
STATUTORY INSTRUMENTS

2016 No. 240

SOCIAL SECURITY

The State Pension (Amendment) (No. 2) Regulations 2016

Made - - - - 25th February 2016
Laid before Parliament 1st March 2016
Coming into force - - 6th April 2016

The Secretary of State for Work and Pensions, in exercise of the powers conferred by sections 22(5ZA) and (5ZB), and 175(1), (3), (4) and (5) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ makes the following Regulations.

These Regulations have not been referred to the Social Security Advisory Committee as they are made before the end of the period of six months beginning with the coming into force of the provisions under which they are made⁽²⁾.

Citation and commencement

1. These Regulations may be cited as the State Pension (Amendment) (No. 2) Regulations 2016 and come into force on 6th April 2016 immediately after the coming into force of —

- (a) the State Pension Regulations 2015⁽³⁾; and
- (b) the State Pension and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 2016⁽⁴⁾.

Amendment of the State Pension Regulations 2015

2. In the State Pension Regulations 2015, after Part 7 (overseas residents)⁽⁵⁾ insert—

(1) 1992 c.4. Section 22(5ZA) and (5ZB) were inserted by paragraph 6(3) of Schedule 12 to the Pensions Act 2014 (c.19).
(2) See section 173(5) of the Social Security Administration Act 1992 (c.5).
(3) S.I. 2015/173.
(4) S.I. 2016/199.
(5) Part 6 and Part 7 were inserted by S.I. 2016/199.

“PART 8
National Insurance Credits
CHAPTER 1
General

Interpretation

24.—(1) In this Part—

“the 1975 Regulations” means the Social Security (Credits) Regulations 1975⁽⁶⁾;

“the 1992 Act” means the Social Security Contributions and Benefits Act 1992;

“the 2012 Act” means the Welfare Reform Act 2012⁽⁷⁾;

“post-commencement qualifying year” and “pre-commencement qualifying year” have the same meaning as in section 4(4) of the 2014 Act;

“qualifying year” has the same meaning as in section 2(4) of the 2014 Act;

“working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002⁽⁸⁾;

“year” means a tax year.

(2) Nothing in Chapter 3 is to be construed as entitling any person to be credited with earnings or contributions for any day or in respect of any event occurring before 6th April 2016.

General provisions relating to the crediting of earnings or contributions

25.—(1) For the purposes of Part 1 of the 2014 Act—

(a) Chapter 2 makes provision for crediting earnings or contributions in respect of a pre-commencement qualifying year;

(b) Chapter 3 makes provision for crediting earnings or contributions in respect of a qualifying year or a post-commencement qualifying year.

(2) Where under this Part a person would, but for this paragraph, be entitled to be credited with any earnings or contributions for a year, or in respect of any week in a year, that person is only to be credited to the extent necessary to make that year a qualifying year.

(3) Where under this Part a person is entitled to be credited with earnings or a contribution in respect of a week that falls partly in one tax year and partly in another, that week is to be treated as falling in the year in which it begins and not in the following year.

CHAPTER 2

Crediting earnings or contributions in respect of a pre-commencement qualifying year

Credits under the 1975 Regulations

26. A person is to be credited with the earnings or contributions to which the person would have been entitled under the 1975 Regulations for the purposes of entitlement to a Category A retirement pension had—

⁽⁶⁾ S.I. 1975/556.

⁽⁷⁾ 2012 c.5.

⁽⁸⁾ 2002 c.21.

- (a) the amendment made by paragraph 55 of Schedule 12 to the 2014 Act (which limits Category A retirement pensions to people who reach pensionable age before 6th April 2016) not come into force, and
- (b) the person attained pensionable age on 6th April 2016.

Credits for parents and carers

27. A person is to be credited with a Class 3 contribution to which the person would have been entitled under section 23A of the 1992 Act (contributions credits for relevant parents and carers)(9), or regulations made under that section, for the purposes of entitlement to a Category A retirement pension had—

- (a) the amendment made by paragraph 55 of Schedule 12 to the 2014 Act (which limits Category A retirement pensions to people who reach pensionable age before 6th April 2016) not come into force, and
- (b) the person attained pensionable age on 6th April 2016.

Credits for spouses and civil partners of members of Her Majesty's forces

28.—(1) Subject to paragraph (5), a person who satisfies the conditions in paragraph (2) for any part of a week to which this regulation applies is to be credited with a Class 3 contribution in respect of that week.

(2) The conditions are that the person—

- (a) is a spouse or civil partner of a member of Her Majesty's forces, or is treated as such by the Secretary of State for the purposes of occupying accommodation, and
- (b) is accompanying the member of Her Majesty's forces on an assignment outside the United Kingdom, or is treated as such by the Secretary of State.

(3) This regulation applies to a week which falls within a year beginning on or after 6th April 1975 and ending before 6th April 2016 for which the earnings factors of the member of Her Majesty's forces exceed the qualifying earnings factor.

(4) Paragraph (1) does not apply to—

- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7A (credits for carer's allowance)(10),
 - (ii) regulation 8A (credits for unemployment)(11),
 - (iii) regulation 8B (credits for incapacity for work or limited capability for work)(12), or
 - (iv) regulation 9E (credits for certain spouses and civil partners of members of Her Majesty's forces)(13),

of the 1975 Regulations; or

(9) Section 23(A) was amended by paragraph 58 of Schedule 12 to the Pensions Act 2014 (c.19) and S.I. 2016/224.

(10) Regulation 7A was inserted by S.I. 1976/409 and amended by 1978/409, 1987/414, 1988/1545, 1996/2367, 2000/1483, 2002/490 and 2497, 2005/2877 and 2010/1160.

(11) Regulation 8A was inserted by S.I. 1996/2367 and amended by 2001/518 and 1711, 2002/490, 2008/1554, 2010/424, 509 and 1160, 2012/2568 and 2013/630 and 2536.

(12) Regulation 8B was inserted by S.I. 1996/2367 and amended by S.I. 2000/1483, 2003/521, 2008/1554, 2010/385, 2012/913 and 2013/630.

(13) Regulation 9E was inserted by S.I. 2010/385.

- (b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the 1992 Act (reduced rate election for married women) is in force.
- (5) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Secretary of State in accordance with paragraph (6).
- (6) An application under paragraph (5) may only be made in respect of a past period and must—
 - (a) be on a form approved by the Secretary of State, or made in such manner as the Secretary of State accepts as sufficient in the circumstances, and
 - (b) include such information as may be specified by the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs.

CHAPTER 3

Crediting earnings or contributions in respect of a qualifying year or a post-commencement qualifying year

Credits under the 1975 Regulations

29.—(1) Where a person is credited with earnings or contributions under the provisions of the 1975 Regulations specified in paragraph (2), the person is also to be credited with those earnings or contributions for the purposes of Part 1 of the 2014 Act.

(2) The provisions specified are—

- (a) regulation 7 (credits for approved training)**(14)**;
- (b) regulation 7A (credits for carer's allowance);
- (c) regulation 7B (credits for disability element of working tax credit)**(15)**;
- (d) regulation 8A (credits for unemployment);
- (e) regulation 8B (credits for incapacity for work or limited capability for work);
- (f) regulation 9B (credits for jury service)**(16)**;
- (g) regulation 9C (credits for maternity pay etc.)**(17)**;
- (h) regulation 9D (credits for certain periods of imprisonment or detention in legal custody)**(18)**;
- (i) regulation 9E (credits for certain spouses and civil partners of members of Her Majesty's forces).

Credits for persons in receipt of working tax credit

30.—(1) Where working tax credit is paid to a person in respect of a week in which the person is—

- (a) an employed earner,

(14) Amending instruments are [S.I. 1978/409](#), [1987/414](#), [1988/1439](#) and [1545](#), [1991/387](#), and [2013/630](#).

(15) Regulation 7B was inserted by [S.I. 1991/2772](#) and amended by [S.I. 1996/2367](#) and [2003/455](#).

(16) Regulation 9B was inserted by [S.I. 1988/516](#) and amended by [S.I. 1988/1545](#) and [1994/1837](#).

(17) Regulation 9C was substituted by [S.I. 2003/521](#) and amended by [S.I. 2012/766](#) and [2014/3255](#).

(18) Regulation 9D was inserted by [S.I. 2001/573](#).

- (b) a self-employed earner whose profits for the year are below the small profits threshold specified by section 11(4) of the 1992 Act⁽¹⁹⁾, who would otherwise be liable to pay a Class 2 contribution, or
- (c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001⁽²⁰⁾,

the person is to be credited with earnings equal to the lower earnings limit then in force in respect of that week.

(2) **Where** working tax credit is paid in respect of a couple, the reference in paragraph (1) to the person in respect of whom working tax credit is paid is a reference to —

- (a) where only one member of the couple is assessed for the purposes of the award of working tax credit as having income consisting of earnings, that member, or
- (b) where the earnings of each member are assessed, the member of the couple to whom working tax credit is paid.

(3) Paragraph (1) does not apply to—

- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7B (credits for disability element of working tax credit),
 - (ii) regulation 8A (credits for unemployment), or
 - (iii) regulation 8B (credits for incapacity for work or limited capability for work),

of the 1975 Regulations; or

- (b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the 1992 Act⁽²¹⁾ (reduced rate election for married women) is in force.

(4) In this regulation, “couple” has the same meaning as in section 3(5A) of the Tax Credits Act 2002⁽²²⁾.

Credits for persons entitled to universal credit

31. A person is to be credited with a Class 3 contribution in respect of a week for any part of which the person is entitled to universal credit under Part 1 of the 2012 Act.

Credits for persons approaching pensionable age

32.—(1) Subject to paragraph (4), a man born before 6th October 1953 is to be credited with earnings equal to the lower earnings limit then in force in respect of a week to which paragraph (2) applies.

(2) This paragraph applies to a week which falls within—

- (a) the year in which the man attains the age which is pensionable age in the case of a woman born on the same day, and
- (b) a subsequent year prior to that in which he attains the age of 65.

⁽¹⁹⁾ Section 11 was substituted by section 2 of, and paragraph 3 of Schedule 1 to, the National Insurance Contributions Act 2015 (c.5) with effect for the tax year 2015-16 and subsequent tax years.

⁽²⁰⁾ S.I. 2001/1004. Regulation 43 was amended by S.I. 2002/2924 and 2015/478.

⁽²¹⁾ See regulation 127 of S.I. 2001/1004. It was amended by paragraph 34(1) of Schedule 1 to the National Insurance Contributions Act 2015 (c.5) (this amendment has effect for the tax year 2015/16 and subsequent tax years) and S.I. 2003/964.

⁽²²⁾ Subsection (5A) of section 3 was substituted for subsections (5) and (6) by paragraph 144(3) of Schedule 24 to the Civil Partnership Act 2004 (c.33).

(3) Paragraph (2) does not apply to a week which falls within a year during which the man is absent from Great Britain for more than 182 days.

(4) Paragraph (1) applies to a man who is a self-employed earner only if he—

- (a) would be liable to pay a Class 2 contribution but for the fact that his profits for the year are below the small profits threshold specified by section 11(4) of the 1992 Act, or
- (b) is excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001 in respect of any week in a year to which this regulation applies.

Credits for spouses and civil partners of members of Her Majesty's forces

33.—(1) Subject to paragraph (5), a person who satisfies the conditions in paragraph (2) for any part of a week to which this regulation applies is to be credited with a Class 3 contribution in respect of that week.

(2) The conditions are that the person—

- (a) is a spouse or civil partner of a member of Her Majesty's forces, or is treated as such by the Secretary of State for the purposes of occupying accommodation, and
- (b) is accompanying the member of Her Majesty's forces on an assignment outside the United Kingdom, or is treated as such by the Secretary of State.

(3) This regulation applies to a week which falls within a year beginning on or after 6th April 2016 for which the earnings factors of the member of Her Majesty's forces exceed the qualifying earnings factor.

(4) Paragraph (1) does not apply to—

- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7A (credits for carer's allowance),
 - (ii) regulation 8A (credits for unemployment),
 - (iii) regulation 8B (credits for incapacity for work or limited capability for work), or
 - (iv) regulation 9E (credits for certain spouses and civil partners of members of Her Majesty's forces),
 of the 1975 Regulations; or

(b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the 1992 Act (reduced rate election for married women) is in force.

(5) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Secretary of State in accordance with paragraph (6).

(6) An application under paragraph (5) may only be made in respect of a past period and must—

- (a) be on a form approved by the Secretary of State, or made in such manner as the Secretary of State accepts as sufficient in the circumstances, and
- (b) include such information as may be specified by the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs.

Credits in respect of an award of child benefit

34.—(1) A person is entitled to be credited with a Class 3 contribution in respect of a week in which the person is—

- (a) awarded child benefit for any part of that week in respect of a child under the age of 12, or
- (b) in the circumstances specified by paragraph (2) and subject to paragraph (3), the partner of a person to whom child benefit is awarded.

(2) The circumstances are that the partner—

- (a) resides with the person to whom child benefit is awarded,
- (b) shares responsibility for the child in respect of whom child benefit is awarded with that person,
- (c) is ordinarily resident in Great Britain,
- (d) is not undergoing imprisonment or detention in legal custody, and
- (e) makes an application to the Commissioners for Her Majesty's Revenue and Customs to be so credited in accordance with regulation 39.

(3) Paragraph (1)(b) only applies in respect of a week that falls within a year for which the earnings factors of the person to whom child benefit is awarded exceed the qualifying earnings factor.

(4) In calculating the earnings factors for the purpose of paragraph (3), no account is to be taken of any earnings factors derived from contributions credited by virtue of that person being awarded child benefit.

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

35.—(1) Subject to paragraphs (3) and (4), a person is to be credited with a Class 3 contribution in respect of a week (“the relevant week”) in which the conditions in paragraph (2) are satisfied.

(2) The conditions are that in the relevant week the person—

- (a) provided care in respect of a child under the age of 12,
- (b) is, in relation to that child, a person specified in paragraph (6), and
- (c) was ordinarily resident in Great Britain.

(3) Where the child is cared for by more than one person, only one person may be credited with a Class 3 contribution under this regulation in respect of a relevant week.

(4) The person (‘A’) referred to in paragraph (1) is not entitled to be credited with a Class 3 contribution unless—

- (a) child benefit was awarded to another person (‘B’) in respect of—
 - (i) the child for whom A provided care, and
 - (ii) the week in which A provided care for that child,
- (b) B’s earnings factors, other than those derived from a Class 3 contribution credit awarded under regulation 34, exceed the qualifying earnings factor for the year in which the relevant week falls, and
- (c) A makes an application to the Secretary of State to be so credited in accordance with paragraph (5) and regulation 39.

(5) An application under paragraph (4)(c) must—

- (a) include the name and date of birth of the child cared for,

- (b) where requested by the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs, include a declaration by B that the conditions in paragraph (2) are satisfied, and
 - (c) specify the relevant week or weeks in which the child was cared for.
- (6) The person specified in paragraph (2)(b) is—
- (a) a non-resident parent;
 - (b) a grandparent;
 - (c) a great-grandparent;
 - (d) a great-great-grandparent;
 - (e) a sibling;
 - (f) a parent's sibling;
 - (g) a spouse or former spouse of any persons listed in sub-paragraphs (a) to (f);
 - (h) a civil partner or former civil partner of any persons listed in sub-paragraphs (a) to (f);
 - (i) a partner or former partner of any persons listed in sub-paragraphs (a) to (h);
 - (j) a son or daughter of any persons listed in sub-paragraphs (e) to (i);
 - (k) in respect of a son or daughter of a person listed in sub-paragraph (f), that person's
 - (i) spouse or former spouse,
 - (ii) civil partner or former civil partner, or
 - (iii) partner or former partner.
- (7) For the purposes of paragraph (6)(e) and (f), a sibling includes a sibling of the half blood, a step sibling and an adopted sibling.
- (8) For the purposes of paragraph (6)(i) and (k)(iii), a partner is a person who is the other member of a couple who are not married to, or civil partners of, each other but are living together as a married couple.

Credits for being a foster parent

- 36.**—(1) Subject to paragraph (3), a person is to be credited with a Class 3 contribution in respect of a week in which the person is a foster parent and is—
- (a) ordinarily resident in Great Britain, and
 - (b) not undergoing imprisonment or detention in legal custody.
- (2) For the purposes of this regulation, a foster parent is a person approved as—
- (a) a foster parent in accordance with Part 5 (approval of foster parents) of the Fostering Services (England) Regulations 2011⁽²³⁾,
 - (b) a kinship carer in accordance with Part 5 (kinship care) of the Looked After Children (Scotland) Regulations 2009⁽²⁴⁾,
 - (c) a foster carer in accordance with Part 7 (fostering) of those Regulations, or
 - (d) a foster parent in accordance with Part 2 (approvals and placements) of the Foster Placement (Children) Regulations (Northern Ireland) 1996⁽²⁵⁾.

⁽²³⁾ S.I. 2011/581. Relevant amending instruments are S.I. 2012/1479, 2103/984 and 2015/495.

⁽²⁴⁾ S.S.I. 2009/210. Relevant amending instruments are S.S.I. 2013/147 and 2014/310.

⁽²⁵⁾ S.R. 1996/467. Relevant amending Rules are S.R. 2012/229 and 2013/229.

(3) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Commissioners for Her Majesty's Revenue and Customs in accordance with regulation 39.

Credits for persons engaged in caring

37.—(1) Subject to paragraph (5), a person is to be credited with a Class 3 contribution in respect of a week in which the person is engaged in caring.

(2) A person is engaged in caring in a week if the person is—

(a) caring for another person or persons for a total of 20 or more hours in that week and—

(i) that other person is, or each of the persons cared for are, entitled to a relevant benefit for that week, or

(ii) the Secretary of State considers that level of care to be appropriate; or

(b) a person to whom one or more of paragraphs 4 to 6 (persons caring for another person) of Schedule 1B (prescribed categories of person) to the Income Support (General) Regulations 1987 applies⁽²⁶⁾.

(3) A person is not engaged in caring for the purposes of this regulation during any period in respect of which the person is—

(a) not ordinarily resident in Great Britain, or

(b) undergoing imprisonment or detention in legal custody.

(4) For the purposes of paragraph (2)(a)(i), “relevant benefit” means—

(a) attendance allowance in accordance with section 64 of the 1992 Act⁽²⁷⁾;

(b) the care component of disability living allowance in accordance with section 72 of the 1992 Act, at the middle or highest rate prescribed in accordance with subsection (3) of that section;

(c) an increase in the rate of disablement pension in accordance with section 104 of the 1992 Act;

(d) any benefit which is payable as if an injury or disease were one in respect of which a disablement pension would for the time being be payable in respect of an assessment of 100 per cent., by virtue of—

(i) the Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983⁽²⁸⁾; or

(ii) regulations made under section 64(3) of the 2012 Act (injuries arising before 5 July 1948)⁽²⁹⁾;

(e) a constant attendance allowance payable by virtue of—

(i) article 8 (constant attendance allowance) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006⁽³⁰⁾; or

⁽²⁶⁾ S.I. 1987/1967. Schedule 1B was amended by S.I. 1996/1517, 2000/681, 2001/859, 2002/490 and 2497, 2010/1160, and 2013/388 and 591.

⁽²⁷⁾ Section 64 was amended by section 66(1) of the Welfare Reform Act 1999 (c.30), section 13(2) and paragraph 41 of Schedule 1 to the Pensions Act 2007 (c.22) and section 91 and paragraphs 3, 5(1), (2) and (3) of Schedule 9 to the 2012 Act.

⁽²⁸⁾ S.I. 1983/136.

⁽²⁹⁾ Section 64(3) provides for regulations to be made in respect of payment of industrial injuries benefit under section 111 of, and Schedule 8 to, the 1992 Act to persons to whom compensation or benefits were payable prior to the repeal of those provisions by section 64(2) of the 2012 Act.

⁽³⁰⁾ S.I. 2006/606. Article 8 was amended by S.I. 2009/706.

- (ii) article 14 (constant attendance allowance) of the Personal Injuries (Civilians) Scheme 1983⁽³¹⁾;
 - (f) the daily living component of personal independence payment in accordance with section 78 of the 2012 Act;
 - (g) armed forces independence payment in accordance with the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011⁽³²⁾.
- (5) Except in a case to which paragraph (8) applies, a person is not entitled to be credited with a Class 3 contribution under paragraph (2)(a) unless an application to be so credited is received by the Secretary of State in accordance with paragraph (6) and regulation 39.
- (6) An application under paragraph (5) must include—
- (a) a declaration by the applicant that the applicant cares for a person or persons for 20 or more hours in a week,
 - (b) the name and, where known, the national insurance number of each person cared for,
 - (c) where applicable, which relevant benefit each person cared for is entitled to, and
 - (d) where requested by the Secretary of State, a declaration signed by an appropriate person as to the level of care which is required for each person cared for.
- (7) For the purposes of paragraph (6)(d), an appropriate person is a person who is—
- (a) involved in the health care or social care of the person cared for, and
 - (b) considered by the Secretary of State as appropriate to make a declaration as to the level of care required.
- (8) This paragraph applies in the case of a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the 1992 Act (reduced rate election for married women) is in force.

Credits for an additional period in respect of entitlement to carer's allowance and relevant benefits

- 38.**—(1) A person is to be credited with a Class 3 contribution for a period of 12 weeks—
- (a) prior to the date on which that person becomes entitled to carer's allowance by virtue of subsection (1) of section 70 of the 1992 Act;
 - (b) subject to paragraph (2), following the end of the week in which that person ceases to be entitled to carer's allowance by virtue of that subsection;
 - (c) following the end of a week in which regulation 37(2)(a) ceases to be satisfied.
- (2) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) (b) in a week in respect of which that person is entitled under regulation 7A of the 1975 Regulations to be credited with contributions by virtue of being entitled to an allowance under section 70 of the 1992 Act.

Time limit for making an application under regulation 34(1)(b), 35, 36 or 37

- 39.** An application must be received—
- (a) where the application is under regulation 34(1)(b), 36 or 37—

⁽³¹⁾ S.I. 1983/686. Article 14 was substituted by S.I. 2001/420.

⁽³²⁾ S.I. 2011/517.

- (i) before the end of the year following that in which a week, which is the subject of the application, falls, or
 - (ii) within such further time as the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs, as the case may be, consider reasonable in the circumstances, or
- (b) where the application is under regulation 35, after the end of the year in which a week, which is the subject of the application, falls.”.

Signed by authority of the Secretary of State for Work and Pensions.

25th February 2016

Altmann
Minister of State,
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the State Pension Regulations 2015 they insert a new Part 8 which contains provisions relating to the crediting of national insurance contributions for the purposes of entitlement to a new state pension under Part 1 of the Pensions Act 2014 (c.19).

Inserted regulation 24 is an interpretation provision for Part 8 of the State Pension Regulations 2015.

Inserted regulation 25 contains general provisions governing the circumstances in which credits are awarded.

Inserted regulations 26 to 28 provide for certain earnings or contributions credited in respect of a period before 6 April 2016 to be included in the calculation of the person's starting amount under Schedule 1 of the Pensions Act 2014.

Inserted regulations 29 to 37 set out the particular circumstances in which a person is eligible to be awarded a credit. These are where a person is —

- entitled to a working age benefit or a working tax credit;
- a man who was born before 6 October 1953;
- the spouse or civil partner of a member of Her Majesty's Armed Forces; or
- a carer for a child under the age of 12 (including a foster parent);
- caring for a person who is either in receipt of a relevant disability benefit or who has been certified by a health or social care professional as needing the level of care provided.

Inserted regulation 38 enables certain carers to be awarded a credit for an additional period of 12 weeks.

Regulations 29 to 38 also specify the conditions which must be satisfied in order for the person to be entitled to the credit.

Inserted regulation 39 specifies the time limit in which parents or carers are required to make an application for a contribution credit

A full impact assessment has not been published for this Regulation as it has no impact on the private sector or civil society organisations. An assessment has been made of the impact of the introduction of the new state pension. Copies of that impact assessment may be obtained from the Better Regulation Unit of the Department for Work and Pensions, 2D Caxton House, Tothill Street, London SW1H 9NA or from the DWP website: https://www.gov.uk/government/uploads/system/uploads/attachments_data/file/311316/pensions-act-ia-annex-a-single-tier-state-pension.pdf. (Annex A contains the assessment for the new state pension.).