



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Preliminary

22 Earnings factors.

- (1) A person shall, for the purposes specified in subsection (2) below, be treated as having annual earnings factors derived—
- (a) in the case of 1987-88 or any subsequent tax year, from those of his earnings upon which primary Class 1 contributions have been paid or treated as paid and from Class 2 and Class 3 contributions; and
 - (b) in the case of any earlier tax year, from his contributions of any of Classes 1, 2 and 3;
- but subject to the following provisions of this section and those of section 23 below.
- (2) The purposes referred to in subsection (1) above are those of—
- (a) establishing, by reference to the satisfaction of contribution conditions, entitlement to any benefit specified in section 20(1) above, other than maternity allowance; and
 - (b) calculating the additional pension in the rate of a long-term benefit.
- (3) Separate earnings factors may be derived for 1987-88 and subsequent tax years—
- (a) from earnings upon which primary Class 1 contributions have been paid or treated as paid;
 - (b) from earnings which have been credited;
 - (c) from contributions of different classes paid or credited in the same tax year;
 - (d) by any combination of the methods mentioned in paragraphs (a) to (c) above,

Status: Point in time view as at 16/12/1995. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 22 is up to date with all changes known to be in force on or before 15 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

and may be derived for any earlier tax year from contributions of different classes paid or credited in the same tax year, and from contributions which have actually been paid, as opposed to those not paid but credited.

- (4) Subject to regulations under section 19(4) to (6) above, no earnings factor shall be derived—
- (a) for 1987-88 or any subsequent tax year, from earnings upon which primary Class 1 contributions are paid at the reduced rate, or
 - (b) for any earlier tax year, from primary Class 1 contributions paid at the reduced rate or from secondary Class 1 contributions.
- (5) Regulations may provide for crediting—
- (a) for 1987-88 or any subsequent tax year, earnings or Class 2 or Class 3 contributions, or
 - (b) for any earlier tax year, contributions of any class,
- for the purpose of bringing a person's earnings factor for that tax year to a figure which will enable him to satisfy contribution conditions of entitlement to any prescribed description of benefit (whether his own entitlement or another person's).
- (6) Regulations may impose limits with respect to the earnings factors which a person may have or be treated as having in respect of any one tax year.
- (7) The ^{M1}power to amend regulations made before 30th March 1977 (the making of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977) under subsection (5) above may be so exercised as to restrict the circumstances in which and the purposes for which a person is entitled to credits in respect of weeks before the coming into force of the amending regulations; but not so as to affect any benefit for a period before the coming into force of the amending regulations if it was claimed before 18th March 1977.

Modifications etc. (not altering text)

C1 S. 22 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

Marginal Citations

M1 S.I. 1977/610 (N.I. 11).

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