

National Insurance contribution thresholds

	2015-16	2016-17
	£ per week	£ per week
Weekly Lower Earnings Limit (LEL) ²⁰	112	112
Weekly Primary Threshold (PT) ²⁰	155	155
Weekly Secondary Threshold (ST) ²¹	156	156
Upper Earnings Limit (UEL)	815	827
Upper Profits Limit (UPL)	42,385 per year	43,000 per year
Upper Secondary Threshold for U21's	815	827
Small Profits Threshold (SPT) ^{20 22}	5,965 per year	5,965 per year
Lower Profits Limit (LPL)	8,060 per year	8,060 per year
Employment Allowance	2,000 (per year, per employer)	3,000 (per year, per employer)
Apprentice Upper Secondary Threshold (AUST) for under 25s ²³	-	827

Class 1 National Insurance contribution rates 2016-17

Employee (Primary)	
Earnings (£ a week) ²⁴	NIC rate (%)
Below £112 (LEL)	0
£112-155 (PT) ²⁵	0
£155-827 (UEL)	12
Above £827	2
Employer (Secondary)	
Earnings (£ a week) ²⁴	NIC rate (%)
Below £156 (ST)	0
Above £156 (ST)	13.8