

1987 No. 143

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2)
Regulations (Northern Ireland) 1987**

Made 24th March 1987

Coming into operation 6th April 1987

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3), 4(2)(b), (6), (6A) and (6D) and 13(4) and (5B) of, and paragraphs 1(1C), 5(1)(a) and (b) and 6(1)(b) and (c) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(a) and Article 7(1) of the Social Security Pensions (Northern Ireland) Order 1975(b) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987 and shall come into operation on 6th April 1987.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(c).

(3) The Interpretation Act 1978(d) shall apply to these regulations as it applies to an Act of the United Kingdom Parliament.

Amendment of regulation 1 of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) after the definition of “the Act” there shall be inserted the following definition—

“ “the 1986 Order” means the Social Security (Northern Ireland) Order 1986(e);”.

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- (a) 1975 c. 15; section 4(6) was substituted, and section 4(6A) and (6D) was inserted, by Article 9(2) of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)); section 4(6) was amended by paragraph 69 of Schedule 9 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)); section 4 and paragraph 1(1C) of Schedule 1 were extended by Article 75(3) of the Social Security (Northern Ireland) Order 1986. Section 13(4) was amended by paragraph 1(3), and section 13(5B) was inserted by paragraph 1(5), of Schedule 8 to the Social Security (Northern Ireland) Order 1986. Paragraph 1(1C) of Schedule 1 was inserted by paragraph 5(b) of Schedule 5 to the Social Security (Northern Ireland) Order 1985. Paragraph 5(1) of Schedule 1 was extended by Article 11(4) and (5) of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16)), Article 19(1)(c) of the Social Security (Northern Ireland) Order 1985 and paragraphs 3 and 4 of Schedule 4 to the Social Security (Northern Ireland) Order 1986
- (b) S.I. 1975/1503 (N.I. 15); Article 7(1) was amended by paragraph 4 of Schedule 8 to the Social Security (Northern Ireland) Order 1986
- (c) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1981 No. 30, S.R. 1982 No. 69, S.R. 1983 Nos. 8 and 64, S.R. 1984 No. 43 and S.R. 1985 Nos. 59, 257 and 260
- (d) 1978 c. 30
- (e) S.I. 1986/1888 (N.I. 18)

Amendment of regulation 2 of the principal regulations

3. In regulation 2 of the principal regulations (earnings periods) for “regulation 3, 4, 5 or 5A” there shall be substituted “regulation 3, 4, 5, 5A or 6B”.

Insertion of regulation 6B in the principal regulations

4. After regulation 6A of the principal regulations (earnings period for directors) there shall be inserted the following regulation—

“Earnings periods for statutory maternity pay and statutory sick pay paid by the Department

6B.—(1) In this regulation the expression “week”—

- (a) in paragraph (2)(a), and
- (b) in paragraph (2)(b) where it first occurs,

has the meaning assigned to it by Article 51(1) of the 1986 Order.

(2) Where the Department makes a payment of statutory maternity pay under regulations made under Article 47(8)(b) of the 1986 Order—

- (a) a payment of statutory maternity pay for any week shall not be aggregated with any other earnings; and
- (b) the earnings period for a payment of statutory maternity pay for any week, shall be a week.

(3) Where the Department makes a payment of statutory sick pay under regulations made under Article 3(5) of the Social Security (Northern Ireland) Order 1982(a) the earnings period for that payment shall be a period of the length of the period in respect of which the payment is made or a week, whichever is longer.”.

Amendment of regulation 8 of the principal regulations

5. In regulation 8 of the principal regulations (equivalent amounts)—

(a) after paragraph (2) there shall be inserted the following paragraph—

“(2A) The amounts determined in accordance with sub-paragraphs (b) and (c) of the last preceding paragraph, if not whole pounds, shall be rounded up to the next whole pound.”;

(b) in paragraph (3) for “Each of the calculations prescribed in sub-paragraphs (b) and (d) of the last preceding paragraph” there shall be substituted “The calculation prescribed in sub-paragraph (d) of paragraph (2) of this regulation”.

Amendment of regulation 8A of the principal regulations

6. In regulation 8A of the principal regulations (equivalent earnings brackets for earners paid otherwise than weekly)—

(a) after paragraph (3) there shall be inserted the following paragraph—

“(3A) The amounts determined in accordance with sub-paragraphs (b) and (c) of the last preceding paragraph, if not whole pounds, shall be rounded up to the next whole pound.”;

(a) Article 3(5) was added by Article 69 of the Social Security (Northern Ireland) Order 1986

- (b) in paragraph (4) for “Each of the calculations prescribed in sub-paragraphs (b) and (d)” there shall be substituted “The calculation prescribed in sub-paragraph (d)”.

Amendment of regulation 19 of the principal regulations

7. In regulation 19 of the principal regulations (payments to be disregarded) paragraph (3) shall be omitted.

Amendment of regulation 28 of the principal regulations

8. In regulation 28(1)(b), (c) and (d) of the principal regulations (precluded Class 3 contributions) for “contributions paid or credited” there shall be substituted “earnings upon which primary Class 1 contributions have been paid, credited earnings, or Class 2 or Class 3 contributions paid or credited”.

Amendment of regulation 36 of the principal regulations

9. In regulation 36 of the principal regulations (crediting of Class 3 contributions) for the words from “Class 1 contributions” where they first occur to “or credited to, him” there shall be substituted “earnings upon which primary Class 1 contributions have been paid, credited earnings, or Class 2 or Class 3 contributions paid by, or credited to, him (or any or all of such earnings and contributions)”.

Amendment of regulation 38 of the principal regulations

10. In regulation 38 of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act)—

- (a) in paragraph (4) “or, in the case of entitlement to death grant, the death which gave rise to the claim for that grant” shall be omitted;
- (b) in paragraph (6) for “, sickness benefit or maternity allowance” there shall be substituted “or sickness benefit”;
- (c) after paragraph (6) there shall be added the following paragraph—
- “(7) For the purpose of entitlement to maternity allowance, any such contribution as is specified in the said paragraph (1) shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated—
- (a) if paid before the beginning of the period for which a maternity allowance is payable — as paid on the due date;
- (b) if paid after the beginning of the period for which a maternity allowance is payable — as not paid.”.

Amendment of regulation 39 of the principal regulations

11. In regulation 39(a) of the principal regulations (treatment for the purpose of any contributory benefit of late paid or unpaid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor) for “, maternity grant or maternity allowance” there shall be substituted “or maternity grant; and for the purpose of the contribution condition of entitlement to maternity allowance”.

Amendment of Schedule 1 to the principal regulations

12.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions) shall be amended in accordance with paragraphs (2) to (10) of this regulation.

(2) In Regulation 2(1) (interpretation) in the appropriate places in alphabetical order there shall be inserted the following definitions—

“ ‘Compensation of Employers Regulations’ ” means regulation 2 of the Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations (Northern Ireland) 1983(a), regulation 4 of the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations (Northern Ireland) 1985(b) and regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987(c);

“statutory maternity pay” means any sum treated as remuneration by virtue of paragraph 10 of Schedule 4 to the Social Security (Northern Ireland) Order 1986;”

(3) In Regulation 6(1) (deduction of earnings-related contributions) after “statutory sick pay” there shall be inserted “or statutory maternity pay”.

(4) In Regulation 13(6)(b) (calculation of deduction) after head (iv) there shall be added the following heads—

“ (v) any statutory maternity pay;

(vi) any earnings in respect of which primary Class 1 contributions are payable (other than earnings in respect of which primary Class 1 contributions are payable at the reduced rate);

(vii) the earnings, if any, recorded under head (vi) of this sub-paragraph in respect of which primary Class 1 contributions are payable at the contracted-out percentage;”

(5) In Regulation 25(a) (certificate of contributions paid) for the words from “under each” to “contracted-out percentage;” there shall be substituted “in respect of the year to which the certificate relates—

(i) under each and in respect of each of the category letters—

(aa) the amount of primary Class 1 contributions paid by the employee, and

(bb) the amount, if any, of the contributions recorded under head (aa) of this sub-paragraph paid at the contracted-out percentage;

(ii) the amount of any earnings in respect of which primary Class 1 contributions were payable (other than earnings in respect of which primary Class 1 contributions were payable at the reduced rate);

(iii) the amount of the earnings, if any, recorded under sub-paragraph (ii) of this paragraph in respect of which primary Class 1 contributions were payable at the contracted-out percentage;”

(a) S.R. 1983 No. 54

(b) S.R. 1985 No. 257

(c) S.R. 1987 No. 80

(6) In Regulation 26(1) (payment of earnings-related contributions by employer) for the words from “regulation 2” to “Regulations (Northern Ireland) 1985” there shall be substituted “the Compensation of Employers Regulations”.

(7) In Regulation 27 (employer failing to pay earnings-related contributions)—

(a) in paragraph (1)(b) after “statutory sick pay” there shall be inserted “and showing separately the calculations for, and the amount of, any statutory maternity pay”;

(b) in paragraph (2) for the words from “regulation 2” to “Regulations (Northern Ireland) 1985” there shall be substituted “the Compensation of Employers Regulations”.

(8) In Regulation 30 (return by employer at end of year)—

(a) after paragraph (1)(d) there shall be added the following sub-paragraphs—

“, and

(e) the total amount of any statutory maternity pay paid during the year, and

(f) the total amount for the year shown under head (vi) of Regulation 13(6)(b) rounded down to the next whole pound if not already whole pounds, and

(g) the total amount for the year shown under head (vii) of Regulation 13(6)(b) rounded down to the next whole pound if not already whole pounds.”;

(b) after paragraph (2)(e) there shall be added the following sub-paragraphs—

“, and

(f) the total amount of any statutory maternity pay paid during that year to—

(i) each employee,

(ii) all his employees; and

(g) in respect of statutory maternity pay paid during that year to all his employees, the total of amounts determined under regulation 3 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987 and deducted by virtue of regulation 4 of those regulations.”;

(c) in paragraph (6) for the words from “regulation 2” to “Regulations (Northern Ireland) 1985” there shall be substituted “the Compensation of Employers Regulations”.

(9) In Regulation 30A(2) (special return by employer at end of voyage period)—

(a) in sub-paragraph (e) “and” shall be omitted;

(b) after sub-paragraph (f) there shall be added the following sub-paragraphs—

“(g) the total amount of any earnings in respect of which primary Class 1 contributions were payable (other than earnings in

respect of which primary Class 1 contributions were payable at the reduced rate); and

- (h) the total amount of the earnings, if any, recorded under sub-paragraph (g) of this paragraph in respect of which primary Class 1 contributions were payable at the contracted-out percentage.”.

(10) In Regulation 32(2)(a) (inspection of employer’s records) for the words from “regulation 2” to “Regulations (Northern Ireland) 1985” there shall be substituted “the Compensation of Employers Regulations”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 24th March 1987.

(L.S.)

A. N. Burns

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

A. J. G. Isaac

T. J. Painter

Two of the Commissioners
of Inland Revenue

27th March 1987

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations"). They correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30), are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Section 13(4) and (5B) of, and paragraph 5(1) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975 and Article 7(1) of the Social Security Pensions (Northern Ireland) Order 1975 are some of the enabling provisions under which these regulations are made. Paragraphs 3 and 4 (which extend the said paragraph 5(1)) of Schedule 4 to, and paragraph 1(3) (which amends the said section 13(4)), paragraph 1(5) (which inserts the said section 13(5B)) and paragraph 4 (which amends the said Article 7(1)) of Schedule 8 to, the Social Security (Northern Ireland) Order 1986 ("the 1986 Order") are brought into operation on 6th April 1987 by the Social Security (1986 Order) (Commencement No. 3) Order (Northern Ireland) 1987 (S.R. 1987 No. 21 (C. 3)).

Regulation 2 inserts into regulation 1 of the principal regulations a definition of the 1986 Order.

Regulations 3 and 4 make separate provisions for earnings periods in respect of statutory maternity pay and statutory sick pay paid by the Department.

Regulation 3 amends regulation 2 of the principal regulations consequent on the insertion of regulation 6B.

Regulation 4 inserts regulation 6B into the principal regulations. Paragraphs (1) and (2) of regulation 6B provide that a payment of statutory maternity pay paid by the Department for any week ("week" in this context having the meaning given to it by Article 51(1) of the 1986 Order) is not to be aggregated with any other earnings and that the earnings period for each such payment is to be a tax week. Paragraph (3) of regulation 6B provides that the earnings period for a payment of statutory sick pay paid by the Department is to be a period which is the same length as the period in respect of which the payment was made or a week, whichever is longer.

Regulations 5 to 11 make amendments to the principal regulations consequent on the 1986 Order.

Regulations 5 and 6 respectively amend regulations 8 and 8A of the principal regulations by providing that the equivalent limits and earnings brackets for earners paid monthly or in multiples of a month shall be rounded up to the next whole pound.

Regulation 7 amends regulation 19 of the principal regulations by omitting paragraph (3) in consequence of the repeal of section 92 of the Social Security (Northern Ireland) Act 1975 (benefit foregone for unabated sick pay) by Article 70 of, and Schedule 10 to, the 1986 Order.

Regulation 8 and 9 respectively amend regulations 28 and 36 of the principal regulations in consequence of the amending, by Schedule 8 to the 1986 Order, of the basis from which earnings factors are derived.

Regulation 10(a) amends regulation 38(4) of the principal regulations by omitting the reference to death grant, that grant having been abolished by Article 42 of the 1986 Order. Regulation 10 (b) and (c) amends paragraph (6) of, and adds a new paragraph (7) to, regulation 38 in consequence of the contribution conditions for maternity allowance having been amended by paragraph 14 of Schedule 4 to the 1986 Order.

Regulation 11 amends regulation 39 of the principal regulations in consequence of the contribution conditions for maternity allowance having been amended by paragraph 14 of Schedule 4 to the 1986 Order.

Regulation 12 amends Schedule 1 to the principal regulations by prescribing the records which the employer is required to keep of statutory maternity pay and of earnings paid by him which are relevant for the purpose of calculating earnings factors; the amendments also take into account the provisions of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987.

Regulation 12(2) inserts into Regulation 2(1) in Schedule 1 definitions of Compensation of Employers Regulations and statutory maternity pay.

Regulation 12(3) amends Regulation 6(1) in Schedule 1 by requiring the employer to prepare or maintain a deductions working sheet on making any payment of statutory maternity pay.

Regulation 12(4) amends Regulation 13(6) in Schedule 1 by making provision for the recording of particulars of any payment of statutory maternity pay, earnings in respect of which primary Class 1 contributions are payable (other than reduced rate contributions) and such of those earnings as are earnings in respect of which contracted-out contributions are payable.

Regulation 12(5) amends Regulation 25(a) in Schedule 1 by making provision for the entering on an employee's certificate of tax deducted of the amount of earnings in respect of which primary Class 1 contributions were payable (other than reduced rate contributions) and the amount of such of those earnings as were earnings in respect of which contracted-out contributions were payable.

Regulation 12(6) amends Regulation 26(1) in Schedule 1 consequent on regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987.

Regulation 12(7)(a) amends Regulation 27(1) in Schedule 1 by requiring the employer to provide the Collector of Taxes with particulars of the calculations for, and amount of, any statutory maternity pay in a case where the employer has failed to pay any contributions under Regulation 26(1) in Schedule 1. Regulation 12(7)(b) amends Regulation 27(2) consequent on regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987.

Regulation 12(8)(a) amends Regulation 30(1) in Schedule 1 by requiring the employer to include on his end-of-year returns particulars of the total amounts of any statutory maternity pay paid during the year, earnings in respect of which primary Class 1 contributions were payable (other than reduced rate contributions) and such of those earnings as were earnings in respect of which contracted-out contributions were payable. Regulation 12(8)(b) amends Regulation 30(2) by requiring the employer to include on his certificate the total amount of statutory maternity pay paid during the year in relation to each employee and in relation to all employees, and the total amounts deducted by the employer under regulation 4(b) of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987. Regulation 12(8)(c) amends Regulation 30(6) consequent on regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987.

Regulation 12(9) amends Regulation 30A(2) in Schedule 1 by requiring the inclusion on the special return by an employer at the end of a voyage period of particulars of the total amounts of earnings in respect of which primary Class 1 contributions were payable (other than reduced rate contributions) and such of those earnings as were earnings in respect of which contracted-out contributions were payable.

Regulation 12(10) amends Regulation 32(2) in Schedule 1 consequent on regulation 4 of the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987.

1987 No. 144

**Road Races (Circuit of Ireland Rally) Order
(Northern Ireland) 1987**

This Order, being of a temporary character, is not printed at length in this volume.

1987 Nos. 145, 146

These Orders have been exempted from printing by the Statutory Rules (Northern Ireland) Order 1979. Summaries are given in the List of Statutory Rules of a Local Character under the heading ROADS.