

SCHEDULES

SCHEDULE 2 **U.K.**

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

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Cross Heading: SSCBA 1992. (See end of Document for details)

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

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)”.

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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\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Cross Heading: SSCBA 1992.