

## SCHEDULES

### SCHEDULE 2

Section 15

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

##### *SSCBA 1992*

- 1 SSCBA 1992 is amended as follows.
- 2 In section 7(1)(b) (definition of “secondary contributor” in relation to office holders), omit “general” in both places it appears.
- 3 In section 163(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)”.
- 4 In section 171(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)”.
- 5 In section 171ZJ(2)(a) (definition of “employee” for Part 12ZA of that Act: ordinary and additional statutory paternity pay), 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)”.
- 6 In section 171ZS(2)(a) (definition of “employee” for Part 12ZB of that Act: statutory adoption pay), 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)”.

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

- 7 SSCB(NI)A 1992 is amended as follows.
- 8 In section 7(1)(b) (definition of “secondary contributor” in relation to office holders), omit “general” in both places it appears.
- 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)”.
- 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)”.

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*Status: This is the original version (as it was originally enacted).*

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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)”.
- 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)”.

*Pension Schemes Act 1993 (c. 48)*

- 13 In section 181(1) of the Pension Schemes Act 1993 (general interpretation), in the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings”.

*Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

- 14 In section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 (general interpretation), in the definition of “employee”, for “general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003)” substitute “earnings”.