

NATIONAL INSURANCE CATEGORY LETTERS AND EMPLOYEE RATES FOR 2023/2024 **2023/2024**

Category letter	£123 to £242 (£533 to £1,048 a month)	£242.01 to £967 (£1,048.01 to £4,189 a month)	Over £967 a week (£4,189 a month)
A (all employees except B, C, H, J, M, V, Z)	0%	12%	2%
B (Married women and widows entitled to pay reduced National Insurance)	0%	5.85%	2%
C (Employees over the State Pension age)	N/A	N/A	N/A
F (All employees who work in freeports, Except I, L, and S)	0%	12%	2%
H (Apprentices under 25)	0%	12%	2%
I (Married women and widows who work in freeports and are entitled to pay reduced National Insurance)	0%	5.85%	2%
J (Employees who can defer National Insurance because they're already paying it in another job)	0%	2%	2%
L (Employees who work in freeports and can defer National Insurance because they're already paying it in another job)	0%	2%	2%
M (Employees under 21)	0%	12%	2%
S (Employees who work in freeports and are over the State Pension age)	N/A	N/A	N/A
V (Employees who are working in their first job since leaving the armed forces i.e. veterans)	0%	12%	2%
Z (Employees under 21 who can defer National Insurance because they're already paying it in another job)	0%	2%	2%

EMPLOYER RATES FOR 2023/2024 **2023/2024**

Category letter	£123 to £175 (£533 to £758 a month)	£175.01 to £481 (£758.01 to £2,083 a month)	£481.01 to £967 (£2,083.01 to £4,189 a month)	Over £967 a week (£4,189 a month)
A (all employees except B, C, H, J, M, V, Z)	0%	13.8%	13.8%	13.8%
B (Married women and widows entitled to pay reduced National Insurance)	0%	13.8%	13.8%	13.8%
C (Employees over the State Pension age)	0%	13.8%	13.8%	13.8%
F (All employees who work in freeports, Except I, L, and S)	0%	0%	13.8%	13.8%
H (Apprentices under 25)	0%	0%	0%	13.8%
I (Married women and widows who work in freeports and are entitled to pay reduced National Insurance)	0%	0%	13.8%	13.8%
J (Employees who can defer National Insurance because they're already paying it in another job)	0%	13.8%	13.8%	13.8%
L (Employees who work in freeports and can defer National Insurance because they're already paying it in another job)	0%	0%	13.8%	13.8%
M (Employees under 21)	0%	0%	0%	13.8%
S (Employees who work in freeports and are over the State Pension age)	0%	0%	13.8%	13.8%
V (Employees who are working in their first job since leaving the armed forces i.e. veterans)	0%	0%	0%	13.8%
Z (Employees under 21 who can defer National Insurance because they're already paying it in another job)	0%	0%	0%	13.8%



Let us handle your payroll.

We do the heavy lifting and free up your time and budget so you can focus on what matters most to you and your business.

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