

National Insurance Contributions (Secondary Class 1 Contributions) Bill

LORDS AMENDMENTS

[The page and line references are to HL Bill 56, the Bill as first printed for the Lords]

Clause 1

- 1 Clause 1, page 1, line 1, at end insert –
- “(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert –
- “(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.
- (A2) After section 9(1A) of that Act insert –
- “(1B) A “specified employer” means –
- (a) a person providing a care home service or a domiciliary support service who is regulated under –
 - (i) Part 1 of the Health and Social Care Act 2008, or
 - (ii) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016,
 - (b) a person providing a service who is regulated under section 47(1)(a) or (b) of the Public Services Reform (Scotland) Act 2010,
 - (c) a person contracted to provide primary care under the provisions of –
 - (i) Part 4 of the National Health Service Act 2006,
 - (ii) Part 4 of the National Health Service (Wales) Act 2006, or
 - (iii) sections 17J to 17O of the National Health Service (Scotland) Act 1978,
 - (d) a person contracted to provide general dental services under the provisions of Part 2 of the National Health Service (General Dental Services) Regulations 1992,

- (e) a person contracted to provide pharmacy services under the provisions of—
 - (i) Part 7 of the National Health Service Act 2006, or
 - (ii) Part 8 of the NHS (Pharmaceutical and Local Pharmaceutical Services) Regulations 2013, or
- (f) a charitable provider of health and care,
- (g) a person providing hospice care whether in a hospice or elsewhere, or
- (h) a carer to whom section 2(3A) of the National Insurance Contributions Act 2014 applies.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

2 Clause 1, page 1, line 1, at end insert—

“(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert—

“(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

(A2) After section 9(1A) of that Act insert—

“(1B) A “specified employer” means a charity that has an annual revenue of less than £1 million.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

3 Clause 1, page 1, line 1, at end insert—

“(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert—

“(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

(A2) After section 9(1A) of that Act insert—

“(1B) A “specified employer” means a person providing transport for children with special educational needs and disabilities.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

4 Clause 1, page 1, line 3, at end insert—

“(1A) The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.

- (1B) In section 9(1A) after paragraph (aa) insert –
- “(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.
- (1C) After section 9(1A) insert –
- “(1B) A “specified employer” means –
- (a) a person providing a care home service or domiciliary support service regulated under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003,
 - (b) a person providing primary medical services through contractual arrangements with a Health and Social Services Board,
 - (c) a person providing general dental services under Part 2 of the General Dental Services (Northern Ireland) Regulations 1993,
 - (d) a person providing pharmaceutical services under Part 2 of the Pharmaceutical Services Regulations (Northern Ireland) 1997,
 - (e) a provider of health and care registered as a charity by the Charity Commission for Northern Ireland, or
 - (f) a person providing hospice care whether in a hospice or elsewhere.
- (1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

Clause 2

- 5 Clause 2, page 1, line 12, after “£96” insert “or,
- (b) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992, £175.”
- 6 Clause 2, page 1, line 12, after “£96” insert “or,
- (b) for a person providing transport for children with special educational needs or disabilities, £175.”
- 7 Clause 2, page 1, line 12, after “£96” insert “or,
- (b) for a charity that has an annual revenue of less than £1 million, £175.”
- 8 Clause 2, page 1, line 12, after “£96” insert “or,
- (b) for businesses and organisations with fewer than 25 full-time employees, £175.”

- 9 Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992, £758, and
 - (ii) in all other cases,”
- 10 Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for businesses and organisations with fewer than 25 full-time employees, £758, and
 - (ii) in all other cases,”
- 11 Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a person providing transport for children with special educational needs or disabilities, £758, and
 - (ii) in all other cases,”
- 12 Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a charity that has an annual revenue of less than £1 million, £758, and
 - (ii) in all other cases,”
- 13 Clause 2, page 1, line 15, after “substitute” insert –
- “(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992 or section 9(1B) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, £9,100, and
 - (ii) in all other cases,”
- 14 Clause 2, page 1, line 15, after “substitute” insert –
- “(i) for businesses and organisations with fewer than 25 full-time employees, £9,100, and
 - (ii) in all other cases,”
- 15 Clause 2, page 1, line 15, after "substitute" insert –
- “(i) for a person providing transport for children with special educational needs or disabilities, £9,100, and
 - (ii) in all other cases,”

- 16 Clause 2, page 1, line 15, after "substitute" insert –
- “(i) for a charity that has an annual revenue of less than £1 million, £9,100, and
 - (ii) in all other cases,”
- 17 Clause 2, page 1, line 15, at end insert –
- “(c) in sub-paragraph (c), leave out “the figure in sub-paragraph (b)” and insert –
- “(i) for businesses or organisations with 25 or more full-time employees, £5,000, or
 - (ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”
- 18 Clause 2, page 1, line 15, at end insert –
- “(c) in sub-paragraph (d), leave out “the figure in sub-paragraph (b)” and insert –
- “(i) for businesses or organisations with 25 or more full-time employees, £5,000, or
 - (ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”
- 19 Clause 2, page 1, line 15, at end insert –
- “(c) in sub-paragraph (e), leave out “the figure in sub-paragraph (b)” and insert –
- “(i) for businesses or organisations with 25 or more full-time employees, £5,000, or
 - (ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”

Clause 3

- 20 Clause 3, page 1, line 20, at end insert –
- “(2A) At end of section 1(2)(b), insert “or,
- (c) for an employer in the early years sector, £20,000.””

After Clause 3

21 After Clause 3, insert the following new Clause—

“Review of effect on certain sectors

- (1) The Chancellor of the Exchequer must, within six months of the day on which the Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the persons and sectors in subsection (2).
- (2) The review must consider the impact on—
 - (a) charities;
 - (b) creative industries;
 - (c) dentists;
 - (d) early years providers;
 - (e) farms;
 - (f) general practitioners;
 - (g) hospices;
 - (h) hospitality;
 - (i) pharmacies;
 - (j) retail;
 - (k) small businesses;
 - (l) social care;
 - (m) universities.”

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