

EXAMPLE where the Employment Allowance is FULLY USED during the year

| Month           | PAYE            | Student Loans | Net Tax         | Gross NI         | NI Allowance    | SMP   |      | SPP   |      | ShPP  |      | SAP   |      | App. Levy       | Net NI | Net CIS | Amount Due       | Payments Made | Pay HMRC         |
|-----------------|-----------------|---------------|-----------------|------------------|-----------------|-------|------|-------|------|-------|------|-------|------|-----------------|--------|---------|------------------|---------------|------------------|
|                 |                 |               |                 |                  |                 | Value | Comp | Value | Comp | Value | Comp | Value | Comp |                 |        |         |                  |               |                  |
| 6th Apr-5th May | 501.20          |               | 501.20          | 970.14           | 518.91          |       |      |       |      |       |      |       |      | 451.23          |        |         | 952.43           |               | 952.43           |
| 6th May-5th Jun | 518.20          |               | 518.20          | 991.80           | 530.50          |       |      |       |      |       |      |       |      | 461.30          |        |         | 979.50           |               | 979.50           |
| 6th Jun-5th Jul | 588.00          |               | 588.00          | 1,089.44         | 582.73          |       |      |       |      |       |      |       |      | 506.71          |        |         | 1,094.71         |               | 1,094.71         |
| <b>Q1 Total</b> | <b>1,607.40</b> |               | <b>1,607.40</b> | <b>3,051.38</b>  | <b>1,632.14</b> |       |      |       |      |       |      |       |      | <b>1,419.24</b> |        |         | <b>3,026.64</b>  |               | <b>3,026.64</b>  |
| 6th Jul-5th Aug | 572.20          |               | 572.20          | 992.84           | 531.05          |       |      |       |      |       |      |       |      | 461.79          |        |         | 1,033.99         |               | 1,033.99         |
| 6th Aug-5th Sep | 519.80          |               | 519.80          | 978.14           | 523.19          |       |      |       |      |       |      |       |      | 454.95          |        |         | 974.75           |               | 974.75           |
| 6th Sep-5th Oct | 532.60          |               | 532.60          | 1,002.26         | 313.62          |       |      |       |      |       |      |       |      | 688.64          |        |         | 1,221.24         |               | 1,221.24         |
| <b>Q2 Total</b> | <b>1,624.60</b> |               | <b>1,624.60</b> | <b>2,973.24</b>  | <b>1,367.86</b> |       |      |       |      |       |      |       |      | <b>1,605.38</b> |        |         | <b>3,229.98</b>  |               | <b>3,229.98</b>  |
| 6th Oct-5th Nov | 476.00          |               | 476.00          | 928.96           |                 |       |      |       |      |       |      |       |      | 928.96          |        |         | 1,404.96         |               | 1,404.96         |
| 6th Nov-5th Dec | 519.00          |               | 519.00          | 984.40           |                 |       |      |       |      |       |      |       |      | 984.40          |        |         | 1,503.40         |               | 1,503.40         |
| 6th Dec-5th Jan | 456.20          |               | 456.20          | 916.58           |                 |       |      |       |      |       |      |       |      | 916.58          |        |         | 1,372.78         |               | 1,372.78         |
| <b>Q3 Total</b> | <b>1,451.20</b> |               | <b>1,451.20</b> | <b>2,829.94</b>  |                 |       |      |       |      |       |      |       |      | <b>2,829.94</b> |        |         | <b>4,281.14</b>  |               | <b>4,281.14</b>  |
| 6th Jan-5th Feb | 526.60          |               | 526.60          | 994.09           |                 |       |      |       |      |       |      |       |      | 994.09          |        |         | 1,520.69         |               | 1,520.69         |
| 6th Feb-5th Mar | 544.00          |               | 544.00          | 1,016.80         |                 |       |      |       |      |       |      |       |      | 1,016.80        |        |         | 1,560.80         |               | 1,560.80         |
| 6th Mar-5th Apr | 516.80          |               | 516.80          | 981.37           |                 |       |      |       |      |       |      |       |      | 981.37          |        |         | 1,498.17         |               | 1,498.17         |
| <b>Q4 Total</b> | <b>1,587.40</b> |               | <b>1,587.40</b> | <b>2,992.26</b>  |                 |       |      |       |      |       |      |       |      | <b>2,992.26</b> |        |         | <b>4,579.66</b>  |               | <b>4,579.66</b>  |
|                 | <b>6,270.60</b> |               | <b>6,270.60</b> | <b>11,846.82</b> | <b>3,000.00</b> |       |      |       |      |       |      |       |      | <b>8,846.82</b> |        |         | <b>15,117.42</b> |               | <b>15,117.42</b> |

EXAMPLE where the Employment Allowance is NOT FULLY USED during the year

| Month           | PAYE            | Student Loans | Net Tax         | Gross NI        | NI Allowance    | SMP   |      | SPP   |      | ShPP  |      | SAP   |      | App. Levy       | Net NI | Net CIS | Amount Due      | Payments Made | Pay HMRC        |
|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-------|------|-------|------|-------|------|-------|------|-----------------|--------|---------|-----------------|---------------|-----------------|
|                 |                 |               |                 |                 |                 | Value | Comp | Value | Comp | Value | Comp | Value | Comp |                 |        |         |                 |               |                 |
| 6th Apr-5th May | 207.40          | 48            | 255.40          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.72          |               | 415.72          |
| 6th May-5th Jun | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Jun-5th Jul | 259.40          | 60            | 319.40          | 430.85          | 230.45          |       |      |       |      |       |      |       |      | 200.40          |        |         | 519.80          |               | 519.80          |
| <b>Q1 Total</b> | <b>674.40</b>   | <b>156</b>    | <b>830.40</b>   | <b>1,120.21</b> | <b>599.17</b>   |       |      |       |      |       |      |       |      | <b>521.04</b>   |        |         | <b>1,351.44</b> |               | <b>1,351.44</b> |
| 6th Jul-5th Aug | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Aug-5th Sep | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Sep-5th Oct | 259.40          | 60            | 319.40          | 430.85          | 230.45          |       |      |       |      |       |      |       |      | 200.40          |        |         | 519.80          |               | 519.80          |
| <b>Q2 Total</b> | <b>674.60</b>   | <b>156</b>    | <b>830.60</b>   | <b>1,120.21</b> | <b>599.17</b>   |       |      |       |      |       |      |       |      | <b>521.04</b>   |        |         | <b>1,351.64</b> |               | <b>1,351.64</b> |
| 6th Oct-5th Nov | 207.40          | 48            | 255.40          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.72          |               | 415.72          |
| 6th Nov-5th Dec | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Dec-5th Jan | 259.40          | 60            | 319.40          | 430.85          | 230.45          |       |      |       |      |       |      |       |      | 200.40          |        |         | 519.80          |               | 519.80          |
| <b>Q3 Total</b> | <b>674.40</b>   | <b>156</b>    | <b>830.40</b>   | <b>1,120.21</b> | <b>599.17</b>   |       |      |       |      |       |      |       |      | <b>521.04</b>   |        |         | <b>1,351.44</b> |               | <b>1,351.44</b> |
| 6th Jan-5th Feb | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Feb-5th Mar | 207.60          | 48            | 255.60          | 344.68          | 184.36          |       |      |       |      |       |      |       |      | 160.32          |        |         | 415.92          |               | 415.92          |
| 6th Mar-5th Apr | 239.40          | 51            | 290.40          | 405.05          | 216.65          |       |      |       |      |       |      |       |      | 188.40          |        |         | 478.80          |               | 478.80          |
| <b>Q4 Total</b> | <b>654.60</b>   | <b>147</b>    | <b>801.60</b>   | <b>1,094.41</b> | <b>585.37</b>   |       |      |       |      |       |      |       |      | <b>509.04</b>   |        |         | <b>1,310.64</b> |               | <b>1,310.64</b> |
|                 | <b>2,678.00</b> | <b>615</b>    | <b>3,293.00</b> | <b>4,455.04</b> | <b>2,382.88</b> |       |      |       |      |       |      |       |      | <b>2,072.16</b> |        |         | <b>5,365.16</b> |               | <b>5,365.16</b> |