

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001 (“the principal Regulations”).

Regulation 2 introduces the changes made to the principal Regulations.

Regulation 3 amends regulation 10 of the principal Regulations to specify the levels of the lower and upper earnings limits for primary Class 1 contributions and the primary and secondary thresholds for primary and secondary Class 1 contributions for the tax year beginning 6th April 2009.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.