



ka farr&co
CHARTERED ACCOUNTANTS

National Insurance Rates



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For employees paying Class 1 contributions

2021-22 rates		2022-23 rates 6 April – 5 July		2022-23 rates 6 July onwards	
Earnings	Class 1 rate	Earnings	Class 1 rate	Earnings	Class 1 rate
Less than £9,568	0%	Less than £9,880	0%	Less than £12,570	0%
£9,568-£50,270	12%	£9,880-£50,270	13.25%	£12,570-£50,270	13.25%
More than £50,270	2%	More than £50,270	3.25%	More than £50,270	3.25%

Self-employed National Insurance rates

2021-22 rates		2022-23 rates 6 April – 5 July		2022-23 rates 6 July onwards	
Profits	Class 2 and 4 rates	Profits	Class 2 and 4 rates	Profits	Class 2 and 4 rates
Less than £6,515	0%	Less than £6,725	0%	Less than £6,725	0%
£6,515-£9,568	£3.05 per week (Class 2)	£6,725-£9,880	0%	£6,725-£12,570	0%
£9,568-£50,270	9% + £3.05 per week	£9,880-£50,270	10.25% + £3.15 per week	£12,570-£50,270	10.25% + £3.15 per week
More than £50,270	2% + £3.05 per week	More than £50,270	3.25% + £3.15 per week	More than £50,270	3.25% + £3.15 per week

Class 3 contributions

2021/22	2022/23
Class 3 contributions: £15.40 per week	Class 3 contributions: £15.85 per week