



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.