
STATUTORY INSTRUMENTS

2016 No. 343

The Social Security (Contributions) (Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2016

PART 2

Limits and thresholds for National Insurance contributions

Amendments to the Social Security (Contributions) Regulations 2001

- 4.** In regulation 10 (earnings limits and thresholds)—
- (a) in the introductory words—
 - (i) for “ and 9A” substitute “, 9A and 9B”;
 - (ii) for “2015” substitute “2016”;
 - (b) in paragraph (b) (upper earnings limit: primary Class 1 contributions), for “£815” substitute “£827”;
 - (c) after paragraph (d) (secondary threshold: secondary Class 1 contributions), omit “and”;
 - (d) in paragraph (e) (upper secondary threshold: secondary Class 1 contributions in relation to the Under 21 group)—
 - (i) for “£815” substitute “£827”; and
 - (ii) immediately before the end of that paragraph insert—
 - “(;) and
 - (f) the upper secondary threshold for secondary Class 1 contributions in relation to relevant apprentices⁽¹⁾ (for the upper limit of zero-rate secondary Class 1 contributions) shall be £827”.

⁽¹⁾ Section 9B(2) of the Contributions Act and section 9B(2) of the Northern Ireland Contributions Act define “relevant apprentice”.