



National Insurance Contributions (Increase of Thresholds) Act 2022

2022 CHAPTER 16

1 Increase of primary threshold for primary Class 1 contributions **U.K.**

- (1) The Social Security (Contributions) Regulations 2001 ([S.I. 2001/1004](#)) are amended as follows.
- (2) In regulation 10(c) (primary threshold) for “£190” substitute “£242”.
- (3) In regulation 11(3) (prescribed equivalents)—
 - (a) in sub-paragraph (a), for “£823” substitute “£1,048”;
 - (b) in sub-paragraph (b), for “£9,880” substitute “£12,570”.
- (4) The amendments made by subsections (2) and (3) come into force on 6 July 2022 (and accordingly do not affect any liability to primary Class 1 contributions for any tax week commencing before that date).

Commencement Information

- II** S. 1 in force at Royal Assent

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions (Increase of Thresholds) Act 2022, Section 1.