

National Insurance Contributions (Secondary Class 1 Contributions) Bill

COMMONS REASONS

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

Clause 1

LORDS AMENDMENT 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%.””

COMMONS REASON

The Commons disagree to Lords Amendment 1 for the following Reason –

- 1A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 2

- 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%.””

COMMONS REASON

The Commons disagree to Lords Amendment 2 for the following Reason –

- 2A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 3

- 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%. ””

COMMONS REASON

The Commons disagree to Lords Amendment 3 for the following Reason –

- 3A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 4

- 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%.””

COMMONS REASON

The Commons disagree to Lords Amendment 4 for the following Reason –

- 4A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

Clause 2

LORDS AMENDMENT 5

- 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.”

COMMONS REASON

The Commons disagree to Lords Amendment 5 for the following Reason –

- 5A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 6

- 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.”

COMMONS REASON

The Commons disagree to Lords Amendment 6 for the following Reason –

- 6A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 7

- 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.”

COMMONS REASON

The Commons disagree to Lords Amendment 7 for the following Reason –

- 7A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 8

- 8 Clause 2, page 1, line 12, after “£96” insert “or,
(b) for businesses and organisations with fewer than 25 full-time employees, £175.”

COMMONS REASON

The Commons disagree to Lords Amendment 8 for the following Reason –

- 8A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 9

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 9 for the following Reason –

- 9A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 10

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 10 for the following Reason –

- 10A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 11

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 11 for the following Reason –

- 11A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 12

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 12 for the following Reason –

- 12A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 13

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 13 for the following Reason –

- 13A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 14

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 14 for the following Reason –

- 14A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 15

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 15 for the following Reason –

- 15A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 16

- 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,”

COMMONS REASON

The Commons disagree to Lords Amendment 16 for the following Reason –

- 16A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 17

- 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.”

COMMONS REASON

The Commons disagree to Lords Amendment 17 for the following Reason –

- 17A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 18

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.”

COMMONS REASON

The Commons disagree to Lords Amendment 18 for the following Reason –

18A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 19

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.”

COMMONS REASON

The Commons disagree to Lords Amendment 19 for the following Reason –

19A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 20

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.”

COMMONS REASON

The Commons disagree to Lords Amendment 20 for the following Reason –

- 20A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 21

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.”

COMMONS REASON

The Commons disagree to Lords Amendment 21 for the following Reason—

- 21A** *Because information has already been published about these matters and a further review is not necessary.*

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