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STATUTORY INSTRUMENTS

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**2002 No. 238**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2002**

<i>Made</i>	- - - -	<i>7th February 2002</i>
<i>Laid before Parliament</i>		<i>7th February 2002</i>
<i>Coming into force</i>	- -	<i>6th April 2002</i>

The Treasury, in exercise of the powers conferred on them by sections 5 and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(1), and sections 5 and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2002 and shall come into force on 6th April 2002.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 2001(3).

**Amendments to the principal Regulations**

2. Amend the principal Regulations as follows.

3. In regulation 10 (earnings limits and thresholds)—

- (a) for “2001” substitute “2002”;
- (b) in paragraph (a) for the figure “£72” (lower earnings limit for primary Class 1 contributions) substitute the figure “£75”;
- (c) in paragraph (b) for the figure “£575” (upper earnings limit for primary Class 1 contributions) substitute the figure “£585”;

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(1) 1992 c. 4; section 5 was substituted by paragraph 1 of Part I of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7; section 5 was substituted by paragraph 1 of Part I of Schedule 10 to the Welfare Reform and Pensions Act 1999. Section 171(10) was substituted by paragraph 28(3) 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.

- (d) in paragraph (c) for the figure “£87” (primary threshold for primary Class 1 contributions) substitute the figure “£89”; and
  - (e) in paragraph (d) for the figure “£87” (secondary threshold for secondary Class 1 contributions) substitute the figure “£89”.
4. In regulation 11(3) of the principal Regulations (prescribed equivalents)—
- (a) in sub-paragraph (a) for the figure “£378” substitute the figure “£385”; and
  - (b) in sub-paragraph (b) for the figure “£4,535” substitute the figure “£4,615”.

7th February 2002

*John Heppell*  
*Tony McNulty*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004) (“the principal Regulations”). Following that consolidation, the opportunity is being taken to combine the relevant annual changes to National Insurance Contributions for Great Britain and Northern Ireland in a single instrument.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 3 amends regulation 10 of the principal Regulations to specify the lower earnings limit, upper earnings limit, primary threshold and secondary threshold for the tax year beginning on 6th April 2002.

Regulation 4 amends regulation 11(3) of the principal Regulations to provide for the equivalents of the primary threshold and secondary threshold where an employed earner’s earnings period is other than a week.

These Regulations do not impose any costs on business.