

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 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 USS pension via salary sacrifice						...with USS pension (non-salary sacrifice)					
MSA Level 7	Annual Salary	Adjusted salary	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	Employer pension	Employer NI	App Levy	TOTAL COST	per hour (nominal)	
1	£76,349	£71,682	£11,071	£10,004	£358	£97,782	£53.58	£11,071	£10,702	£382	£98,503	£53.97	
2	£78,052	£73,291	£11,318	£10,244	£366	£99,980	£54.78	£11,318	£10,958	£390	£100,718	£55.19	
3	£79,754	£74,889	£11,564	£10,483	£374	£102,176	£55.99	£11,564	£11,213	£399	£102,930	£56.40	
4	£81,251	£76,295	£11,781	£10,694	£381	£104,108	£57.05	£11,781	£11,438	£406	£104,877	£57.47	
5	£82,809	£77,758	£12,007	£10,914	£389	£106,119	£58.15	£12,007	£11,671	£414	£106,901	£58.58	
6	£84,362	£79,216	£12,232	£11,132	£396	£108,123	£59.25	£12,232	£11,904	£422	£108,920	£59.68	
7	£85,925	£80,684	£12,459	£11,353	£403	£110,141	£60.35	£12,459	£12,139	£430	£110,953	£60.80	
8	£87,479	£82,143	£12,684	£11,571	£411	£112,145	£61.45	£12,684	£12,372	£437	£112,973	£61.90	
9	£89,038	£83,607	£12,911	£11,791	£418	£114,158	£62.55	£12,911	£12,606	£445	£115,000	£63.01	
10	£90,593	£85,067	£13,136	£12,010	£425	£116,164	£63.65	£13,136	£12,839	£453	£117,021	£64.12	
11	£92,152	£86,531	£13,362	£12,230	£433	£118,177	£64.75	£13,362	£13,073	£461	£119,048	£65.23	
12	£93,709	£87,993	£13,588	£12,449	£440	£120,186	£65.86	£13,588	£13,306	£469	£121,071	£66.34	
13	£95,267	£89,456	£13,814	£12,668	£447	£122,196	£66.96	£13,814	£13,540	£476	£123,097	£67.45	
14	£96,824	£90,918	£14,039	£12,888	£455	£124,206	£68.06	£14,039	£13,774	£484	£125,122	£68.56	
15	£98,379	£92,378	£14,265	£13,107	£462	£126,213	£69.16	£14,265	£14,007	£492	£127,143	£69.67	
16	£99,937	£93,841	£14,491	£13,326	£469	£128,223	£70.26	£14,491	£14,241	£500	£129,169	£70.78	
17	£101,493	£95,302	£14,716	£13,545	£477	£130,231	£71.36	£14,716	£14,474	£507	£131,191	£71.89	
18	£103,051	£96,765	£14,942	£13,765	£484	£132,242	£72.46	£14,942	£14,708	£515	£133,217	£73.00	
19	£104,608	£98,227	£15,168	£13,984	£491	£134,251	£73.56	£15,168	£14,941	£523	£135,240	£74.10	
20	£106,165	£99,689	£15,394	£14,203	£498	£136,260	£74.66	£15,394	£15,175	£531	£137,265	£75.21	
21	£107,721	£101,150	£15,620	£14,423	£506	£138,269	£75.76	£15,620	£15,408	£539	£139,287	£76.32	
22	£109,282	£102,616	£15,846	£14,642	£513	£140,283	£76.87	£15,846	£15,642	£546	£141,316	£77.43	
23	£110,836	£104,078	£16,071	£14,861	£520	£142,289	£77.97	£16,071	£15,875	£554	£143,336	£78.54	
24	£112,396	£105,540	£16,297	£15,081	£528	£144,302	£79.07	£16,297	£16,109	£562	£145,364	£79.65	
25	£113,952	£107,001	£16,523	£15,300	£535	£146,310	£80.17	£16,523	£16,343	£570	£147,388	£80.76	
26	£115,511	£108,465	£16,749	£15,520	£542	£148,322	£81.27	£16,749	£16,577	£578	£149,415	£81.87	
27	£117,068	£109,927	£16,975	£15,739	£550	£150,331	£82.37	£16,975	£16,810	£585	£151,438	£82.98	
28	£118,623	£111,387	£17,200	£15,958	£557	£152,338	£83.47	£17,200	£17,043	£593	£153,459	£84.09	
29	£120,180	£112,849	£17,426	£16,177	£564	£154,347	£84.57	£17,426	£17,277	£601	£155,484	£85.20	
30	£121,738	£114,312	£17,652	£16,397	£572	£156,359	£85.68	£17,652	£17,511	£609	£157,510	£86.31	
31	£123,297	£115,776	£17,878	£16,616	£579	£158,370	£86.78	£17,878	£17,678	£616	£159,537	£87.42	
32	£124,851	£117,235	£18,103	£16,835	£586	£160,376	£87.88	£18,103	£17,978	£624	£161,557	£88.52	
33	£126,410	£118,699	£18,329	£17,055	£593	£162,388	£88.98	£18,329	£18,212	£632	£163,584	£89.63	
34	£127,967	£120,161	£18,555	£17,274	£601	£164,397	£90.08	£18,555	£18,445	£640	£165,607	£90.74	
35	£129,527	£121,626	£18,781	£17,494	£608	£166,411	£91.18	£18,781	£18,679	£648	£167,635	£91.85	
36	£131,084	£123,088	£19,007	£17,713	£615	£168,420	£92.28	£19,007	£18,913	£655	£169,660	£92.96	
37	£132,639	£124,548	£19,233	£17,932	£623	£170,426	£93.38	£19,233	£19,146	£663	£171,681	£94.07	
38	£134,196	£126,010	£19,458	£18,152	£630	£172,436	£94.49	£19,458	£19,379	£671	£173,704	£95.18	
39	£135,754	£127,473	£19,684	£18,371	£637	£174,447	£95.59	£19,684	£19,613	£679	£175,730	£96.29	
40	£137,311	£128,935	£19,910	£18,590	£645	£176,456	£96.69	£19,910	£19,847	£687	£177,755	£97.40	
41	£138,867	£130,396	£20,136	£18,809	£652	£178,464	£97.79	£20,136	£20,080	£694	£179,777	£98.51	
42	£140,427	£131,861	£20,362	£19,029	£659	£180,477	£98.89	£20,362	£20,314	£702	£181,805	£99.62	
43	£141,981	£133,320	£20,587	£19,248	£667	£182,483	£99.99	£20,587	£20,547	£710	£183,825	£100.73	
44	£143,540	£134,784	£20,813	£19,468	£674	£184,495	£101.09	£20,813	£20,781	£718	£185,852	£101.84	
45	£145,097	£136,246	£21,039	£19,687	£681	£186,504	£102.19	£21,039	£21,015	£725	£187,877	£102.95	
46	£146,655	£137,709	£21,265	£19,906	£689	£188,515	£103.30	£21,265	£21,248	£733	£189,901	£104.06	
47	£148,210	£139,169	£21,490	£20,125	£696	£190,521	£104.39	£21,490	£21,482	£741	£191,924	£105.16	
48	£149,771	£140,635	£21,717	£20,345	£703	£192,536	£105.50	£21,717	£21,716	£749	£193,953	£106.28	
49	£151,329	£142,098	£21,943	£20,565	£710	£194,547	£106.60	£21,943	£21,949	£757	£195,977	£107.38	
50	£152,885	£143,559	£22,168	£20,784	£718	£196,555	£107.70	£22,168	£22,183	£764	£198,001	£108.49	
51	£154,442	£145,021	£22,394	£21,003	£725	£198,564	£108.80	£22,394	£22,416	£772	£200,024	£109.60	
52	£155,999	£146,483	£22,620	£21,222	£732	£200,573	£109.90	£22,620	£22,650	£780	£202,049	£110.71	
53	£157,560	£147,949	£22,846	£21,442	£740	£202,588	£111.01	£22,846	£22,884	£788	£204,078	£111.82	
54	£159,117	£149,411	£23,072	£21,662	£747	£204,598	£112.11	£23,072	£23,118	£796	£206,103	£112.93	
55	£160,675	£150,874	£23,298	£21,881	£754	£206,608	£113.21	£23,298	£23,351	£803	£208,127	£114.04	
56	£162,232	£152,336	£23,524	£22,100	£762	£208,617	£114.31	£23,524	£23,585	£811	£210,152	£115.15	
57	£163,789	£153,798	£23,749	£22,320	£769	£210,627	£115.41	£23,749	£23,818	£819	£212,175	£116.26	
58	£165,347	£155,261	£23,975	£22,539	£776	£212,638	£116.51	£23,975	£24,052	£827	£214,201	£117.37	
59	£166,905	£156,724	£24,201	£22,759	£784	£214,649	£117.62	£24,201	£24,286	£835	£216,227	£118.48	
60	£168,461	£158,185	£24,427	£22,978	£791	£216,657	£118.72	£24,427	£24,519	£842	£218,249	£119.59	
61	£170,021	£159,650	£24,653	£23,197	£798	£218,669	£119.82	£24,653	£24,753	£850	£220,277	£120.70	
62	£171,578	£161,112	£24,879	£23,417	£806	£220,679	£120.92	£24,879	£24,967	£858	£222,302	£121.81	
63	£173,138	£162,577	£25,105	£23,636	£813	£222,692	£122.02	£25,105	£25,221	£866	£224,330	£122.92	
64	£174,694	£164,038	£25,331	£23,856	£820	£224,701	£123.12	£25,331	£25,454	£873	£226,352	£124.03	
65	£176,250	£165,499	£25,556	£24,075	£827	£226,709	£124.22	£25,556	£25,688	£881	£228,376	£125.14	
66	£177,811	£166,965	£25,783	£24,295	£835	£228,723	£125.33	£25,783	£25,922	£889	£230,405	£126.25	
67	£179,367	£168,426	£26,008	£24,514	£842	£230,731	£126.43	£26,008	£26,155	£897	£232,427	£127.36	
68	£180,927	£169,890	£26,234	£24,734	£849	£232,745	£127.53	£26,234	£26,389	£905	£234,455	£128.47	
69	£182,485	£171,353	£26,460	£24,953	£857	£234,755	£128.63	£26,460	£26,623	£912	£236,481	£129.58	
70	£184,043	£172,816	£26,686	£25,172	£864	£236,765	£129.73	£26,686	£26,856	£920	£238,505	£130.69	
71	£185,597	£174,276	£26,912	£25,391	£871	£238,771	£130.83	£26,912	£27,090	£928	£240,527	£131.80	
72	£187,157	£175,740	£27,138	£25,611	£879	£240,784	£131.94	£27,138	£27,324	£936	£242,555	£132.91	
73	£188,714	£177,202	£27,364	£25,830	£886	£242,794	£133.04	£27,364	£27,557	£944	£244,578	£134.02	
74	£190,274	£178,667	£27,590	£26,050	£893	£244,807	£134.14						