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STATUTORY INSTRUMENTS

2009 No. 111

The Social Security (Contributions) (Amendment) Regulations 2009

Amendment of the Social Security (Contributions) Regulations 2001

4.—(1) Amend Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003) as follows.

(2) In paragraph 7(13)(b) (calculation of deduction)—

(a) in paragraph (iii) for "current upper earnings limit" substitute "upper accrual point", and

(b) after paragraph (iii) insert—

"(iiia) earnings which exceed the upper accrual point but do not exceed the current upper earnings limit,".

(3) In paragraph 9(1) (certificate of contributions paid)—

(a) in paragraph (c) for "current upper earnings limit" substitute "upper accrual point", and

(b) after paragraph (c) insert—

"(ca) the amount of any earnings in respect of which primary Class 1 contributions were payable which exceed the upper accrual point but do not exceed the current upper earnings limit, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate;".

(4) In paragraph 22(1)(c)(i) (return by employer at end of year) for "(iii)" substitute "(iiia)".