STATUTORY INSTRUMENTS

2022 No. 364

SOCIAL SECURITY

The Employment Allowance (Increase of Maximum Amount) Regulations 2022

Made - - - -	*at 1.25 p.m. on 23rd March 2022*
Laid before Parliament	*at 4.15 p.m. on 23rd March 2022*
Coming into force - -	*6th April 2022*

The Treasury make the following Regulations in exercise of the power conferred by section 5(1)(a) of the National Insurance Contributions Act 2014(**a**).

Citation and commencement

1. These Regulations may be cited as the Employment Allowance (Increase of Maximum Amount) Regulations 2022 and come into force on 6th April 2022.

Amendment to the National Insurance Contributions Act 2014

2. In section 1(2)(a)(**b**) of the National Insurance Contributions Act 2014 (employment allowance for national insurance contributions), for "£4,000" substitute "£5,000".

Gareth Johnson
Rebecca Harris

At 1.25 p.m. on 23rd March 2022 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Insurance Contributions Act 2014 (c. 7) ("the Act"). Persons who incur liabilities to pay secondary Class 1 National Insurance contributions during a tax year are entitled under section 1 of the Act to claim an allowance, known as the "employment allowance", which they can deduct from their payments in respect of these liabilities. Regulation 2 amends section 1(2)(a) of the Act so as to increase the maximum amount of the employment allowance from £4,000 to £5,000 for the tax year 2022-23 and subsequent years.

A Tax Information and Impact Note covering this instrument will be published on the website at http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

(**a**) 2014 c. 7. Section 74 of the Coronavirus Act 2020 (c. 7) modifies the procedure by which regulations made under section 5(1)(a) which increase a person's employment allowance are approved by Parliament. It applies negative procedure to such regulations made before the end of the period of 2 years beginning with the day on which that Act is passed.
(**b**) The figure in section 1(2)(a) was substituted by S.I. 2016/63 and 2020/273.

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