
STATUTORY INSTRUMENTS

2018 No. 337

SOCIAL SECURITY

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2018**

Made - - - - *8th March 2018*
Coming into force *6th April 2018*

**THE SOCIAL SECURITY (CONTRIBUTIONS) (RATES, LIMITS
AND THRESHOLDS AMENDMENTS AND NATIONAL
INSURANCE FUNDS PAYMENTS) REGULATIONS 2018**

PART 1

General

1. Citation and commencement

PART 2

Rates, limits and thresholds for National Insurance contributions

2. Interpretation
3. Rate of and small profits threshold for Class 2 contributions
4. Amount of a Class 3 contribution
5. Lower and upper limits of profits for Class 4 contributions
6. Amendments to the Social Security (Contributions) Regulations 2001
7. In regulation 10 (earnings limits and thresholds)—
8. In regulation 11 (prescribed equivalents)— (a) in paragraph (2A)—

PART 3

National Insurance Funds

9. Prescribed percentage of estimated benefit expenditure – Great Britain
 10. Prescribed percentage of estimated benefit expenditure – Northern Ireland
- Signature
Explanatory Note