



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Preliminary

22 Earnings factors.

(1) A person shall, for the purposes specified in subsection (2) below, be treated as having annual earnings factors derived—

- (a) in the case of 1987-88 or any subsequent tax year, from [^{F1}so much of his earnings as did not exceed the upper earnings limit and] upon which primary Class 1 contributions have been paid or treated as paid and from Class 2 and Class 3 contributions; and
- (b) in the case of any earlier tax year, from his contributions of any of Classes 1, 2 and 3;

but subject to the following provisions of this section and those of section 23 below.

(2) The purposes referred to in subsection (1) above are those of—

- (a) establishing, by reference to the satisfaction of contribution conditions, entitlement to [^{F2}a contribution-based jobseeker's allowance [^{F3}, to a contributory employment and support allowance] or to] any benefit specified in section 20(1) above, other than maternity allowance; and
- (b) calculating the additional pension in the rate of a long-term benefit.

[^{F4}(2A) For the purpose specified in subsection (2)(b) above, in the case of the first appointed year or any subsequent tax year a person's earnings factor shall be treated as derived only from [^{F1}so much of his earnings as did not exceed [^{F5}the applicable limit] and] on which primary Class 1 contributions have been paid or treated as paid.

Status: Point in time view as at 12/02/2015. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 22 is up to date with all changes known to be in force on or before 30 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F6}This subsection does not affect the operation of sections 44A and 44B below (deemed earnings factors).]

[^{F7}(2B) “The applicable limit” means—

- (a) in relation to a tax year before [^{F8}2009–10], the upper earnings limit;
- (b) in relation to [^{F8}2009–10] or any subsequent tax year, the upper accrual point.]

(3) Separate earnings factors may be derived for 1987-88 and subsequent tax years—

- (a) from earnings [^{F9}not exceeding the upper earnings limit] upon which primary Class 1 contributions have been paid or treated as paid;
- (b) from earnings which have been credited;
- (c) from contributions of different classes paid or credited in the same tax year;
- (d) by any combination of the methods mentioned in paragraphs (a) to (c) above, and may be derived for any earlier tax year from contributions of different classes paid or credited in the same tax year, and from contributions which have actually been paid, as opposed to those not paid but credited.

(4) Subject to regulations under section 19(4) to (6) above, no earnings factor shall be derived—

- (a) for 1987-88 or any subsequent tax year, from earnings [^{F10}in respect of which] primary Class 1 contributions are paid at the reduced rate, or
- (b) for any earlier tax year, from primary Class 1 contributions paid at the reduced rate or from secondary Class 1 contributions.

(5) Regulations may provide for crediting—

- (a) for 1987-88 or any subsequent tax year, earnings or Class 2 or Class 3 contributions, or
- (b) for any earlier tax year, contributions of any class,

for the purpose of bringing a person’s earnings factor for that tax year to a figure which will enable him to satisfy contribution conditions of entitlement to [^{F2}a contribution-based jobseeker’s allowance [^{F11}, to a contributory employment and support allowance] or to] any prescribed description of benefit (whether his own entitlement or another person’s).

[^{F12}(5A) Section 23A below makes provision for the crediting of Class 3 contributions for the purpose of determining entitlement to the benefits to which that section applies.]

(6) Regulations may impose limits with respect to the earnings factors which a person may have or be treated as having in respect of any one tax year.

(7) The ^{M1}power to amend regulations made before 30th March 1977 (the making of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977) under subsection (5) above may be so exercised as to restrict the circumstances in which and the purposes for which a person is entitled to credits in respect of weeks before the coming into force of the amending regulations; but not so as to affect any benefit for a period before the coming into force of the amending regulations if it was claimed before 18th March 1977.

[^{F13}(8) In this section, “contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act (Northern Ireland) 2007 (employment and support allowance).]

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[^{F14}(9) References in this Act or any other statutory provision to earnings factors derived from so much of a person's earnings as do not exceed the upper accrual point or the upper earnings limit are to be read, in relation to earners paid otherwise than weekly, as references to earnings factors derived from so much of those earnings as do not exceed the prescribed equivalent.]

Textual Amendments

- F1** Words in s. 22(1)(a)(2A) substituted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 6, 8(2), [Sch. 1 para. 26\(2\)](#)
- F2** Words in s. 22(2)(a)(5) inserted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), [Sch. 2 para. 5](#); S.R. 1996/401, art. 2
- F3** Words in s. 22(2)(a) inserted (27.10.2008) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), s. 60(1), [Sch. 3 para. 3\(3\)\(a\)](#); S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2
- F4** S. 22(2A) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), [s. 29\(1\)](#); S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F5** Words in s. 22(2A) substituted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), [s. 10\(1\)\(a\)](#)
- F6** Words in s. 22(2A) inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), [Sch. 1 para. 30](#)
- F7** S. 22(2B) inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), [s. 10\(1\)\(b\)](#)
- F8** Word in s. 22(2B) substituted (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), [ss. 102\(2\)](#), 118(2) (with s. 73)
- F9** Words in s. 22(3)(a) inserted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 6, 8(2), [Sch. 1 para. 26\(3\)](#)
- F10** Words in s. 22(4)(a) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), [Sch. 6 para. 43](#); S.R. 1999/72, art. 2(b), Sch.
- F11** Words in s. 22(5) inserted (1.7.2008 for specified purposes, 27.10.2008 in so far as not already in force) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), s. 60(1), [Sch. 3 para. 3\(3\)\(b\)](#); S.R. 2008/276, art. 2(2)(c), Sch. Pt. 1
- F12** S. 22(5A) inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), [Sch. 1 para. 9](#)
- F13** S. 22(8) added (1.7.2008 for specified purposes, 27.10.2008 in so far as not already in force) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), s. 60(1), [Sch. 3 para. 3\(4\)](#); S.R. 2008/276, art. 2(2)(c), Sch. Pt. 1
- F14** S. 22(9) added (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(2), [Sch. 7 para. 2](#) (with s. 73)

Modifications etc. (not altering text)

- C1** S. 22 applied (7.2.1994) by 1993 c. 49, [s. 176\(1\)](#); S.R. 1994/17, art. 2
- C2** S. 22(4) modified (1.6.2007) by [The Transfer of State Pensions and Benefits Regulations \(Northern Ireland\) 2007 \(S.R. 2007/286\)](#), regs. 1(1), [8\(1\)](#)
- C3** S. 22(5)(a) modified (1.7.1998) by S.I. 1998/1506 (N.I. 10), [arts. 1\(3\)](#), 73(a)a

Marginal Citations

- M1** S.I. 1977/610 (N.I. 11).

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