

Status: Point in time view as at 22/03/2022.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Prohibition on recovery of employer's 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)

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 Prohibition on recovery of employer's contributions

Textual Amendments

- F1** Sch. 1 paras. 3A, 3B and cross-headings inserted (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 81(2)**

- 3A (1) Subject to sub-paragraph (2) below, a person who is or has been liable to pay any secondary Class 1 or any Class 1A or Class 1B contributions shall not—
- make, from earnings paid by him, any deduction in respect of any such contributions for which he or any other person is or has been liable;
 - otherwise recover any such contributions (directly or indirectly) from any person who is or has been a relevant earner; or
 - enter into any agreement with any person for the making of any such deduction or otherwise for the purpose of so recovering any such contributions.
- (2) Sub-paragraph (1) above does not apply to the extent that an agreement between—
- a secondary contributor, and
 - any person (“the earner”) in relation to whom the secondary contributor is, was or will be such a contributor in respect of the contributions to which the agreement relates,
- allows the secondary contributor to recover (whether by deduction or otherwise) the whole or any part of any secondary Class 1 contribution payable in respect of [F2 relevant employment income of that earner.]
- [But an agreement in respect of relevant employment income is to be disregarded for
- ^{F3}(2A) the purposes of sub-paragraph (2) to the extent that it relates to [F4—
- relevant employment income which is employment income of the earner by virtue of Chapter 3A of Part 7 of ITEPA 2003 (employment income: securities with artificially depressed market value)[F5, or

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- (b) any contribution, or any part of any contribution, liability to which arises as a result of regulations being given retrospective effect by virtue of section 4B(2) (earnings: power to make retrospective provision in consequence of retrospective tax legislation)].
- (2B) For the purposes of sub-paragraphs (2) and (2A) “relevant employment income”, in relation to the earner, means—
- (a) an amount that counts as employment income of the earner under section 426 of ITEPA 2003 (restricted securities: charge on certain post-acquisition events),
 - (b) an amount that counts as employment income of the earner under section 438 of that Act (convertible securities: charge on certain post-acquisition events), or
 - (c) a gain that is treated as remuneration derived from the earner’s employment by virtue of section 4(4)(a) above.]
- (3) Sub-paragraph (2) above does not authorise any recovery (whether by deduction or otherwise)—
- (a) in pursuance of any agreement entered into before 19th May 2000; or
 - (b) in respect of any liability to a contribution arising before the day of the passing of the Child Support, Pensions and Social Security Act 2000.
- (4) In this paragraph—
- “agreement” includes any arrangement or understanding (whether or not legally enforceable); and
- “relevant earner”, in relation to a person who is or has been liable to pay any contributions, means an earner in respect of whom he is or has been so liable.]

Textual Amendments

- F2** Words in Sch. 1 para. 3A(2) substituted (1.9.2004 with effect in accordance with s. 4(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 4\(2\)\(a\), 13; S.I. 2004/1943, art. 2\(d\)](#)
- F3** [Sch. 1 para. 3A\(2A\)\(2B\)](#) inserted (1.9.2004 with effect in accordance with s. 4(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 4\(2\)\(b\), 13; S.I. 2004/1943, art. 2\(d\)](#)
- F4** Words in Sch. 1 para. 3A(2A) inserted (with retrospective effect in accordance with s. 6(4) of the amending Act) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 6\(2\)\(a\), 9](#)
- F5** Words in Sch. 1 para. 3A(2A) inserted (with retrospective effect in accordance with s. 6(4) of the amending Act) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 6\(2\)\(b\), 9](#)

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