
STATUTORY INSTRUMENTS

2022 No. 232

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2022**

PART 2

Rates, limits and thresholds for National Insurance contributions

Amendments to the Social Security (Contributions) Regulations 2001

- 6.—**(1) The Social Security (Contributions) Regulations 2001⁽¹⁾ are amended as follows.
- (2) In regulation 10 (earnings limits and thresholds)—
- (a) in the introductory words, for “2021” substitute “2022”;
 - (b) in paragraph (a) (lower earnings limit: primary Class 1 contributions) for “£120” substitute “£123”;
 - (c) in paragraph (c) (primary threshold: primary Class 1 contributions) for “£184” substitute “£190”; and
 - (d) in paragraph (d) (secondary threshold: secondary Class 1 contributions) for “£170” substitute “£175”.
- (3) In regulation 11 (prescribed equivalents)—
- (a) in paragraph (3) (primary threshold)—
 - (i) in sub-paragraph (a) for “£797” substitute “£823”; and
 - (ii) in sub-paragraph (b) for “£9,568” substitute “£9,880”;
 - (b) in paragraph (3A) (secondary threshold)—
 - (i) in sub-paragraph (a) for “£737” substitute “£758”; and
 - (ii) in sub-paragraph (b) for “£8,840” substitute “£9,100”.

⁽¹⁾ S.I. 2001/1004; relevant amending instruments are S.I. 2009/111, 2011/940, 2015/577, 2016/343, 2019/262, 2020/299 and 2021/157.