



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 1 contributions*

#### **6 Liability for Class 1 contributions.**

- (1) Where in any tax week earnings are paid to or for the benefit of an earner in respect of any one employment of his which is employed earner's employment and—
- he is over the age of 16; and
  - the amount paid is equal to or exceeds the current lower earnings limit for Class 1 contributions (or the prescribed equivalent in the case of earners paid otherwise than weekly),

a primary and a secondary Class 1 contribution shall be payable in accordance with this section and sections 8 and 9 below.

- (2) Except as may be prescribed, no primary Class 1 contribution shall be payable in respect of earnings paid to or for the benefit of an employed earner after he attains pensionable age, but without prejudice to any liability to pay secondary Class 1 contributions in respect of any such earnings.

- (3) The primary and secondary Class 1 contributions referred to in subsection (1) above are payable as follows—

- the primary contribution shall be the liability of the earner; and
- the secondary contribution shall be the liability of the secondary contributor;

but nothing in this subsection shall prejudice the provisions of paragraph 3 of Schedule 1 to this Act relating to the manner in which the earner's liability falls to be discharged.

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*Status: Point in time view as at 01/07/1992. This version of this provision has been superseded.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 6 is up to date with all changes known to be in force on or before 20 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)*

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- (4) Except as provided by this Act, the primary and secondary Class 1 contributions in respect of earnings paid to or for the benefit of an earner in respect of any one employment of his shall be payable without regard to any other such payment of earnings in respect of any other employment of his.
- (5) Regulations may provide for reducing primary or secondary Class 1 contributions which are payable in respect of persons to whom section 11 of the <sup>M1</sup>Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 (redundancy payments) does not apply by virtue of section 26(1) or (5) of that Act.
- (6) The power conferred by subsection (1) above to prescribe an equivalent of the lower earnings limit includes power to prescribe an amount which exceeds, by not more than £1.00, the amount which is the arithmetical equivalent of that limit.

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**Marginal Citations**

**M1** 1965 c.19 (N.I.).

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