

National Insurance Contributions (Secondary Class 1 Contributions) Bill

REVISED MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
ON REPORT

[Amendments marked ★ are new or have been altered]

**Amendment
No.**

Clause 1

BARONESS BARKER
BARONESS KRAMER

- 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,
- (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,
 - (f) a person providing hospice care whether in a hospice or elsewhere, or
 - (g) 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%.”

Member's explanatory statement

This amendment, together with Baroness Barker's amendments to Clause 2, page 1, line 12, Clause 2, page 1, line 14, and Clause 2, page 1, line 15 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 KRAMER
LORD BRUCE OF BENNACHIE

2

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.”
- (A4) The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.

(A5) In section 9(1A) after paragraph (aa) insert –

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

(A6) 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) 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 sets a new National Insurance Contributions rate for part-time workers.

BARONESS KRAMER
LORD SHARKEY

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) 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;
- (b) a university;
- (c) a provider of further or higher education;
- (d) a registered charity;
- (e) a housing association;
- (f) a small or micro business, as defined by section 33 of the Small Business, Enterprise and Employment Act 2015;
- (g) a town council;

- (h) a parish council;
 - (i) a business in the hospitality sector.
- (1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

Member's explanatory statement

This amendment provides that certain specified employers would continue to pay contributions at the current rates. The specified employers include early years settings, universities, charities, and small businesses.

BARONESS NEVILLE-ROLFE

- 4 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%.”

Member's explanatory statement

Exemption for small charities: This amendment would exempt charities that have an annual revenue of less than £1 million from the Government's planned increase in employer National Insurance contributions.

BARONESS NEVILLE-ROLFE

- 5 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%.”

Member's explanatory statement

Exemption for SEND transport: This amendment would exempt employers providing transport for children with special educational needs and disabilities from the Government's planned increase in employer National Insurance contributions.

BARONESS NEVILLE-ROLFE
LORD LEIGH OF HURLEY
LORD HOWARD OF LYMPNE

6 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 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

Exemption for hospices: This amendment would exempt employers providing hospice care whether in a hospice or elsewhere from the Government's planned increase in employer National Insurance contributions.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

7 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 employing an individual who is aged under 25.

(1C) For the purposes of this Act, the specified employer secondary percentage is –

(a) 13.8% in respect of any employees under the age of 25 at the start of the tax year;

(b) 15% in respect of all other employees.”

Member's explanatory statement

Exemption for young people: This amendment would exempt employers of an individual who is aged under 25 from the Government's planned increase in employer National Insurance contributions.

BARONESS BENNETT OF MANOR CASTLE

8 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 until 6 April 2026 (after which the relevant percentage is as determined by the rest of this subsection);”.

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

“(1B) A “specified employer” means a charity.

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

Member's explanatory statement

This amendment delays for one year the introduction of the raised level of Employers' NI for registered charities.

LORD LEIGH OF HURLEY
BARONESS SATER

9 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.

(1C) For the purposes of this Act, the specified employer secondary percentage is—

(a) 13.8% in respect of any employees under the age of 25 at the start of the tax year;

(b) 15% in respect of all other employees.”

Member's explanatory statement

This amendment would exempt charities from the Government's planned increase in employer National Insurance contributions.

Clause 2

BARONESS BARKER
BARONESS KRAMER

- 10 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.”

Member's explanatory statement

This amendment, together with Baroness Barker's amendments to Clause 1, page 1, line 2, Clause 2, page 1, line 14, and Clause 2, page 1, line 15 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 NEVILLE-ROLFE
LORD ALTRINCHAM

- 11 Clause 2, page 1, line 12, after “£96” insert “or,
(b) for a person employing an individual who is aged under 25, £175.”

Member's explanatory statement

Exemption for young people: This amendment would exempt employers of an individual who is aged under 25 from the Government's planned changes to the weekly threshold.

BARONESS NEVILLE-ROLFE

- 12 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.”

Member's explanatory statement

Exemption for SEND Transport: This amendment would exempt employers providing transport for children with special educational needs or disabilities from the Government's planned changes to the weekly threshold.

BARONESS NEVILLE-ROLFE
LORD LEIGH OF HURLEY
LORD HOWARD OF LYMPNE

- 13 Clause 2, page 1, line 12, after “£96” insert “or,
(b) for a person providing hospice care whether in a hospice or elsewhere, £175.”

Member's explanatory statement

Exemption for hospices: This amendment would exempt employer providing hospice care whether in a hospice or elsewhere from the Government's planned changes to the weekly threshold.

BARONESS NEVILLE-ROLFE

14 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."

Member's explanatory statement

Exemption for small charities: This amendment would exempt charities that have an annual revenue of less than £1 million from the Government's planned changes to the weekly threshold.

LORD LEIGH OF HURLEY

15 Clause 2, page 1, line 12, after "£96" insert "or,

(b) for a charity, £175."

Member's explanatory statement

This amendment would exempt charities from the Government's planned changes to the weekly threshold.

BARONESS BARKER
BARONESS KRAMER

16 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,”

Member's explanatory statement

This amendment is linked to Baroness Barker's amendments to Clause 1, page 1, line 2, Clause 2, page 1, line 12, and Clause 2, page 1, line 15.

LORD LONDESBOROUGH
BARONESS NEVILLE-ROLFE
BARONESS KRAMER

17 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,”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the monthly per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings at £758 for businesses and organisations employing fewer than 25 staff.

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

18 Clause 2, page 1, line 14, after “substitute” insert –

- “(i) for a person employing an individual who is aged under 25, £758, and
- (ii) in all other cases,”

Member's explanatory statement

Exemption for young people: This amendment would exempt employers of an individual who is aged under 25 from the Government's planned changes to the monthly threshold.

BARONESS NEVILLE-ROLFE

19 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,”

Member's explanatory statement

Exemption for SEND Transport: This amendment would exempt employers providing transport for children with special educational needs or disabilities from the Government's planned changes to the monthly threshold.

BARONESS NEVILLE-ROLFE
LORD LEIGH OF HURLEY
LORD HOWARD OF LYMPNE

20 Clause 2, page 1, line 14, after “substitute” insert –

- “(i) for a person providing hospice care whether in a hospice or elsewhere, £758, and
- (ii) in all other cases,”

Member's explanatory statement

Exemption for hospices: This amendment would exempt employer providing hospice care whether in a hospice or elsewhere from the Government's planned changes to the monthly threshold.

BARONESS NEVILLE-ROLFE

- 21 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,”

Member's explanatory statement

Exemption for small charities: This amendment would exempt charities that have an annual revenue of less than £1 million from the Government's planned changes to the monthly threshold.

LORD LEIGH OF HURLEY

- 22 Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a charity, £758, and
 - (ii) in all other cases,”

Member's explanatory statement

This amendment would exempt charities from the Government's planned changes to the monthly threshold.

BARONESS BARKER
BARONESS KRAMER

- 23 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,”

Member's explanatory statement

This amendment is linked to Baroness Barker's amendments to Clause 1, page 1, line 2, Clause 2, page 1, line 12, and Clause 2, page 1, line 14.

LORD LONDESBOROUGH
BARONESS NEVILLE-ROLFE
BARONESS KRAMER

- 24 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,”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings at £9,100 for businesses and organisations employing fewer than 25 staff

BARONESS NEVILLE-ROLFE
LORD ALTRINCHAM

25 Clause 2, page 1, line 15, after "substitute" insert –

- “(i) for a person employing an individual who is aged under 25, £9,100, and
- (ii) in all other cases,”

Member's explanatory statement

Exemption for young people: This amendment would exempt employers of an individual who is aged under 25 from the Government's planned changes to the annual threshold.

BARONESS NEVILLE-ROLFE

26 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,”

Member's explanatory statement

Exemption for SEND Transport: This amendment would exempt employers providing transport for children with special educational needs or disabilities from the Government's planned changes to the annual threshold.

BARONESS NEVILLE-ROLFE
LORD LEIGH OF HURLEY
LORD HOWARD OF LYMPNE

27 Clause 2, page 1, line 15, after "substitute" insert –

- “(i) for a person providing hospice care whether in a hospice or elsewhere, £9,100, and
- (ii) in all other cases,”

Member's explanatory statement

Exemption for hospices: This amendment would exempt employer providing hospice care whether in a hospice or elsewhere from the Government's planned changes to the annual threshold.

BARONESS NEVILLE-ROLFE

- 28 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,”

Member's explanatory statement

Exemption for small charities: This amendment would exempt charities that have an annual revenue of less than £1 million from the Government's planned changes to the annual threshold.

LORD LEIGH OF HURLEY

- 29 Clause 2, page 1, line 15, after “substitute” insert –
- “(i) for a charity, £9,100, and
 - (ii) in all other cases,”

Member's explanatory statement

This amendment would exempt charities from the Government's planned changes to the annual threshold.

LORD LONDESBOROUGH

- 30 Clause 2, page 1, line 15, at end insert –
- “(c) in sub-paragraph (c), before “figure”, insert “appropriate”.”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough, which seek to maintain the existing annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff.

LORD LONDESBOROUGH

This amendment is intended to replace Amendment 30

- 30A★ 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.”.

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the existing £9,1000 annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff. This amendment applies to earnings periods which are multiples of a week.

LORD LONDESBOROUGH

31 Clause 2, page 1, line 15, at end insert –

“(c) in sub-paragraph (d), before “figure”, insert “appropriate””

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough, which seek to maintain the existing annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff.

LORD LONDESBOROUGH

This amendment is intended to replace Amendment 31

31A★ 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.”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the existing £9,1000 annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff. This amendment applies to earnings periods which are multiples of a month.

LORD LONDESBOROUGH

32 Clause 2, page 1, line 15, at end insert –

“(c) in sub-paragraph (e), before “figure”, insert “appropriate”.”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough, which seek to maintain the existing annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff.

LORD LONDESBOROUGH

This amendment is intended to replace Amendment 32

32A★ 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.”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the existing £9,1000 annual per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings for businesses and organisations employing fewer than 25 staff. This amendment applies to earnings periods which are multiples of a day.

Clause 3

BARONESS NEVILLE-ROLFE

33 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.”

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.

BARONESS NEVILLE-ROLFE

34 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 farming sector, £20,000.”

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.

BARONESS NEVILLE-ROLFE

- 35 Clause 3, page 1, line 20, at end insert –
“(2A) At end of section 1(2)(b), insert “or,
(c) for a charity, £20,000.””

Member's explanatory statement

This amendment would increase the employment allowance for charities from £10,500 to £20,000.

After Clause 3

BARONESS KRAMER
LORD BRUCE OF BENNACHIE

- 36 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 passing of this Act, 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 seasonal workers and on the sectors relying on seasonal workers.

BARONESS NEVILLE-ROLFE

- 37 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.

BARONESS NEVILLE-ROLFE
BARONESS NOAKES
LORD LONDESBOROUGH

38 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.”

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 NOAKES
BARONESS NEVILLE-ROLFE

39 After Clause 3, insert the following new Clause—

“Exemptions

- (1) The Treasury may by regulations specify that specified categories of person shall be exempt from the changes to secondary Class 1 contributions made by this Act.
- (2) The categories of person exempted by regulations may be defined by the activities which they carry out, their size, their legal status or in any other way that the Treasury considers appropriate.”

LORD BRUCE OF BENNACHIE

40 After Clause 3, insert the following new Clause –

“Report: impact of this Act on public sector employers in Scotland

- (1) The Secretary of State must, within six months of the day on which this Act is passed, lay before Parliament a report on the impact of this Act on public sector employers in Scotland.
- (2) The report under subsection (1) must include consideration of –
 - (a) the cost of changes made by this Act for public sector employers in Scotland,
 - (b) the impact of the application of the Barnett formula in the context of the changes made by this Act, and
 - (c) the potential discrepancy between support available to public sector employers in England and Scotland in relation to changes made by this Act.”

Member's explanatory statement

This amendment seeks to probe the affordability of the changes made by this Act for public sector employers in Scotland, and whether the Government plans to provide any additional support for public sector employers in Scotland as they have committed to do in England.

BARONESS BENNETT OF MANOR CASTLE
LORD ALTON OF LIVERPOOL

41 After Clause 3, insert the following new Clause –

“Reviews of effect on school transport services for children with special educational needs and disabilities

- (1) The Chancellor of the Exchequer must, within one week of the day on which this Act is passed, lay before Parliament a review of the impact of this Act on the ability of local authorities to meet their statutory duties in respect of supplying school transport services either directly or through private providers for children with special educational needs and disabilities in tax year 2025-26.
- (2) The Chancellor of the Exchequer must, within one month of the day on which this Act is passed, lay before Parliament a review of the impact of this Act on the ability of local authorities to meet their statutory duties in respect of supplying school transport services either directly or through private providers for children with special educational needs and disabilities in –
 - (a) tax year 2026-27;
 - (b) tax year 2027-28.
- (3) The reviews required under sub-sections (1) and (2) above must also –
 - (a) supply estimates of any funding shortfall for the provision of transport services for children with special educational needs and disabilities;

- (b) set out what intervention or interventions would be necessary to ensure local authorities can continue to meet their statutory duties in respect of providing school transport for children with special educational needs and disabilities.”

Member's explanatory statement

This new Clause would require the Government to analyse the impact of this Act on the ability of local authorities to meet their statutory duties around the supply of school transport services for children with special educational needs and disabilities in the period to 31 March 2028.

BARONESS LAWLOR

42 After Clause 3, insert the following new Clause—

“Review of effect on economic growth, jobs and productivity

- (1) The Secretary of State must, within 12 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 the impact of this Act on—
- (a) economic growth in the UK, in the year of the Act’s operation;
 - (b) the rate of employment in the UK in the year of the Act’s operation;
 - (c) productivity levels in the UK economy in the year of the Act’s operation.
- (3) The review must also include an assessment of—
- (a) the number of employers affected by this Act by—
 - (i) category, and
 - (ii) number of employees;
 - (b) the estimated cost, on the basis of the most recent available figures, to those employers of the measures in this Act;
 - (c) the predicted trend in effects on levels of employment and wages.”

Member's explanatory statement

This amendment would require the Government to publish a review of the impact of the measures in this Act on economic growth, employment and productivity which includes an assessment of the impact of this Bill on employers in the UK economy.

LORD FULLER

43★ After Clause 3, insert the following new Clause—

“Impact of this Act on local authorities

The Secretary of State must, within six months of the day on which this Act is passed, lay before Parliament an impact assessment of the cost of the provisions of this Act on local authorities.”

Member's explanatory statement

This probing amendment seeks to respond to concerns about increased costs for local authorities.

National Insurance Contributions (Secondary Class 1 Contributions) Bill

REVISED MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
ON REPORT

24 February 2025

PUBLISHED BY AUTHORITY OF THE HOUSE OF LORDS