

Class 1 NIC: 2021-22

SI 2020/157

Class 1 primary (employee) contributions 2021-22

	£120 weekly
Lower earnings limit (LEL) ⁽³⁾	£520 ⁽²⁾ monthly
	£6,240 ⁽²⁾ yearly
	£184 weekly
Primary threshold (PT) ⁽³⁾	£797 ⁽²⁾ monthly
	£9,568 ⁽²⁾ yearly
	£967 weekly
Upper earnings limit (UEL)	£4,189 ⁽²⁾ monthly
	£50,270 ⁽²⁾ yearly
Rate on earnings up to PT ⁽¹⁾	0%
	12% on £184.01 to £967 weekly
Rate above PT	2% on excess over £967 weekly
	5.85% on £184.01 to £967 weekly
Reduced rate	2% on excess over £967 weekly

Notes

(1) No National Insurance contributions (NICs) are actually payable but notional Class 1 NIC is deemed to have been paid in respect of earnings between the LEL and PT to protect contributory benefit entitlement.

(2) Monthly and annual LEL, PT and UEL figures are calculated as per SI 2001/1004, reg. 11, as amended.

(3) These thresholds are updated by CPI.

Class 1 secondary (employer) contributions

2021-22

	£170 weekly
Secondary earnings threshold (ST) ⁽²⁾	£737 ⁽¹⁾ monthly
	£8,840 ⁽¹⁾ yearly
Upper secondary threshold (UST) for under 21s	£967 weekly
	£4,189 ⁽¹⁾ monthly
	£50,270 ⁽¹⁾ yearly
Apprentice upper secondary threshold (AUST) for under 25s	£967 weekly
	£4,189 ⁽¹⁾ monthly
	£50,270 ⁽¹⁾ yearly
Rate	13.8% on earnings above the ST/UST/AUST
Employment allowance	£4,000 per year, per employer ⁽³⁾

Notes

(1) Monthly and annual ST, UST and AUST figures are prescribed by SI 2001/1004, reg. 11 as amended.

(2) The weekly secondary threshold is updated by CPI.

(3) With effect from 2020–21, the employment allowance is restricted to those employers whose employer's NIC liability was below £100,000 in the previous tax year.