1987 No. 115

SOCIAL SECURITY

The Social Security (Earnings Factor) (Amendment) Regulations (Northern Ireland) 1987

Made	*16th March 1987*
Coming into operation . .	*29th March 1987*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 13(5) and (5A) of the Social Security (Northern Ireland) Act 1975(**a**) and Article 8(5A) of the Social Security Pensions (Northern Ireland) Order 1975(**b**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Earnings Factor) (Amendment) Regulations (Northern Ireland) 1987 and shall come into operation on 29th March 1987.

(2) In these regulations "the principal regulations" means the Social Security (Earnings Factor) 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.

Earnings factor for the tax year 1986-87

2. For the tax year commencing 6th April 1986, paragraph 2 of Schedule 1 to the principal regulations shall have effect as if for sub-paragraphs (*e*) and (*f*) there were substituted—

"(*e*) F is—

(i) in relation to any Class 1 contributions paid at a rate specified in section 4(6) to (6B) of the Act—

(*aa*) 1·8, where P-Q is less than £156,

(*bb*) $\frac{142}{\text{P-Q}} + 0{\cdot}89$, where P-Q is not less than £156 but not greater than £1,290·91,

(*cc*) 1, where P-Q is greater than £1,290·91;

(a) 1975 c. 15; section 13(5) was amended by paragraph 4 of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)) and paragraph 1(*a*) of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)). Section 13(5A) was inserted by paragraph 1(*b*) of Schedule 5 to the Social Security (Northern Ireland) Order 1985

(b) S.I. 1975/1503 (N.I. 15); Article 8(5A) was inserted by paragraph 8(*b*) of Schedule 5 to the Social Security (Northern Ireland) Order 1985

(c) S.R. 1979 No. 193, amended by S.R. 1985 No. 263

(d) 1978 c. 30

(ii) in relation to any Class 1 contributions paid at a rate so specified as modified by regulations under section 123 of the Act—

(*aa*) 1·976, where P is less than £127·90,

(*bb*) $\frac{140{\cdot}2}{P} + 0{\cdot}88$, where P is not less than £127·90 but not greater than £1,161·82,

(*cc*) 1, where P is greater than £1,161·82;

(iii) in relation to any Class 1 contributions paid at a rate so specified as modified by regulations under section 124 of the Act—

(*aa*) 1·842, where P is less than £148·18,

(*bb*) $\frac{141{\cdot}5}{P} + 0{\cdot}887$, where P is not less than £148·18 but not greater than £1,255·05,

(*cc*) 1, where P is greater than £1,255·05;

(iv) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(*a*) of the Pensions Order in a year in which no payment is made of contributions to which head (i) above applies—

(*aa*) 1·8, where P-Q is less than £98·80,

(*bb*) $\frac{177{\cdot}84}{P\text{-}Q}$, where P-Q is not less than £98·80 but not greater than £177·84,

(*cc*) 1, where P-Q is greater than £177·84;

(v) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(*a*) of the Pensions Order in a year in which there are also paid contributions to which head (i) above applies—

(*aa*) 1·8, where P-Q is less than £156,

(*bb*) $\frac{142}{P\text{-}Q} + 0{\cdot}89$, where P-Q is not less than £156 but not greater than £1,290·91,

(*cc*) 1, where P-Q is greater than £1,290·91;

(vi) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(*a*) of the Pensions Order as modified by regulations under section 123 of the Act—

(*aa*) 1·976, where P-Q is less than £81·02,

(*bb*) $\frac{160{\cdot}06}{P\text{-}Q}$, where P-Q is not less than £81·02 but not greater than £160·06,

(*cc*) 1, where P-Q is greater than £160·06;

(vii) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(*a*) of the Pensions Order as modified by regulations under section 124 of the Act—

(*aa*) 1·842, where P-Q is less than £93·86,