



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

PART I

CONTRIBUTIONS

Class 1 contributions

[^{F1}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 [^{F2}10%]; and
 - (b) the additional primary percentage is [^{F3}2] 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; ^{F4}...
 - ^{F4}(c)]

Status: Point in time view as at 06/01/2024.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** S. 8 substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 1\(1\)](#), 8(2)
- F2** Figure in s. 8(2)(a) substituted (6.1.2024) by [National Insurance Contributions \(Reduction in Rates\) Act 2023 \(c. 57\), s. 1\(1\)\(4\)](#)
- F3** Figure in s. 8(2)(b) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 1\(1\)\(b\)](#), 13(1)
- F4** [S. 8\(3\)\(c\)](#) and word omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\), s. 56\(4\)](#), [Sch. 13 para. 51](#)

Modifications etc. (not altering text)

- C1** S. 8(2)(a): power to amend conferred (1.7.1992) by [Social Security Administration Act 1992 \(c. 5\), ss. 143\(1\)\(4\)](#), 192(4)
- C2** S. 8(2)(a): power to amend conferred (1.7.1992) by [Social Security Administration Act 1992 \(c. 5\), ss. 145\(1\)](#), 192(4)

Status:

Point in time view as at 06/01/2024.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.