



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

PART I

CONTRIBUTIONS

Class 4 contributions

18 Class 4 contributions recoverable under regulations.

- (1) [^{F1}The Inland Revenue may by regulations make provision] so that where—
- (a) an earner, in respect of any one or more employments of his, is treated by regulations under section 2(2)(b) above as being self-employed; and
 - (b) in any tax year he has earnings from any such employment (one or more) which fall within paragraph (b)(i) of [^{F2}subsection (8)] of section 11 above but is not liable for a higher weekly rate of Class 2 contributions by virtue of regulations under that subsection; and
 - (c) the total of those earnings exceeds [^{F3}£12,570],

he is to be liable, in respect of those earnings, to pay a Class 4 contribution ^{F4}....

[^{F5}(1A) The amount of a Class 4 contribution payable by virtue of regulations under this section is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the total of the earnings referred to in subsection (1)(b) above as exceeds [^{F6}£12,570] but does not exceed [^{F7}£50,270]; and
- (b) the additional Class 4 percentage of so much of that total as exceeds [^{F7}£50,270];

but the figures specified in this subsection are subject to alteration under section 141 of the Administration Act.]

Status: Point in time view as at 06/04/2023.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Section 18 is up to date with all changes known to be in force on or before 27 June 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)

- (2) [^{F8}In relation to Class 4 contributions payable by virtue of regulations under this section], [^{F9}regulations made by the Inland Revenue may]—
- (a) apply any of the provisions of Schedule 1 to this Act (except a provision conferring power to make regulations); and
 - (b) make any such provision as may be made by regulations under that Schedule, except paragraph 6 [^{F10}or 7BZA].

Textual Amendments

- F1** Words in s. 18(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 18\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F2** Words in s. 18(1)(b) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 paras. 5, 36](#)
- F3** Sum in s. 18(1)(c) substituted (6.4.2023) by [National Insurance Contributions \(Increase of Thresholds\) Act 2022 \(c. 16\), s. 2\(3\)\(4\)](#)
- F4** Words in s. 18(1) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 7, 8\(2\), Sch. 2](#)
- F5** S. 18(1A) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 3\(3\), 8\(2\)](#)
- F6** Sum in s. 18(1A)(a) substituted (6.4.2023) by [National Insurance Contributions \(Increase of Thresholds\) Act 2022 \(c. 16\), s. 2\(3\)\(4\)](#)
- F7** Sum in s. 18(1A) substituted (6.4.2021) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2021 \(S.I. 2021/157\), regs. 1, 5\(2\)](#)
- F8** Words in s. 18(2) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 7](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F9** Words in s. 18(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 18\(3\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F10** Words in s. 18(2)(b) inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), s. 13, Sch. 1 para. 1\(3\)](#); S.I. 2004/1943, art. 5(a)(i)

Modifications etc. (not altering text)

- C1** S. 18(1): power to amend conferred (1.7.1992) by [Social Security Administration Act 1992 \(c. 5\), ss. 141\(5\), 192\(4\)](#)

Status:

Point in time view as at 06/04/2023.

Changes to legislation:

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