



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 1 contributions

8 Calculation of primary Class 1 contributions.

- (1) Where a primary Class 1 contribution is payable, the amount of that contribution shall be the aggregate of—
- (a) the initial primary percentage of so much of the earner's earnings paid in the tax week, in respect of the employment in question, as does not exceed the current lower earnings limit; and
 - (b) the main primary percentage of so much of those earnings as exceeds that limit but does not exceed the current upper earnings limit;
- but this subsection is subject to regulations under section 6(5) above and sections 116 to 119 below and to Article 29 of the Pensions Order (contracted-out rates).
- (2) For the purposes of this Act the primary percentages shall be as follows—
- (a) the initial primary percentage shall be 2 per cent.; and
 - (b) the main primary percentage shall be 9 per cent.;
- but the rates of those primary percentages are subject to alteration under section 129 of the Administration Act.
- (3) In the case of earners paid otherwise than weekly, any reference in subsection (1) above to the current upper, or (as the case may be) lower, earnings limit shall be taken as a reference to the prescribed equivalent of that limit.

Status: Point in time view as at 12/04/1993. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 8 is up to date with all changes known to be in force on or before 25 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)

- (4) The power conferred by subsection (3) above to prescribe an equivalent of a 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.

Status:

Point in time view as at 12/04/1993. This version of this provision has been superseded.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 8 is up to date with all changes known to be in force on or before 25 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.