



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Preliminary

23 Provisions supplemental to ss. 21 and 22.

- (1) Earnings factors derived as mentioned in section [F122(1)] above, including earnings factors as increased by any order under section 130 of the Administration Act—
 - (a) shall be expressed, subject to subsection (2) below, as whole numbers of pounds; and
 - (b) shall be made ascertainable from tables or rules to be drawn up by the Department and embodied in regulations.
- (2) Subsection (1) above does not require earnings factors in respect of the tax year 1978-79 or any subsequent tax year which have been revalued for the purpose of calculating guaranteed minimum pensions under the Pensions Order [F2] or the Pensions Act] to be expressed as whole numbers of pounds.
- (3) The tables and rules referred to in subsection (1) above shall be drawn up so that, in general—
 - (a) in respect of the tax year 1987-88 and any subsequent tax year, the amount of earnings upon which primary Class 1 contributions have been paid or treated as paid gives rise, subject to subsection (4) below, to an earnings factor for that year equal or approximating to the amount of those earnings; and
 - (b) any number of Class 2 or Class 3 contributions in respect of a tax year gives rise to an earnings factor for that tax year equal or approximating to that year's lower earnings limit for Class 1 contributions multiplied by the number of contributions.

Status: Point in time view as at 14/04/1999. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 23 is up to date with all changes known to be in force on or before 16 July 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)

- (4) The Department may by regulations make such modifications of subsection (3)(a) above as appear to the Department to be appropriate in consequence of section 8(2) above.

Textual Amendments

- F1** Words in s. 23(1) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 131(2)
- F2** Words in s. 23(2) inserted (7.2.1994) by 1993 c. 49, s. 184, Sch. 7 para. 31; S.R. 1994/17, art. 2

Modifications etc. (not altering text)

- C1** S. 23 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

Status:

Point in time view as at 14/04/1999. This version of this provision has been superseded.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 23 is up to date with all changes known to be in force on or before 16 July 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.