


National Insurance Tables 2013/2014

The table below illustrates the figures that should be entered into SIMS for employees with contracted in or contracted out salary related pension schemes and where the school will benefit from National Insurance rebates. The table is based on our interpretation of the **NI Guidance for Software Developers Effective the Tax Year 2013 – 2014 published by HMRC**. It is highly recommended that you liaise with your Local Authority / Payroll Agency to determine how the National Insurance rebates are to be treated as the table below has been assumed that the maximum rebate will be recovered.

In summary:

- Modifications have been made to some bands together with some of the rates for “Contracted In” and “Contracted Out”.
- We have revised the table to six bands for consistency purposes with published data.
- The columns in the table below are in the same format as the columns within the National Insurance table within SIMS.

| Band | Monthly Earnings | | Employers Contribution | |
|------|------------------|---------|------------------------|-----------------------|
| | Upper | Lower | Contracted In Rate 1 | Contracted Out Rate 2 |
| 1 | 473.00 | 0.00 | 0.00 | 0.00 |
| 2 | 641.00 | 473.01 | 0.00 | -3.40 |
| 3 | 646.00 | 641.01 | 13.80 | 10.40 |
| 4 | 3337.00 | 646.01 | 13.80 | 10.40 |
| 5 | 3454.00 | 3337.01 | 13.80 | 13.80 |
| 6 | 0.00 | 3454.01 | 13.80 | 13.80 |

 **NOTE:** A ‘rounding’ difference may arise for some employees of approximately £1 - £2 per month.

If the above table is entered in Personnel with a Start Date of 06/04/2013, the April 2013 National Insurance projections will be slightly different to those in the following months. To avoid this situation, enter the table with a Start Date of 01/04/2013.

SIMS – supported versions

The table needs to be entered via **Tools | Staff | National Insurance Rates**. National Insurance projections will be calculated in FMS 6.144 or later once the Financial Year and Salary Periods have been defined for 2013/2014 and Salary Projections have been refreshed via **Focus | Personnel Links | Salary Projections**.

Importing National Insurance Tables (Minimum Version Summer 2012)

SIMS Support Units can define the National Insurance table in SIMS 7.146 (Summer 2012) or later and create a Pay Related file which includes National Insurance via **Tools | Staff | Pay Related Export**. The Pay Related file can be dispatched to schools that are using SIMS 7.146 or later, where it can be imported via **Tools | Staff | Pay Related Import**. National Insurance projections will be calculated in FMS once the Financial Year and Salary Periods have been defined for 2013/2014 and Salary Projections have been refreshed via **Focus | Personnel Links | Salary Projections**.

When National Insurance tables are imported into Personnel **ALL** existing National Insurance Tables will be deleted whilst the National Insurance tables contained within the file being imported are retained and used. Consequently, Support Units should provide in their exported Pay Related file (as a minimum) National Insurance Tables for 2012/2013 (this can be found in the FMS 6.144 Release Note) as well as 2013/2014 as detailed above. This will avoid any issues with the remaining Salary Projections for 2012/2013. Financial years prior to 2012/2013 should by now be closed in most cases with all Salary Projections being replaced with actual salary payments.