

These notes refer to the National Insurance Contributions Act 2008 (c.16) which received Royal Assent on 21 July 2008

NATIONAL INSURANCE CONTRIBUTIONS ACT 2008

EXPLANATORY NOTES

BACKGROUND

COMMENTARY ON SECTIONS

Section 2: Amount to be specified as upper earnings limit: Northern Ireland

25. [Section 2](#) replicates the provisions of section 1 in respect of the equivalent Northern Ireland legislation.