



# National Insurance Contributions (Rate Ceilings) Act 2015

2015 CHAPTER 35

*Rate ceilings*

## **2 Secondary percentage**

- (1) In relation to secondary Class 1 contributions payable in respect of any period in a tax year to which this section applies, the secondary percentage shall not exceed 13.8%.
- (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, “secondary percentage” is to be construed in accordance with section 9(2) 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 2.