## STATUTORY RULES OF NORTHERN IRELAND

# 1996 No. 520

# The Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996

# Part I

#### General

## Interpretation

**2.**—(1) In these Regulations—

"the Administration Act" means the Social Security Administration (Northern Ireland) Act 1992;

"the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"the Employment Rights Order" means the Employment Rights (Northern Ireland) Order 1996(1);

"the Taxes Act" means the Income and Corporation Taxes Act 1988(2);

"adjudicating authority" means any person or body with responsibility under the Administration Act and regulations made thereunder, for the determination of claims for benefit and questions arising in connection with claims for, or awards of, or disqualification for receiving benefit;

"benefit week" means-

- (a) any period of 7 days corresponding to the week in respect of which the relevant benefit is due to be paid and, where appropriate, in respect of payments due to be paid before that week; or
- (b) the period of 7 days ending on the day before the first day of the first such week following the date of claim or any one of the consecutive periods of 7 days prior to that period;

"board and lodging accommodation" means—

- (a) accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises; or
- (b) accommodation provided to a person in a hotel, guest house, lodging house or some similar establishment,

<sup>(1)</sup> S.I.1996/1919 (N.I. 16)

<sup>(2) 1988</sup> c. 1

except accommodation provided by a close relative of his or of any other member of his family, or other than on a commercial basis;

"claim" means a claim for benefit under Parts II to V of the Contributions and Benefits Act;

"claimant" means a person claiming benefit under Parts II to V of the Contributions and Benefits Act and includes a claimant's spouse or partner and any adult in respect of whom a claim for an increase in benefit is made under Part IV of that Act;

"close relative" means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister or the spouse of any of the preceding persons or, if that person is one of an unmarried couple, the other member of that couple;

"couple" means a married or an unmarried couple;

"date of claim" means the date on which the claimant makes, or is treated as making, a claim for benefit for the purposes of regulation 6 of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(3);

"dwelling occupied as the home" means the dwelling including any garage, garden and outbuildings normally occupied by the claimant as his home, together with—

- (a) any agricultural land adjoining that dwelling; and
- (b) any land not adjoining that dwelling which it is impracticable or unreasonable to sell separately;

"earnings" has the meaning prescribed in regulation 9 or, as the case may be, 12 and, for the purposes only of sections 80, 82 to 86A and 89 of, and paragraphs 4, 6 and 7 of Schedule 7 to, the Contributions and Benefits Act(4), includes payments by way of occupational or personal pension within the meaning of section 121 of that Act;

"employed earner" means a person who is in gainful employment in Northern Ireland under a contract of service, or in an office (including elective office) with emoluments chargeable to income tax under Schedule E and includes—

- (a) a person in any employment which would be such employment if it were in Northern Ireland; and
- (b) a person in any such employment which, in accordance with the provisions of the Contributions and Benefits Act and of any regulations made thereunder, is to be disregarded in relation to liability for contributions;

"employment" includes any trade, business, profession, office or vocation;

"invalid carriage or other vehicle" means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

"lone parent" means a person who has no partner and who is responsible for, and a member of the same household as, a child within the meaning of section 138 of the Contributions and Benefits Act:

"lower rate", where it relates to rates of income tax, has the same meaning as in section 832(1) of the Taxes Act(5);

<sup>(3)</sup> S.R. 1987 No. 465; relevant amending regulations are S.R. 1988 No. 141, S.R. 1989 No. 398, S.R. 1990 Nos. 137 and 398, S.R. 1991 No. 488, S.R. 1992 No. 7, S.R. 1993 No. 375, S.R. 1994 No. 345 and S.R. 1996 Nos. 354 and 449

<sup>(4)</sup> Section 80 was amended by Article 4(3) of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 and Article 8 of S.R. 1996 No. 73; section 82 was amended by paragraph 7 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)); section 84 was amended by paragraph 8 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995; section 85 was amended by paragraph 18(10) of Schedule 2 to the Pensions (Northern Ireland) Order 1995/3213 (N.I. 22)); section 86A was inserted by Article 4(4) of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 and section 89 was amended by paragraph 26 of Schedule 1 to that Order

<sup>(5)</sup> The definition of "lower rate" was inserted by section 9(9) of the Finance Act 1992 (c. 20)

"maternity leave" means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part IX of the Employment Rights Order;

"net earnings" means such earnings as are calculated in accordance with regulation 10(4);

"net profit" means such profit as is calculated in accordance with regulation 13(4);

"occupational pension scheme" has the same meaning as in section 1 of the Pension Schemes (Northern Ireland) Act 1993(6);

"partner" means where a claimant—

- (a) is a member of a couple, the other member of that couple;
- (b) is married polygamously to 2 or more members of his household, any such member;

"payment" includes a part of a payment;

"pay period" means the period in respect of which a claimant is, or expects to be, normally paid by his employer, being a week, a fortnight, 4 weeks, a month or such other shorter or longer period as the case may be;

"personal pension scheme" has the same meaning as in section 1 of the Pension Schemes (Northern Ireland) Act 1993 and, in the case of a self-employed earner, includes a scheme approved under Chapter IV of Part XIV of the Taxes Act;

"polygamous marriage" means any marriage during the subsistence of which a party to it is married to more than one person and the ceremony of marriage took place under the law of a country which permits polygamy;

"relevant earnings limit" means the amount of a claimant's earnings in excess of which the benefit or increase in question is not payable;

"retirement annuity contract" means a contract or trust scheme approved under Chapter III of Part XIV of the Taxes Act;

"self-employed earner" means a person who is in gainful employment in Northern Ireland otherwise than as an employed earner and includes—

- (a) a person in any employment which would be such employment if it were in Northern Ireland; and
- (b) a person in any such employment which, in accordance with the provisions of the Contribution and Benefits Act and of any regulations made thereunder, is to be disregarded in relation to liability for contributions;

"voluntary organisation" means any association carrying on or proposing to carry on any activities otherwise than for the purpose of gain by the association or by individual members of the association;

"week" means a period of 7 days and, for the purposes of section 80 of, and paragraph 4(6) of Schedule 7 to, the Contributions and Benefits Act, a period of 7 days being the relevant benefit week;

"year of assessment" has the same meaning as in section 832(1) of the Taxes Act.

(2) The Interpretation Act (Northern Ireland) 1954(7) shall apply to these Regulations as it applies to a Measure of the Assembly.

<sup>(</sup>**6**) 1993 c. 49

<sup>(7) 1954</sup> c. 33 (N.I.)