

1987 No. 115

SOCIAL SECURITY

The Social Security (Earnings Factor) (Amendment) Regulations (Northern Ireland) 1987.

Made 16th March 1987

Coming into operation 29th March 1987

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 13(5) and (5A) of the Social Security (Northern Ireland) Act 1975(a) and Article 8(5A) of the Social Security Pensions (Northern Ireland) Order 1975(b) 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 (Earnings Factor) (Amendment) Regulations (Northern Ireland) 1987 and shall come into operation on 29th March 1987.

(2) In these regulations “the principal regulations” means the Social Security (Earnings Factor) Regulations (Northern Ireland) 1979(c).

(3) The Interpretation Act 1978(d) shall apply to these regulations as it applies to an Act of the United Kingdom Parliament.

Earnings factor for the tax year 1986-87

2. For the tax year commencing 6th April 1986, paragraph 2 of Schedule 1 to the principal regulations shall have effect as if for sub-paragraphs (e) and (f) there were substituted—

“(e) F is—

(i) in relation to any Class 1 contributions paid at a rate specified in section 4(6) to (6B) of the Act—

(aa) 1·8, where P-Q is less than £156,

(bb) $\frac{142}{P-Q} + 0\cdot89$, where P-Q is not less than £156 but not greater than £1,290·91,

(cc) 1, where P-Q is greater than £1,290·91;

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- (a) 1975 c. 15; section 13(5) was amended by paragraph 4 of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)) and paragraph 1(a) of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)). Section 13(5A) was inserted by paragraph 1(b) of Schedule 5 to the Social Security (Northern Ireland) Order 1985
- (b) S.I. 1975/1503 (N.I. 15); Article 8(5A) was inserted by paragraph 8(b) of Schedule 5 to the Social Security (Northern Ireland) Order 1985
- (c) S.R. 1979 No. 193, amended by S.R. 1985 No. 263
- (d) 1978 c. 30

- (ii) in relation to any Class 1 contributions paid at a rate so specified as modified by regulations under section 123 of the Act—
- (aa) 1·976, where P is less than £127·90,
- (bb) $\frac{140\cdot2}{P} + 0\cdot88$, where P is not less than £127·90 but not greater than £1,161·82,
- (cc) 1, where P is greater than £1,161·82;
- (iii) in relation to any Class 1 contributions paid at a rate so specified as modified by regulations under section 124 of the Act—
- (aa) 1·842, where P is less than £148·18,
- (bb) $\frac{141\cdot5}{P} + 0\cdot887$, where P is not less than £148·18 but not greater than £1,255·05,
- (cc) 1, where P is greater than £1,255·05;
- (iv) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(a) of the Pensions Order in a year in which no payment is made of contributions to which head (i) above applies—
- (aa) 1·8, where P-Q is less than £98·80,
- (bb) $\frac{177\cdot84}{P-Q}$, where P-Q is not less than £98·80 but not greater than £177·84,
- (cc) 1, where P-Q is greater than £177·84;
- (v) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(a) of the Pensions Order in a year in which there are also paid contributions to which head (i) above applies—
- (aa) 1·8, where P-Q is less than £156,
- (bb) $\frac{142}{P-Q} + 0\cdot89$, where P-Q is not less than £156 but not greater than £1,290·91,
- (cc) 1, where P-Q is greater than £1,290·91;
- (vi) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(a) of the Pensions Order as modified by regulations under section 123 of the Act—
- (aa) 1·976, where P-Q is less than £81·02,
- (bb) $\frac{160\cdot06}{P-Q}$, where P-Q is not less than £81·02 but not greater than £160·06,
- (cc) 1, where P-Q is greater than £160·06;
- (vii) in relation to such part of any Class 1 contributions as is paid at the normal percentage in accordance with Article 29(1)(a) of the Pensions Order as modified by regulations under section 124 of the Act—
- (aa) 1·842, where P-Q is less than £93·86.

- (bb) $\frac{172.90}{P-Q}$, where P-Q is not less than £93.86 but not greater than £172.90,
- (cc) 1, where P-Q is greater than £172.90; and
- (f) G is—
- (i) in relation to any Class 1 contributions paid at the highest of the rates specified in section 4(6) to (6B) of the Act or to any contracted-out contributions ascertained by reference to Article 29(2)(a) of the Pensions Order—
- (aa) 2.4, where Q is less than £48.48,
- (bb) $\frac{72}{Q} + 0.915$, where Q lies between £48.48 and £847.06,
- (cc) 1, where Q is greater than £847.06;
- (ii) in relation to any contracted-out contributions ascertained by reference to Article 29(2)(a) of the Pensions Order, as modified by regulations under section 123 of the Act—
- (aa) 3.05, where Q is less than £33.05,
- (bb) $\frac{71}{Q} + 0.902$, where Q lies between £33.05 and £724.49,
- (cc) 1, where Q is greater than £724.49;
- (iii) in relation to any contracted-out contributions ascertained by reference to Article 29(2)(a) of the Pensions Order, as modified by regulations under section 124 of the Act—
- (aa) 2.54, where Q is less than £44.20,
- (bb) $\frac{72}{Q} + 0.911$, where Q lies between £44.20 and £808.99,
- (cc) 1, where Q is greater than £808.99;
- and the amount resulting shall be rounded to the nearest whole penny.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 16th March 1987.

(L.S.)

A. N. Burns

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

The Social Security (Earnings Factor) (Amendment) Regulations (Northern Ireland) 1985 (S.R. 1985 No. 263) made provision for employed earners who paid primary Class 1 contributions at a reduced rate as from 6th October 1985 to have the earnings factor derived from those contributions boosted in accordance with a formula.

Regulation 2 of these regulations applies new figures to that formula for the tax year 1986-87. These figures reflect the increases made as from 6th April 1986 in the amount of weekly earnings specified in the earnings brackets in section 4(6B) of the Social Security (Northern Ireland) Act 1975, and so preserve the value of the formula for the tax year 1986-87.