



National Insurance Contributions and Statutory Payments Act 2004

2004 CHAPTER 3

Payment of Class 1 contributions

2 Payment of Class 1 contributions: Northern Ireland

- (1) Paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (method of paying Class 1 contributions) is amended as follows.
- (2) In sub-paragraph (3) (deduction of contributions from earnings) for “sub-paragraph (4)” substitute “ sub-paragraphs (3A) to (5) ”.
- (3) After that sub-paragraph insert—
 - “(3A) Sub-paragraph (3B) applies where a person (“the employee”) who is employed by a particular employer (“the employer”) receives earnings in a form other than money (“non-monetary earnings”) from the employer in a tax year.
 - (3B) If and to the extent that regulations so provide, the employer may recover from the employee, in the prescribed manner, any primary Class 1 contributions paid or to be paid by him on the employee’s behalf in respect of those earnings.”
- (4) In sub-paragraph (4) (contributions in respect of ex-employees), in paragraph (b) for “earnings” to the end substitute “ or in the next tax year non-monetary earnings. ”
- (5) In sub-paragraph (5) (recovery of contributions in a case where sub-paragraph (4) applies) omit from “or” at the end of paragraph (a) to the end.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Section 2.