



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## CHAPTER 7

### SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS (NORTHERN IRELAND) ACT 1992

#### PART I

#### CONTRIBUTIONS

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- 59 Invalidity benefit - disqualifications, etc.

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### Social Security Contributions and Benefits (Northern Ireland) Act 1992 SCHEDULE 1 — Supplementary Provisions Relating to Contributions of Classes 1, 1A, 1B, 2 and 3

#### *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...

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*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...

*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...

*Interest and penalties chargeable concurrently with Inland Revenue*

7C .....

*General regulation - making powers*

8 (1) The appropriate authority may by regulations provide—

9 The Treasury may by regulations provide that—

*Sickness payments counting as remuneration*

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

SCHEDULE 2 — Schedule 2 to the Social Security Contributions and Benefits Act 1992: 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...

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*Trustees, etc.*

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

*Other provisions*

- 6 (1) Section 86 of the Taxes Management Act 1970 (interest...  
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

*Unemployment benefit*

- 1 .....

*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) The contribution conditions for a widowed mother's allowance, a...  
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, the...

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  
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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—

*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 Department may make regulations containing provisions for finding the...

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) above is...

PART 2 — NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

*Application*

2 This Part applies to a relevant year if the contracted-out...

*Appropriate amount for year*

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

4 The flat rate amount for the year is calculated by...

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 the contracted-out...

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*Appropriate amount for year*

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

*Amount A: assumed surplus not exceeding LET*

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

*Amount A: assumed surplus 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 Department may make regulations containing provision for finding for...

PART 5 — INTERPRETATION

12 In this Schedule— “ assumed surplus ”, in relation to...

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

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,...

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*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...

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...

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 . . . . .

5 . . . . .

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### *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...

#### *Increase of unemployment 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



*Status: Point in time view as at 06/04/2009.*

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*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...

*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 repealed by...

*Regulations to provide for supplementing workmen's compensation*

2 (1) The Department may, with the consent of the Department...

*Provisions supplementary to paragraph 2*

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

Part II — REGULATIONS PROVIDING FOR BENEFIT FOR PRE-1948 CASES

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

Part III — INTERPRETATION

5 (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 (1) Except where regulations otherwise provide, no person shall be...

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...

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

*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 .....

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...

*Husband and wife*

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 .....

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...

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## SCHEDULE 12 — Relationship of Statutory Sick Pay with Benefits and Other Payments, etc.

### *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

- Note: 1. The following abbreviations are used in this Table:—...
- 2 The Table does not contain any entries in respect of...
  - 3 The Table does not show the effect of transfer of...

**Status:**

Point in time view as at 06/04/2009.

**Changes to legislation:**

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