

---

STATUTORY INSTRUMENTS

---

**2023 No. 236**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Rates,  
Limits and Thresholds Amendments and National  
Insurance Funds Payments) Regulations 2023**

*Made* - - - - *1st March 2023*  
*Coming into force* *6th April 2023*

**THE SOCIAL SECURITY (CONTRIBUTIONS) (RATES, LIMITS  
AND THRESHOLDS AMENDMENTS AND NATIONAL  
INSURANCE FUNDS PAYMENTS) REGULATIONS 2023**

PART 1

General

1. Citation and commencement

PART 2

Rates, limits and thresholds for National Insurance contributions

2. Interpretation
3. Rate of and lower profits threshold for Class 2 contributions
4. Amount of a Class 3 contribution
5. Amendment to the Social Security (Contributions) Regulations 2001
6. Amendments to the National Insurance Contributions Act 2022

PART 3

National Insurance Funds

7. Prescribed percentage of estimated benefit expenditure – Great Britain
  8. Prescribed percentage of estimated benefit expenditure – Northern Ireland
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2023.