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*Changes to legislation:* There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Cross Heading: Notional payment of primary Class 1 contribution where earnings not less than lower earnings limit. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 10

#### NEW THRESHOLD FOR PRIMARY CLASS 1 CONTRIBUTIONS: NORTHERN IRELAND

##### PART I

###### NEW PRIMARY THRESHOLD

*Notional payment of primary Class 1 contribution  
where earnings not less than lower earnings limit*

3 After section 6 of the <sup>M1</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992 insert—

**“6A Notional payment of primary Class 1 contribution where earnings not less than lower earnings limit.**

- (1) This section applies where in any tax week earnings are paid to or for the benefit of an earner over the age of 16 in respect of any one employment of his which is employed earner’s employment and the amount paid—
  - (a) is not less than the current lower earnings limit (or the prescribed equivalent), but
  - (b) does not exceed the current primary threshold (or the prescribed equivalent).
- (2) Subject to any prescribed exceptions or modifications—
  - (a) the earner shall be treated as having actually paid a primary Class 1 contribution in respect of that week, and
  - (b) those earnings shall be treated as earnings upon which such a contribution has been paid,for any of the purposes mentioned in subsection (3) below.
- (3) The purposes are—
  - (a) the purposes of section 14(1)(a) below;
  - (b) the purposes of the provisions mentioned in section 21(5A)(a) to (c) below;
  - (c) any other purposes relating to contributory benefits; and
  - (d) any purposes relating to jobseeker’s allowance.
- (4) Regulations may provide for any provision of this Act which, in whatever terms, refers—
  - (a) to primary Class 1 contributions being payable by a person, or
  - (b) otherwise to a person’s liability to pay such contributions,

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to have effect for the purposes of this section with any prescribed modifications.

- (5) Except as may be prescribed, nothing in this section applies in relation to earnings paid to or for the benefit of an employed earner after he attains pensionable age.
- (6) Except as provided by this Act, this section applies in relation to earnings paid to or for the benefit of an earner in respect of any one employment of his irrespective of any other such payment of earnings in respect of any other employment of his.
- (7) Regulations under this section shall be made by the Treasury.”

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**Commencement Information**

- II** Sch. 10 para. 3 wholly in force at 6.4.2000; Sch. 10 para. 3 not in force at Royal Assent see s. 89(3); Sch. 10 para. 3 in force for certain purposes at 22.12.1999 and for all other purposes at 6.4.2000 by S.I. 1999/3420, art. 2

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**Marginal Citations**

- M1** 1992 c. 7.

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