
STATUTORY INSTRUMENTS

2011 No. 940

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

Amendments to the Social Security (Contributions) Regulations 2001

- 4.—(1) Amend regulation 11 (prescribed equivalents) as follows.
- (2) Amend paragraph (2A) as follows—
- (a) in sub-paragraph (a) for “£3,656” substitute “£3,540”; and
 - (b) in sub-paragraph (b) for “£43,875” substitute “£42,475”.
- (3) Amend paragraph (3) as follows—
- (a) in the introductory words for “the prescribed equivalents of the primary and secondary thresholds” substitute “the prescribed equivalents of the primary threshold”;
 - (b) in sub-paragraph (a) for “£476” substitute “£602”; and
 - (c) in sub-paragraph (b) for “£5,715” substitute “£7,225”.
- (4) After paragraph (3) insert—
- “(3A) Subject to paragraphs (4) and (5), the prescribed equivalents of the secondary threshold shall be—
- (a) where the earnings period is a month, £589;
 - (b) where the earnings period is a year, £7,072;
 - (c) where the earnings period is a multiple of a week, the amount calculated by dividing the figure in sub-paragraph (b) by 52 and multiplying the result by the corresponding multiple;
 - (d) where the earnings period is a multiple of a month, the amount calculated by dividing the figure in sub-paragraph (b) by 12 and multiplying the result by the corresponding multiple;
 - (e) in any other case, the amount calculated by dividing the figure in sub-paragraph (b) by 365 and multiplying the result by the number of days in the earnings period concerned.”
- (5) In paragraph (4) for “and paragraph (3)(c) and (d)” substitute “, paragraph (3)(c) and (d) and paragraph (3A)(c) and (d)”.
- (6) In paragraph (5) for “and paragraph (3)(e)” substitute “, paragraph (3)(e) and paragraph (3A)(e)”.