

Self Assessment Success 2019/20

National Insurance: Class 1A

Zoe receives the following salary and benefits in the 2019/20 tax year.

Salary £25,000
Company Car £5,250
Beneficial Loan £2,600
Voucher for Gym £250

Calculate her class 1 NI liability, her employers class 1 NI liability and the class 1A liability.

Company Car and beneficial loan is not included in Class 1.

Class 1 - Employee

Salary	£25,000
Voucher for Gym	£250
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	£25,250

$(25,250 - 8,632) \times 12\%$ £1,994.16

Class 1 - Employer

$(25,250 - 8,632) \times 13.8\%$ £2,293.28

Class 1A

Company Car	£5,250
Beneficial Loan	£2,600
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	£7,850

$£7,850 \times 13.8\%$ £1,083.30