

---

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**

**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”.

---

(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](#).