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## PRACTICE NOTE

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PN 211/20

Date: 18 March 2020

### NATIONAL INSURANCE CONTRIBUTIONS - 2020/2021

In his Budget speech on 18 February 2020, the Minister for the Treasury, the Hon. A L Cannan, MHK, stated that various National Insurance measures would not be announced until after the UK Budget.

Therefore, following the UK Budget the following changes have been approved at the March sitting of Tynwald.

Item (per week unless stated otherwise)	2020/21	2019/20
Lower Earnings Limit (LEL)	<b>£120</b>	£118
Class 2 rate for volunteer development workers	<b>£6.00</b>	£5.90
Class 3 voluntary contributions	<b>£15.30</b>	£15.00

PN 209/20 – Budget 2020 – Income Tax and National Insurance proposals has now been updated and reissued today in order to reflect the above changes.

**Nicola Guffogg**  
**Assessor of Income Tax**

This Practice Note is intended only as a general guide and must be read in conjunction with the appropriate legislation. It does not have any binding force and does not affect a person's right of appeal on points concerning their own liability to income tax.

Comments and suggestions for improvements of issued Practice Notes and suggestions for future Practice Notes are always welcome.