



National Insurance Contributions Act 2022

2022 CHAPTER 9

PART 1

SECONDARY CLASS 1 CONTRIBUTIONS

Upper secondary threshold

8 Upper secondary threshold for earnings

- (1) For the purposes of section 1, for the tax [^{F1}years beginning with 6 April 2022 [^{F2}, 6 April 2023 and 6 April 2024]]—
- (a) the upper secondary threshold is £481, and
 - (b) the prescribed equivalent for earners paid otherwise than weekly is—
 - (i) where the earnings period is a month, £2,083;
 - (ii) where the earnings period is a year, £25,000;
 - (iii) where the earnings period is a multiple of a week, £25,000 divided by 52 and multiplied by the multiple;
 - (iv) where the earnings period is a multiple of a month, £25,000 divided by 12 and multiplied by the multiple;
 - (v) in any other case, £25,000 divided by 365 and multiplied by the number of days in the earnings period.
- (2) For the purposes of section 6, for the tax years beginning with 6 April 2021 [^{F3}, 6 April 2022 [^{F4}, 6 April 2023 and 6 April 2024]]—
- (a) the upper secondary threshold is £967, and
 - (b) the prescribed equivalent for earners paid otherwise than weekly is—
 - (i) where the earnings period is a month, £4,189;
 - (ii) where the earnings period is a year, £50,270;
 - (iii) where the earnings period is a multiple of a week, £50,270 divided by 52 and multiplied by the multiple;
 - (iv) where the earnings period is a multiple of a month, £50,270 divided by 12 and multiplied by the multiple;

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2022, Cross Heading: Upper secondary threshold. (See end of Document for details)

- (v) in any other case, £50,270 divided by 365 and multiplied by the number of days in the earnings period.
- (3) Amounts determined in accordance with—
- (a) subsection (1)(b)(iii) or (iv), or subsection (2)(b)(iii) or (iv), if not whole pounds, are to be rounded up to the next whole pound;
 - (b) subsection (1)(b)(v) or (2)(b)(v) are to be calculated to the nearest penny, and any amount of a halfpenny or less is to be disregarded.
- (4) The Treasury may by regulations provide that there is to be an upper secondary threshold for secondary Class 1 contributions for the purposes of any tax year after the tax year 2022-23 to which section 1 or 6 relates.
- (5) The threshold for any tax year is to be the amount specified for that tax year by the regulations.
- (6) The regulations may prescribe an equivalent of an upper secondary threshold in relation to earners paid otherwise than weekly (and references in any Act to the “prescribed equivalent”, in the context of an upper secondary threshold for the purposes of section 1 or 6, are references to the equivalent prescribed in reliance on this subsection in relation to such earners).
- (7) The power to prescribe an equivalent includes power to prescribe an amount which exceeds, by not more than £1.00, the amount which is the arithmetical equivalent of that threshold.
- (8) The regulations may amend this section.

Textual Amendments

- F1** Words in s. 8(1) substituted (6.4.2023) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2023 \(S.I. 2023/236\)](#), regs. 1, **6(a)**
- F2** Words in s. 8(1) substituted (6.4.2024) by [The Social Security \(Contributions\) \(Limits and Thresholds, National Insurance Funds Payments and Extension of Veterans Relief\) Regulations 2024 \(S.I. 2024/249\)](#), regs. 1, **3**
- F3** Words in s. 8(2) substituted (6.4.2023) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2023 \(S.I. 2023/236\)](#), regs. 1, **6(b)**
- F4** Words in s. 8(2) substituted (6.4.2024) by [The Social Security \(Contributions\) \(Limits and Thresholds, National Insurance Funds Payments and Extension of Veterans Relief\) Regulations 2024 \(S.I. 2024/249\)](#), regs. 1, **3**
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Commencement Information

- I1** S. 8 in force at Royal Assent

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2022, Cross Heading: Upper secondary threshold.