

Gross to Net calculation for a USPS member before salary sacrifice. The tax code used is 747L. The Employee's contribution rate is 9%.

N.B. If your tax code is different the calculation will differ, but the tax you actually pay both before and after salary exchange be the same.

Salary per annum £	Gross Monthly Salary	Employee's Monthly Pension Deduction	Employee's Monthly NI Deduction	Employee's Monthly Tax Deduction	Net Pay	Employer's Monthly NI Contributions
15000.00	1250.00	112.50	64.83	103.00	969.67	79.90
20000.00	1666.67	150.00	108.16	178.80	1229.71	131.57
25000.00	2083.33	187.50	151.50	254.60	1489.73	183.24
30000.00	2500.00	225.00	194.83	330.40	1749.77	234.90
35000.00	2916.67	262.50	238.16	406.20	2009.81	286.57
40000.00	3333.33	300.00	281.50	482.00	2269.83	338.24

Gross to Net calculation for a USPS member after salary sacrifice. The tax code used is 747L. The Employee's contribution rate is 9%.

N.B. If your tax code is different the calculation will differ, but the tax you actually pay both before and after salary exchange be the same.

Notional Salary per annum £	Monthly Salary Exchange
10000	833.33
20000	1666.67
30000	2500.00
40000	3333.33
50000	4166.67
60000	5000.00
70000	5833.33
80000	6666.67
90000	7500.00
100000	8333.33