

Class 1 National Insurance rates – 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 156	Weekly 770	Weekly 770	Weekly 815	Weekly 815	Weekly 815	Weekly 815
Monthly	486	Monthly 672	Monthly 676	Monthly 676	Monthly 3,337	Monthly 3,337	Monthly 3,532	Monthly 3,532	Monthly 3,532	Monthly 3,532
Annual	5,824	Annual 8,060	Annual 8,112	Annual 8,112	Annual 40,040	Annual 40,040	Annual 42,385	Annual 42,385	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 PT	NICs rebate on earnings above PT, up to and including ST	NICs rebate on earnings above ST, up to and including UAP
E	NIL	0%	5.85%	5.85%	5.85%	2%	NIL	NIL	0%	0%	10.4%	13.8%	13.8%	3.4%	3.4%	NIL	
I (Under 21)	NIL	0%	10.6%	10.6%	12%	2%	1.4%	NIL	0%	0%	0%	0%	13.8%	3.4%	3.4%	3.4%	
K (Under 21 - deferment)	NIL	0%	2%	2%	2%	2%	1.4%	NIL	0%	0%	0%	0%	13.8%	3.4%	3.4%	3.4%	
L (Deferment)	NIL	0%	2%	2%	2%	2%	1.4%	NIL	0%	0%	10.4%	13.8%	13.8%	3.4%	3.4%	NIL	

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