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STATUTORY INSTRUMENTS

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**2011 No. 940**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 2) Regulations 2011**

*Made* - - - - *24th March 2011*

*Coming into force* - - *6th April 2011*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 5(1) and 5(4) to (6), 19(4)(a) and (5A) and 175(3) of the Social Security Contributions and Benefits Act 1992 (“the Contributions Act”)(1) and sections 5(1) and 5(4) to 5(6), 19(4)(a) and (5A) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Northern Ireland Contributions Act”)(2).

A draft of this instrument was laid before Parliament in accordance with section 176(1)(za) to (a)(3) of the Contributions Act and section 172(11ZA) to (11A)(4) of the Northern Ireland Contributions Act and approved by a resolution of each House of Parliament.

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- (1) [1992 c. 4](#). Section 5 was substituted by paragraph 1 of Part 1 of Schedule 9 to the Welfare Reform and Pensions Act 1999 ([c. 30](#)). Section 5(1) was amended by section 1(1)(a) of, and Schedule 2 to, the National Insurance Contributions Act 2008 ([c. 16](#)) (“the Contributions Act 2008”). Section 19(4) was amended by paragraph 5(4) of Schedule 1 to the National Insurance Contributions Act 2002 ([c. 19](#)). Section 19(5A) was inserted by paragraph 19(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 ([c. 2](#)).
- (2) [1992 c. 7](#). Section 5 was substituted by paragraph 1 of Part 1 of Schedule 10 to the Welfare Reform and Pensions Act 1999. Section 5(1) was amended by section 2(1)(a) of, and Schedule 2 to, the Contributions Act 2008. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)).
- (3) Section 176(1)(za) was inserted by section 7(5) of the Pensions Act 2007 ([c.22](#)). Section 176(1)(za) provides that a statutory instrument containing regulations under section 5 of the Contributions Act specifying the lower earnings limit for the tax year following the designated tax year (for the purposes of section 5 of the Pensions Act 2007) or any subsequent tax year shall not be made unless a draft of the instrument has been laid before Parliament and has been approved by a resolution of each House. [S.I. 2010/2650](#) provides that the designated tax year for the purposes of section 5 of the Pensions Act 2007 is the tax year 2010-11. Further, section 7(3) of the Pensions Act 2007 provides that section 5(2) (link between lower earnings limit and weekly rate of basic pension) of the Contributions Act is omitted and section 7(4) of the Pensions Act provides that the omission has effect in relation to the tax year following the designated tax year and any subsequent tax year. Section 176(1)(zb) was inserted by section 1(2) of the Contributions Act 2008. Section 176(1)(a) has been amended but these amendments are not relevant to these Regulations.
- (4) Section 172(11ZA) was inserted by section 8(5) of the Pensions Act 2007. The designated tax year for these purposes is the tax year 2010-11 – see footnote (c) above. Section 172(11ZB) was inserted by section 2(2) of the Contributions Act 2008. Section 172(11A) was inserted by paragraph 29(5) of Schedule 3 to [S.I. 1999/671](#).