



Social Security Contributions and Benefits Act 1992

CHAPTER 4

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992

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- 177 Short title, commencement and extent.

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Earnings not paid at normal intervals

- 2 Regulations made by the Inland Revenue may, for the purposes...

Method of paying Class 1 contributions

- 3 (1) Where earnings are paid to an employed earner and...

Prohibition on recovery of employer's contributions

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Transfer of liability to be borne by earner

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Class 1A contributions

- 5 Regulations made by the Inland Revenue may—

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Power to combine collection of contributions with tax

- 6 (1) Regulations made by the Inland Revenue may—

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Special penalties in the case of certain returns

- 7 (1) This paragraph applies where regulations under sub-paragraph (1) of...
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Collection of contributions otherwise than through PAYE system

- 7B (1) The Treasury may by regulations provide that, in such...
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Other provisions

- 6 (1) Section 101 of the Finance Act 2009 (late payment...
- 7 Where an assessment has become final and conclusive for the...
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Unemployment benefit

- 1 (1) The contribution conditions for unemployment benefit are the following...

Short-term incapacity benefit

- 2 (1) The contribution conditions for short-term incapacity benefit are the...

Maternity allowance

- 3 (1) Subject to sub-paragraph (2) below, the contribution condition for...

Bereavement payment

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Widowed mother's allowance, widowed parent's allowance, bereavement allowance and widow's pension; retirement pensions (Categories A and B)

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Child's special allowance

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- 3 (1) This Part of this Schedule applies if the following...

The amount

- 4 The amount for the year is amount C where—

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Amount A

- 5 (1) Amount A is to be calculated as follows.

Amount B (first case)

- 6 (1) Amount B is to be calculated in accordance with...

Amount B (second case)

- 7 (1) Amount B is to be calculated in accordance with...

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Appropriate amount for year

- 3 The appropriate amount for the year for the purposes of...
4 The flat rate amount for the year is calculated by...
5 The earnings-related amount for the year is calculated as follows—...
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Application

- 6 This Part applies to a relevant year if —

Appropriate amount for year

- 7 The appropriate amount for the year for the purposes of...

Amount A: assumed earnings factor not exceeding LET

- 8 (1) Amount A is calculated in accordance with this paragraph...

Amount A: assumed earnings factor exceeding LET

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13 (1) “ The FRAA ” means the flat rate accrual...

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SCHEDULE 5 — PENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO RETIREMENT PENSION IS DEFERRED

Choice between increase of pension and lump sum where pensioner's entitlement is deferred

A1 (1) Where a person's entitlement to a Category A or...

Increase of pension where pensioner's entitlement is deferred

- 1 (1) This paragraph applies where a person's entitlement to a...
2 (1) Subject to paragraph 3 below, a person is entitled...
2A (1) This paragraph applies where— (a) a person's entitlement to...
3 (1) Regulations may provide that sub-paragraphs (1) to (3) of...

Lump sum where pensioner's entitlement is deferred

3A (1) This paragraph applies where— (a) a person's entitlement to...

Calculation of lump sum

3B (1) The lump sum is the accrued amount for the...

*Choice between increase of pension and lump sum where pensioner's
deceased spouse or civil partner has deferred entitlement*

3C (1) Subject to paragraph 8, this paragraph applies where—

*Increase of pension where pensioner's deceased
spouse or civil partner has deferred entitlement*

- 4 (1) Subject to paragraph 8, this paragraph applies where a...
5 (1) Where— (a) a widow, widower or surviving civil partner...
5A (1) This paragraph applies where W (referred to in paragraph...
6 (1) This paragraph applies where W (referred to in paragraph...
6A (1) This paragraph applies where W (referred to in paragraph...
7 (1) For the purposes of paragraphs 5 to 6A above,...

*Entitlement to lump sum where pensioner's deceased
spouse or civil partner has deferred entitlement*

7A (1) This paragraph applies where a person to whom paragraph...

Calculation of widowed person's or surviving civil partner's lump sum

7B (1) The widowed person's or surviving civil partner's lump sum...

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8 (1) For the purposes of paragraphs 1 to 3 above...

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SCHEDULE 5A — Pension increase or lump sum where entitlement to shared additional pension is deferred

Choice between pension increase and lump sum where entitlement to shared additional pension is deferred

- 1 (1) Where a person's entitlement to a shared additional pension...

Increase of pension where entitlement deferred

- 2 (1) This paragraph applies where a person's entitlement to a...

Calculation of increment

- 3 (1) A person is entitled to an increment under this...

Lump sum where entitlement to shared additional pension is deferred

- 4 (1) This paragraph applies where— (a) a person's entitlement to...

Calculation of lump sum

- 5 (1) The lump sum is the accrued amount for the...

SCHEDULE 6 — Assessment of extent of disablement

General provisions as to method of assessment

- 1 For the purposes of section ...103 above and Part II...
2 Provision may be made by regulations for further defining the...
3 Regulations under paragraph 1(d) or 2 above may include provision—...

Severe disablement allowance

- 4 (1) In the case of an assessment of any person's...
5 (1) An assessment of any person's disablement for the purposes...

Disablement benefit

- 6 (1) Subject to sub-paragraphs (2) and (3) below, the period...
7 An assessment for the purposes of section 103 above and...

Special provision as to entitlement to constant attendance allowance, etc.

- 8 (1) For the purpose of determining whether a person is...

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Part I — UNEMPLOYABILITY SUPPLEMENT

Availability

- 1 This Part of this Schedule applies only in relation to...

Rate and duration

- 2 (1) The weekly rate of a disablement pension shall, if...

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Increase of unemployability supplement

- 3 (1) Subject to the following provisions of this paragraph, if...

Increase for beneficiary's dependent children and qualifying young persons

- 4 (1) Subject to the provisions of this paragraph and paragraph...

Additional provisions as to increase under paragraph 4

- 5 (1) An increase under paragraph 4 above of any amount...

Increase for adult dependants

- 6 (1) The weekly rate of a disablement pension where the...

Earnings to include occupational and personal pensions for purposes of disablement pension

- 7 (1) Except as may be prescribed, any reference to earnings...

Dependency increases: continuation of awards in cases of fluctuating earnings

- 8 (1) Where a beneficiary— (a) has been awarded an increase...

Part II — DISABLEMENT GRATUITY

- 9 (1) An employed earner shall be entitled to a disablement...

Part III — INCREASE OF DISABLEMENT PENSION DURING HOSPITAL
TREATMENT

- 10 (1) This Part of this Schedule has effect in relation...

Part IV — REDUCED EARNINGS ALLOWANCE

- 11 (1) Subject to the provisions of this paragraph, an employed...

Supplementary

- 12 (1) A person who on 10th April 1988 or 9th...

Part V — RETIREMENT ALLOWANCE

- 13 (1) Subject to the provisions of this Part of this...

Part VI — INDUSTRIAL DEATH BENEFIT

Introductory

- 14 (1) This Part of this Schedule only has effect in...

Widow's benefit (entitlement)

- 15 (1) The widow of the deceased shall be entitled to...

Widow's benefit (rate)

- 16 (1) The weekly rate of a pension payable under paragraph...

Widower's benefit (entitlement and rate)

- 17 (1) The widower of the deceased shall be entitled to...

Deceased's family

- 18 (1) Subject to paragraph 19 below, where at his death...

Status: Point in time view as at 06/04/2014.

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Limits of entitlement to industrial death benefit in respect of children and qualifying young persons

19 Where two or more persons satisfy the conditions, in respect...

Death of person with constant attendance allowance

20 (1) If a person dies at a time when—

Pulmonary disease

21 (1) If a person dies as a result of any...

SCHEDULE 8 — Industrial injuries and diseases (Old Cases)

Part I — WORKMEN'S COMPENSATION AND INDUSTRIAL DISEASES
BENEFIT IN RESPECT OF EMPLOYMENT BEFORE 5TH JULY 1948

Continuation of workmen's compensation

1 The Workmen's Compensation Acts and any other enactment specified in...

Schemes for supplementing workmen's compensation

2 (1) The Secretary of State may, by scheme made with...

Provisions supplementary to paragraph 2

3 (1) For the purposes of paragraph 2 above—

Industrial diseases benefit schemes

4 (1) The Secretary of State may, by scheme made with...

Restrictions on scope of schemes under paragraph 4

5 (1) A scheme under paragraph 4 above shall not provide...

Nature and amount of benefit under paragraph 4

6 (1) The benefit payable to any person in pursuance of...

Part II — REGULATIONS PROVIDING FOR BENEFIT

7 (1) This paragraph applies to any person who is or...

Part III — INTERPRETATION

8 (1) In this Schedule, except where the context otherwise requires—...

SCHEDULE 9 — Exclusions from entitlement to child benefit

Children and qualifying young persons in detention, care, etc.

1 Except where regulations otherwise provide, no person shall be entitled...

...

2 (1) No person shall be entitled to child benefit by...

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Married children and qualifying young persons

- 3 Except where regulations otherwise provide, no person shall be entitled...

Persons exempt from tax

- 4 Except where regulations otherwise provide, no person shall be entitled...

Children entitled to severe disablement allowance

- 5 Except where regulations otherwise provide, no person shall be entitled...

SCHEDULE 10 — Priority between persons entitled to child benefit

Person with prior award

- 1 (1) Subject to sub-paragraph (2) below, as between a person...

Person having child or qualifying young person living with him

- 2 Subject to paragraph 1 above, as between a person entitled...

Husband and wife

- 3 Subject to paragraphs 1 and 2 above, as between a...

Parents

- 4 (1) Subject to paragraphs 1 to 3 above, as between...

Other cases

- 5 As between persons not falling within paragraphs 1 to 4...

Supplementary

- 6 (1) Any election under this Schedule shall be made in...

SCHEDULE 11 — Circumstances in which periods of entitlement to statutory sick pay do not arise

- 1 A period of entitlement does not arise in relation to...
1A Regulations under paragraph 1 above must be made with the...
2 The circumstances are that— (a)
3 In this Schedule “relevant date” means the date on which...
4 (1) Paragraph 2(b) above does not apply in any case...
5 (1) In paragraph 2(d) above “invalidity pension day”...
5A (1) Paragraph 2(d)(i) above does not apply if, at the...
6 For the purposes of paragraph 2(f) above, if an employee...
7 Paragraph 2(g) above does not apply in the case of...
8 Paragraph 2(h) above does not apply in relation to an...

SCHEDULE 12 — Relationship of statutory sick pay with benefits and other payments, etc

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The general principle

- 1 Any day which— (a) is a day of incapacity for...

Contractual remuneration

- 2 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

Incapacity benefit

- 3 (1) This paragraph and paragraph 4 below have effect to...
4 (1) Where a period of entitlement as between an employee...

Incapacity benefit for widows and widowers

- 5 Paragraph 1 above does not apply for the purpose of...

Unemployability supplement

- 6 Paragraph 1 above does not apply in relation to paragraph...

SCHEDULE 13 — Relationship of statutory maternity pay with benefits and other payments etc

The general principle

- 1 Except as may be prescribed, a day which falls within...

Incapacity benefit

- 2 (1) Regulations may provide that in prescribed circumstances a day...

Contractual remuneration

- 3 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

TABLE OF —
DERIVATIONS

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