

National Insurance (Updated 20.05.08)

Class 1 (employed)

Contracted in

Weekly earnings

2008/09 Rates

	Employer	Employee
Up to £105	Nil*	Nil*
£105.01 - £770	12.8%**	11%**
Over £770	12.8%**	£73.15 + 1%***

* Entitlement to contribution-based benefits retained for earnings between £90.01 and £105 per week.

** On earnings above £105.

*** On earnings above £770.

Class 1A (employers)

12.8% on employee taxable benefits

Class 2 (self-employed)

flat rate per week £2.30

small earnings exception p.a. £4,825

Class 3 (voluntary)

flat rate per week £8.10

Class 4 (self-employed)

8% on profits between £5,435 and £40,040 plus 1% on profits over £40,040