

These notes refer to the National Insurance Contributions Act 2011 (c.3) which received Royal Assent on 22 March 2011

NATIONAL INSURANCE CONTRIBUTIONS ACT 2011

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Increases in rates

Section 2: Class 4 contributions

23. [Section 2](#) specifies the changes to be made to section 15(3ZA) of SSCBA 1992 and SSCB(NI)A 1992 (Class 4 percentages).
24. *Subsection (1)(a)* provides that the main rate of Class 4 contributions is increased from 8% to 9%.
25. *Subsection (1)(b)* provides that the additional rate of Class 4 contributions is increased from 1% to 2%.
26. *Subsection (2)* amends section 143(4)(b) of the Social Security Administration Act 1992 (SSAA 1992) (power to alter contributions with a view to adjusting level of National Insurance Fund). It increases from 8.25% to 9.25% the limit for any increase in the rate of Class 4 contributions that may be made by Treasury order.