

## National Insurance contributions - rates and allowances

£ per week	2009-10	2010-11	2011-12
Lower earnings limit, primary Class 1	£95	£97	£102
Upper earnings limit, primary Class 1	£844	£844	£817
Upper accrual point	£770	£770	£770
Primary threshold	£110	£110	£139
Secondary threshold	£110	£110	£136
Employees' primary Class 1 rate between primary threshold and upper earnings limit	11%	11%	12%
Employees' primary Class 1 rate above upper earnings limit	1%	1%	2%
Class 1A rate on employer provided benefits (1)	12.8%	12.8%	13.8%
Employees' contracted-out rebate	1.6%	1.6%	1.6%
Married women's reduced rate between primary threshold and upper earnings limit	4.85%	4.85%	5.85%
Married women's rate above upper earnings limit	1%	1%	2%
Employers' secondary Class 1 rate above secondary threshold	12.8%	12.8%	13.8%
Employers' contracted-out rebate, salary-related schemes	3.7%	3.7%	3.7%
Employers' contracted-out rebate, money-purchase schemes	1.4%	1.4%	1.4%
Class 2 rate	£2.40	£2.40	£2.50
Class 2 small earnings exception	£5,075 per year	£5,075 per year	£5,315 per year
Special Class 2 rate for share fishermen	£3.05	£3.05	£3.15
Special Class 2 rate for volunteer development workers	£4.75	£4.85	£5.10
Class 3 rate	£12.05	£12.05	£12.60
Class 4 lower profits limit	£5, 715 per year	£5, 715 per year	£7,225 per year
Class 4 upper profits limit	£43, 875 per year	£43, 875 per year	£42,475 per year
Class 4 rate between lower profits limit and upper profits limit	8%	8%	9%
Class 4 rate above upper profits limit	1%	1%	2%
Additional primary Class 1 percentage rate on deferred employments	1%	1%	2%
Additional Class 4 percentage rate where deferment has been granted	1%	1%	2%

1. Class 1A NICs are payable in July and are calculated on the value of taxable benefits provided in the previous tax year, using the secondary Class 1 percentage rate appropriate to that tax year.