

**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%

