

*(This note is not part of the Order.)*

This order corresponds to an order (S.I. 1993/280) made by the Secretary of State for Social Security under sections 141(4) and (5), 142(2), 145(2) and 189(1) of the Social Security Administration Act 1992.

The order increases the amounts of weekly earnings specified in the secondary earnings brackets in section 9(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the Act"), which determine the appropriate percentage rate at which secondary Class 1 contributions are payable under the Act (Article 2). The increases are, in respect of Bracket 1 from £89·99 to £94·99, in respect of Bracket 2 from £90·00 and £134·99 to £95·00 and £139·99 respectively, in respect of Bracket 3 from £135·00 and £189·99 to £140·00 and £194·99 respectively and in respect of Bracket 4 from £190·00 to £195·00.

The order also increases the rate of Class 2 and amount of Class 3 contributions specified in sections 11(1) and 13(1) of the Act from £5·35 to £5·55 and from £5·25 to £5·45 respectively (Articles 3(a) and 4). It increases, from £3,030 to £3,140, the amount of earnings specified in section 11(4) of the Act below which an earner may be excepted from liability for Class 2 contributions (Article 3(b)). It also increases, from £6,120 to £6,340 and from £21,060 to £21,840 respectively, the lower and upper limits of profits or gains specified in sections 15(3) and 18(1) of the Act between which Class 4 contributions are payable (Article 5).