

Earnings Bands and NICs Percentage

TIER	VALUE	2025 /2026	% BANDS	EMPLOYEE’S NI & RATES						EMPLOYER’S NI & RATES		
				A	B/E	C	D	J	L	A/B/C/J	D/E	L
7	UEL+	1000000000000000000000.00	BAND F	2.00	2.00	0.00	2.00	2.00	2.00	13.80	13.80	13.80
6	UEL/UST/A UST/VUST	50270.00	BAND E	8.00	1.85	0.00	2.00	2.00	2.00	13.80	13.80	13.80
5	FUST/IZUST	25000.00	BAND D	8.00	1.85	0.00	2.00	2.00	2.00	13.80	0.00	0.00
4	PT	12570.00	BAND C	0.00	0.00	0.00	0.00	0.00	0.00	13.80	0.00	0.00
3	ST	9100.00	BAND B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	LEL	6396.00	BAND A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	LEL-	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Band B gives the appropriate NIC rebate % rates for employers and employees between the LEL and the ST.

Band C gives the appropriate NIC rebate % rates for employees only and the NI % rates for employers only between the ST and the PT.