



# Social Security Contributions and Benefits Act 1992

## 1992 CHAPTER 4

### PART I

#### CONTRIBUTIONS

##### *Class 2 contributions*

#### [<sup>F11</sup> **Class 2 contributions**

(1) This section applies if an earner is in employment as a self-employed earner in a tax year (the “relevant tax year”).

<sup>F2</sup>(2) .....

(3) “Relevant profits” means profits, from the employment, in respect of which Class 4 contributions are payable under section 15 for the relevant tax year (or would be payable if the amount of the profits were to exceed the amount specified in subsection (3)(a) of that section in excess of which the main Class 4 percentage is payable).

[<sup>F3</sup>(4) For the purposes of this Act—

<sup>F4</sup>(a) .....

(b) the “small profits threshold” is £6,725.]

<sup>F5</sup>(5) .....

[<sup>F6</sup>(5A) Subsection (5B) applies to an earner who has, for the relevant tax year, relevant profits of, or exceeding, the small profits threshold<sup>F7</sup>....

(5B) An earner to whom this subsection applies is treated, for relevant purposes, as having actually paid a Class 2 contribution<sup>F8</sup>... in respect of each week in the relevant tax year that the earner is in the employment.

---

*Changes to legislation: Social Security Contributions and Benefits Act 1992, Cross Heading: Class 2 contributions is up to date with all changes known to be in force on or before 05 July 2024. 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*

---

- (5C) “For relevant purposes” means for the purposes of provision made by or under an enactment that—
- (a) is provision relating to benefits, or any other entitlement, provided for by or under an enactment, and
  - (b) applies by reference (however framed) to Class 2 contributions (whether or not the provision refers to contributions treated as paid.)]
- (6) If the earner does not have relevant profits of, or exceeding, the small profits threshold, the earner may pay a Class 2 contribution of [<sup>F9</sup>£3.45] in respect of any week in the relevant tax year that the earner is in the employment.
- (7) No Class 2 contributions are to be paid [<sup>F10</sup>or treated as paid] under this section in respect of any week in the relevant tax year—
- (a) before that in which the earner attains the age of 16, or
  - (b) after that in which the earner attains pensionable age.
- (8) The Treasury may by regulations make provision so that, in relation to an earner, the Class 2 contribution in respect of a week is higher than that specified in [<sup>F11</sup>subsection] (6) where—
- (a) in respect of any employment of the earner, the earner is treated by regulations made under section 2(2)(b) as being a self-employed earner, and
  - (b) in any period or periods the earner has earnings from that employment and—
    - (i) those earnings are such that (disregarding their amount) the earner would be liable for Class 1 contributions in respect of them if the earner were not so treated in respect of the employment, and
    - (ii) no Class 4 contribution is payable in respect of the earnings by virtue of regulations under section 18(1).
- (9) The Treasury may by regulations—
- (a) modify the meaning of “relevant profits”;
  - (b) provide that Class 2 contributions under subsection (6) may not be paid—
    - (i) if the employment or the earner is of a prescribed description, or
    - (ii) in prescribed circumstances.
- (10) Regulations under subsection (9)(a) may amend this section.
- (11) Regulations under subsection (9)(b) are to be made with the concurrence of the Secretary of State.]

#### Textual Amendments

- F1** Ss. 11, 11A substituted for s. 11 (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 paras. 3, 35](#)
- F2** S. 11(2) omitted (6.4.2024) by virtue of [National Insurance Contributions \(Reduction in Rates\) Act 2023 \(c. 57\), s. 3\(1\)\(a\)\(3\)](#)
- F3** S. 11(4) substituted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\), regs. 1, 2\(3\)](#)
- F4** S. 11(4)(a) omitted (6.4.2024) by virtue of [National Insurance Contributions \(Reduction in Rates\) Act 2023 \(c. 57\), s. 3\(1\)\(b\)\(3\)](#)
- F5** S. 11(5) omitted (6.4.2024) by virtue of [National Insurance Contributions \(Reduction in Rates\) Act 2023 \(c. 57\), s. 3\(1\)\(c\)\(3\)](#)

**Changes to legislation:** Social Security Contributions and Benefits Act 1992, Cross Heading: Class 2 contributions is up to date with all changes known to be in force on or before 05 July 2024. 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

- F6** S. 11(5A)-(5C) inserted (with effect from 6.4.2022) by The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022 (S.I. 2022/1329), regs. 1, **2(4)**
- F7** Words in s. 11(5A) omitted (6.4.2024) by virtue of National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57), s. **3(1)(d)(3)**
- F8** Words in s. 11(5B) omitted (6.4.2024) by virtue of National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57), s. **3(1)(e)(3)**
- F9** Sum in s. 11(6) substituted (6.4.2023) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2023 (S.I. 2023/236), regs. 1, **3(a)**
- F10** Words in s. 11(7) inserted (with effect from 6.4.2022) by The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022 (S.I. 2022/1329), regs. 1, **2(5)**
- F11** Word in s. 11(8) substituted (6.4.2024) by National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57), s. **3(1)(f)(3)**

### **[<sup>F12</sup>11A Relevant profits to be included in self assessment tax return**

- (1) Part 2 (returns) of the Taxes Management Act 1970 applies, with the necessary modifications, for the purpose of establishing whether an earner has relevant profits of, or exceeding, the small profits threshold for a tax year, as it applies for the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment.
- (2) In this section “relevant profits” has the meaning it has in section 11 (Class 2 contributions).]

#### **Textual Amendments**

- F12** S. 11A inserted (6.4.2024 immediately after the coming into force of 2023 c. 57, **Sch. para. 4(1)**) by The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(2), **9** (with reg. 1(4))

## **12 Late paid Class 2 contributions.**

- (1) This section applies to any Class 2 contribution [<sup>F13</sup>under section 11(6)] paid in respect of a week falling within a tax year (“the contribution year”) earlier than the tax year in which it is paid (“the payment year”).
- (2) Subject to subsections (3) [<sup>F14</sup>and (4)] below, the amount of a contribution to which this section applies shall be the amount which the earner would have had to pay if he had paid the contribution in the contribution year.
- (3) Subject to subsections [<sup>F15</sup>(4) and (6)] below, in any case where—
  - (a) the earner pays an ordinary contribution to which this section applies after the end of the tax year immediately following the contribution year; and
  - (b) the weekly rate of ordinary contributions for the week in respect of which the contribution was payable in the contribution year differs from the weekly rate applicable at the time of payment in the payment year,
 the amount of the contribution shall be computed by reference to the highest weekly rate of ordinary contributions in the period beginning with the week in respect of which the contribution is paid and ending with the day on which it is paid.

---

*Changes to legislation: Social Security Contributions and Benefits Act 1992, Cross Heading: Class 2 contributions is up to date with all changes known to be in force on or before 05 July 2024. 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*

---

- (4) The [<sup>F16</sup>Treasury] may by regulations direct that subsection (3) above shall have effect in relation to a higher-rate contribution to which this section applies subject to such modifications as may be prescribed.
- <sup>F17</sup>(5) .....
- (6) The [<sup>F16</sup>Treasury] may by regulations provide that the amount of any contribution which, apart from the regulations, would fall to be computed in accordance with subsection (3) <sup>F18</sup>... above shall instead be computed by reference to a tax year not earlier than the contribution year but earlier—
- (a) <sup>F19</sup>... than the payment year; <sup>F20</sup>...
- <sup>F20</sup>(b) .....
- <sup>F21</sup>(7) .....
- (8) In this section—
- “ordinary contribution” means a contribution [<sup>F22</sup>of the amount specified in section 11(6)]; and
- “higher-rate contribution” means a contribution [<sup>F23</sup>of an amount provided for in regulations under section 11(8)].

#### Textual Amendments

- F13** Words in s. 12(1) inserted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(2\), 36](#)
- F14** Words in s. 12(2) substituted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(3\), 36](#)
- F15** Words in s. 12(3) substituted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(4\), 36](#)
- F16** Word in s. 12(4)(6) substituted (1.4 1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 3 para. 13](#); S.I. 1999/527, art. 2(b), [Sch. 2](#) (with arts. 3-6)
- F17** S. 12(5) omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(5\), 36](#)
- F18** Words in s. 12(6) omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(6\)\(a\), 36](#)
- F19** Words in s. 12(6)(a) omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(6\)\(b\), 36](#)
- F20** S. 12(6)(b) and preceding word omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(6\)\(c\), 36](#)
- F21** S. 12(7) omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(7\), 36](#)
- F22** Words in s. 12(8) substituted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(8\)\(a\), 36](#)

---

**Changes to legislation:** Social Security Contributions and Benefits Act 1992, Cross Heading: Class 2 contributions is up to date with all changes known to be in force on or before 05 July 2024. 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](#)

---

**F23** Words in s. 12(8) substituted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 4\(8\)\(b\)](#), 36

---

**Modifications etc. (not altering text)**

- C1** S. 12(3) excluded (5.4.2023) by S.I. 2001/1004, [reg. 61B\(6A\)](#) (as inserted by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2023 \(S.I. 2023/309\)](#), regs. 1, [3\(3\)](#))
- C2** S. 12(3) excluded (5.4.2023) by S.I. 2001/1004, [reg. 65BA\(2\)\(4\)](#) (as inserted by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2023 \(S.I. 2023/309\)](#), regs. 1, [4\(1\)](#))

**Changes to legislation:**

Social Security Contributions and Benefits Act 1992, Cross Heading: Class 2 contributions is up to date with all changes known to be in force on or before 05 July 2024. 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.

View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act restricted by [S.I. 1995/471 art. 32\(4\)](#)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- Pt. 8ZA inserted by [2009 c. 24 s. 16\(1\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Pt. 12ZE inserted by [2023 c. 20 Sch. para. 5](#)
- s. 4(1)(a)(viii) and word inserted by [2023 c. 20 Sch. para. 11\(b\)](#)
- s. 4C(5)(i)(j) repealed by [2007 c. 22 Sch. 4 para. 42\(3\)\(c\)Sch. 7 Pt. 7](#)
- s. 11A(1)(eb) inserted by [2021 c. 26 Sch. 27 para. 12](#) (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(1) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(4)(aa) inserted by [2012 c. 5 Sch. 9 para. 4](#)
- s. 35(1)(e) and word inserted by [2012 c. 5 s. 63\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [2012 c. 5 s. 63\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(c\)](#)
- s. 46(5)(6) inserted by [2008 c. 30 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 6(3) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(5)(a) words substituted by [2011 c. 19 Sch. 3 para. 3](#)
- s. 47(4A) inserted by [2008 c. 30 s. 102\(6\)](#) (This amendment not applied to legislation.gov.uk. S. 102 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 124(1)(ea) inserted by [2012 c. 5 s. 59\(2\)\(a\)](#)
- s. 124(1)(ga) inserted by [2009 c. 24 s. 5\(1\)\(a\)](#)
- s. 124(1C) inserted by [2012 c. 5 s. 59\(2\)\(b\)](#)
- s. 124(6A)(6B) inserted by [2009 c. 24 s. 5\(1\)\(b\)](#)
- s. 124A inserted by [2012 c. 5 s. 59\(3\)](#)
- s. 130C(2)(za) inserted by [2016 asp 19 Sch. 4 para. 5](#)
- s. 138(2A) inserted by [2009 c. 24 s. 17](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 138(2B) inserted by [2009 c. 24 s. 19\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4)(ca) inserted by [2009 c. 24 s. 19\(6\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4A) inserted by [2009 c. 24 s. 19\(7\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 164(2)(aa) inserted by [2012 c. 5 s. 63\(3\)\(a\)](#)
- s. 164(9)(da) inserted by [2012 c. 5 s. 63\(3\)\(b\)](#)

- s. 171ZA(2)(ba) inserted by 2012 c. 5 s. 63(4)(a)
- s. 171ZA(3A) inserted by 2012 c. 5 s. 63(4)(b)
- s. 171ZB(2)(ba) inserted by 2012 c. 5 s. 63(5)(a)
- s. 171ZB(3A) inserted by 2012 c. 5 s. 63(5)(b)
- s. 171ZE(2A) inserted by 2014 c. 6 s. 123(3)(b)
- s. 171ZE(2B) inserted by 2014 c. 6 s. 123(3)(c)
- s. 171ZL(2)(ba) inserted by 2012 c. 5 s. 63(8)(a)
- s. 171ZL(8)(za) inserted by 2012 c. 5 s. 63(8)(c)
- s. 171ZEA(2)(ba) inserted by 2012 c. 5 s. 63(6)(a)
- s. 171ZEA(3)(za) inserted by 2012 c. 5 s. 63(6)(b)
- s. 171ZEB(2)(ba) inserted by 2012 c. 5 s. 63(7)(a)
- s. 171ZEB(3)(za) inserted by 2012 c. 5 s. 63(7)(b)
- s. 173A inserted by 2012 c. 5 s. 63(9)
- s. 176(3A) inserted by 2011 c. 19 Sch. 3 para. 5(2)
- Sch. 4 Pt. 1 para. 2A applied by S.I. 1995/310 reg. 18(1)(a)
- Sch. 4 Pt. 1 para. 6 power to amend conferred by 1992 c. 5 s. 154(2)(a)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 5 para. 7 power to amend conferred by 1992 c. 5 s. 154(2)(d)(e)
- Sch. 4 Pt. 5 para. 12 power to amend conferred by 1992 c. 5 s. 154(2)(d)(e)
- Sch. 4 Pt. 3 para. 1 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 2 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 4 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 5 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 3 para. 6 power to amend conferred by 1992 c. 5 s. 150(3)(a)151
- Sch. 4 Pt. 4 para. 2 applied by S.I. 1995/310 reg. 15(7)
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 5 Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 5 Sch. 8
- Sch. 4B para. 1(1)(a)para. 1(1)(b)(2) words inserted by 2011 c. 19 Sch. 3 para. 6(2)(b)
- Sch. 4C inserted by 2008 c. 30 s. 102(5)Sch. 3 (This amendment not applied to legislation.gov.uk. S. 102, Sch. 3 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a)(b); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- Sch. 4C para. 7(2)(c) inserted by 2011 c. 19 Sch. 3 para. 7(7)(b)
- Sch. 4C para. 7(3) inserted by 2011 c. 19 Sch. 3 para. 7(8)
- Sch. 4C para. 3 omitted by 2011 c. 19 Sch. 3 para. 7(3)
- Sch. 4C para. 7(2)(b) words inserted by 2011 c. 19 Sch. 3 para. 7(7)(a)
- Sch. 4C para. 1 words substituted by 2011 c. 19 Sch. 3 para. 7(2)
- Sch. 4C para. 2 words substituted by 2011 c. 19 Sch. 3 para. 7(2)
- Sch. 4C para. 5(b) words substituted by 2011 c. 19 Sch. 3 para. 7(4)
- Sch. 4C para. 6 words substituted by 2011 c. 19 Sch. 3 para. 7(5)
- Sch. 4C para. 7(1) words substituted by 2011 c. 19 Sch. 3 para. 7(4)
- Sch. 4C para. 7(1) words substituted by 2011 c. 19 Sch. 3 para. 7(6)
- Sch. 11 para. 2(i) inserted by 2012 c. 5 s. 63(10)(a)
- Sch. 11 para. 9 inserted by 2012 c. 5 s. 63(10)(b)