

The image shows a form titled "Certificate of Age Exception - Social Security Pensions Act 1975" from Inland Revenue. The form includes a logo for Inland Revenue, a "Valid from" date field, and a "National Insurance number" field. A large empty box is provided for a signature or stamp. A text box on the right contains instructions: "This certificate should be held by the employer. It should be returned to the employee when employment ceases. A person who is self-employed or ceases work should keep the certificate in a safe place." At the bottom left, it says "CA4140 April 2005 C0R0006" and at the bottom right, "▶ please turn over".

**Above is an example of a Certificate of Age Exception. This form will be sent to your employees once they turn either 60 for Women and 65 for Men, if eligible.**

**This certificate may be accepted as evidence that the person named is not liable to pay class one National Insurance contributions on payments of earnings made on or after the valid date stated.**

**Please make sure that as soon as your employees receive this form that they send it to the Payroll Bureau as soon as possible. This will enable us to change you National insurance letter thus stopping your employee from paying National Insurance.**

**Please note that you will still be required to pay Employers N.I if your employee earns over the relevant threshold.**