

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 1A contributions is up to date with all changes known to be in force on or before 14 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)

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, [F1 1B,] 2 [F1, 3 AND 3A]

Textual Amendments

- F1** Words in heading to Sch. 1 inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(1)**; S.R. 1998/312, art. 2(d), **Sch. Pt. III**
- F1** Words in Sch. 1 heading substituted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 21**; S.I. 2015/1670, art. 2(b)

[F1 Class 1A contributions]

Textual Amendments

- F1** Cross-heading substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 58(6)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**

- [F2]5 Regulations [F3 made by the Inland Revenue] may—
- make provision for calculating the amount of Class 1A contributions so as to avoid fractional amounts;
 - modify section 10 above in relation to cases where [F4 something is provided or made available] by reason of two or more employed earner's employments under different employers.]

Textual Amendments

- F2** Sch. 1 para. 5 substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 58(6)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F3** Words in Sch. 1 para. 5 inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 33** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F4** Words in Sch. 1 para. 5(b) substituted (28.7.2000) by 2000 c. 19, s. 78(4)

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