

SELF-EMPLOYED

Social Insurance Contribution Rates

WEF – 1 st July 2025				
Contribution Class Code	Description	Annual	Monthly	Weekly
SE	Self Employed	20% of Gross Earnings subject to a minimum of £1583.40 and maximum of £2784.60	20% of Gross Earnings subject to a minimum of £131.95 and maximum of £232.05	20% of Gross Earnings subject to a minimum of £30.45 and maximum of £53.55

WEF – Tax year commencing 1 st July 2023 up to 30 th June 2025				
Contribution Class Code	Description	Annual	Monthly	Weekly
SE	Self Employed	20% of Gross Earnings subject to a minimum of £1508.00 and maximum of £2652.00	20% of Gross Earnings subject to a minimum of £125.67 and maximum of £221.00	20% of Gross Earnings subject to a minimum of £29.00 and maximum of £51.00

WEF - August 2022 (Week 6)				
Contribution Class Code	Description	Annual	Monthly	Weekly
SE	Self Employed	20% of Gross Earnings subject to a minimum of £1482.00 and maximum of £2626.00	20% of Gross Earnings subject to a minimum of £123.50 and maximum of £218.83	20% of Gross Earnings subject to a minimum of £28.50 and maximum of £50.50

WEF - Tax year commencing 1 st July 2021 up to 31 st July 2022				
Contribution Class Code	Description	Annual	Monthly	Weekly
SE	Self Employed	20% of Gross Earnings subject to a minimum of £1300.00 and maximum of £2600.00	20% of Gross Earnings subject to a minimum of £108.34 and maximum of £216.66	20% of Gross Earnings subject to a minimum of £25.00 and maximum of £50.00

WEF - Tax year commencing 1st July 2018 up to 30th June 2021				
Contribution Class Code	Description	Annual	Monthly	Weekly
SE	Self Employed	20% of Gross Earnings subject to a minimum of £629.20 and maximum of £1916.20	20% of Gross Earnings subject to a minimum of £52.43 and maximum of £159.68	20% of Gross Earnings subject to a minimum of £12.10 and maximum of £36.85