

### **Wording of a Formal Section 8 Decision where the MSC Legislation Applies.**

“By virtue of Statutory Instrument 2070 – The Social Security Contributions (Managed Service Companies) Regulations 2007, .....(name of worker) would be regarded for the purposes of Parts I to V of the Social Security (Contributions and Benefits) Act 1992 as employed in employed earner’s employment by .....(name of MSC).

That .....(name of MSC) is treated as the secondary contributor and liable to pay primary and secondary Class 1 contributions in respect of the worker’s attributable earnings.

The amount that ..... (name of MSC) is liable to pay in respect of those attributable earnings of (£.....) is (£.....).

- .....(name of worker) was an employed earner; and
- Class 1 contributions were payable; and
- ..... (name of MSC) was the secondary contributor liable to pay the primary and secondary contributions.

Note: In Northern Ireland use Parts I to V of the Social Security (Contributions and Benefits) (Northern Ireland) Act 1992.”