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**.

			with I	USS pension	via calary	cacrifica			vith USS pen	rion Inon	alany cacrif	ical
MSA	Annual	Anticontrol			via salai y	TOTAL	per hour			Sion (non-	TOTAL	
Level 7	Salary	Adjusted salary	Employer pension	Employer NI	App Levy	COST	(nominal)	Employer pension	Employer NI	App Levy	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
3	£75,097 £76,735	£70,516 £72,054	£10,889 £11,127	£8,475 £8,688	£353 £360	£94,814 £96,910	£51.95 £53.10	£10,889 £11,127	£9,108 £9,334	£375 £384	£95,470 £97,579	£52.31 £53.47
4	£78,175	£73,406	£11,335	£8,874	£367	£98,751	£54.11	£11,335	£9,532	£391	£99,433	£54.48
5 6	£79,674 £81,168	£74,814 £76,217	£11,553 £11,769	£9,069 £9,262	£374 £381	£100,670 £102,580	£55.16 £56.21	£11,553 £11,769	£9,739 £9,945	£398 £406	£101,364 £103,288	£55.54 £56.60
7	£82,672	£77,629	£11,769 £11,987	£9,262 £9,457	£388	£102,580 £104,505	£57.26	£11,769 £11,987	£9,945 £10,153	£406 £413	£105,286	£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 10	£85,667 £87,163	£80,441 £81,846	£12,422 £12,639	£9,845 £10,039	£402 £409	£108,336 £110,250	£59.36 £60.41	£12,422 £12,639	£10,566 £10,773	£428 £436	£109,083 £111,010	£59.77 £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 14	£91,660 £93,158	£86,069 £87,475	£13,291 £13,508	£10,622 £10,816	£430 £437	£116,003 £117,919	£63.56 £64.61	£13,291 £13,508	£11,393 £11,600	£458 £466	£116,802 £118,732	£64.00 £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 17	£96,153 £97,651	£90,288 £91,694	£13,942 £14,159	£11,204 £11,398	£451 £458	£121,751 £123,667	£66.71 £67.76	£13,942 £14,159	£12,013 £12,220	£481 £488	£122,589 £124,519	£67.17 £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 21	£102,145 £103,643	£95,914 £97,321	£14,811 £15,028	£11,980 £12,174	£480 £487	£129,416 £131,332	£70.91 £71.96	£14,811 £15,028	£12,840 £13,047	£511 £518	£130,307 £132,236	£71.40 £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 25	£108,140 £109,638	£101,543 £102,950	£15,680 £15,898	£12,757 £12,951	£508 £515	£137,085 £139,001	£75.11 £76.16	£15,680 £15,898	£13,668 £13,874	£541 £548	£138,029 £139,958	£75.63 £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 28	£112,636 £114,132	£105,765 £107,170	£16,332 £16,549	£13,340 £13,534	£529 £536	£142,837 £144,751	£78.27 £79.32	£16,332 £16,549	£14,288 £14,494	£563 £571	£143,819 £145,746	£78.80 £79.86
28	£114,132 £115,630	£107,170 £108,577	£16,549 £16,766	£13,534 £13,728	£543	£144,/51 £146,667	£79.32 £80.37	£16,549 £16,766	£14,494 £14,701	£571 £578	£145,746 £147,676	£79.86 £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 32	£118,629 £120,124	£111,393 £112,796	£17,201 £17,418	£14,116 £14,310	£557 £564	£150,503 £152,416	£82.47 £83.52	£17,201 £17,418	£15,115 £15,321	£593 £601	£151,538 £153,464	£83.03 £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 35	£123,122	£115,612	£17,853	£14,699	£578 £585	£156,252	£85.62	£17,853	£15,735 £15,942	£616 £623	£157,325	£86.21 £87.26
35	£124,623 £126,121	£117,021 £118,428	£18,070 £18,288	£14,893 £15,087	£585 £592	£158,171 £160,088	£86.67 £87.72	£18,070 £18,288	£15,942 £16,149	£623 £631	£159,258 £161,188	£87.26 £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 £130,615	£121,239 £122.647	£18,722 £18,939	£15,475 £15,670	£606 £613	£163,918 £165,837	£89.82 £90.87	£18,722 £18,939	£16,562 £16,769	£646 £653	£165,044 £166.976	£90.43 £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 £136,606	£126,868 £128.273	£19,591 £19,808	£16,252 £16,446	£634 £641	£171,587 £173,501	£94.02 £95.07	£19,591 £19,808	£17,389 £17,596	£676 £683	£172,766 £174,693	£94.67 £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 46	£139,604 £141,102	£131,088 £132.495	£20,243 £20,460	£16,834 £17,028	£655 £662	£177,336 £179,252	£97.17 £98.22	£20,243 £20,460	£18,010 £18,216	£698 £706	£178,555 £180,483	£97.84 £98.89
47	£142,599	£133,900	£20,400	£17,028	£670	£181,167	£99.27	£20,400	£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 50	£145,600 £147,097	£136,718 £138.124	£21,112 £21,329	£17,611 £17,805	£684 £691	£185,007 £186,922	£101.37 £102.42	£21,112 £21,329	£18,837 £19,044	£728 £735	£186,277 £188,206	£102.07 £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 54	£151,595 £153,093	£142,348 £143,754	£21,981 £22,198	£18,388 £18,582	£712 £719	£192,676 £194,592	£105.58 £106.63	£21,981 £22,198	£19,664 £19,871	£758 £765	£193,998 £195,928	£106.30 £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 57	£156,090 £157,588	£146,569 £147,975	£22,633 £22,850	£18,971 £19,165	£733 £740	£198,427 £200,343	£108.73 £109.78	£22,633 £22,850	£20,285 £20,491	£780 £788	£199,789 £201,717	£109.47 £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 60	£160,586	£150,790	£23,285	£19,553	£754	£204,178	£111.88	£23,285	£20,905	£803	£205,579	£112.65
61	£162,083 £163,584	£152,196 £153.605	£23,502 £23,720	£19,747 £19,942	£761 £768	£206,093 £208,014	£112.93 £113.98	£23,502 £23,720	£21,112 £21,319	£810 £818	£207,507 £209,441	£113.70 £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 64	£166,583 £168.080	£156,421	£24,155	£20,330 £20,524	£782 £789	£211,850 £213,765	£116.08 £117.13	£24,155	£21,733 £21.939	£833 £840	£213,303 £215.231	£116.88 £117.93
65	£169,578	£157,827 £159,234	£24,572	£20,324 £20,718	£796	£215,681	£117.13 £118.18	£24,572	£21,939 £22,146	£848	£217,161	£117.93 £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 £174,077	£162,050 £163,458	£25,024 £25,241	£21,107 £21,301	£810 £817	£219,518 £221,436	£120.28 £121.33	£25,024 £25,241	£22,560 £22,767	£863 £870	£221,024 £222,956	£121.11 £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 71	£177,075 £178,571	£166,273 £167,678	£25,676 £25,893	£21,690 £21,884	£831 £838	£225,272 £227,186	£123.44 £124.49	£25,676 £25,893	£23,181 £23,387	£885 £893	£226,817 £228,744	£124.28 £125.34
72	£1/8,5/1 £180,071	£167,678 £169,087	£25,893 £26,110	£21,884 £22,078	£845	£227,186 £229,105	£124.49 £125.54	£25,893 £26,110	£23,387 £23,594	£893 £900	£228,744 £230,676	£125.34 £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 75	£183,070 £184,569	£171,903 £173,310	£26,545 £26,763	£22,467 £22,661	£860 £867	£232,942 £234,859	£127.64 £128.69	£26,545 £26,763	£24,008 £24,215	£915 £923	£234,539 £236,469	£128.51 £129.57
76	£186,066	£174,716	£26,980	£22,855	£874	£236,774	£129.74	£26,980	£24,421	£930	£238,397	£130.63
77 78	£187,566 £189,064	£176,124 £177.531	£27,197 £27,414	£23,049 £23,243	£881 £888	£238,693 £240,609	£130.79 £131.84	£27,197 £27,414	£24,628 £24,835	£938 £945	£240,329 £242,259	£131.69 £132.74
78	£189,064 £190,563	£177,531 £178,939	£27,414 £27,632	£23,243 £23,438	£888 £895	£240,609 £242,527	£131.84 £132.89	£27,414 £27,632	£24,835 £25,042	£945 £953	£244,189	£132.74 £133.80
80	£192,063	£180,347	£27,849	£23,632	£902	£244,446	£133.94	£27,849	£25,249	£960	£246,121	£134.86
81 82	£193,562 £195,063	£181,755 £183,164	£28,066 £28,284	£23,826 £24,021	£909 £916	£246,363 £248,284	£134.99 £136.05	£28,066 £28,284	£25,456 £25,663	£968 £975	£248,052 £249,985	£135.92 £136.98
83	£196,559	£184,569	£28,501	£24,215	£923	£250,198	£137.09	£28,501	£25,869	£983	£251,912	£138.03
84 85	£198,058 £199,556	£185,976 £187.383	£28,718 £28,936	£24,409 £24,603	£930 £937	£252,115 £254,032	£138.14 £139.19	£28,718 £28,936	£26,076 £26,283	£990 £998	£253,843 £255,772	£139.09 £140.15
86	£201,055	£188,791	£29,153	£24,003	£944	£255,949	£139.19 £140.25	£29,153	£26,283	£1,005	£255,772	£140.13
87	£202,556	£190,200	£29,371	£24,992	£951	£257,870	£141.30	£29,371	£26,697	£1,013	£259,636	£142.27
88 89	£204,055 £205,552	£191,608 £193,013	£29,588 £29,805	£25,186 £25,380	£958 £965	£259,787 £261,702	£142.35 £143.40	£29,588 £29,805	£26,904 £27,110	£1,020 £1,028	£261,567 £263,495	£143.32 £144.38
90	£207,053	£194,423	£30,023	£25,575	£972	£263,623	£144.45	£30,023	£27,318	£1,035	£265,429	£145.44
91 92	£208,549	£195,828	£30,240	£25,768	£979	£265,536	£145.50	£30,240	£27,524	£1,043	£267,355	£146.50
92	£210,048 £211,550	£197,235 £198,645	£30,457 £30,675	£25,963 £26,157	£986 £993	£267,454 £269,375	£146.55 £147.60	£30,457 £30,675	£27,731 £27,938	£1,050 £1,058	£269,286 £271,221	£147.55 £148.61
94	£213,046	£200,050	£30,892	£26,351	£1,000	£271,289	£148.65	£30,892	£28,145	£1,065	£273,148	£149.67
95 96	£214,547 £216,043	£201,460 £202.864	£31,109 £31,326	£26,546 £26,739	£1,007 £1,014	£273,210 £275,123	£149.70 £150.75	£31,109 £31,326	£28,352 £28,558	£1,073 £1,080	£275,081 £277,007	£150.73 £151.78
96	£216,043 £217,541	£202,864 £204,271	£31,326 £31,543	£26,739 £26,934	£1,014 £1,021	£275,123 £277,040	£150.75 £151.80	£31,526 £31,543	£28,558 £28,765	£1,080 £1,088	£277,007	£151.78 £152.84
98	£219,041	£205,679	£31,761	£27,128	£1,028	£278,958	£152.85	£31,761	£28,972	£1,095	£280,869	£153.90
99 100	£220,543 £222,037	£207,090 £208,493	£31,979 £32,195	£27,323 £27,516	£1,035 £1,042	£280,880 £282,791	£153.91 £154.95	£31,979 £32,195	£29,179 £29,385	£1,103 £1,110	£282,803 £284,728	£154.96 £156.01
200				,515	,0-12					,	1,120	