
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 485

The Social Security (Incapacity Benefit — Increases for Dependants) Regulations (Northern Ireland) 1994

PART I
GENERAL

Attribution of earnings

5.—(1) Subject to paragraph (4), for the purposes of section 80(3) and (4) of the Contributions and Benefits Act⁽¹⁾ (beneficiary's dependent children) and regulation 10, the week to which a person's earnings are to be attributed shall be determined in accordance with paragraphs (2) to (4).

(2) Earnings derived from employment as an employed earner or as a self-employed earner (determined in accordance with regulations 2 (calculation and estimation of amount of earnings), 3 (payments to be disregarded), 4 (deductions to be made) and 7 (calculation of earnings from boarders or lodgers of certain retirement pensioners and adult dependents of pensioners) of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1978⁽²⁾) which are payable in respect of a period shall be attributed at a weekly amount to a period equal in length to the period in respect of which they are paid beginning with the date on which they are treated as paid under paragraph (3).

(3) A payment of earnings to which paragraph (2) applies shall be treated as paid—

- (a) in the case of a payment which is due to be paid before the first benefit week pursuant to the claim, on the date on which it is due to be paid; and
- (b) in any other case, on the first day of the benefit week in which it is due to be paid.

(4) This regulation does not apply in any case to which regulation 5 of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1978 (calculation of earnings of certain retirement pensioners and adult dependents of pensioners) applies.

(1) Section 80(4) was amended by Article 8 of the Social Security Benefits Up-rating Order (Northern Ireland) 1993 (S.R. 1993 No. 150), the amounts being maintained in force by Article 8 of the Social Security Benefits Up-rating Order (Northern Ireland) 1994 (S.R. 1994 No. 74)

(2) S.R. 1978 No. 371; relevant amending regulations are S.R. 1979 No. 97, S.R. 1987 No. 201, S.R. 1989 Nos. 373 and 438, S.R. 1990 No. 398 and S.R. 1992 Nos. 96 and 298