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 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.

			V	vith PASNAS	S or USRF	pension via	salary sacri	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	Employer	Employer	Арр	TOTAL	per hour	per hour	Adjusted	Employer	Employer	A	TOTAL	per hour	Employer	Employer	A	TOTAL	per hour	per hour	Employer	Employer	A	TOTAL	per hour	Employer	Employer	Арр	TOTAL	per hour	per hour	per hour
		Salary	pension	NI	Levy	COST	(35h/wk)	(36h/wk)	salary	pension	NI	App Levy	COST	(nominal)	pension	NI	App Levy	COST	(35h/wk)	(36h/wk)	pension	NI	App Levy	COST	(nominal)	pension	NI	Levy	COST	(nominal)	(35h/wk) ((36h/wk)
	53	£72,918							£68,470	£10,573	£8,193	£342	£92,026	£50.43							£10,573	£8,807	£365	£92,663	£50.77	£11,798	£8,807	£365	£93,888	£51.45		
	52	£71,313							£66,963	£10,340	£7,985	£335	£89,973	£49.30							£10,340	£8,585	£357	£90,595	£49.64	£11,538	£8,585	£357	£91,793	£50.30		
	51	£69,757							£65,502	£10,115	£7,783	£328	£87,982	£48.21							£10,115	£8,371	£349	£88,592	£48.54	£11,287	£8,371	£349	£89,763	£49.19		
9	50	£67,757							£63,624	£9,825	£7,524	£318	£85,424	£46.81							£9,825	£8,095	£339	£86,016	£47.13	£10,963	£8,095	£339	£87,154	£47.76		
vel	49	£65,814							£61,799	£9,543	£7,273	£309	£82,939	£45.45							£9,543	£7,827	£329	£83,513	£45.76	£10,649	£7,827	£329	£84,619	£46.37		
Le	48	£63,929							£60,029	£9,270	£7,028	£300	£80,527	£44.12							£9,270	£7,566	£320	£81,084	£44.43	£10,344	£7,566	£320	£82,158	£45.02		
HRZ	47	£62,098							£58,310	£9,004	£6,791	£292	£78,185	£42.84							£9,004	£7,314	£310	£78,727	£43.14	£10,047	£7,314	£310	£79,770	£43.71		
5	46	£60,321							£56,641	£8,747	£6,561	£283	£75,912	£41.60							£8,747	£7,068	£302	£76,437	£41.88	£9,760	£7,068	£302	£77,451	£42.44		
	45	£58,596						1	£55,022	£8,496	£6,337	£275	£73,705	£40.39							£8,496	£6,830	£293	£74,215	£40.67	£9,481	£6,830	£293	£75,200	£41.21		-
	44	£56,921						1	£53,449	£8,254	£6,120	£267	£71,562	£39.21							£8,254	£6,599	£285	£72,058	£39.48	£9,210	£6,599	£285	£73,014	£40.01		-
	43	£55,295						1	£51,922	£8,018	£5,909	£260	£69,481	£38.07							£8,018	£6,375	£276	£69,964	£38.34	£8,947	£6,375	£276	£70,893	£38.85		-
	42	£53,715						1	£50,438	£7,789	£5,705	£252	£67,461	£36.96							£7,789	£6,157	£269	£67,929	£37.22	£8,691	£6,157	£269	£68,832	£37.72		-
S	41	£52,183	1					İ	£49,000	£7,567	£5,506	£245	£65,501	£35.89							£7,567	£5,945	£261	£65,955	£36.14	£8,443	£5,945	£261	£66,832	£36.62		
vel	40	£50,694						1	£47,602	£7,351	£5,313	£238	£63,596	£34.85							£7,351	£5,740	£253	£64,038	£35.09	£8,202	£5,740	£253	£64,890	£35.56		-
Le	39	£49,250							£46,246	£7,141	£5,126	£231	£61,748	£33.83							£7,141	£5,541	£246	£62,179	£34.07	£7,969	£5,541	£246	£63,006	£34.52		
HRZ	38	£47,874							£44,954	£6,942	£4,948	£225	£59,988	£32.87							£6,942	£5,351	£239	£60,406	£33.10	£7,746	£5,351	£239	£61,210	£33.54		
4	37	£46.485							£43.649	£6,740	£4,768	£218	£58,212	£31.90							£6,740	£5,159	£232	£58,617	£32.12	£7,521	£5,159	£232	£59,398	£32.55		
	36	£45,163							£42.408	£6,549	£4,597	£212	£56,521	£30.97							£6,549	£4,977	£226	£56,914	£31.19	£7,307	£4,977	£226	£57,673	£31.60	F	
	35	£43.878							£41.201	£6,362	£4,430	£206	£54.876	£30.07							£6,362	£4,799	£219	£55,259	£30.28	£7,099	£4,799	£219	£55,996	£30.68		
	34	£42.632							£40.031	£6,182	£4,269	£200	£53,283	£29.20							£6,182	£4,627	£213	£53,654	£29.40	£6,898	£4,627	£213	£54,370	£29.79		
	33	£41.421							£38.894	£6,006	£4,112	£194	£51,734	£28.35							£6,006	£4,460	£207	£52,094	£28.54	£6,702	£4,460	£207	£52,790	£28.93		
4	32	£40.247	£6,279	£3,898	£187	£50.610	£27.73		£37,792	£5.836	£3,959	£189	£50,231	£27.52	£6,279	£4,298	£201	£51.025	£27.96		£5,836	£4,298	£201	£50,582	£27.72	£6,512	£4,298	£201	£51,258	£28.09	£28.09	
eve	31	£39,105	£6,100	£3,752	£181	£49,139	£26.93		£36,720	£5,670	£3,812	£184	£48,771	£26.72	£6,100	£4,141	£196	£49,542	£27.15		£5,670	£4,141	£196	£49,112	£26.91	£6,327	£4,141	£196	£49,769	£27.27	£27.27	
- L	30	£37,999	£5,928	£3,611	£176	£47,714	£26.14		£35,681	£5.510	£3,668	£178	£47.355	£25.95	£5,928	£3,988	£190	£48,105	£26.36		£5.510	£3.988	£190	£47,687	£26.13	£6,148	£3,988	£190	£48,325	£26.48	£26.48	
3	29	£36,924	£5,760	£3,473	£171	£46,328	£25.39		£34,672	£5.354	£3,529	£173	£45,980	£25.19	£5,760	£3,840	£185	£46,709	£25.59		£5,354	£3,840	£185	£46,303	£25.37	£5,974	£3,840	£185	£46,923	£25.71	£25.71	
	28	£35.880	£5.597	£3,339	£166	£44.983	£24.65		£33.691	£5.203	£3.394	£168	£44.645	£24.46	£5.597	£3.696	£179	£45.353	£24.85		£5.203	£3.696	£179	£44.958	£24.63	£5.805	£3.696	£179	£45.561	£24.96	£24.96	
	27	£34,866	£5,439	£3,209	£162	£43,676	£23.93		200,001	20,200	20,001	2100	,	22	£5,439	£3,556	£174	£44,035	£24.13		20,200	20,000		21.,555	22 1100	£5,641	£3,556	£174	£44,238	22.1.50	£24.24	
	26	£33.882	£5,286	£3,083	£157	£42,408	£23.24								£5,286	£3,420	£169	£42,757	£23.43							£5,482	£3,420	£169	£42,954		£23.54	
3	25	£33,232	£5,184	£3,000	£154	£41,570	£22.78								£5,184	£3,330	£166	£41,912	£22.97							£5,377	£3,330	£166	£42,105		£23.07	
eve	24	£32,296	£5,038	£2,880	£150	£40,364	£22.12	£21.50							£5,038	£3,201	£161	£40,697	£22.30	£21.68						£5,225	£3,201	£161	£40,884			£21.78
HRZ	23	£31,387	£4,896	£2,764	£146	£39,193	£21.48	£20.88	<u> </u>					ł	£4,896	£3,076	£157	£39,516	£21.65	£21.05			1	ł		£5.078	£3,076	£157	£39,698	<u> </u>		£21.15
2b	22	£30,505	£4,759	£2,651	£142	£38,056	£20.85	£20.27	1	1	1			1	£4,759	£2,954	£153	£38,370	£21.03	£20.44		1	1	1		£4,936	£2,954	£153	£38,547	1		£20.53
	21	£29,659	£4,627	£2,542	£138	£36,965	£20.25	£19.69	<u> </u>					ł	£4,627	£2,837	£148	£37,271	£20.42	£19.86			1	ł		£4,799	£2,837	£148	£37,443	<u> </u>		£19.95
p.	20	£28.879	£4,505	£2,443	£130	£35,961		£19.16							£4,505	£2,730	£144	£36,259		£19.32			+			£4,673	£2,730	£144	£36,426			£19.40
el 21	19	£28,081	£4,381	£2,340	£130	£34,932		£18.61							£4,381	£2,619	£140	£35,221		£18.76						£4,544	£2,619	£140	£35,384			£18.85
Leve	18	£27,344	£4,266	£2,246	£127	£33,983		£18.10							£4,266	£2,518	£137	£34,264		£18.25						£4,424	£2,518	£137	£34,423			£18.34
HR	17	£26,642	£4,156	£2,156	£124	£33,078		£17.62							£4,156	£2,421	£133	£33,352		£17.77			-			£4,311	£2,421	£133	£33,507			£17.85
	16	£26.038	£4,062	£2,079	£124	£32,300		£17.02							£4,062	£2,337	£130	£32,567		£17.35			-			£4,213	£2,337	£130	£32,718			£17.43
2a	15	£25,433	£3,968	£2,075	£118	£31,520		£16.79	<u> </u>					<u> </u>	£3,968	£2,254	£130	£31,782		£16.93			+	<u> </u>		£4,115	£2,254	£130	£31,929			£17.01
vel	13	£25,433 £25,148	£3,908	£2,001 £1,965	£118 £117	£31,520		£16.60	<u> </u>					<u> </u>	£3,908 £3,923	£2,234 £2,215	£127 £126	£31,782 £31,412		£16.73			+	<u> </u>		£4,069	£2,234 £2,215	£127	£31,525			£17.01 £16.81
Le	14	£23,148 £24.600	£3,838	£1,903 £1,895	£117 £114	£30,447		£16.22	<u> </u>						£3,838	£2,213 £2,139	£120 £123	£31,412 £30,700		£16.35			+			£3,980	£2,213 £2,139	£120	£31,558 £30,842			£16.43
	12	£24,000	£3,751	£1,893 £1,823	£114 £112	£29,729		£15.84	<u> </u>						£3,751	£2,139 £2,062	£123 £120	£30,700 £29,977		£15.97			+			£3,890	£2,139 £2,062	£125	£30,842 £30,117			£16.04
1b	12	£24,044 £23,581	£3,679	£1,823 £1,764	£112 £109	£29,729 £29,133		£15.84 £15.52							£3,679	£2,062 £1.998	£120 £118	£29,977 £29,376		£15.97 £15.65						£3,890 £3.815	£2,062 £1,998	£120 £118	£30,117 £29,512			£16.04 £15.72
I	10	£23,581 £23.114	£3,679 £3,606	,		£29,133 £28,531		£15.52 £15.20							£3,679 £3,606	,				£15.65 £15.33						£3,815 £3,740			-			£15.72 £15.40
18	10	125,114	13,000	£1,704	£107	120,551		£15.20		1					13,000	£1,934	£116	£28,769		E15.55						15,740	£1,934	£116	£28,903			115.40