

*Status: Point in time view as at 13/03/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Cross Heading: SSCB(NI)A 1992. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

#### OFFICE HOLDERS IN RECEIPT OF “EARNINGS” TO BE EMPLOYED EARNERS: CONSEQUENTIAL PROVISION

##### *SSCB(NI)A 1992*

7 SSCB(NI)A 1992 is amended as follows.

##### **Commencement Information**

**I1** [Sch. 2 para. 7](#) wholly in force at 13.5.2014; [Sch. 2 para. 7](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

8 In section 7(1)(b) (definition of “secondary contributor” in relation to office holders), omit “general” in both places it appears.

##### **Commencement Information**

**I2** [Sch. 2 para. 8](#) wholly in force at 13.5.2014; [Sch. 2 para. 8](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

9 In section 159(1) (interpretation of Part 11 of that Act: statutory sick pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

##### **Commencement Information**

**I3** [Sch. 2 para. 9](#) wholly in force at 13.5.2014; [Sch. 2 para. 9](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

10 In section 167(1) (interpretation of Part 12 of that Act: statutory maternity pay), in paragraph (a) of the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

##### **Commencement Information**

**I4** [Sch. 2 para. 10](#) wholly in force at 13.5.2014; [Sch. 2 para. 10](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

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- 11 In section 167ZJ(2)(a) (definition of “employee” for Part 12ZA of that Act: ordinary and additional statutory paternity pay), for “emoluments chargeable to income tax under Schedule E” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

- I5** [Sch. 2 para. 11](#) wholly in force at 13.5.2014; [Sch. 2 para. 11](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

- 12 In section 167ZS(2)(a) (definition of “employee” for Part 12ZB of that Act: statutory adoption pay), for “emoluments chargeable to income tax under Schedule E” substitute “earnings (within the meaning of Parts 1 to 5 above)”.

**Commencement Information**

- I6** [Sch. 2 para. 12](#) wholly in force at 13.5.2014; [Sch. 2 para. 12](#) in force at Royal Assent but the amendments made by this provision come into force at 13.5.2014, see [s. 15\(4\)](#)

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