



Social Security Administration Act 1992

1992 CHAPTER 5

PART XII

FINANCE

161 National Insurance Fund

- [^{F1}(1) The National Insurance Fund shall be maintained under the control and management of the Commissioners for Her Majesty's Revenue and Customs.]
- (2) Accounts of the National Insurance Fund shall be prepared [^{F2}by the Inland Revenue] in such form, and in such manner and at such times, as the Treasury may direct, and the Comptroller and Auditor-General shall examine and certify every such account and shall lay copies of it, together with his report on it, before Parliament.
- (3) Any money in the National Insurance Fund may from time to time be paid over to the National Debt Commissioners and be invested by them ^{F3}... in any such manner for the time being specified in Part II of Schedule 1 to the ^{M1}Trustee Investments Act 1961 as the Treasury may specify by an order of which a draft has been laid before Parliament.
- (4) The National Debt Commissioners shall present to Parliament annually an account of the securities in which money in the National Insurance Fund is for the time being invested.

Textual Amendments

- F1** S. 161(1) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 51(2)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F2** Words in s. 161(2) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 51(3)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F3** Words in s. 161(2) omitted (1.4.1999) by virtue of Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 51(4)**; S.I. 1999/527, art. 2(b), **Sch. 2**

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Marginal Citations

M1 1961 c. 62.

162 Destination of contributions

- (1) Contributions received by the [^{F4}Inland Revenue]^{F5} ... shall be paid by [^{F4}them] into the National Insurance Fund after deducting ^{F6}... the appropriate national health service allocation ^{F6} ...
- ^{F7}(2)
- [^{F8}(2A) [^{F9}The reference to contributions in subsection (1) above includes] payments on account of contributions made in accordance with regulations under section 3(5) of the Contributions and Benefits Act (Payments on account of directors's contributions.)]
- (3) The additions paid under section 1(5) of the Contributions and Benefits Act shall be paid, in accordance with any directions given by the Treasury, into the National Insurance Fund.
- [^{F10}(4) There shall be paid into the National Insurance Fund—
- (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act [^{F11}or section 101 of the Finance Act 2009][^{F12}, or from persons in Great Britain by virtue of paragraph 6 of Schedule 2 to [^{F13}the Contributions and Benefits Act,]] as remains after the deduction by them of any administrative costs attributable to its recovery,
 - (b) the amounts apportioned to [^{F14}contributions] under sub-paragraph (6) of Paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that sub-paragraph, and
 - (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.]
- ^{F15}(4ZA)
- [^{F16}(4ZB) [^{F17}Subsection (4)(b) and (c)] above shall have effect notwithstanding any provision which treats a penalty under section 98 or 98A of the Taxes Management Act 1970 as if it were tax charged in an assessment and due and payable.]
- [^{F18}(4A) The sums recovered by the [^{F19}Inland Revenue] under regulations made under paragraph 7A [^{F20}, 7B or 7BZA] of Schedule 1 to the Contributions and Benefits Act in respect of interest or penalties shall be paid into the National Insurance Fund.]
- (5) In subsection (1) above “the appropriate national health service allocation” means [^{F21}[^{F22}50] per cent of the product of the additional rate together with] —
- (a) in the case of primary Class 1 contributions, [^{F23}2.05] per cent. of the amount estimated to be that of [^{F24}so much of the earnings in respect of which those contributions were paid as exceeded [^{F25}the primary threshold] but did not exceed the upper earnings limit;]
 - (b) in the case of secondary Class 1 contributions, [^{F26}1.9] per cent. of the amount estimated to be that of the [^{F27}total] earnings in respect of which [^{F28}primary Class 1 contributions] were paid;

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- (c) in the case of Class 1A contributions, [^{F26}1.9] per cent. of the amount estimated to be the aggregate of the [^{F29}general earnings][^{F30}and the amounts chargeable to income tax under section 403 of the Income Tax (Earnings and Pensions) Act 2003] used in calculating those contributions;
 - [^{F31}(ca) in the case of Class 1B contributions, [^{F26}1.9] per cent of the amount estimated to be the aggregate of the [^{F32}general earnings] and the amounts of income tax in respect of which those contributions were paid;]
 - (d) in the case of Class 2 contributions, 15.5 per cent. of the amount estimated to be the total of those contributions;
 - (e) in the case of Class 3 contributions, 15.5 per cent. of the amount estimated to be the total of those contributions; and
 - [^{F33}(ea) in the case of Class 3A contributions, 15.5 per cent of the amount estimated to be the total of those contributions;]
 - (f) in the case of Class 4 contributions, [^{F34}2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections.]
- [^{F35}(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—
- (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
 - (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and
 - (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(B) of that section (additional Class 4 percentage).]
- (6) In [^{F36}subsections (5) and (5A)] above “estimated” means estimated by the [^{F37}Inland Revenue] in any manner which after consulting the Government Actuary or the Deputy Government Actuary [^{F37}the Inland Revenue consider] to be appropriate and which the Treasury has approved.
- [^{F38}(6A) In the case of earners paid other than weekly, the reference in paragraph (a) of subsection (5) above to [^{F39}the primary threshold or the upper earnings limit] shall be taken as a reference to the equivalent of [^{F39}that threshold or limit prescribed under section 5(4)] of the Contributions and Benefits Act.]
- (7) [^{F40}The Treasury may] by order amend any of paragraphs (a) to (f) of subsection (5) above in relation to any tax year, by substituting for the percentage for the time being specified in that paragraph a different percentage.
- (8) No order under section (7) above shall substitute a figure which represents an increase or decrease in the appropriate national health service allocation of more than—
- (a) 0.1 per cent. of the relevant earnings, in the case of paragraph (a) or (b);
 - (b) 0.1 per cent. of the relevant aggregate, in the case of paragraph (c) [^{F41}or (ca)];
 - (c) 4 per cent. of the relevant contributions, in the case of paragraph (d) [^{F42}, (e) or (ea)]; or

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- (d) 0.2 per cent. of the relevant earnings, in the case of paragraph (f).
- (9) From the national health service allocation in respect of contributions of any class there shall be deducted such amount as the [^{F43}Inland Revenue] may estimate to be the portion of the total expenses incurred by [^{F44}them] or any other government department in collecting contributions of that class which is fairly attributable to that allocation, and [^{F45}the remainder shall be paid the Inland Revenue to the Secretary of State towards] the cost—
- (a) of the national health service in England;
 - (b) of that service in Wales; and
 - (c) of that service in Scotland,
- in such shares as the Treasury may determine.
- (10) The [^{F46}Inland Revenue] shall pay any amounts deducted in accordance with subsection (9) above into the Consolidated Fund.
- ^{F47}(11)
- (12) The [^{F48}Inland Revenue] may make regulations modifying this section, in such manner as [^{F49}they think] appropriate, in relation to the contributions of persons referred to in the following sections of the Contributions and Benefits Act—
- (a) section 116(2) (H.M. forces);
 - (b) section 117(1) (mariners, airmen, etc.);
 - (c) section 120(1) (continental shelf workers),
- and in relation to any contributions which are reduced under section 6(5) of that Act.

Textual Amendments

- F4** Words in s. 162(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 52(2)**; S.I. 1999/527, art. 2(b), Sch. 2
- F5** Words in s. 162(1) repealed (1.7.1997) by [Social Security Administration \(Fraud\) Act 1997 \(c. 47\)](#), s. 25(1), **Sch. 2**; S.I. 1997/1577, art. 2, Sch.
- F6** Words in s. 162(1) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), **Sch. 2**
- F7** S. 162(2) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), **Sch. 2**
- F8** S. 162(2A) inserted (8.9.1998) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), **Sch. 7 para. 99(1)**; S.I. 1998/2209, art. 2(a), Sch. Pt. 1
- F9** Words in s. 162(2A) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), **Sch. 1 para. 19(2)**
- F10** S. 162(4) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 28(2)**; S.I. 1999/527, art. 2(b), Sch. 2
- F11** Words in s. 162(4)(a) inserted (with effect in relation to payments which are due and payable in respect of the tax year 2014-15 and subsequent tax years) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **5(a)** (with art. 1(2))
- F12** Words in s. 162(4)(a) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), **Sch. 1 para. 19(3)**
- F13** Words in s. 162(4)(a) substituted (with effect in relation to payments which are due and payable in respect of the tax year 2014-15 and subsequent tax years) by [The Finance Act 2009, Sections 101](#)

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- and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014 (S.I. 2014/992), arts. 1(1), **5(b)** (with art. 1(2))
- F14** Word in s. 162(4)(b) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(4)**; S.I. 1999/527, art. 2(b), Sch. 2
- F15** S. 162(4ZA) repealed (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, Sch. 1 para. 3(3)(a), **Sch. 2**; S.I. 2004/1943, art. 5(a)(iii)
- F16** S. 162(4ZA)(4ZB) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 5 para. 12**; S.I. 1999/527, art. 2(b), Sch. 2
- F17** Words in s. 162(4ZB) substituted (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 1 para. 3(3)(b)**; S.I. 2004/1943, art. 5(a)(iii)
- F18** S.s. 162(4A) inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 99(2)**; S.I. 1999/526, art. 2
- F19** Words in s. 162(4A) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 28(3)**; S.I. 1999/527, art. 2(b), Sch. 2
- F20** Words in s. 162(4A) substituted (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 1 para. 3(3)(c)**; S.I. 2004/1943, art. 5(a)(iii)
- F21** Words in s. 162(5) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 4(2)(a)**, 8(2)
- F22** Figure in s. 162(5) substituted (6.4.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 3, 13(1)**
- F23** Figure in s. 162(5)(a) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 4(2)(b)**, 8(2)
- F24** Words in s. 162(5)(a) substituted (with retrospective effect from 1.7.1992) by Social Security (Contributions) Act 1994 (c. 1), **s. 2(1)** (with s. 2(3))
- F25** Words in s. 162(5)(a) substituted (22.12.1999 for specified purposes, 6.4.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(a), **Sch. 9 para. 9(2)(a)**; S.I. 1999/3420, art. 2
- F26** Figure in s. 162(5)(b)(c)(ca) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 4(2)(c)**, 8(2)
- F27** Word in s. 162(5)(b) inserted (22.12.1999 for specified purposes, 6.4.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(a), **Sch. 9 para. 9(2)(b)**; S.I. 1999/3420, art. 2
- F28** Words in s. 162(5)(b) substituted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 99(3)**; S.I. 1999/418, art. 2
- F29** Words in s. 162(5)(c) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 6 para. 189(2)** (with Sch. 7)
- F30** Words in s. 162(5)(c) inserted (6.4.2020 except in relation to termination awards received on or after 6.4.2020 in respect of employment which was terminated before 6.4.2020, or termination awards which are received in instalments where the first instalment of the termination award was received before 6.4.2020) by National Insurance Contributions (Termination Awards and Sporting Testimonials) Act 2019 (c. 23), **ss. 1(11)**, 5(3); S.I. 2020/285, reg. 2
- F31** S. 162(5)(ca) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by Social Security Act 1998 (c. 14), **ss. 65(2)**, 87(2); S.I. 1998/2209, art. 2, Sch. Pts. II, III
- F32** Words in s. 162(5)(ca) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 6 para. 189(3)** (with Sch. 7)
- F33** S. 162(5)(ea) inserted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 13(2)**; S.I. 2015/1475, art. 3(b)
- F34** Words in s. 162(5)(f) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 4(2)(d)**, 8(2)
- F35** S. 162(5A) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 4(3)**, 8(2)

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- F36** Words in s. 162(6) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), s. 8(2), **Sch. 1 para. 19(4)**
- F37** Words in s. 162(6) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(6)**; S.I. 1999/527, art. 2(b), Sch. 2
- F38** S. 162(6A) inserted (with retrospective effect from 1.7.1992) by Social Security (Contributions) Act 1994 (c. 1), **s. 2(2)** (with s. 2(3))
- F39** Words in s. 162(6A) substituted (22.12.1999 for specified purposes, 6.4.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(a), **Sch. 9 para. 9(3)**; S.I. 1999/3420, **art. 2**
- F40** Words in s. 162(7) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(7)**; S.I. 1999/527, art. 2(b), Sch. 2
- F41** Words in s. 162(8)(b) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 99(4)**; S.I. 1998/2209, art. 2, Sch. Pts. II, III
- F42** Words in s. 162(8)(c) substituted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 13(3)**; S.I. 2015/1475, art. 3(b)
- F43** Words in s. 162(9) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(8)(a)**; S.I. 1999/527, art. 2(b), Sch. 2
- F44** Word in s. 162(9) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(8)(b)**; S.I. 1999/527, art. 2(b), Sch. 2
- F45** Words in s. 162(9) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(8)(c)**; S.I. 1999/527, art. 2(b), Sch. 2
- F46** Words in s. 162(10) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(9)**; S.I. 1999/527, art. 2(b), Sch. 2
- F47** S. 162(11) repealed (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), Sch. 3 para. 52(10), **Sch. 10 Pt. I**; S.I. 1999/527, art. 2(b), Sch. 2
- F48** Words in s. 162(12) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(11)(a)**; S.I. 1999/527, art. 2(b), Sch. 2
- F49** Words in s. 162(12) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 52(11)(b)**; S.I. 1999/527, art. 2(b), Sch. 2

Modifications etc. (not altering text)

- C1** S. 162 modified (with effect for the tax year 2022-23) by Health and Social Care Levy (Repeal) Act 2022 (c. 43), **Sch. para. 7(1)(3)** (with Sch. para 8)
- C2** S. 162(5) modified (with effect for the tax year 2022-23) by Health and Social Care Levy Act 2021 (c. 28), **s. 5(5)** (with s. 7(2))

163 General financial arrangements

- (1) There shall be paid out of the National Insurance Fund—
- [^{F50}(za) state pension and lump sums under Part 1 of the Pensions Act 2014;]
- [^{F51}(zb) bereavement support payment under section 30 of the Pensions Act 2014;]
- (a) benefit under Part II of the Contributions and Benefits Act;
- (b) guardian's allowance;
- (c) Christmas bonus if the relevant qualifying benefit is payable out of that Fund;
- [^{F52}(d) any sum which, under regulations relating to statutory sick pay, statutory maternity pay, statutory adoption pay [^{F53}, [^{F54}statutory paternity pay]] [^{F55}, statutory shared parental pay or statutory parental bereavement pay], falls to be paid by or on behalf of the Inland Revenue or to be set off against sums payable to the Inland Revenue otherwise than on account of contributions;]
- ^{F56}(e)

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- (2) There shall be paid out of money provided by Parliament—
- (a) any administrative expenses of the Secretary of State or other government department in carrying into effect the Contributions and Benefits Act [^{F57}, Part 1 of the Pensions Act 2014][^{F58}, section 30 of that Act] or this Act;
 - ^{F59}(aa) any administrative expenses of the Secretary of State in supplying information about benefits under Part II of that Act in accordance with regulations under section 23 of the Welfare Reform and Pensions Act 1999;
 - (b) benefit under Part III of [^{F60}the Contributions and Benefits Act], other than guardian's allowance;
 - (c) benefit under Part V of that Act;
 - (d) any sums payable by way of the following—
 - (i) income support;
 - ^{F61}(ii)
 - ^{F61}(iii)
 - (iv) rate rebate subsidy;
 - (v) rent rebate subsidy;
 - (vi) rent allowance subsidy;
 - (vii) [^{F62}council tax benefit subsidy];
 - (e) payments by the Secretary of State into the social fund under section 167(3) below;
 - (f) child benefit;
 - (g) Christmas bonus if the relevant qualifying benefit is payable out of such money;
 - (h) any sums falling to be paid by the Secretary of State [^{F63}or the Inland Revenue] under or by virtue of this Act by way of travelling expenses;
 - (i) ^{F64}
- except in so far as they may be required by any enactment to be paid or borne in some other way.
- (3) The administrative expenses referred to in subsection (2)(a) above include those in connection with any inquiry [^{F65}undertaken—
- (a) on behalf of the Inland Revenue with a view to obtaining statistic relating to the operation of Part I of the Contributions and Benefits Act, and
 - (b) on behalf of the Secretary of State with a view to obtaining statistics relating to the operation of Parts II to VI and XI of that Act [^{F66}or Part 1 of the Pensions Act 2014][^{F67}or section 30 of that Act].]
- (4) Any sums required by [^{F68}any person] for the purpose of paying any secondary Class 1 contributions [^{F69}, or any Class 1A [^{F70}or 1B] contributions,] which are payable by him in respect of an earner in consequence of the earner's employment in an office of which the emoluments are payable out of the Consolidated Fund shall be paid out of that Fund.
- (5) Any expenditure in respect of the payment of interest or repayment supplements under or by virtue of paragraph 6 [^{F71}or 7B] of Schedule 1 to the Contributions and Benefits Act or paragraph 6 of Schedule 2 to that Act shall be defrayed out of the National Insurance Fund in accordance with any directions given by the Treasury.

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Textual Amendments

- F50** S. 163(1)(za) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 23(2)**
- F51** S. 163(1)(zb) inserted (6.4.2017) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 16 para. 31(2)**; S.I. 2017/297, art. 3(2) (with arts. 4, 5)
- F52** S. 163(1)(d) substituted (8.12.2002) by Employment Act 2002 (c. 22), **ss. 6(1)**, 55(2); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- F53** Words in s. 163(1)(d) substituted (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 1 para. 27**; S.I. 2010/495, art. 4(d)
- F54** Words in s. 163(1)(d) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 27(a)**; S.I. 2014/1640, art. 7(k) (with art. 16)
- F55** Words in s. 163(1)(d) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 18**; S.I. 2020/45, reg. 2
- F56** S. 163(1)(e) omitted (6.10.1997) by virtue of Social Security (Recovery of Benefits) Act 1997 (c. 27), s. 34(2), Sch. 3 para. 6, **Sch. 4**; S.I. 1997/2085, art. 2(2)
- F57** Words in s. 163(2)(a) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 23(3)**
- F58** Words in s. 163(2)(a) inserted (6.4.2017) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 16 para. 31(3)**; S.I. 2017/297, art. 3(2) (with arts. 4, 5)
- F59** S. 163(2)(aa) inserted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 12 para. 26(a)**; S.I. 2000/1047, art. 2(2)(d), Sch. Pt. IV
- F60** Words in s. 163(2)(b) substituted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 12 para. 26(b)**; S.I. 2000/1047, art. 2(2)(d), **Sch. Pt. IV**
- F61** S. 163(2)(d)(ii)(iii) repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), Sch. 2 (with art. 3)
- F62** Words in s. 163(2)(d)(vii) substituted (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 118(4), **Sch. 9 para. 22** (with S.I. 1993/232, art. 2).
- F63** Words in s. 163(2)(h) inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 29(b)**; S.I. 1999/527, art. 2(b), Sch. 2
- F64** S. 163(2)(i) omitted (6.10.1997) by virtue of Social Security (Recovery of Benefits) Act 1997 (c. 27), s. 34(2), Sch. 3 para. 6, **Sch. 4**; S.I. 1997/2085, art. 2(2)
- F65** Words in s. 163(3) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 53**; S.I. 1999/527, art. 2(b), Sch. 2
- F66** Words in s. 163(3)(b) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 23(4)**
- F67** Words in s. 163(3)(b) inserted (6.4.2017) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 16 para. 31(4)**; S.I. 2017/297, art. 3(2) (with arts. 4, 5)
- F68** Words in s. 163(4) substituted (with retrospective effect) by Social Security Act 1998 (c. 14), s. **66(1)(a)**
- F69** Words in s. 163(4) substituted (with retrospective effect) by Social Security Act 1998 (c. 14), s. **66(1)(b)**
- F70** Words in s. 163(4) added (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 100(1)**; S.I. 1998/2209, art. 2(c), Sch. Pt. III
- F71** Words in s. 163(5) inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 100(2)**; S.I. 1999/526, art. 2(3)

164 Destination of repayments etc

- (1) Subject to [^{F72}section 38 of the Jobseekers Act 1995]^{F73}, section 27 of the Welfare Reform Act 2007] and to] the following provisions of this section, so far as it relates to payments out of money provided by Parliament, any sum recovered by the Secretary of State under or by virtue of this Act shall be paid into the Consolidated Fund.

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- (2) So far as any such sum relates to a payment out of the National Insurance Fund, it shall be paid into that Fund.
- (3) So far as any such sum relates to a payment out of the social fund, it shall be paid into that fund.
- (4) Sums repaid by virtue of paragraph 1(4)(e) of Schedule 9 to this Act as it has effect for the purposes of schemes under paragraph 2 or 4 of Schedule 8 to the Contributions and Benefits Act shall be paid into the Consolidated Fund.
- (5) There shall be paid into the National Insurance Fund—
- ^{F74}(a)
- (b) sums recovered by the Secretary of State by virtue of a scheme under paragraph 2 or 4 of Schedule 8 to the Contributions and Benefits Act making provision by virtue of paragraph 4 of Schedule 9 to this Act.
- (6) Any sums [^{F75}recovered by the Secretary of State under section 15A above]^{F76}... shall be paid—
- (a) into the Consolidated Fund, to the extent that the Secretary of State estimates that those sums relate to payments out of money provided by Parliament; and
- (b) into the National Insurance Fund, to the extent that he estimates that they relate to payments out of that Fund.
- [^{F77}(7) Any sums repaid to the Secretary of State in pursuance of section 119(1) of the 1975 Act (which related to the effect of adjudication and was repealed subject to a saving in relation to certain reviews and appeals) shall—
- (a) be paid by him into the Consolidated Fund in so far as they represent benefit which under section 163 above is payable out of money provided by Parliament and not out of the National Insurance Fund; and
- (b) otherwise, be paid by him into that Fund.]
- [^{F78}(7) Any sums received by the Secretary of State under regulations made by virtue of section 15A(2)(b) above shall be paid into the Consolidated Fund.]
- [^{F79}(8) All penalties recovered by the Secretary of State under section 115A [^{F80}or 115B] above shall be paid into the Consolidated Fund.]

Textual Amendments

- F72** Words in s. 164(1) inserted (7.10.96) by [Jobseekers Act 1995 \(c. 18\), s. 41\(2\), Sch. 2 para. 65](#); S.I. 1996/2208, art. 2(b)
- F73** Words in s. 164(1) inserted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 10\(25\)](#); S.I. 2008/787, art. 2(4)(f)
- F74** S. 164(5)(a) repealed (5.7.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 101](#); S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with art. 3); S.I. 1999/3178, art. 2(1)(a), Sch. 1
- F75** Words in s. 164(6) substituted (1.7.1992) by [Social Security \(Mortgage Interest Payments\) Act 1992 \(c. 33\), Sch. para 2\(1\)](#)
- F76** Words in s. 164(6) omitted (6.10.1997) by virtue of [Social Security \(Recovery of Benefits\) Act 1997 \(c. 27\), s. 34\(2\), Sch. 3 para. 7, Sch. 4](#); S.I. 1997/2085, art. 2(2)
- F77** First s. 164(7) inserted (1.7.1992 until a day to be appointed) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\), s. 6, Sch. 4 paras. 1, 19](#)

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- F78** Second s. 164(7) added (1.7.1992) by [Social Security \(Mortgage Interest Payments\) Act 1992 \(c. 33\), Sch. para 2\(2\)](#)
- F79** S. 164(8) inserted (1.7.1997) by [Social Security Administration \(Fraud\) Act 1997 \(c. 47\), s. 25\(1\), Sch. 1 para. 8; S.I. 1997/1577, art. 2, Sch.](#)
- F80** Words in s. 164(8) inserted (30.4.2002) by [Social Security Fraud Act 2001 \(c. 11\), ss. 15\(2\), 20\(1\); S.I. 2002/1222, art. 2\(f\)](#)

165 Adjustments between National Insurance Fund and Consolidated Fund

[^{F81}(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or [^{F82}by the Secretary of State out of money provided by Parliament to the Inland Revenue for payment into the National Insurance Fund]

(a) such payments by way of adjustment as the Secretary of State determines (in accordance with any directions of the Treasury) to be appropriate in consequence of the operation of any enactment or regulations relating to—

^{F83}(i)

^{F83}(ii)

(iii) the repayment or offsetting of benefit as defined in section 122 of the Contributions and Benefits Act [^{F84}, universal credit][^{F85}, personal independence payment] or other payments; and

(b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any enactment or regulations relating to—

(i) statutory sick pay; ^{F86} ...

(ii) statutory maternity pay;

[^{F87}(iii) ^{F88} ... statutory paternity pay;

^{F89}(iv)

(v) statutory adoption pay]; ^{F90} ...

[^{F91}(vi) statutory shared parental pay][^{F92}, and

(vii) statutory parental bereavement pay].]

(2) Where any such payments as are specified in subsection (3) below fall to be made by way of adjustment, then, subject to subsection (4) below,—

(a) the amount of the payments to be made shall be taken to be such, and

(b) payments on account of them shall be made at such times and in such manner, as may be determined [^{F93}by the appropriate authority].

[^{F94}(2A) In subsection (2) above “the appropriate authority” means—

(a) the Secretary of State, in relation to payments falling to be made by him, or

(b) in Inland Revenue, in relation to payments falling to be made by them;

and any determination by the Secretary of State under that subsection must be made in accordance with any directions given by the Treasury.]

(3) The payments mentioned in subsection (2) above are the following, that is to say—

(a) any payments falling to be made by way of adjustment by virtue of [^{F95}subsection (1)(a) and (b)] above;

(b) any payments falling to be made by way of adjustment in consequence of the operation of any enactment or regulations relating to child benefit—

(i) out of the National Insurance Fund into the Consolidated Fund, or

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- (ii) into the National Insurance Fund out of money provided by Parliament; and
 - (c) any payments falling to be made by way of adjustment in circumstances other than those mentioned in subsection (1) or paragraph (b) above—
 - (i) out of the National Insurance Fund either to the Secretary of State or another government department or into the Consolidated Fund; or
 - (ii) into the National Insurance Fund out of money provided by Parliament.
- (4) In relation to payments falling within paragraph (a) or (c) of subsection (3) above, subsection (2) above only applies in such cases or classes of case as may be [^{F96}specified—
 - (a) in relation to payments falling to be made by the Secretary of State, by the Secretary of State by order made with the concurrence of the Inland Revenue, or
 - (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order.]
- [^{F97}(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—
 - (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 163(2)(a) above [^{F98}, or in carrying into effect any [^{F99}relevant legislation],] excluding any expenses which the Treasury may direct, or any enactment may require, to be excluded from the Inland Revenue's estimate under this subsection, and
 - (b) such sums as the Secretary of State may estimate (in accordance with any directions given by the Treasury) to be the amount of the administrative expenses incurred as mentioned in section 163(2)(a) [^{F100}or (aa)] above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.]
- [^{F101}(5A) There shall be excluded from the estimate under subsection (5)(a) above any expenses attributable to the carrying into effect of provisions of this Act so far as relating to state pension credit.]
- [^{F102}(5B) In subsection (5)(a) “relevant legislation” means—
 - ^{X1}(a) legislation relating to ordinary statutory paternity pay, additional statutory paternity pay [^{F103}, statutory adoption pay or statutory parental bereavement pay],
 - (b) the National Insurance Contributions Act 2014, or
 - (c) the National Insurance Contributions Act 2015.]
- [^{F97}(6) The expenses excluded from the estimate under subsection (5)(b) above are—
 - (a) expenses attributable to the carrying effect of provisions of the Contributions and Benefits Act or this Act relating to the benefits which by virtue of section 163(2) above [^{F104}, section 20 of the State Pension Credit Act 2002 [^{F105}section 27 of the Welfare Reform Act 2007 or section 148 of the Welfare Reform Act 2012]] are payable out of the money provided by Parliament; and
 - (b) any other category of expenses which the Treasury may direct, or any enactment may require, to be excluded from the Secretary of State's estimate under subsection (5)(b) above;

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but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.]

Editorial Information

- X1** Note that [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 28(3)(a)** (with S.I. 2014/1640, **art. 7(1)**) purports to amend s. 165(5)(a) of this Act by substituting “statutory paternity pay,” for “ordinary statutory paternity pay, additional statutory paternity pay or”. Following the amendments made by [National Insurance Contributions Act 2015 \(c. 5\)](#), s. 7(1) it is presumed that s. 165(5B)(a) should be construed accordingly.

Textual Amendments

- F81** S. 165(1) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 30(2)**; S.I. 1999/527, art. 2(b), Sch. 2
- F82** Words in s. 165(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 54(2)**; S.I. 1999/527, art. 2(b), Sch. 2
- F83** S. 165(1)(a)(i)(ii) repealed (5.10.1999) by [Tax Credits Act 1999 \(c. 10\)](#), s. 20(2), Sch. 2 para. 26, **Sch. 6**
- F84** Words in s. 165(1)(a)(iii) inserted (29.4.2013) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), **Sch. 2 para. 25(2)**; S.I. 2013/983, art. 3(1)(b)(ii)
- F85** Words in s. 165(1)(a)(iii) inserted (8.4.2013 for specified purposes, 10.6.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), **Sch. 9 para. 25**; S.I. 2013/358, art. 7(1)(2)(k), Sch. 3; S.I. 2013/1250, art. 2
- F86** Word in s. 165(1)(b)(i) omitted (8.12.2002) by virtue of [Employment Act 2002 \(c. 22\)](#), **ss. 6(2)(a)(i), 55(2)**; S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- F87** S. 165(1)(b)(iii)-(v) substituted for s. 165(1)(b)(iii)(iv) (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), **Sch. 1 para. 28(2)**; S.I. 2010/495, art. 4(d)
- F88** Word in s. 165(1)(b)(iii) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 28(2)(a)**; S.I. 2014/1640, art. 7(1) (with art. 16)
- F89** S. 165(1)(b)(iv) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 28(2)(b)**; S.I. 2014/1640, **art. 7(1)** (with art. 16)
- F90** Word in s. 165(1)(b) omitted (18.1.2020) by virtue of [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), **Sch. para. 19(2)(a)**; S.I. 2020/45, reg. 2
- F91** S. 165(1)(b)(vi) and preceding word inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 28(2)(c)**; S.I. 2014/1640, art. 5(2)(j)
- F92** S. 165(1)(b)(vii) and preceding word inserted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), **Sch. para. 19(2)(b)**; S.I. 2020/45, reg. 2
- F93** Words in s. 165(2) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 30(3)**; S.I. 1999/527, art. 2(b), Sch. 2
- F94** S. 165(2A) inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 30(4)**; S.I. 1999/527, art. 2(b), Sch. 2
- F95** Words in s. 165(3)(a) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 30(5)** (with Sch. 8); S.I. 1999/527, art. 2(b), Sch. 2
- F96** Words in s. 165(4) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 54(3)**; S.I. 1999/527, art. 2(b), Sch. 2
- F97** S. 165(5)(6) substituted for s. 165(5) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 30(6)**; S.I. 1999/527, art. 2(b), Sch. 2

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- F98** Words in s. 165(5)(a) inserted (8.12.2002) by [Employment Act 2002 \(c. 22\), ss. 6\(2\)\(b\), 55\(2\); S.I. 2002/2866, art. 2\(2\), Sch. 1 Pt. 2](#)
- F99** Words in s. 165(5)(a) substituted (12.2.2015) by [National Insurance Contributions Act 2015 \(c. 5\), s. 7\(1\)\(a\)](#)
- F100** Words in s. 165(5)(b) inserted (1.12.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(1\), Sch. 12 para. 27; S.I. 2000/1047, art. 2\(2\)\(d\), Sch. Pt. IV](#)
- F101** S. 165(5A) inserted (2.7.2002 for specified purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act 2002 \(c. 16\), s. 22\(3\), Sch. 2 para. 18\(2\); S.I. 2002/1691, art. 2\(1\); S.I. 2003/1766, art. 2\(a\)](#)
- F102** S. 165(5B) inserted (12.2.2015) by [National Insurance Contributions Act 2015 \(c. 5\), s. 7\(1\)\(b\)](#)
- F103** Words in s. 165(5B)(a) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\), s. 2\(2\), Sch. para. 19\(3\); S.I. 2020/45, reg. 2](#)
- F104** Words in s. 165(6)(a) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 10\(26\); S.I. 2008/787, art. 2\(4\)\(f\)](#)
- F105** Words in s. 165(6)(a) substituted (29.4.2013) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\), Sch. 2 para. 25\(3\); S.I. 2013/983, art. 3\(1\)\(b\)\(ii\)](#)

Modifications etc. (not altering text)

- C3** S. 165 modified (25.10.2022) by [Health and Social Care Levy \(Repeal\) Act 2022 \(c. 43\), Sch. para. 7\(4\)](#) (with [Sch. para. 8](#))

166 Financial review and report

- (1) As from the end of the period of 5 years beginning with 6th April 1990, or such shorter period as the Secretary of State may direct, the Government Actuary or the Deputy Government Actuary shall review the operation during that period of—
- ^[F106](a) the 1975 Act;
 - (b) Parts I to VI of the Contributions and Benefits Act (except Part I of Schedule 8);
 - (c) the provisions of the Jobseekers Act 1995 relating to a contribution-based jobseeker's allowance; and
 - (d) this Act ^[F107]^[F108], Chapter II of Part I of the Social Security Act 1998 and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999] so far as they relate] to the provisions specified in paragraphs (b) and (c) above.]
- (2) As from the end of each review period, the Government Actuary or Deputy Government Actuary shall review the operation during that period of—
- ^[F109](a) Parts I to VI of the Contributions and Benefits Act (except Part I of Schedule 8);
 - (b) the provisions of the Jobseekers Act 1995 relating to a contribution-based jobseeker's allowance;
 - ^[F110](ba) the provisions of Part 1 of the Welfare Reform Act 2007 relating to contributory employment and support allowance;] and
 - (c) this Act ^[F111]^[F112], Chapter II of Part I of the Social Security Act 1998 and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999] so far as they relate] to the provisions specified in paragraphs (a) ^[F113]to (ba) above.]
- (3) For the purposes of subsection (2) above, a review period is—
- (a) the period of five tax years, or

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- (b) such shorter period as the [^{F114}Treasury] may direct in respect of any review from the end of the last period to be subject to a review under this section.
- (4) It shall be the object of a review under this section to determine the extent to which level at which the National Insurance Fund stands from year to year may be expected in the longer term to bear a proper relation to demands in respect of payments of benefit; and for this purpose the Actuary shall take into account—
- (a) current rates of contributions;
 - (b) the yield to be expected from contributions in the longer term; and
 - (c) such other matters as he considers to be relevant as affecting the present and future level of the Fund.
- (5) After completing his review, the Government Actuary or Deputy Government Actuary shall report to the Secretary of State [^{F115}and the Treasury] his opinion on the question referred to in subsection (4) above; and the [^{F116}Treasury] shall lay a copy of the report before Parliament.

Textual Amendments

- F106** Words in s. 166(1) substituted (11.6.96) by [Jobseeker's Act 1995 \(c. 18\), s. 41\(2\), Sch. 2 para. 66\(2\); S.I. 1996/1509, art. 2, Sch.](#)
- F107** Words in s. 166(1)(d) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 102\(1\); S.I. 1999/1958, art. 2\(1\)\(b\)\(2\), Sch. 1; S.I. 1999/2422, art. 2\(c\), Sch. 1; S.I. 1999/2860, art. 2\(c\), Sch. 1; S.I. 1999/3178, art. 2\(1\)\(a\), Sch. 1](#)
- F108** Words in s. 166(1)(d) substituted (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 14\(2\); S.I. 1999/1662, art. 2\(b\), Sch. Pt. II](#)
- F109** Words in s. 166(2) substituted (11.6.96) by [Jobseeker's Act 1995 \(c. 18\), s. 41\(2\), Sch. 2 para. 66\(3\); S.I. 1996/1509, art. 2, Sch.](#)
- F110** [S. 166\(2\)\(ba\)](#) inserted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 10\(27\)\(a\); S.I. 2008/787, art. 2\(4\)\(f\)](#)
- F111** Words in s. 166(2)(c) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 102\(2\); S.I. 1999/1958, art. 2\(1\)\(b\)\(2\), Sch. 1; S.I. 1999/2422, art. 2\(c\), Sch. 1; S.I. 1999/2860, art. 2\(c\), Sch. 1; S.I. 1999/3178, art. 2\(1\)\(a\), Sch. 1](#)
- F112** Words in s. 166(2)(c) substituted (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 14\(3\); S.I. 1999/1662, art. 2\(b\), Sch. Pt. II](#)
- F113** Words in s. 166(2)(c) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 10\(27\)\(b\); S.I. 2008/787, art. 2\(4\)\(f\)](#)
- F114** Word in s. 166(3)(b) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 55\(2\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)
- F115** Words in s. 166(5) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 55\(3\)\(a\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)
- F116** Word in s. 166(5) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 55\(3\)\(b\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)

Modifications etc. (not altering text)

- C4** [S. 166](#) modified (temp.) (1.4.1999) by [The Social Security Contributions, etc. \(Decisions and Appeals —Transitional Modifications\) Regulations 1999 \(S.I. 1999/978\), regs. 1, 2, Sch.](#)

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167 The social fund

- (1) The fund known as the social fund shall continue in being by that name.
- (2) The social fund shall continue to be maintained under the control and management of the Secretary of State and payments out of it shall be made by him.
- (3) The Secretary of State shall make payments into the social fund of such amounts, at such times and in such manner as he may with the approval of the Treasury determine.
- (4) Accounts of the social fund shall be prepared in such form, and in such manner and at such times, as the Treasury may direct, and the Comptroller and Auditor General shall examine and certify every such account and shall lay copies of it, together with his report, before Parliament.
- (5) The Secretary of State shall prepare an annual report on the social fund.
- (6) A copy of every such report shall be laid before each House of Parliament.

168 Allocations from social fund

- [^{F117}(1) The Secretary of State shall allocate amounts for payments from the social fund such as are mentioned in section 138(1)(b) of the Contributions and Benefits Act [^{F118}(in this section referred to as “section 138(1)(b) payments”)] in a financial year.
- (2) The Secretary of State may specify the amounts either as sums of money or by reference to money falling into the social fund on the repayment or partial repayment of loans, or partly in the former and partly in the latter manner.
 - (3) Allocations—
 - [^{F119}(a) may be for all section 138(1)(b) payments or for any description of such payments;]
 - (b) may be of different amounts for [^{F120}payments of different descriptions];
 - (c) may be made at such time or times as the Secretary of State considers appropriate; and
 - (d) may be in addition to any other allocation ^{F121}...
- [^{F122}(3A) Without prejudice to the generality of subsection (3)(a), descriptions of section 138(1)(b) payments may, in particular, be framed by reference to—
- (a) the purposes for which payments are made;
 - (b) the persons by whom payments are made (including where such persons are located);
 - (c) the persons to whom payments are made (including where such persons are located).]
 - (4) The Secretary of State may at any time re-allocate amounts previously allocated, and subsections (2) and (3) above shall have effect in relation to a re-allocation as they have effect in relation to an allocation.
 - (5) The Secretary of State may give general directions to [^{F123}appropriate officers] or groups of [^{F123}appropriate officers], or to any class of [^{F123}appropriate officers], with respect to the control and management by [^{F123}appropriate officers] or groups of [^{F123}appropriate officers] of [^{F124}any amounts allocated to them] under this section.

Changes to legislation: Social Security Administration Act 1992, Part XII is up to date with all changes known to be in force on or before 10 April 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) View outstanding changes

[^{F125}(6) In this section “appropriate officer” means an officer of the Secretary of State who, acting under his authority, is exercising functions of the Secretary of State in relation to [^{F126}section 138(1)(b) payments].]

Textual Amendments

- F117** S. 168 repealed (1.4.2013) (with savings relating to budgeting loans and relating to community care grants and crisis loans applied for before 1.4.2013) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 8](#); S.I. 2012/3090, art. 2(1)(d) (with art. 3)
- F118** Words in s. 168(1) inserted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), [ss. 55\(2\)](#), 70(1)
- F119** S. 168(3)(a) substituted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), [ss. 55\(3\)\(a\)](#), 70(1)
- F120** Words in s. 168(3)(b) substituted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), [ss. 55\(3\)\(b\)](#), 70(1)
- F121** Words in s. 168(3)(d) repealed (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), [ss. 55\(3\)\(c\)](#), 70(1), [Sch. 8](#)
- F122** S. 168(3A) inserted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), [ss. 55\(4\)](#), 70(1)
- F123** Words in s. 168(5) substituted (29.11.1999 except for specified purposes) by [Social Security Act 1998 \(c. 14\)](#), s 87(2), [Sch. 7 para. 103\(2\)](#); S.I. 1999/3178, art. 2(1)(a), Sch. 1
- F124** Words in s. 168(5) substituted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(1), [Sch. 7 para. 3\(4\)](#)
- F125** S. 168(6) inserted (29.11.1999 except for specified purposes) by [Social Security Act 1998 \(c. 14\)](#), s 87(2), [Sch. 7 para. 103\(3\)](#); S.I. 1999/3178, art. 2(1)(a), Sch. 1
- F126** Words in s. 168(6) substituted (3.7.2007) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(1), [Sch. 7 para. 3\(5\)](#)

169 Adjustments between social fund and other sources of finance

- (1) There shall be made—
- (a) out of the social fund into the Consolidated Fund or the National Insurance fund;
 - (b) into the social fund out of money provided by Parliament or the National Insurance Fund,

such payments by way of adjustments as the Secretary of State determines (in accordance with any directions of the Treasury) to be appropriate in consequence of any enactment or regulations relating to the repayment or offsetting of a benefit or other payment under the Contributions and Benefits Act [^{F127}or section 20 of the State Pension Credit Act 2002].

- (2) Where in any other circumstances payments fall to be made by way of adjustment—
- (a) out of the social fund into the Consolidated Fund or the National Insurance Fund; or
 - (b) into the social fund out of money provided by Parliament or the National Insurance Fund,

then, in such cases or classes of case as may be specified by the Secretary of State by order, the amount of the payments to be made shall be taken to be such, and payments on account of it shall be made at such times and in such manner, as may be determined by the Secretary of State in accordance with any direction given by the Treasury.

Changes to legislation: Social Security Administration Act 1992, Part XII is up to date with all changes known to be in force on or before 10 April 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) [View outstanding changes](#)

Textual Amendments

F127 Words in s. 169(1) inserted (2.7.2002 for specified purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act 2002 \(c. 16\)](#), s. 22(3), **Sch. 2 para. 19**; S.I. 2002/1691, art. 2(1); S.I. 2003/1766, art. 2(a)

Changes to legislation:

Social Security Administration Act 1992, Part XII is up to date with all changes known to be in force on or before 10 April 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2G(1)(d) inserted by [2012 c. 5 s. 59\(5\)](#)
- s. 5(1A)-(1C) inserted by [2009 c. 24 s. 22\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by [2009 c. 24 s. 16\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by [2007 asp 3 Sch. 5 para. 19\(a\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by [2007 asp 3 Sch. 5 para. 19\(b\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by [2012 c. 5 Sch. 4 para. 12\(4\)](#)
- s. 122G inserted by [2009 c. 24 s. 18](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by [2009 c. 24 s. 20\(3\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by [2007 c. 5 s. 37](#)
- s. 148AB inserted by [2008 c. 30 Sch. 4 para. 14](#) (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by [2011 c. 19 Sch. 3 para. 8\(2\)](#)
- s. 148AB(9) inserted by [2011 c. 19 Sch. 3 para. 8\(3\)](#)
- s. 151(10)(b)(i)(ii) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 160C inserted by [2012 c. 5 Sch. 2 para. 24](#)
- s. 165(1)(b)(viii) and word inserted by [2023 c. 20 Sch. para. 19\(2\)\(b\)](#)
- s. 190(1)(ac) inserted by [2009 c. 24 s. 21](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 4 Pt. 3 para. 5 word substituted by [S.I. 2010/978 art. 2](#)