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**.

March Appendix Appendix Employer Employer Employer COGST	per hour (nominal)
Color Colo	£53.97 £55.19 £55.40 £57.47 £58.58 £59.68 £60.80 £61.90 £63.01 £64.12 £66.34 £66.34 £67.45 £68.56 £99.67 £70.78 £71.89 £73.00 £74.10 £74.10 £74.10 £75.21 £76.32 £77.43
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