
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