



National Insurance Contributions Act 2002

2002 CHAPTER 19

Increases in contributions

2 Secondary Class 1 contributions

- (1) In section 9 of the Social Security Contributions and Benefits Act 1992 (c. 4) (calculation of secondary Class 1 contributions: Great Britain), for subsections (2) and (3) substitute—

“(2) For the purposes of this Act the secondary percentage is 12.8 per cent; but that percentage is subject to alteration under sections 143 and 145 of the Administration Act.

(3) Subsection (1) above is subject to—

- (a) regulations under section 6(6) above;
- (b) regulations under sections 116 to 120 below; and
- (c) sections 41 and 42A of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment).”

- (2) In section 9 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (calculation of secondary Class 1 contributions: Northern Ireland), for subsections (2) and (3) substitute—

“(2) For the purposes of this Act the secondary percentage is 12.8 per cent; but that percentage is subject to alteration under section 129 of the Administration Act.

(3) Subsection (1) above is subject to—

- (a) regulations under section 6(6) above;
- (b) regulations under sections 116 to 119 below; and
- (c) sections 37 and 38A of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment).”

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2002, Section 2.