

Payroll

Employees at State Pension Age

An employee will reach the State Pension age when: -

Women	60 years old
Men	65 years old

At the above ages Employees National Insurance Contributions (NIC) are no longer payable, and they will have a NIC code of C.

Before NIC deductions are stopped proof of age will be required

- Birth Certificate
- Passport
- Certificate of age exemption CA4140 or CF384

If proof has not been given, and payments are not deducted correctly, the employer is responsible for any underpayments.

Employer's NIC is still payable.

Tax deductions are unaffected until the employee reaches 65 and 75, when age relief increases the tax-free personal allowances.