



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 1 contributions*

#### **5 Earnings limits for Class 1 contributions.**

- (1) For the purposes of this Act there shall for every tax year be—
- (a) a lower earnings limit for Class 1 contributions, being the level of weekly earnings at which employed earners become liable for such contributions in respect of the earnings from their employments; and
  - (b) an upper earnings limit for Class 1 contributions, being the maximum amount of weekly earnings in respect of which primary Class 1 contributions are payable;
- and those limits shall be the amounts specified for that year by regulations made in accordance with subsections (2) and (3) below.
- (2) The amount specified as the lower earnings limit for any tax year shall be an amount equal to or not more than 99p less than—
- (a) the sum which at the beginning of that year is specified in section 44(4) below as the weekly rate of the basic pension in a Category A retirement pension; or
  - (b) that sum as increased by any Act, Measure or order passed, enacted or made before the beginning of that year and taking effect before 6th May in that year.
- (3) The amount specified as the upper earnings limit for any tax year shall be an amount which either—
- (a) is equal to 7 times the sum by reference to which the lower earnings limit for that year is specified in accordance with subsection (2) above; or

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*Status: Point in time view as at 12/04/1993. This version of this provision has been superseded.*

**Changes to legislation:** Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 5 is up to date with all changes known to be in force on or before 13 July 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)

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- (b) exceeds or falls short of 7 times that sum by an amount not exceeding half that sum.

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**Modifications etc. (not altering text)**

**C1** S. 5 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

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