



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 1 contributions

^{F18} Calculation of primary Class 1 contributions.

- (1) Where a primary Class 1 contribution is payable as mentioned in section 6(1)(a) above, the amount of that contribution is the aggregate of—
 - (a) the main primary percentage of so much of the earner's earnings paid in the tax week, in respect of the employment in question, as—
 - (i) exceeds the current primary threshold (or the prescribed equivalent); but
 - (ii) does not exceed the current upper earnings limit (or the prescribed equivalent); and
 - (b) the additional primary percentage of so much of those earnings as exceeds the current upper earnings limit (or the prescribed equivalent).
- (2) For the purposes of this Act—
 - (a) the main primary percentage is ^{F2}12] per cent; and
 - (b) the additional primary percentage is ^{F3}2] per cent;but the main primary percentage is subject to alteration under section 129 of the Administration Act.
- (3) Subsection (1) above is subject to—
 - (a) regulations under section 6(6) above;
 - (b) regulations under sections 116 to 119 below; ^{F4}...
 - ^{F4}(c)]

Status: Point in time view as at 06/04/2016. This version of this provision has been superseded.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 18 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)

Textual Amendments

- F1** S. 8 substituted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 1\(2\), 8\(2\)](#)
- F2** Figure in s. 8(2)(a) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 1\(1\)\(a\), 13\(1\)](#)
- F3** Word in s. 8(2)(b) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 1\(1\)\(b\), 13\(1\)](#)
- F4** S. 8(3)(c) and preceding word omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\), Sch. 13 para. 50](#)

Status:

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