

Status: Point in time view as at 08/07/2002.

Changes to legislation: National Insurance Contributions Act 2002 is up to date with all changes known to be in force on or before 15 May 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)

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 ”.

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- 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 ”.
- 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 ”.

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- (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 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—

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““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;”.

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.

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- (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 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)—

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- (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 ”.

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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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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