

# National Insurance contribution rates 2012/13

Lower earnings limit, primary Class 1	£107/week
Upper earnings limit, primary Class 1	£817/week
Upper accruals point	£770
Primary threshold	£146/week
Secondary threshold	£144/week
Employees' primary Class 1 rate between primary threshold and upper earnings limit	12%
Employees' primary Class 1 rate above upper earnings limit	2%
Employees' contracted-out rebate – salary-related schemes	1.4%
Married women's reduced rate between primary threshold and upper earnings limit	5.85%
Married women's reduced rate above upper earnings limit	2%
Employers' secondary Class 1 rate above secondary threshold	13.8%
Employers' contracted-out rebate, salary-related schemes	3.4%
Class 2 rate	£2.65/week
Class 2 small earnings exception	£5,595/year
Special Class 2 rate for share fishermen	£3.30/week
Special Class 2 rate for volunteer development workers	£5.35/week
Class 3 rate	£13.25/week
Class 4 lower profits limit	£7,605/year
Class 4 upper profits limit	£42,475/year
Class 4 rate between lower profits limit and upper profits limit	9%
Class 4 rate above upper profits limit	2%

*Note:* rebates for money-purchase schemes are abolished on 5.4.12