

ACCU-MAN PAYROLL

TAX & NI TABLES for 2009/2010

Number of Tax Bands	2	Basic Rate Pointer	1
SMP Compensation Rate	4.50%	SPP Compensation Rate	4.50%
SAP Compensation Rate	4.50%	Scottish Basic Variance	0.00%
Student Repayment Rate	9.00%	Student Pay Threshold	15,000
K Code Regulatory Limit	50.00%	Emergency Code	647L
Band 1 Rate	20.00%	Taxable Pay up to	37,400
Band 2 Rate	40.00%	Taxable Pay up to	9,999,999

	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	95	412	4,940
Earnings Threshold (ET)	110	476	5,715
Upper Accrual Point (UAP)	770	3,337	40,040
Upper Earnings Limit (UEL)	844	3,656	43,875

Not Contracted OUT	-LEL	LEL-ET	ET-UAP	UAP-UEL	UEL+
A	0.00	0.00	11.00	11.00	1.00
B	0.00	0.00	4.85	4.85	1.00
C	0.00	0.00	0.00	0.00	0.00
J	0.00	0.00	1.00	1.00	1.00
Employer	0.00	0.00	12.80	12.80	12.80

Contracted Out COSR	-LEL	LEL-ET	ET-UAP	UAP-UEL	UEL+	Rebate
D	0.00	0.00	9.40	11.00	1.00	1.60
E	0.00	0.00	4.85	4.85	1.00	
L	0.00	0.00	1.00	1.00	1.00	1.60
Employer	0.00	0.00	9.10	12.80	12.80	3.70

Contracted Out COMP-LEL	LEL-ET	ET-UAP	UAP-UEL	UEL+	Rebate
F	0.00	0.00	9.40	11.00	1.60
G	0.00	0.00	4.85	4.85	1.00
S	0.00	0.00	1.00	1.00	1.60
Employer	0.00	0.00	11.40	12.80	1.40

Extracted from the HMRC Employer CD- ROM

