1966. No. 184 **[C]**

NATIONAL INSURANCE

Earnings-related Benefit

REGULATIONS, DATED 11TH AUGUST 1966, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services, in conjunction with the Ministry of Finance so far as relates to matters with regard to which the Ministry of Finance has so directed, in exercise of powers conferred by section 106(5) of the National Insurance Act (Northern Ireland) 1966(**a**) and sections 2(6) and (8), 4(2) and 14(6) of the National Insurance (No. 2) Act (Northern Ireland) 1966(**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 National Insurance (Earnings-related Benefit) Regulations (Northern Ireland) 1966, and shall come into operation on 6th October 1966.

(2) In these regulations—

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

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

"the (No. 2) Act of 1966" means the National Insurance (No. 2) Act (Northern Ireland) 1966;

"the Contributions Regulations" means the National Insurance (Contributions) Regulations (Northern Ireland) 1962(**d**);

"the Overlapping Benefits Regulations" means the National Insurance (Overlapping Benefits) Regulations (Northern Ireland) 1961(**e**);

"injury benefit" means injury benefit under the Industrial Injuries Act;

"reckonable earnings" means reckonable earnings within the meaning of section 2(5)(*b*) of the (No. 2) Act of 1966;

"Personal Injuries Scheme", "Service Pensions Instrument" and "1914-1918 War Injuries Scheme" have the same meanings as in the Overlapping Benefits Regulations.

Variation of provisions relating to calculation of earnings-related supplement in cases affected by Overlapping Benefits Regulations

2.—(1) Where, in the case of a person entitled to earnings-related supplement under section 2 of the (No. 2) Act of 1966 in respect of any day, a payment by way of maternity allowance, injury benefit or a supplement on account of unemployability falls to be made to that person in respect of that day, and, by reason only of that payment, a payment by way of unemployment benefit or sickness benefit in respect of that day does not fall to be made or falls to be made at a reduced rate by virtue of the provisions of the Overlapping Benefits Regulations, then, for the purpose of section 2(4)(*b*) of the (No. 2) Act of 1966 (calculation of rate of earnings-related supplement) and for that purpose only,

(**a**) 1966. c. 6 (N.I.).
(**b**) 1966. c. 16 (N.I.).
(**c**) 1966. c. 9 (N.I.).
(**d**) S.R. & O. (N.I.) 1962, No. 65.
(**e**) S.R. & O. (N.I.) 1961, No. 180.

the weekly rate of the amount payable by way of unemployment benefit or sickness benefit in respect of that day shall be the weekly rate of the benefit which would be payable to that person in respect of that day if the benefit had not been extinguished or reduced under the provisions of those regulations.

(2) For the purposes of this regulation—

(*a*) "supplement on account of unemployability" and "dependency benefit" mean such a supplement and any dependency benefit, respectively, under the Industrial Injuries Act, any Personal Injuries Scheme, any Service Pensions Instrument or any 1914-1918 War Injuries Scheme;

(*b*) a claim for unemployment benefit or sickness benefit shall be deemed to include a claim duly made for an increase of benefit under section 39(1) or section 42(1) or (2) of the Insurance Act for any child or adult dependant in respect of whom dependency benefit or an increase of maternity allowance is payable, so however that the amount of any such increase shall, notwithstanding the foregoing provisions of this regulation, be adjusted in accordance with regulation 5(**a**) or regulation 6 of the Overlapping Benefits Regulations by reference to any benefit referred to in those regulations other than—

(i) any dependency benefit payable by way of increase of injury benefit or by reason of entitlement to a supplement on account of unemployability;

(ii) any increase of maternity allowance.

Calculation of reckonable earnings and keeping of records

3.—(1) For the purpose only of ascertaining a person's reckonable earnings, there shall be disregarded any payment of remuneration made to that person—

(*a*) to the extent that the Inspector of Taxes has, under regulations made under section 157 (pay as you earn) of the Income Tax Act 1952(**b**), directed that it shall be disregarded by the person's employer in calculating the tax to be deducted or repaid under those regulations; or

(*b*) in so far as it is a payment in respect of a period of holiday, where the sum paid is derived directly or indirectly from a fund to which more than one employer contributes and the management and control of which are not vested in those employers, or where the person making the payment is entitled to be reimbursed from such a fund.

(2) Every employer shall make such records in writing of the payments of reckonable earnings which he makes to any person in the income tax year ending 5th April 1967 or in any subsequent income tax year as will enable the total of such payments to be ascertained at the end of that year, and shall preserve such records for a period of not less than two years after the end of the income tax year to which they relate.

(3) Where a person is employed consecutively in any income tax year in two or more employments and, under regulations made under the said section 157, his employer in the second or subsequent employment is informed of the amount of his reckonable earnings in any earlier employment, the records to be made and preserved by that employer under paragraph (2) shall include a separate record of that amount.

(**a**) As amended by the National Insurance &c. Act (Northern Ireland) 1964 (1964. c. 37), Schedule 6 para. 10.

(**b**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

(4) In this regulation, the expression "employer" has the same meaning as in regulations under the said section 157.

Relevant income tax year

4. For the purpose of section 2(4) (rate of earnings-related supplement) of the (No. 2) Act of 1966 the relevant income tax year, in relation to a day forming part of a period of interruption of employment beginning before 2nd May 1966, shall be the income tax year ended 5th April 1966.

Calculation of earnings-related benefit

5.—(1) Where a person's reckonable earnings for the relevant income tax year are of an amount shown in column (1) of the Schedule then, for the purpose of ascertaining the weekly rate of earnings-related supplement under section 2(4) of the (No. 2) Act of 1966,—

(*a*) the amount specified in column (2) of the Schedule opposite to the first-mentioned amount shall be taken as the amount referred to in paragraph (*a*) of the said section 2(4) (that is to say, the amount equal to one-third of the amount, up to £21, by which the claimant's average weekly earnings for the relevant income tax year exceeded £9); and

(*b*) the amount correspondingly specified in column (3) of the Schedule shall be taken, for the purposes of paragraph (*b*) of the said section 2(4), as 85 per cent. of those average weekly earnings.

(2) Where a person's reckonable earnings for the relevant income tax year are of an amount not shown in column (1) of the Schedule, the provisions of paragraph (1) shall apply as if those earnings were of the next smaller amount, if any, which is so shown.

(3) The foregoing provisions of this regulation (except paragraph (1)(*b*) thereof) shall apply for the purpose of ascertaining the weekly rate of widow's supplementary allowance under section 4(1) of the (No. 2) Act of 1966 as they apply for the purpose of ascertaining the weekly rate of earnings-related supplement under section 2(4) of that Act, but with the substitution, for the references to the relevant income tax year, section 2(4)(*a*) and the claimant, of references to the appropriate income tax year, section 4(1) and the husband respectively.

Entitlement to earnings-related supplement of certain widows

6. For the purpose of section 2(6) (treatment for the purposes of the said section 2 of certain widows as entitled to unemployment benefit or sickness benefit for any day if they are entitled to prescribed benefit) of the (No. 2) Act of 1966, in the case of a widow who, in respect of the contribution week which includes the day in question,—

(*a*) by virtue of paragraph (2) of regulation 10 (widows) of the Contributions Regulations, is entitled but not liable to pay a contribution as therein mentioned or, by virtue of paragraph (3)(a) of that regulation, is or would, had she applied in due time for a certificate of exception, have been excepted from liability to pay a contribution as provided in that paragraph, or

(*b*) would have satisfied the requirements of paragraph (*a*), had she not been in receipt of injury benefit or absent from Northern Ireland during that week,

the prescribed benefit shall be that benefit by virtue of which the said paragraph (2) or paragraph (3) applies or would have applied in her case.

(a) As amended by S.R. & O. (N.I.) 1963, No. 59.