1976 No. 35

SOCIAL SECURITY

The Social Security (Contributions) (Consequential Amendments) Regulations (Northern Ireland) 1976

Made . . . . . 9th February 1976

Coming into operation in accordance with regulation 1 *and Schedule* F

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 4(2)(*b*), 9(4), 10 and 124 of, and paragraphs 4(*a*) and 5(1) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(**a**), paragraphs 3, 6 and 9 of Schedule 3 to the Social Security (Consequential Provisions) Act 1975(**b**) and Articles 3, 5(2), 29(3) and 72(1) of the Social Security Pensions (Northern Ireland) Order 1975(**c**), and with the concurrence of the Inland Revenue so far as relates to regulations 6, 7 and 12 of, and item 1 of Schedule E to, these regulations and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, interpretation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) (Consequential Amendments) Regulations (Northern Ireland) 1976, shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(**d**), (hereinafter referred to as "the principal regulations") and shall come into operation as respects this regulation and Schedule F to these regulations on 6th April 1977 and as respects the remainder of these regulations on the dates specified in that Schedule.

Amendment of regulation 1(2) *of the principal regulations*

2. In regulation 1(2) of the principal regulations (interpretation) the following definitions shall be inserted—

(*a*) after the definition of British ship—

" 'contracted-out employment' has the same meaning as in Article 32(1) of the Pensions Order;

'contracted-out percentage' has the meaning assigned to it in Article 29(2) of the Pensions Order;";

(*b*) after the definition of earnings-related contributions—

" 'the former regulation 89' and 'the former regulation 92' in Case C of Part VIII of these regulations mean respectively regulation 89 and regulation 92 of these regulations before Article 5(1) of the Pensions Order (married women and widows) came into force and sections 5(3) and 125(2) of the Act (Class 1 reduced rate and married women and widows) were repealed;";

(a) 1975 c. 15
(b) 1975 c. 18
(c) S.I. 1975/1503 (N.I. 15)
(d) S.R. 1975 No. 319

(*c*) after the definition of national insurance number—

" 'non-contracted-out employment' means employed earner's employment which is not contracted-out employment;

'normal percentage' has the meaning assigned to it in Article 29(2) of the Pensions Order;";

(*d*) after the definition of pay period—

" 'the Pensions Order' means the Social Security Pensions (Northern Ireland) Order 1975(e);";

(*e*) after the definition of profits or gains—

" 'qualifying widow' in Case C of Part VIII of these regulations has the meaning assigned to it in regulation 89(1) and (8);";

(*f*) after the definition of radio officer—

" 'reduced rate' means the rate specified in regulation 93;";

(*g*) after the definition of stamp—

" 'standard rate' means the rate specified in section 4(6) of the Act for primary Class 1 contributions;".

Insertion of new regulation 5A *in the principal regulations*

3. After regulation 5 of the principal regulations there shall be inserted the following regulation:

"Lower and upper earnings limits

5A. For the purposes of section 4(1) of the Act (Class 1 contributions—incidence), for the year which begins on the date on which Article 4 of the Pensions Order (rates of contributions in respect of employed earners) comes into force the lower and upper earnings limits for that year shall be respectively £11·50 and £81·00."

Amendment of regulation 6(1) *of the principal regulations*

4. In regulation 6(1) of the principal regulations (equivalent amounts), after "section 4(2)(*b*) and (6) of the Act" there shall be inserted "and Article 29(3) of the Pensions Order".

Substitution for regulation 7(1) *to* (3) *of the principal regulations*

5. For paragraphs (1) to (3) of regulation 7 of the principal regulations (calculation of earnings-related contributions) there shall be substituted the following paragraphs:

"(1) Subject to the provisions of paragraphs (3) to (5) of this regulation, earnings-related contributions shall be calculated in accordance with the following provisions of this paragraph:

(*a*) primary and secondary contributions under section 4 of the Act (Class 1 contributions) and any primary and secondary contributions at the normal percentage and at the contracted-out percentage shall each be calculated separately; and

(*b*) each such calculation shall be to the nearest £0·01 and any amount of £0·005 or less shall be disregarded.

(2) In the alternative, but subject to the provisions of paragraphs (4) to (6) of this regulation, where the earnings period is a week or a month, the contributions specified in the last preceding paragraph may, subject to the provisions of paragraph (3) of this regulation, be calculated—

(e) S.I. 1975/1503 (N.I. 15)

(*a*) as respects earnings from non-contracted-out employment, in accordance with the scale prescribed in Part I or, as the case may be, Part II of Schedule 1 to these regulations;

(*b*) as respects earnings from contracted-out employment, in accordance with the scale prescribed in Part III or, as the case may be, Part IV of that Schedule.

(3) Where the contributions are calculated in accordance with a scale prescribed in the said Schedule 1, there shall, in respect of any payment of an amount of earnings shown in column 1 of that Schedule, be payable—

(*a*) where the earnings are in respect of a non-contracted-out employment, the amount shown opposite to those earnings in the said Part I or, as the case may be, the said Part II—

(i) in column 2 of that Part, by way of primary Class 1 contributions, if those contributions are payable at the standard rate; or

(ii) in column 3 of that Part, by way of such contributions, if those contributions are payable at the reduced rate; and

(iii) in column 4 of that Part, by way of secondary Class 1 contributions;

or

(*b*) where the earnings are in respect of a contracted-out employment, the amount shown opposite to those earnings in Part III or, as the case may be, Part IV of the said Schedule 1—

(i) in column 2 of that Part, by way of primary Class 1 contributions, if those contributions are payable otherwise than at the reduced rate; or

(ii) in column 3 of that Part, by way of such contributions, if those contributions are payable at the reduced rate; and

(iii) in column 4 of that Part, by way of secondary Class 1 contributions."

Amendment of regulation 49 *of the principal regulations*

6. In regulation 49(*a*) of the principal regulations (exception from Class 4 liability of persons over pensionable age) there shall be deleted "more than 5 years".

Amendment of regulation 51(1) *of the principal regulations*

7. In regulation 51(1) of the principal regulations (exception from Class 4 liability by reference to Class 1 contributions paid on earnings chargeable to income tax under Schedule D)—

(*a*) in sub-paragraph (*a*) for "the higher of the two figures" there shall be substituted "the figure";

(*b*) in sub-paragraph (*b*) for all the words following "divided by" there shall be substituted "the figure specified in regulation 93 of these regulations (contributions at the reduced rate)";

(*c*) after sub-paragraph (*b*) there shall be inserted the following sub-paragraph—

"(*c*) in the case of an earner who has paid such Class 1 contributions at the contracted-out percentage, the value of the Class 1 contributions so paid, multiplied by 100 and divided by the figure of the contracted-out percentage."

Amendment of regulation 80(2) *of the principal regulations*

8. In regulation 80(2) of the principal regulations (calculation of earnings-related contributions for mariners)—

(*a*) after "may be calculated" there shall be inserted "in the case of the employment being non-contracted-out employment"; and

(*b*) after "Schedule 4 to these regulations" there shall be inserted "or, in the case of the employment being contracted-out employment, in accordance with the scale prescribed in Part III or, as the case may be, Part IV of that Schedule and in either case".

Amendment of regulation 88 *of the principal regulations*

9. In regulation 88(1) of the principal regulations (interpretation) the following definitions shall be inserted—

(*a*) before the definition of personal death benefit—

" 'the former regulation 89' and 'the former regulation 92' of these regulations mean respectively regulation 89 and regulation 92 of these regulations before Article 5(1) of the Pensions Order (married women and widows) came into force and sections 5(3) and 125(2) of the Act (Class 1 reduced rate and married women and widows) were repealed;";

(*b*) after the definition of Personal Injuries Scheme—

" 'qualifying widow' has the meaning assigned to it in regulation 89(1) and (8);

'reduced rate' means the rate specified in regulation 93;".

Substitution for regulations 89 *to* 97 *of the principal regulations*

10. For the provisions of regulations 89 to 97 of the principal regulations there shall be substituted the provisions set out in Schedule A to these regulations.

Substitution for Schedule 1 *to the principal regulations*

11. For Schedule 1 to the principal regulations (weekly and monthly scales of contributions under the Act) there shall be substituted the Schedule set out in Schedule B to these regulations.

Amendment of Regulations 2(1), 13(6), 30(1) *and* (2) *and* 40 *in Schedule* 2 *to the principal regulations*

12. In Schedule 2 to the principal regulations (Income Tax (Employments) Regulations 1973 as applied to earnings-related contributions)—

(*a*) in Regulation 2(1) (interpretation) the following definitions shall be inserted at the appropriate points:

" 'contracted-out employment' has the same meaning as in Article 32(1) of the Social Security Pensions (Northern Ireland) Order 1975(f);

'contracted-out percentage' has the meaning assigned to it in Article 29(2) of the Social Security Pensions (Northern Ireland) Order 1975;

'lower earnings limit' has the meaning assigned to it in section 4(1) of the Act;";

(*b*) after sub-paragraph (*b*) of Regulation 13(6) (calculation of deduction) there shall be added the following sub-paragraph:

(f) S.I. 1975/1503 (N.I. 15)

"(*c*) when the employment is contracted-out employment, the amount of that part of the contributions recorded under head (iii) of the last preceding sub-paragraph which was payable at the contracted-out percentage on earnings above the lower earnings limit;";

(*c*) at the end of Regulation 30(1) (return by employer at end of year) there shall be added "and, severally, the total amount for the year shown under sub-paragraph (*c*) of the said Regulation 13(6);";

(*d*) in Regulation 30(2), after sub-paragraph (*b*) there shall be added the following:

"and

(*c*) in relation to any contracted-out employment the number notified by the Occupational Pensions Board on the relevant contracting-out certificate as the employer's number.";

(*e*) at the end of Regulation 40(*e*) there shall be added the expression "and (c)";

(*f*) after Regulation 40(*e*) there shall be added the following provision:

"(2) In relation to a contracted-out employment every employer shall in his said return also show the number notified by the Occupational Pensions Board on the relevant contracting-out certificate as the employer's number.".

Substitution for Schedule 4 to the principal regulations

13. For Schedule 4 to the principal regulations (weekly and monthly scales of secondary contributions under the Act at rates reduced in accordance with regulation 78) there shall be substituted the Schedule set out in Schedule C to these regulations.

Minor consequential amendments

14. The provisions of the principal regulations specified in column 2 of Schedule D to these regulations shall be amended in accordance with the provisions set out opposite thereto in column 4 of that Schedule.

Revocations

15. The provisions of the principal regulations specified in column 2 of Schedule E to these regulations are hereby revoked to the extent shown in column 4 of that Schedule.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 2nd day of February 1976.

(L.S.) *L. R. Kelly*
Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

(L.S.) *J. D. Taylor Thompson*
Secretary

9th February 1976

SCHEDULE A Regulation 10

Substitution for regulations 89 to 97 of the principal regulations

Elections by married women and widows

89.—(1) A woman who, on the coming into force of Article 5(1) of the Pensions Order (married women and widows), is married or is a widow who satisfies the conditions prescribed in paragraph (8) of this regulation (hereafter in the provisions of this Case called "a qualifying widow") may—

(*a*) elect that her liability in respect of primary Class 1 contributions shall be a liability to contribute at the reduced rate; and

(*b*) elect that she shall be under no liability to pay Class 2 contributions.

(2) Any election made for the purpose of paragraph (1)(*a*) of this regulation shall be treated as an election made for the purpose of paragraph (1)(*b*) thereof and any election made for the purpose of paragraph (1)(*b*) of this regulation shall be treated as made for the purpose of paragraph (1)(*a*) thereof and any revocation of an election for the one purpose shall be treated also as a revocation of an election for the other purpose.

(3) Where a woman has made such election, any primary Class 1 contributions payable in respect of any earnings paid to or for the benefit of that woman in the period during which the election has effect under the following provisions of this Case shall be at the reduced rate and she shall be under no liability to pay any Class 2 contribution for any contribution week in that period.

(4) Subject to the provisions of regulation 96 of these regulations, no woman shall be entitled to make an election specified in paragraph (1) of this regulation after 11th May immediately following the coming into force of Article 5(1) of the Pensions Order.

(5) Every such election shall be made by notice in writing to the Department and by notice in writing to the Department may be revoked by the woman who made the election.

(6) Any such revocation may be cancelled by notice in writing to the Department before the end of the year in which the notice of revocation was given and upon such cancellation shall cease to have effect.

(7) Every woman who makes an election under this regulation shall furnish such certificates, documents, information and other evidence for the purpose of enabling the Department to consider the validity of the election as the Department may require.

(8) The conditions referred to in paragraph (1) of this regulation are that the widow—

(*a*) is entitled to—

(i) widow's benefit under the Act, or

(ii) any personal death benefit which is payable to her as a widow under the provisions of Chapter IV of Part II of the Act at a weekly rate which at the time of making the election is not less than the basic component specified in Article 8(1)(*a*) of the Pensions Order (rate of Category A retirement pension), or

(iii) any personal death benefit by way of pension or allowance payable to her as a widow under any Personal Injuries Scheme or Service Pensions Instrument or any 1914-1918 War Injuries Scheme (not being a pension or allowance calculated by reference to the needs of the beneficiary), the rate of which is as set out in head (ii) above, or

(iv) benefit under section 39(4) of the Act (retirement benefits for the aged), other than a Category C retirement pension; and

(*b*) is not disentitled to payment of any such benefit by reason of her cohabiting with a man and his wife.

Duration of effect of election

90.—(1) Subject to the provisions of the next succeeding paragraph, any election made under the last preceding regulation shall have effect from and including the date on which Article 5(1) of the Pensions Order (married women and widows) comes into force until whichever of the following events first occurs after the date of the election, namely—

(*a*) the date on which the woman ceases to be married otherwise than by reason of the death of her husband; or

(*b*) the end of the year in which she ceases to be a qualifying widow; or

(*c*) the end of any two consecutive years which begin on or after the date on which Article 4 of the Pensions Order (rates of contributions in respect of employed earners) comes into force and in which the woman who made the election has no earnings in respect of which any primary Class 1 contributions are payable in those years and in which that woman is not at any time a self-employed earner; or

(*d*) in the case of a revocation of an election which has not been cancelled in accordance with the provisions of regulation 89(6) of these regulations, at the end of the year in which the notice of revocation is given.

(2) Where a woman to whom the provisions of paragraph (1)(*b*) of this regulation apply remarries or again becomes a qualifying widow before the end of the year in which she ceases to be a qualifying widow, that woman's election shall, notwithstanding those provisions, but without prejudice to the application of paragraph (1)(*c*) or (*d*) of this regulation, continue to have effect from the end of the said year.

Continuation of elections under the former regulation 89

91. Where, but for the former regulation 89 ceasing to have effect on the date on which section 125(2) of the Act (married women and widows) is repealed, an election made under that regulation before that date would have continued to have effect on that date, that election shall be treated as made under regulation 89 of these regulations and the provisions of this Case shall apply accordingly.

Continuation of elections on widowhood

92.—(1) Where, on the coming into force of Article 5(1) of the Pensions Order (married women and widows), a woman is married and thereafter becomes a widow or is a widow and thereafter remarries and again becomes a widow, any election—

(*a*) which, before the death of the husband which so renders or, as the case may be, again so renders the woman a widow, that woman has made under regulation 89 of these regulations; or

(*b*) which, before that death, the woman is, by virtue of regulation 91 of these regulations, treated as having made under the said regulation 89; and, in either case,

(*c*) which is still effective at the time of the husband's death,

shall, subject to the provisions of paragraphs (3) and (4) of this regulation and notwithstanding the provisions of regulation 90 of these regulations, continue to have effect until the end of the appropriate period.

(2) The end of the appropriate period referred to in the last preceding paragraph is—

(*a*) the end of the second year specified in paragraph (1)(*c*) of regulation 90 of these regulations or the end of the year specified in paragraph (1)(*d*) of that regulation, whichever first occurs; or

(*b*) subject to the provisions of the last preceding sub-paragraph and to the following provisions of this regulation—

(i) where the husband's death occurs before 1st October in any year, the end of that year;

(ii) where the husband's death occurs after 30th September in any year, the end of the year next following the year in which the said 30th September occurs.

(3) Subject to the provisions of regulation 90(1)(*c*) and (*d*) of these regulations and of the next succeeding paragraph, if at the end of the year specified in head (i) or, as the case may be, head (ii) of paragraph (2)(*b*) of this regulation there is pending a claim or application made by or on behalf of the woman as a widow within 182 days (including Sundays) of her husband's death for any benefit specified in head (i) or (iv) or, irrespective of its rate, in head (ii) or (iii) of regulation 89(8)(*a*) of these regulations, the end of the appropriate period shall be the end of the year in which the claim or application is determined.

(4) If at the end of the year specified in head (i) or (ii) of the said paragraph (2)(*b*) or, as the case may be, in the last preceding paragraph the woman is a qualifying widow or married, the election shall, unless at that time she is a person to whom paragraph (1)(*c*) or (*d*) of the said regulation 90 applies, continue to have effect.

Reduced rate

93. On and after the date on which Article 4 of the Pensions Order (rates of contributions in respect of employed earners) comes into force the reduced rate of contribution for the purposes of Article 5(2)(*a*) of the Pensions Order (married women and widows) shall be 2 per cent.

Class 3 contributions

94. A woman who has made, or is under the foregoing provisions of this Case treated as having made, an election under regulation 89 of these regulations shall be precluded from paying Class 3 contributions for any year in respect of the whole of which that election has effect.

Certificates of election

95.—(1) As respects any election made, or by virtue of regulation 91 of these regulations treated as made, under regulation 89 thereof—

(*a*) where a woman makes an election under the said regulation 89, the Department shall without charge issue to that woman a certificate of election (hereafter in this regulation called a "certificate");

(*b*) where a woman is treated as making such election, the Department shall on application without charge issue to that woman a certificate; and

(*c*) in either of the aforesaid cases the certificate shall remain the property of the Department.

(2) A woman to whom a certificate has been issued shall be responsible for its custody unless and until it is delivered to a secondary contributor or returned to the Department.

(3) A woman in respect of whom an election has effect in accordance with the foregoing provisions of this Case shall, if any primary Class 1 contribution is payable by her or on her behalf, deliver forthwith to the secondary contributor a certificate which is currently in force in respect of her and the secondary contributor shall thereupon become responsible for its custody unless and until it is redelivered to the woman or to the Department.

(4) Where a certificate has ceased to be in force, the woman in respect of whom the certificate was issued shall forthwith return it to the Department and for that purpose, if at the time when the certificate ceases to be in force it is in the custody of a secondary contributor, that contributor shall forthwith return it to the woman.

(5) The Department may at any time require the person for the time being responsible for the custody of a certificate to return it to the Department, and if at that time the election to which that certificate relates continues to have effect, the Department shall issue to that person a replacement certificate.

(6) Where a woman in respect of whom an election has effect has more than one employed earner's employment the Department shall issue to her without charge, on her application, such number of certificates as will enable her to comply with the requirements of paragraph (3) of this regulation in relation to each secondary contributor.

(7) Where a certificate has been lost or destroyed the person responsible for its custody shall inform the Department of that loss or destruction.

(8) When a woman gives notice in writing to the Department that she revokes an election she shall—

(*a*) if the certificate is with a secondary contributor, recover it from him;

(*b*) redeliver the certificate to the Department.

(9) Where a secondary contributor holds a certificate and—

(*a*) is informed by the woman to whom it was issued that she intends to revoke her election and is requested to return the certificate to her so that she may return it to the Department, or

(*b*) the employment by him of the woman to whom the certificate was issued has terminated,

he shall return the certificate to her forthwith.

(10) Where under the foregoing provisions of this Case an election has been made by a woman to pay primary Class 1 contributions at the reduced rate and that election ceases to have effect, it shall be the duty of that woman to inform the secondary contributor accordingly.

(11) Any certificate issued for the purpose of an election made or deemed to have been made under the former regulation 89 shall, if by virtue of regulation 91 of these regulations the election is treated as made under regulation 89 of these regulations, continue in force for the purposes of that regulation.

Special transitional provisions consequent upon making of Pensions Order

96.—(1) Any person to whom this regulation applies—

(*a*) shall, in respect of any liability for a primary Class 1 contribution, be liable to pay that contribution at the reduced rate; and

(*b*) shall not be liable to pay any Class 2 contribution which, apart from the provisions of this paragraph, she would be liable to pay.

(2) Subject to the following provisions of this regulation, the person to whom this regulation applies is any woman—

(*a*) to whom, before the date on which Article 5(1) of the Pensions Order (married women and widows) comes into force and sections 5(3) and 125(2) of the Act (Class 1 reduced rate and married women and widows) are repealed, the provisions of the said section 5(3) or of the former regulation 92 (newly widowed women) applied and to whom those provisions would have continued to apply but for those provisions having been repealed or, as the case may be, having ceased to have effect on that date; or

(*b*) who, not being a person to whom regulation 92 of these regulations applies—

(i) on the date on which the said Article 5(1) comes into force is a married woman and becomes a widow during the period from and including that date to the date on which Article 4 of the Pensions Order (rates of contributions in respect of employed earners) comes into force; or

(ii) on the first aforesaid date is a qualifying widow and thereafter remarries and again becomes a widow during that period; or

(*c*) who on the date on which the said Article 5(1) comes into force is married or a qualifying widow and has attained the age of 59.

(3) In the case of a woman specified in sub-paragraph (*a*) or (*b*) of the last preceding paragraph, the provisions of paragraph (1) of this regulation shall, subject to the provisions of paragraphs (4) and (5) of this regulation, apply only during the period which—

(*a*) in the case of a woman specified in the said sub-paragraph (*a*)—

(i) begins at the beginning of the year in which the said Article 5(1) comes into force; and

(ii) ends at the end of that year;

(*b*) in the case of a woman specified in the said sub-paragraph (*b*)—

(i) begins on the date on which that woman becomes or, as the case may be, again becomes a widow; and

(ii) ends at the end of whichever of the two periods specified in regulation 92(2)(*b*) of these regulations is appropriate in her case in so far as that regulation relates to the date of the death of the husband.

(4) In the case of a woman to whom the provisions of sub-paragraph (*a*) or (*b*) of the last preceding paragraph apply, those provisions shall be subject to the provisions of regulation 92(3) of these regulations and to the provisions of the next succeeding paragraph of this regulation with the modification that—

(*a*) in the said regulation 92(3) the reference to sub-paragraph (*d*) of regulation 90(1) of these regulations shall be omitted;

(*b*) in so far as the provisions of regulation 90(1)(*c*) of these regulations are incorporated in the said regulation 92(3) as modified for the purposes of this regulation, references in the said regulation 90(1)(*c*) to any election made under regulation 89 of these regulations and to a woman who made the election shall respectively be construed as references to the application of paragraph (1) of this regulation and to the woman to whom that paragraph applies.

(5) Any woman who—

(*a*) was a person who by virtue of paragraph (1) of this regulation—

(i) was, in respect of any liability for a primary Class 1 contribution, liable to pay that contribution at the reduced rate; or

(ii) was not liable to pay any Class 2 contribution which apart from the provisions of that paragraph she would have been liable to pay; but

(*b*) by virtue of the foregoing provisions of this regulation that paragraph ceases so to apply; and

(*c*) has not, in relation to the application of the said paragraph (1), given the notice prescribed in paragraph (7) of this regulation;

may, subject to the conditions prescribed in the next succeeding paragraph, make an election under and in accordance with regulation 89 of these regulations, notwithstanding that she has not done so before the date prescribed therein, and the foregoing provisions of this Case shall apply accordingly from the end of the year in which paragraph (1) of this regulation ceases to apply to her as aforesaid.

(6) The conditions referred to in the last preceding paragraph are that the woman—

(*a*) shall make the election not later than 11th May next following the end of the last aforesaid year; and

(*b*) is, at the beginning of the year next following the year in which the said paragraph (1) so ceases to apply, married or a qualifying widow.

(7) Any woman to whom, by virtue of paragraph (2)(*a*) or (*b*) of this regulation, the provisions of paragraph (1) thereof apply may give notice in writing to the Department that she does not wish those provisions to apply to her and upon the giving of such notice those provisions shall accordingly cease to apply.

SCHEDULE B Regulation 11

Substitution for Schedule 1 to principal regulations

SCHEDULE 1 Regulation 7

Contributions under the Act

PART I

Non-contracted-out employment

Weekly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
11·50	0·75	0·23	1·15
11·51	0·76	0·23	1·17
12·00	0·80	0·24	1·22
12·50	0·83	0·25	1·27
13·00	0·86	0·26	1·32
13·50	0·89	0·27	1·37
14·00	0·93	0·28	1·42
14·50	0·96	0·29	1·47
15·00	0·99	0·30	1·52
15·50	1·02	0·31	1·57
16·00	1·06	0·32	1·62
16·50	1·09	0·33	1·67
17·00	1·12	0·34	1·72
17·50	1·15	0·35	1·77
18·00	1·19	0·36	1·82
18·50	1·22	0·37	1·87
19·00	1·25	0·38	1·92
19·50	1·28	0·39	1·97
20·00	1·32	0·40	2·02
20·50	1·35	0·41	2·07
21·00	1·38	0·42	2·12
21·50	1·41	0·43	2·17
22·00	1·45	0·44	2·22
22·50	1·48	0·45	2·27
23·00	1·51	0·46	2·32
23·50	1·54	0·47	2·37
24·00	1·58	0·48	2·42
24·50	1·61	0·49	2·47
25·00	1·64	0·50	2·52
25·50	1·67	0·51	2·57
26·00	1·71	0·52	2·62
26·50	1·74	0·53	2·67
27·00	1·77	0·54	2·72
27·50	1·80	0·55	2·77
28·00	1·84	0·56	2·82

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
28·50	1·87	0·57	2·87
29·00	1·90	0·58	2·92
29·50	1·93	0·59	2·97
30·00	1·97	0·60	3·02
30·50	2·00	0·61	3·07
31·00	2·03	0·62	3·12
31·50	2·06	0·63	3·17
32·00	2·10	0·64	3·22
32·50	2·13	0·65	3·27
33·00	2·16	0·66	3·32
33·50	2·19	0·67	3·37
34·00	2·23	0·68	3·42
34·50	2·26	0·69	3·47
35·00	2·29	0·70	3·52
35·50	2·32	0·71	3·57
36·00	2·36	0·72	3·62
36·50	2·39	0·73	3·67
37·00	2·42	0·74	3·72
37·50	2·45	0·75	3·77
38·00	2·49	0·76	3·82
38·50	2·52	0·77	3·87
39·00	2·55	0·78	3·92
39·50	2·58	0·79	3·97
40·00	2·62	0·80	4·02
40·50	2·65	0·81	4·07
41·00	2·68	0·82	4·12
41·50	2·71	0·83	4·17
42·00	2·75	0·84	4·22
42·50	2·78	0·85	4·27
43·00	2·81	0·86	4·32
43·50	2·84	0·87	4·37
44·00	2·88	0·88	4·42
44·50	2·91	0·89	4·47
45·00	2·94	0·90	4·52
45·50	2·97	0·91	4·57
46·00	3·01	0·92	4·62
46·50	3·04	0·93	4·67
47·00	3·07	0·94	4·72
47·50	3·10	0·95	4·77
48·00	3·14	0·96	4·82
48·50	3·17	0·97	4·87
49·00	3·20	0·98	4·92
49·50	3·23	0·99	4·97
50·00	3·27	1·00	5·02
50·50	3·30	1·01	5·07
51·00	3·33	1·02	5·12
51·50	3·36	1·03	5·17
52·00	3·40	1·04	5·22

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
52·50	3·43	1·05	5·27
53·00	3·46	1·06	5·32
53·50	3·49	1·07	5·37
54·00	3·53	1·08	5·42
54·50	3·56	1·09	5·47
55·00	3·59	1·10	5·52
55·50	3·62	1·11	5·57
56·00	3·66	1·12	5·62
56·50	3·69	1·13	5·67
57·00	3·72	1·14	5·72
57·50	3·75	1·15	5·77
58·00	3·79	1·16	5·82
58·50	3·82	1·17	5·87
59·00	3·85	1·18	5·92
59·50	3·88	1·19	5·97
60·00	3·92	1·20	6·02
60·50	3·95	1·21	6·07
61·00	3·98	1·22	6·12
61·50	4·01	1·23	6·17
62·00	4·05	1·24	6·22
62·50	4·08	1·25	6·27
63·00	4·11	1·26	6·32
63·50	4·14	1·27	6·37
64·00	4·18	1·28	6·42
64·50	4·21	1·29	6·47
65·00	4·24	1·30	6·52
65·50	4·27	1·31	6·57
66·00	4·31	1·32	6·62
66·50	4·34	1·33	6·67
67·00	4·37	1·34	6·72
67·50	4·40	1·35	6·77
68·00	4·44	1·36	6·82
68·50	4·47	1·37	6·87
69·00	4·50	1·38	6·92
69·50	4·53	1·39	6·97
70·00	4·57	1·40	7·02
70·50	4·60	1·41	7·07
71·00	4·63	1·42	7·12
71·50	4·66	1·43	7·17
72·00	4·70	1·44	7·22
72·50	4·73	1·45	7·27
73·00	4·76	1·46	7·32
73·50	4·79	1·47	7·37
74·00	4·83	1·48	7·42
74·50	4·86	1·49	7·47
75·00	4·89	1·50	7·52
75·50	4·92	1·51	7·57
76·00	4·96	1·52	7·62

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
76·50	4·99	1·53	7·67
77·00	5·02	1·54	7·72
77·50	5·05	1·55	7·77
78·00	5·09	1·56	7·82
78·50	5·12	1·57	7·87
79·00	5·15	1·58	7·92
79·50	5·18	1·59	7·97
80·00	5·22	1·60	8·02
80·50	5·25	1·61	8·07
81·00 or more	5·26	1·62	8·10

PART II

Non-contracted-out employment

Monthly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
49·83	3·24	1·00	4·98
49·84	3·28	1·01	5·04
51·00	3·38	1·04	5·20
53·00	3·51	1·08	5·40
55·00	3·64	1·12	5·60
57·00	3·77	1·16	5·80
59·00	3·90	1·20	6·00
61·00	4·03	1·24	6·20
63·00	4·16	1·28	6·40
65·00	4·29	1·32	6·60
67·00	4·42	1·36	6·80
69·00	4·55	1·40	7·00
71·00	4·68	1·44	7·20
73·00	4·81	1·48	7·40
75·00	4·94	1·52	7·60
77·00	5·07	1·56	7·80
79·00	5·20	1·60	8·00
81·00	5·33	1·64	8·20
83·00	5·46	1·68	8·40
85·00	5·59	1·72	8·60
87·00	5·72	1·76	8·80
89·00	5·85	1·80	9·00
91·00	5·98	1·84	9·20
93·00	6·11	1·88	9·40
95·00	6·24	1·92	9·60
97·00	6·37	1·96	9·80
99·00	6·50	2·00	10·00
101·00	6·63	2·04	10·20
103·00	6·76	2·08	10·40
105·00	6·89	2·12	10·60
107·00	7·02	2·16	10·80
109·00	7·15	2·20	11·00
111·00	7·28	2·24	11·20
113·00	7·41	2·28	11·40
115·00	7·54	2·32	11·60
117·00	7·67	2·36	11·80
119·00	7·80	2·40	12·00
121·00	7·93	2·44	12·20
123·00	8·06	2·48	12·40
125·00	8·19	2·52	12·60
127·00	8·32	2·56	12·80
129·00	8·45	2·60	13·00
131·00	8·58	2·64	13·20
133·00	8·71	2·68	13·40
135·00	8·84	2·72	13·60

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
137·00	8·97	2·76	13·80
139·00	9·10	2·80	14·00
141·00	9·23	2·84	14·20
143·00	9·36	2·88	14·40
145·00	9·49	2·92	14·60
147·00	9·62	2·96	14·80
149·00	9·75	3·00	15·00
151·00	9·88	3·04	15·20
153·00	10·01	3·08	15·40
155·00	10·14	3·12	15·60
157·00	10·27	3·16	15·80
159·00	10·40	3·20	16·00
161·00	10·53	3·24	16·20
163·00	10·66	3·28	16·40
165·00	10·79	3·32	16·60
167·00	10·92	3·36	16·80
169·00	11·05	3·40	17·00
171·00	11·18	3·44	17·20
173·00	11·31	3·48	17·40
175·00	11·44	3·52	17·60
177·00	11·57	3·56	17·80
179·00	11·70	3·60	18·00
181·00	11·83	3·64	18·20
183·00	11·96	3·68	18·40
185·00	12·09	3·72	18·60
187·00	12·22	3·76	18·80
189·00	12·35	3·80	19·00
191·00	12·48	3·84	19·20
193·00	12·61	3·88	19·40
195·00	12·74	3·92	19·60
197·00	12·87	3·96	19·80
199·00	13·00	4·00	20·00
201·00	13·13	4·04	20·20
203·00	13·26	4·08	20·40
205·00	13·39	4·12	20·60
207·00	13·52	4·16	20·80
209·00	13·65	4·20	21·00
211·00	13·78	4·24	21·20
213·00	13·91	4·28	21·40
215·00	14·04	4·32	21·60
217·00	14·17	4·36	21·80
219·00	14·30	4·40	22·00
221·00	14·43	4·44	22·20
223·00	14·56	4·48	22·40
225·00	14·69	4·52	22·60
227·00	14·82	4·56	22·80
229·00	14·95	4·60	23·00
231·00	15·08	4·64	23·20

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
233·00	15·21	4·68	23·40
235·00	15·34	4·72	23·60
237·00	15·47	4·76	23·80
239·00	15·60	4·80	24·00
241·00	15·73	4·84	24·20
243·00	15·86	4·88	24·40
245·00	15·99	4·92	24·60
247·00	16·12	4·96	24·80
249·00	16·25	5·00	25·00
251·00	16·38	5·04	25·20
253·00	16·51	5·08	25·40
255·00	16·64	5·12	25·60
257·00	16·77	5·16	25·80
259·00	16·90	5·20	26·00
261·00	17·03	5·24	26·20
263·00	17·16	5·28	26·40
265·00	17·29	5·32	26·60
267·00	17·42	5·36	26·80
269·00	17·55	5·40	27·00
271·00	17·68	5·44	27·20
273·00	17·81	5·48	27·40
275·00	17·94	5·52	27·60
277·00	18·07	5·56	27·80
279·00	18·20	5·60	28·00
281·00	18·33	5·64	28·20
283·00	18·46	5·68	28·40
285·00	18·59	5·72	28·60
287·00	18·72	5·76	28·80
289·00	18·85	5·80	29·00
291·00	18·98	5·84	29·20
293·00	19·11	5·88	29·40
295·00	19·24	5·92	29·60
297·00	19·37	5·96	29·80
299·00	19·50	6·00	30·00
301·00	19·63	6·04	30·20
303·00	19·76	6·08	30·40
305·00	19·89	6·12	30·60
307·00	20·02	6·16	30·80
309·00	20·15	6·20	31·00
311·00	20·28	6·24	31·20
313·00	20·41	6·28	31·40
315·00	20·54	6·32	31·60
317·00	20·67	6·36	31·80
319·00	20·80	6·44	32·00
321·00	20·93	6·48	32·20
323·00	21·06	6·56	32·40
325·00	21·19	6·40	32·60
327·00	21·32	6·52	32·80

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions at standard rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
329·00	21·45	6·60	33·00
331·00	21·58	6·64	33·20
333·00	21·71	6·68	33·40
335·00	21·84	6·72	33·60
337·00	21·97	6·76	33·80
339·00	22·10	6·80	34·00
341·00	22·23	6·84	34·20
343·00	22·36	6·88	34·40
345·00	22·49	6·92	34·60
347·00	22·62	6·96	34·80
349·00	22·75	7·00	35·00
351·00 or more	22·81	7·02	35·10

PART III

Contracted-out employment

Weekly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
11·50	0·75	0·23	1·15
11·51	0·76	0·23	1·16
12·00	0·78	0·24	1·19
12·50	0·80	0·25	1·22
13·00	0·82	0·26	1·25
13·50	0·84	0·27	1·27
14·00	0·86	0·28	1·30
14·50	0·88	0·29	1·33
15·00	0·90	0·30	1·36
15·50	0·92	0·31	1·38
16·00	0·94	0·32	1·41
16·50	0·96	0·33	1·44
17·00	0·98	0·34	1·47
17·50	1·00	0·35	1·49
18·00	1·02	0·36	1·52
18·50	1·04	0·37	1·55
19·00	1·06	0·38	1·58
19·50	1·08	0·39	1·60
20·00	1·10	0·40	1·63
20·50	1·12	0·41	1·66
21·00	1·14	0·42	1·69
21·50	1·16	0·43	1·71
22·00	1·18	0·44	1·74
22·50	1·20	0·45	1·77
23·00	1·22	0·46	1·80
23·50	1·24	0·47	1·82
24·00	1·26	0·48	1·85
24·50	1·28	0·49	1·88
25·00	1·30	0·50	1·91
25·50	1·32	0·51	1·93
26·00	1·34	0·52	1·96
26·50	1·36	0·53	1·99
27·00	1·38	0·54	2·02
27·50	1·40	0·55	2·04
28·00	1·42	0·56	2·07
28·50	1·44	0·57	2·10
29·00	1·46	0·58	2·13
29·50	1·48	0·59	2·15
30·00	1·50	0·60	2·18
30·50	1·52	0·61	2·21
31·00	1·54	0·62	2·24
31·50	1·56	0·63	2·26
32·00	1·58	0·64	2·29
32·50	1·60	0·65	2·32

PART III (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
33·00	1·62	0·66	2·35
33·50	1·64	0·67	2·37
34·00	1·66	0·68	2·40
34·50	1·68	0·69	2·43
35·00	1·70	0·70	2·46
35·50	1·72	0·71	2·48
36·00	1·74	0·72	2·51
36·50	1·76	0·73	2·54
37·00	1·78	0·74	2·57
37·50	1·80	0·75	2·59
38·00	1·82	0·76	2·62
38·50	1·84	0·77	2·65
39·00	1·86	0·78	2·68
39·50	1·88	0·79	2·70
40·00	1·90	0·80	2·73
40·50	1·92	0·81	2·76
41·00	1·94	0·82	2·79
41·50	1·96	0·83	2·81
42·00	1·98	0·84	2·84
42·50	2·00	0·85	2·87
43·00	2·02	0·86	2·90
43·50	2·04	0·87	2·92
44·00	2·06	0·88	2·95
44·50	2·08	0·89	2·98
45·00	2·10	0·90	3·01
45·50	2·12	0·91	3·03
46·00	2·14	0·92	3·06
46·50	2·16	0·93	3·09
47·00	2·18	0·94	3·12
47·50	2·20	0·95	3·14
48·00	2·22	0·96	3·17
48·50	2·24	0·97	3·20
49·00	2·26	0·98	3·23
49·50	2·28	0·99	3·25
50·00	2·30	1·00	3·28
50·50	2·32	1·01	3·31
51·00	2·34	1·02	3·34
51·50	2·36	1·03	3·36
52·00	2·38	1·04	3·39
52·50	2·40	1·05	3·42
53·00	2·42	1·06	3·45
53·50	2·44	1·07	3·47
54·00	2·46	1·08	3·50
54·50	2·48	1·09	3·53
55·00	2·50	1·10	3·56
55·50	2·52	1·11	3·58
56·00	2·54	1·12	3·61
56·50	2·56	1·13	3·64

PART III (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
57·00	2·58	1·14	3·67
57·50	2·60	1·15	3·69
58·00	2·62	1·16	3·72
58·50	2·64	1·17	3·75
59·00	2·66	1·18	3·78
59·50	2·68	1·19	3·80
60·00	2·70	1·20	3·83
60·50	2·72	1·21	3·86
61·00	2·74	1·22	3·89
61·50	2·76	1·23	3·91
62·00	2·78	1·24	3·94
62·50	2·80	1·25	3·97
63·00	2·82	1·26	4·00
63·50	2·84	1·27	4·02
64·00	2·86	1·28	4·05
64·50	2·88	1·29	4·08
65·00	2·90	1·30	4·11
65·50	2·92	1·31	4·13
66·00	2·94	1·32	4·16
66·50	2·96	1·33	4·19
67·00	2·98	1·34	4·22
67·50	3·00	1·35	4·24
68·00	3·02	1·36	4·27
68·50	3·04	1·37	4·30
69·00	3·06	1·38	4·33
69·50	3·08	1·39	4·35
70·00	3·10	1·40	4·38
70·50	3·12	1·41	4·41
71·00	3·14	1·42	4·44
71·50	3·16	1·43	4·46
72·00	3·18	1·44	4·49
72·50	3·20	1·45	4·52
73·00	3·22	1·46	4·55
73·50	3·24	1·47	4·57
74·00	3·26	1·48	4·60
74·50	3·28	1·49	4·63
75·00	3·30	1·50	4·66
75·50	3·32	1·51	4·68
76·00	3·34	1·52	4·71
76·50	3·36	1·53	4·74
77·00	3·38	1·54	4·77
77·50	3·40	1·55	4·79
78·00	3·42	1·56	4·82
78·50	3·44	1·57	4·85
79·00	3·46	1·58	4·88
79·50	3·48	1·59	4·90
80·00	3·50	1·60	4·93
80·50	3·52	1·61	4·96
81·00 or more	3·53	1·62	4·97

PART IV

Contracted-out employment

Monthly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
49·83	3·24	1·00	4·98
49·84	3·26	1·01	5·01
51·00	3·33	1·04	5·10
53·00	3·41	1·08	5·21
55·00	3·49	1·12	5·32
57·00	3·57	1·16	5·43
59·00	3·65	1·20	5·54
61·00	3·73	1·24	5·65
63·00	3·81	1·28	5·76
65·00	3·89	1·32	5·87
67·00	3·97	1·36	5·98
69·00	4·05	1·40	6·09
71·00	4·13	1·44	6·20
73·00	4·21	1·48	6·31
75·00	4·29	1·52	6·42
77·00	4·37	1·56	6·53
79·00	4·45	1·60	6·64
81·00	4·53	1·64	6·75
83·00	4·61	1·68	6·86
85·00	4·69	1·72	6·97
87·00	4·77	1·76	7·08
89·00	4·85	1·80	7·19
91·00	4·93	1·84	7·30
93·00	5·01	1·88	7·41
95·00	5·09	1·92	7·52
97·00	5·17	1·96	7·63
99·00	5·25	2·00	7·74
101·00	5·33	2·04	7·85
103·00	5·41	2·08	7·96
105·00	5·49	2·12	8·07
107·00	5·57	2·16	8·18
109·00	5·65	2·20	8·29
111·00	5·73	2·24	8·40
113·00	5·81	2·28	8·51
115·00	5·89	2·32	8·62
117·00	5·97	2·36	8·73
119·00	6·05	2·40	8·84
121·00	6·13	2·44	8·95
123·00	6·21	2·48	9·06
125·00	6·29	2·52	9·17
127·00	6·37	2·56	9·28
129·00	6·45	2·60	9·39
131·00	6·53	2·64	9·50

PART IV (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
133·00	6·61	2·68	9·61
135·00	6·69	2·72	9·72
137·00	6·77	2·76	9·83
139·00	6·85	2·80	9·94
141·00	6·93	2·84	10·05
143·00	7·01	2·88	10·16
145·00	7·09	2·92	10·27
147·00	7·17	2·96	10·38
149·00	7·25	3·00	10·49
151·00	7·33	3·04	10·60
153·00	7·41	3·08	10·71
155·00	7·49	3·12	10·82
157·00	7·57	3·16	10·93
159·00	7·65	3·20	11·04
161·00	7·73	3·24	11·15
163·00	7·81	3·28	11·26
165·00	7·89	3·32	11·37
167·00	7·97	3·36	11·48
169·00	8·05	3·40	11·59
171·00	8·13	3·44	11·70
173·00	8·21	3·48	11·81
175·00	8·29	3·52	11·92
177·00	8·37	3·56	12·03
179·00	8·45	3·60	12·14
181·00	8·53	3·64	12·25
183·00	8·61	3·68	12·36
185·00	8·69	3·72	12·47
187·00	8·77	3·76	12·58
189·00	8·85	3·80	12·69
191·00	8·93	3·84	12·80
193·00	9·01	3·88	12·91
195·00	9·09	3·92	13·02
197·00	9·17	3·96	13·13
199·00	9·25	4·00	13·24
201·00	9·33	4·04	13·35
203·00	9·41	4·08	13·46
205·00	9·49	4·12	13·57
207·00	9·57	4·16	13·68
209·00	9·65	4·20	13·79
211·00	9·73	4·24	13·90
213·00	9·81	4·28	14·01
215·00	9·89	4·32	14·12
217·00	9·97	4·36	14·23
219·00	10·05	4·40	14·34
221·00	10·13	4·44	14·45
223·00	10·21	4·48	14·56
225·00	10·29	4·52	14·67
227·00	10·37	4·56	14·78

PART IV (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
229·00	10·45	4·60	14·89
231·00	10·53	4·64	15·00
233·00	10·61	4·68	15·11
235·00	10·69	4·72	15·22
237·00	10·77	4·76	15·33
239·00	10·85	4·80	15·44
241·00	10·93	4·84	15·55
243·00	11·01	4·88	15·66
245·00	11·09	4·92	15·77
247·00	11·17	4·96	15·88
249·00	11·25	5·00	15·99
251·00	11·33	5·04	16·10
253·00	11·41	5·08	16·21
255·00	11·49	5·12	16·32
257·00	11·57	5·16	16·43
259·00	11·65	5·20	16·54
261·00	11·73	5·24	16·65
263·00	11·81	5·28	16·76
265·00	11·89	5·32	16·87
267·00	11·97	5·36	16·98
269·00	12·05	5·40	17·09
271·00	12·13	5·44	17·20
273·00	12·21	5·48	17·31
275·00	12·29	5·52	17·42
277·00	12·37	5·56	17·53
279·00	12·45	5·60	17·64
281·00	12·53	5·64	17·75
283·00	12·61	5·68	17·86
285·00	12·69	5·72	17·97
287·00	12·77	5·76	18·08
289·00	12·85	5·80	18·19
291·00	12·93	5·84	18·30
293·00	13·01	5·88	18·41
295·00	13·09	5·92	18·52
297·00	13·17	5·96	18·63
299·00	13·25	6·00	18·74
301·00	13·33	6·04	18·85
303·00	13·41	6·08	18·96
305·00	13·49	6·12	19·07
307·00	13·57	6·16	19·18
309·00	13·65	6·20	19·29
311·00	13·73	6·24	19·40
313·00	13·81	6·28	19·51
315·00	13·89	6·32	19·62
317·00	13·97	6·36	19·73
319·00	14·05	6·40	19·84
321·00	14·13	6·44	19·95
323·00	14·21	6·48	20·06

PART IV (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Primary contributions otherwise than at reduced rate*	*Primary contributions at reduced rate*	*Secondary contributions*
£	£	£	£
325·00	14·29	6·52	20·17
327·00	14·37	6·56	20·28
329·00	14·45	6·60	20·39
331·00	14·53	6·64	20·50
333·00	14·61	6·68	20·61
335·00	14·69	6·72	20·72
337·00	14·77	6·76	20·83
339·00	14·85	6·80	20·94
341·00	14·93	6·84	21·05
343·00	15·01	6·88	21·16
345·00	15·09	6·92	21·27
347·00	15·17	6·96	21·38
349·00	15·25	7·00	21·49
351·00 or more	15·29	7·02	21·54

SCHEDULE C Regulation 13

Substitution for Schedule 4 to the principal regulations

SCHEDULE 4 Regulation 80(2)

Secondary contributions under the Act at rates reduced in accordance with regulation 78

PART I

Non-contracted-out employment

Weekly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
11·50	1·13	1·07	1·05
11·51	1·15	1·09	1·07
12·00	1·20	1·14	1·11
12·50	1·25	1·19	1·16
13·00	1·30	1·23	1·21
13·50	1·35	1·28	1·25
14·00	1·40	1·33	1·30
14·50	1·45	1·37	1·34
15·00	1·49	1·42	1·39
15·50	1·54	1·46	1·43
16·00	1·59	1·51	1·48
16·50	1·64	1·56	1·52
17·00	1·69	1·60	1·57
17·50	1·74	1·65	1·62
18·00	1·79	1·70	1·66
18·50	1·84	1·74	1·71
19·00	1·89	1·79	1·75
19·50	1·94	1·84	1·80
20·00	1·98	1·88	1·84
20·50	2·03	1·93	1·89
21·00	2·08	1·98	1·93
21·50	2·13	2·02	1·98
22·00	2·18	2·07	2·02
22·50	2·23	2·12	2·07
23·00	2·28	2·16	2·12
23·50	2·33	2·21	2·16
24·00	2·38	2·26	2·21
24·50	2·43	2·30	2·25
25·00	2·47	2·35	2·30
25·50	2·52	2·39	2·34
26·00	2·57	2·44	2·39

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
26·50	2·62	2·49	2·43
27·00	2·67	2·53	2·48
27·50	2·72	2·58	2·53
28·00	2·77	2·63	2·57
28·50	2·82	2·67	2·62
29·00	2·87	2·72	2·66
29·50	2·92	2·77	2·71
30·00	2·96	2·81	2·75
30·50	3·01	2·86	2·80
31·00	3·06	2·91	2·84
31·50	3·11	2·95	2·89
32·00	3·16	3·00	2·93
32·50	3·21	3·05	2·98
33·00	3·26	3·09	3·03
33·50	3·31	3·14	3·07
34·00	3·36	3·19	3·12
34·50	3·41	3·23	3·16
35·00	3·45	3·28	3·21
35·50	3·50	3·34	3·25
36·00	3·55	3·37	3·30
36·50	3·60	3·42	3·34
37·00	3·65	3·46	3·39
37·50	3·70	3·51	3·44
38·00	3·75	3·56	3·48
38·50	3·80	3·60	3·53
39·00	3·85	3·65	3·57
39·50	3·90	3·70	3·62
40·00	3·94	3·74	3·66
40·50	3·99	3·79	3·71
41·00	4·04	3·84	3·75
41·50	4·09	3·88	3·80
42·00	4·14	3·93	3·84
42·50	4·19	3·98	3·89
43·00	4·24	4·02	3·94
43·50	4·29	4·07	3·98
44·00	4·34	4·12	4·03
44·50	4·39	4·16	4·07
45·00	4·43	4·21	4·12
45·50	4·48	4·25	4·16
46·00	4·53	4·30	4·21
46·50	4·58	4·35	4·25
47·00	4·63	4·39	4·30
47·50	4·68	4·44	4·35
48·00	4·73	4·49	4·39
48·50	4·78	4·53	4·44
49·00	4·83	4·58	4·48

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
49·50	4·88	4·63	4·53
50·00	4·92	4·67	4·57
50·50	4·97	4·72	4·62
51·00	5·02	4·77	4·66
51·50	5·07	4·81	4·71
52·00	5·12	4·86	4·75
52·50	5·17	4·91	4·80
53·00	5·22	4·95	4·85
53·50	5·27	5·00	4·89
54·00	5·32	5·05	4·94
54·50	5·37	5·09	4·98
55·00	5·41	5·14	5·03
55·50	5·46	5·18	5·07
56·00	5·51	5·23	5·12
56·50	5·56	5·28	5·16
57·00	5·61	5·32	5·21
57·50	5·66	5·37	5·26
58·00	5·71	5·42	5·30
58·50	5·76	5·46	5·35
59·00	5·81	5·51	5·39
59·50	5·86	5·56	5·44
60·00	5·90	5·60	5·48
60·50	5·95	5·65	5·53
61·00	6·00	5·70	5·57
61·50	6·05	5·74	5·62
62·00	6·10	5·79	5·66
62·50	6·15	5·84	5·71
63·00	6·20	5·88	5·76
63·50	6·25	5·93	5·80
64·00	6·30	5·98	5·85
64·50	6·35	6·02	5·89
65·00	6·39	6·07	5·94
65·50	6·44	6·11	5·98
66·00	6·49	6·16	6·03
66·50	6·54	6·21	6·07
67·00	6·59	6·25	6·12
67·50	6·64	6·30	6·17
68·00	6·69	6·35	6·21
68·50	6·74	6·39	6·26
69·00	6·79	6·44	6·30
69·50	6·84	6·49	6·35
70·00	6·88	6·53	6·39
70·50	6·93	6·58	6·44
71·00	6·98	6·63	6·48
71·50	7·03	6·67	6·53
72·00	7·08	6·72	6·57

PART I (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
72·50	7·13	6·77	6·62
73·00	7·18	6·81	6·67
73·50	7·23	6·86	6·71
74·00	7·28	6·91	6·76
74·50	7·33	6·95	6·80
75·00	7·37	7·00	6·85
75·50	7·42	7·04	6·89
76·00	7·47	7·09	6·94
76·50	7·52	7·14	6·98
77·00	7·57	7·18	7·03
77·50	7·62	7·23	7·08
78·00	7·67	7·28	7·12
78·50	7·72	7·32	7·17
79·00	7·77	7·37	7·21
79·50	7·82	7·42	7·26
80·00	7·86	7·46	7·30
80·50	7·91	7·51	7·35
81·00 or more	7·94	7·53	7·37

PART II

Non-contracted-out employment

Monthly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
49·83	4·88	4·63	4·53
49·84	4·94	4·69	4·59
51·00	5·10	4·84	4·73
53·00	5·29	5·02	4·91
55·00	5·49	5·21	5·10
57·00	5·68	5·39	5·28
59·00	5·88	5·58	5·46
61·00	6·08	5·77	5·64
63·00	6·27	5·95	5·82
65·00	6·47	6·14	6·01
67·00	6·66	6·32	6·19
69·00	6·86	6·51	6·37
71·00	7·06	6·70	6·55
73·00	7·25	6·88	6·73
75·00	7·45	7·07	6·92
77·00	7·64	7·25	7·10
79·00	7·84	7·44	7·28
81·00	8·04	7·63	7·46
83·00	8·23	7·81	7·64
85·00	8·43	8·00	7·83
87·00	8·62	8·18	8·01
89·00	8·82	8·37	8·19
91·00	9·02	8·56	8·37
93·00	9·21	8·74	8·55
95·00	9·41	8·93	8·74
97·00	9·60	9·11	8·92
99·00	9·80	9·30	9·10
101·00	10·00	9·49	9·28
103·00	10·19	9·67	9·46
105·00	10·39	9·86	9·65
107·00	10·58	10·04	9·83
109·00	10·78	10·23	10·01
111·00	10·98	10·42	10·19
113·00	11·17	10·60	10·37
115·00	11·37	10·79	10·56
117·00	11·56	10·97	10·74
119·00	11·76	11·16	10·92
121·00	11·96	11·35	11·10
123·00	12·15	11·53	11·28
125·00	12·35	11·72	11·47
127·00	12·54	11·90	11·65

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
129·00	12·74	12·09	11·83
131·00	12·94	12·28	12·01
133·00	13·13	12·46	12·19
135·00	13·33	12·65	12·38
137·00	13·52	12·83	12·56
139·00	13·72	13·02	12·74
141·00	13·92	13·21	12·92
143·00	14·11	13·39	13·10
145·00	14·31	13·58	13·29
147·00	14·50	13·76	13·47
149·00	14·70	13·95	13·65
151·00	14·90	14·14	13·83
153·00	15·09	14·32	14·01
155·00	15·29	14·51	14·20
157·00	15·48	14·69	14·38
159·00	15·68	14·88	14·56
161·00	15·88	15·07	14·74
163·00	16·07	15·25	14·92
165·00	16·27	15·44	15·11
167·00	16·46	15·62	15·29
169·00	16·66	15·81	15·47
171·00	16·86	16·00	15·65
173·00	17·05	16·18	15·83
175·00	17·25	16·37	16·02
177·00	17·44	16·55	16·20
179·00	17·64	16·74	16·38
181·00	17·84	16·93	16·56
183·00	18·03	17·11	16·74
185·00	18·23	17·30	16·93
187·00	18·42	17·48	17·11
189·00	18·62	17·67	17·29
191·00	18·82	17·86	17·47
193·00	19·01	18·04	17·65
195·00	19·21	18·23	17·84
197·00	19·40	18·41	18·02
199·00	19·60	18·60	18·20
201·00	19·80	18·79	18·38
203·00	19·99	18·97	18·56
205·00	20·19	19·16	18·75
207·00	20·38	19·34	18·93
209·00	20·58	19·53	19·11
211·00	20·78	19·72	19·29
213·00	20·97	19·90	19·47
215·00	21·17	20·09	19·66
217·00	21·36	20·27	19·84

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
219·00	21·56	20·46	20·02
221·00	21·76	20·65	20·20
223·00	21·95	20·83	20·38
225·00	22·15	21·02	20·57
227·00	22·34	21·20	20·75
229·00	22·54	21·39	20·93
231·00	22·74	21·58	21·11
233·00	22·93	21·76	21·29
235·00	23·13	21·95	21·48
237·00	23·32	22·13	21·66
239·00	23·52	22·32	21·84
241·00	23·72	22·51	22·02
243·00	23·91	22·69	22·20
245·00	24·11	22·88	22·39
247·00	24·30	23·06	22·57
249·00	24·50	23·25	22·75
251·00	24·70	23·44	22·93
253·00	24·89	23·62	23·11
255·00	25·09	23·81	23·30
257·00	25·28	23·99	23·48
259·00	25·48	24·18	23·66
261·00	25·68	24·37	23·84
263·00	25·87	24·55	24·02
265·00	26·07	24·74	24·21
267·00	26·26	24·92	24·39
269·00	26·46	25·11	24·57
271·00	26·66	25·30	24·75
273·00	26·85	25·48	24·93
275·00	27·05	25·67	25·12
277·00	27·24	25·85	25·30
279·00	27·44	26·04	25·48
281·00	27·64	26·23	25·66
283·00	27·83	26·41	25·84
285·00	28·03	26·60	26·03
287·00	28·22	26·78	26·21
289·00	28·42	26·97	26·39
291·00	28·62	27·16	26·57
293·00	28·81	27·34	26·75
295·00	29·01	27·53	26·94
297·00	29·20	27·71	27·12
299·00	29·40	27·90	27·30
301·00	29·60	28·09	27·48
303·00	29·79	28·27	27·66
305·00	29·99	28·46	27·85
307·00	30·18	28·64	28·03

PART II (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
309·00	30·38	28·83	28·21
311·00	30·58	29·02	28·39
313·00	30·77	29·20	28·57
315·00	30·97	29·39	28·76
317·00	31·16	29·57	28·94
319·00	31·36	29·76	29·12
321·00	31·56	29·95	29·30
323·00	31·75	30·13	29·48
325·00	31·95	30·32	29·67
327·00	32·14	30·50	29·85
329·00	32·34	30·69	30·03
331·00	32·54	30·88	30·21
333·00	32·73	31·06	30·39
335·00	32·93	31·25	30·58
337·00	33·12	31·43	30·76
339·00	33·32	31·62	30·94
341·00	33·52	31·81	31·12
343·00	33·71	31·99	31·30
345·00	33·91	32·18	31·49
347·00	34·10	32·36	31·67
349·00	34·30	32·55	31·85
351·00 or more	34·40	32·64	31·94

PART III

Contracted-out employment

Weekly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
11·50	1·13	1·07	1·05
11·51	1·14	1·08	1·06
12·00	1·17	1·11	1·08
12·50	1·20	1·13	1·11
13·00	1·22	1·15	1·13
13·50	1·25	1·18	1·15
14·00	1·28	1·20	1·18
14·50	1·30	1·23	1·20
15·00	1·33	1·25	1·22
15·50	1·36	1·27	1·25
16·00	1·38	1·30	1·27
16·50	1·41	1·32	1·29
17·00	1·43	1·35	1·31
17·50	1·46	1·37	1·34
18·00	1·49	1·39	1·36
18·50	1·51	1·42	1·38
19·00	1·54	1·44	1·41
19·50	1·57	1·47	1·43
20·00	1·59	1·49	1·45
20·50	1·62	1·51	1·48
21·00	1·65	1·54	1·50
21·50	1·67	1·56	1·52
22·00	1·70	1·59	1·54
22·50	1·73	1·61	1·57
23·00	1·75	1·63	1·59
23·50	1·78	1·66	1·61
24·00	1·81	1·68	1·64
24·50	1·83	1·70	1·66
25·00	1·86	1·73	1·68
25·50	1·89	1·75	1·71
26·00	1·91	1·78	1·73
26·50	1·94	1·80	1·75
27·00	1·96	1·83	1·77
27·50	1·99	1·85	1·80
28·00	2·02	1·87	1·82
28·50	2·04	1·90	1·84
29·00	2·07	1·92	1·87
29·50	2·10	1·95	1·89
30·00	2·12	1·97	1·91
30·50	2·15	1·99	1·94
31·00	2·18	2·02	1·96
31·50	2·20	2·04	1·98
32·00	2·23	2·07	2·00
32·50	2·26	2·09	2·03
33·00	2·28	2·11	2·05

PART III (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
33·50	2·31	2·14	2·07
34·00	2·34	2·16	2·10
34·50	2·36	2·19	2·12
35·00	2·39	2·21	2·14
35·50	2·42	2·23	2·17
36·00	2·44	2·26	2·19
36·50	2·47	2·28	2·21
37·00	2·49	2·31	2·23
37·50	2·52	2·33	2·26
38·00	2·55	2·35	2·28
38·50	2·57	2·38	2·30
39·00	2·60	2·40	2·33
39·50	2·63	2·43	2·35
40·00	2·65	2·45	2·37
40·50	2·68	2·47	2·40
41·00	2·71	2·50	2·42
41·50	2·73	2·52	2·44
42·00	2·76	2·55	2·46
42·50	2·79	2·57	2·49
43·00	2·81	2·59	2·51
43·50	2·84	2·62	2·53
44·00	2·87	2·64	2·56
44·50	2·89	2·67	2·58
45·00	2·92	2·69	2·60
45·50	2·95	2·71	2·63
46·00	2·97	2·74	2·65
46·50	3·00	2·76	2·67
47·00	3·02	2·79	2·69
47·50	3·05	2·81	2·72
48·00	3·08	2·83	2·74
48·50	3·10	2·86	2·76
49·00	3·13	2·88	2·79
49·50	3·16	2·91	2·81
50·00	3·18	2·93	2·83
50·50	3·21	2·95	2·86
51·00	3·24	2·98	2·88
51·50	3·26	3·00	2·90
52·00	3·29	3·03	2·92
52·50	3·32	3·05	2·95
53·00	3·34	3·07	2·97
53·50	3·37	3·10	2·99
54·00	3·40	3·12	3·02
54·50	3·42	3·15	3·04
55·00	3·45	3·17	3·06
55·50	3·48	3·19	3·09
56·00	3·50	3·22	3·11
56·50	3·53	3·24	3·13
57·00	3·55	3·27	3·15

PART III (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
57·50	3·58	3·29	3·18
58·00	3·61	3·31	3·20
58·50	3·63	3·34	3·22
59·00	3·66	3·36	3·25
59·50	3·69	3·39	3·27
60·00	3·71	3·41	3·29
60·50	3·74	3·43	3·32
61·00	3·77	3·46	3·34
61·50	3·79	3·48	3·36
62·00	3·82	3·51	3·38
62·50	3·85	3·53	3·41
63·00	3·87	3·55	3·43
63·50	3·90	3·58	3·45
64·00	3·93	3·60	3·48
64·50	3·95	3·63	3·50
65·00	3·98	3·65	3·52
65·50	4·01	3·67	3·55
66·00	4·03	3·70	3·57
66·50	4·06	3·72	3·59
67·00	4·08	3·75	3·61
67·50	4·11	3·77	3·64
68·00	4·14	3·79	3·66
68·50	4·16	3·82	3·68
69·00	4·19	3·84	3·71
69·50	4·22	3·87	3·73
70·00	4·24	3·89	3·75
70·50	4·27	3·91	3·78
71·00	4·30	3·94	3·80
71·50	4·32	3·96	3·82
72·00	4·35	3·99	3·84
72·50	4·38	4·01	3·87
73·00	4·40	4·03	3·89
73·50	4·43	4·06	3·91
74·00	4·46	4·08	3·94
74·50	4·48	4·11	3·96
75·00	4·51	4·13	3·98
75·50	4·54	4·15	4·01
76·00	4·56	4·18	4·03
76·50	4·59	4·20	4·05
77·00	4·61	4·23	4·07
77·50	4·64	4·25	4·10
78·00	4·67	4·27	4·12
78·50	4·69	4·30	4·14
79·00	4·72	4·32	4·17
79·50	4·75	4·35	4·19
80·00	4·77	4·37	4·21
80·50	4·80	4·39	4·24
81·00 or more	4·81	4·41	4·25

PART IV

Contracted-out employment

Monthly scale

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation 78(1)(a)*	*Secondary contributions at rate reduced in accordance with regulation 78(1)(b)*	*Secondary contributions at rate reduced in accordance with regulation 78(1)(a) and (b)*
£	£	£	£
49·83	4·88	4·63	4·53
49·84	4·91	4·66	4·56
51·00	5·00	4·73	4·63
53·00	5·10	4·83	4·72
55·00	5·21	4·93	4·81
57·00	5·31	5·02	4·91
59·00	5·42	5·12	5·00
61·00	5·53	5·21	5·09
63·00	5·63	5·31	5·18
65·00	5·74	5·41	5·27
67·00	5·84	5·50	5·37
69·00	5·95	5·60	5·46
71·00	6·06	5·69	5·55
73·00	6·16	5·79	5·64
75·00	6·27	5·89	5·73
77·00	6·37	5·98	5·83
79·00	6·48	6·08	5·92
81·00	6·59	6·17	6·01
83·00	6·69	6·27	6·10
85·00	6·80	6·37	6·19
87·00	6·90	6·46	6·29
89·00	7·01	6·56	6·38
91·00	7·12	6·65	6·47
93·00	7·22	6·75	6·56
95·00	7·33	6·85	6·65
97·00	7·43	6·94	6·75
99·00	7·54	7·04	6·84
101·00	7·65	7·13	6·93
103·00	7·75	7·23	7·02
105·00	7·86	7·33	7·11
107·00	7·96	7·42	7·21
109·00	8·07	7·52	7·30
111·00	8·18	7·61	7·39
113·00	8·28	7·71	7·48
115·00	8·39	7·81	7·57
117·00	8·49	7·90	7·67
119·00	8·60	8·00	7·76
121·00	8·71	8·09	7·85
123·00	8·81	8·19	7·94
125·00	8·92	8·29	8·03
127·00	9·02	8·38	8·13

PART IV *(contd.)*

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation 78(1)(a)*	*Secondary contributions at rate reduced in accordance with regulation 78(1)(b)*	*Secondary contributions at rate reduced in accordance with regulation 78(1)(a) and (b)*
£	£	£	£
129·00	9·13	8·48	8·22
131·00	9·24	8·57	8·31
133·00	9·34	8·67	8·40
135·00	9·45	8·77	8·49
137·00	9·55	8·86	8·59
139·00	9·66	8·96	8·68
141·00	9·77	9·05	8·77
143·00	9·87	9·15	8·86
145·00	9·98	9·25	8·95
147·00	10·08	9·34	9·05
149·00	10·19	9·44	9·14
151·00	10·30	9·53	9·23
153·00	10·40	9·63	9·32
155·00	10·51	9·73	9·41
157·00	10·61	9·82	9·51
159·00	10·72	9·92	9·60
161·00	10·83	10·01	9·69
163·00	10·93	10·11	9·78
165·00	11·04	10·21	9·87
167·00	11·14	10·30	9·97
169·00	11·25	10·40	10·06
171·00	11·36	10·49	10·15
173·00	11·46	10·59	10·24
175·00	11·57	10·69	10·33
177·00	11·67	10·78	10·43
179·00	11·78	10·88	10·52
181·00	11·89	10·97	10·61
183·00	11·99	11·07	10·70
185·00	12·10	11·17	10·79
187·00	12·20	11·26	10·89
189·00	12·31	11·36	10·98
191·00	12·42	11·45	11·07
193·00	12·52	11·55	11·16
195·00	12·63	11·65	11·25
197·00	12·73	11·74	11·35
199·00	12·84	11·84	11·44
201·00	12·95	11·93	11·53
203·00	13·05	12·03	11·62
205·00	13·16	12·13	11·71
207·00	13·26	12·22	11·81
209·00	13·37	12·32	11·90
211·00	13·48	12·41	11·99
213·00	13·58	12·51	12·08
215·00	13·69	12·61	12·17
217·00	13·79	12·70	12·27

PART IV (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
219·00	13·90	12·80	12·36
221·00	14·01	12·89	12·45
223·00	14·11	12·99	12·54
225·00	14·22	13·09	12·63
227·00	14·32	13·18	12·73
229·00	14·43	13·28	12·82
231·00	14·54	13·37	12·91
233·00	14·64	13·47	13·00
235·00	14·75	13·57	13·09
237·00	14·85	13·66	13·19
239·00	14·96	13·76	13·28
241·00	15·07	13·85	13·37
243·00	15·17	13·95	13·46
245·00	15·28	14·05	13·55
247·00	15·38	14·14	13·65
249·00	15·49	14·24	13·74
251·00	15·60	14·33	13·83
253·00	15·70	14·43	13·92
255·00	15·81	14·53	14·01
257·00	15·91	14·62	14·11
259·00	16·02	14·72	14·20
261·00	16·13	14·81	14·29
263·00	16·23	14·91	14·38
265·00	16·34	15·01	14·47
267·00	16·44	15·10	14·57
269·00	16·55	15·20	14·66
271·00	16·66	15·29	14·75
273·00	16·76	15·39	14·84
275·00	16·87	15·49	14·93
277·00	16·97	15·58	15·03
279·00	17·08	15·68	15·12
281·00	17·19	15·77	15·21
283·00	17·29	15·87	15·30
285·00	17·40	15·97	15·39
287·00	17·50	16·06	15·49
289·00	17·61	16·16	15·58
291·00	17·72	16·25	15·67
293·00	17·82	16·35	15·76
295·00	17·93	16·45	15·85
297·00	18·03	16·54	15·95
299·00	18·14	16·64	16·04
301·00	18·25	16·73	16·13
303·00	18·35	16·83	16·22
305·00	18·46	16·93	16·31
307·00	18·56	17·02	16·41

PART IV (*contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of earnings	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*b*)	*Secondary contributions at rate reduced in accordance with regulation* 78(1)(*a*) *and* (*b*)
£	£	£	£
309·00	18·67	17·12	16·50
311·00	18·78	17·21	16·59
313·00	18·88	17·31	16·68
315·00	18·99	17·41	16·77
317·00	19·09	17·50	16·87
319·00	19·20	17·60	16·96
321·00	19·31	17·69	17·05
323·00	19·41	17·79	17·14
325·00	19·52	17·89	17·23
327·00	19·62	17·98	17·33
329·00	19·73	18·08	17·42
331·00	19·84	18·17	17·51
333·00	19·94	18·27	17·60
335·00	20·05	18·37	17·69
337·00	20·15	18·46	17·79
339·00	20·26	18·56	17·88
341·00	20·37	18·65	17·97
343·00	20·47	18·75	18·06
345·00	20·58	18·85	18·15
347·00	20·68	18·94	18·25
349·00	20·79	19·04	18·34
351·00 or more	20·84	19·09	18·38

SCHEDULE D Regulation 14

Minor consequential amendments

Column 1	Column 2	Column 3	Column 4
Item	*Provision of principal regulations*	*Description*	*Amendment*
1	Regulation 87.	Modification in relation to share fishermen of Part I of the Act and so much of Part IV as relates to contributions.	In paragraph (*c*) there shall be deleted "or, as the case may be, any order made under section 7(3) thereof (lower rate of Class 2 contributions for women)".
2	Regulations 98, 100(1) and 101.	Deemed elections etc.	Before "regulation 89", wherever that expression occurs, there shall be inserted "the former" except where that expression occurs for the second time in regulation 101(1).
3	Regulation 100.	Special transitional provisions regarding deemed elections.	In paragraph (2) there shall be deleted "in accordance with the provisions of regulation 91 of these regulations".
4			In paragraph (3)(*a*), after "in the first year" there shall be inserted "(not being more than 2 years after Article 4 of the Pensions Order comes into force)".
5			In paragraph (3)(*a*)(i), for "in respect of that year to choose whether" there shall be substituted "to choose whether, with effect from the beginning of that year,".

SCHEDULE D (*contd.*)

Column 1	Column 2	Column 3	Column 4
Item	*Provision of principal regulations*	*Description*	*Amendment*
6	Regulation 100—*contd.*		In paragraph (3)(*a*)(iii), for "97(2)" there shall be substituted "95(10)".
7			In paragraph (3)(*b*), after "in any year" there shall be inserted "(not being more than 2 years after Article 4 of the Pensions Order comes into force)".
8			In paragraph (3)(*b*)(i), there shall be deleted "and".
9	Regulation 101	Application of regulations 88 to 97 to elections and revocation of elections deemed made under regulations 98 and 100.	In paragraph (1)— (*a*) for "97" there shall be substituted "96"; (*b*) for "regulations 98 and 100(3)(*c*)" there shall be substituted "regulation 98"; (*c*) for "the said regulation 89" there shall be substituted "regulation 89 of these regulations"; (*d*) for "91" there shall be substituted "89(5)".
10	Regulation 115.	Recovery of unpaid contributions.	In paragraph (1) for "reserve scheme contributions or premiums under the 1973 Act" there shall be substituted "state scheme premiums under Part IV of the Pensions Order".

SCHEDULE D (*contd.*)

Column 1	Column 2	Column 3	Column 4
Item	*Provision of principal regulations*	*Description*	*Amendment*
11	Regulation 115—*contd.*		In paragraph (2)(*a*) for "reserve scheme contributions or premiums" there shall be substituted "state scheme premiums".

SCHEDULE E Regulation 15

Revocations

Column 1	Column 2	Column 3	Column 4
Item	*Regulation*	*Description*	*Extent of revocation*
1	Regulation 50(6).	Exception of persons under age of 16 and of certain persons over pensionable age but under 65 (women) and 70 (men) from Class 4 liability.	Sub-paragraph (*b*).
2	Regulation 60.	Class 4 liability of earners treated as self-employed earners who, but for such treatment, would be employed earners.	Paragraph (2).
3	Regulation 99.	Newly widowed women on the appointed day (6th April 1975).	The whole regulation.
4	Regulation 100.	Special transitional provisions regarding deemed elections.	Paragraphs (3)(*b*)(ii) to (4) inclusive.
5	Regulation 102.	Special transitional provisions relating to married women and certain widows to whom regulation 98 does not apply.	The whole regulation.

SCHEDULE F Regulation 1

Commencement

Provision of regulations	*Coming into operation*
Regulations 2 to 8	6th April 1978
Regulations 9 and 10	6th April 1977
Regulations 11 to 13	6th April 1978
Regulation 14 (insofar as it relates to items 2 to 9 of Schedule D)	6th April 1977
Regulation 14 (insofar as it relates to items 1, 10 and 11 of Schedule D)	6th April 1978
Regulation 15 (insofar as it relates to items 3 to 5 of Schedule E)	6th April 1977
Regulation 15 (insofar as it relates to items 1 and 2 of Schedule E)	6th April 1978
Schedule A	6th April 1977
Schedules B and C	6th April 1978
Schedule D (items 2 to 9)	6th April 1977
Schedule D (items 1, 10 and 11)	6th April 1978
Schedule E (items 3 to 5)	6th April 1977
Schedule E (items 1 and 2)	6th April 1978

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations amend the Social Security (Contributions) Regulations (Northern Ireland) 1975 ("the principal regulations") and are consequential on the making of the Social Security Pensions (Northern Ireland) Order 1975 ("the Pensions Order").

These regulations provide for the prescription of the earnings limits for the first tax year after Article 4 of the Pensions Order comes into force and they substitute new scales of contributions which take account of those new earnings limits and of the new rates imposed under that Order. They also provide for persons over pensionable age automatically to be excepted from Class 4 liability.

The regulations substitute new provisions in Case C of Part VIII of the principal regulations taking account of the abolition under Article 5 of the Pensions Order of the married women's option and reduced rate contributions, and under Article 5(2) of that Order make provision for those who are married or widowed when that Article comes into force nevertheless to make an election. The regulations also continue in force elections which, but for Article 5 coming into force, would have continued to subsist thereafter and likewise continues in force existing rights of reduction of contribution liability of newly widowed women and permits future reduction for women who become widowed between the date on which Article 5 of the Pensions Order comes into force and that on which Article 4 of that Order comes into force.

The other amendments are of a minor or consequential nature.

1976 No. 36

Medicines (Animal Feeding Stuffs) (Enforcement) Regulations 1976

These Regulations have been made by the Minister of Agriculture, Fisheries and Food, the Secretary of State concerned with agriculture in Scotland and the Department of Agriculture for Northern Ireland, acting jointly, in exercise of powers conferred by sections 117(1)-(3) of the Medicines Act 1968.

In pursuance of paragraph 11 of Schedule 4 of that Act this Order has been registered as a Northern Ireland statutory rule under the Statutory Rules Act (Northern Ireland) 1958. It is printed in full in the volume of United Kingdom Statutory Instruments for 1976 and has been numbered 30 in that series.

1976 No. 37

Medicines (Feeding Stuffs Limits of Variation) Order 1976

This Order has been made by the Minister of Agriculture, Fisheries and Food, the Secretary of State concerned with agriculture in Scotland and the Department of Agriculture for Northern Ireland, acting jointly, in exercise of powers conferred by section 117(4)(5) of the Medicines Act 1968.

In pursuance of paragraph 11 of Schedule 4 of that Act this Order has been registered as a Northern Ireland statutory rule under the Statutory Rules Act (Northern Ireland) 1958. It is printed in full in the volume of United Kingdom Statutory Instruments for 1976 and has been numbered 31 in that series.