
STATUTORY INSTRUMENTS

2023 No. 236

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2023**

PART 2

Rates, limits and thresholds for National Insurance contributions

Interpretation

2. In this Part—

“the Act” means the Social Security Contributions and Benefits Act 1992; and

“the Northern Ireland Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Rate of and lower profits threshold for Class 2 contributions

3. In section 11 of the Act(1) and the Northern Ireland Act(2) (Class 2 contributions)—

(a) in subsections (2) and (6) for “£3.15” substitute “£3.45”; and

(b) in subsection (4)(a) (lower profits threshold) for “£11,908” substitute “£12,570”.

Amount of a Class 3 contribution

4. In section 13(1) of the Act(3) and the Northern Ireland Act(4) (Class 3 contributions) for “£15.85” substitute “£17.45”.

Amendment to the Social Security (Contributions) Regulations 2001

5. In regulation 10 of the Social Security (Contributions) Regulations 2001(5) (earnings limits and thresholds) in the introductory words for “2022” substitute “2023”.

(1) Section 11 was substituted by paragraph 3 of Schedule 1 to the NICA 2015. The figure in subsections (2) and (6) was last substituted by [S.I. 2022/232](#). Section 11(4) was substituted by regulation 2(3) of [S.I. 2022/1329](#).

(2) Section 11 was substituted by paragraph 12 of Schedule 1 to the NICA 2015. The figure in subsections (2) and (6) was last substituted by [S.I. 2022/232](#). Section 11(4) was substituted by regulation 3(3) of [S.I. 2022/1329](#).

(3) Section 13(1) was amended by paragraph 14(2) of Schedule 3 to the Transfer Act. The figure in subsection (1) was last substituted by [S.I. 2022/232](#).

(4) Section 13(1) was amended by paragraph 15(2) of Schedule 3 to the Transfer Order. The figure in subsection (1) was last substituted by [S.I. 2022/232](#).

(5) [S.I. 2001/1004](#) was amended by section 1(2) of the National Insurance Contributions (Increase of Thresholds) Act 2022 (c. 16) and relevant amending instruments are [S.I. 2009/111](#), [2011/940](#), [2015/577](#), [2016/343](#), [2021/157](#) and [2022/232](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Amendments to the National Insurance Contributions Act 2022

6. In section 8 of the National Insurance Contributions Act 2022 (upper secondary threshold for earnings: freeport tax site employees and armed forces veterans)—

- (a) in subsection (1) for “year beginning with 6 April 2022” substitute “years beginning with 6 April 2022 and 6 April 2023”; and
- (b) in subsection (2) for “and 6 April 2022” substitute “, 6 April 2022 and 6 April 2023”.