



# National Insurance Contributions (Rate Ceilings) Act 2015

## 2015 CHAPTER 35

### *Rate ceilings*

#### **1 Main and additional primary percentages**

- (1) In relation to primary Class 1 contributions payable in respect of any period in a tax year to which this section applies—
  - (a) the main primary percentage shall not exceed 12%, and
  - (b) the additional primary percentage shall not exceed 2%.
- (2) This section applies to a tax year which begins after the day on which this Act comes into force but before the date of the first parliamentary general election after that day.
- (3) In this section, “main primary percentage” and “additional primary percentage” are to be construed in accordance with section 8(2)(a) and (b) of SSCBA 1992 and SSCB(NI)A 1992.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions (Rate Ceilings) Act 2015, Section 1.