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National Insurance Contributions bring in around 21% of total

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Government revenue. Collection of NIC is administered by the National Insurance Contributions Office (NICO) which is part of HM Revenue and Customs. Other parts of HMRC assist NICO in the collection of National Insurance Contributions, particularly via the PAYE system.

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## **National Insurance Contributions and Statutory Payments**

...

Calculate the Class 4 National Insurance due in the illustration above. 23.5 Annual Maxima There is an "annual maximum" of contributions applying to any individual for a "contribution year". The contribution year is the same as the tax year. These "annual maxima" rules apply where the earner either has two jobs (and is

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