



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 1 contributions

7 “Secondary contributor”.

- (1) For the purposes of this Act, the “secondary contributor” in relation to any payment of earnings to or for the benefit of an employed earner, is—
- (a) in the case of an earner employed under a contract of service, his employer;
 - (b) in the case of an earner employed in an office with emoluments, either—
 - (i) such person as may be prescribed in relation to that office; or
 - (ii) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of the office;
- but this subsection is subject to subsection (2) below.
- (2) In relation to employed earners who—
- (a) are paid earnings in a tax week by more than one person in respect of different employments; or
 - (b) work under the general control or management of a person other than their immediate employer,

and in relation to any other case for which it appears to the Department that such provision is needed, regulations may provide that the prescribed person is to be treated as the secondary contributor in respect of earnings paid to or for the benefit of an earner.

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Point in time view as at 01/07/1992. This version of this provision has been superseded.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 7 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.