



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Preliminary

4 Payments treated as remuneration and earnings.

- (1) For the purposes of section 3 above there shall be treated as remuneration derived from employed earner's employment—
- (a) any sum paid to or for the benefit of a person in satisfaction (whether in whole or in part) of any entitlement of that person to—
 - (i) statutory sick pay; or
 - (ii) statutory maternity pay; [^{F1}or]
 - [^{F2}(iii) statutory paternity pay; or
 - (iv) statutory adoption pay; or
 - (v) statutory shared parental pay; and]
 - (b) any sickness payment made—
 - (i) to or for the benefit of the employed earner; and
 - (ii) in accordance with arrangements under which the person who is the secondary contributor in relation to the employment concerned has made, or remains liable to make, payments towards the provision of that sickness payment.
- (2) Where the funds for making sickness payments under arrangements of the kind mentioned in paragraph (b) of subsection (1) above are attributable in part to contributions to those funds made by the employed earner, regulations may make provision for disregarding, for the purposes of that subsection, the prescribed part of any sum paid as a result of the arrangements.

Status: Point in time view as at 15/03/2015. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 4 is up to date with all changes known to be in force on or before 21 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)

- (3) For the purposes of subsections (1) and (2) above “sickness payment” means any payment made in respect of absence from work due to incapacity for work ^{F3}. . . .
- [^{F4}(4) For the purposes of section 3 above there shall be treated as remuneration derived from an employed earner’s employment—
- [^{F5}(a) the amount of any gain calculated under section 479 [^{F6}of ITEPA 2003 in respect of which an amount counts as employment income of the earner under section 476 of that Act (charge on acquisition of securities pursuant to option etc), reduced by any amounts deducted under section 480(1) to (6) of that Act in arriving at the amount counting as such employment income;]]
- (b) any sum paid (or treated as paid) to or for the benefit of the earner which is chargeable to tax by virtue of [^{F7}section 225 or 226 of ITEPA 2003] (taxation of consideration for certain restrictive undertakings).]
- (5) For the purposes of section 3 above regulations may make provision for treating as remuneration derived from an employed earner’s employment any payment made by a body corporate to or for the benefit of any of its directors where that payment would, when made, not be earnings for the purposes of this Act.
- [^{F8}(6) Regulations may make provision for the purposes of this Part—
- (a) for treating any amount on which an employed earner is chargeable to income tax under [^{F9}the employment income Parts of ITEPA 2003] as remuneration derived from the earner’s employment; and
- (b) for treating any amount which in accordance with regulations under paragraph (a) above constitutes remuneration as an amount of remuneration paid, at such time as may be determined in accordance with the regulations, to or for the benefit of the earner in respect of his employment.]
- [^{F10}(7) Regulations under this section shall be made by the Treasury with the concurrence of the Department.]

Textual Amendments

- F1** S. 4(1)(a)(iii)(iv) and preceding word inserted (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836 \(N.I. 2\)\)](#), arts. 1(2), 17(1), [Sch. 2 para. 1\(1\)](#); S.R. 2002/356, [art. 2\(2\)](#), Sch. 1 Pt. II
- F2** S. 4(1)(a)(iii)-(v) substituted (15.3.2015 for specified purposes) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), [Sch. 1 para. 2\(3\)](#); S.R. 2015/86, arts. 3(2)(i), 5
- F3** Words in s. 4(3) repealed (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1)(2), Sch. 1 Pt. I para. 1, [Sch. 2](#) (with art. 15(1)); S.R. 1994/450, art. 2, [Sch. Pt. IV](#)
- F4** S. 4(4) substituted (1.7.1998 for specified purposes and 9.9.1998 otherwise with effect as mentioned in art. 47(3) of the amending S.I.) by S.I. 1998/1506 (N.I. 10), [arts. 1\(3\)](#), 47(1)(3); S.R. 1998/312, art. 2(a), [Sch. Pt. I](#),
- F5** S. 4(4)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 6 para. 193\(2\)](#) (with Sch. 7)
- F6** Words in s. 4(4)(a) substituted (with effect in accordance with Sch. 22 para. 48(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 22 para. 48\(1\)\(b\)](#)
- F7** Words in s. 4(4)(b) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 6 para. 193\(3\)](#) (with Sch. 7)
- F8** S. 4(6) substituted (with effect in relation to tax year 2000-2001 and subsequent tax years) by 2000 c. 19, s. [78\(3\)\(8\)](#) (with s. 78(9))
- F9** Words in s. 4(6)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 6 para. 193\(4\)](#) (with Sch. 7)

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F10 S. 4(7) added (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 5** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

Modifications etc. (not altering text)

C1 S. 4 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

C2 S. 4(1) modified (with effect in relation to tax year 2001-2002 and subsequent tax years) by S.R. 1979/186, **Sch. 1ZC Pt. X para. 7** (as inserted by S.I. 2001/597, regs. 1(2), 11, **Sch. 2**

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