

National Insurance Contributions 2013/14, Sarah Bradford, Bloomsbury Publishing Plc, 2013, 1780431619, 9781780431611, 376 pages. Contains everything you need to know about this specialist area This book covers all classes of UK National Insurance, as well as international issues for British Citizens working abroad, and foreign nationals working in the UK. It explains where a liability arises under each class, how to calculate that liability, and the associated administrative requirements. Worked examples and planning points illustrate where the liability can be minimised legitimately. All commentary is supported by legislative references, and the whole text is comprehensively cross-referenced to help you to find what you need quickly and easily. The clear layout and practical approach of this book, together with its use of worked examples, make this book indispensable to accountants, tax advisers and NIC specialists alike. Sarah Bradford is the director of Writetax Ltd Contents 1 Overview of the National Insurance system; 2 Categorisation of earners; 3 Class 1 National Insurance contributions; 4 Class 1A National Insurance contributions; 5 Class 1B National Insurance contributions; 6 Class 2 National Insurance contributions; 7 Class 3 National Insurance contributions; 8 Class 4 National Insurance contributions; 9 International considerations..

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