

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 2 AND 3

Method of paying Class 1 contributions

- 3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for his own secondary contribution, be liable in the first instance to pay also the earner's primary contribution, on behalf of and to the exclusion of the earner ; and for the purposes of this Act contributions paid by the secondary contributor on behalf of the earner shall be deemed to be contributions paid by the earner.
- (2) Notwithstanding any contract to the contrary, no secondary Class 1 contributor shall be entitled to make, from earnings paid by him, any deduction in respect of his own or any other person's secondary Class 1 contributions, nor otherwise to recover such contributions from any earner to whom he pays earnings ; and a secondary Class 1 contributor who deducts or attempts to deduct the whole or any part of such a contribution from earnings shall be liable on summary conviction to a fine of not more than £50.
- (3) A secondary Class 1 contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner ; and notwithstanding anything in any enactment, regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner's earnings, and for it not to be made in any other way.