

# 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 August 2024**. Pension contribution rates are as at **1 January 2024**.
- National Insurance is calculated using the rates and thresholds valid from **6 April 2024 to 5 April 2025**.

		...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	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)	
	5 HRZ	53	<b>£72,918</b>						<i>£68,470</i>	£10,573	£8,193	£342	<b>£92,026</b>	<i>£50.43</i>							£10,573	£8,807	£365	<b>£92,663</b>	<i>£50.77</i>	£11,798	£8,807	£365	<b>£93,888</b>	<i>£51.45</i>			
		52	<b>£71,313</b>						<i>£66,963</i>	£10,340	£7,985	£335	<b>£89,973</b>	<i>£49.30</i>								£10,340	£8,585	£357	<b>£90,595</b>	<i>£49.64</i>	£11,538	£8,585	£357	<b>£91,793</b>	<i>£50.30</i>		
	4 HRZ	51	<b>£69,757</b>						<i>£65,502</i>	£10,115	£7,783	£328	<b>£87,982</b>	<i>£48.21</i>								£10,115	£8,371	£349	<b>£88,592</b>	<i>£48.54</i>	£11,287	£8,371	£349	<b>£89,763</b>	<i>£49.19</i>		
		50	<b>£67,757</b>						<i>£63,624</i>	£9,825	£7,524	£318	<b>£85,424</b>	<i>£46.81</i>								£9,825	£8,095	£339	<b>£86,016</b>	<i>£47.13</i>	£10,963	£8,095	£339	<b>£87,154</b>	<i>£47.76</i>		
	3 HRZ	49	<b>£65,814</b>						<i>£61,799</i>	£9,543	£7,273	£309	<b>£82,939</b>	<i>£45.45</i>								£9,543	£7,827	£329	<b>£83,513</b>	<i>£45.76</i>	£10,649	£7,827	£329	<b>£84,619</b>	<i>£46.37</i>		
		48	<b>£63,929</b>						<i>£60,029</i>	£9,270	£7,028	£300	<b>£80,527</b>	<i>£44.12</i>								£9,270	£7,566	£320	<b>£81,084</b>	<i>£44.43</i>	£10,344	£7,566	£320	<b>£82,158</b>	<i>£45.02</i>		
	2b HRZ	47	<b>£62,098</b>						<i>£58,310</i>	£9,004	£6,791	£292	<b>£78,185</b>	<i>£42.84</i>								£9,004	£7,314	£310	<b>£78,727</b>	<i>£43.14</i>	£10,047	£7,314	£310	<b>£79,770</b>	<i>£43.71</i>		
		46	<b>£60,321</b>						<i>£56,641</i>	£8,747	£6,561	£283	<b>£75,912</b>	<i>£41.60</i>								£8,747	£7,068	£302	<b>£76,437</b>	<i>£41.88</i>	£9,760	£7,068	£302	<b>£77,451</b>	<i>£42.44</i>		
	2a HRZ	45	<b>£58,596</b>						<i>£55,022</i>	£8,496	£6,337	£275	<b>£73,705</b>	<i>£40.39</i>								£8,496	£6,830	£293	<b>£74,215</b>	<i>£40.67</i>	£9,481	£6,830	£293	<b>£75,200</b>	<i>£41.21</i>		
		44	<b>£56,921</b>						<i>£53,449</i>	£8,254	£6,120	£267	<b>£71,562</b>	<i>£39.21</i>								£8,254	£6,599	£285	<b>£72,058</b>	<i>£39.48</i>	£9,210	£6,599	£285	<b>£73,014</b>	<i>£40.01</i>		
	1b HRZ	43	<b>£55,295</b>						<i>£51,922</i>	£8,018	£5,909	£260	<b>£69,481</b>	<i>£38.07</i>								£8,018	£6,375	£276	<b>£69,964</b>	<i>£38.34</i>	£8,947	£6,375	£276	<b>£70,893</b>	<i>£38.85</i>		
		42	<b>£53,715</b>						<i>£50,438</i>	£7,789	£5,705	£252	<b>£67,461</b>	<i>£36.96</i>								£7,789	£6,157	£269	<b>£67,929</b>	<i>£37.22</i>	£8,691	£6,157	£269	<b>£68,832</b>	<i>£37.72</i>		
	1a HRZ	41	<b>£52,183</b>						<i>£49,000</i>	£7,567	£5,506	£245	<b>£65,501</b>	<i>£35.89</i>								£7,567	£5,945	£261	<b>£65,955</b>	<i>£36.14</i>	£8,443	£5,945	£261	<b>£66,832</b>	<i>£36.62</i>		
		40	<b>£50,694</b>						<i>£47,602</i>	£7,351	£5,313	£238	<b>£63,596</b>	<i>£34.85</i>								£7,351	£5,740	£253	<b>£64,038</b>	<i>£35.09</i>	£8,202	£5,740	£253	<b>£64,890</b>	<i>£35.56</i>		