

SOCIAL INSURANCE CONTRIBUTION CLASS WEF 01/07/2026

CODE		Description	ANNUAL		MONTHLY		WEEKLY	
			EMPLOYEE'S CONTRIBUTION	EMPLOYER'S CONTRIBUTION	EMPLOYEE'S CONTRIBUTION	EMPLOYER'S CONTRIBUTION	EMPLOYEE'S CONTRIBUTION	EMPLOYER'S CONTRIBUTION
ER	D1	Detached Worker Paying SI	10% of gross earnings subject to a minimum of £745.29 and a maximum of £2121.21	18% of gross earnings subject to a minimum of £1662.57 and a maximum of £2923.83	10% of gross earnings subject to a minimum of £62.11 and a maximum of £176.76	18% of gross earnings subject to a minimum of £138.55 and a maximum of £243.65	10% of gross earnings subject to a minimum of £14.34 and a maximum of £40.79	18% of gross earnings subject to a minimum of £31.98 and a maximum of £56.22
		Earnings Related						
MW		Married Woman Option	£829.00	20% of gross earnings subject to a minimum of £943.80 and a maximum of £2087.80	£69.12	20% of gross earnings subject to a minimum of £78.65 and a maximum of £173.98	£15.95	20% of gross earnings subject to a minimum of £18.15 and a maximum of £40.15
PN	60	Pensioner 60 or over	Exempt	18% of gross earnings subject to a minimum of £1662.57 and a maximum of £2923.83	Exempt	18% of gross earnings subject to a minimum of £138.55 and a maximum of £243.65	Exempt	18% of gross earnings subject to a minimum of £31.98 and a maximum of £56.22
	5E	Pensioner Essential Services						
T2		Trainee 2nd employment (E272)	10% of earnings subject to a maximum of £203.84	Exempt	10% of earnings subject to a maximum of £16.99	Exempt	10% of earnings subject to a maximum of £3.92	Exempt
XX	DW	Detached Worker	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
	SM	Self Employed Married Woman						
	SP	Self Employed Pensioner						
	SW	Student						
	SX	Self Employed Exempt						
	EZ	Exempt (2nd job)						
	XX	Pension Income						
SE	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	