



# National Insurance Contributions Act 2011

## 2011 CHAPTER 3

### PART 1

#### INCREASES IN RATES

#### **1 Class 1 contributions**

- (1) In section 8(2) of SSCBA 1992 and SSCB(NI)A 1992 (calculation of primary Class 1 percentages)—
  - (a) in paragraph (a) (main primary percentage), for “11” substitute “ 12 ”, and
  - (b) in paragraph (b) (additional primary percentage), for “1” substitute “ 2 ”.
- (2) In section 9(2) of SSCBA 1992 and SSCB(NI)A 1992 (calculation of secondary Class 1 percentage), for “12.8” substitute “ 13.8 ”.

#### **2 Class 4 contributions**

- (1) In section 15(3ZA) of SSCBA 1992 and SSCB(NI)A 1992 (Class 4 percentages)—
  - (a) in paragraph (a) (main Class 4 percentage), for “8” substitute “ 9 ”, and
  - (b) in paragraph (b) (additional Class 4 percentage), for “1” substitute “ 2 ”.
- (2) In section 143(4)(b) of SSAA 1992 (power to alter contributions with a view to adjusting level of National Insurance Fund: main Class 4 percentage not to be increased to more than 8.25 per cent), for “8.25” substitute “ 9.25 ”.

#### **3 Increased product of additional rates to be paid into National Insurance Fund**

In section 162(5) of SSAA 1992 and section 142(5) of SSA(NI)A 1992 (destination of contributions: 100 per cent of product of additional primary percentage rate and additional Class 4 percentage rate to form part of health service allocation), for “100” substitute “ 50 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2011, Part 1.