
EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations make additional provision for the calculation of the state second pension (the additional pension element of a state retirement pension from 6th April 2002), and for conditions to be satisfied, in certain circumstances, in order for a person to be treated as precluded from regular employment by responsibilities at home and therefore entitled to additional pension by virtue of section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Contributions and Benefits Act”). They also amend the Social Security Pensions (Home Responsibilities) Regulations (Northern Ireland) 1994 (“the 1994 Regulations”) to include certain persons who previously were not treated as precluded from regular employment by responsibilities at home in the first year of their child’s life, and to specify a time limit for providing the Department for Social Development with information where a person is to be treated as precluded from regular employment after 5th April 2002 by responsibilities at home.

Regulation 1 defines certain terms used in the Regulations.

Regulation 2 provides for the calculation of the additional pension where a contributions equivalent premium is paid or treated as paid.

Regulation 3 provides for the calculation of the additional pension where an earner has earnings in a tax year derived partly from non-contracted-out employment and partly from employment qualifying him for a pension provided by a contracted-out scheme.

Regulation 4 provides for the calculation of the additional pension where an earner has earnings in a tax year derived partly from non-contracted-out employment and partly from employment qualifying him for a pension provided by an appropriate personal pension scheme.

Regulation 5 provides for the calculation of the additional pension where an earner has earnings in a tax year derived partly from employment qualifying him for a pension provided by a contracted-out scheme and partly from employment qualifying him for a pension provided by an appropriate personal pension scheme, or partly from such employments together with earnings derived partly from non-contracted-out employment.

Regulation 6 specifies the conditions one of which must be satisfied in order for a person to be treated as precluded from regular employment by responsibilities at home and therefore entitled to additional pension by virtue of section 44A of the Contributions and Benefits Act.

Regulation 7(a) amends regulation 2 of the 1994 Regulations by inserting paragraph (4A) which applies where child benefit first becomes payable to a person in respect of a child on the first Monday of a tax year and would have been so payable for the part of that year falling before that Monday but for the provisions of section 143(2) of the Contributions and Benefits Act. Paragraph (4A) provides that such a person shall be treated as if he were entitled to child benefit and as if child benefit had been payable to him for that part of that year in order to be treated, for the purpose of the 1994 Regulations, as precluded from regular employment in that year by responsibilities at home.

Regulation 7(b) amends regulation 2(5) of the 1994 Regulations to provide that, in relation to the tax year 2002-2003 and any subsequent tax year, where, within a period of 3 years following the end of the year in question, the individual fails to provide the Department for Social Development with such information as it may require for the purpose of determining whether in that year the individual was precluded from regular employment by responsibilities at home, that individual is not to be treated as having been so precluded in that year.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Section 44A(2)(c)(ii) of, and paragraph 5(7A) of Schedule 3 and paragraph 9 of Schedule 4A to, the Contributions and Benefits Act, some of the enabling provisions under which these Regulations are made, were inserted by sections 29(3) and 36 of, and Schedule 4 to, the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 respectively. Article 2(e) of the Child Support, Pensions and Social Security (2000 Act) (Commencement No. 1) Order (Northern Ireland) 2000 (S.R. 2000 No. 358 (C. 16)) provides for the coming into operation of the said section 29(3) and Schedule 4, for the purpose of authorising the making of regulations, on 8th January 2001 and Article 2(a)(i) of the Child Support, Pensions and Social Security (2000 Act) (Commencement No. 4) Order (Northern Ireland) 2001 (S.R. 2001 No. 34 (C. 1)) provides for their coming into operation, for all other purposes, on 6th April 2002. Article 2(d) of the Child Support, Pensions and Social Security (2000 Act) (Commencement No. 2) Order (Northern Ireland) 2000 (S.R. 2000 No. 374 (C. 18)) provides for the coming into operation of the said section 36 on 8th January 2001.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Social Security 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.