

Class 1 National Insurance rates and earnings limits 2022-23 – you do not need to look at this table if you are using the NI tables

Lower Earnings Limit (LEL)	Primary Threshold (PT) To 5 July 2022		Primary Threshold (PT) From 6 July 2022		Secondary Threshold (ST)		Upper Earnings Limit (UEL)		Upper Secondary Threshold (UST)		
	£		£		£		£		£		
Weekly	123	Weekly	190	Weekly	242	Weekly	175	Weekly	967	Weekly	967
2 weekly	246	2 weekly	380	2 weekly	484	2 weekly	350	2 weekly	1,934	2 weekly	1,934
4 weekly	492	4 weekly	760	4 weekly	967	4 weekly	700	4 weekly	3,867	4 weekly	3,867
Monthly	533	Monthly	823	Monthly	1,048	Monthly	758	Monthly	4,189	Monthly	4,189
Quarterly	1,599	Quarterly	2,470	Quarterly	3,143	Quarterly	2,275	Quarterly	12,568	Quarterly	12,568
Half-yearly	3,198	Half-yearly	4,940	Half-yearly	6,285	Half-yearly	4,550	Half-yearly	25,135	Half-yearly	25,135
Annual	6,396	Annual	9,880	Annual	12,570	Annual	9,100	Annual	50,270	Annual	50,270
		Directors Weekly	229	Directors weekly	229						
		Directors Annual	11,908	Directors Annual	11,908						
		Apprentice Upper Secondary Threshold (AUST)		Freeport Upper Secondary Threshold (FUST)				Veterans Upper Secondary Threshold (VUST)			
		£		£				£			
	Weekly	967		Weekly	481			Weekly	967		
	2 weekly	1,934		2 Weekly	962			2 weekly	1,934		
	4 weekly	3,867		4 Weekly	1,924			4 weekly	3,867		
	Monthly	4,189		Monthly	2,083			Monthly	4,189		
	Quarterly	12,568		Quarterly	6,250			Quarterly	12,568		
	Half-yearly	25,135		Half-Yearly	12,500			Half-yearly	25,135		
	Annual	50,270		Annual	25,000			Annual	50,270		

Class 1 Employee's contributions

Class 1 Employer's contributions

Contribution Table Letter	Payment of earnings made on	Earnings below LEL	Earnings at or above LEL up to and including PT	Earnings above PT up to and including UEL	Balance of earnings above UEL	Earnings below LEL	Earnings at or above LEL up to and including ST	Earnings above ST up to and including FUST	Earnings above ST up to and including UST/AUST/VUST	Balance of earnings above UST/AUST/VUST
A	6 Apr to 5 Nov	NIL	0%	13.25%	3.25%	NIL	0%	15.05%	15.05%	15.05%
A	6 Nov to 5 Apr	NIL	0%	12%	2%	NIL	0%	13.8%	13.8%	13.8%
A	Director*	NIL	0%	12.73%	2.73%	NIL	0%	14.53%	14.53%	14.53%
B	6 Apr to 5 Nov	NIL	0%	7.1%	3.25%	NIL	0%	15.05%	15.05%	15.05%
B	6 Nov to 5 Apr	NIL	0%	5.85%	2%	NIL	0%	13.8%	13.8%	13.8%
B	Director*	NIL	0%	6.58%	2.73%	NIL	0%	14.53%	14.53%	14.53%
C	6 Apr to 5 Nov	NIL	NIL	NIL	NIL	NIL	0%	15.05%	15.05%	15.05%
C	6 Nov to 5 Apr	NIL	NIL	NIL	NIL	NIL	0%	13.8%	13.8%	13.8%
C	Director*	NIL	NIL	NIL	NIL	NIL	0%	14.53%	14.53%	14.53%
F	6 Apr to 5 Nov	NIL	0%	13.25%	3.25%	NIL	0%	0%	15.05%	15.05%
F	6 Nov to 5 Apr	NIL	0%	12%	2%	NIL	0%	0%	13.8%	13.8%
F	Director*	NIL	0%	12.73%	2.73%	NIL	0%	0%	14.53%	14.53%

Class 1 Employee's contributions						Class 1 Employer's contributions				
Contribution Table Letter		Earnings below LEL	Earnings at or above LEL up to and including PT	Earnings above PT up to and including UEL	Balance of earnings above UEL	Earnings below LEL	Earnings at or above LEL up to and including ST	Earnings above ST up to and including FUST	Earnings above ST up to and including UST/AUST/VUST	Balance of earnings above UST/AUST/VUST
H	6 Apr to 5 Nov	NIL	0%	13.25%	3.25%	NIL	0%	0%	0%	15.05%
H	6 Nov to 5 Apr	NIL	0%	12%	2%	NIL	0%	0%	0%	13.8%
H	Director*	NIL	0%	12.73%	2.73%	NIL	0%	0%	0%	14.53%
I	6 Apr to 5 Nov	NIL	0%	7.1%	3.25%	NIL	0%	0%	15.05%	15.05%
I	6 Nov to 5 Apr	NIL	0%	5.85%	2%	NIL	0%	0%	13.8%	13.8%
I	Director*	NIL	0%	6.58%	2.73%	NIL	0%	0%	14.53%	14.53%
J	6 Apr to 5 Nov	NIL	0%	3.25%	3.25%	NIL	0%	15.05%	15.05%	15.05%
J	6 Nov to 5 Apr	NIL	0%	2%	2%	NIL	0%	13.8%	13.8%	13.8%
J	Director*	NIL	0%	2.73%	2.73%	NIL	0%	14.53%	14.53%	14.53%
L	6 Apr to 5 Nov	NIL	0%	3.25%	3.25%	NIL	0%	0%	15.05%	15.05%
L	6 Nov to 5 Apr	NIL	0%	2%	2%	NIL	0%	0%	13.8%	13.8%
L	Director*	NIL	0%	2.73%	2.73%	NIL	0%	0%	14.53%	14.53%
M	6 Apr to 5 Nov	NIL	0%	13.25%	3.25%	NIL	0%	0%	0%	15.05%
M	6 Nov to 5 Apr	NIL	0%	12%	2%	NIL	0%	0%	0%	13.8%
M	Director*	NIL	0%	12.73%	2.73%	NIL	0%	0%	0%	14.53%
S	6 Apr to 5 Nov	NIL	NIL	NIL	NIL	NIL	0%	0%	15.05%	15.05%
S	6 Nov to 5 Apr	NIL	NIL	NIL	NIL	NIL	0%	0%	13.8%	13.8%
S	Director*	NIL	NIL	NIL	NIL	NIL	0%	0%	14.53%	14.53%
V	6 Apr to 5 Nov	NIL	0%	13.25%	3.25%	NIL	0%	0%	0%	15.05%
V	6 Nov to 5 Apr	NIL	0%	12%	2%	NIL	0%	0%	0%	13.8%
V	Director*	NIL	0%	12.73%	2.73%	NIL	0%	0%	0%	14.53%
Z	6 Apr to 5 Nov	NIL	0%	3.25%	3.25%	NIL	0%	0%	0%	15.05%
Z	6 Nov to 5 Apr	NIL	0%	2%	2%	NIL	0%	0%	0%	13.8%
Z	Director*	NIL	0%	2.73%	2.73%	NIL	0%	0%	0%	14.53%

Employer's rates for mariners should be reduced by 0.5%

- A (Standard)
- B (MWRRE)
- C (Over State Pension Age)
- F (Freeport Standard)
- H (Apprentice Under 25)
- I (Freeport MWRRE)
- J (Deferment)
- L (Freeport Deferment)
- M (Under 21)
- S (Freeport over State Pension Age)
- V (Veterans Standard)
- Z (Under 21 – Deferment)

\* - For directors, when applying the standard method then use these rates for Class 1 NICs for the whole of the 2022/23 tax year.