

National Insurance rates and earnings limits 2016 to 2017 - 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	112	Weekly	155	Weekly	156	Weekly	827	Weekly	827	Weekly	827
Monthly	486	Monthly	672	Monthly	676	Monthly	3,583	Monthly	3,583	Monthly	3,583
Annual	5,824	Annual	8,060	Annual	8,112	Annual	43,000	Annual	43,000	Annual	43,000

Employee's contributions

Employer's contributions

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 UEL/UST/AUST	Balance of earnings above UEL/UST/AUST	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 UEL/UST/AUST	Balance of earnings above UEL/UST/AUST
A	NIL	0%	12%	12%	2%	NIL	0%	0%	13.8%	13.8%
B	NIL	0%	5.85%	5.85%	2%	NIL	0%	0%	13.8%	13.8%
C (Pensioners)	NIL	NIL	NIL	NIL	NIL	NIL	0%	0%	13.8%	13.8%
H (Apprentice under 25)	NIL	0%	12%	12%	2%	NIL	0%	0%	0%	13.8%
J (Deferment)	NIL	0%	2%	2%	2%	NIL	0%	0%	13.8%	13.8%
M (Under 21)	NIL	0%	12%	12%	2%	NIL	0%	0%	0%	13.8%
Z (Under 21 - deferment)	NIL	0%	2%	2%	2%	NIL	0%	0%	0%	13.8%

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