

**Class 1 National Insurance rates - Not contracted-out**

**National Insurance rates and earnings limits 2015 to 2016- *you do not need to look at this table if you are using the NI Tables***

| Lower Earnings Limit (LEL) | Primary Threshold (PT) | Secondary Threshold (ST) | Upper Accrual Point (UAP) | Upper Earnings Limit (UEL) | Upper Secondary Threshold (UST) |
|----------------------------|------------------------|--------------------------|---------------------------|----------------------------|---------------------------------|
| £                          | £                      | £                        | £                         | £                          | £                               |
| Weekly 112                 | Weekly 155             | Weekly 156               | Weekly 770                | Weekly 815                 | Weekly 815                      |
| Monthly 486                | Monthly 672            | Monthly 676              | Monthly 3,337             | Monthly 3,532              | Monthly 3,532                   |
| Annual 5,824               | Annual 8,060           | Annual 8,112             | Annual 40,040             | Annual 42,385              | Annual 42,385                   |

**Employee's contributions and NICs rebate**

**Employer's contributions and NICs rebate**

| Contribution Table letter       | Earnings below LEL | Earnings at or above LEL up to and including PT | Earnings above PT up to and including ST | Earnings above ST up to and including UAP | Earnings above UAP up to and including UEL/UST | Balance of earnings above UEL/UST | NICs rebate on earnings above LEL, up to and including PT | Earnings below LEL | Earnings at or above LEL up to and including PT | Earnings above PT up to and including ST | Earnings above ST up to and including UAP | Earnings above UAP up to and including UEL/UST | Balance of earnings above UEL/UST | NICs rebate on earnings above LEL, up to and including ST |
|---------------------------------|--------------------|---|--|---|--|-----------------------------------|---|--------------------|---|--|---|--|-----------------------------------|---|
| <b>A</b>                        | NIL                | 0%  | 12%                                      | 12%                                       | 12%  | 2%                                | <b>NICs rebate not due</b>                                | NIL                | 0%  | 0%                                       | 13.8%                                     | 13.8%  | 13.8%                             | <b>NICs rebate not due</b>                                |
| <b>B</b>                        | NIL                | 0%  | 5.85%                                    | 5.85%                                     | 5.85%  | 2%                                |   | NIL                | 0%  | 0%                                       | 13.8%                                     | 13.8%  | 13.8%                             |   |
| <b>C (Pensioners)</b>           | NIL                | NIL   | NIL                                      | NIL                                       | NIL  | NIL                               |   | NIL                | 0%  | 0%                                       | 13.8%                                     | 13.8%  | 13.8%                             |   |
| <b>J (Deferment)</b>            | NIL                | 0%  | 2%                                       | 2%  | 2%   | 2%                                |   | NIL                | 0%  | 0%                                       | 13.8%                                     | 13.8%  | 13.8%                             |   |
| <b>M (Under 21)</b>             | NIL                | 0%  | 12%                                      | 12%                                       | 12%  | 2%                                |   | NIL                | 0%  | 0%                                       | 0%  | 0%   | 13.8%                             |   |
| <b>Z (Under 21 - deferment)</b> | NIL                | 0%  | 2%                                       | 2%  | 2%   | 2%                                |   | NIL                | 0%  | 0%                                       | 0%  | 0%   | 13.8%                             |   |

**Employer's rates for mariners should be reduced by 0.5%**