

## National Insurance Contributions

Class 1 (not contracted out)	Employer	Employee
Lower earnings limit		£90
Payable on weekly earnings		
£105.01 - £770	12.8%	11%
Over £770	12.8%	1%
Over state retirement age	12.8%	Nil
<b>Class 1A (on relevant benefits)</b>	12.8%	Nil
<b>Class 1B (on PAYE settlement arrangement)</b>	12.8%	Nil
<b>Class 2 (Self employed)</b>	£2.30 per week	
Limit of net earnings for exception	£4,825 per annum	
<b>Class 3 (Voluntary)</b>	£8.10 per week	
<b>Class 4 (*Self employed on profits)</b>		
£5,435 to £40,040	8%	
Excess over £40,040	1%	

*\*Exemption applies if state retirement age was reached by 6 April 2008.*

### Note

For those earning between £90 per week and £770 per week, employers receive a rebate of 1.4% on contracted out money purchase schemes or 3.7% on contracted out final salary schemes, and employees, a rebate of 1.6% for either scheme.

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