

Table D Rates and limits for 2009/10

Class 1	Weekly	Monthly	Yearly
Lower Earnings Limit	£95	£412	£4,940
Earnings Threshold	£110	£476	£5,715
Upper Accrual Point	£770	£3,337	£40,040
Upper Earnings Limit	£844	£3,656	£43,875

Employer's Contribution	Contracted In	Contracted Out	
		Salary related scheme	Money purchase scheme
On earnings up to earnings threshold	Nil	Nil	Nil
On earnings between earnings threshold and upper earnings limit	12.8%	9.1%	11.4%
On earnings above upper earnings limit	12.8%	12.8%	12.8%

Employee's Contribution

Contracted in: 11% on earnings between earnings threshold and upper earnings limits, 1% above upper limit.
 Contracted out: 9.4% on earnings between earnings threshold and upper accrual point.
 Contracted out: 11% on earnings between upper accrual point and upper earnings limit, 1% above upper limit

Class 2 (Self-employed) Earnings over £5,075 per year	£2.40 per week
Class 3 (Voluntary) No limit applicable	£12.05 per week
Class 4 (Self-Employed) Profits between £5,715 and £43,875	8%
Profits above £43,875	1%

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