



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Preliminary

3 “Earnings” and “earner”.

(1) In this Part of this Act and Parts II to V—

- (a) “earnings” includes any remuneration or profit derived from an employment; and
- (b) “earner” shall be construed accordingly.

(2) For the purposes of this Part of this Act and of Parts II to V ^{F1}... —

- (a) the amount of a person’s earnings for any period; or
- (b) the amount of his earnings to be treated as comprised in any payment made to him or for his benefit,

shall be calculated or estimated in such manner and on such basis as may be prescribed ^{F2}by regulations made by the Treasury with the concurrence of the Department].

^{F3}(2A) Regulations made for the purposes of subsection (2) above may provide that, where a payment is made or a benefit provided to or for the benefit of two or more earners, a proportion (determined in such manner as may be prescribed) of the amount or value of the payment or benefit shall be attributed to each earner.]

(3) Regulations made for the purposes of subsection (2) above may prescribe that payments of a particular class or description made or falling to be made to or by a person shall, to such extent as may be prescribed, be disregarded or, as the case may be, be deducted from the amount of that person’s earnings.

Status: Point in time view as at 29/09/2018.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 3 is up to date with all changes known to be in force on or before 14 July 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)

[^{F4}(4) Subsection (5) below applies to regulations made for the purposes of subsection (2) above which make special provision with respect to the earnings periods of directors and former directors of companies.

(5) Regulations to which this subsection applies may make provision—

- (a) for enabling companies, and directors and former directors of companies, to pay on account of any earnings-related contributions that may become payable by them such amounts as would be payable by way of such contributions if the special provision had not been made; and
- (b) for requiring any payments made in accordance with the regulations to be treated, for prescribed purposes, as if they were the contributions on account of which they were made.]

Textual Amendments

- F1** Words in s. 3(2) repealed (31.10.2016) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), **Sch. 12 Pt. 6**; S.R. 2016/234, art. 3(3)
- F2** Words in s. 3(2) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 4** (with savings and transitional provisions in [Sch. 7](#)); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F3** [S. 3\(2A\)](#) inserted (9.9.1998) by S.I. 1998/1506 (N.I. 10), **art. 45**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F4** [S. 3\(4\)\(5\)](#) added (9.9.1998) by S.I. 1998/1506 (N.I. 10), **art. 46**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**

Modifications etc. (not altering text)

- C1** [S. 3](#) applied (7.2.1994) by [1993 c. 49, s. 176\(1\)](#); S.R. 1994/17, **art. 2**

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