

Guidance Notes on Employers Superannuation and National Insurance On-Costs

Employers On-Costs

To estimate the full cost of a post to Northumbria University, you must include the projected costs for National Insurance Contributions (contracted out table) and superannuation or pension. However, if you know that a particular employee is not in the superannuation scheme, then you should use the 'contracted in' NI table.

Please note that for staff contributing to USS pension, the employers contribution rate increased from 1 October 2009.

Employers Superannuation/Pension Rates

Scheme	Rate	Since
TPA (Lecturing and Academic managers)	14.10%	01/01/2007
LOCAL GOVT (support, support managers and researchers)	14.10%	01/04/2011
USS (new staff from 1 May 2008 with approval to participate in USS)	16.00%	01/10/2009

National Insurance Contributions (6 April 2010 to 5 April 2011)

Contracted Out (i.e. paying superannuation)

Annual Salary	Calculation
£0.00 - £7,072.00	nil
£7,072.01 - £40,040.00	$(\text{Annual salary} - 7,072) \times 0.101$
Over £40,040.00	$\{(\text{Annual salary} - 40,040) \times 0.138\} + 3,329.77^*$

* 3,329.77 represents the total NI payable between £7,072.00 - £40,040.00 at the rate of 10.1%

Contracted In (i.e. not paying superannuation)

Annual Salary	NI Rate
£0.00 - £7,072.00	nil
Over £7,072.00	$(\text{Annual salary} - 7,072) \times 0.138$

Salary Scales with On Costs - August 2011 Grade 1 - 9

Grade	Point	Salary	Support Staff			Research Staff		Academic Staff		Staff in USS	
			Support and Research - with Pension	Support and Research - Hourly Rate with pension	Support Overtime Hourly Rate - Time and 1/2	Support Overtime Hourly Rate - Double Time	Research - No Pension	Research - Hourly Rate no pension	Academic with pension	Academic Hourly Rate with pension	USS members with pension
Grade 9	12	71,742						89,562	46.42	90,925	47.13
	11	68,513	85,432	44.28						86,734	44.96
	9	68,073						84,870	43.99	86,163	44.66
	8	65,643						81,762	42.38	83,009	43.03
	5	63,211						78,651	40.77	79,852	41.39
	4	60,779						75,541	39.15	76,695	39.75
	3	58,826	73,043	37.86						74,160	38.44
	2	58,348								73,540	38.12
Grade 8	1	55,917						69,322	35.93	70,385	36.48
	5	54,283	67,232	34.85		60,798	31.51	67,232	34.85	68,264	35.38
	4	52,706	65,215	33.80		59,003	30.58	65,215	33.80	66,217	34.32
	3	50,674	62,616	32.46		56,691	29.38	62,616	32.46	63,579	32.95
	2	48,723	60,121	31.16		54,471	28.23	60,121	31.16	61,047	31.64
Grade 7	1	46,846	57,720	29.92		52,335	27.13	57,720	29.92	58,610	30.38
	6	45,486	55,981	29.02		50,787	26.32	55,981	29.02	56,845	29.46
	5	43,648	53,630	27.80		48,695	25.24	53,630	27.80	54,459	28.23
	4	41,885	51,375	26.63		46,689	24.20	51,375	26.63	52,171	27.04
	3	40,193	49,211	25.51		44,764	23.20	49,211	25.51	49,975	25.90
Grade 6	2	38,569	47,188	24.46		42,916	22.24	47,188	24.46	47,921	24.84
	1	37,012	45,255	23.46		41,144	21.33	45,255	23.46	45,958	23.82
	4	35,938	43,921	22.77		39,922	20.69	43,921	22.77	44,604	23.12
	3	34,555	42,203	21.87		38,348	19.88	42,203	21.87	42,860	22.22
	2	33,226	40,552	21.02		36,835	19.09	40,552	21.02	41,184	21.35
Grade 5	1	31,948	38,965	20.20		35,381	18.34	38,965	20.20	39,572	20.51
	6	30,929	37,700	19.54	27.37	34,221	17.74	37,700	19.54	38,287	19.85
	5	29,745	36,229	18.78	26.32	32,874	17.04	36,229	18.78	36,794	19.07
	4	28,607	34,816	18.05	25.31	31,579	16.37	34,816	18.05	35,359	18.33
	3	27,513	33,457	17.34	24.34	30,334	15.72	33,457	17.34	33,980	17.61
Grade 4	2	26,460	32,149	16.66	23.41	29,136	15.10	32,149	16.66	32,652	16.92
	1	25,449	30,893	16.01	22.52	27,985	14.51	30,893	16.01	31,377	16.26
	5	24,012	29,109	15.09	21.25	26,350	13.66	29,109	15.09	29,565	15.32
	4	23,095	27,970	14.50	20.43	25,306	13.12	27,970	14.50	28,409	14.72
	3	22,212	26,873	13.93	19.65	24,301	12.60	26,873	13.93	27,295	14.15
Grade 3	2	21,363	25,819	13.38	18.90	23,335	12.10	25,819	13.38	26,224	13.59
	1	20,547	24,805	12.86	18.18	22,407	11.61	24,805	12.86	25,195	13.06
	4	19,674	23,721	12.30	17.41	21,479	11.13	23,721	12.30	24,095	12.49
	3	18,945	22,815	11.83	16.76	20,551	10.66	22,815	11.83	23,175	12.01
Grade 2	2	18,245	21,946	11.38	16.14	19,623	10.20	21,946	11.38	22,293	11.55
	1	17,570	21,108	10.94	15.55	18,695	9.74	21,108	10.94	21,441	11.11
	4	17,329	20,808	10.79	15.33	18,444	9.56	20,808	10.79	21,138	10.96
	3	16,662	19,980	10.36	14.74	17,516	9.10	19,980	10.36	20,297	10.52
Grade 1	2	16,022	19,185	9.94	14.18	16,588	8.64	19,185	9.94	19,489	10.10
	1	15,408	18,422	9.55	13.63	15,660	8.18	18,422	9.55	18,715	9.70
	3	14,678	17,516	9.08	12.99	14,732	7.72	17,516	9.08	17,795	9.22
Apprentice	2	14,157	16,869	8.74	12.53	13,804	7.26	16,869	8.74	17,138	8.88
	1	13,659	16,250	8.42	12.09	13,276	6.80	16,250	8.42	16,510	8.56
	4	12,927	15,341	7.95				15,341	7.95		
	3	11,769	13,903	7.21				13,903	7.21		
Apprentice	2	10,718	12,597	6.53				12,597	6.53		
	1	9,833	11,498	5.96				11,498	5.96		

Hourly Rates		Hourly Rate	Rate with NI	Rate with NI and Pension
Hourly Paid Lecturers	6.4	52.53	57.84	65.24
	6.3	50.51	55.61	62.73
	6.2	48.57	53.47	60.32
	6.1	46.70	51.41	58.00
Casual Student	2	7.42	8.45	
	1	6.76	7.69	
Demonstrator NVQ Visiting Lecturers		26.38	30.02	
		19.18	21.83	
		38.37	42.24	47.65

Salary Scales with On Costs - April 2011 Grade 1 - 9

Grade	Point	Salary	Support Staff				Research Staff		Academic Staff		Staff in USS		
			Support and Research - with Pension	Support and Research - Hourly Rate with pension	Support Overtime Hourly Rate - Time and 1/2	Support Overtime Hourly Rate - Double Time	Research - No Pension	Research - Hourly Rate no pension	Academic with pension	Academic Hourly Rate with pension	USS members with pension	USS members Hourly Rate with pension	
Grade 9	12	71,742											
	11	68,513	85,432	44.28						89,562	46.42	90,925	47.13
	9	68,073										86,734	44.96
	8	65,643										86,163	44.66
	5	63,211										81,762	42.38
	4	60,779										78,651	40.77
	3	58,826	73,043	37.86								75,541	39.15
Grade 8	2	58,348										74,160	38.44
	1	55,917										72,431	37.54
	5	54,133	67,040	34.75								69,322	35.93
	4	52,556	65,023	33.70								67,040	34.75
	3	50,524	62,424	32.36								65,023	33.70
Grade 7	2	48,573	59,929	31.06								62,424	32.36
	1	46,696	57,528	29.82								59,929	31.06
	6	45,336	55,789	28.92								57,528	29.82
	5	43,498	53,438	27.70								55,789	28.92
	4	41,735	51,183	26.53								53,438	27.70
Grade 6	3	40,043	49,019	25.41								51,183	26.53
	2	38,419	47,002	24.36								49,019	25.41
	1	36,882	45,068	23.36								47,002	24.36
	4	35,788	43,734	22.67								45,068	23.36
	3	34,405	42,017	21.78								43,734	22.67
Grade 5	2	33,076	40,366	20.92								42,017	21.78
	1	31,798	38,779	20.10								40,366	20.92
	6	30,779	37,513	19.44	27.23	36.31	34.051	17.65	37,513	19.44		38,779	20.10
	5	29,595	36,043	18.68	26.19	34.91	32,703	16.95	36,043	18.68		37,513	19.44
	4	28,457	34,629	17.95	25.18	33.57	31,408	16.28	34,629	17.95		36,043	18.68
Grade 4	3	27,363	33,271	17.25	24.21	32.28	30,163	15.63	33,271	17.25		34,629	17.95
	2	26,310	31,963	16.57	23.28	31.04	28,965	15.01	31,963	16.57		33,271	17.25
	1	25,299	30,707	15.92	22.38	29.85	27,814	14.42	30,707	15.92		31,963	16.57
	5	23,862	28,922	14.99	21.11	28.15	26,179	13.57	28,922	14.99		30,707	15.92
	4	22,945	27,783	14.40	20.30	27.07	25,135	13.03	27,783	14.40		28,922	14.99
Grade 3	3	22,062	26,687	13.83	19.52	26.03	24,131	12.51	26,687	13.83		27,783	14.40
	2	21,213	25,632	13.29	18.77	25.03	23,164	12.01	25,632	13.29		26,687	13.83
	1	20,397	24,619	12.76	18.05	24.06	22,236	11.53	24,619	12.76		25,632	13.29
	4	19,524	23,535	12.20	17.27	23.03						24,619	12.76
	3	18,795	22,629	11.73	16.63	22.17							23,535
Grade 2	2	18,095	21,760	11.28	16.01	21.35							22,629
	1	17,420	20,921	10.84	15.41	20.55							21,760
	4	17,179	20,622	10.69	15.20	20.27							20,921
	3	16,512	19,794	10.26	14.61	19.48							20,622
	2	15,872	18,999	9.85	14.04	18.72							19,794
Grade 1	1	15,258	18,236	9.45	13.50	18.00							18,999
	3	14,528	17,330	8.98	12.85	17.14							18,236
	2	14,007	16,682	8.65	12.39	16.52							17,330
Apprentice	1	13,509	16,064	8.33	11.95	15.94							16,682
	4	12,777	15,155	7.86									16,064
	3	11,619	13,717	7.11									15,155

Hourly Rates	Hourly Rate	Rate with NI	Rate with NI and Pension
Hourly Paid Lecturers	6.4	52.31	57.59
	6.3	50.29	55.37
	6.2	48.35	53.23
	6.1	46.48	51.17

Casual Student	2	7.34	8.35
	1	6.67	7.59

Demonstrator NVQ	26.23	29.85	
Visiting Lecturers	19.11	21.75	
	38.21	42.07	47.46

Salary Scales with On Costs - August 2010 Grade 1 - 8 pay award

Grade	Point	Salary	Support Staff				Research Staff		Academic Staff		Staff in USS	
			Support and Research - with Pension	Support and Research - Hourly Rate with pension	Support Overtime Hourly Rate - Time and 1/2	Support Overtime Hourly Rate - Double Time	Research - No Pension	Research - Hourly Rate no pension	Academic with pension	Academic Hourly Rate with pension	USS members with pension	USS members Hourly Rate with pension
9 * pay award pending	12	71,742						89,039	46.15	90,402	46.86	
	11	68,513	85,284	44.20						86,243	44.70	
	9	68,073						84,383	43.74	85,676	44.41	
	8	65,643						81,299	42.14	82,547	42.79	
	5	63,211						78,213	40.54	79,414	41.16	
	4	60,779						75,127	38.94	76,282	39.54	
	3	58,226	72,943	37.81						73,766	38.24	
	2	58,348						72,042	37.34	73,151	37.92	
	1	55,917						68,957	35.74	70,020	36.29	
8	5	54,133	66,964	34.71			60,331	31.27	66,693	34.57	67,722	35.10
	4	52,556	64,955	33.67			58,552	30.35	64,692	33.53	65,691	34.05
	3	50,524	62,366	32.33			56,260	29.16	62,113	32.20	63,073	32.69
	2	48,573	59,880	31.04			54,059	28.02	59,638	30.91	60,560	31.39
	1	46,696	57,489	29.80			51,942	26.92	57,256	29.68	58,143	30.14
7	6	45,336	55,757	28.90			50,407	26.13	55,530	28.78	56,391	29.23
	5	43,498	53,415	27.69			48,334	25.05	53,197	27.57	54,024	28.00
	4	41,735	51,169	26.52			46,346	24.02	50,960	26.41	51,753	26.83
	3	40,043	49,013	25.40			44,437	23.03	48,813	25.30	49,574	25.70
	2	38,419	47,004	24.36			42,605	22.08	46,812	24.26	47,542	24.64
6	1	36,862	45,078	23.37			40,849	21.17	44,894	23.27	45,594	23.63
	4	35,788	43,750	22.68			39,637	20.55	43,571	22.58	44,251	22.94
	3	34,405	42,039	21.79			38,077	19.74	41,867	21.70	42,521	22.04
	2	33,076	40,395	20.94			36,578	18.96	40,230	20.85	40,858	21.18
	1	31,798	38,814	20.12			35,137	18.21	38,655	20.04	39,259	20.35
5	6	30,779	37,554	19.47			33,987	17.62	37,400	19.39	37,984	19.69
	5	29,595	36,089	18.71			32,652	16.92	35,941	18.63	36,503	18.92
	4	28,457	34,681	17.98			31,368	16.26	34,539	17.90	35,080	18.18
	3	27,363	33,328	17.27			30,134	15.62	33,191	17.20	33,711	17.47
	2	26,310	32,025	16.60			28,946	15.00	31,894	16.53	32,394	16.79
4	1	25,299	30,775	15.95			27,806	14.41	30,648	15.89	31,129	16.13
	5	23,862	28,997	15.03			26,185	13.57	28,878	14.97	29,331	15.20
	4	22,945	27,863	14.44			25,150	13.04	27,748	14.38	28,184	14.61
	3	22,062	26,771	13.88			24,154	12.52	26,660	13.82	27,079	14.04
	2	21,213	25,720	13.33			23,197	12.02	25,614	13.28	26,017	13.49
3	1	20,397	24,711	12.81			22,276	11.55	24,609	12.76	24,997	12.96
	4	19,524	23,631	12.25							23,904	12.99
	3	18,795	22,729	11.78							22,992	11.92
	2	18,095	21,863	11.33							22,117	11.46
2	1	17,420	21,028	10.90							21,272	11.03
	4	17,179	20,730	10.75							20,971	10.87
	3	16,512	19,905	10.32							20,136	10.44
	2	15,872	19,114	9.91							19,336	10.02
1	1	15,258	18,354	9.51							18,568	9.62
	3	14,528	17,451	9.05							17,654	9.15
	2	14,007	16,807	8.71							17,003	8.81
Apprentice	1	13,509	16,191	8.39							16,380	8.49
	4	12,777	15,285	7.92								
	3	11,619	13,853	7.18								
	2	10,568	12,553	6.51								
1	9,683	11,458	5.94									

Hourly Rates	Hourly Rate	Rate with NI	Rate with NI and Pension
Hourly Paid Lecturers	6.4	52.31	57.07
	6.3	50.29	54.87
	6.2	48.35	52.75
	6.1	46.48	50.71

Casual Student	2	7.34	8.01
	1	6.67	7.28

Demonstrator NVQ	26.23	28.62	
Visiting Lecturers	19.11	20.85	
	38.21	41.69	47.07