

SCHEDULES

SCHEDULE 2 U.K.

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

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)

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)”.

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)

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)

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, SCHEDULE 2.