



## National Insurance Contributions

2011/12

<b>Class 1 (not contracted out)</b>	<b>Employer</b>	<b>Employee</b>
Lower earnings limit		£102
<b>Payable on weekly earnings</b>		
Up to £136	Nil	Nil
£136.01 - £139	13.8%	Nil
£139.01 - £817	13.8%	12%
Over £817	13.8%	2%
Men 65 and over and women 60 and over	13.8%	Nil
Class 1A (on relevant benefits)	13.8%	Nil
Class 1B (on PAYE settlement arrangement)	13.8%	Nil
Class 2 (Self employed)	£2.50 per week	
Limit of net earnings for exception	£5,315 per annum	
Class 3 (Voluntary)	£12.60 per week	
Class 4 (* Self employed on profits)		
£7,225 to £42,475	9%	
Excess over £42,475	2%	
*Exemption applies if state retirement age was reached by 6 April 2011.		

For those earning between £102 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 salary related schemes, and employees a rebate of 1.6% for either scheme.