
STATUTORY INSTRUMENTS

2019 No. 262

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

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 small 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 “£2.95” substitute “£3.00”; and

(b) in subsection (4) (small profits threshold) for “£6,205” substitute “£6,365”.

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 “£14.65” substitute “£15.00”.

Lower and upper limits of profits for Class 4 contributions

5. In sections 15(3) and 18(1) and (1A) of the Act⁽⁵⁾ and the Northern Ireland Act⁽⁶⁾ (Class 4 contributions recoverable under the Income Tax Acts and under regulations)—

(1) Section 11 was substituted by paragraph 3 of Schedule 1 to the NICA 2015. The figure in subsection (2) was last substituted by regulation 3 of [S.I. 2018/337](#).

(2) Section 11 was substituted by paragraph 12 of Schedule 1 to the NICA 2015. The figure in subsection (4) was last substituted by regulation 3 of [S.I. 2018/337](#).

(3) Section 13 was relevantly amended by paragraph 14(2) of Schedule 3 to the Transfer Act. The figure in subsection (1) was last substituted by regulation 4 of [S.I. 2018/337](#).

(4) Section 13 was relevantly amended by paragraph 15(2) of Schedule 3 to the Transfer Order. The figure in subsection (1) was last substituted by regulation 4 of [S.I. 2018/337](#).

(5) Section 15(3) was substituted by section 3(1) of the NICA 2002 and amended by paragraph 420(3) of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5) (“ITTOIA”). Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Act, paragraph 1 of Schedule 2 to the NICA 2002 and paragraph 5 of Schedule 1 to the NICA 2015. Section 18(1A) was inserted by section 3(3) of the NICA 2002. The amount of the lower and upper limits in each of these provisions was last substituted by regulation 5 of [S.I. 2018/337](#).

(6) Section 15(3) was substituted by section 3(2) of the NICA 2002 and amended by paragraph 424(3) of Schedule 1 to ITTOIA. Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Order, paragraph 1 of Schedule 2 to the NICA

- (a) for “£8,424” (lower limit) in each place where it appears substitute “£8,632”; and
- (b) for “£46,350” (upper limit) in each place where it appears substitute “£50,000”.

Amendments to the Social Security (Contributions) Regulations 2001

- 6. The Social Security (Contributions) Regulations 2001(7) are amended as follows.
- 7. In regulation 10 (earnings limits and thresholds)—
 - (a) in the introductory words, for “2018” substitute “2019”;
 - (b) in paragraph (a) (lower earnings limit: primary Class 1 contributions) for “£116” substitute “£118”;
 - (c) in paragraph (b) (upper earnings limit: primary Class 1 contributions) for “£892” substitute “£962”;
 - (d) in paragraph (c) (primary threshold: primary Class 1 contributions) for “£162” substitute “£166”;
 - (e) in paragraph (d) (secondary threshold: secondary Class 1 contributions) for “£162” substitute “£166”;
 - (f) in paragraph (e) (upper secondary threshold: secondary Class 1 contributions in relation to the Under 21 group) for “£892” substitute “£962”; and
 - (g) in paragraph (f) (upper secondary threshold: secondary Class 1 contributions in relation to relevant apprentices) for “£892” substitute “£962”.
- 8. In regulation 11 (prescribed equivalents)—
 - (a) in paragraph (2A)—
 - (i) in sub-paragraph (a) for “£3,863” substitute “£4,167”; and
 - (ii) in sub-paragraph (b) for “£46,350” substitute “£50,000”;
 - (b) in paragraph (3)—
 - (i) in sub-paragraph (a) for “£702” substitute “£719”; and
 - (ii) in sub-paragraph (b) for “£8,424” substitute “£8,632”;
 - (c) in paragraph (3A)—
 - (i) in sub-paragraph (a) for “£702” substitute “£719”; and
 - (ii) in sub-paragraph (b) for “£8,424” substitute “£8,632”;
 - (d) in paragraph (3B)—
 - (i) in sub-paragraph (a) for “£3,863” substitute “£4,167”; and
 - (ii) in sub-paragraph (b) for “£46,350” substitute “£50,000”; and
 - (e) in paragraph (3C)—
 - (i) in sub-paragraph (a) for “£3,863” substitute “£4,167”; and
 - (ii) in sub-paragraph (b) for “£46,350” substitute “£50,000”.

2002 and paragraph 14 of Schedule 1 to the NICA 2015. Section 18(1A) was inserted by section 3(4) of the NICA 2002. The amount of the lower and upper limits in each of these provisions was last substituted by regulation 5 of S.I. 2018/337.

(7) S.I. 2001/1004; relevant amending instruments are S.I. 2009/111, 2011/940, 2015/577, 2016/343, 2017/415 and 2018/337.