

National Insurance Calculations

Employees contribution	
Earnings	Nat Ins
Up to £7592	0%
£7592 - £42,484	12%
More than £42,484	2%

Employers contribution	
Earnings	Nat Ins
Up to £7592	0%
£7592 - £42,484	13.8%
More than £42,484	2%

1. The list below shows the earnings of some of the employees of a small company;

- (a) John; £23,456
- (b) Richard; £6,962
- (c) Emma; £38,031
- (d) Iona; £56,733
- (e) Alan; £94,925

Using the table above calculate the employees national insurance contribution.

- 2. What is the employer's national insurance contribution for each employee?
- 3. Calculate the total national insurance contributions for each employee.
- 4. Gary is a driver for the company and earns £15.51 per week. He normally works 38 hours per week.
Calculate;
 - a) His annual salary
 - b) His national insurance contribution.
 - c) His employer's national insurance contribution.
 - d) The total national insurance contribution for Gary.
- 5. Gary is paid double time for any overtime he does.
 - a) Calculate Gary's weekly wage if he does 10 hours overtime.
 - b) What is his national insurance contribution?
 - c) What would his employer's national insurance contribution be?
 - d) The total national insurance contribution for Gary.