



Established in 1969 by the constituent parties - THE ELECTRICAL CONTRACTORS' ASSOCIATION OF SCOTLAND (now 'SELECT') and UNITE THE UNION

SCOTTISH JOINT INDUSTRY BOARD FOR THE ELECTRICAL CONTRACTING INDUSTRY

THE WALLED GARDEN, BUSH ESTATE
MIDLOTHIAN, EH26 0SB

Telephone: (0131) 445 - 9216
Fax: (0131) 445 - 5548
Website: www.sjib.org.uk

SJIB Circular 04/2016

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To all SJIB and SELECT Members

Dear Member,

National Insurance Contributions Abolition of Employer Contributions for Apprentices Under the Age of 25

Since 6 April 2016 employers are no longer required to pay secondary Class 1 (employer) National Insurance Contributions (NICs) on earnings up to the Upper Earnings Limit (UEL), for Apprentices who are under the age of 25.

Apprentices will continue to pay the standard rate of Class 1 NICs through their wages where appropriate.

Companies who employ Apprentices who are under 25 years of age should make the necessary changes to their payroll.

Further information is available from the Gov.uk website or by following this link: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/385150/TIIN_2143.pdf.

Yours faithfully

Fiona Harper
The Secretary

Pat Rafferty
For UNITE the Union

Alick Smith
For SELECT

