

EMPLOYERS' BURDEN

2009/10

Tax Rates		Year 2009/2010		
		<i>% of</i>		
		<i>Gross</i>	<i>max</i>	
Employers N.I.				
a	0.00 --- 5715.00	0%	0.00	
b	5715.00 --- no limit	12.8%		
Employees N.I.				
a	0.00 --- 5715.00	0%	0.00	
b	5715.01 --- 40040.00	11%	3775.75	
c	40040.01	1%		
Income Tax				
a	0.00 --- 6475.00	0%	0.00	
b	6475.00 --- 6475.00	0%	0.00	
c	6475.00 --- 37400.00	20%	6185.00	
d	37400.01 --- no limit	40%		
Self-employed N.I.				
a	0 --- 5715.00	0%	0.00	
b	5715.01 --- 43875.00	8.0%	3052.80	
c	43875 --- no limit	1%		

<i>Gross Pay</i>	<i>Indirect Tax</i>
10000	31%
20000	22%
30000	20%
40000	17%
50000	17%
60000	17%
70000	13%
80000	13%
90000	13%
100000	13%
500000	13%

Note.
Indirect tax as a percentage of take-home pay,
taken from ONS paper "The effects of taxes
and benefits on household income, 2007-08"
page 9.

EMPLOYER'S BURDEN

2009/10

Employed Person

	10000	25000	30000	40000	50000	60000	70000	80000	90000	100000	500000
Gross pay											
Employer's NIC											
a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b	548.48	2468.48	3108.48	4388.48	5668.48	6948.48	8228.48	9508.48	10788.48	12068.48	63268.48
	<u>548.48</u>	<u>2468.48</u>	<u>3108.48</u>	<u>4388.48</u>	<u>5668.48</u>	<u>6948.48</u>	<u>8228.48</u>	<u>9508.48</u>	<u>10788.48</u>	<u>12068.48</u>	<u>63268.48</u>
	10548.48	27468.48	33108.48	44388.48	55668.48	66948.48	78228.48	89508.48	100788.48	112068.48	563268.48
Employee's NIC											
a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b	471.35	2121.35	2671.35	3771.35	3775.75	3775.75	3775.75	3775.75	3775.75	3775.75	3775.75
c	0.00	0.00	0.00	0.00	99.60	199.60	299.60	399.60	499.60	599.60	4599.60
	<u>471.35</u>	<u>2121.35</u>	<u>2671.35</u>	<u>3771.35</u>	<u>3875.35</u>	<u>3975.35</u>	<u>4075.35</u>	<u>4175.35</u>	<u>4275.35</u>	<u>4375.35</u>	<u>8375.35</u>
	471.35	2121.35	2671.35	3771.35	3875.35	3975.35	4075.35	4175.35	4275.35	4375.35	8375.35
Income Tax											
a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c	705.00	3705.00	4705.00	6185.00	6185.00	6185.00	6185.00	6185.00	6185.00	6185.00	6185.00
d	0.00	0.00	0.00	1040.00	5040.00	9040.00	13040.00	17040.00	21040.00	25040.00	185040.00
	<u>705.00</u>	<u>3705.00</u>	<u>4705.00</u>	<u>7225.00</u>	<u>11225.00</u>	<u>15225.00</u>	<u>19225.00</u>	<u>23225.00</u>	<u>27225.00</u>	<u>31225.00</u>	<u>191225.00</u>
	705.00	3705.00	4705.00	7225.00	11225.00	15225.00	19225.00	23225.00	27225.00	31225.00	191225.00
Total Deductions	<u>1176.35</u>	<u>5826.35</u>	<u>7376.35</u>	<u>10996.35</u>	<u>15100.35</u>	<u>19200.35</u>	<u>23300.35</u>	<u>27400.35</u>	<u>31500.35</u>	<u>35600.35</u>	<u>199600.35</u>
Take Home pay	8823.65	19173.65	22623.65	29003.65	34899.65	40799.65	46699.65	52599.65	58499.65	64399.65	300399.65
Indirect Tax % of net	31%	22%	20%	17%	17%	17%	13%	13%	13%	13%	13%
	<u>2708.86</u>	<u>4122.33</u>	<u>4411.61</u>	<u>4843.61</u>	<u>5828.24</u>	<u>6813.54</u>	<u>5977.56</u>	<u>6732.76</u>	<u>7487.96</u>	<u>8243.16</u>	<u>38451.16</u>
	2708.86	4122.33	4411.61	4843.61	5828.24	6813.54	5977.56	6732.76	7487.96	8243.16	38451.16
Reward for work	6114.79	15051.32	18212.04	24160.04	29071.41	33986.11	40722.09	45866.89	51011.69	56156.49	261948.49
Total Taxes	4433.69	12417.16	14896.44	20228.44	26597.07	32962.37	37506.39	43641.59	49776.79	55911.99	301319.99
Employer's Burden (%)	73	82	82	84	91	97	92	95	98	100	115

Self Employed

	10000	25000	30000	40000	50000	60000	70000	80000	90000	100000	500000
Nominal Gross Pay											
Employee's NIC											
a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b	342.80	1542.80	1942.80	2742.80	3052.80	3052.80	3052.80	3052.80	3052.80	3052.80	3052.80
c	0.00	0.00	0.00	0.00	61.25	161.25	261.25	361.25	461.25	561.25	4561.25
	<u>342.80</u>	<u>1542.80</u>	<u>1942.80</u>	<u>2742.80</u>	<u>3114.05</u>	<u>3214.05</u>	<u>3314.05</u>	<u>3414.05</u>	<u>3514.05</u>	<u>3614.05</u>	<u>7614.05</u>
	342.80	1542.80	1942.80	2742.80	3114.05	3214.05	3314.05	3414.05	3514.05	3614.05	7614.05
Income Tax											
as above	705.00	3705.00	4705.00	7225.00	11225.00	15225.00	19225.00	23225.00	27225.00	31225.00	191225.00
Total Deductions	<u>1047.80</u>	<u>5247.80</u>	<u>6647.80</u>	<u>9967.80</u>	<u>14339.05</u>	<u>18439.05</u>	<u>22539.05</u>	<u>26639.05</u>	<u>30739.05</u>	<u>34839.05</u>	<u>198839.05</u>
Take Home pay	8952.20	19752.20	23352.20	30032.20	35660.95	41560.95	47460.95	53360.95	59260.95	65160.95	301160.95
Indirect Tax % of net	31%	22%	20%	17%	17%	17%	13%	13%	13%	13%	13%
	<u>2748.33</u>	<u>4246.72</u>	<u>4553.68</u>	<u>5015.38</u>	<u>5955.38</u>	<u>6940.68</u>	<u>6075.00</u>	<u>6830.20</u>	<u>7585.40</u>	<u>8340.60</u>	<u>38548.60</u>
	2748.33	4246.72	4553.68	5015.38	5955.38	6940.68	6075.00	6830.20	7585.40	8340.60	38548.60
Reward for work	6203.87	15505.48	18798.52	25016.82	29705.57	34620.27	41385.95	46530.75	51675.55	56820.35	262612.35
Total Taxes	3796.13	9494.52	11201.48	14983.18	20294.43	25379.73	28614.05	33469.25	38324.45	43179.65	237387.65
Employer's Burden (%)	61	61	60	60	68	73	69	72	74	76	90

Employers' Burden

<i>Gross Pay (£)</i>	<i>Employed</i>	<i>Self Employed</i>
	%	%
10,000	73	61
25,000	82	61
30,000	82	60
40,000	84	60
50,000	91	68
60,000	97	73
70,000	92	69
80,000	95	72
90,000	98	74
100,000	100	76
500,000	115	90

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