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STATUTORY INSTRUMENTS

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**2019 No. 262**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Rates,  
Limits and Thresholds Amendments and National  
Insurance Funds Payments) Regulations 2019**

*Made - - - - 13th February 2019*

*Coming into force 6th April 2019*

**THE SOCIAL SECURITY (CONTRIBUTIONS) (RATES, LIMITS  
AND THRESHOLDS AMENDMENTS AND NATIONAL  
INSURANCE FUNDS PAYMENTS) REGULATIONS 2019**

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