



National Insurance Contributions

Class 1 (not contracted out)	Employer	Employee
Lower earnings limit		£87
Payable on weekly earnings		
£100.01 - £670	12.8%	11%
Over £670	12.8%	1%
Men 65 and over and women 60 and over	as above	Nil
Class 1A (on relevant benefits)	12.8%	Nil
Class 1B (on PAYE settlement arrangement)	12.8%	
Class 2 (Self employed)	£2.20 per week	
Limit of net earnings for exception	£4,635 per annum	
Class 3 (Voluntary)	£7.80 per week	
Class 4 (* Self employed on profits)		
£5,225 to £34,840	8%	
Excess over £34,840	1%	
*Exemption applies if state retirement age was reached by 6 April 2007.		