



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

## CHAPTER 7

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

#### PART I

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- 9 Calculation of secondary Class 1 contributions.

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- 167ZZ Entitlement: general
- 167ZZ1 Liability to make payments
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- 167B The own occupation test.
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- 167D Incapacity for work: persons to be treated as incapable or capable of work.
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- 167G Incapacity for work: supplementary provisions.

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172 Assembly, etc. control of regulations and orders.

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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, 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...

*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...

*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

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### *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) 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 — RATE 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 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 —

*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

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- 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,...  
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...



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*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 .....

*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

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### *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 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...

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*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...

...

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...

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*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...

*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 .....

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.

*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...

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*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:**

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