

1. Company pays RPC, MST and POAT

Grossing up scenario where the employer pays all income taxes, MST (employee and employer), RPC (employee and employer) and POAT.

Total payable	£4,693.75	
Plus RPC employee Mondays	£ 72.50	5 weeks at £14.50, equal to 5 Mondays
Total to be grossed up	£4766.25	
Grossed Up	£6110.58	(plus 1% MST + 21% POAT) $4766.25 \times 100 / 78$
Tax due at 21%	£ 1,283.22	
MST employee due	£ 61.10	1% of Grossed Up amount
MST employer due	£ 91.67	1.5% of Grossed Up amount
Total MST due	£ 152.77	
RPC employee	£ 72.50	
RPC employer	£ 72.50	
Total RPC due	£ 145.00	Paid by Employer

2. Company pays RPC

Grossing up scenario where the employee pays the POAT & MST Employee and the company pays the **RPC Employee** & RPC Employer and MST Employer.

Total payable	£4,693.75	
Plus RPC employee Mondays	£ 72.50	5 weeks at £13.50, equal to 5 Mondays
Grossed Up	£4,766.25	
Tax due at 21%	£ 1000.91	
MST employee due	£ 47.66	1% of Grossed Up amount
MST employer due	£ 71.49	1.5% of Grossed Up amount
Total MST due	£ 119.15	
RPC employee	£ 72.50	
RPC employer	£ 72.50	
Total RPC due	£ 145.00	Paid by Employer

3. Company pays RPC and MST

Grossing up scenario where the employee pays the POAT and the company pays the RPC and MST.

Total payable	£4,693.75	
Plus RPC employee Mondays	£ 72.50	5 weeks at £13.50, equal to 5 Mondays
Total to be grossed up	£4,766.25	
Grossed Up	£4,814.39	(plus 1% MST) $4766.25 \times 100 / 99$
Tax due at 21%	£ 1,010.96	
MST employee due	£ 48.14	1% of Grossed Up amount
MST employer due	£ 72.21	1.5% of Grossed Up amount
Total MST due	£ 120.35	
RPC employee	£ 72.50	
RPC employer	£ 72.50	
Total RPC due	£ 145.00	Paid by Employer

4. Company pays RPC and POAT

Grossing up scenario where the employee pays the MST and the company pays the RPC and POAT.

Total payable	£4,693.75	
Plus RPC employee Mondays	£ 72.50	5 weeks at £13.50, equal to 5 Mondays
Total to be grossed up	£4,766.25	
Grossed Up	£6,033.23	(plus 21% POAT) $4766.25 \times 100 / 79$
Tax due at 21%	£ 1,266.97	
MST employee due	£ 60.33	1% of Grossed Up amount
MST employer due	£ 90.50	1.5% of Grossed Up amount
Total MST due	£ 150.83	
RPC employee	£ 72.50	
RPC employer	£ 72.50	
Total RPC due	£ 145.00	Paid by Employer

5. Company pays POAT only

Grossing up scenario where the employee pays the MST and RPC and the company pays the POAT.

Total payable	£4,693.75	(before RPC/MST deducted)
Total to be grossed up	£4,693.75	
Grossed Up	£5,941.46	(plus 21% POAT) $4693.75 \times 100 / 79$
Tax due at 21%	£ 1,247.70	
MST employee due	£ 59.41	1% of Grossed Up amount
MST employer due	£ 89.12	1.5% of Grossed Up amount
Total MST due	£ 148.53	
RPC employee	£ 72.50	Paid by Employee
RPC employer	£ 72.50	Paid by Employer
Total RPC due	£ 145.00	

Employee receives £4561.84 ($4693.75 - 72.5 - 59.41$)