



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 1 contributions*

#### **[<sup>F1</sup>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 [<sup>F2</sup>10%]; and
  - (b) the additional primary percentage is [<sup>F3</sup>2] per cent;but the main primary percentage is subject to alteration under section 129 of the Administration Act.
- (3) Subsection (1) above is subject to—
  - (a) regulations under section 6(6) above;
  - (b) regulations under sections 116 to 119 below; <sup>F4</sup>...
  - <sup>F4</sup>(c) ..... ]

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#### **Textual Amendments**

- F1** S. 8 substituted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 1\(2\), 8\(2\)](#)
- F2** Word in s. 8(2)(a) substituted (6.1.2024) by [National Insurance Contributions \(Reduction in Rates\) Act 2023 \(c. 57\), s. 1\(2\)\(4\)](#)
- F3** Word 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 \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\), Sch. 13 para. 50](#)

#### **Modifications etc. (not altering text)**

- C1** S. 8(2) modified (for the tax year 2022-23) by [Health and Social Care Levy Act 2021 \(c. 28\), s. 5\(4\)\(a\)](#)

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