

1977 No. 94

SOCIAL SECURITY**The Social Security (Contributions) (Industrial Relations) Regulations
(Northern Ireland) 1977***Made* 1st April 1977*Coming into operation* 6th April 1977

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(a), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Industrial Relations) Regulations (Northern Ireland) 1977 and shall come into operation on 6th April 1977.

(2) In these regulations—

“the Act” means the Social Security (Northern Ireland) Act 1975(b);

“the No. 2 Order” means the Industrial Relations (No. 2) (Northern Ireland) Order 1976(c);

“maternity pay” has the meaning assigned to it by Article 2(2) of the No. 2 Order.

Certain sums to be earnings

2. For the purposes of the Act—

(a) any such sum as is referred to in Article 14(2)(a) or (b) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (certain sums to be earnings for social security purposes) shall be deemed to be earnings payable by the person liable to pay the maternity pay, to the person entitled to receive such sum and to be so payable in respect of the period for which it is paid;

(b) any such sum as is referred to in Article 14(2)(c) to (e) of the said Order shall be deemed to be earnings payable by the person liable to make such payment to the person entitled to receive it and to be so payable in respect of the period to which the order or as the case may be award relates;

(c) any amount (save where such amount is a payment of earnings from another employment) taken into account for the purpose of calculating the amount payable by way of any such sum as is referred to in sub-paragraph (b) so as to reduce the amount payable shall be treated as related to such sum and shall be deemed to be earnings payable by and to the persons referred to in sub-paragraph (b) and to be so payable in respect of the period referred to in that sub-paragraph;

(d) any period referred to in this regulation shall, so far as it is not a period of employment, be deemed to be a period of employment.

(a) S.I. 1977/610 (N.I. 11)

(b) 1975 c. 15

(c) S.I. 1976/2147 (N.I. 28)

Modification of Articles 22 and 24 of the No. 2 Order

3. The provisions of Articles 22 and 24 of the No. 2 Order (maternity pay rebate and unreasonable default by employer in paying maternity pay) shall have effect with the following modifications —

- (a) paragraph (1) of Article 22 shall apply as if after “so paid” there were added “and of the secondary Class 1 contributions paid in respect of that maternity pay”;
- (b) paragraph (1) of Article 24 shall apply as if after “not exceeding the amount of maternity pay” there were added “and secondary Class 1 contributions”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 1st April 1977.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations provide that sums payable under provisions of the Industrial Relations (Northern Ireland) Order 1976 and the Industrial Relations (No. 2) (Northern Ireland) Order 1976 and related amounts are deemed to be earnings for the purposes of the Social Security (Northern Ireland) Act 1975. They prescribe the persons by and to whom and the periods in respect of which such earnings are deemed to be payable and provide that those periods are deemed to be periods of employment.

The regulations also provide that Article 22(1) (maternity pay rebate) and 24(1) (unreasonable default by employer in paying maternity pay) of the Industrial Relations (No. 2) (Northern Ireland) Order 1976 should be modified so as to include secondary Class 1 contributions in the amounts recoverable under those provisions.