

*Status: Point in time view as at 09/09/1998.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Method of paying Class 1 contributions is up to date with all changes known to be in force on or before 26 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 **N.I.**

#### SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, 2 AND 3

##### *Method of paying Class 1 contributions*

- 3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for his own secondary contribution, be liable in the first instance to pay also the earner's primary contribution, on behalf of and to the exclusion of the earner; and for the purposes of this Act and the Administration Act contributions paid by the secondary contributor on behalf of the earner shall be taken to be contributions paid by the earner.
- (2) Notwithstanding any contract to the contrary, no secondary contributor shall be entitled—
- (a) to make, from earnings paid by him, any deduction in respect of his own or any other person's secondary Class 1 contributions, or
  - (b) otherwise to recover such contributions from any earner to whom he pays earnings.
- (3) A secondary contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner; [<sup>F1</sup>and, subject to sub-paragraph (4) below but notwithstanding any other provision in any enactment], regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner's earnings, and for it not to be made in any other way.
- [<sup>F2</sup>(4) Sub-paragraph (5) below applies in a case where—
- (a) a person ("the employee") ceases in a particular tax year ("the cessation year") to be employed by a particular employer ("the employer"); and
  - (b) the employee receives from the employer in the cessation year, after the cessation of the employment, earnings in a form other than money ("non-monetary earnings").
- (5) If and to the extent that regulations so provide, the employer may recover from the employee in such manner as may be prescribed any primary Class 1 contributions paid or to be paid by him on the employee's behalf in respect of—
- (a) the non-monetary earnings mentioned in sub-paragraph (4) above; or
  - (b) any non-monetary earnings received by the employee from the employer in the cessation year before the cessation of the employment,
- which he was unable to recover by deduction from the employee's earnings.]

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**Textual Amendments**

- F1** Words in Sch. 1 para. 3(3) substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), **art. 52(a)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F2** Sch. 1 para. 3(4)(5) added (9.9.1998) by S.I. 1998/1506 (N.I. 10), **art. 52(b)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**

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