

Harris Stewart

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Rates and Allowances - National Insurance

£ per week	2008-09 (£)	2009-10 (£)
Lower earnings limit, primary Class 1	£90	£95
Upper earnings limit, primary Class 1	£770	£844
Primary threshold	£105	£110
Secondary threshold	£105	£110
Employees' primary Class 1 rate between primary threshold and upper earnings limit	11%	11%
Employees' primary Class 1 rate above upper earnings limit	1%	1%
Employees' contracted-out rate	9.40%	9.40%
Married women's reduced rate between primary threshold and upper earnings limit	4.85%	4.85%
Married women's rate above upper earnings limit	1%	1%
Employers' secondary Class 1 rate above secondary threshold	12.80%	12.80%
Employers' contracted-out rate, salary-related schemes	9.10%	9.10%
Employers' contracted-out rate, money-purchase schemes	11.40%	11.40%
Class 2 rate	£2.30	£2.40
Class 2 small earnings exception	£4,825	£5,075
Special Class 2 rate for share fishermen	£2.95	£3.05
Special Class 2 rate for volunteer development workers	£4.50	£4.75
Class 3 rate	£8.10	£12.05
Class 4 lower profits limit	£5,435	£5,715
Class 4 upper profits limit	£40,040	£43,875
Class 4 rate between lower profits limit and upper profits limit	8%	8%
Class 4 rate above upper profits limit	1%	1%