

National Insurance contributions - rates and allowances for [Music Teachers](#).

£ per week	2011-12	2012-13	2013-14
Lower earnings limit, primary Class 1	£102	£107	£109
Upper earnings limit, primary Class 1	£817	£817	£797
Upper accrual point	£770	£770	£770
Primary threshold	£139	£146	£149
Secondary threshold	£136	£144	£148
Employees' primary Class 1 rate between primary threshold and upper earnings limit	12%	12%	12%
Employees' primary Class 1 rate above upper earnings limit	2%	2%	2%
Class 1A rate on employer provided benefits (1)	13.8%	13.8%	13.8%
Employees' contracted-out rebate (for contracted-out salary related schemes only)	1.6%	1.4%	1.4%
Married women's reduced rate between primary threshold and upper earnings limit	5.85%	5.85%	5.85%
Married women's rate above upper earnings limit	2%	2%	2%
Employers' secondary Class 1 rate above secondary threshold	13.8%	13.8%	13.8%
Employers' contracted-out rebate, salary-related schemes	3.7%	3.4%	3.4%
Employers' contracted-out rebate, money-purchase schemes	1.4%	Abolished from 6 April 2012	N/A
Class 2 rate	£2.50	£2.65	£2.70
Class 2 small earnings exception	£5,315 per year	£5,595 per year	£5,725 per year
Special Class 2 rate for share fishermen	£3.15	£3.30	£3.35

£ per week	2011-12	2012-13	2013-14
Special Class 2 rate for volunteer development workers	£5.10	£5.35	£5.45
Class 3 rate	£12.60	£13.25	£13.55
Class 4 lower profits limit	£7,225 per year	£7,605 per year	£7,755 per year
Class 4 upper profits limit	£42,475 per year	£42,475 per year	£41,450 per year
Class 4 rate between lower profits limit and upper profits limit	9%	9%	9%
Class 4 rate above upper profits limit	2%	2%	2%
Additional primary Class 1 percentage rate on deferred employments	2%	2%	2%
Additional Class 4 percentage rate where deferment has been granted	2%	2%	2%

1. Class 1A NICs are payable in July and are calculated on the value of taxable benefits provided in the previous tax year, using the secondary Class 1 percentage rate appropriate to that tax year.