



National Insurance

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National Insurance	2016–17	2015–16
Lower weekly earnings limit, primary Class 1	£112	£112
Upper weekly earnings limit, primary Class 1	£827	£815
Upper weekly accruals point	—	£770
Primary weekly earnings threshold	£155	£155
Secondary weekly earnings threshold	£156	£156
Employees' primary Class 1 rate between primary earnings threshold and upper earnings limit	12%	12%
Employees' primary Class 1 rate above upper earnings limit	2%	2%
Employees' contracted-out rebate between primary earnings threshold and upper earnings limit	1.40%	1.40%
Married women's reduced rate between primary earnings threshold and upper earnings limit	5.85%	5.85%
Married women's rate above upper earnings limit	2%	2%
Employers' secondary Class 1 rate above secondary earnings threshold	13.80%	13.80%
Employers' contracted-out rebate, final salary-related schemes	3.40%	3.40%
Class 2 weekly rate	£2.80	£2.80

Class 2 small earnings exception	£5,965 pa	£5,965 pa
Special Class 2 weekly rate for share fishermen	£3.45	£3.45
Special Class 2 weekly rate for volunteer development workers	£5.60	£5.60
Class 3 voluntary weekly rate	£14.10	£14.10
Class 4 lower profits limit	£8,060 pa	£8,060 pa
Class 4 upper profits limit	£43,000 pa	£42,385 pa
Class 4 rate between lower profits limit and upper profits limit	9%	9%
Class 4 rate above upper profits limit	2%	2%

A tax free allowance of £3,000 (2015-16: £2,000) is available to offset against employers' Class 1 secondary NICs subject to certain restrictions.

No employers' contributions are payable in respect of weekly earnings up to £827 paid to employees under 21 nor for qualifying apprentices aged under 25.

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