1987 No. 143

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987

Made . . . . . *24th March 1987*

Coming into operation . . *6th April 1987*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3), 4(2)(*b*), (6), (6A) and (6D) and 13(4) and (5B) of, and paragraphs 1(1C), 5(1)(*a*) and (*b*) and 6(1)(*b*) and (*c*) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(**a**) and Article 7(1) of the Social Security Pensions (Northern Ireland) Order 1975(**b**) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987 and shall come into operation on 6th April 1987.

(2) In these regulations "the principal regulations" means the Social Security (Contributions) Regulations (Northern Ireland) 1979(**c**).

(3) The Interpretation Act 1978(**d**) shall apply to these regulations as it applies to an Act of the United Kingdom Parliament.

Amendment of regulation 1 of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) after the definition of "the Act" there shall be inserted the following definition—

" "the 1986 Order" means the Social Security (Northern Ireland) Order 1986(**e**);".

(**a**) 1975 c. 15; section 4(6) was substituted, and section 4(6A) and (6D) was inserted, by Article 9(2) of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)); section 4(6) was amended by paragraph 69 of Schedule 9 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)); section 4 and paragraph 1(1C) of Schedule 1 were extended by Article 75(3) of the Social Security (Northern Ireland) Order 1986. Section 13(4) was amended by paragraph 1(3), and section 13(5B) was inserted by paragraph 1(5), of Schedule 8 to the Social Security (Northern Ireland) Order 1986. Paragraph 1(1C) of Schedule 1 was inserted by paragraph 5(*b*) of Schedule 5 to the Social Security (Northern Ireland) Order 1985. Paragraph 5(1) of Schedule 1 was extended by Article 11(4) and (5) of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16)), Article 19(1)(*c*) of the Social Security (Northern Ireland) Order 1985 and paragraphs 3 and 4 of Schedule 4 to the Social Security (Northern Ireland) Order 1986

(**b**) S.I. 1975/1503 (N.I. 15); Article 7(1) was amended by paragraph 4 of Schedule 8 to the Social Security (Northern Ireland) Order 1986

(**c**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1981 No. 30, S.R. 1982 No. 69, S.R. 1983 Nos. 8 and 64, S.R. 1984 No. 43 and S.R. 1985 Nos. 59, 257 and 260

(**d**) 1978 c. 30

(**e**) S.I. 1986/1888 (N.I. 18)

Amendment of regulation 2 of the principal regulations

3. In regulation 2 of the principal regulations (earnings periods) for "regulation 3, 4, 5 or 5A" there shall be substituted "regulation 3, 4, 5, 5A or 6B".

Insertion of regulation 6B in the principal regulations

4. After regulation 6A of the principal regulations (earnings period for directors) there shall be inserted the following regulation—

"*Earnings periods for statutory maternity pay and statutory sick pay paid by the Department*

6B.—(1) In this regulation the expression "week"—

(*a*) in paragraph (2)(*a*), and

(*b*) in paragraph (2)(*b*) where it first occurs,

has the meaning assigned to it by Article 51(1) of the 1986 Order.

(2) Where the Department makes a payment of statutory maternity pay under regulations made under Article 47(8)(*b*) of the 1986 Order—

(*a*) a payment of statutory maternity pay for any week shall not be aggregated with any other earnings; and

(*b*) the earnings period for a payment of statutory maternity pay for any week, shall be a week.

(3) Where the Department makes a payment of statutory sick pay under regulations made under Article 3(5) of the Social Security (Northern Ireland) Order 1982(**a**) the earnings period for that payment shall be a period of the length of the period in respect of which the payment is made or a week, whichever is longer.".

Amendment of regulation 8 of the principal regulations

5. In regulation 8 of the principal regulations (equivalent amounts)—

(*a*) after paragraph (2) there shall be inserted the following paragraph—

"(2A) The amounts determined in accordance with sub-paragraphs (*b*) and (*c*) of the last preceding paragraph, if not whole pounds, shall be rounded up to the next whole pound.";

(*b*) in paragraph (3) for "Each of the calculations prescribed in sub-paragraphs (*b*) and (*d*) of the last preceding paragraph" there shall be substituted "The calculation prescribed in sub-paragraph (*d*) of paragraph (2) of this regulation".

Amendment of regulation 8A of the principal regulations

6. In regulation 8A of the principal regulations (equivalent earnings brackets for earners paid otherwise than weekly)—

(*a*) after paragraph (3) there shall be inserted the following paragraph—

"(3A) The amounts determined in accordance with sub-paragraphs (*b*) and (*c*) of the last preceding paragraph, if not whole pounds, shall be rounded up to the next whole pound.";

(**a**) Article 3(5) was added by Article 69 of the Social Security (Northern Ireland) Order 1986

(*b*) in paragraph (4) for "Each of the calculations prescribed in sub-paragraphs (*b*) and (*d*)" there shall be substituted "The calculation prescribed in sub-paragraph (*d*)".

Amendment of regulation 19 of the principal regulations

7. In regulation 19 of the principal regulations (payments to be disregarded) paragraph (3) shall be omitted.

Amendment of regulation 28 of the principal regulations

8. In regulation 28(1)(*b*), (*c*) and (*d*) of the principal regulations (precluded Class 3 contributions) for "contributions paid or credited" there shall be substituted "earnings upon which primary Class 1 contributions have been paid, credited earnings, or Class 2 or Class 3 contributions paid or credited".

Amendment of regulation 36 of the principal regulations

9. In regulation 36 of the principal regulations (crediting of Class 3 contributions) for the words from "Class 1 contributions" where they first occur to "or credited to, him" there shall be substituted "earnings upon which primary Class 1 contributions have been paid, credited earnings, or Class 2 or Class 3 contributions paid by, or credited to, him (or any or all of such earnings and contributions)".

Amendment of regulation 38 of the principal regulations

10. In regulation 38 of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act)—

(*a*) in paragraph (4) "or, in the case of entitlement to death grant, the death which gave rise to the claim for that grant" shall be omitted;

(*b*) in paragraph (6) for ", sickness benefit or maternity allowance" there shall be substituted "or sickness benefit";

(*c*) after paragraph (6) there shall be added the following paragraph—

"(7) For the purpose of entitlement to maternity allowance, any such contribution as is specified in the said paragraph (1) shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated—

(*a*) if paid before the beginning of the period for which a maternity allowance is payable — as paid on the due date;

(*b*) if paid after the beginning of the period for which a maternity allowance is payable — as not paid.".

Amendment of regulation 39 of the principal regulations

11. In regulation 39(*a*) of the principal regulations (treatment for the purpose of any contributory benefit of late paid or unpaid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor) for ", maternity grant or maternity allowance" there shall be substituted "or maternity grant, and for the purpose of the contribution condition of entitlement to maternity allowance".

Amendment of Schedule 1 to the principal regulations

12.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions) shall be amended in accordance with paragraphs (2) to (10) of this regulation.

(2) In Regulation 2(1) (interpretation) in the appropriate places in alphabetical order there shall be inserted the following definitions—

" ''Compensation of Employers Regulations'' means regulation 2 of the Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations (Northern Ireland) 1983(**a**), regulation 4 of the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations (Northern Ireland) 1985(**b**) and regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987(**c**);

''statutory maternity pay'' means any sum treated as remuneration by virtue of paragraph 10 of Schedule 4 to the Social Security (Northern Ireland) Order 1986;''.

(3) In Regulation 6(1) (deduction of earnings-related contributions) after ''statutory sick pay'' there shall be inserted ''or statutory maternity pay''.

(4) In Regulation 13(6)(*b*) (calculation of deduction) after head (iv) there shall be added the following heads—

" (v) any statutory maternity pay;

(vi) any earnings in respect of which primary Class 1 contributions are payable (other than earnings in respect of which primary Class 1 contributions are payable at the reduced rate);

(vii) the earnings, if any, recorded under head (vi) of this sub-paragraph in respect of which primary Class 1 contributions are payable at the contracted-out percentage;''.

(5) In Regulation 25(*a*) (certificate of contributions paid) for the words from ''under each'' to ''contracted-out percentage;'' there shall be substituted ''in respect of the year to which the certificate relates—

(i) under each and in respect of each of the category letters—

(*aa*) the amount of primary Class 1 contributions paid by the employee, and

(*bb*) the amount, if any, of the contributions recorded under head (*aa*) of this sub-paragraph paid at the contracted-out percentage;

(ii) the amount of any earnings in respect of which primary Class 1 contributions were payable (other than earnings in respect of which primary Class 1 contributions were payable at the reduced rate);

(iii) the amount of the earnings, if any, recorded under sub-paragraph (ii) of this paragraph in respect of which primary Class 1 contributions were payable at the contracted-out percentage;''.

(**a**) S.R. 1983 No. 54
(**b**) S.R. 1985 No. 257
(**c**) S.R. 1987 No. 80