

Date : 30/03/2015

Stationery & Computer Mart UK

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National Insurance Category Check - Under 21

Tax Week 52

Tax Month 12

Process Date 30/03/2015

This report will identify employees under 21 years of age who you may want to consider moving to the new national insurance (NI) categories introduced for the 2015/2016 tax year exempting you from paying employer NI contributions for these employees.

This report is for guidance only and if you have any queries as to which category your employees should be on please contact HMRC.

Employee Reference	Employee Name	Date of Birth	Current NI Category	Con Out	Age on Process Date	Suggested NI Category
31	Bob Youngun	01/04/2000	A	N	14	Under 16 - continue to use normal NI category
32	Jill Youngun	01/03/2002	A	N	13	Under 16 - continue to use normal NI category
33	Jo Youngun	01/04/1995	A	N	19	M - Standard rate contributions for employees aged 16-20 who aren't in contracted out employment.
34	Bill Youngun	01/04/1994	M	N	20	Already on the correct NI Category