

National Insurance rates and earnings limits 2019-2020 – 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	118	Weekly	166	Weekly	166	Weekly	962	Weekly	962	Weekly	962
2 weekly	236	2 weekly	332	2 weekly	332	2 weekly	1,924	2 weekly	1,924	2 weekly	1,924
4 weekly	472	4 weekly	664	4 weekly	664	4 weekly	3,847	4 weekly	3,847	4 weekly	3,847
Monthly	512	Monthly	719	Monthly	719	Monthly	4,167	Monthly	4,167	Monthly	4,167
Quarterly	1,534	Quarterly	2,158	Quarterly	2,158	Quarterly	12,500	Quarterly	12,500	Quarterly	12,500
6 Monthly	3,068	6 Monthly	4,316	6 Monthly	4,316	6 Monthly	25,000	6 Monthly	25,000	6 Monthly	25,000
Annual	6,136	Annual	8,632	Annual	8,632	Annual	50,000	Annual	50,000	Annual	50,000

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/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 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%

