



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

## 1992 CHAPTER 7

### [<sup>F1</sup>PART XIIZA

#### [<sup>F1</sup>STATUTORY PATERNITY PAY]

*F1* .....

#### [<sup>F1</sup>167ZJ]Part XIIZA: supplementary

- (1) In this Part of this Act—
- “the Board” means the Commissioners of Inland Revenue;
  - “the Department” means the Department for Employment and Learning;
  - [<sup>F2</sup>“employer”, in relation to a person who is an employee, means a person who—
    - (a) under section 6 above is liable to pay secondary Class 1 contributions in relation to any of the earnings of the person who is an employee; or
    - (b) would be liable to pay such contributions but for—
      - (i) the condition in section 6(1)(b); or
      - (ii) the employee being under the age of 16;]
  - “modifications” includes additions, omissions and amendments, and related expressions are to be read accordingly;
  - “prescribed” means prescribed by regulations.
- (2) In this Part of this Act, “employee” means a person who is—
- (a) gainfully employed in Northern Ireland either under a contract of service or in an office (including elective office) with [<sup>F3</sup>earnings (within the meaning of Parts 1 to 5 above)]; <sup>F4</sup>...
  - <sup>F4</sup>(b) .....
- (3) Regulations may provide—

*Status: Point in time view as at 05/04/2015.*

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- (a) for cases where a person who falls within the definition in subsection (2) above is not to be treated as an employee for the purposes of this Part of this Act; and
  - (b) for cases where a person who would not otherwise be an employee for the purposes of this Part of this Act is to be treated as an employee for those purposes.
- (4) Without prejudice to any other power to make regulations under this Part of this Act, regulations may specify cases in which, for the purposes of this Part of this Act or of such provisions of this Part of this Act as may be prescribed—
- (a) two or more employers are to be treated as one;
  - (b) two or more contracts of service in respect of which the same person is an employee are to be treated as one.
- (5) In this Part of this Act, except [<sup>F5</sup>section 167ZE], “week” means a period of 7 days beginning with Sunday or such other period as may be prescribed in relation to any particular case or class of cases.
- (6) For the purposes of this Part of this Act, a person’s normal weekly earnings shall, subject to subsection (8) below, be taken to be the average weekly earnings which in the relevant period have been paid to him or paid for his benefit under the contract of service with the employer in question.
- (7) For the purposes of subsection (6) above, “earnings” and “relevant period” shall have the meanings given to them by regulations.
- (8) In such cases as may be prescribed, a person’s normal weekly earnings shall be calculated in accordance with regulations.
- (9) Where in consequence of the establishment of one or more Health and Social Services trusts under the Health and Personal Social Services (Northern Ireland) Order 1991, a person’s contract of employment is treated by a scheme under that Order as divided so as to constitute two or more contracts, regulations may make provision enabling the person to elect for all of those contracts to be treated as one contract for the purposes of this Part of this Act or such provisions of this Part of this Act as may be prescribed.
- (10) Regulations under subsection (9) above may prescribe—
- (a) the conditions that must be satisfied if a person is to be entitled to make such an election;
  - (b) the manner in which, and the time within which, such an election is to be made;
  - (c) the persons to whom, and the manner in which, notice of such an election is to be given;
  - (d) the information which a person who makes such an election is to provide, and the persons to whom, and the time within which, he is to provide it;
  - (e) the time for which such an election is to have effect;
  - (f) which one of the person’s employers under two or more contracts is to be regarded for the purposes of [<sup>F6</sup>statutory paternity pay] as his employer under the contract.
- (11) The powers under subsections (9) and (10) above are without prejudice to any other power to make regulations under this Part of this Act.
- (12) In this Part of this Act “regulations” means regulations made by the Department and in relation to any such regulations sections 171 and 172 below have effect as if references to the Department were references to the Department for Employment and Learning.

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(13) Regulations under any of subsections (4) to (10) above must be made with the concurrence of the Board.]

#### Textual Amendments

- F1** Pt. XIII A (ss. 167ZA-167ZK) inserted (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836 \(N.I. 2\)\)](#), arts. 1(2), **5**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F2** Words in s. 167ZJ(1) substituted (1.10.2006) by [The Employment Equality \(Age\) Regulations \(Northern Ireland\) 2006 \(S.R. 2006/261\)](#), reg. 1(1), **Sch. 7 para. 1(5)(a)** (with reg. 50, Sch. 7 para. 1(6))
- F3** Words in s. 167ZJ(2)(a) substituted (13.5.2014) by [National Insurance Contributions Act 2014 \(c. 7\)](#), s. 15(4), **Sch. 2 para. 11**
- F4** S. 167ZJ(2)(b) and preceding word repealed (1.10.2006) by [The Employment Equality \(Age\) Regulations \(Northern Ireland\) 2006 \(S.R. 2006/261\)](#), reg. 1(1), Sch. 7 para. 1(5)(b), **Sch. 8(1)** (with reg. 50, Sch. 7 para. 1(6))
- F5** Words in s. 167ZJ(5) substituted (5.4.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 2(17)(a)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F6** Words in s. 167ZJ(10)(f) substituted (5.4.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 2(17)(b)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))

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