

# Self Assessment Success 2019/20

## National Insurance: Class 1 Employer

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Sally receives the following in the 2019/20 tax year.

Salary £42,000  
Bonus £3,000  
Commission £10,000  
Company Car £30,000  
Voucher for Gym £2,000

Calculate her employers Class 1 NI Liability.

Company Car is not included in Class 1.

Salary	£42,000
Bonus	£3,000
Commission	£10,000
Voucher for Gym	<u>£2,000</u>
	£57,000

$(57,000 - 8,632) \times 13.8\%$                       £6,674.78