

### SCHEDULE 3

Sums to be disregarded in the calculation of an annual income threshold

2. Any amount paid by way of tax, national insurance or pension contributions where—
  - (a) any relievable pension contributions have been made by the person in that period;
  - (b) any amounts paid by the person in that period in respect of the employment by way of income tax or primary Class 1 contributions under section 6(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(1)</sup>;
  - (c) Class 2 contributions payable under section 11(1) or (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 or any Class 4 contributions payable under section 15 of that Act; or
  - (d) income tax; and any relievable pension contributions made by the person in the assessment period (unless a deduction has been made in respect of those contributions in calculating a person's employed earnings).

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(1) 1992 c. 7