



# National Insurance Contributions Act 2002

## 2002 CHAPTER 19

An Act to make provision for, and in connection with, increasing national insurance contributions and for applying the increases towards the cost of the national health service. [8th July 2002]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards providing such sums as may be required for the national health service in England, in Wales and in Scotland, and for the health service in Northern Ireland, have freely and voluntarily resolved to give and grant unto Your Majesty the increases in national insurance contributions hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted, by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Increases in contributions*

#### **1 Primary Class 1 contributions**

- (1) For section 8 of the Social Security Contributions and Benefits Act 1992 (c. 4) substitute—

#### **“8 Calculation of primary Class 1 contributions**

- (1) Where a primary Class 1 contribution is payable as mentioned in section 6(1) (a) above, the amount of that contribution is the aggregate of—
- (a) the main primary percentage of so much of the earner's earnings paid in the tax week, in respect of the employment in question, as—
    - (i) exceeds the current primary threshold (or the prescribed equivalent); but

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- (ii) does not exceed the current upper earnings limit (or the prescribed equivalent); and
  - (b) the additional primary percentage of so much of those earnings as exceeds the current upper earnings limit (or the prescribed equivalent).
- (2) For the purposes of this Act—
- (a) the main primary percentage is 11 per cent; and
  - (b) the additional primary percentage is 1 per cent;
- but the main primary percentage is subject to alteration under sections 143 and 145 of the Administration Act.
- (3) Subsection (1) above is subject to—
- (a) regulations under section 6(6) above;
  - (b) regulations under sections 116 to 120 below; and
  - (c) sections 41 and 42A of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment).”
- (2) For section 8 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) substitute—

**“8 Calculation of primary Class 1 contributions**

- (1) Where a primary Class 1 contribution is payable as mentioned in section 6(1) (a) above, the amount of that contribution is the aggregate of—
- (a) the main primary percentage of so much of the earner’s earnings paid in the tax week, in respect of the employment in question, as—
    - (i) exceeds the current primary threshold (or the prescribed equivalent); but
    - (ii) does not exceed the current upper earnings limit (or the prescribed equivalent); and
  - (b) the additional primary percentage of so much of those earnings as exceeds the current upper earnings limit (or the prescribed equivalent).
- (2) For the purposes of this Act—
- (a) the main primary percentage is 11 per cent; and
  - (b) the additional primary percentage is 1 per cent;
- but the main primary 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).”

## 2 Secondary Class 1 contributions

- (1) In section 9 of the Social Security Contributions and Benefits Act 1992 (c. 4) (calculation of secondary Class 1 contributions: Great Britain), for subsections (2) and (3) substitute—

“(2) For the purposes of this Act the secondary percentage is 12.8 per cent; but that percentage is subject to alteration under sections 143 and 145 of the Administration Act.

(3) Subsection (1) above is subject to—

- (a) regulations under section 6(6) above;
- (b) regulations under sections 116 to 120 below; and
- (c) sections 41 and 42A of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment).”

- (2) In section 9 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (calculation of secondary Class 1 contributions: Northern Ireland), for subsections (2) and (3) substitute—

“(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).”

## 3 Class 4 contributions

- (1) In section 15 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under Income Tax Acts: Great Britain), for subsection (3) substitute—

“(3) The amount of a Class 4 contribution under this section for any tax year is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the profits or gains referred to in subsection (1) above (computed in accordance with Schedule 2 to this Act) as exceeds £4,615 but does not exceed £30,940; and
- (b) the additional Class 4 percentage of so much of those profits or gains as exceeds £30,940;

but the figures specified in this subsection are subject to alteration under section 141 of the Administration Act.

(3ZA) For the purposes of this Act—

- (a) the main Class 4 percentage is 8 per cent; and
- (b) the additional Class 4 percentage is 1 per cent;

but the main Class 4 percentage is subject to alteration under section 143 of the Administration Act.”

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- (2) In section 15 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 4 contributions recoverable under Income Tax Acts: Northern Ireland), for subsection (3) substitute—

“(3) The amount of a Class 4 contribution under this section for any tax year is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the profits or gains referred to in subsection (1) above (computed in accordance with Schedule 2 to the Great Britain Contributions and Benefits Act, the text of which is set out as Schedule 2 to this Act) as exceeds £4,615 but does not exceed £30,940; and
- (b) the additional Class 4 percentage of so much of those profits or gains as exceeds £30,940;

but the figures specified in this subsection are subject to alteration under section 129 of the Administration Act.

(3ZA) For the purposes of this Act—

- (a) the main Class 4 percentage is 8 per cent; and
- (b) the additional Class 4 percentage is 1 per cent;

but the main Class 4 percentage is subject to alteration under section 129 of the Administration Act.”

- (3) In section 18 of the Social Security Contributions and Benefits Act 1992 (c. 4) (Class 4 contributions recoverable under regulations: Great Britain), after subsection (1) insert—

“(1A) The amount of a Class 4 contribution payable by virtue of regulations under this section is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the total of the earnings referred to in subsection (1)(b) above as exceeds £4,615 but does not exceed £30,940; and
- (b) the additional Class 4 percentage of so much of that total as exceeds £30,940;

but the figures specified in this subsection are subject to alteration under section 141 of the Administration Act.”

- (4) In section 18 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (Class 4 contributions recoverable under regulations: Northern Ireland), after subsection (1) insert—

“(1A) The amount of a Class 4 contribution payable by virtue of regulations under this section is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the total of the earnings referred to in subsection (1)(b) above as exceeds £4,615 but does not exceed £30,940; and
- (b) the additional Class 4 percentage of so much of that total as exceeds £30,940;

but the figures specified in this subsection are subject to alteration under section 129 of the Administration Act.”

*Application towards cost of national health service*

**4 Appropriate national health service allocation: Great Britain**

- (1) Section 162 of the Social Security Administration Act 1992 (c. 5) (destination of contributions) is amended as follows.
- (2) In subsection (5) (allocation towards cost of national health service in England, Wales and Scotland)—
  - (a) after “means” insert “100 per cent of the product of the additional rate together with”,
  - (b) in paragraph (a), for “1.05” substitute “2.05”,
  - (c) in paragraphs (b), (c) and (ca), for “0.9” substitute “1.9”, and
  - (d) in paragraph (f), for the words from “1.15” onwards substitute “2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections.”
- (3) After that subsection insert—

“(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—

  - (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
  - (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and
  - (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(b) of that section (additional Class 4 percentage).”

**5 Appropriate health service allocation: Northern Ireland**

- (1) Section 142 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (destination of contributions) is amended as follows.
- (2) In subsection (5) (allocation towards cost of health service in Northern Ireland)—
  - (a) after “means” insert “100 per cent of the product of the additional rate together with”,
  - (b) in paragraph (a), for “1.05” substitute “2.05”,
  - (c) in paragraphs (b), (c) and (ca), for “0.9” substitute “1.9”, and
  - (d) in paragraph (f), for the words from “1.15” onwards substitute “2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections.”
- (3) After that subsection insert—

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“(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—

- (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
- (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and
- (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(b) of that section (additional Class 4 percentage).”

### *Supplementary*

#### **6 Consequential amendments**

Schedule 1 (consequential amendments) has effect.

#### **7 Repeals and revocations**

Schedule 2 (repeals and revocations) has effect.

#### **8 Short title, commencement and extent**

- (1) This Act may be cited as the National Insurance Contributions Act 2002.
- (2) This Act has effect in relation to the tax year 2003-04 and subsequent tax years; and for this purpose “tax year” has the meaning given by section 122(1) of the Social Security Contributions and Benefits Act 1992 (c. 4).
- (3) The amendments, repeals and revocations made by this Act have the same extent as the provisions to which they relate.
- (4) Subject to that, this Act extends to Northern Ireland (as well as to England and Wales and Scotland).

## SCHEDULES

### SCHEDULE 1

Section 6

#### CONSEQUENTIAL AMENDMENTS

##### *Social Security Contributions and Benefits Act 1992 (c. 4)*

- 1 The Social Security Contributions and Benefits Act 1992 has effect subject to the following amendments.
- 2 In section 10(5) (amount of Class 1A contributions), for “percentage rate specified as the secondary percentage in section 9(2) above” substitute “secondary percentage”.
- 3 In section 10A(6) (amount of Class 1B contributions), for “that specified as the secondary percentage in section 9(2) above” substitute “the secondary percentage”.
- 4 (1) Section 17 (Class 4 contributions: exceptions, deferment etc.) is amended as follows.
  - (2) In subsection (1), after “contributions” insert “, or any prescribed part of such contributions,”.
  - (3) In subsection (4), for “for Class 4 contributions” substitute “to pay Class 4 contributions, or any part of such contributions,”.
- 5 (1) Section 19 (general power to regulate liability for contributions) is amended as follows.
  - (2) In subsection (1), after “classes” insert “, or any prescribed part of such contributions,”.
  - (3) In subsection (3), after “class” insert “or any part of such contributions”.
  - (4) In subsection (4)(a), for “her liability in respect of primary Class 1 contributions” substitute “so much of her liability in respect of primary Class 1 contributions as is attributable to section 8(1)(a) above”.
- 6 In section 21(5)(c)(i) (meaning of “the earnings factor”), for “all his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 7 (1) Section 22 (earnings factors) is amended as follows.
  - (2) In subsections (1)(a) and (2A), for “those of his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
  - (3) In subsection (3)(a), after “earnings” insert “not exceeding the upper earnings limit”.
- 8 In section 23(3)(a) (tables and rules for ascertaining earnings factors), after “of earnings” insert “not exceeding the upper earnings limit”.
- 9 In section 24(2)(a) (calculation of earnings factors in absence of records), for “that person’s earnings” substitute “so much of that person’s earnings as did not exceed the upper earnings limit and”.

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- 10 In section 44(6)(za) (earnings factors for Category A retirement pension), for “those of his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 11 In section 44A(1)(a) (deemed earnings factors), for “earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 12 (1) Section 122(1) (interpretation) is amended as follows.
- (2) Before the definition of “beneficiary” insert—
- ““additional Class 4 percentage” is to be construed in accordance with section 15(3ZA)(b) above;
- “additional primary percentage” is to be construed in accordance with section 8(2)(b) above;”.
- (3) Before the definition of “medical examination” insert—
- ““main Class 4 percentage” is to be construed in accordance with section 15(3ZA) above;
- “main primary percentage” is to be construed in accordance with section 8(2) above;”.
- (4) After the definition of “relevant loss of faculty” insert—
- ““secondary percentage” is to be construed in accordance with section 9(2) above;”.
- 13 (1) Schedule 1 (supplementary provisions relating to contributions) is amended as follows.
- (2) In paragraph 1—
- (a) in sub-paragraph (2)(a), after “in respect of the aggregated earnings” insert “attributable to section 8(1)(a) above”, and
- (b) in sub-paragraph (3)—
- (i) after “amount of the primary Class 1 contribution” insert “attributable to section 8(1)(a) above”, and
- (ii) for “rate of primary Class 1 contributions” (in each place) substitute “main primary percentage”.
- (3) In paragraph 3(1), after “primary contribution” insert “or a prescribed part of the earner’s primary contribution”.
- 14 (1) Schedule 3 (contribution conditions for entitlement to benefit) is amended as follows.
- (2) In paragraph 2(4)(a)(i) and (5)(a)(i), for “earnings upon” substitute “so much of the claimant’s earnings as did not exceed the upper earnings limit and upon”.
- (3) In paragraph 4(2)(a), for “earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.
- (4) In paragraph 5(2)(b)(i), for “earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.
- (5) In paragraph 5(4)(a)(i), for “any earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.



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- (6) In paragraph 7(4)(a), for “his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.

*Social Security Administration Act 1992 (c. 5)*

- 15 The Social Security Administration Act 1992 has effect subject to the following amendments.
- 16 (1) Section 141 (annual review of contributions) is amended as follows.
- (2) In subsection (4)(d), for the words from “section 15(3)” onwards substitute “subsection (3) of section 15 as the upper limit of profits or gains to be taken into account for the purposes of Class 4 contributions under that section and as the lower limit of profits or gains to be taken into account for those purposes under paragraph (a) of that subsection.”
- (3) In subsection (5)—
- (a) for “specified in section 15(3) of the Contributions and Benefits Act” substitute “referred to in subsection (4)(d) above”, and
- (b) for “18(1) of that Act” substitute “18 of the Contributions and Benefits Act”.
- 17 (1) Section 143 (power to alter contributions with view to adjusting level of National Insurance Fund) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), for “primary percentage in section 8(2)” substitute “main primary percentage in section 8(2)(a)”, and
- (b) in paragraph (e), for “for Class 4 contributions specified in section 15(3)” substitute “specified as the main Class 4 percentage in section 15(3ZA)(a)”.
- (3) In subsection (4)—
- (a) in paragraph (a), before “primary” insert “main”, and
- (b) in paragraph (b), for “percentage rate for Class 4 contributions” substitute “main Class 4 percentage”.
- 18 (1) Section 145 (power to alter primary and secondary contributions) is amended as follows.
- (2) In subsection (1), for “primary percentage in section 8(2)” substitute “main primary percentage in section 8(2)(a)”.
- (3) In subsection (3), before “primary” insert “main”.
- 19 (1) Section 162 (destination of contributions) is amended as follows.
- (2) In subsection (2A), for “References in subsections (1) and (2) above to contributions include references to” substitute “The reference to contributions in subsection (1) above includes”.
- (3) In subsection (4)(a), for “or paragraph 6 of Schedule 2 to that Act” substitute “, or from persons in Great Britain by virtue of paragraph 6 of Schedule 2 to that Act,”.
- (4) In subsection (6), for “subsection (5)” substitute “subsections (5) and (5A)”.

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*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 20 The Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect subject to the following amendments.
- 21 In section 10(5) (amount of Class 1A contributions), for “percentage rate specified as the secondary percentage in section 9(2) above” substitute “secondary percentage”.
- 22 In section 10A(6) (amount of Class 1B contributions), for “that specified as the secondary percentage in section 9(2) above” substitute “the secondary percentage”.
- 23 (1) Section 17 (Class 4 contributions: exceptions, deferment etc.) is amended as follows.
- (2) In subsection (1), after “contributions” insert “, or any prescribed part of such contributions,”.
- (3) In subsection (4), for “for Class 4 contributions” substitute “to pay Class 4 contributions, or any part of such contributions,”.
- 24 (1) Section 19 (general power to regulate liability for contributions) is amended as follows.
- (2) In subsection (1), after “classes” insert “, or any prescribed part of such contributions,”.
- (3) In subsection (3), after “class” insert “or any part of such contributions”.
- (4) In subsection (4)(a), for “her liability in respect of primary Class 1 contributions” substitute “so much of her liability in respect of primary Class 1 contributions as is attributable to section 8(1)(a) above”.
- 25 In section 21(5)(c)(i) (meaning of “the earnings factor”), for “all his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 26 (1) Section 22 (earnings factors) is amended as follows.
- (2) In subsections (1)(a) and (2A), for “those of his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- (3) In subsection (3)(a), after “earnings” insert “not exceeding the upper earnings limit”.
- 27 In section 23(3)(a) (tables and rules for ascertaining earnings factors), after “of earnings” insert “not exceeding the upper earnings limit”.
- 28 In section 24(2)(a) (calculation of earnings factors in absence of records), for “that person’s earnings” substitute “so much of that person’s earnings as did not exceed the upper earnings limit and”.
- 29 In section 44(6)(za) (earnings factors for Category A retirement pension), for “those of his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 30 In section 44A(1)(a) (deemed earnings factors), for “earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.
- 31 (1) Section 121(1) (interpretation) is amended as follows.
- (2) Before the definition of “beneficiary” insert—
- ““additional Class 4 percentage” is to be construed in accordance with section 15(3ZA)(b) above;

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“additional primary percentage” is to be construed in accordance with section 8(2)(b) above;”.

(3) Before the definition of “medical examination” insert—

““main Class 4 percentage” is to be construed in accordance with section 15(3ZA) above;

“main primary percentage” is to be construed in accordance with section 8(2) above;”.

(4) After the definition of “relevant loss of faculty” insert—

““secondary percentage” is to be construed in accordance with section 9(2) above;”.

32 (1) Schedule 1 (supplementary provisions relating to contributions) is amended as follows.

(2) In paragraph 1—

(a) in sub-paragraph (2)(a), after “in respect of the aggregated earnings” insert “attributable to section 8(1)(a) above”, and

(b) in sub-paragraph (3)—

(i) after “amount of the primary Class 1 contribution” insert “attributable to section 8(1)(a) above”, and

(ii) for “rate of primary Class 1 contributions” (in each place) substitute “main primary percentage”.

(3) In paragraph 3(1), after “primary contribution” insert “or a prescribed part of the earner’s primary contribution”.

33 (1) Schedule 3 (contribution conditions for entitlement to benefit) is amended as follows.

(2) In paragraph 2(4)(a)(i) and (5)(a)(i), for “earnings upon” substitute “so much of the claimant’s earnings as did not exceed the upper earnings limit and upon”.

(3) In paragraph 4(2)(a), for “earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.

(4) In paragraph 5(2)(b)(i), for “earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.

(5) In paragraph 5(4)(a)(i), for “any earnings” substitute “so much of the contributor’s earnings as did not exceed the upper earnings limit and”.

(6) In paragraph 7(4)(a), for “his earnings” substitute “so much of his earnings as did not exceed the upper earnings limit and”.

*Social Security Administration (Northern Ireland) Act 1992 (c. 8)*

34 (1) Section 142 of the Social Security Administration (Northern Ireland) Act 1992 (destination of contributions) is amended as follows.

(2) In subsection (2A), for “References in subsections (1) and (2) above to contributions include references to” substitute “The reference to contributions in subsection (1) above includes”.

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- (3) In subsection (4)(a), for “or paragraph 6 of Schedule 2 to that Act” substitute “, or from persons in Northern Ireland by virtue of paragraph 6 of Schedule 2 to the Great Britain Contributions and Benefits Act (the text of which is set out as Schedule 2 to the Contributions and Benefits Act),”.
- (4) In subsection (6), for “subsection (5)” substitute “subsections (5) and (5A)”.

*Pension Schemes Act 1993 (c. 48)*

- 35 The Pension Schemes Act 1993 has effect subject to the following amendments.
- 36 In section 41(1A) (reduced rate of Class 1 contributions for members of salary related contracted-out schemes), after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits Act 1992 (c. 4)”.
- 37 In section 42A(2) (reduced rate of Class 1 contributions for members of money-purchase contracted-out schemes), after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits Act 1992”.
- 38 In section 43(1)(b) (payment of minimum contributions to personal pension schemes), for “her liability in respect of primary Class 1 contributions” substitute “so much of her liability in respect of primary Class 1 contributions as is attributable to section 8(1)(a) of the Social Security Contributions and Benefits Act 1992 (c. 4)”.
- 39 In section 48A(1) (effect of reduced contributions)—
- (a) after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits Act 1992”, and
  - (b) after “no” insert “such”.

*Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

- 40 The Pension Schemes (Northern Ireland) Act 1993 has effect subject to the following amendments.
- 41 In section 37(1A) (reduced rate of Class 1 contributions for members of salary related contracted-out schemes), after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)”.
- 42 In section 38A(2) (reduced rate of Class 1 contributions for members of money-purchase contracted-out schemes), after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992”.
- 43 In section 39(1)(b) (payment of minimum contributions to personal pension schemes), for “her liability in respect of primary Class 1 contributions” substitute “so much of her liability in respect of primary Class 1 contributions as is attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992”.
- 44 In section 44A(1) (effect of reduced contributions)—
- (a) after “contribution” insert “attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992”, and
  - (b) after “no” insert “such”.

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*Jobseekers Act 1995 (c. 18)*

- 45 In section 2(2)(b) and (3) of the Jobseekers Act 1995 (contribution-based conditions), for “from earnings” substitute “from so much of the claimant’s earnings as did not exceed the upper earnings limit and”.

*Jobseekers (Northern Ireland) Order 1995 (S.I. 1995 / 2705 (N.I. 15))*

- 46 In Article 4(2)(b) and (3) of the Jobseekers (Northern Ireland) Order 1995 (contribution-based conditions), for “from earnings” substitute “from so much of the claimant’s earnings as did not exceed the upper earnings limit and”.

SCHEDULE 2

Section 7

REPEALS AND REVOCATIONS

<i>Title and reference</i>	<i>Extent of repeal or revocation</i>
Social Security Contributions and Benefits Act 1992 (c. 4)	Section 16(5). Section 17(5). In section 18(1), the words from “of an amount” onwards. In section 122(1), the definition of “primary percentage”.
Social Security Administration Act 1992 (c. 5)	Section 143(2). In section 162, in subsection (1), the words “from contributions of any class,” and the words “in the case of contributions of that class” and subsection (2).
Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	Section 16. Section 17(5). In section 18(1), the words from “of an amount” onwards. In section 121(1), the definition of “primary percentage”.
Social Security Administration (Northern Ireland) Act 1992 (c. 8)	In section 142, in subsection (1), the words “from contributions of any class,” and the words “in the case of contributions of that class” and subsection (2).
Social Security (Contributions) (Re-rating and National Insurance Fund Payments) Order 1996 (S.I. 1996/597)	Article 5(a).
Social Security (Contributions) (Re-rating and Northern Ireland National Insurance	Article 5(a).

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<i>Title and reference</i>	<i>Extent of repeal or revocation</i>
Fund Payments) Order (Northern Ireland) 1996 (S.R. 1996 No. 72)	
Social Security Act 1998 (c. 14)	In Schedule 7, paragraph 71(e).
Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))	In Schedule 6, paragraph 52(e).
Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)	In Schedule 3, paragraphs 16 and 52(3).
Welfare Reform and Pensions Act 1999 (c. 30)	In Schedule 9, paragraph 4. In Schedule 10, paragraph 4.
Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)	In Schedule 1, paragraph 6. In Schedule 3, paragraphs 1 and 45(3).
Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2000 (S.I. 2000/755)	Article 4(a).
Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2002 (S.I. 2002/830)	Article 2. In Article 5, the words “15(3) and” (in both places) and paragraph (b) and the word “and” before it.

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