



Is your employee State Pension Age or over?

Yes

Use Table Letter C
(see leaflet CA41)

No

Is your employee a member of your Contracted-out occupational pension scheme?

No

Does your employee have another job where they already pay NICs on earnings at, or above, the Upper Earnings Limit and you hold form CA2700?

No

Is your employee a married woman or widow who is entitled to pay reduced rate NICs?

Yes

Yes

Use Table Letter J
(see leaflet CA38)

Yes

Use Table Letter B
(see leaflet CA41)

No

Use Table Letter A
(see leaflet CA38)

Is your scheme Contracted-out Salary Related?

Yes

Does your employee have another job where they already pay NICs on earnings at, or above, the Upper Earnings Limit and you hold form CA2700?

No

Is your employee a married woman or widow who is entitled to pay reduced rate NICs?

No

Yes

Use Table Letter L
(see leaflet CA39)

Yes

Use Table Letter E
(see leaflet CA39)

No

Use Table Letter D
(see leaflet CA39)

Is your scheme Contracted-out Money Purchase?

Yes

Does your employee have another job where they already pay NICs on earnings at, or above, the Upper Earnings Limit and you hold form CA2700?

No

Is your employee a married woman or widow who is entitled to pay reduced rate NICs?

Yes

Use Table Letter S
(see leaflet CA43)

Yes

Use Table Letter G
(see leaflet CA43)

No

Use Table Letter F
(see leaflet CA43)