

Rates and Allowances - National Insurance Contributions

National Insurance Contributions	2008/2009	2009/2010
Lower earnings limit primary Class 1	£90	£95
Upper earnings limit primary Class 1	£770	£844
Primary Threshold	£105	£110
Secondary Threshold	£105	£110
Employees' Primary Class 1 rate between primary threshold and upper earnings limit	11%	11%
Employees' primary Class 1 rate above upper earnings limits	1%	1%
Employers secondary Class 1 rate above secondary threshold	12.8%	12.8%
Class 2 rate	£2.30	£2.40
Class 2 small earning exemption	£4,825	£5,075
Class 3 rate	£8.10	£12.05
Class 4 lower profits limits	£5,435	£5,715
Class 4 upper profits limits	£40,040	£43,875
Class 4 rate between lower and upper profits limits	8%	8%
Class 4 rate above upper profit limits	1%	1%