

Social Security Contributions and Benefits Act 1992

CHAPTER 4

Note: The material reproduced or annotated below is limited to what is relevant to this work, comprising ss.2(1) and 112 (relevant respectively to reg. 1(2) of, and to para. 1(1)(f) of Sch. 1 to, S.I. 1992/1815).

An Act to consolidate certain enactments relating to social security contributions and benefits with amendments to give effect to recommendations of the Law Commission and the Scottish Law Commission.

[13th February 1992]

PART I

CONTRIBUTIONS

Preliminary

2.—(1) In this Part of this Act and Parts II to V below—

Categories of earners

- (a) “employed earner” means a person who is gainfully employed in Great Britain either under a contract of service, or in an office (including elective office) with emoluments chargeable to income tax under Schedule E; and
- (b) “self-employed earner” means a person who is gainfully employed in Great Britain otherwise than in employed earner’s employment (whether or not he is also employed in such employment).

PART VI

MISCELLANEOUS PROVISIONS RELATING TO PARTS I TO V

Earnings

112.—(1) [¹The Treasury may by regulations made with the concurrence of the Secretary of State] provide—

Certain sums to be earnings

- (a) that any employment protection entitlement shall be deemed for the purposes of Parts I to V of this Act to be earnings payable by and to such persons as are prescribed and to be so payable in respect of such periods as are prescribed; and
- (b) that those periods shall, so far as they are not periods of employment, be deemed for those purposes to be periods of employment.

¹ Words substituted in s.112 (1.4.99) by Transfer of Functions Act 1999 (c.11) Sch. 3, para. 21.

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(2) In subsection (1) above “employment protection entitlement” means–

- (a) any sum, or a prescribed part of any sum, mentioned in subsection (3) below; and
- (b) prescribed amounts which the regulations provide are to be treated as related to any of those sums.

[¹(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Secretary of State.]

(3) The sums referred to in subsection (2) above are the following–

1996 c.18.

(a) a sum payable in respect of arrears of pay in pursuance of any order for reinstatement or re-engagement under [²the Employment Rights Act 1996];

1992 c.52.

(b) a sum payable by way of pay in pursuance of any order under that Act [³or the Trade Union and Labour Relations (Consolidation) Act 1992] for the continuation of a contract of employment;

(c) a sum payable by way of remuneration in pursuance of a protective award under [⁴the Trade Union and Labour Relations (Consolidation) Act 1992].

¹ Words inserted in s.112 (1.4.99) by Transfer of Functions Act 1999 (c.11) Sch. 3, para. 21.

² Words substituted (22.8.96) in s.112(3)(a) by para. 51(4)(a) of Sch. 1 to Employment Rights Act 1996 (c.18).

³ Words substituted (22.8.96) in s.112(3)(b) by para. 51(4)(b) of Sch. 1 to Employment Rights Act 1996 (c.18).

⁴ Words substituted (22.8.96) in s.112(3)(c) by para. 51(4)(c) of Sch. 1 to Employment Rights Act 1996 (c.18).