
STATUTORY INSTRUMENTS

2022 No. 232

SOCIAL SECURITY

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2022**

Made - - - - 7th March 2022
Coming into force 6th April 2022

**THE SOCIAL SECURITY (CONTRIBUTIONS) (RATES, LIMITS
AND THRESHOLDS AMENDMENTS AND NATIONAL
INSURANCE FUNDS PAYMENTS) REGULATIONS 2022**

PART 1

General

1. Citation and commencement

PART 2

Rates, limits and thresholds for National Insurance contributions

2. Interpretation
3. Rate of and small profits threshold for Class 2 contributions
4. Amount of a Class 3 contribution
5. Lower limit of profits for Class 4 contributions
6. Amendments to the Social Security (Contributions) Regulations 2001

PART 3

National Insurance Funds

7. Prescribed percentage of estimated benefit expenditure – Great Britain
 8. Prescribed percentage of estimated benefit expenditure – Northern Ireland
- Signature
Explanatory Note