



COMMERCIAL PROCESSES AND COST MANAGEMENT

Apply a Range of Estimating Techniques in Building
Estimation

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Contents

1.0 - Introduction	2
– Aim of the Report.....	2
– Assumptions	2
– Order of Estimate	3
2.0 - Cost of Craftsman	6
3.0 - Source of Information	7
Bibliography	8

1.0 - Introduction

An estimator can exist within any organisation which requires estimations of costs to provide a service or supply a product. An estimator can also be known as a Quantity Surveyor, but this term is exclusive to the construction sector and cannot be used to describe an estimator within any other sector. As stated on the RICS website 'Quantity Surveyors are the cost managers of the construction industry' (RICS, 2018). Within the construction industry the role of the estimator is to gather information regarding all costs associated with a construction project. These range from estimating the building works that are to be carried out to the costs and specifications of materials required for the build. They need to have good knowledge of the construction industry and all aspects of construction, they also need to be thorough with their costings and estimations of a project's costs.

There are different types of estimates that can be carried out; preliminary, feasibility, viability, authorisation and final budget. The type of estimate required depends on what stage of construction the project has reached. The initial stages of the project would only require rough estimates and as the start of construction gets closer the accuracy of the estimate must increase and when the construction process begins the costs must be controlled to ensure that costs do not exceed the final budget.

The costs within this project will be obtained from similar projects that have been obtained from BCIS. Although, the project used for costs will not be exactly the same as the project proposed the costs will be multiplied by the assumed measures. Also, the project used as the base cost will not be built in the same area or during the same time period BCIS will rebase the costs to Swansea and also to the correct time period to provide a more accurate detail of costs.

– Aim of the Report

The aim of this report is to highlight and detail the costs of constructing a new build house in Townhill, Swansea. The estimate will be presented to CALA Homes to aid them with the construction process.

The NRM order of estimate will be used to help create the final cost estimate for the client.

– Assumptions

Due to the nature of the drawings supplied some assumptions will be required as there have been no dimensions placed on the drawings.

<u>Element</u>	<u>Assumption made</u>	<u>Reasoning/Source</u>
Floor Space (m ²)	120m ²	As per the David Wilson Homes website the average size of a semi-detached home in the UK is 1033 sq. ft. (96m ²). https://www.dwh.co.uk/library/Average-UK-house-sizes/ This equates to 48m ² per floor. As there is also an attic room in the build required it has been assumed that the floor space on this floor is half of the other floors in the house which would equal 24m ² . Therefore, Ground Floor = 48m ² First Floor = 48m ² Second Floor = 24m ² Total = <u>120m²</u>
Construction Type (External Wall)	Concrete block internal skin external wall.	This has been chosen over a timber frame construction due to the lack of projects available on BCIS which provide costing information of this construction method.
Access	Existing infrastructure in place and space for materials to be stored and delivered easily.	No details have been given regarding the site therefore this has been assumed. Also, this means that there will be no preliminary site works required.

– Order of Estimate

The NRM order of estimate will be used when working out construction costs of the build. As per the building method the order starts from the ground with the ground works and works up the building following the order in which construction follows. The NRM 1 order of estimate was made by RICS and was published in the New Rules of Measuring volume 1 in 2012.

There are three methods of working out the costs of items using the NRM 1 order of estimate:

The total internal floor area (m²)

Functional unit method (Number of (Nr))

Elemental method.

The internal floor area method uses the total m² of the building to multiply the cost of an item by the total floor area of the build to work out the cost. The Functional unit method is best used for items such as windows and doors where it is easy to quantify the number of the item, the cost of the item will then be multiplied by how many of that particular item is required. The elemental method breaks the project down into separate elements and the costs are then worked out based on these.

The costs shown in the below table have been taken from a similar project that had been undertaken in the South Lakeland region in May 2015. As this is not in the same area or time period as the proposed build in Townhill, Swansea the costs have been rebased to reflect what the elements would cost in the area and to the fourth quarter of 2018 to give a more accurate of costs for this project.

Item No.	Group Element	Element	Required (Yes/No)	Cost per M ²	Quantity (m ²)	Total Cost (£)
1.0	Substructure		Yes	£158.00	120	£18,960.00
2.0	Superstructure					£0.00
2.1		Frame (Cost included within external wall)				£0.00
2.2		Upper Floors	Yes	£22.00	120	£2,640.00
2.3		Roof	Yes	£139.00	120	£16,680.00
2.4		Stairs and Ramps	Yes	£14.00	120	£1,680.00
2.5		External Walls	Yes	£414.00	120	£49,680.00
2.6		Windows and external Doors	Yes	£70.00	120	£8,400.00
2.7		Internal Walls and partitions	Yes	£62.00	120	£7,440.00
2.8		Internal Doors	Yes	£26.00	120	£3,120.00
3.0	Internal Finishes					£0.00
3.1		Wall Finishes	Yes	£45.00	120	£5,400.00
3.2		Floor Finishes	Yes	£17.00	120	£2,040.00
3.3		Ceiling Finishes	Yes	£27.00	120	£3,240.00
4.0	Fittings and Furnishings		No			£0.00
5.0	Services					£0.00
5.1		Sanitary Appliances	Yes	£22.00	120	£2,640.00
5.2		Services Equipment	No			£0.00
5.3		Disposal Installations	Yes	£8.00	120	£960.00
5.4		Water Installations	Yes	£41.00	120	£4,920.00
5.5		Heat Source	Yes	£39.00	120	£4,680.00
5.6		Space Heating and Air Conditioning	Yes	£30.00	120	£3,600.00
5.7		Ventilation	Yes	£23.00	120	£2,760.00
5.8		Electrical Installations	Yes	£44.00	120	£5,280.00
5.9		Fuel Installations	No			£0.00
5.10		Lift Conveyor Installations	No			£0.00
5.11		Fire and Lightning Protection	No			£0.00
5.12		Communications, Security and Control Systems	No			£0.00
5.13		Special Installations	No			£0.00
5.14		Builders' work in connection with services	Yes	£10.00	120	£1,200.00
6.0	Prefabricated Buildings		No			£0.00
7.0	Works to Existing Buildings		No			£0.00
8.0	External Works		No			£0.00
Total Building Cost						<u>£145,320.00</u>

2.0 - Cost of Craftsman

When calculating the cost of craftsmen for work there are a number of elements that need to be considered. Firstly, it is needed to calculate their hourly labour rate which then is multiplied through to work out their weekly wages. The average working week for a craftsman is a 39-hour week which equates to 7.8 hours per day. Then, the craftsman's National Insurance needs to be factored in.

Rates and percentage contributions have been taken from the BCIS Builders BATJIC and the BCIS National insurance documents. In 2018 the average weekly wage for an advanced craftsman was £485.55. As this was in the wage bracket of £162.01 - £866.00 the weekly national insurance was required to be 12%. From the 25th June 2018 the weekly holiday pay required for employees was 12% of their weekly wage.

The below table works out the cost of one craftsman for 50 weeks and then the cost is multiplied by 4 to work out the total cost of 4 craftsmen for the duration of the scheme.

Element	Cost per hour	Cost per day	Cost per week	50 Weeks
Labour	£12.45	£97.11	£485.55	£24,277.50
		Percentage of weekly wage contribution	Weekly contribution	
National Insurance		12.00%	£58.27	£2,913.30
Holiday Pay		13.05%	£63.36	£3,168.21
Total cost of craftsman for 50 weeks				<u>£30,359.01</u>
Total cost of 4 craftsman for 50 weeks				<u>£121,436.06</u>

It has been assumed that no overtime work will be required and the craftsmen will only work the normal 39-hour week. If overtime was required the first hour after the 39 hours would be at the normal hourly rate but anything further would require more than the normal hourly rate. Also, it has been assumed that none of the craftsmen will require any sick days therefore the additional costs of sick days have not been factored in.

3.0 - Source of Information

The main source of information used in this report was the BCIS website. To gain information regarding the cost of the build a project was found in the database of the website which included all costing aspects of the build. While the information has been rebased to the same time period and region for the proposed project it would have been more accurate to base this estimate on a project that had been undertaken in Swansea. This would have given an even more accurate cost details to base the price on rather than relying on a formula to work out an estimate.

The drawings used have also hindered the accuracy of the estimate as there were no dimensions included on them. As this was the case the floor area had to be assumed based on the average house sizes in the UK. If the drawings had been more accurate then a clearer idea could have been had to calculate the costs that would have been more accurate for this build.

Although suppliers' quotes have not been used to calculate this estimate they are another potential source of information. If merchants' quotes would have been used for this estimate a potential shortcoming of this could have been that they had an offer on at the time and when it comes to constructing the house this offer may have expired and the cost detailed in the estimate would not be accurate and would end up costing more and being over budget when it comes to construction.

Bibliography

David Wilson Homes (2018) *Average House Sizes in Uk*. Available at:

<https://www.dwh.co.uk/library/Average-UK-house-sizes/> (Accessed: 3rd January 2019).

RICS (2013) *NRM1: Order of cost estimating and cost planning for capital building works*. Reading: Page Bros.

RICS (2018) *Quantity Surveying and Construction*. Available at:

<https://www.rics.org/uk/join/pathway-guides/quantity-surveying-and-construction/> (Accessed: 18th February 2019).

2 Semi-Detached Houses - #32052

➤ Rebased to 4Q 2018 (318; forecast) and Swansea (85; sample 17)

Summary

2 Semi-Detached Houses

Location: Near Sawrey, Cumbria

Date: 15-May-2015

Building cost: £236,591 **rebased**

Cost/m²: £1,417 **rebased**

Floor area: 167m²

Main construction: Brick construction

Storeys: 2

Level of analysis: Elemental 

Detail

Building function: 820.2 - 'One-off' housing semi-detached (3 units or less)

Type of work: New build

District: South Lakeland

Grid reference: SD3795

Postcode: LA22 0LF

Receipt date: 15-May-2015

Base date: 15-May-2015

Project details: Private residential development providing a 2Nr semi-detached houses, a barn conversion into 2Nr semi-detached houses and a detached house with external works.

Complex contract: This analysis forms part of a complex contract. See analyses 33050, 33051

Site conditions: Demolition of existing structures with asbestos removal.

Project tender price index: 310 on 1985 BCIS Index Base

Client: Private

Tender documentation: Bill of Quantities

Selection of contractor: Selected competition

Cost fluctuations: Fixed

Contract breakdown

Measured work:	£848,878	rebased
Prime cost sums:	£0	rebased
Provisional sums:	£92,099	rebased
Preliminaries:	£123,330	rebased
Design fees:	£0	rebased
Risk (client's contingencies):	£24,119	rebased
Contract sum:	£1,088,426	rebased

Building breakdown

Measured work:	£302,326	rebased
Prime cost sums:	£0	rebased
Provisional sums:	£32,800	rebased
Preliminaries:	£43,923	rebased
Design fees:		
Risk (client's contingencies):	£8,590	rebased
Contract sum:	£387,639	rebased

Tender list (lowest first)

£1,088,426 (-)

Accommodation and design features

2Nr semi-detached houses. Insitu concrete foundations and ground slab. Engineered timber joist upper floor. Timber pitched roof with quarry slates. Stone and block cavity walls. Hardwood windows and external doors. Timber stud and block internal walls. Timber stairs. Flush and pine panelled internal doors. Plasterboard and ceramic tile wall finishes. Vinyl floor finishes to wet areas. Plasterboard ceilings. Kitchen fittings. Wood burning stove and back boiler. Sanitaryware. Electrical installation.

Dimensions

Number of units: 2

Credits

Submitted by: Bushell Raven Limited

Elements (BCIS Standard Form of Cost Analysis (2008 revision)) **rebased**

Element	Total cost	Cost per m ²	Element unit qty	Element unit rate	Percent age
1 Substructure	£26,484	£158			7%
2A Frame	£0	£0			
2B Upper Floors	£3,676	£22			1%
2C Roof	£23,181	£139			6%
2D Stairs	£2,448	£14			1%
2E External Walls	£69,161	£414			18%
2F External Windows and Doors	£11,818	£70			3%
2G Internal Walls and Partitions	£10,239	£62			3%
2H Internal Doors	£4,420	£26			1%
2 Superstructure	£124,942	£748			32%
3A Wall Finishes	£7,586	£45			2%
3B Floor Finishes	£2,955	£17			1%
3C Ceiling Finishes	£4,517	£27			1%
3 Finishes	£15,058	£90			4%
4 Fittings and Furnishings	£6,588	£40			2%
5A Sanitary Appliances	£3,778	£22			1%
5B Services Equipment	£0	£0			
5C Disposal Installations	£1,337	£8			
5D Water Installations	£6,747	£41			2%
5E Heat Source	£6,367	£39			2%
5F Space Heating and Air Conditioning	£5,060	£30			1%
5G Ventilating Systems	£3,789	£23			1%
5H Electrical Installations	£7,371	£44			2%
5I Fuel Installations	£0	£0			
5J Lift and Conveyor Installations	£0	£0			
5K Fire and Lightning Protection	£0	£0			
5L Communications and Security Installations	£0	£0			
5M Special Installations	£0	£0			
5N Builder's Work in Connection	£1,654	£10			
5O Management of the Commissioning of Services	£0	£0			
5 Services	£36,103	£216			9%
Building Sub-total	£209,175	£1,252			54%
6A Site Works	£61,576	£369			16%
6B Drainage	£23,283	£140			6%
6C External Services	£17,953	£107			5%
6D Minor Building Works	£0	£0			
6E Demolition and Work Outside the Site	£23,139	£139			6%
6 External Works	£125,951	£754			32%
7 Preliminaries	£43,923	£263			11%
8 Contingencies	£8,590	£51			2%
Total (less Design Fees)	£387,639	£2,321			100%
9 Design Fees	£0	£0			
Total Contract sum	£387,639	£2,321			100%

Specification

Element	Specification
1 Substructure	Insitu concrete foundations. RC slab.
2B Upper Floors	Engineered timber joists. Chipboard flooring. Insulation.
2C Roof	Timber trussed roof with quarry slates. Plastic rainwater goods. 370mm insulation.
2D Stairs	Standard softwood and MDF.
2E External Walls	Natural stone external skin. Block inner skin.
2F External Windows and Doors	Sapele windows, double glazed. Hardwood panel doors.
2G Internal Walls and Partitions	Timber stud partitions. Block internal walls.
2H Internal Doors	Softwood panelled and flush doors.
3A Wall Finishes	Plasterboard and skim on dabs or timber. Ceramic tiles to splashbacks and bathrooms.
3B Floor Finishes	42m2 vinyl floors to wet areas.
3C Ceiling Finishes	Plasterboard and skim.
4 Fittings and Furnishings	Fitted kitchen.
5A Sanitary Appliances	2Nr baths, 4Nr wash basins and 4Nr WC suites. Electric over bath showers.
5C Disposal Installations	Soil and waste.
5D Water Installations	Hot and cold water.
5E Heat Source	Wood burning stoves and back-up boiler.
5F Space Heating and Air Conditioning	Radiator heating.
5G Ventilating Systems	Ventilation.
5H Electrical Installations	Power and light.
5N Builder's Work in Connection	Holes for pipes.
6A Site Works	PCC block and reconstructed slab paving. Insitu concrete retaining and rendered block walls. Timber fencing. Planting.
6B Drainage	Foul and surface water. Hydrobrake.
6C External Services	Water and electricity connections.
6E Demolition and Work Outside the Site	Demolition of existing buildings including grubbing up foundations and drains. Asbestos removal. Gutting of barn.
7 Preliminaries	13.11% of remainder of Contract sum (excluding Contingencies).
8 Contingencies	2.56% of remainder of Contract sum (excluding Preliminaries).

Builders BATJIC

The Building and Allied Trades Joint Industrial Council (BATJIC) agreed an increase of 3.1% in wages effective from 25 June 2018.

08-Jun-2018

The above agreement brings the following weekly rates into effect:

Wage Rates

Operative Date	Basic Weekly Rate		Promulgated Date
	Craftsmen	Adult General Operatives	
11-Jun-2001	261.30	211.38	Apr-2001
10-Jun-2002	284.70	220.35	Apr-2002
9-Jun-2003	302.25	234.00	Apr-2003
7-Jun-2004	326.82	250.38	Mar-2004

Wage Rates From 13 June 2005

Operative Date	Basic Weekly Rate			Promulgated Date
	Advanced Craft	Intermediate Craft	Adult General Operatives	
30-Jun-2014	436.80	376.35	327.60	Apr-2014
29-Jun-2015	448.50	386.10	337.35	Jun-2015
27-Jun-2016	459.81	395.85	351.00	Jun-2016
26-Jun-2017	471.12	405.60	359.97	May-2017
25-Jun-2018	485.55	418.08	371.28	May-2018

Rates are for a 39 hour week.

Benefit Scheme Contributions

Holiday Pay Scheme

Operative Date	Weekly Contribution
30-Jun-2014	12.6% of weekly pay
29-Jun-2015	13.05% of weekly pay
27-Jun-2016	13.05% of weekly pay
26-Jun-2017	13.05% of weekly pay
25-Jun-2018	13.05% of weekly pay

Retirement Benefit Scheme (Stakeholder Scheme)

Operative Date	Weekly Contribution
30-Jun-2014	5.00
29-Jun-2015	5.00
27-Jun-2016	5.00
26-Jun-2017	5.00
25-Jun-2018	5.00

Note:

From 11 June 2001, if employee contributes £2.90 per week, the employer also pays £2.90 per week.

From 10 June 2002, if employee contributes £5.00 per week, the employer also pays £5.00 per week.

From 9 June 2003, if employee contributes £7.50 per week, the employer also pays £7.50 per week.

From 7 June 2004, if employee contributes between £2.50 and £10.00 per week, the employer also pays up to £10.00 per week, matching the employee's contribution.

From 13 June 2005, if employee contributes between £3.00 and £11.00 per week, the employer also pays up to £11.00 per week, matching the employee's contribution.

From 12 June 2006, if employee contributes between £3.00 and £13.00 per week, the employer also pays up to £13.00, matching the employee's contribution.

From 11 June 2007, if employee contributes between £3.00 and £13.50 per week, the employer also pays up to £13.50, matching the employee's contribution.

From 5 September 2011, the minimum employer retirement benefit contribution shall be £5.00 per week. Where the operative contributes between £5.01 and £10.00 per week, the employer shall increase the minimum contribution to match that of the operative up to a maximum of £10.00 per week. From 30 June 2008, employers are not required to make an EasyBuild pension contribution for operatives who are either new to the industry or change jobs within the industry and decline to make a personal EasyBuild pension contribution of at least £5.00 per week.

New pension arrangements are being phased in from October 2012 until 2015.

Death Benefits Scheme

Operative Date	Weekly Contribution
30-Jun-2014	1.39
29-Jun-2015	1.39
27-Jun-2016	1.39
26-Jun-2017	1.39
25-Jun-2018	1.39

National Insurance

National Insurance Contributions

03-Apr-2018

Employed Persons – Class 1 Contributions

Total Weekly Earnings	Primary Contributions (Employee)	Secondary Contributions (Employer)
6 April 2018		
Up to £115.99	Nil	Nil
£116 to £162	Nil	Nil
£162.01 to £892	12%	13.8%
Over £892	2%	13.8%

NB. Apprentices under 25 years of age pay no National Insurance Contributions on the first £892 a week.

Employed Persons – Class 1 Contributions

Total Weekly Earnings	Primary Contributions (Employee)	Secondary Contributions (Employer)
6 April 2017		
Up to £112.99	Nil	Nil
£113 to £157	Nil	Nil
£157.01 to £866	12%	13.8%
Over £866	2%	13.8%

NB. Apprentices under 25 years of age pay no National Insurance Contributions on the first £866 a week.

Employed Persons – Class 1 Contributions

Total Weekly Earnings	Primary Contributions (Employee)	Secondary Contributions (Employer)
6 April 2016		
Up to £111.99	Nil	Nil
£112 to £155	Nil	Nil
£155.01 to £156	12%	Nil
£156.01 to £827	12%	13.8%
Over £827	2%	13.8%

NB. Apprentices under 25 years of age pay no National Insurance Contributions on the first £827 a week. There are no longer different rates for contracted out and not contracted out.

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
	First		Contracted Out	Not Contracted Out		Contracted OUT			Not
	On 'A' Range	On 'B' Range	On 'C' to 'E' Range	On 'B' Range	On 'C' to 'E' Range	On 'A' Range	On 'B' Range	On 'C' to 'E' Range	Contracted Out
6 April 2015									
Up to £111.99 (A)	Nil	-	-	-	-	Nil	-	-	Nil
£112 to £155.00 (B)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	-	Nil
£155.01 to £156.00 (C)	Nil	-1.40%	10.6%	Nil	12.0%	Nil	-3.4%	-	Nil

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
£156.01 to £770.00 (D)	Nil	-1.40%	10.6%	Nil	12.0%	Nil	-3.4%	10.4%	13.8% above 'C'
£770.01 to £815.00 (E)	Nil	-1.40%	10.6% on 'C' and 'D' then 12.0%	Nil	12.0%	Nil	-3.4%	10.4% on 'C' and 'D' then 13.8%	13.8% above 'C'
Over £815.00	Nil	-1.40%	10.6% on 'C' and 'D', 12.0% on 'E' then 2.0%	Nil	12.0% on 'C', 'D' and 'E' then 2.0%	Nil	-3.4%	10.4% on 'C' and 'D' then 13.8%	13.8% above 'C'

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
	First On 'A' Range	Contracted Out On 'B' Range	On 'C' to 'D' Range	Not Contracted Out On 'B' Range	On 'C' to 'D' Range	Contracted Out On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Not Contracted Out
6 April 2014									
Up to £110.99 (A)	Nil	-	-	-	-	Nil	-	-	Nil
£111 to £153.00 (B)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	-	Nil
£153.01 to £770.00 (C)	Nil	-1.40%	10.6%	Nil	12.0%	Nil	-3.4%	10.4%	13.8% above 'B'
£770.01 to £805.00 (D)	Nil	-1.40%	10.6% on 'C' then 12.0%	Nil	12.0%	Nil	-3.4%	10.4% on 'C' then 13.8%	13.8% above 'B'
Over £805.00	Nil	-1.40%	10.6% on 'C', 12.0% on 'D' then 2.0%	Nil	12.0% on 'C' and 'D' then 2.0%	Nil	-3.4%	10.4% on 'C' then 13.8%	13.8% above 'B'

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
	First On 'A' Range	Contracted Out On 'B' to 'C' Range	On 'D' to 'E' Range	Not Contracted Out On 'B' to 'C' Range	On 'D' to 'E' Range	Contracted Out On 'A' Range	On 'B' Range	On 'C' to 'E' Range	Not Contracted Out
6 April 2013									
Up to £108.99 (A)	Nil	-	-	-	-	Nil	-	-	Nil
£109 to £148.00 (B)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	-	Nil
£148.01 to £149.00 (C)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	10.4%	13.8% above 'B'
£149.01 to £770.00 (D)	Nil	-1.40%	10.6%	Nil	12.0%	Nil	-3.4%	10.4%	13.8% above 'B'
£770.01 to £797.00 (E)	Nil	-1.40%	10.6% on 'D' then 12.0%	Nil	12.0%	Nil	-3.4%	10.4% on 'C' to 'D' then 13.8%	13.8% above 'B'
Over £797.00	Nil	-1.40%	10.6% on 'D', 12.0% on 'E' then 2.0%	Nil	12.0% on 'D' and 'E' then 2.0%	Nil	-3.4%	10.4% on 'C' to 'D' then 13.8%	13.8% above 'B'

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
	First	Contracted Out		Not Contracted Out		Contracted Out			Not Contracted Out
	On 'A' Range	On 'B' to 'C' Range	On 'D' to 'E' Range	On 'B' to 'C' Range	On 'D' to 'E' Range	On 'A' Range	On 'B' Range	On 'C' to 'E' Range	Contracted Out
6 April 2012									
Up to £106.99 (A)	Nil	-	-	-	-	Nil	-	-	Nil
£107 to £144.00 (B)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	-	Nil
£144.01 to £146.00 (C)	Nil	-1.40%	-	Nil	-	Nil	-3.4%	10.4%	13.8% above 'B'
£146.01 to £770.00 (D)	Nil	-1.40%	10.6%	Nil	12.0%	Nil	-3.4%	10.4%	13.8% above 'B'
£770.01 to £817.00 (E)	Nil	-1.40%	10.6% on 'D' then 12.0%	Nil	12.0%	Nil	-3.4%	10.4% on 'C' to 'D' then 13.8%	13.8% above 'B'
Over £817.00	Nil	-1.40%	10.6% on 'D', 12.0% on 'E' then 2.0%	Nil	12.0% on 'D' and 'E' then 2.0%	Nil	-3.4%	10.4% on 'C' to 'D' then 13.8%	13.8% above 'B'

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	Primary Contributions (Employee)					Secondary Contributions (Employer)			
	First	Contracted Out		Not Contracted Out		Contracted Out			Not Contracted Out
	On 'A' Range	On 'B' to 'C' Range	On 'D' to 'E' Range	On 'B' to 'C' Range	On 'D' to 'E' Range	On 'A' Range	On 'B' Range	On 'C' to 'E' Range	Contracted Out
6 April 2011									
Up to £101.99 (A)	Nil	-	-	-	-	Nil	-	-	Nil
£102 to £136.00 (B)	Nil	-1.60%	-	Nil	-	Nil	-3.7%	-	Nil
£136.01 to £139.00 (C)	Nil	-1.60%	-	Nil	-	Nil	-3.7%	10.1%	13.8% above 'B'
£139.01 to £770.00 (D)	Nil	-1.60%	10.4%	Nil	12.0%	Nil	-3.7%	10.1%	13.8% above 'B'
£770.01 to £817.00 (E)	Nil	-1.60%	10.4% on 'D' then 12.0%	Nil	12.0%	Nil	-3.7%	10.1% on 'C' to 'D', then 13.8%	13.8% above 'B'
Over £817.00	Nil	-1.60%	10.4% on 'D', 12.0% on 'E' then 2.0%	Nil	12.0% on 'D' and 'E' then 2.0%	Nil	-3.7%	10.1% on 'C' to 'D', then 13.8%	13.8% above 'B'

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not Contracted Out
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Contracted Out
6 April 2010:									
Up to £97.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£97.00 to £110.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.7%	-	NIL
£110.01 to £770.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.7%	9.1%	12.8% above B

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Contracted Out
£770.01 to £884.00 (D)	NIL	-1.6%	9.4% on C then 11.0%	NIL	11.0%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B
Over £884.00	NIL	-1.6%	9.4% on C, 11.0% on D then 1.0%	NIL	11.0% on C and D then 1%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Contracted Out
6 April 2009:									
Up to £95.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£95.00 to £110.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.7%	-	NIL
£110.01 to £770.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.7%	9.1%	12.8% above B
£770.01 to £884.00 (D)	NIL	-1.6%	9.4% on C then 11.0%	NIL	11.0%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B
Over £884.00	NIL	-1.6%	9.4% on C, 11.0% on D then 1.0%	NIL	11.0% on C and D then 1%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Contracted Out
6 April 2008:									
Up to £90.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£90.01 to £105.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.7%	-	NIL
£105.01 to £770.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.7%	9.1%	12.8% above B
Over £770.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11.0% on C then 1.0%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	Contracted Out
6 April 2007:									
Up to £87.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL

Total weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
£87.01 to £100.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.7%	-	NIL
£100.01 to £670.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.7%	9.1%	12.8% above B
Over £670.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11.0% on C then 1.0%	NIL	-3.7%	9.1% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6 April 2006:									
Up to £84.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£84.01 to £97.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.5%	-	NIL
£97.01 to £645.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.5%	9.3%	12.8% above B
Over £645.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11% on C then 1.0%	NIL	-3.5%	9.3% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6 April 2005:									
Up to £82.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£82.01 to £94.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.5%	-	NIL
£94.01 to £630.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.5%	9.3%	12.8% above B
Over £630.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11.0% on C then 1.0%	NIL	-3.5%	9.3% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6th April 2004:									
Up to £79.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
£79.01 to £91.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.5%	-	NIL
£91.01 to £610.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.5%	9.3%	12.8% above B
Over £610.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11.0% on C then 1.0%	NIL	-3.5%	9.3% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6 April 2003:									
Up to £77.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£77.01 to £89.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.5%	-	NIL
£89.01 to £595.00 (C)	NIL	-1.6%	9.4%	NIL	11.0%	NIL	-3.5%	9.3%	12.8% above B
Over £595.00 (D)	NIL	-1.6%	9.4% on C then 1.0%	NIL	11.0% on C then 1.0%	NIL	-3.5%	9.3% on C then 12.8%	12.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' to 'D' Range		Not Contracted Out On 'B' Range On 'C' to 'D' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6 April 2002:									
Up to £75.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL
£75.01 to £89.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.5%	-	NIL
£89.01 to £585.00 (C)	NIL	-1.6%	8.4%	NIL	10%	NIL	-3.5%	8.3%	11.8% above B
Over £ 585.00 (D)		No Additional Contributions Payable				NIL	-3.5%	8.3% on C then 11.8%	11.8% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First On 'A' Range	Contracted Out On 'B' Range On 'C' Range		Not Contracted Out On 'B' Range On 'C' Range		Contracted Out On 'A' Range On 'B' Range On 'C' to 'D' Range			Not Contracted Out
6 April 2001:									
Up to £72.00 (A)	NIL	-	-	-	-	NIL	-	-	NIL

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)			
	Standard Rate Contribution Stages								
	First	Contracted Out		Not Contracted Out		Contracted Out			Not Contracted Out
	On 'A' Range	On 'B' Range	On 'C' Range	On 'B' Range	On 'C' Range	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	
£72.01 to £87.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3.0%	-	NIL
£87.01 to £575.00 (C)	NIL	-1.6%	8.4%	NIL	10%	NIL	-3.0%	8.9%	11.9% above B
Over £575.00 (D)	No Additional Contributions Payable					NIL	-3.0%	8.9% on C then 11.9%	11.9% above B

Employed Persons – Class 1 Contributions

Total Weekly Earnings - Range Reference	PRIMARY CONTRIBUTIONS (Employee)					SECONDARY CONTRIBUTIONS (Employer)				
	Standard Rate Contribution Stages									
	First	Contracted Out		Not Contracted Out		Contracted Out				Not Contracted Out
	On 'A' Range	On 'B' Range	On 'C' to 'D' Range	On 'B' Range	On 'C' to 'D' Range	On 'A' Range	On 'B' Range	On 'C' Range	On 'D' to 'E' Range	
6 April 2000:										
Up to £67.00 (A)	NIL	-	-	-	-	NIL	-	-	-	NIL
£67.01 to £76.00 (B)	NIL	-1.6%	-	NIL	-	NIL	-3%	-	-	NIL
£76.01 to £84.00 (C)	NIL	-1.6%	8.4%	NIL	10%	NIL	-3%	-3%	-	NIL
£84.01 to £535.00 (D)	NIL	-1.6%	8.4%	NIL	10%	NIL	-3%	-3%	9.2%	12.2% above C
Over £535.00 (E)	No Additional Contributions Payable					NIL	-3%	-3%	9.2% on D then 12.2%	12.2% above C