1979 No. 193

SOCIAL SECURITY

The Social Security (Earnings Factor) Regulations (Northern Ireland) 1979

Made 6th June 1979

Coming into operation 9th July 1979

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 13(5) and 115(1) of, and paragraph 2 of Schedule 13 to, the Social Security (Northern Ireland) Act 1975(a), Article 37(3) of the Social Security Pensions (Northern Ireland) Order 1975(b) and Article 3(6) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(c), 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) Regulations (Northern Ireland) 1979 and shall come into operation on 9th July 1979.

(2) In these regulations—

"the Act" means the Social Security (Northern Ireland) Act 1975;

"contributions" means contributions from which, under the Act or by virtue of regulations, an earnings factor is to be derived, and references to contributions of any class are to contributions actually of that class notwithstanding that for the purposes of any benefit they may be treated as or be deemed to be contributions of another class;

"year" means tax year;

and other expressions have the same meanings as in the Act.

Ascertainment of earnings factors

2. The earnings factors derived from a person's contributions in respect of any year shall be ascertained in accordance with the rules contained in Schedule 1 to these regulations.

Evidence of official records

3. For the purposes of Part III of the Act (determination of claims and questions) a certificate signed by a duly authorised officer of the Department of Health and Social Security or of the Department, as to the manner in which any contributions paid or treated as having been paid or as not repaid have been or are to be recorded in the records of the Department of Health and Social Security, shall be sufficient evidence of the facts so certified, and any document purporting to be so signed shall be deemed to be so signed unless the contrary is proved.

(a) 1975 c. 15
(b) S.I. 1975/1503 (N.I. 15)
(c) S.I. 1977/610 (N.I. 11)

Contributions to be treated as having been paid or as not repaid

4. For the purposes of paragraph 7 of Schedule 1 to these regulations—

(*a*) any contributions which would have been payable by the person in question but for the fact that they are not payable by virtue of regulation 49 of the Social Security (Contributions) Regulations (Northern Ireland) 1979(**d**); or

(*b*) any contributions repayable or repaid to him under regulation 32 of those regulations as having been paid in excess of the amount prescribed in regulation 17 of those regulations (annual maximum),

shall be treated as having been paid and in the case of repaid contributions as not repaid.

Revocations

5. The regulations specified in Schedule 2 to these regulations are hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 6th June 1979.

(L.S.) *W. J. Sloane*
Senior Assistant Secretary

(d) S.R. 1979 No. 186

SCHEDULE 1 Regulation 2

Rules for the ascertainment of earnings factors

PART I

CLASS 1 CONTRIBUTIONS

1.—(1) In this Part of this Schedule—

(*a*) "Class 1 contributions" means primary Class 1 contributions;

(*b*) "contracted-out contributions" means contributions paid on earnings in respect of a person's contracted-out employment being earnings in excess of the current lower earnings limit or the prescribed equivalent if he is paid otherwise than weekly;

(*c*) "the Pensions Order" means the Social Security Pensions (Northern Ireland) Order 1975;

(*d*) "the standard level" in relation to any year means that year's lower earnings limit for Class 1 contributions multiplied by 50;

(*e*) any reference to a rate of contributions which is expressed as a percentage is to the figure or figures appropriate for specifying the percentage and not to the percentage itself;

(*f*) where a sum is to be rounded to the nearest whole penny or the nearest whole pound ½p shall be taken as nearest to the next whole penny above and 50p as nearest to the next whole pound above respectively; and

(*g*) each paragraph has effect subject to the provisions of all later paragraphs.

(2) Paragraphs 2 to 6 below shall apply for the purposes specified in section 13(2) of the Act (as amended by paragraph 20 of Schedule 5 to the Pensions Order) and paragraph 7 for the purposes of Article 37 of the Pensions Order (earner's guaranteed minimum).

2. The earnings factor derived from a person's Class 1 contributions actually paid in respect of any year shall be

$$100 \left[\left(\frac{(P - Q) + S}{R} \right) + \left(\frac{Q + S1}{R1} \right) \right], \text{ where—}$$

(*a*) P is the amount of his Class 1 contributions actually paid in respect of that year;

(*b*) S or S1 is the smallest sum required to make the factor ((P − Q) + S) or (Q + S1) respectively a multiple of 10 pence treating 0 pence for this purpose as being a sum;

(*c*) Q is the amount of his contracted-out contributions paid in respect of that year;

(*d*) R is—

(i) in relation to any Class 1 contributions paid at the rate specified in section 4(6)(*a*) of the Act, the rate in question in force for that year; and

(ii) in relation to any Class 1 contributions paid at the rate so specified as modified by regulations under sections 123 to 126 of the Act, the rate in question as so modified in force for that year; and

(*e*) R1 is the rate of contracted-out contributions in force for that year ascertained by reference to Article 29(2)(*a*) of the Pensions Order;

and the amount resulting shall be rounded to the nearest whole penny.

3. Where in respect of any year a person's Class 1 contributions actually paid have been or are to be recorded as separate sums in the records of the Department of Health and Social Security, the earnings factor derived from those contributions shall be the aggregate of the amounts ascertained by applying the provisions of paragraph 2 above separately to each sum.