
STATUTORY RULES OF NORTHERN IRELAND

1999 No. 118

The Social Security (Contributions and Credits) (Miscellaneous Amendments) Regulations (Northern Ireland) 1999

Amendment of regulation 9 of the principal Regulations

7. In regulation 9(1) of the principal Regulations (calculation of earnings-related contributions)

(a) for paragraph (1) there shall be substituted the following paragraph—

“(1) Subject to the provisions of paragraphs (3) and (4) of this regulation, earnings-related contributions shall be calculated in accordance with the following provisions of this paragraph—

(a) primary and secondary Class 1 contributions under section 6(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (liability for Class 1 contributions) and any primary and secondary Class 1 contributions at the normal rate and at the contracted-out rate shall each be calculated separately; and

(b) as regards the calculation referred to in sub-paragraph (a) of this paragraph—

(i) primary and secondary Class 1 contributions shall be calculated to the nearest £0.01 and any amount of £0.005 or less shall be disregarded;

(ii) earnings which in the relevant earnings period exceed the current lower earnings limit by £0.10, but not by more than £0.10, shall be treated as having exceeded that limit by £0.10.”;

(b) in paragraph (5) for “paragraph 1(1) of Schedule 1 to the Act” there shall be substituted “paragraph 1(1) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1 contributions where earner employed in more than one employment)”.

(1) Regulation 9 was amended by [S.R. 1985 No. 260](#)

(2) Section 6 was amended by Schedule 1 to the Employment Rights (Northern Ireland) Order 1996 ([S.I.1996/1919 \(N.I. 16\)](#)) and Article 48(2) of the Social Security (Northern Ireland) Order 1998 and is amended by paragraph 39 of Schedule 6 to that Order