

National Insurance rates and earnings limits 2017 to 2018 - 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 113	Weekly 157	Weekly 157	Weekly 866	Weekly 866	Weekly 866
Monthly 490	Monthly 680	Monthly 680	Monthly 3,750	Monthly 3,750	Monthly 3,750
Annual 5,876	Annual 8,164	Annual 8,164	Annual 45,000	Annual 45,000	Annual 45,000

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%