National Insurance rates 2026/27

National Insurance

Who	Rate	On
Employee (Class 1)	8%	£12,570 to £50,270 a year
Employee (Class 1)	2%	Over £50,270 a year
Employer (Class 1)	15%	Over £5,000 a year
Employment Allowance	—	Up to £10,500 off employer NI
Self-employed (Class 4)	6%	£12,570 to £50,270 of profit
Self-employed (Class 4)	2%	Over £50,270 of profit

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Guidance and the latest version: https://www.countify.co.uk/resources/tax-rates-and-allowances