



HM Revenue  
& Customs

# National Insurance for company directors

This booklet gives detailed information about paying National Insurance contributions (NICs) for company directors.

It also tells you about special or unusual cases.

Use from 6 April 2019 to 5 April 2020

CA44

HMRC 12/18

## Help and guidance

You can get help and guidance from the following sources.

### The internet

For help with your payroll, go to [www.gov.uk/business-tax/payee](http://www.gov.uk/business-tax/payee)

For wider interactive business help, go to [www.gov.uk/set-up-business](http://www.gov.uk/set-up-business)

### Webinars

Webinars are a way of learning about your payroll, such as ‘Getting payroll information right’.

This webinar covers the most common errors that employees make when submitting information to HMRC. It shows you how to provide accurate data and avoid common payroll mistakes.

For more information on this and other webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

Any page printed from the online version of this helpbook is uncontrolled and may not be the latest version. We recommend that you always check you’re referring to the latest online version.

### Online services

For information and help using our online services, go to [www.gov.uk/log-in-register-hmrc-online-services](http://www.gov.uk/log-in-register-hmrc-online-services)

For more help with our online services, contact the helpline by:

- Telephone: 0300 200 3600
- Textphone: 0300 200 3603

### Basic PAYE Tools

The Basic PAYE Tools is software that you download onto your computer. It will help you run your payroll throughout the year. It’s designed for employers who have 9 or fewer employees, and you can use it to calculate payroll deductions and then report payroll information online in real time.

To find out more information about the Basic PAYE Tools and other HMRC recognised software, go to [www.gov.uk/payroll-software](http://www.gov.uk/payroll-software)

### Employer helplines

If you’ve:

- been an employer for less than 3 years, Telephone: 0300 200 3211
- been an employer for 3 years or more, Telephone: 0300 200 3200
- a hearing or speech impairment, Textphone: 0300 200 3212

Tell us your employer PAYE and Accounts Office references when you contact us.

You’ll find them on correspondence HMRC have sent to you.

### Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to [www.gov.uk/government/collections/payroll-publications-for-employers](http://www.gov.uk/government/collections/payroll-publications-for-employers)

### Yr laith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i [www.gov.uk/cymraeg](http://www.gov.uk/cymraeg) sgroliwch i lawr i’r pennawd ‘Treth’ a dilynwch y cysylltiadau ‘Ffurflenni Cyllid a Thollau EM (CThEM)’ ac ‘Arweiniad a thafenni gwybodaeth CThEM’.

### Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio, phone the Employer Orderline on 0300 123 1074 and ask to speak to the Customer Service Team.

## **Help and support from the Digital Delivery Team**

Find out more about our live and recorded webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

To view our video clips, go to [www.youtube.com/hmrcgovuk](http://www.youtube.com/hmrcgovuk)

Follow us on Twitter @HMRCbusiness: [twitter.com/HMRCbusiness](https://twitter.com/HMRCbusiness)

## **Join our HMRC Online Customer Forum**

Our customer forum is for you and provides the help, support and guidance you need. You can ask questions, see what others are asking and get the answers and top tips you need to support you in running your business.

## **Employer Bulletin online**

Employer Bulletins contain information and news for employers. We publish these 6 times a year. Go to [www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin](http://www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin)

## **Employer email alerts**

We strongly recommend that you register to receive employer emails to prompt and direct you to:

- each new edition or news about the Basic PAYE Tools
- the Employer Bulletin
- important new information

To register, go to <https://public.govdelivery.com/accounts/UKHMRCED/subscriber/new>

## **Do you use PAYE Online?**

Remember to keep your email address up to date. If you change your email address, update PAYE Online to make sure you continue to receive email alerts when we've issued tax codes and generic notifications.

## **HM Revenue and Customs**

If you have a query about your PAYE scheme:

- phone the Employer Helpline on Telephone: 0300 200 3500
- write to  
PT Operations North East England  
HM Revenue and Customs  
BX9 1BX  
United Kingdom

Tell us your employer PAYE and Accounts Office references when you contact us. You'll find them on correspondence HMRC have sent to you.

## **Your rights and obligations**

'Your Charter' explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/government/publications/your-charter](http://www.gov.uk/government/publications/your-charter)

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# Introduction

## 1 About this booklet

This booklet:

- replaces the April 2018 edition of CA44, 'National Insurance for Company Directors'
- gives detailed information about the different National Insurance contributions (NICs) rules for company directors
- can also be used for employees who have annual or pro rata annual earnings periods

The normal rules about NICs can be found in the CWG2(2019), 'Employer Further Guide to PAYE and NICs'.

Go to [www.gov.uk/government/publications/cwg2-further-guide-to-pay-and-national-insurance-contributions](http://www.gov.uk/government/publications/cwg2-further-guide-to-pay-and-national-insurance-contributions)

There are legal requirements that mean employers must comply with their obligations.

At the time of writing, this guide sets out HMRC's view on how these legal requirements can be met.

It will be updated annually and was last updated December 2018.

All the examples in this booklet:

- use the 2019 to 2020 NICs rates and limits
- are for illustration purposes only

### If you're unhappy with our service

For information about our complaints procedures go to [www.gov.uk/complain-to-hm-revenue-and-customs](http://www.gov.uk/complain-to-hm-revenue-and-customs)

## 2 Secondary NICs for employees under the age of 21

From April 2015 the rate of employer Class 1 secondary NICs is 0% for employees under the age of 21 up to the 'Upper Secondary Threshold' (UST).

Class 1 secondary NICs continue to be payable on all earnings above this threshold. The current way in which NICs is assessed remains unchanged. Employers should make sure they hold the employee's correct date of birth. For more information read CWG2 Chapter 3, paragraph 2.8.5.

### 2.1 Secondary NICs for apprentices under the age of 25

From April 2016 the rate of Class 1 secondary NICs is 0% for apprentices under the age of 25 up to the 'Apprentice Upper Secondary Threshold' (AUST).

Apprentices must follow a government recognised apprenticeship in the UK, one which follows government arrangements or approved frameworks, and have a written agreement, specifying the government recognised apprentice framework or standard, with a start and expected completion date. This is an agreement between the training provider, apprentice and employer and will be the evidence the employer needs to retain when applying the zero-rate of secondary Class 1 NICs for an apprentice under 25.

Class 1 secondary NICs continue to be payable on all earnings above the AUST. The current way in which NICs is assessed remains unchanged. Employers should make sure that they hold the employee's correct date of birth. For more information read CWG2 Chapter 3, paragraph 3.8.6.

### 2.2 National Insurance contributions (NICs) Employment Allowance

From 6 April 2014, you may be eligible to claim an Employment Allowance of up to £3,000. The Employment Allowance is available for businesses, charities (including community amateur sports clubs) and certain employers of care and support workers to offset against employer's secondary Class 1 NICs liability.

You can claim the Employment Allowance as part of the normal payroll process through Real Time Information (RTI) or the Basic PAYE Tools.

For more information, details of eligibility and how to claim the Employment Allowance, read CWG2 Chapter 3, paragraph 3.8.4 and go to [www.gov.uk/claim-employment-allowance](http://www.gov.uk/claim-employment-allowance)

### 2.3 Apprenticeship Levy

From April 2017 employers with annual pay bills greater than £3 million, and some connected companies and charities with pay bill less than this amount, will be required to pay the Apprenticeship Levy.

All employers (subject to the rules on connection) will have an annual levy allowance of £15,000 to offset against their levy liability.

This means that only employers with a pay bill of over £3 million will have to pay and report the levy. However, where the connection rules apply, a pay bill less than £3 million may attract a levy liability, depending on how the levy allowance is shared (connected companies and connected charities only have a single £15,000 levy allowance for the group).

The levy is charged at a rate of 0.5% of an employer's annual pay bill. Pay bill is defined as earnings which are liable to Class 1 secondary NICs, including earnings below the Secondary Threshold.

You'll need to determine your levy liability. For more information read CWG2 Chapter 3, paragraph 3.8.7.

# The rules for company directors

## 3 Introduction

This section describes what you need to know to work out NICs for company directors.

## 4 Company directors

### Who is a company director?

For NI purposes, Regulation 1 of the Social Security (Contributions) Regulations 2001 defines a company director as:

- a member of a board or similar body where the company is managed by a board or similar body
- a single person where the company is managed by an individual

Or, if a director as defined in either of the above is accustomed to acting under the instructions of another person, that person will be a director. This additional rule will not apply if the other person's instructions are limited to professional advice, for example, the advice given by a solicitor.

Directors of building societies which have not demutualised are not normally company directors for NICs purposes.

### What is a company director liable for?

For NICs purposes, a company director is classified as an office holder.

Under Section 2(1) of the Social Security Contributions and Benefits Act 1992, (in Northern Ireland, Section 2(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992) an office holder is liable for Class 1 NICs on earnings.

## 5 What you should do

To assess NICs for company directors:

- use the correct NICs category letter for a director under the age of 21 - it's the responsibility of the employer to make sure they hold the director's correct date of birth and use the correct NI category letter
- use the correct NICs category letter for a director aged under 25 who is on an Approved Apprenticeship scheme - it's the responsibility of the employer to make sure they hold the director's correct date of birth and use the correct NICs category letter
- use an annual (or pro rata annual) earnings period to work out NICs
- work out NICs on the total earnings paid to the director each time a payment of earnings is made
- deduct the NICs already paid, if any, to arrive at the amount of NICs now due
- include all the director's earnings when working out NICs, including fees and bonuses
- record NICs information on 1 payroll record unless this booklet tells you otherwise
- you can adapt the NICs tables to work out NICs (read paragraph 41 on page 13)
- you can use the exact percentage method to work out NICs (read paragraph 40 on page 12)

### Alternatively

You can apply the arrangements for the assessment and payment of directors' NICs outlined in paragraphs 6 to 9 (read pages 2 to 7).

## Alternative arrangements for the assessment of directors' NICs

### 6 How it works

From 6 April 1999 we've operated alternative arrangements for the assessment and payment of NICs for company directors.

Under Regulation 8 of the Social Security (Contributions) Regulations 2001, the earnings period for the assessment of directors' NICs remains an annual one. But, subject to the qualifying conditions in paragraph 9 (on page 7), you can, if you wish, make payments on account of directors' NICs during the tax year based on the actual intervals of payment - usually weekly or monthly - in the same way as for other employees.

If you do choose to pay NICs in this way you should apply the normal rules for assessing NICs, as set out in the CWG2(2019), 'Employer Further Guide to PAYE and NICs'.

### 7 Last payment of earnings in tax year (or directorship)

Normally you should assess NICs using the shorter earnings period throughout the year until the last payment of earnings in the tax year (or directorship) is being made (but read paragraph 8 on page 7).

When the final payment of the director's earnings in the tax year (or directorship) is being made, you must:

- reassess the NICs due on the director's total earnings for the tax year on the basis of an annual (or pro rata annual) earnings period, as appropriate
- either deduct the amount of primary NICs then due from the payment or, if the earnings are insufficient to cover the primary NICs then due, pay the balance yourself
- adjust the final (or, if the director leaves or dies during the year, the next) remittance in the tax year to us to take into account the reassessment

Remember, even if you use the weekly or monthly rates and limits to work out NICs throughout the year, because directors have an annual earnings period you must still reflect the annual or pro rata annual:

- Lower Earnings Limit (LEL)
- Primary Threshold (PT)
- Upper Earnings Limit (UEL)
- Upper Secondary Threshold (UST)
- Apprentice Upper Secondary Threshold (AUST)

figures at the final reassessment. Under this particular arrangement, regardless of the method used to work out NICs during the year, you can use either the exact percentage method or adapt the NICs tables to work out the NICs at the final reassessment.

#### Example for the 2019 to 2020 tax year

Mr Armstrong is over the age of 21, is not an apprentice and receives a regular monthly salary of £1,615. An annual earnings period would normally apply for the assessment of NICs. However, as he's paid monthly, a monthly earnings period can be used to assess NICs during the tax year.

Monthly NICs due					
LEL	PT	ST	UEL	UST	AUST
£512	£719	£719	£4,167	£4,167	£4,167

#### Month 1

Earnings	Director's NICs	Company's NICs
£1,615	£107.52	£123.65

Record the NICs details on the payroll record.

#### By month 11 - NICs paid

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
A	£17,765	£1,182.72	£1,360.15	£2,542.87

On the final payment of earnings in the tax year, reassess NICs on the total earnings received by reference to an annual earnings period and adjust the final remittance to us accordingly.

#### Month 12 - Based on an annual earnings period NICs due on £19,380

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
A	£19,380	£1,289.76	£1,483.22	£2,772.98

Earnings: £1,615. Total earnings from the directorship in the tax year (12 x £1,615) = £19,380

#### NICs payable in month 12

Director's NICs	Company's NICs
£107.04 (£1,289.76 - £1,182.72)	£123.07 (£1,483.22 - £1,360.15)

In month 12 on the payroll record, you must record the total earnings and NICs figures for the year following the reassessment (not what falls to be due just for month 12).

#### Mr Armstrong's final FPS for the year would show:

Data item	Description	
79	NI category	A
79A	Gross earnings for NICs year to date	£19,380
79B	Gross earnings for NICs pay period	£1,615
82	Earnings at the LEL year to date	£6,136
82A	Earnings at LEL to PT year to date	£2,496
169	Earnings at PT to UEL year to date	£10,748
86A	Employer NICs this pay period	£123.07
86Aa	Employer NICs year to date	£1,483.22
86B	Employee NICs this pay period	£107.04
86Ba	Employee NICs year to date	£1,289.76
84A	Director's method of calculation	AL

**Example for the 2019 to 2020 tax year**

Mr Taylor is under the age of 21, is not an apprentice and receives a regular monthly salary of £1,615. An annual earnings period would normally apply for the assessment of NICs. However, as he's paid monthly, a monthly earnings period can be used to assess NICs during the tax year.

Monthly NICs due					
LEL	PT	ST	UEL	UST	AUST
£512	£719	£719	£4,167	£4,167	£4,167

**Month 1**

Earnings	Director's NICs	Company's NICs
£1,615	£107.52	£0

Record the NICs details on the payroll record.

**By month 11 - NICs paid**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
M	£17,765	£1,182.72	£0	£1,182.72

On the final payment of earnings in the tax year, reassess NICs on the total earnings received by reference to an annual earnings period and adjust the final remittance to us accordingly.

**Month 12 - Based on an annual earnings period NICs due on £19,380**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
M	£19,380	£1,289.76	£0	£1,289.76

Earnings: £1,615. Total earnings from the directorship in the tax year (12 x £1,615) = £19,380

**NICs payable in month 12**

Director's NICs	Company's NICs
£107.04 (£1,289.76 - £1,182.72)	£0 (£0)

In month 12 on the payroll record, you must record the total earnings and NICs figures for the year following the reassessment (not what falls to be due just for month 12).

**Mr Taylor's final FPS for the year would show:**

Data item	Description	
79	NI category	M
79A	Gross earnings for NICs year to date	£19,380
79B	Gross earnings for NICs pay period	£1,615
82	Earnings at the LEL year to date	£6,136
82A	Earnings at LEL to PT year to date	£2,496
169	Earnings at PT to UEL year to date	£10,748
86A	Employer NICs this pay period	£0
86Aa	Employer NICs year to date	£0
86B	Employee NICs this pay period	£107.04
86Ba	Employee NICs year to date	£1,289.76
84A	Director's method of calculation	AL



**Example for the 2019 to 2020 tax year**

Mr Morris is over the age of 21, is not an apprentice and receives a regular monthly salary of £1,160. He's also voted a bonus at the AGM on 3 June 2019 of £10,000 to be paid with his regular June salary. An annual earnings period would normally apply for the assessment of NICs. However, as he's paid monthly, a monthly earnings period can be used to assess NICs during the tax year.

Monthly NICs due					
LEL	PT	ST	UEL	UST	AUST
£512	£719	£719	£4,167	£4,167	£4,167

**Month 1**

Earnings	Director's NICs	Company's NICs
£1,160	£52.92	£60.86

Record the NICs details on the payroll record.

**Month 3**

Earnings	Director's NICs	Company's NICs
£11,160	£553.62	£1,440.86

The £10,000 bonus should be included with the salary of £1,160.

**By month 11 - NICs paid**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
A	£22,760	£1,082.82	£2,049.46	£3,132.28

On the final payment of earnings in the tax year, reassess NICs on the total earnings by reference to an annual earnings period and adjust the final remittance to us accordingly.

**Month 12 - Based on an annual earnings period NICs due on £23,920**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
A	£23,920	£1,834.56	£2,109.74	£3,944.30

Earnings: £1,160. Total earnings from the directorship in the tax year (12 x £1,160 + £10,000) = £23,920

**NICs payable in month 12**

Director's NICs	Company's NICs
£751.74 (£1,834.56 - £1,082.82)	£60.28 (£2,109.74 - £2,049.46)

In month 12 on the payroll record, you must record the total earnings and NICs figures for the year following the reassessment (not what falls to be due just for month 12).

**Mr Morris's final FPS for the year would show:**

Data item	Description	
79	NI category	A
79A	Gross earnings for NICs year to date	£23,920
79B	Gross earnings for NICs pay period	£1,160
82	Earnings at the LEL year to date	£6,136
82A	Earnings at LEL to PT year to date	£2,496
169	Earnings at PT to UEL year to date	£15,288
86A	Employer NICs this pay period	£60.28
86Aa	Employer NICs year to date	£2,109.74
86B	Employee NICs this pay period	£751.74
86Ba	Employee NICs year to date	£1,834.56
84A	Director's method of calculation	AL

**Example for the 2019 to 2020 tax year**

Mr Johnson is under the age of 21, is not an apprentice and receives a regular monthly salary of £1,160. He's also voted a bonus at the AGM on 3 June 2019 of £10,000 to be paid with his regular June salary. An annual earnings period would normally apply for the assessment of NICs. However, as he's paid monthly, a monthly earnings period can be used to assess NICs during the tax year.

Monthly NICs due					
LEL	PT	ST	UEL	UST	AUST
£512	£719	£719	£4,167	£4,167	£4,167

**Month 1**

Earnings	Director's NICs	Company's NICs
£1,160	£52.92	£0

Record the NICs details on the payroll record.

**Month 3**

Earnings	Director's NICs	Company's NICs
£11,160	£553.62	£965.03

The £10,000 bonus should be included with the salary of £1,160.

Record the details on the payroll record.

**By month 11 - NICs paid**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
M	£22,760	£1,082.82	£965.03	£2,047.85

On the final payment of earnings in the tax year, reassess NICs on the total earnings by reference to an annual earnings period and adjust the final remittance to us accordingly.

**Month 12 - Based on an annual earnings period NICs due on £23,920**

NICs category letter	Earnings	Director's NICs	Company's NICs	Total NICs
M	£23,920	£1,834.56	£0	£1,834.56

Earnings: £1,160. Total earnings from the directorship in the tax year (12 x £1,160 +£10,000) = £23,920

**NICs payable in month 12**

Director's NICs	Company's NICs
£751.74 (£1,834.56 - £1,082.82)	- £965.03 (£0 - £965.03)

In month 12 on the payroll record, you must record the total earnings and NICs figures for the year following the reassessment (not what falls to be due just for month 12).

**Mr Johnson's final FPS for the year would show:**

Data item	Description	
79	NI category	M
79A	Gross earnings for NICs year to date	£23,920
79B	Gross earnings for NICs pay period	£1,160
82	Earnings at the LEL year to date	£6,136
82A	Earnings at LEL to PT year to date	£2,496
169	Earnings at PT to UEL year to date	£15,288
86A	Employer NICs this pay period	-£965.03
86Aa	Employer NICs year to date	£0
86B	Employee NICs this pay period	£751.74
86Ba	Employee NICs year to date	£1,834.56
84A	Director's method of calculation	AL

## **8 What to do if the director receives a bonus or the category of NICs payable changes during the year**

In many cases, directors will receive a bonus during the year. Waiting until the final payment of earnings to carry out the reassessment could lead to a disproportionate amount of primary NICs being payable at the year end.

You can, if you wish, carry out the reassessment at the time of the change.

However, you must then continue to use the appropriate annual (or pro rata annual) earnings period rules, as described in this booklet, for the rest of that tax year.

## **9 Qualifying conditions for the alternative arrangements**

You'll be able to take advantage of this arrangement if:

- the director agrees to NICs being assessed in this way
- the director normally receives his earnings in a payment pattern for which a regular earnings period can be established for the assessment of NICs
- those payments normally exceed the LEL for the pay period concerned

## **Applying the annual (or pro rata annual) earnings period rules**

### **10 Earnings limits, Primary Threshold (PT), Secondary Threshold (ST), Upper Earnings Limit (UEL), Upper Secondary Threshold (UST) and Apprentice Upper Secondary Threshold (AUST)**

Both the director and the company are liable for Class 1, that is, employed-earners NICs when the director's total earnings reach the Lower Earnings Limit (LEL). But the director only pays NICs if the director's total earnings exceed the Primary Threshold (PT) and the company only pays NICs if the director's total earnings exceed the Secondary Threshold (ST).

The director and the company pay NICs at the appropriate percentage rate on all earnings above the PT and ST respectively, up to and including the Upper Earnings Limit (UEL), the Upper Secondary Threshold (UST) for those directors under the age of 21 or the Apprentice Upper Secondary Threshold (AUST) for those directors who are apprentices under the age of 25.

If the director's total earnings reach or exceed the UEL/UST/AUST, the director pays NICs only at a rate of 2% on any earnings which exceed the UEL/UST/AUST. The company pays NICs at the appropriate percentage rate on all earnings above the ST, including those which exceed the UEL/UST/AUST.

The annual earnings limits and thresholds are the same as for other employees.

For more information about National Insurance rates and thresholds go to [www.gov.uk/national-insurance-rates-letters](http://www.gov.uk/national-insurance-rates-letters)

### **11 Lower Earnings Limit (LEL)**

If the director has:

- an annual earnings period, do not record the earnings details for NICs purposes until the director's total earnings for the tax year reach or exceed the annual LEL
- a pro rata annual earnings period, do not record the earnings details for NICs purposes until the total earnings paid to the director since the date of appointment reach or exceed the pro rata annual LEL

Read paragraph 6 on page 2 for information about alternative arrangements for the assessment of director's NICs.

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

### **12 Primary Threshold (PT)**

If the director has:

- an annual earnings period, no NICs are due from the the director until the director's total earnings for the tax year exceed the annual PT
- a pro rata annual earnings period, no NICs are due from the director until the total earnings paid to the director since the date of appointment exceed the pro rata annual PT

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

### **13 Secondary Threshold (ST)**

If the director has:

- an annual earnings period, no NICs are due from the company until the director's total earnings for the tax year exceed the annual ST
- a pro rata annual earnings period, no NICs are due from the company until the total earnings paid to the director since the date of appointment exceed the pro rata annual ST

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

## **14 When total earnings exceed the Primary Threshold (PT)**

When the total earnings in the tax year or pro rata period exceed the PT, the director pays NICs on those earnings which exceed the PT.

## **15 When total earnings exceed the Secondary Threshold (ST)**

When the total earnings in the tax year or pro rata period exceed the ST, the company pays NICs on those earnings which exceed the ST.

From April 2015, a secondary rate of 0% was introduced for those directors under the age of 21 with earnings between the ST and the UST. The secondary rate of 0% also applies from April 2016 to directors who are apprentices aged under 25 with earnings between the ST and AUST.

## **16 Upper Earnings Limit (UEL)**

The director pays NICs on all earnings above the PT up to and including the employee's annual (or pro rata annual) UEL, but only at a rate of 2% on those earnings which exceed the UEL.

For those directors above the age of 21, the company pays NICs at the appropriate percentage rate on all earnings above the ST, including those which exceed the UEL.

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

### **16.1 Upper Secondary Threshold (UST)**

For those directors under the age of 21, the company pays secondary NICs at the rate of 0% on earnings between the ST and the UST. The standard rate of 13.8% will continue to be paid on earnings above the UST.

There is no change to the director's primary NICs.

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

### **16.2 Apprentice Upper Secondary Threshold (AUST)**

For those directors who are apprentices under the age of 25, the company pays secondary NICs at the rate of 0% on earnings between the ST and the AUST.

The standard rate of 13.8% will continue to be paid on earnings above the AUST.

There is no change to the directors primary NICs.

Read paragraph 25 on page 9 to work out pro rata annual earnings limits, PT, ST and UEL/UST/AUST.

## **17 National Insurance contributions rates**

The percentage rates you use to work out director's NICs depend on a number of factors.

The director's NICs, if any, depend on:

- the director's age
- whether the director has a married woman's or widow's election

For more information about National Insurance rates and thresholds go to [www.gov.uk/guidance/rates-and-thresholds-for-employers-2019-to-2020](http://www.gov.uk/guidance/rates-and-thresholds-for-employers-2019-to-2020)

## **18 Directors paying reduced rate NICs**

If the director is a married woman or widow who's entitled to pay reduced rate NICs and wants to continue paying at a reduced rate, she pays NICs at the reduced rate on all earnings above the annual (or pro rata annual) PT up to and including the annual (or pro rata annual) UEL. But she still pays at a rate of 2% on these earnings which exceed the UEL. For these directors you must hold one of these valid forms:

- CA4139
- CF383 Certificate of Election
- CF380A Certificate of Reduced Liability

## **19 Directors over State Pension age**

If earnings are paid or are due to be paid on or after State Pension age, the director pays no NICs.

You'll need to obtain sight of the director's birth certificate or passport as evidence of their date of birth, both of which can be copied and kept on file as proof that Class 1 NICs are not payable.

## **20 Company's NICs**

The director and company pay NICs at the appropriate standard percentage rate.

If the director:

- pays reduced rate NICs, the company pays NICs as normal at the appropriate percentage rate
- is over State Pension age, the company pays NICs at the appropriate percentage rate
- is under the age of 21, the rate of secondary NICs is 0% between the ST and the UST
- is an apprentice under the age of 25, the rate of secondary NICs is 0% between the ST and the AUST

## 21 Earnings periods

The interval at which employees are paid is usually the earnings period but directors are different.

Even if the directors are paid weekly or monthly, their earnings period is either:

- annual
- pro rata annual

## 22 Annual earnings period

A person who is a director at the beginning of the tax year (6 April) has an annual earnings period for that tax year even if they cease to be a director before the tax year ends (5 April).

The annual earnings period runs from 6 April to 5 April.

## 23 Pro rata annual earnings period

Directors first appointed during the tax year have a pro rata annual earnings period for the remainder of that tax year.

You need to work out the:

- number of weeks in the pro rata period
- pro rata annual LEL
- pro rata annual PT
- pro rata annual ST
- pro rata annual UEL
- pro rata annual UST
- pro rata annual AUST

Read the 'Quick guide to pro rata annual earnings periods' on page 28.

## 24 Number of weeks in the pro rata annual earnings period

The number of weeks in the pro rata annual earnings period are the:

- tax week of appointment
- remaining tax weeks in the tax year

There are 53 weeks in the tax year but use 52 weeks when working out the pro rata period.

Ignore 5 April or 4 and 5 April in a leap year, which is week 53.

But if someone is appointed in week 53 the pro rata period is 1 week.

Read the 'Quick guide to pro rata annual earnings periods' on page 28.

## 25 Working out the pro rata earnings limits, Primary Threshold, Secondary Threshold, Upper Earnings limit, Upper Secondary Threshold and Apprentice Upper Secondary Threshold

To work out the:

- LEL, multiply the weekly LEL by the number of tax weeks in the pro rata earnings period
- PT, divide the annual PT by 52, multiply the answer by the number of tax weeks in the pro rata earnings period and round up to the next whole pound
- ST, divide the annual ST by 52, multiply the answer by the number of tax weeks in the pro rata earnings period and round up to the next whole pound
- UEL, divide the annual UEL by 52, multiply the answer by the number of tax weeks in the pro rata earnings period and round up to the next whole pound
- UST, divide the annual UST by 52, multiply the answer by the number of tax weeks in the pro rata earnings period and round up to the next whole pound
- AUST, divide the annual AUST by 52, multiply the answer by the number of tax weeks in the pro rata earnings period and round up to the next whole pound

Read the 'Quick guide to pro rata annual earnings periods' on page 28.

## 26 Director resigns during the tax year

If a director resigns during the tax year, the earnings period does not change.

## 27 Director resigns and is reappointed

If the director resigns during the tax year and is reappointed by the same company:

- in the same tax year, the earnings period is the one which applied before resignation
- at the beginning of a later tax year, the earnings period is annual for the later tax year
- during a later tax year, the earnings period is pro rata annual for the later tax year

## Directors' earnings

### 28 What is included?

CWG2(2019), 'Employer Further Guide to PAYE and NICs' gives details of what is and what is not included in gross pay when working out NICs. CWG5(2019), 'Class 1A NICs on benefits in kind' gives details of what taxable benefits in kind attract Class 1A NICs.

The same rules apply to directors as for other employees but there are some additional rules for directors.

### 29 Fees and bonuses

Normally, when fees and bonuses are voted to directors, the fees or bonuses are added to all other earnings paid in the annual (or pro rata annual) earnings period and NICs are assessed on the total.

The NICs rates used are normally those which relate to the earnings period.

But there are exceptions to this rule.

### 30 Advance or anticipatory payments

Payments made in advance or in anticipation of the voting of fees or bonuses are earnings for NICs purposes.

NICs are due from the director and the company when the payments exceed the annual (or pro rata annual) PT and ST respectively which applies when they are made.

Use the NICs rates which relate to that earnings period.

#### **NICs paid on advance or anticipatory payments and fees or bonuses are later voted**

If NICs have been paid on advance or anticipatory payments and fees or bonuses are later voted, NICs are due on the fees or bonuses minus the advance or anticipatory payments already made.

Use the NICs rates and the earnings period which relate to when the voting takes place.

#### **NICs not paid on advance or anticipatory payments and fees or bonuses are later voted**

If NICs have not been paid on advance or anticipatory payments because they were, in total, less than the PT and ST and fees or bonuses are later voted, NICs are due on the full amount of the fees or bonuses which exceeds the annual (or pro rata annual) PT and ST which applies when the voting takes place.

Use the NICs rates which relate to that earnings period.

#### **Fees or bonuses are less than the advance or anticipatory payments**

If the fees or bonuses are less than the advance or anticipatory payments, no further NICs are due.

#### **Fees or bonuses waived or refunded**

If the fees or bonuses are waived or refunded to the company, in total or in part, after they have been voted, NICs are still due on:

- the advance or anticipatory payments
- any balance of the fees or bonuses

#### **Director has an account with the company**

If the director has an account, for example, 'loan' or 'current' with the company, NICs are:

- due when fees or bonuses are voted and the account credited. Use the NICs rates and the earnings period which apply when the voting takes place
- not due when the director draws money out of the account if the account remains in credit

#### **Director's account is overdrawn**

If the director draws money out of the account and it becomes overdrawn or there is an increase in the amount by which it is overdrawn, there is:

- liability for NICs on the overdrawn amount, or the increase in the overdrawn amount, if the withdrawal is made in anticipation of an earnings payment, for example, fees or bonuses. Use the NICs rates and the earnings period which apply when the withdrawal is made
- no liability for NICs on the overdrawn amount, or the increase in the overdrawn amount, if the withdrawal is made in anticipation of an introduction of funds which are not earnings, for example, dividends, matured insurance policies or other personal income.

But there could be a liability for Class 1A NICs.

Read CWG5(2019), 'Class 1A NICs on benefits in kind'

### **Payment of a director's personal bills through an account with the company**

Directors who have an account with their company may arrange for the company to settle their personal bills and then charge the amount to their account. If you meet a director's personal debt in this way and then debit the amount to the account, there is liability for NICs when the:

- account becomes overdrawn or there is an increase in the amount by which it is overdrawn
- debiting is made in anticipation of an earnings payment, for example, fees or bonuses

NICs are due on the overdrawn amount or the increase in the overdrawn amount.

Use the NICs rates and the earnings period which apply when the account is debited.

There is no liability for NICs if the:

- account becomes overdrawn or there is an increase in the amount by which it is overdrawn
- debit is made in anticipation of an introduction of funds which are not earnings, for example dividends, matured insurance policies or other personal income

### **31 No advance or anticipatory payments**

If the director draws money out of the account and it becomes overdrawn or there is an increase in the amount by which it is overdrawn and the director does not normally receive advance or anticipatory payments, the amount overdrawn is not earnings unless the company authorises payment of the amount(s) overdrawn.

The amount overdrawn can be authorised:

- in writing
- by the other directors agreeing verbally that they know about the situation

When the amount(s) overdrawn are properly authorised, NICs are due on the overdrawn amount(s).

Use the NICs rates and the earnings period which apply when the authority is given.

### **Fees voted for a future period**

If fees are voted for a future period, NICs are due from the director and from the company if the payments exceed the annual (or pro rata annual) PT and ST respectively which applies when the fees are actually made available to the director.

Use the NICs rates which relate to that earnings period.

### **32 Payments under the Employment Rights Act 1996 – in Northern Ireland, Employment Rights (Northern Ireland) Order 1996**

If the director receives payments under the Employment Rights Act 1996:

- add these payments to the director's other earnings for the tax year in which the payment is made
- use the percentage rates and earnings limits which apply at the time of payment

### **33 Earnings paid for a period before appointment**

Earnings paid to a person before the date on which they were appointed as a director which relate, for example, to when they were employees of your company, are not included with the earnings paid after that date when the director's NICs are assessed.

Earnings paid to a person after the date on which they were appointed as a director which relate, for example, to when they were employees of your company, are included with the other earnings paid after that date when the director's NICs are assessed. Use the director's earnings period (annual or pro rata annual).

### **34 Earnings paid in the same tax year after appointment ends**

If earnings for the directorship are paid to a former director in the same tax year as their appointment ends:

- add these earnings to the total earnings already paid
- work out NICs on the total earnings using the director's earnings period

This applies even if the director becomes an employee of the company. For the rest of the tax year any earnings paid, including those paid as an employee, should be assessed for NICs using the annual or, if the director was appointed after the beginning of the tax year, the pro rata annual earnings period.

### **35 Earnings paid in a later tax year after appointment ends**

If earnings for the directorship are paid to a former director in a tax year which starts after their appointment ends:

- do not add these earnings to any other earnings paid in that tax year
- work out NICs using an annual earnings period
- use the percentage rates and earnings limits in force for the tax year in which the payment is made

If the former director is working as an employee, separately work out the NICs due on their earnings as an employee using the appropriate earnings period.

### **36 Repayment of loans**

If a director lends money to the company:

- any repayment of that loan is not earnings for NICs purposes
- NICs are not due on the repayments

### **37 Company pensions**

If a director receives a company pension:

- the pension is not earnings for NICs purposes
- NICs are not due on the pension payments

NICs are due on any fees or bonuses or salary payments which are paid after the director has retired from the company. If the director is over State Pension age:

- no director's NICs are due
- NICs are due from the company at the standard rate

## **Working out NICs**

### **38 Introduction**

Directors' NICs are worked out on a cumulative basis unlike other employees whose NICs are worked out each week or each month.

NICs must therefore be worked out each time a payment of earnings is made to a director.

To work out how much you must pay:

- work out the NICs on the total earnings paid to date in the tax year or pro rata period
- deduct the NICs already paid, if any

This gives the NICs now due.

### **39 Methods of working out NICs**

You can work out NICs:

- using the exact percentage method
- by adapting the NICs tables

You can only use one of these methods for a director in a tax year or pro rata period.

### **40 Exact percentage method**

If you use the exact percentage method to work out directors' NICs, wait until the total earnings to date reach or exceed the annual (or pro rata annual) LEL.

To work out a director's standard rate NICs, multiply those earnings which exceed the annual (or pro rata annual) PT by the appropriate percentage rate. Round to the nearest penny, rounding down exact amounts of 0.5p.

Multiply those earnings which exceed the annual (or pro rata annual) PT, up to and including the annual (or pro rata annual) UEL by the appropriate percentage rate. Round to the nearest penny, rounding down exact amounts of 0.5p. Multiply those earnings which exceed the annual (or pro rata annual) UEL by 2%.

Round to the nearest penny, rounding down exact amounts of 0.5p. Add the totals together.

This gives the NICs now due.

To work out a director's reduced rate NICs, multiply those earnings which exceed the annual (or pro rata annual) PT up to and including the UEL, by the reduced percentage rate.

Round to the nearest penny at each stage, rounding down exact amounts of 0.5p.

Multiply those earnings which exceed the annual (or pro rata annual) UEL by 2%.

Round to the nearest penny, rounding down exact amounts of 0.5p. Add the totals together.

This gives the NICs now due.

To work out the company's NICs, for employees over the age of 21, multiply those earnings which exceed the annual (or pro rata annual) ST up to and including the annual (or pro rata annual) UEL by the appropriate percentage rate. Round to the nearest penny, rounding down exact amounts of 0.5p.

Multiply those earnings which exceed the annual (or pro rata annual) UEL by the appropriate percentage rate.

Round to the nearest penny, rounding down exact amounts of 0.5p. Add the totals together.

This gives the NICs now due.

To work out how much you must pay if further payments of earnings are made in the tax year or pro rata period:

- work out the NICs due on the total earnings to date - round to the nearest penny, rounding down exact amounts of 0.5p
- deduct the amount of NICs already paid

This gives the NICs now due.



## **41 Adapting the NICs tables**

You can adapt the NICs tables to work out NICs.

You must not use the NICs tables at 'face value' because the figures shown relate to weekly or monthly earnings periods.

## **42 Adapting the monthly tables**

If the director has an annual earnings period you can adapt the monthly tables to work out the NICs due each time earnings, including fees and bonuses, are paid.

- 1 Divide the total earnings to date by 12. This gives the average monthly earnings to date.
- 2 Look at the relevant monthly table for the average monthly earnings.
- 3 If the average monthly earnings are
  - less than or equal to the monthly PT, no NICs are due
  - more than the monthly PT, multiply the NICs in the table by 12. This gives the NICs due to date.
- 4 Deduct NICs already paid, if any.

This gives the NICs now payable.

## **43 Adapting the weekly tables – annual earnings period**

If the director has an annual earnings period you can adapt the weekly tables instead of the monthly tables, but:

- divide the total earnings by 52, not 12
- work out NICs on the average weekly earnings
- multiply the weekly NICs by 52, not 12

## **44 Adapting the weekly tables – pro rata annual earnings period**

If the director has a pro rata annual earnings period, you can adapt the weekly tables to work out the NICs due each time earnings, including fees and bonuses, are paid.

- 1 Work out the total number of tax weeks in the pro rata annual earnings period.
- 2 Divide the total earnings paid to the director since the appointment began by the number of tax weeks in the pro rata annual earnings period. This gives the average weekly earnings to date.
- 3 Look at the relevant weekly table for the average weekly earnings.
- 4 If the average weekly earnings are
  - less than or equal to the weekly PT, no NICs are due
  - more than the weekly PT, multiply the NICs on the table by the number of tax weeks in the pro rata period. This gives the NICs due to date.
- 5 Deduct any NICs already paid.

This gives the NICs now payable.

## **Paying NICs on account**

### **45 Introduction**

As directors have an annual (or pro rata annual) earnings period, NICs will only become due from the director and the company when the total earnings exceed the PT and ST respectively.

You can, if you want, pay the director's NICs 'on account' before the total earnings reach the annual (or pro rata annual) PT but you need the director's agreement to do this.

### **46 Paying the director's and company's NICs on account**

If you expect the director's earnings to exceed the PT and the director agrees, you can pay NICs before the total earnings exceed the annual (or pro rata annual) PT.

Work out the director's and the company's NICs at the appropriate percentage rates.

### **47 What to do when NICs have been paid on account**

If NICs have been paid on account as in paragraph 46, pay and report those NICs in the normal way.

### **48 What to do if earnings do not reach expected level**

If the total earnings do not reach the PT, read paragraph 61 on page 23.

# More than 1 job

## 49 Introduction

Read CWG2(2019), 'Employer Further Guide to PAYE and NICs' for the basic rules if the director:

- has more than 1 job with entirely different employers
- wants to know more about refunds of NICs paid in excess of the prescribed annual maximum
- wants to know about deferment of payment of Class 1 NICs

This section describes the additional rules for directors.

## 50 More than 1 job with the same company

If the director is also an employee of your company:

- add all the earnings together
- work out NICs on the total earnings using the director's earnings period
- fill in 1 payroll record

If the earnings from each job are separately worked out, you do not have to add them together if it's not reasonably practicable to do so. If this is the case:

- work out the NICs separately
- use the annual (or pro rata annual) earnings period for the earnings as a director
- use the employee's earnings period for the earnings as an employee
- fill in 2 payroll records

For more information go to [www.gov.uk/what-to-do-if-your-employee-has-more-than-1-job](http://www.gov.uk/what-to-do-if-your-employee-has-more-than-1-job)

## 51 Companies carrying on business in association

Companies are considered to be carrying on business in association with each other if the companies have some degree of common purpose substantiated by the sharing of things such as facilities, personnel, accommodation and customers and so on.

If 2 or more companies are carrying on business in association with each other:

- add all the earnings together
- work out NICs on the total earnings using the longer, or longest earnings period, that is, the pro rata or annual earnings period
- fill in 1 payroll record

Share the company's NICs due, as agreed between yourselves. If there is no agreement, share them in the same proportion as the earnings paid by each company.

If the earnings cannot be added together because the earnings are paid through different pay points:

- work out the NICs separately
- use the appropriate earnings period for each job
- fill in separate payroll records for each job

## 52 Single service contracts

Directors may be appointed to a group of companies under a single service contract or single service agreement.

This usually means that the directors of the parent company are also directors of one or more of the subsidiary companies. They are engaged under a single contract of service to perform duties for each of the companies as requested.

If one payment of earnings is made for all the duties, usually the parent company:

- pays the NICs
- fills in 1 payroll record

If earnings are paid by more than one of the companies, the companies involved must decide which of them will:

- add all the earnings together
- work out NICs on the total earnings using the longer or longest earnings period, that is, the pro rata or annual earnings period
- fill in 1 payroll record

If the earnings cannot be added together because the earnings are paid through different pay points:

- work out the NICs separately
- use the appropriate earnings period for each job
- fill in separate payroll records for each job

### **53 One payment of earnings covering more than 1 job**

Consider first if the companies are carrying on business in association with each other when a director gets paid by only one company but is a director of:

- more than one company
- one company and an employee of another company

If the companies are carrying on business in association with each other, the company which pays the earnings:

- pays the NICs
- fills in 1 payroll record

Go to [www.gov.uk/what-to-do-if-your-employee-has-more-than-1-job](http://www.gov.uk/what-to-do-if-your-employee-has-more-than-1-job) if payments are recorded and reported under separate payroll identities.

If the companies are not carrying on business in association with each other:

- split or 'apportion' the single payment of earnings into the payment due for each job
- any of the separate payments reach or exceed the appropriate LEL for the earnings period for that job, record the earnings details. If the payments exceed the PT, work out NICs on them
- fill in a separate payroll record for each job

At the end of the tax year put:

- 'X' for the NICs category letter on any payroll record when the payment for the tax year does not reach the LEL
- the appropriate NICs category letter on any other payroll record

### **54 Professional advisers**

Some directors have more than 1 job because they are:

- partners in firms carrying on a profession, for example accountancy
- also directors of limited companies providing a service to that company

Payments made for the service to the limited company are not included in the director's earnings if:

- the nature of the payment satisfies certain tests (read 'The tests' outlined below)
- the nature of the work satisfies certain conditions (read 'The conditions' outlined below)

#### **The tests**

To be excluded from the director's earnings, the payment must be a payment:

- by a company
- to, or for the benefit of a director of that company
- for Class 1, that is, employed-earners, employment of that director with that company

#### **The conditions**

To be excluded from the director's earnings, all these conditions must be satisfied:

- the director must also be a partner in a firm carrying on a profession
- being a director of a company must be a common practice of membership of that profession and of that firm
- under the terms of the partnership, the director must account to the firm for the payment
- the payment must form an insubstantial part of the gross returns of the firm

### **55 HM Revenue and Customs Extra Statutory Concession (ESC) A37**

Alternatively, if we've applied ESC A37 to certain payments for Income Tax purposes, those payments can also be excluded from earnings for the purposes of assessing the director's Class 1 NICs.

### **56 Nominee directors**

Some directors have more than 1 job because they're nominated to serve on the boards of other companies as 'nominee directors'.

Payments made by the companies employing 'nominee directors' are not included in directors' earnings if:

- the nature of the payment satisfies certain tests (read 'The nature of payment tests' below)
- 1 of 2 sets of conditions are satisfied (read 'Set of conditions 1' or 'Set of conditions 2' on the next page)

In the sets of conditions:

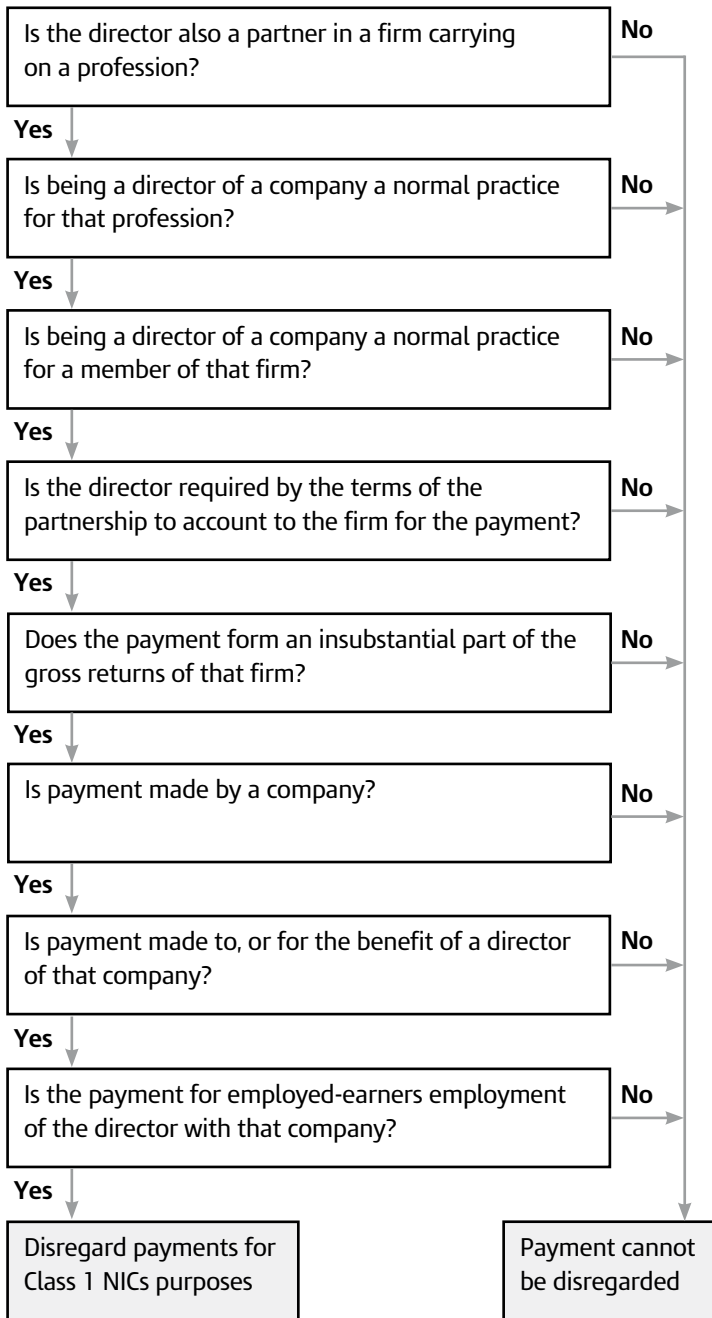
- company 1 is the company which makes the nomination
- company 2 is the company to which the director is appointed as a nominee

#### **The nature of payment tests**

To be excluded from the directors' earnings for NICs purposes, the payment must be a payment:

- by a company
- to, or for the benefit of a director of that company
- for Class 1, that is, employed-earners, employment of that director with that company

# Professional advisers flowchart



## Set of conditions 1

All of these conditions must be satisfied.

Company 1 has the right to appoint the director of Company 2 because:

- of its shareholding in Company 2
- there is an agreement between Companies 1 and 2

The director must account for the payment made by Company 2 to Company 1.

The payments from Company 2 form part of the profits of Company 1 and are charged to:

- Corporation Tax
- Income Tax

See 'Nominee director flowchart 1' on page 17.

## Set of conditions 2

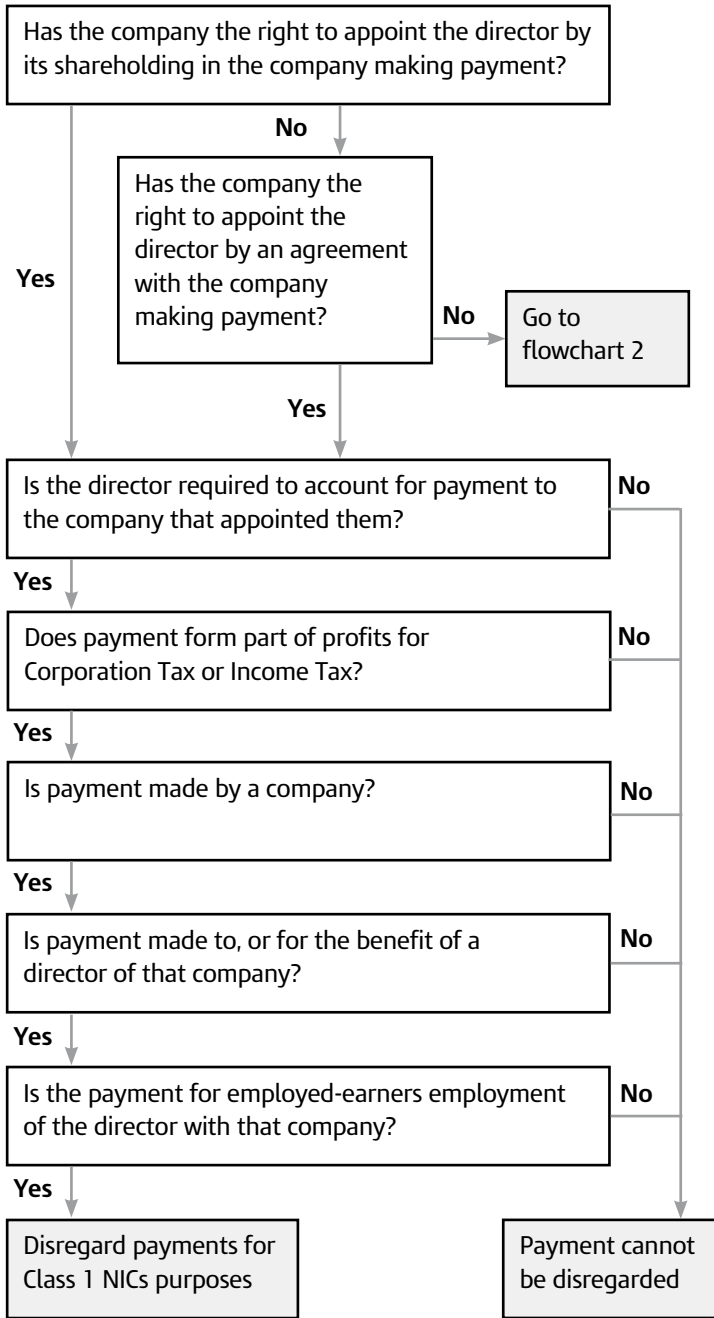
All of these conditions must be satisfied:

- the director was appointed to Company 2 by Company 1
- the director is required to account for the payment made by Company 2 to Company 1
- the payment forms part of the profits of Company 1 and is charged to Corporation Tax
- the director has no control over Company 1
- the director's family\* have no control over Company 1
- the director and their family\* together have no control over Company 1

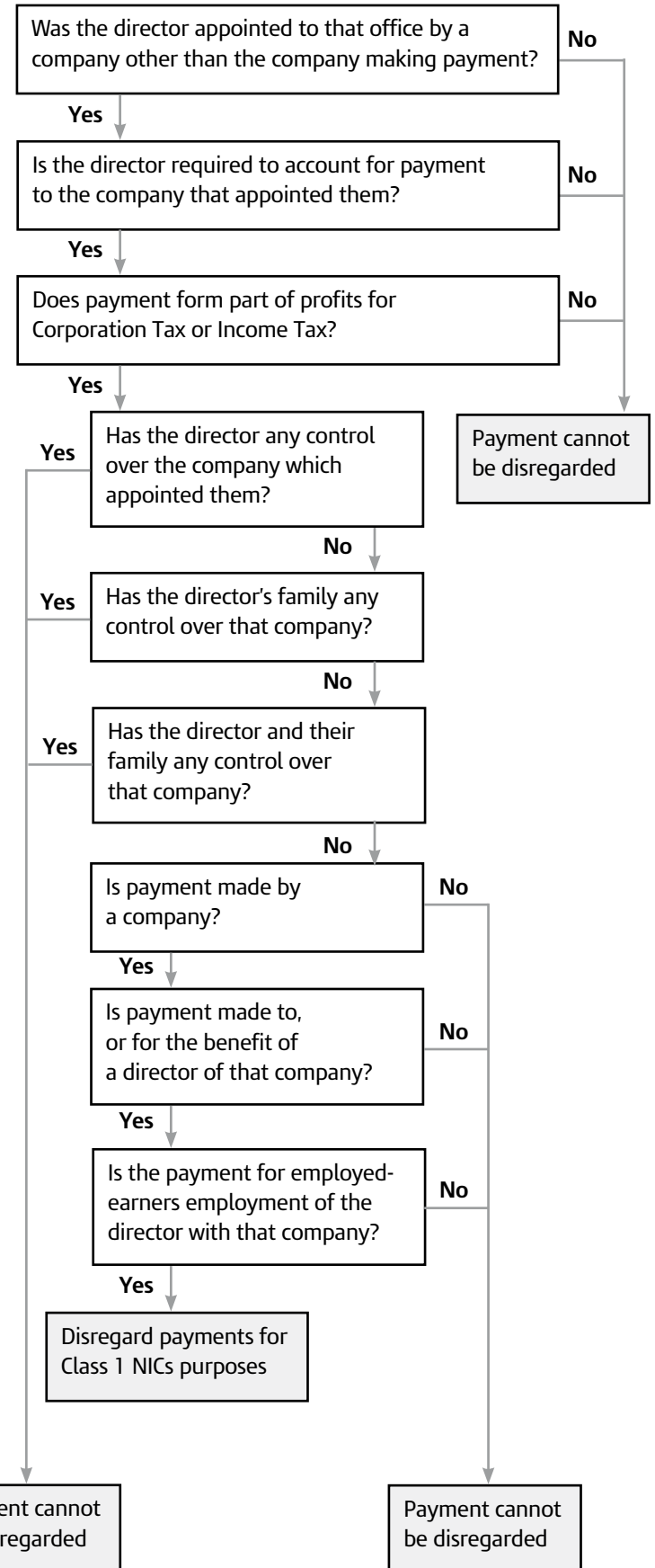
\* 'Family' means spouse, civil partner, parent, child, son-in-law or daughter-in-law.

See 'Nominee director flowchart 2' on page 17.

## Nominee director flowchart 1



## Nominee director flowchart 2



# Change in category of NICs payable

## 57 Introduction

Category of NICs means the NICs category letter under which NICs are payable.

The category of NICs payable may change during directors' earnings periods if they:

- reach the age of 21
- reach State Pension age
- revoke or lose the right to pay reduced rate NICs
- are an apprentice on an approved scheme who reaches the age of 25

If the category of NICs payable changes during a director's earnings period there are some general rules which must be applied.

Earnings paid before and after the change are added together to work out NICs due.

To make sure that NICs are payable by directors on the total of their earnings which exceeds the annual (or pro rata annual) PT, the exact percentage method must be used to work out all the NICs due for the tax year (or pro rata period) in which the category of NICs changes.

The order in which to work out NICs is as follows:

- firstly, on earnings on which reduced rate NICs are payable under category letter B
- then, on earnings on which standard rate NICs are payable under category letter A, or category letter M where the director is under the age of 21, or category letter H where the director is an apprentice under the age of 25

## 58 Director reaches age 21

If the director reaches the age of 21 during the tax year or pro rata period:

- the category of NICs payable will change from category letter M to category letter A
- the director pays NICs as normal throughout the tax year or pro rata period - reaching age 21 does not affect the amount of primary NICs due
- the company pays NICs on earnings paid or due to be paid
  - before the director reaches the age of 21, at 0% on earnings between the ST and the UST and then at 13.8% on earnings above the UST
  - on, or after the director reaches the age of 21, at the appropriate percentage rate(s), on earnings above the ST

### 58.1 Director is an apprentice on an approved scheme reaches age 25

If the director is an apprentice on an approved training scheme and reaches the age of 25 during the tax year or pro rata period:

- the category of NICs payable will change from category letter H to category letter A
- the director pays NICs as normal throughout the tax year or pro rata period - reaching age 25 does not affect the amount of primary NICs due
- the company pays NICs on earnings paid or due to be paid
  - before the director reaches the age of 25, at 0% on earnings between the ST and the AUST and then at 13.8% on earnings above the AUST
  - on, or after the director reaches the age of 25, at the appropriate percentage rate(s), on earnings above the ST

**Example for the 2019 to 2020 tax year**

Mr Williams was appointed a director of Heltwyll Bay on 1 June 2015. He is 21 on 13 August 2019.

Total earnings for the 2019 to 2020 tax year = £11,700.

£8,700 was paid before 13 August 2018.

Annual NICs					
LEL	PT	ST	UEL	UST	AUST
£6,136	£8,632	£8,632	£50,000	£50,000	£50,000

Priority should be given to the total category M earnings of £8,700.

Then, to the total category A earnings of £3,000 as follows:

NICs category letter	Earnings	Director's NICs	Company's NICs
M	£6,136 (earnings up to LEL)	NIL	NIL
	£2,496 (balance of earnings between LEL and PT/ST)	@0% = NIL	@0% = NIL
	£68 (balance of earnings between PT/ST and UST)	@12% = £8.16	@0% = NIL
	Total category M NICs payable	= £8.16	= NIL
A	£3,000 (balance of earnings between PT/ST and UEL)	12% = £360	@13.8% = £414

Mr Williams's final FPS for the year would show:

Data item	Description		
79	NI category	M	A
79A	Gross earnings for NICs year to date	£8,700	£3,000
79B	Gross earnings for NICs pay period	£0	actual
82	Earnings at the LEL year to date	£6,136	£0
82A	Earnings at LEL to PT year to date	£2,496	£0
169	Earnings at PT to UEL year to date	£68	£3,000
86A	Employer NICs this pay period	actual	actual
86Aa	Employer NICs year to date	£0	£414
86B	Employee NICs this pay period	£0	actual
86Ba	Employee NICs year to date	£8.16	£360
84A	Director's method of calculation	AL/AN	

## 58.2 Director reaches State Pension age

If the director reaches State Pension age during the tax year or pro rata period:

- the category of contribution payable will change to category letter C
- the director pays
  - NICs as normal on earnings paid or due to be paid before State Pension age
  - no NICs on earnings paid or due to be paid on or after State Pension age
- the company pays NICs on earnings paid or due to be paid
  - before State Pension age at the appropriate percentage rate(s)
  - on, or after State Pension age, at the appropriate percentage rate

### Example for the 2019 to 2020 tax year

Mr Roberts was appointed a director of Heltwyll Bay on 1 June 1980. He is 65 on 13 August 2019.

Total earnings for the 2019 to 2020 tax year = £11,700.

£8,700 was paid before 13 August 2019.

Annual NICs					
LEL	PT	ST	UEL	UST	AUST
£6,136	£8,632	£8,632	£50,000	£50,000	£50,000

Priority should be given to the total category A earnings of £8,700.

Then, to the total category C earnings of £3,000 as follows:

NICs category letter	Earnings	Director's NICs	Company's NICs
A	£6,136 (earnings up to LEL)	NIL	NIL
	£2,496 (balance of earnings between LEL and PT/ST)	@0% = NIL	@0% = NIL
	£68 (balance of earnings between PT/ST and UEL)	@12% = £8.16	@13.8% = £9.38
	Total category A NICs payable	= £8.16	= £9.38
C	£3,000 (balance of earnings between PT/ST and UEL)	NIL	@13.8% = £414

Mr Roberts's final FPS for the year would show:

Data item	Description		
79	NI category	A	C
79A	Gross earnings for NICs year to date	£8,700	£3,000
79B	Gross earnings for NICs pay period	£0	actual
82	Earnings at the LEL year to date	£6,136	£0
82A	Earnings at LEL to PT year to date	£2,496	£0
169	Earnings at PT to UEL year to date	£68	£3,000
86A	Employer NICs this pay period	£0	actual
86Aa	Employer NICs year to date	£9.38	£414
86B	Employee NICs this pay period	£0	£0
86Ba	Employee NICs year to date	£8.16	£0
84A	Director's method of calculation	AL/AN	



## 59 Married woman's or widow's reduced rate authority ends

Married women and widows who have the right to pay reduced rate NICs, that is, they have a valid certificate of election, pay their NICs at the reduced rate on all those earnings which exceed the annual (or pro rata annual) PT up to and including the annual (or pro rata annual) UEL, then at a rate of 2% on those earnings which exceed the UEL. If the authority to pay reduced rate NICs ends, for example because the woman is divorced or she revokes the election, the category of contribution payable will change from B to A.

If the total earnings paid, both before and after the change, are less than the annual (or pro rata annual) PT or ST, no NICs are due from the director or the company.

If the total earnings reach the annual (or pro rata annual) UEL before the change:

- the director pays NICs at the reduced percentage rate on all those earnings which exceed the annual (or pro rata annual) PT up to and including the UEL, then at a rate of 2% on any earnings which exceed the UEL
- the company pays NICs at the appropriate percentage rate(s) on all those earnings which exceed the annual (or pro rata annual) ST

### Example for the 2019 to 2020 tax year

Mrs Brown, a director since 12 July 1988, revokes her election on 12 January 2020.

She earns £50,000 before the change and £8,000 afterwards.

Annual NICs			
LEL	PT	ST	UEL
£6,136	£8,632	£8,632	£50,000

Priority should be given to the total category B earnings of £50,000.

Then to the total category A earnings of £8,000 as follows:

NICs category letter	Earnings	Director's NICs	Company's NICs
B	£6,136 (earnings up to LEL)	NIL	NIL
	£2,496 (balance of earnings between LEL and PT/ST)	@0% = NIL	@0% = NIL
	£41,368 (balance of earnings between PT/ST and UEL)	@5.85% = £2,420.03	@13.8% = £5,708.78
	Total category B NICs payable	= £2,420.03	= £5,708.78
A	£8,000 (earnings over UEL)	@2.0% = £160	@13.8% = £1,104

### Mrs Brown's final FPS for the year would show:

Data item	Description		
79	NI category	B	A
79A	Gross earnings for NICs year to date	£50,000	£8,000
79B	Gross earnings for NICs pay period	£0	actual
82	Earnings at the LEL year to date	£6,136	£0
82A	Earnings at LEL to PT year to date	£2,496	£0
169	Earnings at PT to UEL year to date	£41,368	£0
86A	Employer NICs this pay period	actual	actual
86Aa	Employer NICs year to date	£5,708.78	£1,104
86B	Employee NICs this pay period	actual	actual
86Ba	Employee NICs year to date	£2,420.03	£160
84A	Director's method of calculation	AL/AN	

The NICs under category letter A are included in the NICs under category letter B.

A separate category letter A entry is not required. Where, after recalculation, a category letter is no longer needed, any previously reported year to date figures should be zeroed out.

If the total earnings exceed the annual (or pro rata annual) PT before the change, but they do not reach the UEL, the director pays NICs at the:

- reduced percentage rate on those earnings which exceed the annual (or pro rata annual) PT paid or due to be paid before the change
- standard percentage rate, on the balance of earnings up to and including the annual (or pro rata annual) UEL
- rate of 2% on any earnings which exceed the UEL

The company pays NICs at the appropriate percentage rate(s) on all those earnings which exceed the annual (or pro rata annual) ST paid before and after the change.

If the total earnings are less than the annual (or pro rata annual) PT before the change, but the total earnings for the tax year or pro rata period exceed the PT, the director pays NICs at the standard percentage rate, on those earnings which exceed the annual (or pro rata annual) PT up to and including the annual (or pro rata annual) UEL, then at a rate of 2% on any earnings which exceed the UEL.

The company pays NICs at the appropriate percentage rate(s) on all those earnings which exceed the annual (or pro rata annual) ST.

**Example for the 2019 to 2020 tax year**

Mrs Cross' marriage ends in divorce on 8 August 2019. She earns £30,000 in the 2019 to 2020 tax year, £10,000 was paid before 8 August 2019.

Annual NICs			
LEL	PT	ST	UEL
£6,136	£8,632	£8,632	£50,000

Priority should be given to the total category B earnings of £10,000. Then to the total category A earnings of £20,000 as follows:

NICs category letter	Earnings	Director's NICs	Company's NICs
B	£6,136 (earnings up to LEL)	NIL	NIL
	£2,496 (balance of earnings between LEL and PT/ST)	@0% = NIL	@0% = NIL
	£1,368 (balance of earnings between PT/ST and UEL)	@5.85% = £80.03	@13.8% = £188.78
	Total category B NICs payable	= £80.03	= £188.78
A	£20,000 (balance of earnings between PT/ST and UEL)	@12% = £2,400	@13.8% = £2,760

**Mrs Cross' final FPS for the year would show:**

Data item	Description	B	A
79	NI category	B	A
79A	Gross earnings for NICs year to date	£10,000	£20,000
79B	Gross earnings for NICs pay period	£0	actual
82	Earnings at the LEL year to date	£6,136	£0
82A	Earnings at LEL to PT year to date	£2,496	£0
169	Earnings at PT to UEL year to date	£1,368	£20,000
86A	Employer NICs this pay period	£0	actual
86Aa	Employer NICs year to date	£188.78	£2,760
86B	Employee NICs this pay period	£0	actual
86Ba	Employee NICs year to date	£80.03	£2,400
84A	Director's method of calculation	AL/AN	

## Recording NICs information

### 60 Introduction

The normal rules about recording NICs information can be found at [www.gov.uk/topic/business-tax/payee](http://www.gov.uk/topic/business-tax/payee) and in the CWG2(2019), 'Employer Further Guide to PAYE and NICs'

### 61 If you've paid NICs before earnings exceed Primary Threshold

If NICs are paid on account before the total earnings exceed the annual (or pro rata annual) PT record the earnings and NICs paid on the payroll record. If you adjust the NICs later because the earnings do not exceed the annual (or pro rata annual) PT:

- amend the final entry on the payroll record
- adjust the final payment to your accounts office
- refund the NICs paid to the director

### 62 Paying NICs at the time they're due

You can use 1 of 2 methods to record director's NICs information on the payroll record.

#### Payment-by-payment method

If you use the payment-by-payment method to record NICs information, record on the payroll record:

- the actual NICs due each time a payment of earnings is made
- the actual earnings details as appropriate, each time a payment of earnings is made
- all other NICs information

At the end of the tax year:

- add up the figures on the payroll record as normal
- record the totals

#### Cumulative method

If you use the cumulative method to record NICs information, record on the payroll record:

- the cumulative NICs due each time a payment of earnings is made
- the cumulative earnings as appropriate, each time a payment of earnings is made
- all other cumulative NICs information at the end of the tax year record the cumulative totals

Cumulative records can easily be converted to a payment-by-payment record by deducting the previous NICs information from the current NICs information.

### 63 Earnings added together or change in the category of contribution payable

The examples in this booklet show how to record the earnings details.

Read 'Change in category of contribution payable', paragraph 57 on page 18.

Remember to record the other NICs and tax information on your payroll records.

### 64 If you use a computerised payroll system

Please make sure the total earnings have been accumulated in the appropriate data areas.

If you use the cumulative method to record NICs information your system must be capable of:

- holding all the cumulative data
- producing printouts giving the NICs information on a payment-by-payment basis

The examples in this booklet show how to record the earnings details.

Read 'Change in category of contribution payable', paragraph 57 on page 18 onwards.

## PAYE Online for employers

### 65 Do it online

Using the PAYE Online service is a simple, secure, fast and convenient way of exchanging information with us.

It saves you time, cuts down on errors and can help you to reduce your administration and storage costs.

When using the online service, you'll be able to see your PAYE tax position, including Class 1 NICs payments and outstanding amounts for 2010 to 2011 and later tax years. You'll also receive information such as employee tax codes quicker benefiting both you and your employees.

#### How to send and receive information online

There are various methods to choose from. You can use:

- a bookkeeper, agent or payroll bureau to file online on your behalf using our PAYE Online for Agents service
- our free PAYE Online for employers internet service
- Electronic Data Interchange (EDI) - this is suitable for large employers who typically have employee numbers in the thousands or very high staff turnover

For more information go to [www.gov.uk/topic/business-tax/payee](http://www.gov.uk/topic/business-tax/payee)

## Forms and returns you need to send online

Almost all employers must report their payroll information online using a Full Payment Submission (FPS) for each pay period. There are however, a small number of employers who may be:

- exempt from submitting this information online
- unable to due to exceptional circumstances submit information online

There are very few exceptions. For more information about the exceptions go to [www.gov.uk/topic/business-tax/payee](http://www.gov.uk/topic/business-tax/payee)

## How to register for online services

If you've not yet registered for online filing, the registration process will only take you a matter of minutes. But you'll need to wait for an activation code before you can start using the service.

We'll send you this by post within seven days of registration.

For more information about online filing, registration and the deadlines you need to meet, go to [www.gov.uk/payee-online](http://www.gov.uk/payee-online)

## Special circumstances

### 66 Directors who go to work abroad or come to work in the UK

This section provides brief guidelines about Class 1 NICs for directors living and/or working abroad.

There are different rules if the director goes to work in, or comes to work in the UK from:

- a European Economic Area (EEA) country or a country with which the UK has a reciprocal agreement with social security
- a country that is outside the EEA and with which the UK does not have a reciprocal agreement on social security

#### European Economic Area countries

Austria	Hungary	Poland
Belgium	Iceland	Portugal
Bulgaria	Ireland	Romania
Croatia	Italy	Slovakia
Cyprus	Latvia	Slovenia
Czech Republic	Liechtenstein	Spain
Denmark	Lithuania	Sweden
Estonia	Luxembourg	Switzerland*
Finland	Malta	United Kingdom, including Gibraltar but not the Channel Islands or the Isle of Man.
France	Netherlands	
Germany	Norway	
Greece		

\*From 1 April 2012 EC Regulation 883/2004 was extended to cover Switzerland. HMRC now treats Switzerland as being another EU member state for social security purposes.

#### Countries with which the UK has a reciprocal agreement on social security

Barbados	Japan**	Turkey
Bermuda	Jersey and Guernsey	USA
Canada*	Korea**	Bosnia-Herzegovina, Macedonia, Serbia, Montenegro and Kosovo
Chile**	Mauritius	
Israel	New Zealand	
Jamaica	Philippines	

\*The Double Contributions Convention for Canada also covers benefit provisions.

\*\*The Double Contributions Conventions for Japan and the Republic of Korea and Chile only cover social security liability and do not cover benefits.

The table on page 25 shows when a director may be liable to pay UK NICs when:

- coming to the UK to work
- going to work abroad

<b>Director goes to work abroad</b>	<ul style="list-style-type: none"> <li>• in an EEA country or</li> <li>• a country with which the UK has a reciprocal agreement on social security</li> </ul>	The general rule is that a director will pay contributions to the social security scheme of the country in which they are working. But, there are certain exceptions to this rule that mean the director could remain liable to pay UK NICs during the period of employment abroad.	For more information go to <a href="http://www.gov.uk/national-insurance-if-you-go-abroad">www.gov.uk/national-insurance-if-you-go-abroad</a>
	<ul style="list-style-type: none"> <li>• in a country outside the EEA and</li> <li>• with which the UK does not have a reciprocal agreement on social security</li> </ul>	<p>If:</p> <ul style="list-style-type: none"> <li>• the employer has a place of business in the UK</li> <li>• the director is ordinarily resident in the UK</li> <li>• immediately before the start of the employment abroad the director was resident in the UK</li> </ul> <p>the director will be liable for UK NICs for the first 52 weeks of the employment abroad.</p>	

<b>Director comes to work in the UK</b>	<ul style="list-style-type: none"> <li>• from an EEA country or</li> <li>• from a country with which the UK has a reciprocal agreement on social security</li> </ul>	<p>The general rule is that a director will be liable to pay UK NICs unless they hold a Certificate of coverage. This is issued by the social security authority in the country from which the director has come. The Certificate of coverage will exempt the director from having to pay UK NICs.</p> <p>However, under certain circumstances, where the director has arrived from a country with which the UK has a reciprocal agreement on social security, they may be exempt from paying UK NICs even if they do not have a Certificate of coverage from the other country. Read the table headed 'Special concession' below.</p>	For more information go to <a href="http://www.gov.uk/new-employee-coming-to-work-from-abroad">www.gov.uk/new-employee-coming-to-work-from-abroad</a> or phone our Employer Helpline on 0300 200 3200
	<ul style="list-style-type: none"> <li>• from a country outside the EEA and</li> <li>• with which the UK does not have a Reciprocal Agreement on social security</li> </ul>	<p>If:</p> <ul style="list-style-type: none"> <li>• the employer is based in a country outside the EEA or with which the UK does not have a reciprocal agreement on social security</li> <li>• the director is ordinarily neither resident nor employed in the UK</li> </ul> <p>the director will not be liable for UK NICs for the first 52 weeks of their employment in the UK.</p>	

<b>Special concession</b>	<p>Director, who is neither resident or ordinarily resident in the UK:</p> <ul style="list-style-type: none"> <li>• comes to work for a company in the UK</li> <li>• from a country outside the EEA and</li> <li>• the only work the director does in the UK is to attend board meetings</li> </ul>	<p>We'll not seek payment of UK NICs if:</p> <ul style="list-style-type: none"> <li>• they attend no more than 10 board meetings in a tax year and each visit to the UK during which a board meeting takes place lasts no more than 2 nights</li> <li>• there is only 1 board meeting in a tax year and the visit to the UK during which that board meeting takes place lasts no more than 2 weeks</li> </ul> <p>This is not an example. If the director's attendance for board meetings does not fit the criteria above, the special concession will not apply.</p> <p>This concession does not apply to a director who comes to work in the UK from an EEA country.</p>	For more information go to <a href="http://www.gov.uk/new-employee-coming-to-work-from-abroad">www.gov.uk/new-employee-coming-to-work-from-abroad</a> or phone our Employer Helpline on 0300 200 3200
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## **67 Joint employment of spouses and civil partners**

A spouse or civil partner may get a joint payment of earnings as:

- 2 directors
- a director and an employee

### **Earnings can be apportioned**

If the earnings are divided or apportioned for Income Tax under employment income, divide or apportion the earnings for NICs purposes in the same way.

### **Earnings cannot be apportioned**

If the earnings cannot be divided or apportioned, for example because there is no employment Income Tax scheme or the split is considered unreasonable or doubtful, contact us for advice.

## **68 Director supplying services through a limited company**

Legislation, commonly known as 'IR35' legislation, came into effect on 6 April 2000 which affects directors who use a limited company to provide their service or services of others to clients.

Under the legislation, when a worker is an office-holder or would have been classed as an employee or office-holder of the client if it were not for the service company, the service company is required to pay NICs on the amounts earned by the company from the client (less certain deductions) even if the director draws those earnings from the service company as a dividend.

The IR35 legislation will apply when a worker:

- has beneficial ownership of, or the ability to control, more than 5% of the ordinary share capital of the company
- has possession of, or entitlement to acquire right entitling them to receive more than 5% of any distributions made by the company
- receives, or could receive payments or benefits from the company which are not salary but could reasonably be taken to represent payment for the services they provide to clients
- has rights that would allow them to receive or acquire more than 5% of the assets available for distribution in the event of a closed company being wound up

The company is able to make certain deductions before working out the amount which is liable for NICs as the director's deemed earnings. The company must work out at the end of the tax year, 5 April, just how much income received from contracts with clients has not been subjected to NICs and make the deductions then. This is known as the worker's attributable earnings for the year.

The rules for determining whether a company director is subject to the legislation (because they would be regarded as an employee if their limited company did not exist) rely upon the existing factors used to determine a person's employment status.

These factors, which have been established by the courts, determine whether an individual should be treated as employed or self-employed.

The factors which most people would recognise include whether the individual:

- risks their capital
- provides substantial equipment and materials
- works a fixed number of hours on the client's premises, under the direction of a manager and so on

No single factor is conclusive and each engagement has to be looked at in the light of all the facts.

The Managed Service Company legislation takes precedence over IR35 for Managed Service Companies.

For full details of the rules and how to apply IR35 legislation, go to [www.gov.uk/ir35-find-out-if-it-applies](http://www.gov.uk/ir35-find-out-if-it-applies)

## 69 Managed Service Companies

Legislation, commonly known as Managed Service Company legislation affects workers who provide their services through Managed Service Companies.

A Managed Service Company is a form of intermediary company through which workers provide their services to end clients. In essence, a scheme provider promotes the use of these companies and provides the structure to workers. The worker (although a shareholder) does not exercise control over the company.

The legislation does not apply to directors working through Personal Service Companies. However, these companies must consider IR35.

The Managed Service Company legislation takes precedence over IR35 for Managed Service Companies. From 6 April 2007 a Managed Service Company must treat all payments received by the person providing their services through such companies as earnings from employment. The effect of this will be as follows.

- Income Tax (PAYE) and Class 1 NICs will be due on all payments received by individuals providing their services through such companies.
- For the purpose of working out travel expenses the individual is treated as if they're working for the client. This means that travel expenses to the individual's place of work are not allowable tax-free.

Under the legislation, where a Managed Service Company incurs a PAYE or NICs debt that cannot be recovered from the company, we may transfer the debt to the Managed Service Company director personally, or to the person who provided the company to the worker.

For more information go to [www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm3500](http://www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm3500)

## Statutory payments

### 70 Introduction

Directors of limited companies are treated like other employees for statutory payment purposes. However, there are special rules to working out their average weekly earnings.

For general information on how to operate the schemes go to [www.gov.uk/browse/employing-people/time-off](http://www.gov.uk/browse/employing-people/time-off)

# Quick guide to pro rata annual earnings periods

		Tax period						Appointed in tax week number	Number of weeks in pro rata period	Pro rata annual LEL	Pro rata annual PT	Pro rata annual ST	Pro rata annual UEL	Pro rata annual UST	Pro rata annual AUST	
		S	S	M	T	W	T									F
April		6	7	8	9	10	11	12	1	Annual earnings period applies						
		13	14	15	16	17	18	19	2	51	6018	8466	8466	49039	49039	49039
		20	21	22	23	24	25	26	3	50	5900	8300	8300	48077	48077	48077
		27	28	29	30	1	2	3	4	49	5782	8134	8134	47116	47116	47116
May		4	5	6	7	8	9	10	5	48	5664	7968	7968	46154	46154	46154
		11	12	13	14	15	16	17	6	47	5546	7802	7802	45193	45193	45193
		18	19	20	21	22	23	24	7	46	5428	7636	7636	44231	44231	44231
June		25	26	27	28	29	30	31	8	45	5310	7470	7470	43270	43270	43270
		1	2	3	4	5	6	7	9	44	5192	7304	7304	42308	42308	42308
		8	9	10	11	12	13	14	10	43	5074	7138	7138	41347	41347	41347
		15	16	17	18	19	20	21	11	42	4956	6972	6972	40385	40385	40385
July		22	23	24	25	26	27	28	12	41	4838	6806	6806	39424	39424	39424
		29	30	1	2	3	4	5	13	40	4720	6640	6640	38462	38462	38462
		6	7	8	9	10	11	12	14	39	4602	6474	6474	37500	37500	37500
		13	14	15	16	17	18	19	15	38	4484	6308	6308	36539	36539	36539
		20	21	22	23	24	25	26	16	37	4366	6142	6142	35577	35577	35577
August		27	28	29	30	31	1	2	17	36	4248	5976	5976	34616	34616	34616
		3	4	5	6	7	8	9	18	35	4130	5810	5810	33654	33654	33654
		10	11	12	13	14	15	16	19	34	4012	5644	5644	32693	32693	32693
		17	18	19	20	21	22	23	20	33	3894	5478	5478	31731	31731	31731
		24	25	26	27	28	29	30	21	32	3776	5312	5312	30770	30770	30770
September		31	1	2	3	4	5	6	22	31	3658	5146	5146	29808	29808	29808
		7	8	9	10	11	12	13	23	30	3540	4980	4980	28847	28847	28847
		14	15	16	17	18	19	20	24	29	3422	4814	4814	27885	27885	27885
		21	22	23	24	25	26	27	25	28	3304	4648	4648	26924	26924	26924
October		28	29	30	1	2	3	4	26	27	3186	4482	4482	25962	25962	25962
		5	6	7	8	9	10	11	27	26	3068	4316	4316	25000	25000	25000
		12	13	14	15	16	17	18	28	25	2950	4150	4150	24039	24039	24039
		19	20	21	22	23	24	25	29	24	2832	3984	3984	23077	23077	23077
November		26	27	28	29	30	31	1	30	23	2714	3818	3818	22116	22116	22116
		2	3	4	5	6	7	8	31	22	2596	3652	3652	21154	21154	21154
		9	10	11	12	13	14	15	32	21	2478	3486	3486	20193	20193	20193
		16	17	18	19	20	21	22	33	20	2360	3320	3320	19231	19231	19231
		23	24	25	26	27	28	29	34	19	2242	3154	3154	18270	18270	18270
December		30	1	2	3	4	5	6	35	18	2124	2988	2988	17308	17308	17308
		7	8	9	10	11	12	13	36	17	2006	2822	2822	16347	16347	16347
		14	15	16	17	18	19	20	37	16	1888	2656	2656	15385	15385	15385
		21	22	23	24	25	26	27	38	15	1770	2490	2490	14424	14424	14424
January		28	29	30	31	1	2	3	39	14	1652	2324	2324	13462	13462	13462
		4	5	6	7	8	9	10	40	13	1534	2158	2158	12500	12500	12500
		11	12	13	14	15	16	17	41	12	1416	1992	1992	11539	11539	11539
		18	19	20	21	22	23	24	42	11	1298	1826	1826	10577	10577	10577
February		25	26	27	28	29	30	31	43	10	1180	1660	1660	9616	9616	9616
		1	2	3	4	5	6	7	44	9	1062	1494	1494	8654	8654	8654
		8	9	10	11	12	13	14	45	8	944	1328	1328	7693	7693	7693
		15	16	17	18	19	20	21	46	7	826	1162	1162	6731	6731	6731
		22	23	24	25	26	27	28	47	6	708	996	996	5770	5770	5770
March		29	1	2	3	4	5	6	48	5	590	830	830	4808	4808	4808
		7	8	9	10	11	12	13	49	4	472	664	664	3847	3847	3847
		14	15	16	17	18	19	20	50	3	354	498	498	2885	2885	2885
		21	22	23	24	25	26	27	51	2	236	332	332	1924	1924	1924
		28	29	30	31	1	2	3	52	1	118	166	166	962	962	962
	4	5						53	1	118	166	166	962	962	962	



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