
STATUTORY INSTRUMENTS

2021 No. 157

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2021**

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;

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

Small profits threshold for Class 2 contributions

3. In section 11(4) of the Act(1) and the Northern Ireland Act(2) (Class 2 contributions small profits threshold) for “£6,475” substitute “£6,515”.

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 “£15.30” substitute “£15.40”.

Lower limit and upper limit of profits for Class 4 contributions

5.—(1) In sections 15(3)(a) and 18(1)(c) and (1A)(a) of the Act(5) and the Northern Ireland Act(6) (Class 4 contributions recoverable under the Income Tax Acts and under regulations) for “£9,500” (lower limit) substitute “£9,568”.

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- (1) Section 11 was substituted by paragraph 3 of Schedule 1 to the NICA 2015. The figures in subsections (2), (4) and (6) were last substituted by [S.I. 2020/299](#).
- (2) Section 11 was substituted by paragraph 12 of Schedule 1 to the NICA 2015. The figures in subsections (2), (4) and (6) were last substituted by [S.I. 2020/299](#).
- (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. 2020/299](#).
- (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. 2020/299](#).
- (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 upper limits in each of these provisions was last substituted by [S.I. 2019/262](#). The amount of the lower limits in each of these provisions was last substituted by [S.I. 2020/299](#).
- (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 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

(2) In sections 15(3) and 18(1A) of the Act and the Northern Ireland Act for “£50,000” (upper limit) in each place where it appears substitute “£50,270”.

Amendments to the Social Security (Contributions) Regulations 2001

6.—(1) The Social Security (Contributions) Regulations 2001(7) are amended as follows.

- (2) In regulation 10 (earnings limits and thresholds)—
- (a) in the introductory words, for “2020” substitute “2021”;
 - (b) in paragraphs (b) (upper earnings limit: primary Class 1 contributions), (e) (upper secondary threshold: under 21 group secondary Class 1 contributions) and (f) (upper secondary threshold: apprentices secondary Class 1 contributions) for “£962” substitute “£967”;
 - (c) in paragraph (c) (primary threshold: primary Class 1 contributions) for “£183” substitute “£184”; and
 - (d) in paragraph (d) (secondary threshold: secondary Class 1 contributions) for “£169” substitute “£170”.
- (3) In regulation 11 (prescribed equivalents)—
- (a) in paragraphs (2A) (upper earnings limit), (3B) (upper secondary threshold: under 21 age group) and (3C) (upper secondary threshold: apprentices)—
 - (i) in sub-paragraph (a) for “£4,167” substitute “£4,189”; and
 - (ii) in sub-paragraph (b) for “£50,000” substitute “£50,270”;
 - (b) in paragraph (3) (primary threshold)—
 - (i) in sub-paragraph (a) for “£792” substitute “£797”; and
 - (ii) in sub-paragraph (b) for “£9,500” substitute “£9,568”;
 - (c) in paragraph (3A) (secondary threshold)—
 - (i) in sub-paragraph (a) for “£732” substitute “£737”; and
 - (ii) in sub-paragraph (b) for “£8,788” substitute “£8,840”.

amount of the upper limits in each of these provisions was last substituted by [S.I. 2019/262](#). The amount of the lower limits in each of these provisions was last substituted by [S.I. 2020/299](#).

(7) [S.I. 2001/1004](#); relevant amending instruments are [S.I. 2009/111](#), [2011/940](#), [2015/577](#), [2016/343](#), [2019/262](#) and [2020/299](#).