

National Insurance Contributions

2009/10

Class 1 (not contracted out)	Employer	Employee
Lower earnings limit		£95
Payable on weekly earnings		
£110.01 - £770	12.8%	11%
£770.01 - £844	12.8%	11%
Over £844	12.8%	1%
Men 65 and over and women 60 and over	12.8%	Nil
Class 1A (on relevant benefits)	12.8%	Nil
Class 1B (on PAYE settlement arrangement)	12.8%	Nil
Class 2 (Self employed)	£2.40 per week	
Limit of net earnings for exception	£5,075 per annum	
Class 3 (Voluntary)	£12.05 per week	
Class 4 (* Self employed on profits)		
£5,715 to £43,875	8%	
Excess over £43,875	1%	
*Exemption applies if state retirement age was reached by 6 April 2009.		

Notes

- For those earning between £95 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.