

National Insurance rates and thresholds

Tax Year	SEE	Class 2		Class 4		Percentage rates %	
		£ Men	£ Women	LPL £	UPL £	LPL to UPL	UPL+
*53 weeks							
1975/76*	675	2.41	2.10	1600	3600	8	-
1976/77	775	2.41	2.20	1600	4900	8	-
1977/78	875	2.66	2.55	1750.00	5500	8	-
1978/79	950		1.90	2000	6250	5	-
1979/80	1050		2.10	2250	7000	5	-
1980/81*	1250		2.50	2660	8300	5	-
1981/82	1475		3.40	3150	10000	5.75	-
1982/83	1600		3.75	3450	11000	6	-
1983/84	1775		4.40	3800	12000	6.3	-
1984/85	1850		4.60	3950	13000	6.3	-
1985/86 from 5/10/85	1925		4.75	4150	13780	6.3	-
1985/86 from 6/10/85	1925		3.50	4150	13780	6.3	-
1986/87*	2075		3.75	4450	14820	6.3	-
1987/88	2125		3.85	4590	15340	6.3	-
1988/89	2250		4.05	4750	15860	6.3	-
1989/90	2350		4.25	5050	16900	6.3	-
1990/91	2600		4.55	5450	18200	6.3	-
1991/92*	2900		5.15	5900	20280	6.3	-
1992/93	3030		5.35	6120	21060	6.3	-
1993/94	3140		5.55	6340	21840	6.3	-
1994/95	3200		5.65	6490	22360	7.3	-
1995/96	3260		5.75	6640	22880	7.3	-
1996/97	3430		6.05	6860	23660	6	-
1997/98*	3480		6.15	7010	24180	6	-
1998/99	3590		6.35	7310	25220	6	-
1999/00	3770		6.55	7530	26000	6	-
2000/01	3825		2.00	4385	27820	7	-
2001/02	3955		2.00	4535	29900	7	-
2002/03	4025		2.00	4615	30420	7	-
2003/04*	4095		2.00	4615	30940	8	-
2004/05	4215		2.05	4745	31720	8	-
2005/06	4345		2.10	4895	32760	8	-
2006/07	4465		2.10	5035	33540	8	-
2007/08	4635		2.20	5225	34840	8	-
2008/09*	4825		2.30	5435	36140	8	-
2009/10	5075		2.40	5715	37960	8	-
2010/11	5075		2.40	5715	37960	8	1
2011/12	5315		2.50	5980	39000	8	1
2012/13	5595		2.65	6136	40040	8	1
2013/14	5725		2.70	6136	40768	8	1
2014/15*	5725		2.70	6136	40768	8	1
2015/16	5725		5.40	6136	40768	8	1