



# National Insurance Contributions Act 2014

## 2014 CHAPTER 7

### *Other provision*

#### **15 Office holders who receive “earnings” to be employed earners**

- (1) In section 2(1)(a) of SSCBA 1992 (definition of “employed earner”), omit “general”.
- (2) In section 2(1)(a) of SSCB(NI)A 1992 (definition of “employed earner”), omit “general”.
- (3) Schedule 2 makes provision that is consequential upon office holders in receipt of “earnings” (as opposed to “general earnings”) being employed earners.
- (4) The amendments made by this section and Schedule 2 come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

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#### **Commencement Information**

- II** S. 15 wholly in force at 13.5.2014; s. 15 in force at Royal Assent but the amendments made by this section come into force at 13.5.2014, see s. 15(4)

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 15.