



Social Security Contributions and Benefits Act 1992

CHAPTER 4

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992

PART I

CONTRIBUTIONS

Preliminary

- 1 Outline of contributory system.
- 2 Categories of earners.
- 3 "Earnings" and "earner".
- 4 Payments treated as remuneration and earnings.
- 4A Earnings of workers supplied by service companies etc.
- 4AA Limited liability partnerships
- 4B Earnings: power to make retrospective provision in consequence of retrospective tax legislation
- 4C Power to make provision in consequence of provision made by or by virtue of section 4B(2) etc

Class 1 contributions

- 5 Earnings limits and thresholds for Class 1 contributions.
- 6 Liability for Class 1 contributions.
- 6A Notional payment of primary Class 1 contribution where earnings not less than lower earnings limit.
- 7 "Secondary contributor".
- 8 Calculation of primary Class 1 contributions.
- 9 Calculation of secondary Class 1 contributions.
- 9A The age-related secondary percentage

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9B Zero-rate secondary Class 1 contributions for certain apprentices

Class 1A contributions

- 10 Class 1A contributions ...
- 10ZA Liability of third party provider of benefits in kind.
- 10ZB Non-cash vouchers provided by third parties.
- 10ZBA Liability of third party controller of sporting testimonial
- 10ZC Class 1A contributions: power to make provision in consequence of retrospective tax legislation

Class 1B contributions

- 10A Class 1B contributions

Class 2 contributions

- 11 Class 2 contributions
- 11A Application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)
- 12 Late paid Class 2 contributions.

Class 3 contributions

- 13 Class 3 contributions.
- 13A Right to pay additional Class 3 contributions in certain cases
- 14 Restriction on right to pay Class 3 contributions.

Class 3A contributions

- 14A Class 3A contributions in return for units of additional pension
- 14B Class 3A contributions: repayment
- 14C Class 3A contributions: power to change eligibility or remove the option to pay

Class 4 contributions

- 15 Class 4 contributions recoverable under the Income Tax Acts.
- 16 Application of Income Tax Acts and destination of Class 4 contributions.
- 17 Exceptions, deferment and incidental matters relating to Class 4 contributions.
- 18 Class 4 contributions recoverable under regulations.
- 18A Class 4 contributions: partnerships

General

- 19 General power to regulate liability for contributions.
- 19A Class 1, 1A or 1B contributions paid in error
- 19B Extended meaning of “benefit” etc in Part 1

PART II

CONTRIBUTORY BENEFITS

Preliminary

- 20 Descriptions of contributory benefits.

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- 21 Contribution conditions.
- 22 Earnings factors.
- 23 Provisions supplemental to sections 21 and 22.
- 23A Contributions credits for relevant parents and carers
- 24 Records of earnings and calculation of earnings factors in absence of records.

Unemployment benefit

- 25 Unemployment benefit.
- 25A Determination of days for which unemployment benefit is payable.
- 25B Power to amend provisions as to days of entitlement.
- 26 Duration of unemployment benefit.
- 27 Interruption of employment in connection with trade dispute.
- 28 Unemployment benefit - other disqualifications etc.
- 29 Exemptions from disqualification for unemployment benefit.
- 30 Abatement of unemployment benefit on account of payments of occupational or personal pension.

Incapacity benefit

- 30A Incapacity benefit: entitlement.
- 30B Incapacity benefit: rate.
- 30C Incapacity benefit: days and periods of incapacity for work.
- 30D Incapacity benefit: construction of references to days of entitlement.
- 30DD Incapacity benefit: reduction for pension payments and PPF periodic payments.
- 30E Incapacity benefit: reduction for councillor's allowance.

Sickness benefit

- 31 Sickness benefit.
- 32 Sickness benefit - disqualifications etc.

Invalidity benefits

- 33 Invalidity pension.
- 34 Invalidity allowance.

Maternity

- 35 State maternity allowance for employed or self-employed earner.
- 35A Appropriate weekly rate of maternity allowance under section 35.
- 35B State maternity allowance for participating wife or civil partner of self-employed earner

Bereavement benefits: deaths before the day on which section 30 of the Pensions Act 2014 comes into force

- 36 Bereavement payment.
- 36A Cases in which sections 37 to 41 apply.
- 37 Widowed mother's allowance : deaths before 9 April 2001.
- 38 Widow's pension : deaths before 9 April 2001.
- 39 Rate of widowed mother's allowance and widow's pension.
- 39A Widowed parent's allowance.
- 39B Bereavement allowance where no dependent children.

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- 39C Rate of widowed parent's allowance ...
- 40 Long-term incapacity benefit for widows.
- 41 Long-term incapacity benefit for widowers.
- 42 Entitlement under s. 40 or 41 after period of employment or training for work.

Retirement pensions (Categories A and B)

- 43 Persons entitled to more than one retirement pension.
- 44 Category A retirement pension.
- 44A Deemed earnings factors.
- 44B Deemed earnings factors: 2010-11 onwards
- 44C Earnings factor credits
- 45 The additional pension in a Category A retirement pension.
- 45AA Effect of working families' tax credit and disabled person's tax credit on earnings factor
- 45A Effect of family credit and disability working allowance on earnings factor
- 45B Reduction of additional pension in Category A retirement pension: pension sharing.
- 46 Modifications of section 45 for calculating the additional pension in certain benefits.
- 47 Increase of Category A retirement pension for invalidity.
- 48 Use of former spouse's contributions.
- 48A Category B retirement pension for married person or civil partner
- 48AA Category B retirement pension for divorcee or former civil partner
- 48B Category B retirement pension for widows and widowers.
- 48BB Category B retirement pension: entitlement by reference to benefits under section 39A or 39B.
- 48C Category B retirement pension: general.
- 49 Category B retirement pension for women.
- 50 Rate of Category B retirement pension for women.
- 51 Category B retirement pension for widows, widowers and surviving civil partners who attained pensionable age before 6 April 2010
- 51ZA Special provision for married person whose spouse changed gender
- 51A Special provision for married people.
- 52 Special provision for surviving spouses.
- 53 Special provision for married women.
- 54 Category A and Category B retirement pensions: supplemental provisions.
- 55 Pension increase or lump sum where entitlement to retirement pension is deferred

Shared additional pension

- 55A Shared additional pension because of an old state scheme pension credit
- 55AA Shared additional pension because of a new state scheme pension credit
- 55B Reduction of shared additional pension: pension sharing.
- 55C Pension increase or lump sum where entitlement to shared additional pension is deferred

Child's special allowance

- 56 Child's special allowance - existing beneficiaries.

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Provisions relating to unemployment benefit, sickness benefit and invalidity benefit

- 57 Determination of days for which benefit is payable.
- 58 Incapacity for work: work as councillor to be disregarded.

Invalidity benefit—disqualifications etc.

- 59 Invalidity benefit—disqualifications etc.

Complete or partial failure to satisfy contribution conditions

- 60 Complete or partial failure to satisfy contribution conditions.
- 60A Failure to satisfy contribution condition in paragraph 5A of Schedule 3
- 61 Exclusion of increase of benefit for failure to satisfy contribution condition.
- 61ZA Shortfall in contributions: people with units of additional pension
- 61ZB Shortfall in contributions: people whose dead spouse had units of additional pension
- 61ZC Entitlement to more than one pension: sections 61ZA and 61ZB
- 61A Contributions paid in error

Graduated retirement benefit

- 62 Graduated retirement benefit.

PART III

NON-CONTRIBUTORY BENEFITS

- 63 Descriptions of non-contributory benefits.

Attendance allowance

- 64 Entitlement.
- 65 Period and rate of allowance.
- 66 Attendance allowance for the terminally ill.
- 67 Exclusions by regulation.

Severe disablement allowance

- 68 Entitlement and rate.
- 69 Severe disablement allowance: age related addition.

Carer's allowance

- 70 Carer's allowance.

Disability living allowance

- 71 Disability living allowance.
- 72 The care component.
- 73 The mobility component.
- 74 Mobility component for certain persons eligible for invalid carriages.
- 75 Persons who have attained pensionable age
- 76 Disability living allowance - supplementary.

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Guardian's allowance

77 Guardian's allowance.

Benefits for the aged

78 Category C and Category D retirement pensions and other benefits for the aged.

79 Age addition.

PART IV

INCREASES FOR DEPENDANTS

Child dependants

80 Beneficiary's dependent children.

81 Restrictions on increase - child not living with beneficiary etc.

Adult dependants

82 Short-term benefit: increase for adult dependants.

83 Pension increase (wife)

84 Pension increase (husband).

85 Pension increase (person with care of children).

86 Increase of woman's invalidity pension (husband).

86A Incapacity benefit: increase for adult dependants.

87 Rate of increase where associated retirement pension is attributable to reduced contributions.

88 Increases to be in respect of only one adult dependant.

Miscellaneous

89 Earnings to include occupational and personal pensions etc. for purposes of provisions relating to increases of benefits in respect of ... adult dependants.

90 Beneficiaries under sections 68 and 70.

91 Effect of trade disputes on entitlement to increases.

92 Dependency increases: continuation of awards in cases of fluctuating earnings.

93 Dependency increases on termination of employment after period of entitlement to disability working allowance.

PART V

BENEFIT FOR INDUSTRIAL INJURIES

General provisions

94 Right to industrial injuries benefit.

95 Relevant employments.

95A Employment training schemes etc

96 Persons treated as employers for certain purposes.

97 Accidents in course of illegal employments.

98 Earner acting in breach of regulations, etc.

99 Earner travelling in employer's transport.

100 Accidents happening while meeting emergency.

101 Accident caused by another's misconduct etc.

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Sickness benefit

- 102 Sickness benefit in respect of industrial injury.

Disablement pension

- 103 Disablement pension.
104 Increase where constant attendance needed.
105 Increase for exceptionally severe disablement.

Other benefits and increases

- 106 Benefits and increases subject to qualifications as to time.

Successive accidents

- 107 Adjustments for successive accidents.

Prescribed industrial diseases etc.

- 108 Benefit in respect of prescribed industrial diseases, etc.
109 General provisions relating to benefit under section 108.
110 Respiratory diseases.

Old cases

- 111 Workmen's compensation etc.

PART VI

MISCELLANEOUS PROVISIONS RELATING TO PARTS I TO V

Earnings

- 112 Certain sums to be earnings.

Disqualification and suspension

- 113 General provisions as to disqualification and suspension.

Persons maintaining dependants etc.

- 114 Persons maintaining dependants, etc.

Special cases

- 115 Crown employment - Parts I to VI.
116 Her Majesty's forces.
117 Mariners, airmen, etc.
118 Married women and widows.
119 Persons outside Great Britain.
120 Employment at sea (continental shelf operations).
121 Treatment of certain marriages.

Interpretation

- 122 Interpretation of Parts I to VI and supplementary provisions.

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PART VII

INCOME-RELATED BENEFITS

General

123 Income-related benefits.

Income support

124 Income support.
125 Severe hardship cases.
126 Trade disputes.
127 Effect of return to work.

Family credit

128 Family credit.

Disability working allowance

129 Disability working allowance.

Housing benefit

130 Housing benefit.
130A Appropriate maximum housing benefit
130B Loss of housing benefit following eviction on certain grounds
130C Relevant orders for possession
130D Loss of housing benefit: supplementary
130E Couples
130F Information provision
130G Pilot schemes relating to loss of housing benefit

Council tax benefit

131 Council tax benefit.
132 Couples.
133 Polygamous marriages.

General

134 Exclusions from benefit.
135 The applicable amount.
136 Income and capital.
136A Effect of attaining qualifying age for state pension credit
137 Interpretation of Part VII and supplementary provisions.

PART VIII

THE SOCIAL FUND

138 Payments out of the social fund.
139 Awards by social fund officers.
140 Principles of determination.

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PART 8A

HEALTH IN PREGNANCY GRANT

- 140A Entitlement
- 140B Amount

PART IX

CHILD BENEFIT

- 141 Child benefit.
- 142 “Child” and “qualifying young person”
- 143 Meaning of “person responsible for child or qualifying young person”.
- 144 Exclusions and priority.
- 145 Rate of child benefit.
- 145A Entitlement after death of child or qualifying young person
- 146 Presence in Great Britain
- 146A Persons subject to immigration control
- 147 Interpretation of Part IX and supplementary provisions.

PART X

CHRISTMAS BONUS FOR PENSIONERS

- 148 Entitlement of pensioners to Christmas bonus.
- 149 Provisions supplementary to section 148.
- 150 Interpretation of Part X.

PART XI

STATUTORY SICK PAY

Employer’s liability

- 151 Employer’s liability.

The qualifying conditions

- 152 Period of incapacity for work.
- 153 Period of entitlement.
- 154 Qualifying days.

Limitations on entitlement, etc.

- 155 Limitations on entitlement.
- 156 Notification of incapacity for work.

Rates of payment, etc.

- 157 Rates of payment.
- 158 Recovery by employers of amounts paid by way of statutory sick pay.
- 159 Power to substitute provisions for s. 158(2).
- 159A Power to provide for recovery by employers of sums paid by way of statutory sick pay.
- 159B Funding of employers' statutory sick pay liabilities in relation to coronavirus

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Miscellaneous

- 160 Relationship with benefits and other payments, etc.
- 161 Crown employment - Part XI.
- 162 Special classes of persons.
- 163 Interpretation of Part XI and supplementary provisions.

PART XII

STATUTORY MATERNITY PAY

- 164 Statutory maternity pay - entitlement and liability to pay.
- 165 The maternity pay period.
- 166 Rate of statutory maternity pay
- 167 Funding of employers' liabilities in respect of statutory maternity pay
- 168 Relationship with benefits and other payments etc.
- 169 Crown employment - Part XII.
- 170 Special classes of persons.
- 171 Interpretation of Part XII and supplementary provisions.

PART 12ZA

ORDINARY AND ADDITIONAL STATUTORY PATERNITY PAY

Ordinary statutory paternity pay

- 171ZA Entitlement: birth
- 171ZB Entitlement: adoption
- 171ZC Entitlement: general
- 171ZD Liability to make payments
- 171ZE Rate and period of pay

...

- 171ZEA Entitlement to additional statutory paternity pay: birth
- 171ZEB Entitlement to additional statutory paternity pay: adoption
- 171ZEC Entitlement to additional statutory paternity pay: general
- 171ZED Liability to make payments of additional statutory paternity pay
- 171ZEE Rate and period of pay: additional statutory paternity pay

Ordinary and additional statutory paternity pay: supplementary provisions

- 171ZF Restrictions on contracting out
- 171ZG Relationship with contractual remuneration
- 171ZH Crown employment-Part 12ZA
- 171ZI Special classes of person
- 171ZJ Part 12ZA: supplementary
- 171ZK Power to apply Part 12ZA ...

PART 12ZB

STATUTORY ADOPTION PAY

- 171ZL Entitlement
- 171ZM Liability to make payments
- 171ZN Rate and period of pay
- 171ZO Restrictions on contracting out
- 171ZP Relationship with benefits and other payments etc

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- 171ZQ Crown employment-Part 12ZB
- 171ZR Special classes of person
- 171ZS Part 12ZB: supplementary
- 171ZT Power to apply Part 12ZB ...

PART 12ZC

STATUTORY SHARED PARENTAL PAY

- 171ZU Entitlement: birth
- 171ZV Entitlement: adoption
- 171ZW Entitlement: general
- 171ZX Liability to make payments
- 171ZY Rate and period of pay
- 171ZZ Restrictions on contracting out
- 171ZZ1 Relationship with contractual remuneration
- 171ZZ2 Crown employment
- 171ZZ3 Special classes of person
- 171ZZ4 Part 12ZC: supplementary
- 171ZZ5 Power to apply Part 12ZC

PART 12ZD

STATUTORY PARENTAL BEREAVEMENT PAY

- 171ZZ6 Entitlement
- 171ZZ7 Entitlement: supplementary
- 171ZZ8 Liability to make payments
- 171ZZ9 Rate and period of pay
- 171ZZ10 Restrictions on contracting out
- 171ZZ11 Relationship with contractual remuneration
- 171ZZ12 Crown employment
- 171ZZ13 Special classes of person
- 171ZZ14 Supplementary
- 171ZZ15 Application in relation to stillbirths

PART XIII

INCAPACITY FOR WORK

- 171A Test of incapacity for work.
- 171B The own occupation test.
- 171C Personal capability assessments.
- 171D Incapacity for work: persons to be treated as incapable or capable of work.
- 171E Incapacity for work: disqualification, &c.
- 171F Incapacity for work: work as councillor to be disregarded.
- 171G Incapacity for work: supplementary provisions.

PART XIII

GENERAL

Interpretation

- 172 Application of Act in relation to territorial waters.
- 173 Age.

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174 References to Acts.

Subordinate legislation

175 Regulations, orders and schemes.

176 Parliamentary control.

Short title, commencement and extent

177 Short title, commencement and extent.

SCHEDULES

SCHEDULE 1 — Supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2, 3 and 3A

Class 1 contributions where earner employed in more than one employment

1 (1) For the purposes of determining whether Class 1 contributions...

Earnings not paid at normal intervals

2 Regulations made by the Inland Revenue may, for the purposes...

Method of paying Class 1 contributions

3 (1) Where earnings are paid to an employed earner and...

Prohibition on recovery of employer's contributions

3A (1) Subject to sub-paragraph (2) below, a person who is...

Transfer of liability to be borne by earner

3B (1) This paragraph applies where— (a) an election is jointly...

General provisions as to Class 1 contributions

4 Regulations made by the Inland Revenue may, in relation to...

Class 1A contributions

5 Regulations made by the Inland Revenue may—

Class 1B contributions

5A Regulations made by the Inland Revenue may make provision for...

Power to combine collection of contributions with tax

6 (1) Regulations made by the Inland Revenue may—

Special penalties in the case of certain returns

7 (1) This paragraph applies where regulations under sub-paragraph (1) of...

7A (1) This paragraph applies where paragraph 7 above applies; and...

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Collection of contributions otherwise than through PAYE system

- 7B (1) The Treasury may by regulations provide that, in such...
- 7BZA (1) The Inland Revenue may by regulations provide for Class...
- 7BA The Inland Revenue may by regulations provide for amounts in...
- 7BB (1) Regulations may provide, in connection with maternity allowance under...

General regulation - making powers

- 8 (1) The appropriate authority may by regulations provide—
- 9 The Treasury may by regulations provide that—

Deduction of contributions from pension, etc.

- 10 (1) Where a person is in receipt of a pension...

Sickness payments counting as remuneration

- 11 (1) The Treasury may by regulations make provision as to...

SCHEDULE 2 — Levy of Class 4 contributions with income tax

Interpretation

- 1 In this Schedule— (a) “the Act of 1988” means the...

Method of computing profits or gains

- 2 Subject to the following paragraphs, Class 4 contributions shall be...

Reliefs

- 3 (1) For the purposes of computing the amount of profits...

Partnerships

- 4 (1) Where a trade or profession is carried on by...

Trustees, etc.

- 5 In any circumstances in which apart from this paragraph a...

Other provisions

- 6 (1) Section 101 of the Finance Act 2009 (late payment...
- 7 Where an assessment has become final and conclusive for the...
- 8 The provisions of Part V of the Taxes Management Act...

Husband and wife - 1989-90 and previous years of assessment

- 9 (1) For the year 1989-90 and previous years of assessment...

SCHEDULE 3 — Contribution conditions for entitlement to benefit
Part I — THE CONDITIONS

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Unemployment benefit

- 1 (1) The contribution conditions for unemployment benefit are the following...

Short-term incapacity benefit

- 2 (1) The contribution conditions for short-term incapacity benefit are the...

Maternity allowance

- 3 (1) Subject to sub-paragraph (2) below, the contribution condition for...

Bereavement payment

- 4 (1) The contribution condition for a bereavement payment is that—...

Widowed mother's allowance, widowed parent's allowance, bereavement allowance and widow's pension; retirement pensions (Categories A and B)

- 5 (1) This paragraph sets out the contribution conditions for—
5A (1) This paragraph applies to— (a) a Category A retirement...

Child's special allowance

- 6 (1) The contribution condition for a child's special allowance is...
Part II — SATISFACTION OF CONDITIONS IN EARLY YEARS OF CONTRIBUTION
7 (1) Sub-paragraph (3) below shall apply where a claim is...
8 Where a person claims short-term incapacity benefit, he shall be...
9 Where a claim is made for a bereavement payment ,...

SCHEDULE 4 — Rates of benefits, etc
PART I — CONTRIBUTORY PERIODICAL BENEFITS
PART II — BEREAVEMENT PAYMENT
PART III — NON-CONTRIBUTORY PERIODICAL BENEFITS
PART IV — INCREASES FOR DEPENDANTS
PART V — RATES OF INDUSTRIAL INJURIES BENEFIT

SCHEDULE 4A — Additional pension: accrual rates for purposes of section 45(2)(c)
Part I — THE AMOUNT
1 (1) The amount referred to in section 45(2)(c) above is...
Part II — SURPLUS EARNINGS FACTOR
2 (1) This Part of this Schedule applies if for the...
Part III — CONTRACTED-OUT EMPLOYMENT ETC

Introduction

- 3 (1) This Part of this Schedule applies if the following...

The amount

- 4 The amount for the year is amount C where—

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Amount A

5 (1) Amount A is to be calculated as follows.

Amount B (first case)

6 (1) Amount B is to be calculated in accordance with...

Amount B (second case)

7 (1) Amount B is to be calculated in accordance with...

Interpretation

8 (1) In this Part of this Schedule “ salary related...

Part IV — OTHER CASES

9 The Secretary of State may make regulations containing provisions for...

SCHEDULE 4B — Additional pension: accrual rates for purposes of section 45(2)(d)

Part 1 — AMOUNT FOR PURPOSES OF SECTION 45(2)(D)

1 (1) The amount referred to in section 45(2)(d) is to...

Part 2 — NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

Application

2 This Part applies to a relevant year if —

Appropriate amount for year

3 The appropriate amount for the year for the purposes of...

4 (1) Where the final relevant year is 2015-16 or an...

5 The earnings-related amount for the year is calculated as follows—...

Part 3 — CONTRACTED-OUT EMPLOYMENT

Application

6 This Part applies to a relevant year if —

Appropriate amount for year

7 The appropriate amount for the year for the purposes of...

Amount A: assumed earnings factor not exceeding LET

8 (1) Amount A is calculated in accordance with this paragraph...

Amount A: assumed earnings factor exceeding LET

9 (1) Amount A is calculated in accordance with this paragraph...

Amount B

10 (1) Amount B is calculated as follows—

Part 4 — OTHER CASES

11 The Secretary of State may make regulations containing provision for...

Part 5 — INTERPRETATION

12 In this Schedule— ... “ the contracted-out condition ”, in...

13 (1) “ The FRAA ” means the flat rate accrual...

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SCHEDULE 5 — PENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO RETIREMENT PENSION IS DEFERRED

Choice between increase of pension and lump sum where pensioner's entitlement is deferred

A1 (1) Where a person's entitlement to a Category A or...

Increase of pension where pensioner's entitlement is deferred

- 1 (1) This paragraph applies where a person's entitlement to a...
 2 (1) Subject to paragraph 3 below, a person is entitled...
 2A (1) This paragraph applies where— (a) a person's entitlement to...
 3 (1) Regulations may provide that sub-paragraphs (1) to (3) of...

Lump sum where pensioner's entitlement is deferred

3A (1) This paragraph applies where— (a) a person's entitlement to...

Calculation of lump sum

3B (1) The lump sum is the accrued amount for the...

Choice between increase of pension and lump sum where pensioner's deceased spouse or civil partner has deferred entitlement

3C (1) Subject to paragraph 8, this paragraph applies where—

Increase of pension where pensioner's deceased spouse or civil partner has deferred entitlement

- 4 (1) Subject to paragraph 8, this paragraph applies where a...
 5 (1) Where— (a) a widow, widower or surviving civil partner...
 5A (1) This paragraph applies where W (referred to in paragraph...
 6 (1) This paragraph applies where W (referred to in paragraph...
 6A (1) This paragraph applies where W (referred to in paragraph...
 7 (1) For the purposes of paragraphs 5 to 6A above, ...
 7ZA (1) This paragraph modifies paragraphs 5A to 6A in cases...

Entitlement to lump sum where pensioner's deceased spouse or civil partner has deferred entitlement

7A (1) This paragraph applies where a person to whom paragraph...

Calculation of widowed person's or surviving civil partner's lump sum

7B (1) The widowed person's or surviving civil partner's lump sum...

Supplementary

7C (1) Any lump sum calculated under paragraph 3B or 7B...

Married couples and civil partners

8 (1) For the purposes of paragraphs 1 to 3 above...

Uprating

9 The sums which are the increases in the rates of...

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SCHEDULE 5A — Pension increase or lump sum where entitlement to shared additional pension is deferred

Choice between pension increase and lump sum where entitlement to shared additional pension is deferred

- 1 (1) Where a person's entitlement to a shared additional pension...

Increase of pension where entitlement deferred

- 2 (1) This paragraph applies where a person's entitlement to a...

Calculation of increment

- 3 (1) A person is entitled to an increment under this...

Lump sum where entitlement to shared additional pension is deferred

- 4 (1) This paragraph applies where— (a) a person's entitlement to...

Calculation of lump sum

- 5 (1) The lump sum is the accrued amount for the...

SCHEDULE 6 — Assessment of extent of disablement

General provisions as to method of assessment

- 1 For the purposes of section ...103 above and Part II...
2 Provision may be made by regulations for further defining the...
3 Regulations under paragraph 1(d) or 2 above may include provision—...

Severe disablement allowance

- 4 (1) In the case of an assessment of any person's...
5 (1) An assessment of any person's disablement for the purposes...

Disablement benefit

- 6 (1) Subject to sub-paragraphs (2) and (3) below, the period...
7 An assessment for the purposes of section 103 above and...

Special provision as to entitlement to constant attendance allowance, etc.

- 8 (1) For the purpose of determining whether a person is...

SCHEDULE 7 — Industrial injuries benefits

Part I — UNEMPLOYABILITY SUPPLEMENT

Availability

- 1 This Part of this Schedule applies only in relation to...

Rate and duration

- 2 (1) The weekly rate of a disablement pension shall, if...

Status: Point in time view as at 01/04/2024.

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Increase of unemployability supplement

- 3 (1) Subject to the following provisions of this paragraph, if...

Increase for beneficiary's dependent children and qualifying young persons

- 4 (1) Subject to the provisions of this paragraph and paragraph...

Additional provisions as to increase under paragraph 4

- 5 (1) An increase under paragraph 4 above of any amount...

Increase for adult dependants

- 6 (1) The weekly rate of a disablement pension where the...

Earnings to include occupational and personal pensions for purposes of disablement pension

- 7 (1) Except as may be prescribed, any reference to earnings...

Dependency increases: continuation of awards in cases of fluctuating earnings

- 8 (1) Where a beneficiary— (a) has been awarded an increase...

Part II — DISABLEMENT GRATUITY

- 9 (1) An employed earner shall be entitled to a disablement...

Part III — INCREASE OF DISABLEMENT PENSION DURING HOSPITAL
TREATMENT

- 10 (1) This Part of this Schedule has effect in relation...

Part IV — REDUCED EARNINGS ALLOWANCE

- 11 (1) Subject to the provisions of this paragraph, an employed...

Supplementary

- 12 (1) A person who on 10th April 1988 or 9th...

Part V — RETIREMENT ALLOWANCE

- 13 (1) Subject to the provisions of this Part of this...

Part VI — INDUSTRIAL DEATH BENEFIT

Introductory

- 14 (1) This Part of this Schedule only has effect in...

Widow's benefit (entitlement)

- 15 (1) The widow of the deceased shall be entitled to...

Widow's benefit (rate)

- 16 (1) The weekly rate of a pension payable under paragraph...

Widower's benefit (entitlement and rate)

- 17 (1) The widower of the deceased shall be entitled to...

Deceased's family

- 18 (1) Subject to paragraph 19 below, where at his death...

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Limits of entitlement to industrial death benefit in respect of children and qualifying young persons

19 Where two or more persons satisfy the conditions, in respect...

Death of person with constant attendance allowance

20 (1) If a person dies at a time when—

Pulmonary disease

21 (1) If a person dies as a result of any...

SCHEDULE 8 — Industrial injuries and diseases (Old Cases)

Part I — WORKMEN'S COMPENSATION AND INDUSTRIAL DISEASES
BENEFIT IN RESPECT OF EMPLOYMENT BEFORE 5TH JULY 1948

Continuation of workmen's compensation

1 The Workmen's Compensation Acts and any other enactment specified in...

Schemes for supplementing workmen's compensation

2 (1) The Secretary of State may, by scheme made with...

Provisions supplementary to paragraph 2

3 (1) For the purposes of paragraph 2 above—

Industrial diseases benefit schemes

4 (1) The Secretary of State may, by scheme made with...

Restrictions on scope of schemes under paragraph 4

5 (1) A scheme under paragraph 4 above shall not provide...

Nature and amount of benefit under paragraph 4

6 (1) The benefit payable to any person in pursuance of...

Part II — REGULATIONS PROVIDING FOR BENEFIT

7 (1) This paragraph applies to any person who is or...

Part III — INTERPRETATION

8 (1) In this Schedule, except where the context otherwise requires—...

SCHEDULE 9 — Exclusions from entitlement to child benefit

Children and qualifying young persons in detention, care, etc.

1 Except where regulations otherwise provide, no person shall be entitled...

...

2 (1) No person shall be entitled to child benefit by...

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Married children and qualifying young persons

- 3 Except where regulations otherwise provide, no person shall be entitled...

Persons exempt from tax

- 4 Except where regulations otherwise provide, no person shall be entitled...

Children entitled to severe disablement allowance

- 5 Except where regulations otherwise provide, no person shall be entitled...

SCHEDULE 10 — Priority between persons entitled to child benefit

Person with prior award

- 1 (1) Subject to sub-paragraph (2) below, as between a person...

Person having child or qualifying young person living with him

- 2 Subject to paragraph 1 above, as between a person entitled...

Opposite-sex spouses or civil partners

- 3 Subject to paragraphs 1 and 2 above, as between a...

Parents

- 4 (1) Subject to paragraphs 1 to 3 above, as between...

Other cases

- 5 As between persons not falling within paragraphs 1 to 4...

Supplementary

- 6 (1) Any election under this Schedule shall be made in...

SCHEDULE 11 — Circumstances in which periods of entitlement to statutory sick pay do not arise

- 1 A period of entitlement does not arise in relation to...
 1A Regulations under paragraph 1 above must be made with the...
 2 The circumstances are that— (a)
 3 In this Schedule “relevant date” means the date on which...
 4 (1) Paragraph 2(b) above does not apply in any case...
 5 (1) In paragraph 2(d) above “invalidity pension day”...
 5A (1) Paragraph 2(d)(i) above does not apply if, at the...
 6 For the purposes of paragraph 2(f) above, if an employee...
 7 Paragraph 2(g) above does not apply in the case of...
 8 Paragraph 2(h) above does not apply in relation to an...

SCHEDULE 12 — Relationship of statutory sick pay with benefits and other payments, etc

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The general principle

- 1 Any day which— (a) is a day of incapacity for...

Contractual remuneration

- 2 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

Incapacity benefit

- 3 (1) This paragraph and paragraph 4 below have effect to...
- 4 (1) Where a period of entitlement as between an employee...

Incapacity benefit for widows and widowers

- 5 Paragraph 1 above does not apply for the purpose of...

Unemployability supplement

- 6 Paragraph 1 above does not apply in relation to paragraph...

SCHEDULE 13 — Relationship of statutory maternity pay with benefits and other payments etc

The general principle

- 1 Except as may be prescribed, a day which falls within...

Incapacity benefit

- 2 (1) Regulations may provide that in prescribed circumstances a day...

Contractual remuneration

- 3 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

TABLE OF —
DERIVATIONS

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