

*Status: Point in time view as at 01/12/2000.*

*Changes to legislation: There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Cross Heading: Liability for Class 1 contributions. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 9

#### NEW THRESHOLD FOR PRIMARY CLASS 1 CONTRIBUTIONS

##### PART I

##### NEW PRIMARY THRESHOLD

##### *Liability for Class 1 contributions*

2 For section 6 of the Contributions and Benefits Act substitute—

##### **“6 Liability for Class 1 contributions.**

- (1) 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—
  - (a) a primary Class 1 contribution shall be payable in accordance with this section and section 8 below if the amount paid exceeds the current primary threshold (or the prescribed equivalent); and
  - (b) a secondary Class 1 contribution shall be payable in accordance with this section and section 9 below if the amount paid exceeds the current secondary threshold (or the prescribed equivalent).
- (2) No primary or secondary Class 1 contribution shall be payable in respect of earnings if a Class 1B contribution is payable in respect of them.
- (3) Except as may be prescribed, no primary Class 1 contribution shall be payable in respect of earnings paid to or for the benefit of an employed earner after he attains pensionable age, but without prejudice to any liability to pay secondary Class 1 contributions in respect of any such earnings.
- (4) The primary and secondary Class 1 contributions referred to in subsection (1) above are payable as follows—
  - (a) the primary contribution shall be the liability of the earner; and
  - (b) the secondary contribution shall be the liability of the secondary contributor;but nothing in this subsection shall prejudice the provisions of paragraph 3 of Schedule 1 to this Act relating to the manner in which the earner’s liability falls to be discharged.
- (5) Except as provided by this Act, the primary and secondary Class 1 contributions in respect of earnings paid to or for the benefit of an earner in respect of any one employment of his shall be payable without regard to any other such payment of earnings in respect of any other employment of his.

---

*Status: Point in time view as at 01/12/2000.*

*Changes to legislation: There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Cross Heading: Liability for Class 1 contributions. (See end of Document for details)*

---

- (6) Regulations may provide for reducing primary or secondary Class 1 contributions which are payable in respect of persons to whom Part XI of the Employment Rights Act 1996 (redundancy payments) does not apply by virtue of section 199(2) or 209 of that Act.
- (7) Regulations under this section shall be made by the Treasury.”

---

**Commencement Information**

- II** [Sch. 9 para. 2](#) wholly in force at 6.4.2000; [Sch. 9 para. 2](#) not in force at Royal Assent see [s. 89\(3\)](#); [Sch. 9 para. 2](#) 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](#)

**Status:**

Point in time view as at 01/12/2000.

**Changes to legislation:**

There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999,  
Cross Heading: Liability for Class 1 contributions.