



# National Insurance Contributions Act 2002

## 2002 CHAPTER 19

### *Application towards cost of national health service*

#### **4 Appropriate national health service allocation: Great Britain**

- (1) Section 162 of the Social Security Administration Act 1992 (c. 5) (destination of contributions) is amended as follows.
- (2) In subsection (5) (allocation towards cost of national health service in England, Wales and Scotland)—
  - (a) after “means” insert “ 100 per cent of the product of the additional rate together with ”,
  - (b) in paragraph (a), for “1.05” substitute “ 2.05 ”,
  - (c) in paragraphs (b), (c) and (ca), for “0.9” substitute “ 1.9 ”, and
  - (d) in paragraph (f), for the words from “1.15” onwards substitute “ 2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections. ”
- (3) After that subsection insert—
  - “(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—
    - (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
    - (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and

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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2002, Cross Heading: Application towards cost of national health service. (See end of Document for details)

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- (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(b) of that section (additional Class 4 percentage).”

## 5 Appropriate health service allocation: Northern Ireland

- (1) Section 142 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (destination of contributions) is amended as follows.

- (2) In subsection (5) (allocation towards cost of health service in Northern Ireland)—
  - (a) after “means” insert “ 100 per cent of the product of the additional rate together with ”,
  - (b) in paragraph (a), for “1.05” substitute “ 2.05 ”,
  - (c) in paragraphs (b), (c) and (ca), for “0.9” substitute “ 1.9 ”, and
  - (d) in paragraph (f), for the words from “1.15” onwards substitute “ 2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections. ”

- (3) After that subsection insert—

- “(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—
  - (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
  - (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and
  - (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(b) of that section (additional Class 4 percentage).”

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2002, Cross Heading: Application towards cost of national health service.