



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 1 contributions

5 Earnings limits for Class 1 contributions.

[^{F1}(1) For the purposes of this Act there shall for every tax year be—

- (a) a lower earnings limit (for primary Class 1 contributions);
- (b) an upper earnings limit (for primary Class 1 contributions); and
- (c) an earnings threshold (for secondary Class 1 contributions),

and those limits and that threshold shall be the amounts specified for that year by regulations which, in the case of those limits, shall be made in accordance with subsections (2) and (3) below.]

(2) The amount specified as the lower earnings limit for any tax year shall be an amount equal to or not more than 99p less than—

- (a) the sum which at the beginning of that year is specified in section 44(4) below as the weekly rate of the basic pension in a Category A retirement pension; or
- (b) that sum as increased by any Act, Measure or order passed, enacted or made before the beginning of that year and taking effect before 6th May in that year.

(3) The amount specified as the upper earnings limit for any tax year shall be an amount which either—

- (a) is equal to 7 times the sum by reference to which the lower earnings limit for that year is specified in accordance with subsection (2) above; or
- (b) exceeds or falls short of 7 times that sum by an amount not exceeding half that sum.

Status: Point in time view as at 01/04/1999. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 5 is up to date with all changes known to be in force on or before 16 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)

[^{F2}(4) Regulations under this section shall be made by the Treasury.]

Textual Amendments

- F1** S. 5(1) substituted (24.2.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), **art. 48(1)**; S.R. 1999/72, **art. 2(a)**
- F2** S. 5(4) added (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 6** (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. 5 applied (7.2.1994) by 1993 c. 49, **s. 176(1)**; S.R. 1994/17, **art. 2**

Status:

Point in time view as at 01/04/1999. This version of this provision has been superseded.

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