STATUTORY INSTRUMENTS

2022 No. 1329

SOCIAL SECURITY

The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022

Made - - -Coming into force

13th December 202214th December 2022

THE SOCIAL SECURITY (CLASS 2 NATIONAL INSURANCE CONTRIBUTIONS INCREASE OF THRESHOLD) REGULATIONS 2022

PART 1

General

1. Citation, commencement and effect

PART 2

Thresholds for paying, and being treated as having paid, Class 2 contributions

- 2. Introduction of lower profits threshold (England, Scotland and Wales)
- 3. Introduction of lower profits threshold (Northern Ireland)

PART 3

Consequential provision

- 4. References to the lower profits threshold (primary legislation)
- 5. References to the lower profits threshold (secondary legislation)
- 6. Provision where references to the small profits threshold is to be retained
- 7. Maternity allowance etc: provision for making voluntary payment where later treated as paid
- 8. Maternity allowance etc: further amendments
- 9. Share fishermen
- Internationally mobile earners Signature Explanatory Note