



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

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 1 contributions*

#### [<sup>F1</sup>9A The age-related secondary percentage

- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, this section applies to the earnings paid in the tax week, in respect of the employment in question, if the earner falls within an age group specified in column 1 of the table in subsection (3).

[ But this section does not apply to those earnings so far as section 9B below (zero-rate <sup>F2</sup>(1A) secondary Class 1 contributions for certain apprentices) applies to them.]

- (2) For the purposes of section 9(1A)(a) above, the age-related secondary percentage is the percentage for the earner's age group specified in column 2 of the table.
- (3) Here is the table—

<i>Age group</i>	<i>Age-related secondary percentage</i>
Under 21	0%

- (4) The Treasury may by regulations amend the table—
- (a) so as to add an age group in column 1 and to specify the percentage in column 2 for that age group;
- (b) so as to reduce (or further reduce) the percentage specified in column 2 for an age group already specified in column 1 (whether for the whole of the age group or only part of it).

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 9A is up to date with all changes known to be in force on or before 11 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)*

- (5) A percentage specified under subsection (4)(a) must be lower than the secondary percentage.
- (6) For the purposes of this Act a person is still to be regarded as being liable to pay a secondary Class 1 contribution even though the amount of the contribution is £0 because the age-related secondary percentage is 0%.
- (7) The Treasury may by regulations provide that, in relation to an age group specified in the table, there is to be for every tax year an upper secondary threshold for secondary Class 1 contributions.

That threshold is to be the amount specified for that year by regulations made by the Treasury.

- (8) Subsections (4) and (5) of section 5 above (which confer power to prescribe an equivalent of a secondary threshold in relation to earners paid otherwise than weekly), and subsection (6) of that section as it applies for the purposes of those subsections, apply for the purposes of an upper secondary threshold in relation to an age group as they apply for the purposes of a secondary threshold.

- (9) Where—

- (a) a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above,
- (b) the earner falls within an age group in relation to which provision has been made under subsection (7), and
- (c) the earnings paid in the tax week, in respect of the employment in question, exceed the current upper secondary threshold (or the prescribed equivalent) in relation to the age group,

this section is not to apply to the earnings so far as they exceed that threshold (or the prescribed equivalent); and for the purposes of section 9(1) above the relevant percentage in respect of the earnings so far as they exceed that threshold (or the prescribed equivalent) is, accordingly, to be the secondary percentage.

- (10) In subsections (7) to (9) references to an age group include a part of an age group.]

#### Textual Amendments

- F1** S. 9A inserted (13.5.2014 for specified purposes, 6.4.2015 in so far as not already in force) by [National Insurance Contributions Act 2014 \(c. 7\), s. 9\(8\)\(11\)\(a\)](#)
- F2** S. 9A(1A) inserted (6.4.2016) by [National Insurance Contributions Act 2015 \(c. 5\), s. 1\(8\)\(11\)\(b\)](#)

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