

**2003 No. 161**

**SOCIAL SECURITY**

**The Social Security (Earnings Factor) (Amendment)  
Regulations (Northern Ireland) 2003**

*Made* - - - - - *11th March 2003*

*Coming into operation* *6th April 2003*

The Department for Social Development, in exercise of the powers conferred by sections 23(1)(b) and (3) and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a), and now vested in it(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) 2003 and shall come into operation on 6th April 2003.

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

**Amendment of the principal Regulations**

**2.** In paragraph 1(1) of Schedule 1(d) to the principal Regulations (rules for the ascertainment of earnings factors) for the definition of “Class 1 contributions” there shall be substituted the following definition –

“ “Class 1 contributions” means primary Class 1 contributions paid or treated as paid on so much of a person’s earnings as does not exceed the current upper earnings limit (or the prescribed equivalent(e));”.

**Saving**

**3.** For the purpose of ascertaining a person’s earnings factors in respect of the tax year commencing on 6th April 2002 and any preceding tax year, the principal Regulations shall have effect as if regulation 2 of these Regulations had not been made.

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(a) 1992 c. 7; section 23(1) was amended by Article 131(1) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)); section 23(3) was amended by paragraph 27 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) subject to section 8(2) of that Act  
(b) See Article 8(b) of S.R. 1999 No. 481  
(c) S.R. 1979 No. 193; relevant amending regulations are S.R. 1991 No. 202  
(d) Schedule 1 was amended by the Schedule to S.R. 1991 No. 202  
(e) See section 5(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992; section 5 was substituted by paragraph 1 of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30)

Sealed with the Official Seal of the Department for Social Development on 11th March 2003.

(L.S.)

*D. A. Baker*

Senior Officer of the Department for Social Development

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### **EXPLANATORY NOTE**

*(This note is not part of the Regulations.)*

These Regulations further amend the Social Security (Earnings Factor) Regulations (Northern Ireland) 1979 (“the principal Regulations”).

Regulation 2 substitutes the definition of “Class 1 contributions” in paragraph 1(1) of Schedule 1 to the principal Regulations to ensure that earnings factors are only derived from earnings up to the upper earnings limit.

Regulation 3 disapplies the amendment in regulation 2 for the purpose of ascertaining earnings factors in respect of tax years ending before 6th April 2003.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

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