

National Insurance 2019/ 2020

Contents:

1- Class 1 (Employed)

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Employees	Per Week	Per Month	Annual
Lower Earnings Limit	£118	£512	£6,136
<i>Lower Earnings Limit (LEL) is the minimum level of earnings that an employee needs to qualify for benefits, such as State Pension and Jobseeker's Allowance.</i>			
Earnings (Primary) Threshold	£166	£719	£8,632
<i>Primary Threshold (PT). When earnings exceed this level, NICs become payable by the employee.</i>			
Upper Earning Limit	£962	£4,167	£50,000
<i>Where earnings exceed the UEL, the employee pays NICs at 2% on those earnings above the UEL. The UEL doesn't apply to employer's NICs, which are payable on all earnings above the ST, including those above the UEL, at the appropriate rate.</i>			
Upper secondary threshold for under 21s	£962	£4,167	£50,000
Employers	Per Week		Per Month
Earnings (Secondary) Threshold	£166	£719	£719
<i>When earnings exceed this level, NICs become payable by the employer.</i>			

Contributions Class	Value
Class 1A	13.80% Employers pay on most employee benefits
Class 1B	13.80% Employers pay on PAYE settlement agreements

Please use this document in conjunction with the information provided on the HMRC website: www.hmrc.gov.uk

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