
STATUTORY INSTRUMENTS

2022 No. 300

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>15th March 2022</i>
<i>Laid before Parliament</i>		<i>16th March 2022</i>
<i>Coming into force</i>	- -	<i>6th April 2022</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 19(1) and (5A) and 175(3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and section 19(1) and (5A) and 171(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2022 and come into force on 6th April 2022.

(2) These Regulations have effect in relation to contributions paid in respect of the tax year 2022-23.

Modification of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001⁽³⁾ are modified as follows.

(2) Regulation 21 (annual maxima for those with more than one employment) is to have effect as if—

(a) in paragraph (2)—

(i) in Step Two, for “12” there were substituted “13.25”,

(ii) in Step Five, for “2” there were substituted “3.25”,

(iii) in Step Seven, for “2” there were substituted “3.25”, and

(1) 1992 c. 4. Section 19(1) was amended by paragraph 5(2) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) (“NICA 2002”) and subsection (5A) was inserted by paragraph 19(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7. Section 19(1) was amended by paragraph 24(2) of Schedule 1 to the NICA 2002 and subsection (5A) was inserted by paragraph 19(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(3) S.I. 2001/1004; relevant amending instruments are S.I. 2003/193, 2012/573 and 2016/352.

- (b) in paragraph (3), for “12” there were substituted “13.25”.
- (3) Regulation 100 (annual maximum of Class 4 contributions) is to have effect as if—
 - (a) in paragraph (3)—
 - (i) in Step Two, for “9” there were substituted “10.25”,
 - (ii) in Step Five, for “ $\frac{100}{9}$ ” there were substituted “ $\frac{100}{10.25}$ ”,
 - (iii) in Step Eight, for “2” there were substituted “3.25”,
 - (iv) in Step Nine, for “2” there were substituted “3.25”, and
 - (b) in paragraph (4), for “12” there were substituted “13.25”.

15th March 2022

Rebecca Harris
Michael Tomlinson
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations temporarily modify the effect of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the Contributions Regulations”) in relation to National Insurance contributions (“NICs”) paid in respect of the tax year 2022-23. This is in consequence of the transitional increase in NICs rates for the tax year 2022-23 as part of the introduction of the Health and Social Care Levy.

Regulations 21 and 100 of the Contributions Regulations provide, in the case of those with more than one employment, for the computation of annual maxima for Class 1 and Class 4 NICs respectively.

Regulation 1 of these Regulations provides for citation and commencement and that these Regulations have effect in relation to NICs paid in respect of the tax year 2022-23.

Regulation 2 ensures that the calculations of the annual maxima in respect of NICs paid for the tax year 2022-23 take into account the temporary NICs increases for the tax year 2022-23 made by section 5 of the Health and Social Care Levy Act 2021 (c. 28).

A Tax Information and Impact Note covering this instrument was published on 9th September 2021 alongside the Health and Social Care Levy Bill and is available on the website at <https://www.gov.uk/government/publications/health-and-social-care-levy>. It remains an accurate summary of the impacts that apply to this instrument.