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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 82**

**SOCIAL SECURITY**

**The Social Security (Contributions Credits for Parents  
and Carers) Regulations (Northern Ireland) 2010**

*Made - - - - 9th March 2010*

*Coming into operation 6th April 2010*

*Approved by resolution of the Assembly on 21st June 2010*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 23A(3)(c), (4) and (9) and 171(1), (4) and (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(1)</sup> and now vested in it<sup>(2)</sup>.

**PART 1**

General provisions

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions Credits for Parents and Carers) Regulations (Northern Ireland) 2010 and shall come into operation on 6th April 2010.

**Interpretation**

2.—(1) In these Regulations—

“partner” means the person with whom another person—

- (a) resides; and
- (b) shares responsibility for a child under the age of 12;

“relevant benefit” means—

- (a) attendance allowance in accordance with section 64 (entitlement);
- (b) the care component of disability living allowance in accordance with section 72 (the care component), at the middle or highest rate prescribed in accordance with subsection (3) of that section;

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(1) 1992 c. 7; section 23A was inserted by section 3(1) of the [Pensions Act \(Northern Ireland\) 2008 \(c. 1 \(N.I.\)\)](#) and amended by Article 5 of [S.I. 2010/242](#); section 171(1) was amended by paragraph 5 of Schedule 4 to the [Tax Credits Act 2002 \(c. 21\)](#)

(2) See Article 8(b) of [S.R. 1999 No. 481](#)

- (c) an increase in the rate of disablement pension in accordance with section 104 (increase where constant attendance needed);
- (d) any benefit by virtue of—
  - (i) the Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983(3), or
  - (ii) regulations made under paragraph 4(2) of Schedule 8 (industrial injuries and diseases (old cases)),
 which is payable as if the injury or disease were one in respect of which a disablement pension were for the time being payable in respect of an assessment of 100 per cent.;
- (e) a constant attendance allowance payable by virtue of—
  - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983(4) (constant attendance allowance), or
  - (ii) article 8 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006(5) (constant attendance allowance).

(2) In these Regulations, a reference to a section or Schedule by number alone is a reference to the section or Schedule so numbered in the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

### **Transitional provision**

3. For the period of 12 weeks from the date on which these Regulations come into operation, regulation 7(1)(a) has effect as if the reference in regulation 7(1) to 12 weeks were a reference to the number of complete weeks since these Regulations came into operation.

## **PART 2**

### **Meaning of “foster parent” and “engaged in caring”**

#### **Meaning of “foster parent”**

4.—(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 foster parent in accordance with Part 2 of the Foster Placement (Children) Regulations (Northern Ireland) 1996(6) (approvals and placements).

(2) Paragraph (1) is subject to regulation 8.

#### **Meaning of “engaged in caring”**

5.—(1) For the purposes of section 23A(3)(c), a person is engaged in caring in a week—

- (a) if that person is the partner of a person who is awarded child benefit for any part of that week in respect of a child under the age of 12;
- (b) if that person is 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

(3) S.I. 1983/136

(4) S.I. 1983/686; article 14 was substituted by paragraph 3 of Schedule 1 to S.I. 2001/420

(5) S.I. 2006/606; article 8 was amended by article 3 of S.I. 2006/1455 and article 3 of S.I. 2009/706

(6) S.R. 1996 No. 467

- (ii) the Department considers that level of care to be appropriate; or
  - (c) if that person is one to whom any of paragraphs 4 to 6 of Schedule 1B to the Income Support (General) Regulations (Northern Ireland) 1987(7) (prescribed categories of person - persons caring for another person) applies.
- (2) Paragraph (1) is subject to regulations 6 to 8.

#### **Limit on the period in respect of partners of persons awarded child benefit**

6.—(1) Regulation 5(1)(a) does not apply to any week which falls within a tax year in respect of which the person awarded child benefit satisfies the following condition.

(2) The condition is that the person's earnings factor for the purposes of section 45(8) (additional pension in a Category A retirement pension) does not exceed the qualifying earnings factor for that year.

(3) In calculating a person's earnings factor for the purposes of paragraph (2), no account is to be taken of any earnings factor derived from contributions credited by virtue of that person being a relevant carer due to an award of child benefit.

#### **Additional period in respect of entitlement to carer's allowance and relevant benefits**

7.—(1) A person is engaged in caring 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(9);
- (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 5(1)(b) ceases to be satisfied.

(2) For the purposes of paragraph (1)(b), a person is not engaged in caring in a week in respect of which that person is entitled, under regulations made under section 22(5)(10) (earnings factors), to be credited with contributions by virtue of being entitled to an allowance under section 70.

#### **Disqualification due to residence or imprisonment**

8. A person is not a foster parent or engaged in caring for the purposes of section 23A during any period in respect of which that person is—

- (a) not ordinarily resident in Northern Ireland; or
- (b) undergoing imprisonment or detention in legal custody.

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(7) S.R. 1987 No. 459; Schedule 1B was inserted by regulation 22 of S.R. 1996 No. 199; paragraph 4 was amended by regulation 33 of S.R. 1996 No. 358, regulation 4(1) of S.R. 2000 No. 74, regulation 3(3) of S.R. 2002 No. 80 and paragraph 1(g) of the Schedule to S.R. 2002 No. 323

(8) Section 45 was amended by sections 30(1) and (2) and 33(8) of the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2002 \(c. 4 \(N.I.\)\)](#) and section 9(2) and (3) of the Pensions Act (Northern Ireland) 2008

(9) Section 70 was amended by regulation 2(3) of S.R. 1994 No. 370 and Articles 2(2)(a)(iii) and 3 of S.R. 2002 No. 321

(10) 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 \(N.I.\)\)](#)

## PART 3

### Applications

#### **Applications: foster parents and partners of persons awarded child benefit**

9. A person shall not be entitled to be credited with Class 3 contributions under—

(a) section 23A(3)(b) (foster parent); or

(b) subsection (3)(c) of that section (person engaged in caring) by virtue of regulation 5(1)(a),

unless an application to be so credited is received by the Commissioners for Her Majesty's Revenue and Customs.

#### **Applications: carers for 20 or more hours per week**

10.—(1) A person shall not be entitled to be credited with Class 3 contributions under section 23A(3)(c) by virtue of regulation 5(1)(b) unless an application to be so credited is received by the Department.

(2) Paragraph (1) does not apply where that person is a married woman who is not entitled to be credited with contributions under paragraph (1) of regulation 7A of the Social Security (Credits) Regulations (Northern Ireland) 1975<sup>(11)</sup> (credits for carer's allowance) by virtue of paragraph (2) (b) of that regulation (reduced contribution rate election under regulations under section 19(4)).

#### **Provision of information: carers for 20 or more hours per week**

11.—(1) With respect to an application to which regulation 10(1) applies, the application must include—

(a) a declaration by the applicant that the applicant cares for a person or persons for 20 or more hours per 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 Department, a declaration signed by an appropriate person as to the level of care which is required for each person cared for.

(2) For the purposes of paragraph (1)(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 Department as appropriate to make a declaration as to the level of care required.

#### **Time limit for applications**

12. An application under regulation 9 or 10 must be received—

(a) before the end of the tax year following the tax year in which a week, which is the subject of the application, falls; or

(b) within such further time as the Department or the Commissioners for Her Majesty's Revenue and Customs, as the case may be, consider reasonable in the circumstances.

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(11) S.R. 1975 No. 113; regulation 7A was inserted by regulation 19 of S.R. 1976 No. 99 and amended by regulation 2(2) of S.R. 1978 No. 77, regulation 6 of S.R. 1987 No. 153, regulation 2(5)(c) of S.R. 1988 No. 326, regulation 2(4) of S.R. 1996 No. 430, regulation 3(5)(b) of S.R. 2001 No. 108, regulation 2(3) of S.R. 2002 No. 80, paragraph 1(a) of the Schedule to S.R. 2002 No. 323 and paragraph 4(2) of Schedule 3 to S.R. 2005 No. 536

Sealed with the Official Seal of the Department for Social Development on 9th March 2010

(L.S.)

*Anne McCleary*  
A senior officer of the Department for Social  
Development

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 23A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the 1992 Act”) was inserted by section 3 of the Pensions Act (Northern Ireland) 2008. It provides that a contributor to whom the section applies shall be credited with a Class 3 national insurance contribution for each week falling after 6th April 2010 in respect of which the contributor was a relevant carer.

Subsection (3) of section 23A provides that two of the criteria for being a “relevant carer” are that a person is a foster carer or is engaged in caring.

Regulation 1 provides for citation and commencement and regulation 2 provides for interpretation.

Regulation 3 makes transitional provision.

Regulation 4 provides the meaning of “foster parent”.

Regulation 5 provides the meaning of “engaged in caring”.

Regulation 6 provides that the partner of a person who is awarded child benefit is only engaged in caring where the person awarded child benefit has sufficient contributions to satisfy the contribution conditions for a retirement pension in respect of the tax year.

Regulation 7 provides that a person will also be engaged in caring for a period of 12 weeks prior to, and following the end of, an award of carer’s allowance, following the end of an award of relevant benefit and following the end of a period during which the Department for Social Development (“the Department”) considers care for 20 or more hours per week to be appropriate.

Regulation 8 provides that persons not ordinarily resident in Northern Ireland and persons undergoing a sentence of imprisonment shall not come within the definitions provided by these Regulations.

Regulation 9 provides that foster parents and partners of persons awarded child benefit must apply to the Commissioners for Her Majesty’s Revenue and Customs to be credited.

Regulation 10 provides that persons engaged in caring by reference to a relevant benefit or by providing care at a level the Department considers appropriate must apply to the Department to be credited.

Regulation 11 provides for information requirements in the case of an application where a person cares for another for 20 or more hours per week.

Regulation 12 imposes a time limit within which any application must be made.

The Department’s function in deciding whether a person is a relevant carer by virtue of section 23A(3)(a) (award of child benefit), (3)(b) (foster parent) and (3)(c) (persons engaged in caring by virtue of being the partner of a person in receipt of child benefit) of the 1992 Act was transferred to the Commissioners for Her Majesty’s Revenue and Customs by the National Insurance Contribution Credits (Transfer of Functions) (Northern Ireland) Order 2010.

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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