

Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Preliminary

- 3 "Earnings" and "earner".
 - (1) In this Part of this Act and Parts II to V—
 - (a) "earnings" includes any remuneration or profit derived from an employment;
 - (b) "earner" shall be construed accordingly.
 - (2) For the purposes of this Part of this Act and of Parts II to V other than those of Schedule 8—
 - (a) the amount of a person's earnings for any period; or
 - (b) the amount of his earnings to be treated as comprised in any payment made to him or for his benefit,

shall be calculated or estimated in such manner and on such basis as may be prescribed.

(3) Regulations made for the purposes of subsection (2) above may prescribe that payments of a particular class or description made or falling to be made to or by a person shall, to such extent as may be prescribed, be disregarded or, as the case may be, be deducted from the amount of that person's earnings.

Modifications etc. (not altering text)

C1 S. 3 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

Status:

Point in time view as at 01/07/1998. This version of this provision has been superseded.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 3 is up to date with all changes known to be in force on or before 17 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.