

2011 No. 107

SOCIAL SECURITY

The National Insurance Contributions Credits (Miscellaneous Amendments) Regulations (Northern Ireland) 2011

Made - - - - *15th March 2011*

Coming into operation - *5th April 2011*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 22(5), 23A(9) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a), and now vested in it(b).

Citation and commencement

1. These Regulations may be cited as the National Insurance Contributions Credits (Miscellaneous Amendments) Regulations (Northern Ireland) 2011 and shall come into operation on 5th April 2011.

Amendment of the Social Security (Credits) Regulations

2.—(1) The Social Security (Credits) Regulations (Northern Ireland) 1975(c) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 4(d) (starting credits for the purposes of a retirement pension, a widowed mother's allowance, a widowed parent's allowance, a bereavement allowance and a widow's pension)—

- (a) at the beginning of paragraph (1), insert "Subject to paragraph (1A),";
- (b) after paragraph (1) insert—

“(1A) For the purposes of entitlement to a Category A or a Category B retirement pension, no contribution shall be credited under this regulation—

- (a) in respect of any tax year commencing on or after 6th April 2010;
- (b) in respect of any other tax year, where an application under regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(e) (application for allocation of national insurance number) is made on or after 6th April 2010.”.

(a) 1992 c. 7; section 22(5) was amended by paragraph 5 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)) and paragraph 3(3)(b) of Schedule 3 to the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.)); section 23A was inserted by section 3(1) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)); section 171(1) was amended by paragraph 5 of Schedule 4 to Tax Credits Act 2002 (c. 21)

(b) See Article 8(b) of S.R. 1999 No. 481

(c) S.R. 1975 No. 113; relevant amending Regulations are S.R. 1988 No. 326 and S.R. 2001 No. 108

(d) Regulation 4 was amended by regulation 2(5)(a) of S.R. 1988 No. 326 and regulation 3(4) of S.R. 2001 No. 108

(e) S.R. 2001 No. 102; regulation 9 was amended by regulation 2(a) of S.R. 2006 No. 436 and regulation 2(2) of S.R. 2008 No.

(3) After regulation 9E(a) (credits for certain spouses and civil partners of members of Her Majesty's forces), add—

“Credits for persons providing care for a child under the age of 12

9F.—(1) Subject to paragraphs (2), (5) and (6), the contributor concerned in the case of a benefit listed in paragraph (3) shall be credited with a Class 3 contribution for each week (“the relevant week”) falling after 6th April 2011 during which that contributor satisfies the conditions in paragraph (4).

(2) Contributions shall only be credited in so far as is necessary to enable the contributor concerned to satisfy—

- (a) in relation to a Category A or a Category B retirement pension, the contribution condition specified in paragraph 5A(2) of Schedule 3 to the Contributions and Benefits Act(b);
- (b) in relation to a widowed parent's allowance or bereavement allowance, the second contribution condition specified in paragraph 5(3) of Schedule 3 to that Act(c).

(3) This regulation applies to the following benefits—

- (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2012;
- (b) a Category B retirement pension payable by virtue of section 48A of the Contributions and Benefits Act(d) (Category B retirement pension for married person or civil partner) in a case where the contributor concerned attains pensionable age on or after that date;
- (c) a Category B retirement pension payable by virtue of section 48B of that Act(e) (Category B retirement pension for widows, widowers and surviving civil partners) in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date;
- (d) a widowed parent's allowance payable in a case where the contributor concerned dies on or after that date;
- (e) a bereavement allowance payable in a case where the contributor concerned dies on or after that date.

(4) The conditions are that in the relevant week the contributor concerned—

- (a) provided care in respect of a child under the age of 12;
- (b) is, in relation to that child, a person specified in the Schedule (other than a person who is a relevant carer for the purposes of section 23A of the Contributions and Benefits Act); and
- (c) was ordinarily resident in Northern Ireland.

(5) Only one contributor may be credited with Class 3 contributions under this regulation in respect of any relevant week.

(a) Regulation 9E was inserted by regulation 2(3) of S.R. 2010 No. 109
(b) Paragraph 5A was inserted by section 1(3) of the Pensions Act (Northern Ireland) 2008
(c) Paragraph 5(3) was amended by Article 126 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
(d) Section 48A was substituted by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 and amended by paragraph 31 of Schedule 8 and paragraph 9 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), section 33(9) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)), paragraph 79 of Schedule 24 to the Civil Partnership Act 2004 (c. 33) and paragraph 2 of Schedule 1, paragraph 7 of Schedule 2 and Part 1 of Schedule 6 to the Pensions Act (Northern Ireland) 2008
(e) Section 48B was substituted by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 and amended by paragraph 5 of Schedule 8 and paragraph 10 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999, section 33(10) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000, paragraph 80 of Schedule 24 to the Civil Partnership Act 2004 and paragraph 3 of Schedule 1 and paragraph 8 of Schedule 2 to the Pensions Act (Northern Ireland) 2008

(6) The contributor concerned shall not be credited with Class 3 contributions by virtue of paragraph (1) unless—

- (a) a person other than that contributor satisfies the conditions in paragraph (7); and
- (b) an application to the Department to be so credited is made in accordance with paragraph (8).

(7) The conditions are that—

- (a) child benefit was awarded to that other person in relation to the child for whom, and in respect of the week in which, child care was provided by the contributor concerned; and
- (b) the aggregate of that other person's earnings factors, where those earnings factors are derived from so much of that person's earnings as do not exceed the upper earnings limit and upon which Class 1 contributions have been paid or treated as paid, exceed the qualifying earnings factor for the year in which the relevant week falls.

(8) An application under paragraph (6)(b) must—

- (a) include the name and date of birth of the child cared for;
- (b) where requested by the Department or the Commissioners for Her Majesty's Revenue and Customs, include a declaration by the person awarded child benefit in respect of that child that the conditions in paragraph (4) are satisfied;
- (c) specify the relevant week or weeks in which the child was cared for; and
- (d) be received after the end of the tax year in which a week, which is subject of the application, falls.

(9) In this regulation, "the contributor concerned" has the meaning given in section 21(5)(a) of the Contributions and Benefits Act (contribution conditions)."

(4) At the end of the Regulations insert—

"SCHEDULE

Regulation 9F(4)(b)

Persons who may qualify as carers for a child under the age of 12

1.—(1) Parent.

(2) Grandparent.

(3) Great-grandparent.

(4) Great-great-grandparent.

(5) Sibling.

(6) Parent's sibling.

(7) Spouse or former spouse of any of the persons listed in sub-paragraphs (1) to (6).

(8) Civil partner or former civil partner of any of the persons listed in sub-paragraphs (1) to (6).

(9) Partner or former partner of any of the persons listed in sub-paragraphs (1) to (8).

(10) Son or daughter of persons listed in sub-paragraphs (5) to (9).

(11) In respect of the son or daughter of a person listed in sub-paragraph (6), that person's—

- (a) spouse or former spouse;
- (b) civil partner or former civil partner; or
- (c) partner or former partner.

2. For the purposes of paragraph 1(5) and (6), a sibling includes a sibling of the half blood, a step sibling and an adopted sibling.

3. For the purposes of paragraph 1(9) and (11)(c), a partner is the other member of a couple consisting of—

- (a) a man and woman who are not married to each other but are living together as husband and wife; or
- (b) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.”.

Amendment of the Social Security (Contributions Credits for Parents and Carers) Regulations

3. In regulation 4 of the Social Security (Contributions Credits for Parents and Carers) Regulations (Northern Ireland) 2010(a) (meaning of “foster parent”), for paragraph (1) substitute—

“(1) For the purposes of section 23A(3)(b) (contributions credits for relevant parents and carers), a foster parent is a person approved as—

- (a) a foster parent in accordance with Part II of the Foster Placement (Children) Regulations (Northern Ireland) 1996(b) (approvals and placements);
- (b) a foster parent in accordance with Part IV of the Fostering Services Regulations 2002(c) (approval of foster parents); or
- (c) a kinship carer in accordance with Part V of the Looked After Children (Scotland) Regulations 2009(d) (kinship care) or a foster carer in accordance with Part VII of those Regulations (fostering).”.

Sealed with the Official Seal of the Department for Social Development on 15th March 2011

(L.S.)

Anne McCleary

A senior officer of the Department for Social Development

(a) S.R. 2010 No. 82
(b) S.R. 1996 No. 467
(c) S.I. 2002/57 as amended by S.I. 2002/865 and S.I. 2008/640
(d) S.S.I. 2009/210 as amended by S.S.I 2009/290

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments in respect of crediting of National Insurance contributions for the purposes of entitlement to certain social security benefits.

Regulation 2 amends the Social Security (Credits) Regulations (Northern Ireland) 1975.

- Paragraph (2) provides that starting credits for persons aged 16 to 18 are not awarded in relation to entitlement to a retirement pension from the tax year 2010-11.
- Paragraph (3) provides that, from the tax year 2011-12, specified persons caring for a child under the age of 12 are to be credited with a Class 3 contribution in respect of each week that care is provided. It also makes provision for such persons to make an application to be so credited.

Regulation 3 substitutes paragraph (1) of regulation 4 of the Social Security (Contributions Credits for Parents and Carers) Regulations (Northern Ireland) 2010 to provide that persons approved as foster parents under the Fostering Services Regulations 2002 or as kinship carers or foster carers under the Looked After Children (Scotland) Regulations 2009 are included as foster parents for the purposes of section 23A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

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, 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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