

## National Insurance Contributions 2009/10

| <b>£ per week (unless stated)</b>  | <b>2008-09</b> | <b>Change</b> | <b>2009-10</b> |
|--|----------------|---------------|----------------|
| Lower earnings limit (primary Class 1)   | £90            | +£5           | £95            |
| Upper earnings limit (primary Class 1)   | £770           | +£74          | £844           |
| Upper accruals point   | n/a            | n/a           | £770           |
| Primary threshold  | £105           | +£5           | £110           |
| Secondary threshold  | £105           | +£5           | £110           |
| Employees' primary Class 1 rate between primary threshold and upper earnings limit | 11%            | -             | 11%            |
| Employees' primary Class 1 rate above upper earnings limit                         | 1%             | -             | 1%             |
| Employees' contracted-out rebate - salary-related schemes                          | 1.6%           | -             | 1.6%           |
| Employees' contracted-out rebate - money-purchase schemes                          | 1.6%           | -             | 1.6%           |
| Married women's reduced rate between primary threshold and upper earnings limit    | 4.85%          | -             | 4.85%          |
| Married women's rate above upper earnings limit                                    | 1%             | -             | 1%             |
| Employers' secondary Class 1 rate above secondary threshold                        | 12.8%          | -             | 12.8%          |
| Employers' contracted-out rebate, salary-related schemes                           | 3.7%           | -             | 3.7%           |
| Employers' contracted-out rebate, money-purchase schemes                           | 1.4%           | -             | 1.4%           |
| Class 2 rate   | £2.30          | +£0.10        | £2.40          |
| Class 2 small earnings exception (per year)  | £4,825         | +£250         | £5,075         |
| Special Class 2 rate for share fishermen   | £2.95          | +£0.10        | £3.05          |

|  |         |         |         |
|--|---------|---------|---------|
| Special Class 2 rate for volunteer development workers           | £4.50   | +£0.25  | £4.75   |
| Class 3 rate (per week)  | £8.10   | +£3.95  | £12.05  |
| Class 4 lower profits limit (per year)                           | £5,435  | +£280   | £5,715  |
| Class 4 upper profits limit (per year)                           | £40,040 | +£3,835 | £43,875 |
| Class 4 rate between lower profits limit and upper profits limit | 8%      | -       | 8%      |
| Class 4 rate above upper profits limit                           | 1%      | -       | 1%      |