

NATIONAL INSURANCE FOR EMPLOYEES

PT Primary Threshold
UEL Upper Earnings Limit

2021/2 NI PAYABLE

Wages	Earnings above PT	Earnings		NI		Total NI payable 2021/2
		between PT and UEL	Earnings above UEL	between PT and UEL	NI above UEL	
	9,568	40,716	50,285	12%	2%	
10,000	432	432	0	52	0	52
15,000	5,432	5,432	0	652	0	652
20,000	10,432	10,432	0	1,252	0	1,252
25,000	15,432	15,432	0	1,852	0	1,852
30,000	20,432	20,432	0	2,452	0	2,452
35,000	25,432	25,432	0	3,052	0	3,052
40,000	30,432	30,432	0	3,652	0	3,652
45,000	35,432	35,432	0	4,252	0	4,252
50,000	40,432	40,432	0	4,852	0	4,852
55,000	45,432	40,716	4,715	4,886	94	4,980
60,000	50,432	40,716	9,715	4,886	194	5,080
65,000	55,432	40,716	14,715	4,886	294	5,180
70,000	60,432	40,716	19,715	4,886	394	5,280
75,000	65,432	40,716	24,715	4,886	494	5,380
80,000	70,432	40,716	29,715	4,886	594	5,480
85,000	75,432	40,716	34,715	4,886	694	5,580

2022/3 NI PAYABLE - PREVIOUS PROPOSAL

Wages	Earnings above PT	Earnings		NI		Total NI payable 2022/3
		between PT and UEL	Earnings above UEL	between PT and UEL	NI above UEL	
	9,880	40,390	50,270	13.25%	3.25%	
10,000	120	120	0	16	0	16
15,000	5,120	5,120	0	678	0	678
20,000	10,120	10,120	0	1,341	0	1,341
25,000	15,120	15,120	0	2,003	0	2,003
30,000	20,120	20,120	0	2,666	0	2,666
35,000	25,120	25,120	0	3,328	0	3,328
40,000	30,120	30,120	0	3,991	0	3,991
45,000	35,120	35,120	0	4,653	0	4,653
50,000	40,120	40,120	0	5,316	0	5,316
55,000	45,120	40,390	4,730	5,352	154	5,505
60,000	50,120	40,390	9,730	5,352	316	5,668
65,000	55,120	40,390	14,730	5,352	479	5,830
70,000	60,120	40,390	19,730	5,352	641	5,993
75,000	65,120	40,390	24,730	5,352	804	6,155
80,000	70,120	40,390	29,730	5,352	966	6,318
85,000	75,120	40,390	34,730	5,352	1,129	6,480

ANNUALIZED NI PAYABLE - NEW PROPOSAL

Wages	Earnings between		NI between		Total NI payable annualized	
	Earnings above PT	PT and UEL	Earnings above UEL	PT and UEL		
	12,570	37,700	50,270	13.25%	3.25%	
10,000	0	0	0	0	0	
15,000	2,430	2,430	0	322	0	322
20,000	7,430	7,430	0	984	0	984
25,000	12,430	12,430	0	1,647	0	1,647
30,000	17,430	17,430	0	2,309	0	2,309
35,000	22,430	22,430	0	2,972	0	2,972
40,000	27,430	27,430	0	3,634	0	3,634
45,000	32,430	32,430	0	4,297	0	4,297
50,000	37,430	37,430	0	4,959	0	4,959
55,000	42,430	37,700	4,730	4,995	154	5,149
60,000	47,430	37,700	9,730	4,995	316	5,311
65,000	52,430	37,700	14,730	4,995	479	5,474
70,000	57,430	37,700	19,730	4,995	641	5,636
75,000	62,430	37,700	24,730	4,995	804	5,799
80,000	67,430	37,700	29,730	4,995	966	5,961
85,000	72,430	37,700	34,730	4,995	1,129	6,124

NI PAYABLE IN 2022/3 - NEW PROPOSAL

Wages	Full year - previous proposal	Full year - new proposal		NI payable in 2022/3
		For 13 weeks 25.00%	For 39 weeks 75.00%	
10,000	16	4	0	4
15,000	678	170	322	411
20,000	1,341	335	984	1,074
25,000	2,003	501	1,647	1,736
30,000	2,666	666	2,309	2,399
35,000	3,328	832	2,972	3,061
40,000	3,991	998	3,634	3,724
45,000	4,653	1,163	4,297	4,386
50,000	5,316	1,329	4,959	5,049
55,000	5,505	1,376	5,149	5,238
60,000	5,668	1,417	5,311	5,401
65,000	5,830	1,458	5,474	5,563
70,000	5,993	1,498	5,636	5,726
75,000	6,155	1,539	5,799	5,888
80,000	6,318	1,579	5,961	6,051
85,000	6,480	1,620	6,124	6,213

COMPARISON TABLE

	NI payable 2021/2	Actual NI payable 2022/3	Annual NI from 2023/4	NI from 2022/3 per previous proposal	Actual NI 2022/3 vs 2021/2	Annual NI from 2023/4 vs actual 2021/2	Actual NI 2022/3 vs previous proposal	Annual NI from 2023/4 vs previous proposal
Wages								
10,000	52	4	0	16	-48	-52	-12	-16
15,000	652	411	322	678	-241	-330	-267	-356
20,000	1,252	1,074	984	1,341	-178	-267	-267	-356
25,000	1,852	1,736	1,647	2,003	-116	-205	-267	-356
30,000	2,452	2,399	2,309	2,666	-53	-142	-267	-356
35,000	3,052	3,061	2,972	3,328	9	-80	-267	-356
40,000	3,652	3,724	3,634	3,991	72	-17	-267	-356
45,000	4,252	4,386	4,297	4,653	134	45	-267	-356
50,000	4,852	5,049	4,959	5,316	197	108	-267	-356
55,000	4,980	5,238	5,149	5,505	258	169	-267	-356
60,000	5,080	5,401	5,311	5,668	320	231	-267	-356
65,000	5,180	5,563	5,474	5,830	383	294	-267	-356
70,000	5,280	5,726	5,636	5,993	445	356	-267	-356
75,000	5,380	5,888	5,799	6,155	508	419	-267	-356
80,000	5,480	6,051	5,961	6,318	570	481	-267	-356
85,000	5,580	6,213	6,124	6,480	633	544	-267	-356