

SCHEDULES

SCHEDULE 10

NEW THRESHOLD FOR PRIMARY CLASS 1 CONTRIBUTIONS: NORTHERN IRELAND

PART I

NEW PRIMARY THRESHOLD

Calculation of secondary Class 1 contributions

- 5 For section 9 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 substitute—

“9 Calculation of secondary Class 1 contributions

- (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).
- (2) For the purposes of subsection (1) above, the secondary percentage shall be 12.2 per cent; but the percentage is subject to alteration under section 129 of the Administration Act.
- (3) Subsection (1) above is subject to regulations under section 6(6) above and sections 116 to 119 below and to section 37 of the Pensions Act.”