

SCHEDULES

SCHEDULE 2

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

SSCB(NI)A 1992

- 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

- II** [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\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Paragraph 11.