

## Rates and allowances - National Insurance contributions

### National Insurance - rates and allowances

£ per week	2008-09	2009-10
Lower earnings limit, primary Class 1	£90	£95
Upper earnings limit, primary Class 1	£770	£844
Upper accruals point	N/A	£770
Primary threshold	£105	£110
Secondary threshold	£105	£110
Employees' primary Class 1 rate between primary threshold and upper earnings limit	11%	11%
Employees' primary Class 1 rate above upper earnings limit	1%	1%
Employees' contracted-out rebate	1.6%	1.6%
Married women's reduced rate between primary threshold and upper earnings limit	4.85%	4.85%
Married women's rate above upper earnings limit	1%	1%
Employers' secondary Class 1 rate above secondary threshold	12.8%	12.8%
Employers' contracted-out rebate, salary-related schemes	3.7%	3.7%
Employers' contracted-out rebate, money-purchase schemes	1.4%	1.4%
Class 2 rate	£2.30	£2.40
Class 2 small earnings exception	£4,825 per year	£5,075 per year
Special Class 2 rate for share fishermen	£2.95	£3.05
Special Class 2 rate for volunteer development workers	£4.50	£4.75
Class 3 rate	£8.10	£12.05
Class 4 lower profits limit	£5, 435 per year	£5, 715 per year
Class 4 upper profits limit	£40, 040 per year	£43, 875 per year
Class 4 rate between lower profits limit and upper profits limit	8%	8%
Class 4 rate above upper profits limit	1%	1%

Class 1A NICs payable in July 2008 for benefits provided in the 2007-08 tax year are due at 12.8%

Hotlink to website for Sesame approval: <http://www.hmrc.gov.uk/rates/nic.htm>