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STATUTORY INSTRUMENTS

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**2017 No. 415**

**The Social Security (Contributions) (Rates,  
Limits and Thresholds Amendments and National  
Insurance Funds Payments) Regulations 2017**

**PART 2**

**Rates, limits and thresholds for National Insurance contributions**

**Lower and upper limits of profits for Class 4 contributions**

**5.** In sections 15(3) and 18(1) and (1A) of the Act<sup>(1)</sup> and the Northern Ireland Act<sup>(2)</sup> (Class 4 contributions recoverable under the Income Tax Acts and under regulations)—

- (a) for “£8,060” (lower limit) in each place where it appears substitute “£8,164”; and
- (b) for “£43,000” (upper limit) in each place where it appears substitute “£45,000”.

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(1) Section 15(3) was substituted by section 3(1) of the NICA 2002 and amended by paragraph 420(3) of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5) (“ITTOIA”). Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Act, paragraph 1 of Schedule 2 to the NICA 2002 and paragraph 5 of Schedule 1 to the NICA 2015. Section 18(1A) was inserted by section 3(3) of the NICA 2002. The amount of the lower limit in each of these provisions was last substituted by article 3(a) of [S.I. 2015/588](#) and the amount of the upper limit in each of these provisions was last substituted by regulation 2 of [S.I. 2016/343](#).

(2) Section 15(3) was substituted by section 3(2) of the NICA 2002 and amended by paragraph 424(3) of Schedule 1 to ITTOIA. Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Order, paragraph 1 of Schedule 2 to the NICA 2002 and paragraph 14 of Schedule 1 to the NICA 2015. Section 18(1A) was inserted by section 3(4) of the NICA 2002. The amount of the lower limit in each of these provisions was last substituted by article 3(a) of [S.I. 2015/588](#) and the amount of the upper limit in each of these provisions was last substituted by regulation 2 of [S.I. 2016/343](#).