



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

PART I

CONTRIBUTIONS

Preliminary

2 Categories of earners.

(1) In this Part of this Act and Parts II to V below—

- (a) “employed earner” means a person who is gainfully employed in Great Britain either under a contract of service, or in an office (including elective office) with ^{F1}... [^{F2}earnings]; and
- (b) “self-employed earner” means a person who is gainfully employed in Great Britain otherwise than in employed earner’s employment (whether or not he is also employed in such employment).

(2) Regulations may provide—

- (a) for employment of any prescribed description to be disregarded in relation to liability for contributions otherwise arising from employment of that description;
- (b) for a person in employment of any prescribed description to be treated, for the purposes of this Act, as falling within one or other of the categories of earner defined in subsection (1) above, notwithstanding that he would not fall within that category apart from the regulations.

[^{F3}(2ZA) Regulations under subsection (2)(b) may make provision treating a person (“P”) as falling within one or other of the categories of earner in relation to an employment where arrangements have been entered into the main purpose, or one of the main purposes, of which is to secure—

Status: Point in time view as at 06/04/2024.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Section 2 is up to date with all changes known to be in force on or before 07 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) that P is not treated by other provision in regulations under subsection (2)(b) as falling within that category of earner in relation to the employment, or
- (b) that a person is not treated as the secondary contributor in respect of earnings paid to or for the benefit of P in respect of the employment.

(2ZB) In subsection (2ZA) “arrangements” include any scheme, transaction or series of transactions, agreement or understanding, whether or not legally enforceable, and any associated operations.]

[^{F4}(2A) Regulations under subsection (2) above shall be made by the Treasury and, in the case of regulations under paragraph (b) of that subsection, with the concurrence of the Secretary of State.]

- (3) Where a person is to be treated by reference to any employment of his as an employed earner, then he is to be so treated for all purposes of this Act; and references throughout this Act to employed earner’s employment shall be construed accordingly.
- (4) Subsections (1) to (3) above are subject to the provision made by section 95 below as to the employments which are to be treated, for the purposes of industrial injuries benefit, as employed earner’s employments.
- (5) For the purposes of this Act, a person shall be treated as a self-employed earner as respects any week during any part of which he is such an earner (without prejudice to his being also treated as an employed earner as respects that week by reference to any other employment of his).

Textual Amendments

- F1** Word in s. 2(1)(a) omitted (13.5.2014) by virtue of [National Insurance Contributions Act 2014 \(c. 7\)](#), s. [15\(1\)\(4\)](#)
- F2** Words in s. 2(1)(a) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 6 para. 171](#) (with [Sch. 7](#))
- F3** [S. 2\(2ZA\)\(2ZB\)](#) inserted (12.2.2015) by [National Insurance Contributions Act 2015 \(c. 5\)](#), s. [6\(3\)](#)
- F4** [S. 2\(2A\)](#) substituted (11.11.1999) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(4)(d), [Sch. 11 para. 2](#)

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