

*Status: Point in time view as at 13/03/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, SCHEDULE 2. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

Section 15

#### OFFICE HOLDERS IN RECEIPT OF “EARNINGS” TO BE EMPLOYED EARNERS: CONSEQUENTIAL PROVISION

##### *SSCBA 1992*

1 SSCBA 1992 is amended as follows.

##### **Commencement Information**

**I1** [Sch. 2 para. 1](#) wholly in force at 13.5.2014; [Sch. 2 para. 1](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

2 In section 7(1)(b) (definition of “secondary contributor” in relation to office holders), omit “general” in both places it appears.

##### **Commencement Information**

**I2** [Sch. 2 para. 2](#) wholly in force at 13.5.2014; [Sch. 2 para. 2](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

3 In section 163(1) (interpretation of Part 11 of that Act: statutory sick pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

##### **Commencement Information**

**I3** [Sch. 2 para. 3](#) wholly in force at 13.5.2014; [Sch. 2 para. 3](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

4 In section 171(1) (interpretation of Part 12 of that Act: statutory maternity pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

##### **Commencement Information**

**I4** [Sch. 2 para. 4](#) wholly in force at 13.5.2014; [Sch. 2 para. 4](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

5 In section 171ZJ(2)(a) (definition of “employee” for Part 12ZA of that Act: ordinary and additional statutory paternity pay), for “general earnings (as defined

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by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

**I5** [Sch. 2 para. 5](#) wholly in force at 13.5.2014; [Sch. 2 para. 5](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

6 In section 171ZS(2)(a) (definition of “employee” for Part 12ZB of that Act: statutory adoption pay), for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

**I6** [Sch. 2 para. 6](#) wholly in force at 13.5.2014; [Sch. 2 para. 6](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

*SSCB(NI)A 1992*

7 SSCB(NI)A 1992 is amended as follows.

**Commencement Information**

**I7** [Sch. 2 para. 7](#) wholly in force at 13.5.2014; [Sch. 2 para. 7](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

8 In section 7(1)(b) (definition of “secondary contributor” in relation to office holders), omit “general” in both places it appears.

**Commencement Information**

**I8** [Sch. 2 para. 8](#) wholly in force at 13.5.2014; [Sch. 2 para. 8](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

9 In section 159(1) (interpretation of Part 11 of that Act: statutory sick pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

**I9** [Sch. 2 para. 9](#) wholly in force at 13.5.2014; [Sch. 2 para. 9](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

10 In section 167(1) (interpretation of Part 12 of that Act: statutory maternity pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

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**Commencement Information**

**I10** [Sch. 2 para. 10](#) wholly in force at 13.5.2014; [Sch. 2 para. 10](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

- 11 In section 167ZJ(2)(a) (definition of “employee” for Part 12ZA of that Act: ordinary and additional statutory paternity pay), for “emoluments chargeable to income tax under Schedule E” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

**I11** [Sch. 2 para. 11](#) wholly in force at 13.5.2014; [Sch. 2 para. 11](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

- 12 In section 167ZS(2)(a) (definition of “employee” for Part 12ZB of that Act: statutory adoption pay), for “emoluments chargeable to income tax under Schedule E” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

**I12** [Sch. 2 para. 12](#) wholly in force at 13.5.2014; [Sch. 2 para. 12](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

*Pension Schemes Act 1993 (c. 48)*

- 13 In section 181(1) of the Pension Schemes Act 1993 (general interpretation), in the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings”.

**Commencement Information**

**I13** [Sch. 2 para. 13](#) wholly in force at 13.5.2014; [Sch. 2 para. 13](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

*Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

- 14 In section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 (general interpretation), in the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings”.

**Commencement Information**

**I14** [Sch. 2 para. 14](#) wholly in force at 13.5.2014; [Sch. 2 para. 14](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

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