



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Preliminary

1 Outline of contributory system.

(1) The funds required—

- (a) for paying such benefits under this Act as are payable out of the National Insurance Fund and not out of other public money; and
- (b) for the making of payments under section 142 of the Administration Act towards the cost of the health service,

shall be provided by means of contributions payable to the [^{F1}Inland Revenue] by earners, employers and others, together with the additions under subsection (5) below [^{F2}and amounts payable under Article 4 of the Social Security (Northern Ireland) Order 1993].

(2) Contributions under this Part of this Act shall be of the following [^{F3}six] classes—

- (a) Class 1, earnings-related, payable under section 6 below, being—
 - (i) primary Class 1 contributions from employed earners; and
 - (ii) secondary Class 1 contributions from employers and other persons paying earnings;
- (b) Class 1A, payable under section 10 below ^{F4}. . . by persons liable to pay secondary Class 1 contributions and certain other persons;
- [^{F5}(bb) Class 1B, payable under section 10A below by persons who are accountable to the Inland Revenue in respect of income tax on [^{F6}general earnings] in accordance with a PAYE settlement agreement;]

Status: Point in time view as at 12/02/2015. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 1 is up to date with all changes known to be in force on or before 21 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)

- (c) Class 2, flat-rate, payable ^{F7}... under section 11 below by self-employed earners;
 - (d) Class 3, payable under section 13 [^{F8}or 13A] below by earners and others voluntarily with a view to providing entitlement to benefit, or making up entitlement; and
 - (e) Class 4, payable under section 15 below in respect of the profits or gains of a trade, profession or vocation, or under section 18 below in respect of equivalent earnings.
- (3) The amounts and rates of contributions in this Part of this Act and the other figures in it which affect the liability of contributors shall—
- (a) be subject to regulations under sections 19(4) and 116 to 119 below; and
 - (b) to the extent provided for by section 129 of the Administration Act be subject to alteration by orders made under that section,
- and the provisions of this Part of this Act are subject to the provisions of [^{F9}Chapter II of Part III of the Pensions Act (reduction in state scheme contributions and social security benefits for members of certified schemes)].
- (4) Schedule 1 to this Act—
- (a) shall have effect with respect to the computation, collection and recovery of contributions of Classes 1, 1A, [^{F10}1B,] 2 and 3, and otherwise with respect to contributions of those classes; and
 - (b) shall also, to the extent provided by regulations made under section 18 below, have effect with respect to the computation, collection and recovery of Class 4 contributions, and otherwise with respect to such contributions, ^{F11} . . .
- (5) For each financial year there shall, by way of addition to contributions, be paid out of money hereafter appropriated for that purpose, in such manner and at such times as the Department of Finance and Personnel may determine, amounts the total of which for any such year is equal to the aggregate of all statutory sick pay [^{F12}, statutory maternity pay, [^{F13}ordinary statutory paternity pay, additional statutory paternity pay] and statutory adoption pay] recovered by employers and others in that year, as estimated by the Department.
- (6) No person shall—
- (a) be liable to pay Class 1, Class 1A [^{F14}, Class 1B] or Class 2 contributions unless he fulfils prescribed conditions as to residence or presence in Northern Ireland;
 - (b) be entitled to pay Class 3 contributions unless he fulfils such conditions; or
 - (c) be entitled to pay Class 1, Class 1A [^{F14}, Class 1B] or Class 2 contributions other than those which he is liable to pay, except so far as he is permitted by regulations to pay them.

[^{F15}(7) Regulations under subsection (6) above shall be made by the Treasury.]

Textual Amendments

- F1** Words in s. 1(1) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 5(2)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F2** Words in s. 1(1) added (17.3.1993) by S.I. 1993/592 (N.I. 2), **arts. 1(2), 4(9)**

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- F3** Word in s. 1(2) substituted (9.9.1998 for the purpose of making regulations and 6.4.1999 otherwise) by S.I. 1998/1506, art. 78(1), **Sch. 6 para. 38(1)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F4** Words in s. 1(2)(b) repealed (with effect in relation to tax year 2000-2001 and subsequent tax years) by 2000 c. 19, ss. 78(1)(8), 85, **Sch. 9 Pt. VIII(2)**, note 1 (with s. 78(9))
- F5** S. 1(2)(bb) inserted (9.9.1998 for the purpose of making regulations and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 38(1)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F6** Words in s. 1(2)(bb) 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. 191** (with Sch. 7)
- F7** Word in s. 1(2)(c) omitted (with effect for the tax year 2015-16 and subsequent tax years) by virtue of National Insurance Contributions Act 2015 (c. 5), **Sch. 1 paras. 11, 35**
- F8** Words in s. 1(2)(d) inserted (6.4.2009) by Pensions Act 2008 (c. 30), **ss. 136(3), 149(4)**
- F9** Words in s. 1(3) substituted (7.2.1994) by 1993 c. 49, s. 184, **Sch. 7 para. 27**; S.R. 1994/17, **art. 2**
- F10** Words in s. 1(4)(a) inserted (9.9.1998 for the purpose of making regulations and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 38(2)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F11** Words in s. 1(4)(b) repealed (omitted 24.3.1999 for specified purposes only and wholly repealed 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), 24(3), Sch. 1 para. 5(3), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F12** Words in s. 1(5) substituted (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), arts. 1(2), **7(3)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F13** Words in s. 1(5) substituted (1.10.2010) by The Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947), art. 1(3), **Sch. 1 para. 2**; S.R. 2010/295, art. 3(d)
- F14** Words in s. 1(6) inserted (9.9.1998 for the purpose of making regulations and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 38(3)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F15** S. 1(7) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 2** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

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