

Earnings Limits	Employee Contributions			Employer Contributions		
	Not-Contracted Out	Contracted-Out	Contracted-Out	Not-Contracted Out	Contracted-Out	Contracted-Out
		COSR	COMP		COSR	COMP
Below LEL Below £84 weekly; or Below £364 monthly; or Below £4,368 yearly	NIL	NIL	NIL	NIL	NIL	NIL
LEL – ET £84 to £97 weekly; or £364 to £421 monthly; or £4,368 to £5,035 annually	0%	0%	0%	0%	0%	0%
ET – UEL £97.01 to £645 weekly; or £421.01 to £2,795 monthly; or £5,035.01 to £33,540 annually	11%	9.4%	9.4%	12.8%	9.3%	11.8%
Above UEL Over £645 weekly; or Over £2,795 monthly; or Over £33,540 annually	11% on earnings above the ET, up to and including UEL, then 1% above the UEL	9.4% on earnings above the ET, up to and including UEL, then 1% above the UEL	9.4% on earnings above the ET, up to and including UEL, then 1% above the UEL	12.8% on all earnings above ET	9.3% on earnings above the ET up to UEL, then 12.8% above the UEL	11.8% on earnings above the ET up to UEL, then 12.8% above the UEL
LEL = Lower Earnings Limit ET = Earnings Threshold UEL = Upper Earnings Limit	<p>There are no changes to the rates of contracted-out NIC employee and employer rebates.</p> <p>Class 2 NIC rate £2.10 per week. Small earnings exception limit £4,465  Class 3 NIC rate £7.55 per week.  Class 4 NIC rate 8% of profits and gains between £5,035 to £33,540 per year  1% of profits and gains above £33,540 per year</p>					