Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I   N.I.

CONTRIBUTIONS

Class 1 contributions

[F1 9   Calculation of secondary Class 1 contributions.   N.I.

(1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, the amount of that contribution shall be the secondary percentage of so much of the earnings paid in the tax week, in respect of the employment in question, as exceeds the current secondary threshold (or the prescribed equivalent).

[F2(2) For the purposes of this Act the secondary percentage is 12.8 per cent; but that 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; and
   (c)   sections 37 and 38A of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment).]]

Textual Amendments
   F1   S. 9 substituted (22.12.1999 for specified purposes and 6.4.2000 otherwise) by 1999 c. 30, s. 74, **Sch. 10 para. 5**; S.I. 1999/3420, **art. 2**
   F2   S. 9(2)(3) substituted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 2(2)**, 8(2)

Status:
Point in time view as at 08/07/2002. This version of this provision has been superseded.

Changes to legislation:
Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 9 is up to date with all changes known to be in force on or before 05 September 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.