

National Insurance Contributions (Secondary Class 1 Contributions) Bill

RUNNING LIST OF ALL AMENDMENTS IN GRAND COMMITTEE

*Tabled up to and including
16 January 2025*

[Amendments marked ★ are new or have been altered]

Clause 1

LORD SCRIVEN
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

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,
- (ii) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016, or
- (iii) Part 5 of the Public Services Reform (Scotland) Act 2010,

(b) 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,

- (c) a person contracted to provide general dental services under the provisions of Part 2 of the National Health Service (General Dental Services) Regulations 1992,
 - (d) 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
 - (e) a charitable provider of health and care, 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%.”

Member's explanatory statement

This amendment, together with Lord Scriven's amendments to Clause 2, page 1, line 12 and Clause 2, page 1, line 14, provides that care providers, NHS GP practices, NHS commissioned dentists, NHS commissioned pharmacists, charitable providers of health and care, and those providing hospice care would continue to pay contributions at current rates.

BARONESS SMITH OF NEWNHAM
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

Clause 1, page 1, line 1, at end insert –

- “(A1) The Social Security Contributions and Benefits Act 1992 is amended as follows.
- (A2) In section 9(1A) after paragraph (aa) insert –
- “(ab) if section 9AA applies to the earnings, the veterans secondary percentage;”
- (A3) After section 9A insert –
- “9AA Veterans secondary percentage**
- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b), this section applies to the earnings paid in the tax week, in respect of the employment in question, where the earner is a veteran.
 - (2) For the purposes of section 9(1A)(ab), the veterans secondary percentage is 13.8%.
 - (3) For the purposes of this section, a “veteran” means a former member of any of His Majesty's forces.”

Member's explanatory statement

This amendment would exempt veterans' salaries from NICs changes.

BARONESS KRAMER
LORD BRUCE OF BENNACHIE
LORD LONDESBOROUGH

Clause 1, page 1, line 1, at end insert –

- “(A1) The Social Security Contributions and Benefits Act 1992 is amended as follows.
- (A2) In section 9(1A), after paragraph (aa) insert –
- “(ab) if section 9AA applies to the earnings, the part-time worker secondary percentage;”
- (A3) After section 9A insert –
- “9AA Part-time worker secondary percentage**
- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b), this section applies to the earnings paid in the tax week, in respect of the employment in question, where the earner is a part-time worker.
- (2) For the purposes of section 9(1A)(ab), the part-time worker secondary percentage is 7.5%.
- (3) For the purposes of this section, a “part-time worker” has the meaning given in Regulation 2 of the Part-time Workers (Prevention of Less Favourable Treatment) Regulations 2000.””

Member's explanatory statement

This amendment sets a new National Insurance Contributions rate for part-time workers.

LORD STOREY
LORD SHARKEY
LORD RANDALL OF UXBRIDGE

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 provider of education or childcare to children under five years of age –
- (i) registered in England in the early years register maintained by the Office for Standards in Education, Children’s Services and Skills,
- (ii) registered in Wales with Care Inspectorate Wales, or

- (iii) registered in Scotland with the Scottish Care Inspectorate;
or
 - (b) a university.
- (1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

Member's explanatory statement

This amendment provides that early years settings and universities would continue to pay contributions at current rates.

BARONESS GRENDER
BARONESS KRAMER
BARONESS SATER
LORD RANDALL OF UXBRIDGE

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 registered charity, or
 - (b) a housing association.
- (1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

Member's explanatory statement

This amendment provides that charities and housing associations would continue to pay contributions at current rates.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM
Revised version of the amendment printed on 7 January 2025

★ 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 business with an annual turnover of less than £1 million.

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

Member's explanatory statement

This probing amendment would exempt the smallest businesses from the increase in national insurance contributions.

BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS KRAMER

★ 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 farmer.

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

Member's explanatory statement

This amendment provides that farms would continue to pay contributions at current rates.

BARONESS KRAMER
LORD BRUCE OF BENNACHIE
LORD LONDESBOROUGH

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

“(1A) In section 9(1A) of The Social Security Contributions and Benefits (Northern Ireland) Act 1992, after paragraph (aa) insert –

“(ab) if section 9AA below applies to the earnings, the part-time worker secondary percentage;”

(1B) After section 9A insert –

“9AA Part-time worker secondary percentage

(1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, this section applies to the earnings paid in the tax week, in respect of the employment in question, where the earner is a part-time worker.

- (2) For the purposes of section 9(1A)(a) above, the part-time worker secondary percentage is 7.5%.
- (3) For the purposes of this section, a “part-time worker” has the meaning given in Regulation 2 of the Part-time Workers (Prevention of Less Favourable Treatment) (Northern Ireland) Regulations 2000.””

Member's explanatory statement

This amendment is connected to Baroness Kramer’s amendment to Clause 1, page 1, line 1

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 1, page 1, line 7, after “2025” insert “or on the day after an impact assessment is published assessing the impact of the provisions in this section on jobs, wages, inflation and growth, whichever is later”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published, noting the impact note of this policy that was published on 13 November.

BARONESS MONCKTON OF DALLINGTON FOREST
BARONESS NEVILLE-ROLFE

Clause 1, page 1, line 7, after “2025” insert “or on the day after an impact assessment is published assessing the impact of the provisions in this section on persons who provide transport for children with special educational needs and disabilities, whichever is later”

Member's explanatory statement

This amendment, and two others in the name of Baroness Monckton of Dallington Forest, would prevent commencement of this Act until an assessment of the impact of the policy on persons who provide transport for children with special educational needs and disabilities is published.

Clause 2

LORD SCRIVEN
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

Clause 2, page 1, line 12, leave out “£96” and insert –

- “(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992, £175, and
(ii) in all other cases, £96.”

Member's explanatory statement

This amendment, together with Lord Scriven’s amendments to Clause 1, page 1, line 1 and Clause 2, page 1, line 14, exempts care providers, NHS GP practices, NHS commissioned dentists, NHS

commissioned pharmacists, charitable providers of health and care, and those providing hospice care from the changes to the threshold.

BARONESS SMITH OF NEWNHAM
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

Clause 2, page 1, line 12, leave out “£96” and insert –

- “(i) where the earner is a veteran within the meaning of section 9AA(3) of the Social Security Contributions and Benefits Act 1992, £175, and
- (ii) in all other cases, £96.”

Member's explanatory statement

This amendment is connected to Baroness Smith of Newnham's amendments to Clause 1, page 1, line 1 and Clause 2, page 1, line 14.

LORD SCRIVEN
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

Clause 2, page 1, line 14, leave out paragraphs (a) and (b) and insert –

- “(a) in sub-paragraph (a), for “£758” substitute –
 - “(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, £417”, and
- (b) in sub-paragraph (b), for “£9,100” substitute –
 - “(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 £5,000.””

Member's explanatory statement

This amendment is linked to Lord Scriven's amendments to Clause 1, page 1, line 2 and Clause 2, page 1, line 12.

BARONESS SMITH OF NEWNHAM
BARONESS KRAMER
LORD RANDALL OF UXBRIDGE

Clause 2, page 1, line 14, leave out paragraphs (a) and (b) and insert –

“(a) in sub-paragraph (a), for “£758” substitute –

“(i) where the earner is a veteran within the meaning of section 9AA(3) of the Social Security Contributions and Benefits Act 1992, £758, and

(ii) in all other cases, £417”, and

(b) in sub-paragraph (b), for “£9,100” substitute –

“(i) where the earner is a veteran within the meaning of section 9AA(3) of the Social Security Contributions and Benefits Act 1992, £9,100, and

(ii) in all other cases £5,000.””

Member's explanatory statement

This amendment is connected to Baroness Smith of Newnham's amendment to Clause 1, page 1, line 2 and Clause 2, page 1, line 12.

LORD LONDESBOROUGH
BARONESS NEVILLE-ROLFE

Clause 2, page 1, line 15, leave out paragraph (b) and insert –

“(b) in sub-paragraph (b), for “£9,100” substitute –

(i) for businesses and organisations with fewer than 25 full-time employees, £9,100,

(ii) for businesses and organisation with full-time employees of 25 or more but fewer than 50, £7,500, and

(iii) in all other cases £5,000.”

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 2, page 1, line 15, leave out “5,000” and insert “7,500”

Member's explanatory statement

This amendment would change the per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings from £5000 to £7500.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on jobs, wages, inflation and growth.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published, noting the impact note of this policy that was published on 13 November.

BARONESS MONCKTON OF DALLINGTON FOREST
BARONESS NEVILLE-ROLFE

Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on persons who provide transport for children with special educational needs and disabilities”

Member's explanatory statement

This amendment, and two other amendments in the name of Baroness Monckton of Dallington Forest, would prevent commencement of this Act until an assessment of the impact of the policy on persons who provide transport for children with special educational needs and disabilities is published.

BARONESS NEVILLE-ROLFE

- ★ Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on early years provision.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for early years provision.

BARONESS MONCKTON OF DALLINGTON FOREST

- ★ Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on hospices.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for hospices.

BARONESS MONCKTON OF DALLINGTON FOREST

- ★ Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on the retail sector.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for retail.

BARONESS MONCKTON OF DALLINGTON FOREST

- ★ Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on the hospitality sector.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for hospitality.

BARONESS SATER

- ★ Clause 2, page 1, line 16, leave out “2025-26” and insert “beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on charities.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for charities.

Clause 3BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 18, at end insert –

- “(1A) In section 1(2), for “The” substitute “Unless the person is an employer in a qualifying sector under subsection (2A), the”

Member's explanatory statement

This amendment, and others in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for certain sectors from £10,500 to £20,000.

LORD LONDESBOROUGH
BARONESS NEVILLE-ROLFE

Clause 3, page 1, line 18, at end insert –

- “(1A) In section 1(2), for “The” substitute “Unless the person is employed in a business or organisation with fewer than 25 full-time employees under subsection (2A), the””

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- “(2A) After section 1(2), insert –

- “(2A) For an employer in the early years sector, the employment allowance for the tax year is –
- (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the early years sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting early years providers and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- “(2A) After section 1(2), insert –

- “(2A) For an employer in the hospice sector, the employment allowance for the tax year is –
- (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the hospice sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting smaller hospices and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For an employer in the primary care sector, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the primary care sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting primary care settings and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a university, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for a university from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting universities and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a general practice, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for GPs from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting GPs and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a dental practice, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for dental practices from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting dentists and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a pharmacy, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for pharmacies from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting pharmacies and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM
LORD LEIGH OF HURLEY

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For an employer in the social care sector, the employment allowance for the tax year is –

- (a) £20,000, or
- (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the social care sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting those providing social care and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a business with a turnover of less than £1 million, the employment allowance for the tax year is –

- (a) £20,000, or
- (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe, would change the employment allowance for small businesses from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting small businesses and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For an employer in the hospitality sector, the employment allowance for the tax year is –

- (a) £20,000, or
- (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.””

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the hospitality sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting the hospitality sector and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For a farm, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.”

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for farms from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting farms and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For an employer in the retail sector, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.”

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the retail sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting retail and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

“(2A) For an employer in the charity sector, the employment allowance for the tax year is –

(a) £20,000, or

(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.”

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the charity sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting charities and the cost of that to the Exchequer.

LORD LONDESBOROUGH
BARONESS NEVILLE-ROLFE

Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

- “(2A) For a person employed in a business or organisation with fewer than 25 full-time employees, the person's employment allowance for the tax year is –
- (a) £15,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.”

BARONESS NOAKES

★ Clause 3, page 1, line 20, at end insert –

“(2A) After section 1(2), insert –

- “(2A) If the person is a public authority, the amount of the employment allowance in subsection (1)(2)(a) is £20,000.
- (2B) A public authority means any person whose activities involve, wholly or mainly, the performance of functions (whether or not in the United Kingdom) which are of a public nature.”

Member's explanatory statement

This amendment would give a higher employment allowance to persons carrying out functions of a public nature.

BARONESS NOAKES

★ Clause 3, page 1, line 21, at end insert –

“(za) subsections (1) and (2),”

Member's explanatory statement

This amendment removes the disqualification of public authorities from claiming the employment allowance.

BARONESS NOAKES

★ Clause 3, page 1, line 21, at end insert –

“(za) subsection (3),”

Member's explanatory statement

This amendment removes the exclusion of employment of persons to provide personal, family or household affairs from the employment allowance.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

Clause 3, page 2, line 4, after “2025” insert “or on the day after an impact assessment is published assessing the impact of the provisions in this section on jobs, wages, inflation and growth, whichever is later.”

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published, noting the impact note of this policy that was published on 13 November.

BARONESS MONCKTON OF DALLINGTON FOREST
BARONESS NEVILLE-ROLFE

Clause 3, page 2, line 4, after “2025” insert “or on the day after an impact assessment is published assessing the impact of the provisions in this section on persons who provide transport for children with special educational needs and disabilities, whichever is later”

Member's explanatory statement

This amendment, and two others in the name of Baroness Monckton of Dallington Forest, would prevent commencement of this Act until an assessment of the impact of the policy on persons who provide transport for children with special educational needs and disabilities is published.

After Clause 3

BARONESS KRAMER
LORD BRUCE OF BENNACHIE

After Clause 3, insert the following new Clause –

“Review of effect of employer NIC threshold on part-time workers

- (1) The Chancellor of the Exchequer must, within six months of the passing of this Act, lay before Parliament a review of the impact of the measures contained in this Act on part-time workers.
- (2) The review must consider in particular the effect of the threshold set by section 2 of this Act on part-time workers –
 - (a) earning £5,000 to £9,000 per annum, or
 - (b) working under 16 hours per week.”

Member's explanatory statement

This new Clause would require the Government to produce a report into the impact of the employer NIC threshold on part-time staff, especially those who are lower paid or working less than 16 hours a week.

BARONESS KRAMER
LORD BRUCE OF BENNACHIE
LORD LONDESBOROUGH

After Clause 3, insert the following new Clause –

“Review of effect on SMEs, hospitality, tourism and seasonal workers

- (1) The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act.
- (2) The review must consider in particular –
 - (a) the impact of those measures on the finances and staffing of small and medium sized businesses;
 - (b) the impact of those measures on the finances and staffing of small and medium sized businesses in the hospitality and tourism sector;
 - (c) the impact of those measures on sectors who rely on seasonal workers.
- (3) In this section, “small and medium sized businesses” means any business which has an average headcount of staff of less than 250 in the tax year 2023-24.”

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the effect of the Act on SMEs, hospitality, tourism and on the sectors relying on seasonal workers.

LORD BRUCE OF BENNACHIE
BARONESS KRAMER

After Clause 3, insert the following new Clause –

“Review of effect in Scotland

- (1) The Chancellor of the Exchequer must, within six months of the passing of this Act, lay before Parliament a review of the impact in Scotland of the measures contained in this Act.
- (2) The review must consider in particular –
 - (a) the impact of those measures on the finances and staffing of small and medium sized businesses in Scotland;
 - (b) the impact of those measures on the finances and staffing of small and medium sized businesses in the hospitality and tourism sector in Scotland;
 - (c) the impact of those measures on sectors in Scotland who rely on seasonal workers;

- (d) the effect of the threshold set out by section 2 of this Act on part-time workers in Scotland –
 - (i) earning £5,000 to £9,000 per annum, or
 - (ii) working under 16 hours per week.
- (3) In this section, “small and medium sized businesses” means any business which has an average headcount of staff of less than 250 in the tax year 2023-24.”

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

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 this 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) general practitioners;
 - (b) dentists;
 - (c) social care providers;
 - (d) hospices;
 - (e) small businesses (businesses with an annual turnover of less than £1 million);
 - (f) early years providers;
 - (g) universities;
 - (h) charities;
 - (i) farms;
 - (j) retail;
 - (k) hospitality.”

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on certain sectors within six months of the day on which it is passed.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM
LORD LONDESBOROUGH

After Clause 3, insert the following new Clause –

“Review of effect on employment

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the rate of employment in the United Kingdom.”

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on employment within six months of the day on which it is passed.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

After Clause 3, insert the following new Clause—

“Review of effect on jobs, wages and inflation

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on jobs, wages and inflation in the United Kingdom.”

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on jobs, wages and inflation within six months of the day on which it is passed.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

After Clause 3, insert the following new Clause—

“Review of effect on economic growth

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the rate of economic growth in the United Kingdom.”

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on economic growth within six months of the day on which it is passed.

LORD LEIGH OF HURLEY

★

After Clause 3, insert the following new Clause—

“Annual impact assessment: impact on social care providers

- (1) Within 12 months of the day on which this Act is passed, and annually thereafter, the Secretary of State must publish an impact assessment to assess the impact of the provision in section 2 on social care providers.
- (2) The Secretary of State must lay a copy of these reports before Parliament.”

BARONESS BAKEWELL OF HARDINGTON MANDEVILLE

★ After Clause 3, insert the following new Clause –

“Review of effect on farming

- (1) The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on farms.
- (2) The review must consider –
 - (a) the direct impact of those measures on the finances and staffing of farms,
 - (b) the indirect impact of those measures, taking into account employment in the supply chain, and
 - (c) the impact of those measures on seasonal workers.”

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the effect of the Act on farms, including any indirect costs incurred through the supply chain.

National Insurance Contributions (Secondary Class 1 Contributions) Bill

RUNNING LIST OF ALL AMENDMENTS IN GRAND COMMITTEE

*Tabled up to and including
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