



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *[<sup>F1</sup>Class 1B contributions*

#### Textual Amendments

- F1** S. 10A and preceding cross-heading inserted (9.9.1998 for the purpose only of making regulations or orders and otherwise 6.4.1999) by [The Social Security \(Northern Ireland\) Order 1998 \(S.I. 1998/1506 \(N.I. 10\)\)](#), [art. 50](#); S.R. 1998/312, art. 2(b), [Sch. Pt. II](#)

#### **10A Class 1B contributions.**

- (1) Where for any tax year a person is accountable to the Inland Revenue in respect of income tax on [<sup>F2</sup>general earnings] of his employees in accordance with a PAYE settlement agreement, a Class 1B contribution shall be payable by him for that tax year in accordance with this section.
- (2) The Class 1B contribution referred to in subsection (1) above is payable in respect of—
  - (a) the amount of any of [<sup>F3</sup>the general earnings included] in the PAYE settlement agreement which are chargeable emoluments; and
  - (b) the total amount of income tax in respect of which the person is accountable for the tax year in accordance with the PAYE settlement agreement.
- (3) The amount of the Class 1B contribution referred to in subsection (1) above shall be the Class 1B percentage of the aggregate of the amounts mentioned in paragraphs (a) and (b) of subsection (2) above.

*Status: Point in time view as at 10/04/2023.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 1B contributions is up to date with all changes known to be in force on or before 15 July 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)*

- (4) [<sup>F4</sup>General earnings are chargeable emoluments] for the purposes of subsection (2) above if, apart from section [<sup>F5</sup>6(2) or 10(6)] above, the person accountable in accordance with the PAYE settlement agreement would be liable or entitled to pay secondary Class 1 contributions or Class 1A contributions in respect of them.
- (5) Where—
- (a) the PAYE settlement agreement was entered into after the beginning of the tax year; and
  - (b) Class 1 contributions were due in respect of any [<sup>F6</sup>general earnings] before it was entered into,
- those [<sup>F6</sup>general earnings] shall not be taken to be included in the PAYE settlement agreement.
- [ In subsection (3) above “the Class 1B percentage” means a percentage rate equal to <sup>F7</sup>(6) [<sup>F8</sup>the secondary percentage] for the tax year in question.]
- (7) [<sup>F9</sup>The Treasury may by regulations] provide for persons to be excepted in prescribed circumstances from liability to pay Class 1B contributions.]

#### Textual Amendments

- F2** Words in s. 10A(1) substituted (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. 198\(2\)](#) (with Sch. 7)
- F3** Words in s. 10A(2)(a) substituted (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. 198\(3\)](#) (with Sch. 7)
- F4** Words in s. 10A(4) substituted (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. 198\(4\)](#) (with Sch. 7)
- F5** Words in s. 10A(4) substituted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), s. 13, Sch. 1 para. 2\(2\)](#); S.I. 2004/1943, art. 5(a)(ii)
- F6** Words in s. 10A(5) substituted (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. 198\(5\)](#) (with Sch. 7)
- F7** S. 10A(6) substituted (6.4.2000) by [1999 c. 30, s. 78](#); S.I. 1999/3420, [art. 4\(a\)](#)
- F8** Words in s. 10A(6) substituted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 6, 8\(2\), Sch. 1 para. 22](#)
- F9** Words in s. 10A(7) substituted (1.4.1999) by S.I. 1999/671, [art. 4, Sch. 3 para. 12](#) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, [art. 2\(c\), Sch. 2](#) (subject to arts. 3-6)

#### Modifications etc. (not altering text)

- C1** [S. 10A](#) modified (6.4.2022 for the tax year 2022-23) by [Health and Social Care Levy \(Repeal\) Act 2022 \(c. 43\), Sch. para. 3\(2\)](#) (with Sch. para. 8)

**Status:**

Point in time view as at 10/04/2023.

**Changes to legislation:**

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 1B contributions is up to date with all changes known to be in force on or before 15 July 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.