1967. No. 130 [C]

NATIONAL INSURANCE

Computation of Earnings

REGULATIONS, DATED 2ND JUNE 1967, MADE BY THE NATIONAL INSURANCE JOINT AUTHORITY AND THE MINISTRY OF HEALTH AND SOCIAL SERVICES, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966.

The National Insurance Joint Authority, in exercise of powers conferred by section 106(5) of the National Insurance Act (Northern Ireland) 1966(**a**), and the Ministry of Health and Social Services, in conjunction with the Ministry of Finance, in exercise of powers conferred by sections 48(6) and 80(3) of that Act, and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the National Insurance (Computation of Earnings) Regulations (Northern Ireland) 1967 and shall come into operation on 5th June 1967.

(2) In these regulations—

"the Act" means the National Insurance Act (Northern Ireland) 1966;

"the Industrial Injuries Act" means the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(**b**);

"the determining authority" means, as the case may require, an insurance officer or a local tribunal constituted under section 76 of the Act or the Commissioner;

"gainful occupation" includes any occupation in an employment which, in accordance with the provisions of the Act and of the regulations made thereunder relating to the classification of insured persons, is to be disregarded or any occupation which, in accordance with the provisions of regulation 3 of the National Insurance (Members of the Forces) Regulations 1949(**c**), is disregarded for the purposes of the National Insurance Act 1965(**d**);

"the General Benefit Regulations" means the National Insurance (General Benefit) Regulations (Northern Ireland) 1948(**e**).

Revocation of regulation 4 of the General Benefit Regulations

2. Regulation 4(**f**) of the General Benefit Regulations (computation of earnings) is hereby revoked.

Calculation and estimation of amount of earnings

3.—(1) For the purposes of the Act and of any regulations made thereunder (other than for the purposes of the classification of insured persons),

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(**a**) 1966. c. 6 (N.I.).
(**b**) 1966. c. 9 (N.I.).
(**c**) S.I. 1949/875.
(**d**) 1965. c. 51.
(**e**) S.R. & O. (N.I.) 1948, No. 208.
(**f**) See Sch. to S.R. & O. (N.I.) 1957, No. 239 and reg. 20 of S.R. & O. (N.I.) 1963, No. 36; para. 9 of Sch. K to S.R. & O. (N.I.) 1965, No. 11 and reg. 2 of S.R. & O. (N.I.) 1965, No. 239.

the amount of a person's earnings derived from a gainful occupation shall be calculated or estimated in the manner and on the basis set out in these regulations.

(2) Except in the case of earnings to which regulation 6 or 8 applies—

(*a*) the amount of a person's earnings derived from a gainful occupation shall be the whole of the earnings from that occupation except in so far as regulations 4 and 5 provide that no account shall be taken of certain payments or perquisites and that certain payments shall be deducted;

(*b*) where a person derives from a gainful occupation earnings which do not consist of salary, wages or fees related to a fixed period or where by reason of the circumstances of the occupation in which he is engaged the earnings derived from that occupation are not immediately ascertainable, such earnings shall be calculated for any day or week on or in which that person is following that occupation by dividing the total amount of the earnings accruing over such period as the determining authority regards as appropriate in the circumstances of the case by the number of days or weeks in that period during which that person has followed that occupation.

Payments to be disregarded in calculating earnings

4. Except in the case of earnings to which regulation 6 or 8 applies, in calculating or estimating the amount of a person's earnings derived from a gainful occupation, no account shall be taken—

(1) for the purposes of the Act and of any regulations made thereunder of the value of—

(*a*) meal vouchers supplied to the person, where the vouchers are not transferable and are valid for meals only, up to three shillings for each working day;

(*b*) meals provided for the person by the employer at the place of work;

(*c*) accommodation provided by the employer in which the person is required to live as a condition of his employment;

(*d*) food or produce provided by the employer to the person for his personal needs;

(2) for the purposes only of sections 29 and 42 of the Act, of any sums of money, in so far as such sums do not in total exceed ten pounds, or of any remuneration in kind, received in December of any year on or after the first Monday of that month by way of Christmas bonus:

Provided that a sum shall not be treated as received by a person by way of Christmas bonus if—

(i) it is one of a series of sums paid to him at regular intervals of less than one year; or

(ii) it accrues to him as overtime or incentive payment or is otherwise directly related to the hours of work or the amount of work performed by him.

Deductions to be made in calculating earnings

5. Except in the case of earnings to which regulation 6 or 8 applies, in calculating for the purposes of the Act and of any regulations made there-