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STATUTORY INSTRUMENTS

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**2023 No. 236**

**The Social Security (Contributions) (Rates,  
Limits and Thresholds Amendments and National  
Insurance Funds Payments) Regulations 2023**

**PART 2**

**Rates, limits and thresholds for National Insurance contributions**

**Rate of and lower profits threshold for Class 2 contributions**

- 3.** In section 11 of the Act<sup>(1)</sup> and the Northern Ireland Act<sup>(2)</sup> (Class 2 contributions)—
- (a) in subsections (2) and (6) for “£3.15” substitute “£3.45”; and
  - (b) in subsection (4)(a) (lower profits threshold) for “£11,908” substitute “£12,570”.

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(1) Section 11 was substituted by paragraph 3 of Schedule 1 to the NICA 2015. The figure in subsections (2) and (6) was last substituted by [S.I. 2022/232](#). Section 11(4) was substituted by regulation 2(3) of [S.I. 2022/1329](#).

(2) Section 11 was substituted by paragraph 12 of Schedule 1 to the NICA 2015. The figure in subsections (2) and (6) was last substituted by [S.I. 2022/232](#). Section 11(4) was substituted by regulation 3(3) of [S.I. 2022/1329](#).