

National Insurance rates and earnings limits 2018-19 – 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 Earnings Limit (UEL)		Upper Secondary Threshold (UST)		Apprentice Upper Secondary Threshold (AUST)		
£	£	£	£	£	£	£	£	£	£	£	
Weekly	116	Weekly	162	Weekly	162	Weekly	892	Weekly	892	Weekly	892
2 weekly	232	2 weekly	324	2 weekly	324	2 weekly	1,783	2 weekly	1,783	2 weekly	1,783
4 weekly	464	4 weekly	648	4 weekly	648	4 weekly	3,566	4 weekly	3,566	4 weekly	3,566
Monthly	503	Monthly	702	Monthly	702	Monthly	3,863	Monthly	3,863	Monthly	3,863
Annual	6,032	Annual	8,424	Annual	8,424	Annual	46,350	Annual	46,350	Annual	46,350

Employee's contributions

Employer's contributions

Contribution Table Letter	Earnings below LEL	Earnings at or above LEL up to and including PT/ST	Earnings above PT/ST up to and including UEL/UST/AUST	Balance of earnings above UEL/UST/AUST	Earnings below LEL	Earnings at or above LEL up to and including PT/ST	Earnings above PT/ST up to and including UEL/UST/AUST	Balance of earnings above UEL/UST/AUST
A	NIL	0%	12%	2%	NIL	0%	13.8%	13.8%
B	NIL	0%	5.85%	2%	NIL	0%	13.8%	13.8%
C (Pensioners)	NIL	NIL	NIL	NIL	NIL	0%	13.8%	13.8%
H (Apprentice Under 25)	NIL	0%	12%	2%	NIL	0%	0%	13.8%
J (Deferment)	NIL	0%	2%	2%	NIL	0%	13.8%	13.8%
M (Under 21)	NIL	0%	12%	2%	NIL	0%	0%	13.8%
Z (Under 21 – Deferment)	NIL	0%	2%	2%	NIL	0%	0%	13.8%

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