

National Insurance Rates

		Employee	Employer
<i>EMPLOYEES</i>		NI	NI
Lower Earnings Level	£102 pw (£442pm)	Nil	
Earnings	£102.01 to £136 pw (£589 pm)	0%	0%
Earnings	£136.01 to £770 pw (£3,337pm)	12%	13.8%
Earnings	£770.01 to £817 (£3,540 pm)	12%	13.8%
Excess over £817 per week		2%	13.80%

SELF EMPLOYED

Class 2 Contribution £2.50 per week (refunded if income < £5,315pa)

Earnings £7,225 to £42,475 9%

Earnings > £42,475 2%