

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Method of paying Class 1 contributions is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, [F1 1B,] 2 [F1, 3 AND 3A]

Textual Amendments

- F1** Words in heading to Sch. 1 inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), Sch. 6 para. 58(1); S.R. 1998/312, art. 2(d), Sch. Pt. III
- F1** Words in Sch. 1 heading substituted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), Sch. 15 para. 21; S.I. 2015/1670, art. 2(b)

Method of paying Class 1 contributions

- 3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for [F1 any secondary contribution of his own], be liable in the first instance to pay also the earner's primary contribution [F2 or a prescribed part of the earner's primary contribution], on behalf of and to the exclusion of the earner; and for the purposes of this Act and the Administration Act contributions paid by the secondary contributor on behalf of the earner shall be taken to be contributions paid by the earner.

[F3 (2)

- (3) A secondary contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner; [F4 and, subject to [F5 sub-paragraphs (3A) to (5)] below but notwithstanding any other provision in any enactment], regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner's earnings, and for it not to be made in any other way.

[F6 (3A) Sub-paragraph (3B) applies where a person ("the employee") who is employed by a particular employer ("the employer") receives earnings in a form other than money ("non-monetary earnings") from the employer in a tax year.

(3B) If and to the extent that regulations so provide, the employer may recover from the employee, in the prescribed manner, any primary Class 1 contributions paid or to be paid by him on the employee's behalf in respect of those earnings.]

[F7 (4) Sub-paragraph (5) below applies in a case where—

- (a) a person ("the employee") ceases in a particular tax year ("the cessation year") to be employed by a particular employer ("the employer"); and

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- (b) the employee receives from the employer in the cessation year, after the cessation of the employment, [^{F8}or in the next tax year non-monetary earnings].
- (5) If and to the extent that regulations so provide, the employer may recover from the employee in such manner as may be prescribed any primary Class 1 contributions paid or to be paid by him on the employee's behalf in respect of—
- (a) the non-monetary earnings mentioned in sub-paragraph (4) above; ^{F9}...
- ^{F9}(b)
- ^{F9}...]
- [^{F10}(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.]

Textual Amendments

- F1** Words in [Sch. 1 para. 3\(1\)](#) substituted (6.4.1999) by [S.I. 1998/1506 \(N.I. 10\)](#), [art. 78\(1\)](#), [Sch. 6 para. 58\(5\)](#); [S.I. 1999/72](#), [art. 2\(b\)](#), [Sch.](#)
- F2** Words in [Sch. 1 para. 3\(1\)](#) inserted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), [ss. 6, 8\(2\)](#), [Sch. 1 para. 32\(3\)](#)
- F3** [Sch. 1 para. 3\(2\)](#) repealed (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by [2000 c. 19](#), [ss. 81\(1\), 85](#), [Sch. 9 Pt. VIII\(2\)](#), Note 1
- F4** Words in [Sch. 1 para. 3\(3\)](#) substituted (9.9.1998) by [S.I. 1998/1506 \(N.I. 10\)](#), [art. 52\(a\)](#); [S.R. 1998/312](#), [art. 2\(a\)](#), [Sch. Pt. I](#)
- F5** Words in [Sch. 1 para. 3\(3\)](#) substituted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), [ss. 2\(2\)](#), 13; [S.I. 2004/1943](#), [art. 2\(b\)](#)
- F6** [Sch. 1 para. 3\(3A\)\(3B\)](#) inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), [ss. 2\(3\)](#), 13; [S.I. 2004/1943](#), [art. 2\(b\)](#)
- F7** [Sch. 1 para. 3\(4\)\(5\)](#) added (9.9.1998) by [S.I. 1998/1506 \(N.I. 10\)](#), [art. 52\(b\)](#); [S.R. 1998/312](#), [art. 2\(a\)](#), [Sch. Pt. I](#)
- F8** Words in [Sch. 1 para. 3\(4\)\(b\)](#) substituted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), [ss. 2\(4\)](#), 13; [S.I. 2004/1943](#), [art. 2\(b\)](#)
- F9** Words in [Sch. 1 para. 3\(5\)](#) repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), [ss. 2\(5\)](#), 13, [Sch. 2](#); [S.I. 2004/1943](#), [arts. 2\(b\)](#), 6(a)(ii)
- F10** [Sch. 1 para. 3\(6\)](#) added (1.4.1999) by [S.I. 1999/671](#), [art. 4](#), [Sch. 3 para. 32](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), [art. 2\(c\)](#), [Sch. 2](#) (subject to [arts. 3-6](#))

Modifications etc. (not altering text)

- C1** [Sch. 1 para. 3](#) applied (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), [regs. 1, 2\(2\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act modified by [S.R. 2019/211 art. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by [S.R. 2020/347](#), arts. 1(1), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 167ZZ10(5) inserted by [2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 2 para. 38](#)
- s. 4C(5)(i)(j) repealed by [2008 c. 1 \(N.I.\) Sch. 4 para. 41\(3\)\(c\)Sch. 6 Pt. 7](#)
- s. 5A para. 2 sum modified by [S.R. 2022/231 art. 4\(4\)](#)
- s. 11A(1)(eb) inserted by [2021 c. 26 Sch. 27 para. 14](#) (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(3)(b) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(b\)](#)
- s. 30B(4)(aa) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 9 para. 3](#)
- s. 30B(4)(aa) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 35(1)(e) and word inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(c\)](#)
- s. 46(5)(6) added by [2008 c. 13 \(N.I.\) Sch. 3 para. 6\(3\)](#)
- s. 46(5)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 2](#)
- s. 47(4A) inserted by [2008 c. 13 \(N.I.\) s. 81\(6\)](#)
- s. 83A substituted for ss. 83, 84 by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 2 para. 2](#)
- s. 83A(1) words substituted by [2004 c. 33 Sch. 24 para. 90\(a\)](#)
- s. 83A(2) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 83A(3) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 123(1)(ea) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(a\)](#)
- s. 123(1)(ga) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(a\)](#)
- s. 123(1C) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(b\)](#)
- s. 123(6A)(6B) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(b\)](#)
- s. 123A inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(3\)](#)
- s. 123A transfer of functions by [S.R. 2016/76 Sch. 4 Pt. 1](#)
- s. 123A(2) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 123A(4)(b) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 129B-129F inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(1\)](#)
- s. 134(2A) inserted by [2010 c. 13 \(N.I.\) s. 15\(2\)](#)
- s. 136(4)(ca) inserted by [2010 c. 13 \(N.I.\) s. 15\(6\)](#)
- s. 136(4A) inserted by [2010 c. 13 \(N.I.\) s. 15\(7\)](#)
- s. 146(2A) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 3 para. 3\(c\)](#)
- s. 160(2)(aa) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(a\)](#)
- s. 160(9)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(b\)](#)
- s. 167ZA(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(a\)](#)
- s. 167ZA(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(b\)](#)
- s. 167ZB(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(a\)](#)
- s. 167ZB(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(b\)](#)
- s. 167ZE(2A) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(b\)](#)
- s. 167ZE(2B) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(c\)](#)
- s. 167ZL(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(6\)\(a\)](#)

- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)