



National Insurance Contributions Act 2002

CHAPTER 19

NATIONAL INSURANCE CONTRIBUTIONS ACT 2002

Increases in contributions

- 1 Primary Class 1 contributions
- 2 Secondary Class 1 contributions
- 3 Class 4 contributions

Application towards cost of national health service

- 4 Appropriate national health service allocation: Great Britain
- 5 Appropriate health service allocation: Northern Ireland

Supplementary

- 6 Consequential amendments
- 7 Repeals and revocations
- 8 Short title, commencement and extent

SCHEDULES

SCHEDULE 1 — Consequential amendments

- 1 *Social Security Contributions and Benefits Act 1992 (c. 4)*
- 2 In section 10(5) (amount of Class 1A contributions), for “percentage...”
- 3 In section 10A(6) (amount of Class 1B contributions), for “that...”
- 4 (1) Section 17 (Class 4 contributions: exceptions, deferment etc.) is...
- 5 (1) Section 19 (general power to regulate liability for contributions)...
- 6 In section 21(5)(c)(i) (meaning of “the earnings factor”), for “all...”
- 7 (1) Section 22 (earnings factors) is amended as follows.
- 8 In section 23(3)(a) (tables and rules for ascertaining earnings factors),...

Changes to legislation: National Insurance Contributions Act 2002 is up to date with all changes known to be in force on or before 29 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 9 In section 24(2)(a) (calculation of earnings factors in absence of...
- 10 In section 44(6)(za) (earnings factors for Category A retirement pension),...
- 11 In section 44A(1)(a) (deemed earnings factors), for “earnings” substitute “...
...”
- 12 (1) Section 122(1) (interpretation) is amended as follows.
- 13 (1) Schedule 1 (supplementary provisions relating to contributions) is amended...
- 14 (1) Schedule 3 (contribution conditions for entitlement to benefit) is...
- 15 *Social Security Administration Act 1992 (c. 5)*
- 16 (1) Section 141 (annual review of contributions) is amended as...
- 17 (1) Section 143 (power to alter contributions with view to...
- 18 (1) Section 145 (power to alter primary and secondary contributions)...
- 19 (1) Section 162 (destination of contributions) is amended as follows....
- 20 *Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*
- 21 In section 10(5) (amount of Class 1A contributions), for “percentage...
- 22 In section 10A(6) (amount of Class 1B contributions), for “that...
- 23 (1) Section 17 (Class 4 contributions: exceptions, deferment etc.) is...
- 24 (1) Section 19 (general power to regulate liability for contributions)...
- 25 In section 21(5)(c)(i) (meaning of “the earnings factor”), for “all...
- 26 (1) Section 22 (earnings factors) is amended as follows.
- 27 In section 23(3)(a) (tables and rules for ascertaining earnings factors),...
- 28 In section 24(2)(a) (calculation of earnings factors in absence of...
- 29 In section 44(6)(za) (earnings factors for Category A retirement pension),...
- 30 In section 44A(1)(a) (deemed earnings factors), for “earnings” substitute “...
...”
- 31 (1) Section 121(1) (interpretation) is amended as follows.
- 32 (1) Schedule 1 (supplementary provisions relating to contributions) is amended...
- 33 (1) Schedule 3 (contribution conditions for entitlement to benefit) is...
- 34 *Social Security Administration (Northern Ireland) Act 1992 (c. 8)*
- 35 *Pension Schemes Act 1993 (c. 48)*
- 36 In section 41(1A) (reduced rate of Class 1 contributions for...
- 37 In section 42A(2) (reduced rate of Class 1 contributions for...
- 38 In section 43(1)(b) (payment of minimum contributions to personal pension)...
- 39 In section 48A(1) (effect of reduced contributions)—
- 40 *Pension Schemes (Northern Ireland) Act 1993 (c. 49)*
- 41 In section 37(1A) (reduced rate of Class 1 contributions for...
- 42 In section 38A(2) (reduced rate of Class 1 contributions for...
- 43 In section 39(1)(b) (payment of minimum contributions to personal pension)...
- 44 In section 44A(1) (effect of reduced contributions)—
- 45 *Jobseekers Act 1995 (c. 18)*
- 46 *Jobseekers (Northern Ireland) Order 1995 (S.I. 1995 / 2705 (N.I. 15))*

SCHEDULE 2 — Repeals and revocations

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 1 para. 33(2) repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 1 para. 42 repealed by [2008 c. 1 \(N.I.\) Sch. 6 Pt. 7](#)
- Sch. 1 para. 43 repealed by [2008 c. 1 \(N.I.\) Sch. 6 Pt. 7](#)
- Sch. 1 para. 37 repealed by [2007 c. 22 Sch. 7 Pt. 7](#)
- Sch. 1 para. 38 repealed by [2007 c. 22 Sch. 7 Pt. 7](#)
- Sch. 1 para. 14(2) repealed by [2007 c. 5 Sch. 8](#)