



National Insurance Contributions (Increase of Thresholds) Act 2022

2022 CHAPTER 16

An Act to make provision for and in connection with increasing the thresholds at which primary Class 1 contributions, Class 2 contributions and Class 4 contributions become payable. [31st March 2022]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Increase of primary threshold for primary Class 1 contributions

- (1) The Social Security (Contributions) Regulations 2001 ([S.I. 2001/1004](#)) are amended as follows.
- (2) In regulation 10(c) (primary threshold) for “£190” substitute “£242”.
- (3) In regulation 11(3) (prescribed equivalents)—
 - (a) in sub-paragraph (a), for “£823” substitute “£1,048”;
 - (b) in sub-paragraph (b), for “£9,880” substitute “£12,570”.
- (4) The amendments made by subsections (2) and (3) come into force on 6 July 2022 (and accordingly do not affect any liability to primary Class 1 contributions for any tax week commencing before that date).

2 Increase in lower limit of profits for Class 4 contributions

- (1) In sections 15(3)(a) and 18(1)(c) and (1A)(a) of—
 - (a) the Social Security Contributions and Benefits Act 1992, and
 - (b) the Social Security Contributions and Benefits (Northern Ireland) Act 1992,for “£9,880” (the lower limit of profits) substitute “£11,908”.