

# National Insurance Contributions: current and new rates

The current rates and the rates from 6 April 2022 are as follows:

	Current rates		Rates after 6 April 2022	
	<i>Main rate</i>	<i>Rate above higher rate threshold</i>	<i>Main rate</i>	<i>Rate above higher rate threshold</i>
<b>Employee NICs</b>	12%	2%	13.25%	3.25%
<b>Self-employed NICs</b>	9%	2%	10.25%	3.25%
<b>Employer NICs</b>	13.8%	13.8%	15.05%	15.05%