22,198	£19,871	£765	£195,928	£107.36	
55	£154,592	£145,162	£22,416	£18,777	£726	£196,511	£107.68	£22,416	£20,078	£773	£197,859	£108.42	
56	£156,090	£146,569	£22,633	£18,971	£733	£198,427	£108.73	£22,633	£20,285	£780	£199,789	£109.47	
57	£157,588	£147,975	£22,850	£19,165	£740	£200,343	£109.78	£22,850	£20,491	£788	£201,717	£110.53	
58	£159,087	£149,383	£23,068	£19,359	£747	£202,261	£110.83	£23,068	£20,698	£795	£203,648	£111.59	
59	£160,586	£150,790	£23,285	£19,553	£754	£204,178	£111.88	£23,285	£20,905	£803	£205,579	£112.65	
60	£162,083	£152,196	£23,502	£19,747	£761	£206,093	£112.93	£23,502	£21,112	£810	£207,507	£113.70	
61	£163,584	£153,605	£23,720	£19,942	£768	£208,014	£113.98	£23,720	£21,319	£818	£209,441	£114.76	
62	£165,082	£155,012	£23,937	£20,136	£775	£209,930	£115.03	£23,937	£21,526	£825	£211,370	£115.82	
63	£166,583	£156,421	£24,155	£20,330	£782	£211,850	£116.08	£24,155	£21,733	£833	£213,303	£116.88	
64	£168,080	£157,827	£24,372	£20,524	£789	£213,765	£117.13	£24,372	£21,939	£840	£215,231	£117.93	
65	£169,578	£159,234	£24,589	£20,718	£796	£215,681	£118.18	£24,589	£22,146	£848	£217,161	£118.99	
66	£171,079	£160,643	£24,806	£20,913	£803	£217,602	£119.23	£24,806	£22,353	£855	£219,094	£120.05	
67	£172,577	£162,050	£25,024	£21,107	£810	£219,518	£120.28	£25,024	£22,560	£863	£221,024	£121.11	
68	£174,077	£163,458	£25,241	£21,301	£817	£221,436	£121.33	£25,241	£22,767	£870	£222,956	£122.17	
69	£175,576	£164,866	£25,459	£21,496	£824	£223,355	£122.39	£25,459	£22,974	£878	£224,886	£123.23	
70	£177,075	£166,271	£25,676	£21,690	£831	£225,272	£123.44	£25,676	£23,181	£885	£226,817	£124.28	
71	£178,571	£167,678	£25,893	£21,884	£838	£227,186	£124.49	£25,893	£23,387	£893	£228,744	£125.34	
72	£180,071	£169,087	£26,110	£22,078	£845	£229,105	£125.54	£26,110	£23,594	£900	£230,676	£126.40	
73	£181,569	£170,493	£26,328	£22,272	£852	£231,021	£126.59	£26,328	£23,801	£908	£232,605	£127.45	
74	£183,070	£171,903	£26,545	£22,467	£860	£232,942	£127.64	£26,545	£24,008	£915	£234,539	£128.51	
75	£184,569	£173,310	£26,763	£22,661	£867	£234,859	£128.69	£26,763	£24,215	£923	£236,469	£129.57	
76	£186,066	£174,718	£26,980	£22,855	£874	£236,774	£129.74	£26,980	£24,421	£930	£238,397	£130.63	
77	£187,566	£176,124	£27,197	£23,049	£881	£238,693	£130.79	£27,197	£24,628	£938	£240,329	£131.69	
78	£189,064	£177,531	£27,414	£23,243	£888	£240,609	£131.84	£27,414	£24,835	£945	£242,2		