
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 299

**The Additional Statutory Paternity Pay (Birth,
Adoption and Adoptions from Overseas)
(Administration) Regulations (Northern Ireland) 2010**

Funding of employers' liabilities to make payments of additional statutory paternity pay

3.—(1) An employer who has made any payment of additional statutory paternity pay shall be entitled—

- (a) to an amount equal to 92% of such payment; or
- (b) if the payment qualifies for small employers' relief by virtue of Article 8(3) of the 2002 Order—
 - (i) to an amount equal to such payment; and
 - (ii) to an additional payment equal to the amount to which the employer would have been entitled under section 163(2)(b) of the 1992 Act⁽¹⁾ had the payment been a payment of statutory maternity pay.

(2) The employer shall be entitled in either case (a) or case (b) to apply for advance funding in respect of such payment in accordance with regulation 4, or to deduct it in accordance with regulation 5 from amounts otherwise payable by the employer.

⁽¹⁾ Section 163 was amended by section 21(2) of the Employment Act 2002 (c. 22).