



Management CIRCULAR No.

94a

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Education Services
Glasgow City Council
City Chambers
40 John Street
Glasgow
G1 1JL

To **All Education Services**

Payments to Visiting Artists, Consultants, Coaches, Invigilators, etc. National Insurance Exemption

Individuals who are over State Pension age do not have to pay Class 1 or Class 2 National Insurance contributions, except on earnings that should have been paid before State Pension Age, (currently 60 years and over for women and 65 years and over for men).

The evidence to be held by an employer, in this case Glasgow City Council, to prove that an individual is over State Pension age and not liable for National Insurance contributions is a CA4140/CF384 '*Certificate of Age Exception*'.

To secure correct payment from the Council therefore, it is essential that any individual who is over State Pension age submits a National Insurance exemption form, (e.g. CA4140/CF384) to the engager when completing a VA1 form. While the information contained in the exemption form does not require to be inserted on the VA1 form, the engager must submit the exemption form together with the completed VA1 form to Customer and Business Services, Employee Service Centre, HR Support Team, Floor 8, Nye Bevan House 1, 20 India Street, Glasgow G2 4PF for processing.

Individuals can apply for an Age Exemption Certificate by contacting the National Insurance enquiries helpline on phone 0845 302 1479.

Further information on National Insurance contributions can also be obtained by visiting HM Revenue & Customs web-site at www.hmrc.gov.uk

Maureen McKenna
Executive Director of Education