

National Insurance Contributions (Secondary Class 1 Contributions) Bill

MANUSCRIPT AMENDMENTS

TO BE MOVED

ON REPORT

[Supplementary to the Revised Marshalled List]

**Amendment
No.**

Clause 1

BARONESS BARKER
BARONESS KRAMER

- 9A★** Clause 1, page 1, line 3, at end insert –
- “(1A) The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.
- (1B) In section 9(1A) after paragraph (aa) insert –
- “(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.
- (1C) After section 9(1A) insert –
- “(1B) A “specified employer” means –
- (a) a person providing a care home service or domiciliary support service regulated under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003,
 - (b) a person providing primary medical services through contractual arrangements with a Health and Social Services Board,
 - (c) a person providing general dental services under Part 2 of the General Dental Services (Northern Ireland) Regulations 1993,
 - (d) a person providing pharmaceutical services under Part 2 of the Pharmaceutical Services Regulations (Northern Ireland) 1997,
 - (e) a provider of health and care registered as a charity by the Charity Commission for Northern Ireland, or
 - (f) a person providing hospice care whether in a hospice or elsewhere.

- (1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.””

Clause 2

LORD LONDESBOROUGH

- 15A★** Clause 2, page 1, line 12, after “£96” insert “or,
(b) for businesses and organisations with fewer than 25 full-time employees, £175.”

Member's explanatory statement

This amendment is linked to others in the name of Lord Londesborough. It seeks to maintain the secondary threshold at which employers become liable to pay national insurance contributions on employees' earnings at £175 for businesses and organisations employing fewer than 25 staff.

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25 February 2025
