1977 No. 349

SOCIAL SECURITY

The Social Security (Categorisation of Earners and Contributions) (Amendment) Regulations (Northern Ireland) 1977

Made . . . . . *5th December* 1977

Coming into operation . . . *6th April* 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 2(2)(*b*), 3 and 4(4)(*b*)(i) and (5) of the Social Security (Northern Ireland) Act 1975(**a**), 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 (Categorisation of Earners and Contributions) (Amendment) Regulations (Northern Ireland) 1977 and shall come into operation on 6th April 1978.

(2) Each provision of these regulations shall—

(*a*) in so far as it amends the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1975(**b**), as amended(**c**), (hereinafter referred to as "the Categorisation of Earners Regulations") be read as one with those regulations;

(*b*) in so far as it amends the Social Security (Contributions) Regulations (Northern Ireland) 1975(**d**), as amended(**e**), (hereinafter referred to as "the Contributions Regulations") be read as one with those regulations.

Amendment of regulation 1(2) *of the Categorisation of Earners Regulations*

2. In regulation 1(2) of the Categorisation of Earners Regulations (interpretation) after the definition of "educational establishment" there shall be inserted the following definition—

'"remuneration" in paragraph 5 of Schedule 3 to these regulations includes any payment in respect of stipend or salary and excludes—

(*a*) any payment disregarded or, as the case may be, deducted from the amount of a person's earnings by virtue of regulations made under section 3(3) of the Act; or

(*b*) any specific and distinct payment made towards the maintenance or education of a dependant of the person receiving the payment.'.

Amendment of paragraph 2 *in column* (*A*) *of Schedule* 1 *to the Categorisation of Earners Regulations*

3. In paragraph 2 in column (A) of Schedule 1 to the Categorisation of Earners Regulations for "under the provisions of paragraph 1 or 3 of this Schedule" there shall be substituted "under the provisions of paragraph 1, 3 or 3B of this Schedule".

(**a**) 1975 c. 15
(**b**) S.R. 1975 No. 27 (I, p. 139)
(**c**) The relevant amending regulations are S.R. 1977 No. 193
(**d**) S.R. 1975 No. 319 (II, p. 1492)
(**e**) The relevant amending regulations are S.R. 1976 No. 41

Insertion of new paragraph 3B in Part I of Schedule 1 to the Categorisation of Earners Regulations

4. After paragraph 3A of Part I of Schedule 1 to the Categorisation of Earners Regulations, as amended by these regulations, there shall be inserted the following paragraph—

(*a*) in column (A)—

"3B. Employment as a minister of religion, not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E.";

(*b*) in column (B)—

"3B. Any person in employment described in paragraph 3B in column (A) of this Schedule whose remuneration in respect of that employment (disregarding any payment in kind) does not consist wholly or mainly of stipend or salary.".

Revocation of paragraph 3B of Part IA of Schedule 1 to the Categorisation of Earners Regulations

5. Paragraph 3B of Part IA of Schedule 1 to the Categorisation of Earners Regulations(f) is hereby revoked.

Amendment of paragraph 2 in column (A) of Schedule 3 to the Categorisation of Earners Regulations

6. In paragraph 2 in column (A) of Schedule 3 to the Categorisation of Earners Regulations for "to which paragraph 1 or 3 of this Schedule applies" there shall be substituted "to which paragraph 1, 3 or 5 of this Schedule applies".

Insertion of new paragraph 5 in Schedule 3 to the Categorisation of Earners Regulations

7. After paragraph 4 of Schedule 3 to the Categorisation of Earners Regulations there shall be inserted the following paragraph—

(*a*) in column (A)—

"5. Employment as a minister of religion not being employment—

(*a*) under a contract of service; or

(*b*) described in paragraph 3B in column (B) of Schedule 1 to these regulations.";

(*b*) in column (B)—

"5. (*a*) Where the remuneration in respect of the employment is paid from one fund, the person responsible for the administration of that fund;

(*b*) where the remuneration in respect of the employment is paid from more than one fund and—

(i) remuneration is also paid from one of those funds to other ministers of religion, the person responsible for the administration of that fund;

(ii) remuneration is also paid from two or more of those funds to other ministers of religion, the person responsible for the administration of the fund from which remuneration is paid to the greatest number of ministers of religion who carry out their duties in Northern Ireland;

(f) *See* Schedule to S.R. 1977 No. 193

(iii) no person falls to be treated as secondary contributor by virtue of sub-paragraph (*b*)(i) or (ii) of this paragraph, the person responsible for the administration of the fund from which the minister of religion first receives a payment of remuneration in the tax year.".

Amendment of regulation 17 of the Contributions Regulations

8. In regulation 17(1) of the Contributions Regulations (payments to be disregarded) after sub-paragraph (*g*) there shall be added the following sub-paragraph—

"(*h*) a payment of a fee in respect of employment as a minister of religion which does not form part of the stipend or salary paid in respect of that employment.".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 5th December 1977.

(L.S.) *C. G. Oakes*
Senior Assistant Secretary

EXPLANATORY NOTE

(*This note is not part of the regulations but is intended to indicate their general purport.*)

These regulations further amend the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1975 by making provision for a minister of religion whose employment is not under a contract of service or in an office with emoluments chargeable to income tax under Schedule E and whose remuneration for that employment is wholly or mainly by way of stipend or salary to be treated as an employed earner; and prescribe the person who is to be treated as the secondary contributor in respect of those ministers of religion. They revoke the provisions in those regulations relating to ministers of religion who are treated as self-employed earners.

The regulations also further amend the Social Security (Contributions) Regulations (Northern Ireland) 1975 by providing that for the purposes of earnings-related contributions, fees are to be disregarded when paid in respect of employment as a minister of religion and which are not part of that minister's stipend or salary.

The other amendments are of a minor consequential nature.