

EXPLANATORY NOTES

NATIONAL INSURANCE CONTRIBUTIONS ACT 2008

INTRODUCTION

TERMINOLOGY

OVERVIEW

TERRITORIAL EXTENT

BACKGROUND

Specifying the amount of the Upper Earnings Limit

Changes

Bringing forward introduction of the upper accrual point

Changes

COMMENTARY ON SECTIONS

Section 1: Amount to be specified as upper earnings limit: Great Britain

Section 2: Amount to be specified as upper earnings limit: Northern Ireland

Section 3: Additional pension: upper accrual point to replace upper earnings limit from 2009-10

Schedule 1: Consequential amendments

FINANCIAL EFFECTS OF THE ACT

COMMENCEMENT

HANSARD REFERENCES