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STATUTORY RULES OF NORTHERN IRELAND

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**1999 No. 117**

**The Social Security (Contributions), Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations (Northern Ireland) 1999**

**Amendment of the Statutory Sick Pay (General) Regulations**

**11.** For paragraph (2) of regulation 17 of the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982<sup>(1)</sup> (meaning of “earnings”) there shall be substituted the following paragraph—

“(2) For the purposes of section 159(2) of the Contributions and Benefits Act, the expression “earnings” refers to gross earnings and includes any remuneration or profit derived from a person’s employment except any payment or amount which is—

- (a) excluded from the computation of a person’s earnings under regulation 19 (payments to be disregarded) or 19B (payments to directors to be disregarded) of the Social Security (Contributions) Regulations (Northern Ireland) 1979<sup>(2)</sup>;
- (b) a chargeable emolument under section 10A of the Contributions and Benefits Act (Class 1B contributions), except where, in consequence of such a chargeable emolument being excluded from earnings, a person would not be entitled to statutory sick pay.”.

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<sup>(1)</sup> S.R. 1982 No. 263; paragraph (2) was substituted by S.R. 1992 No. 453

<sup>(2)</sup> S.R. 1979 No. 186; relevant amending regulations are S.R. 1984 No. 43, S.R. 1987 Nos. 143, 348 and 468, S.R. 1988 No. 204, S.R. 1991 Nos. 106 and 490, S.R. 1993 Nos. 64, 114 and 437, S.R. 1995 No. 257, S.R. 1996 Nos. 89 and 566, S.R. 1997 Nos. 163 and 180 and S.R. 1998 Nos. 103 and 317