

## Employee National Insurance rates

This table shows how much employers deduct from employees' pay for the 2019 to 2020 tax year.

Category letter	£118 to £166 a week (£512 to £719 a month)	£166.01 to £962 a week (£719.01 to £4,167 a month)	Over £962 a week (£4,167 a month)
A	0%	12%	2%
B	0%	5.85%	2%
C	N/A	N/A	N/A
H	0%	12%	2%
J	0%	2%	2%
M	0%	12%	2%
Z	0%	2%	2%

### Example

If you're in category A and you earn £1,000 in a week you'll pay:

- nothing on the first £166
- 12% (£95.52) on your earnings between £166.01 and £962
- 2% (£0.76) on the remaining earnings above £962

This means your National Insurance payment will be £96.28 for the week.

*Figure 2: National Insurance Example* (<https://www.gov.uk/national-insurance-rates-letters> accessed on 5th January 2020).