

Social Security Contributions 2024 rates and limits

Class 1 employed people	Employer	Employee
Full percentage rate (payable in respect of employees under pensionable age)	6.9%	7.2%
Employer only contributions (payable in respect of employees of pensionable age or over)	6.9%	0.0%

Class 1 employed people	Upper Earnings Limit	Lower Earnings Limit
Weekly	£3,459	£175
Monthly	£14,989	£758.33

Class 2 self-employed people	
Yearly percentage	11.9%
Upper earnings limit (annual)	£179,868
Maximum weekly rate	£411.62
Lower earnings limit (annual)	£9,100
Minimum weekly rate	£20.83

Class 3 non-employed people (under pension age)	
Yearly percentage	11.3%
Upper income limit	£179,868
Maximum weekly rate for people under pension age	£368.76
Lower income limit	£22,750
Minimum weekly rate for people under pension age(unless exempt)	£27.33
Non-employed allowance	£10,175

Class 3 non-employed people (over pension age)	
Yearly percentage	3.7%
Upper income limit	£179,868
Maximum weekly rate for people over pension age	£120.74
Lower income limit	£22,750
Minimum weekly rate for people over pension age (unless exempt)	£8.95
Non-employed allowance	£10,175

Other rates (class 3)	
Special rate contributions	£24.67
Voluntary contributions	£24.67
Overseas voluntary contributions - self-employed people	£130.70
Overseas voluntary contributions - non-employed people	£118.22