
STATUTORY INSTRUMENTS

2021 No. 157

**The Social Security (Contributions) (Rates,
Limits and Thresholds Amendments and National
Insurance Funds Payments) Regulations 2021**

PART 2

Rates, limits and thresholds for National Insurance contributions

Amendments to the Social Security (Contributions) Regulations 2001

- 6.**—(1) The Social Security (Contributions) Regulations 2001⁽¹⁾ are amended as follows.
- (2) In regulation 10 (earnings limits and thresholds)—
- (a) in the introductory words, for “2020” substitute “2021”;
 - (b) in paragraphs (b) (upper earnings limit: primary Class 1 contributions), (e) (upper secondary threshold: under 21 group secondary Class 1 contributions) and (f) (upper secondary threshold: apprentices secondary Class 1 contributions) for “£962” substitute “£967”;
 - (c) in paragraph (c) (primary threshold: primary Class 1 contributions) for “£183” substitute “£184”; and
 - (d) in paragraph (d) (secondary threshold: secondary Class 1 contributions) for “£169” substitute “£170”.
- (3) In regulation 11 (prescribed equivalents)—
- (a) in paragraphs (2A) (upper earnings limit), (3B) (upper secondary threshold: under 21 age group) and (3C) (upper secondary threshold: apprentices)—
 - (i) in sub-paragraph (a) for “£4,167” substitute “£4,189”; and
 - (ii) in sub-paragraph (b) for “£50,000” substitute “£50,270”;
 - (b) in paragraph (3) (primary threshold)—
 - (i) in sub-paragraph (a) for “£792” substitute “£797”; and
 - (ii) in sub-paragraph (b) for “£9,500” substitute “£9,568”;
 - (c) in paragraph (3A) (secondary threshold)—
 - (i) in sub-paragraph (a) for “£732” substitute “£737”; and
 - (ii) in sub-paragraph (b) for “£8,788” substitute “£8,840”.

⁽¹⁾ S.I. 2001/1004; relevant amending instruments are S.I. 2009/111, 2011/940, 2015/577, 2016/343, 2019/262 and 2020/299.