

# National Insurance Contributions (Increase of Thresholds) Bill

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AMENDMENTS  
TO BE MOVED  
IN COMMITTEE OF THE WHOLE HOUSE

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**Clause 1**

BARONESS KRAMER

Page 1, line 8, leave out “July” and insert “April”

*Member’s explanatory statement*

*This amendment would bring forward the date of implementation of the increase in thresholds from 6th July 2022 to 6th April 2022.*

**After Clause 3**

BARONESS KRAMER

Insert the following new Clause—

**“Report on effects of provisions of Act: disposable incomes**

- (1) The Secretary of State must, within six months beginning with the day on which this Act is passed, lay a report before Parliament on the impact of the provisions of this Act on disposable incomes.
- (2) The report made under subsection (1) must also include an assessment of the effect on disposable incomes of the provisions of the Act if combined with a reduction in National Insurance rates of 1.25%.”

*Member’s explanatory statement*

*This new Clause would require the publication of a report, within 6 months of the Act being passed, assessing the effect on disposable incomes.*

Insert the following new Clause—

**“Report on effects of provisions of Act: earned and unearned income**

- (1) The Secretary of State must, within six months beginning with the day on which this Act is passed, lay a report before Parliament considering the impact of the provisions of this Act on the levels of taxation of—
  - (a) earned income, and
  - (b) unearned income.

**After Clause 3 - continued**

- (2) The report made under subsection (1) must also include an assessment of the effect of the provisions of this Act on the levels of taxation of –
- (a) earned income, and
  - (b) unearned income,
- if combined with a reduction in the basic rate of income tax from 20% to 19%.”

***Member’s explanatory statement***

*This new Clause would require the publication of a report, within 6 months of the Act being passed, assessing the effect on earned and unearned income.*

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*25 March 2022*

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