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 2025. Pension contribution rates are as at 1 January 2024.
- National Insurance is calculated using the rates and thresholds valid from 6 April 2025 to 5 April 2026.

				with PASNAS pension via salary sacrifice						with USRF pension via salary sacrifice						with USS pension via salary sacrifice							with PASNAS pension (non-salary sacrifice)						with USRF pension (non-salary sacrifice)						with USS pension (non-salary sacrifice)						with NHS pension (2015 scheme, non-salary sacrifice)				
		Annual	Effective	Employer	Employer		TOTAL	per hour	per hour	Employer	Employer		TOTAL	per hour	per hour	Adiusted	Employer	Employer		TOTAL	per hou	Employe	er Employe	er	TOTAL	per hour	per hour	Employer	Employer		TOTAL	per hour	per hour	Employer	Employer		TOTAL	per hour	Employer	Employer	App	TOTAL	per hour	per hour per hour	
		Salary	Salary	nension	NI	App Levy	COST	(35h/wk)	(36h/wk)	nension	NI	App Lev	COST	(35h/wk)	(36h/wk)	colon/	pension	NI	App Levy	COST	(nomine	nension	NI	App Lev	COST	(35h/wk)	(36h/wk)	pension	NI	App Levy	COST	(35h/wk)	(36h/wk)	pension	NI	App Levy	COST	(nominal)	nengion	NI	Levy	COST	(nominal)	(35h/wk) (36h/wk)	
	53	£74.851	£74.851	pension	141		0001	(0011/44K)	(5011/4/1)	periori	141	+	0001	(0011/44K)	(JOHN WK)	£70 285	£10.853	£9.793	£351	£95.849	£52.52	pondioi		_	0001	(0011/1/1/)	(3011/11/1)	perision	141		0001	(0011/4/K)	(0011/11/1)	£10.853	£10.478	£374	£96.557	£52.91	£12,455	£10,478	£374	£98.158	£53.79	(SSII/WK) (SSII/WK)	
		£73,183	£73,183	+								+			 	£68.719	£10,633	£9,558		£93,696				_										£10,612	£10,470	£366	£94.387		£12,433		£366	£95,954	£52.58		
	-	£71,566	£73,163	+	1		+		1			+	1		 	£67,200	£10,012	£9,330		£91,609	_		+	_	+	I								£10,012	£10,227	£358	£92,286		£12,178	£10,227	£358	£93,817	£52.36		
	-	£69,488	£69,488	-	1		1		-			+	+		1	£65,249	£10,377	£9,330 £9,037		£88.927			+	+		-								£10,377	£9,963	£336 £347	£89.584		£11,563	£9,963	£336	£93,617	£31.41 £49.90	_	
919		£67,468	£67,468	-	1		1		-			+	+		1	£63,249	£10,076	£8,037		£86,321			+	+		-								£10,076	£9,673 £9,370	£347 £337	£86,958			£9,673	£347	£88.402		_	
-GAG		,		+			ļ				-	+			_		,	,						_															£11,227	,					
RZ	48	£65,509	£65,509	+			ļ				-	+			_	£61,513	£9,499		£308					_										£9,499	£9,076	£328		£46.25	£10,901	£9,076	£328	£85,813	£47.02		
王	47	£63,606	£63,606												ļ	£59,726	£9,223	£8,209		£81,337														£9,223	£8,791	£318	£81,938		£10,584	£8,791	£318	£83,299	£45.64		
	-	£61,759	£61,759									1				£57,992	£8,955	£7,949		£78,953														£8,955	£8,514	£309	£79,537		£10,277	£8,514	£309	£80,858	£44.31		
		£59,966	£59,966													£56,308	£8,695	£7,696		£76,639														£8,695	£8,245	£300	£77,206		£9,978	£8,245	£300	£78,489	£43.01		
		£58,225	£58,225													£54,673	£8,443	£7,451		£74,392														£8,443	£7,984	£291	£74,943		£9,689	£7,984	£291	£76,189	£41.75		
		£56,535	£56,535													£53,086	£8,198	£7,213		£72,211														£8,198	£7,730	£283	£72,745		£9,407	£7,730	£283	£73,955	£40.52		
		£54,893	£54,893													£51,545	£7,959	£6,982		£70,092														£7,959	£7,484			£38.69	£9,134	£7,484	£274	£71,786	£39.33		
ഹ	41	£53,301	£53,301													£50,050	£7,729	£6,757	£250	£68,037	£37.28													£7,729	£7,245	£267	£68,541	£37.56	£8,869	£7,245	£267	£69,682	£38.18		
ave.	40	£51,753	£51,753													£48,596	£7,504	£6,539	£243	£66,039	£36.19													£7,504	£7,013	£259	£66,529	£36.45	£8,612	£7,013	£259	£67,636	£37.06		
Le Le	39	£50,253	£50,253													£47,188	£7,287	£6,328	£236	£64,104	£35.13													£7,287	£6,788	£251	£64,579	£35.39	£8,362	£6,788	£251	£65,654	£35.97		
至	38	£48,822	£48,822													£45,844	£7,079	£6,127	£229	£62,257	£34.11													£7,079	£6,573	£244	£62,718	£34.37	£8,124	£6,573	£244	£63,763	£34.94		
4	37	£47,389	£47,389													£44,498	£6,871	£5,925	£222	£60,408	£33.10													£6,871	£6,358	£237	£60,855	£33.35	£7,886	£6,358	£237	£61,869	£33.90		
	36	£46,049	£46,049						1							£43,240	£6,677	£5,736	£216	£58,678	£32.15													£6,677	£6,157	£230	£59,113	£32.39	£7,663	£6,157	£230	£60,099	£32.93		
	35	£44.746	£44,746						1				1		1	£42.016	£6,488	£5,552	£210	£56,996	£31.23		1			i		1						£6,488	£5,962	£224	£57,420	£31.46	£7,446	£5,962	£224	£58.377	£31.99		
	34	£43,482	£43,482													£40.830	£6,305	£5.374	£204	£55,365	£30.34													£6,305	£5,772	£217	£55,776	£30.56	£7,235	£5,772	£217	£56,707	£31.07		
		£42.254	£42.254						1			1				£39.677	£6.127			£53.780	£29.47				1									£6.127	£5,588	£211		£29.69	£7.031	£5,588	£211	£55.084	£30.18		
4	32	£41.064	£41.064	£6.919	£4 966	£191	£53 140	£29.12		£5 441	£5.040	£193	£51.738	£28.35		£38.559	£5,954	£5.034	£193	£52.245	£28.63	£6.919	£5,410	£205	£53,599	£29.37		£5.441	£5.410	£205	£52.120	£28.56		£5.954	£5,410	£205	£52 634	£28.84	£6.833	£5,410	£205	£53,512	£29.32	£29.32	
eve		£39,906	£39.906		£4,805			£28.29		,	£4.877			£27.54		£37.472	£5,786	£4.871		£50.751	£27.81			_	£52.066			£5,288	£5,236					£5,786	£5,236	£200	£51.128		£6,640	£5,236	£200	£51.982	£28.48	£28.48	
HZ		£38.784	£38.784	£6,535	£4,649		£50.148			,	£4,719	£182		£26.75		£36.418	£5,624	£4,713		£49,303			£5,068		£50.581	£27,72		£5,139	£5,068		£49.185	£26.95		£5,624	£5,068	£194	£49.670		£6,454	£5,068	£194	£50,500	£27.67	£27.67	
8		£37,694	£37,694	£6,351	£4,497	£175	£48,717				£4,715			£25.99	1	£35,395	£5,466	£4,559	£177	£47,896			£4,904		£49.138			£4,994	£4,904		,	£26.18		£5,466	£4,904	£188	£48,252		£6,272	£4,904	£188	£49.059	£26.88	£26.88	
		£36,636	£36,636	£6,173	£4,350	£170	£47,329	£25.93	1	£4,854	,			£25.25	_	£34.401	£5,312	£4,410		£46.530			£4,745		£47,737			£4,854	£4,745	£183	£46,418	£25.43		£5,312	£4,745	£183	£46.876		£6.096	£4,745	£183	£47,660	£26.12	£26.12	
		£35,608	£35,608	£6,000	£4,207	£165	£45,980		1	,	£4,271	£167		£24.53	1	204,401	20,012	24,410	21/2	240,000	220.00	£6,000			£46,377			£4,718	£4,591		£45,095	£24.71		20,012	24,740	2100	240,070	220.03	£5,925	£4,591	£178	£46,302	220.12	£25.37	
		£34,610	£34,610	.,	£4,207			£24.48	1		£4,271		£43,488	£23.83	1							£5,832			£45,057			£4,716	£4,331		.,	£24.71						1	£5,759	£4,442		£44,984		£24.65	
က	-	£33,951	£33,951		, , , , ,	£158	£43,805		1		£4,130			£23.37	1							£5,721						£4,499	£4,442 £4.343		£42,962	£23.54						1	£5,739 £5,649	£4,442		£44,364		£24.03	
se l		£33,951	£33,951			£156			£22,67		£3,903		£42,646		£22.07		-				+	£5,721			£44,164		£22.87	£4,499 £4,373	£4,343 £4,200		£42,962 £41.740		£22,24				-	+	£5,649 £5,492	£4,343	£170	£42,859		£23.48 £22.83	
3 2	-	£32,080	£33,002	,		£153			£22.67		£3,903								 		-	£5,561					£22.87		£4,200 £4,062		, .		£22.24 £21.60			 			£5,492 £5,338	£4,200 £4,062		£42,859 £41.641		£22.82 £22.18	
1 2				.,			, , , , ,								_						-	-, -		_					75.5		-,					<u> </u>		<u> </u>							
	-	£31,236	£31,236			£145			£21.44	£4,139			£39,176	£21.47	£20.87	_					-	£5,263			-,			£4,139	£3,935		£39,466	£21.63	£21.02				-	-	£5,198	£3,935		£40,525		£22.21 £21.59	
	-	£30,378	£30,378	£5,119	£3,479			£21.43	£20.84	£4,025			£38,079	£20.87	£20.29							£5,119			£39,456	£21.62		£4,025	£3,807			£21.02	£20.44						£5,055	£3,807		£39,392	——'	£21.58 £20.98	
12b		£29,588	£29,588	£4,986	£3,369		£38,080		£20.29	£3,920			£37,069		£19.75							£4,986	,					£3,920	£3,688		£37,344		£19.89					1	£4,923	£3,688		£38,347	—— [']	£20.43	
ave.		£28,778	£28,778			£134			£19.72	£3,813	,		£36,034		£19.20							£4,849	,					£3,813	£3,567		£36,302		£19.34						£4,789	£3,567		£37,278	'	£19.86	
Z Z		£28,031	£28,031	,	,	£130	£36,036		£19.20	,	£3,202		£35,079		£18.69							£4,723	,					£3,714	£3,455		£35,340		£18.83						£4,664	£3,455		£36,291	'	£19.33	
工		£27,319	£27,319	,	,		£35,102		£18.70	,	£3,102		£34,169		£18.20							£4,603	,					£3,620	£3,348		£34,423		£18.34						£4,546	£3,348		£35,349	'	£18.83	
e e		£26,707	£26,707	,	, , , , ,		£34,299		£18.27		£3,016		£33,387		£17.79							£4,500			. ,			£3,539	.,		£33,635		£17.92			<u> </u>			£4,444	£3,256		£34,541		£18.40	
2 2	15	£26,093	£26,093		, , , ,		£33,493		£17.84		£2,929		£32,602		£17.37							£4,397					£18.00	., .	.,		£32,845		£17.50						£4,342	£3,164		£33,729		£17.97	
-eve	14	£25,804	£25,804	£4,348	£2,842	£120	£33,114		£17.64	£3,419	£2,888	£121	£32,232		£17.17							£4,348	£3,121	£129	£33,402		£17.79	£3,419	£3,121	£129	£32,473		£17.30						£4,294	£3,121	£129	£33,348		£17.77	
<u> </u>	13	£25,249	£25,249	£4,254	£2,765	£117	£32,386		£17.25	£3,345	£2,810	£119	£31,523		£16.79							£4,254	£3,037	£126	£32,667		£17.40	£3,345	£3,037	£126	£31,758		£16.92						£4,201	£3,037	£126	£32,614		£17.37	
	12	£24,685	£24,685	£4,159	£2,686	£115	£31,645		£16.86	£3,271	£2,731	£116	£30,803		£16.41							£4,159	£2,953	£123	£31,921		£17.00	£3,271	£2,953	£123	£31,032		£16.53						£4,108	£2,953	£123	£31,869		£16.98	
HRZ 1b	11	£24,215	£24,215	£4,080	£2,621	£112	£31,029		£16.53	£3,208	£2,664	£114	£30,201		£16.09							£4,080	£2,882	£121	£31,298		£16.67	£3,208	£2,882	£121	£30,427		£16.21						£4,029	£2,882	£121	£31,247	i	£16.65	
la	10	£23,984	£23,984	£4,041	£2,589	£111	£30,726		£16.37	£3,178	£2,632	£113	£29,907		£15.93							£4,041	£2,848	£120	£30,993		£16.51	£3,178	£2,848	£120	£30,130		£16.05						£3,991	£2,848	£120	£30,943		£16.48	
				,,- +1	,									•							•		,			•		,	,		,									,_,		,		220.40	