

---

STATUTORY INSTRUMENTS

---

**2011 No. 1036**

**The Social Security (Reduced Rates of Class 1 Contributions, Rebates and Minimum Contributions) Order 2011**

**Reduced rates of Class 1 contributions and rebates for money purchase contracted-out schemes**

**3.—**(1) This article applies for the purposes of section 42A of the 1993 Act (reduced rates of Class 1 contributions, and rebates).

(2) For the purposes of section 42A(2) of the 1993 Act (reduction of primary Class 1 contributions), the appropriate flat-rate percentage for the 2012-2013 tax year is 1.4 per cent.

(3) For the purposes of section 42A(2A) of the 1993 Act (reduction of secondary Class 1 contributions), the appropriate flat-rate percentage for the 2012-2013 tax year is 1.0 per cent.

(4) For the purposes of section 42A(3) of the 1993 Act (appropriate age-related percentage), the appropriate age-related percentage in respect of an earner for the 2012-2013 tax year is the percentage given in the table in Schedule 1 by reference to the age of the earner on the day immediately before the start of that tax year.