



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”.