



# National Insurance Contributions Act 2008

## CHAPTER 16

### NATIONAL INSURANCE CONTRIBUTIONS ACT 2008

- 1 Amount to be specified as upper earnings limit: Great Britain
- 2 Amount to be specified as upper earnings limit: Northern Ireland
- 3 Additional pension: upper accrual point to replace upper earnings limit from 2009-10
- 4 Consequential amendments and repeals
- 5 Extent
- 6 Commencement
- 7 Short title

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#### SCHEDULES

##### SCHEDULE 1 — Consequential amendments

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

- 1 The Social Security Contributions and Benefits Act 1992 is amended...
- 2 In section 22 (earnings factors), after subsection (8) insert—
- 3 (1) Section 23 is amended as follows.
- 4 (1) Section 44A (deemed earnings factors) is amended as follows....
- 5 In section 44B(2)(a) (deemed earnings factors: 2010-11 onwards), for “the...”
- 6 (1) Paragraph 1 of Schedule 1 (Class 1 contributions where...

###### *Pension Schemes Act 1993 (c. 48)*

- 7 The Pension Schemes Act 1993 is amended as follows.
- 8 (1) Section 8 (meaning of “contracted-out employment” etc) is amended...

*Status: Point in time view as at 21/09/2008.*

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2008. (See end of Document for details)*

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- 9 In section 12B(7) (contracted-out pension scheme: reference scheme), in the...
- 10 (1) Section 41 (reduced rates of Class 1 contributions for...
- 11 (1) In section 42A(1) (reduced rates of Class 1 contributions,...
- 12 (1) In section 45(1) (personal pensions: amount of minimum contributions),...
- 13 (1) Paragraph 2 of Schedule 4 (priority in bankruptcy etc:...

#### SCHEDULE 2 — Repeals

- 1 The repeals of— (a) section 5(3) of the Social Security...
- 2 The repeals of— (a) section 41(1ZA) of the Pension Schemes...
- 3 The repeals of— (a) paragraph 2(6) of Schedule 4 to...

**Status:**

Point in time view as at 21/09/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2008.