

SOCIAL INSURANCE CONTRIBUTION CLASS (WEF 01/07/2021)

| CODE | | Description | ANNUAL | | MONTHLY | | WEEKLY | |
|------|----------------|-------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| | | | EMPLOYEE'S CONTRIBUTION | EMPLOYER'S CONTRIBUTION | EMPLOYEE'S CONTRIBUTION | EMPLOYER'S CONTRIBUTION | EMPLOYEE'S CONTRIBUTION | EMPLOYER'S CONTRIBUTION |
| ER | D1 | Detached Worker Paying SI | 10% of gross earnings subject to a minimum of £629.20 and a maximum of £1887.60 | 20% of gross earnings subject to a minimum of £1456.00 and a maximum of £2600.00 | 10% of gross earnings subject to a minimum of £52.44 and a maximum of £157.30 | 20% of gross earnings subject to a minimum of £121.34 and a maximum of £216.66 | 10% of gross earnings subject to a minimum of £12.10 and a maximum of £36.30 | 20% of gross earnings subject to a minimum of £28.00 and a maximum of £50.00 |
| | | Earnings Related | | | | | | |
| MW | | Married Woman Option | £829.00 | 20% of gross earnings subject to a minimum of £943.80 and a maximum of £2087.80 | £69.12 | 20% of gross earnings subject to a minimum of £78.65 and a maximum of £173.98 | £15.95 | 20% of gross earnings subject to a minimum of £18.15 and a maximum of £40.15 |
| PN | 60 | Pensioner 60 or over | Exempt | 20% of gross earnings subject to a minimum of £1456.00 and a maximum of £2600.00 | Exempt | 20% of gross earnings subject to a minimum of £121.34 and a maximum of £216.66 | Exempt | 20% of gross earnings subject to a minimum of £28.00 and a maximum of £50.00 |
| | 5E | Pensioner Essential Services | | | | | | |
| T2 | | Trainee 2nd employment (E272) | 10% of earnings subject to a maximum of £203.84 | Exempt | 10% of earnings subject to a maximum of £16.99 | Exempt | 10% of earnings subject to a maximum of £3.92 | Exempt |
| XX | DW | Detached Worker | Exempt | Exempt | Exempt | Exempt | Exempt | Exempt |
| | SM | Self Employed Married Woman | | | | | | |
| | SP | Self Employed Pensioner | | | | | | |
| | SW | Student | | | | | | |
| | SX | Self Employed Exempt | | | | | | |
| | EZ | Exempt (2nd job) | | | | | | |
| XX | Pension Income | | | | | | | |
| SE | SE | Self Employed | 20% of gross earnings subject to a minimum of £1300.00 and maximum of £2600.00 | | 20% of gross earnings subject to a minimum of £108.34 and maximum of £216.66 | | 20% of gross earnings subject to a minimum of £25.00 and maximum of £50.00 | |