



NATIONAL INSURANCE CONTRIBUTIONS

	2002/03	2001/02
Class 1 Primary (employee):		
Lower earnings limit (LEL)	£75 per week	£72 per week
Primary threshold	£89 per week	£87 per week
Upper earnings limit (UEL)	£585 per week	£535 per week
Rate on earnings up to primary threshold	0%	0%
Rate between LEL and UEL (not contracted-out)	10%	10%
Rate between LEL and UEL (contracted-out)	8.4%	8.4%
Reduced rate	3.85%	3.85%
Class 1 Secondary (employer):		
Earnings threshold	£89 per week	£87 per week
Rates (not contracted-out)	11.8% above earnings threshold	11.9% above earnings threshold
Class 1A: rate	11.8%	11.9%
Class 1B: rate	11.8%	11.9%
Class 2:		
Main rate	£2.00 per week	£2.00 per week
Small earnings exception	£4,025 per annum	£3,955 per annum
Class 3:	£6.85 per week	£6.75 per week
Class 4: Annual lower profits limit	£4,615	£4,535
Annual upper profits limit	£30,420	£29,900
Rate	7%	7%

Any questions?

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