

## **EXPLANATORY MEMORANDUM**

### **THE SOCIAL SECURITY (CREDITS) (AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2012**

**S.R. 2012 No. 109**

#### **1. Introduction**

- 1.1 This Explanatory Memorandum has been prepared by the Department for Social Development to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2 The Statutory Rule is made under sections 22(5) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and is subject to the negative resolution procedure.

#### **2. Purpose**

- 2.1 The Regulations amend the Social Security (Credits) Regulations (Northern Ireland) 1975 (“the Credits Regulations”) to provide that those who receive Additional Statutory Paternity Pay will qualify for a National Insurance credit.

#### **3. Background**

- 3.1 A National Insurance credit is currently available on application for mothers receiving Maternity Allowance or Statutory Maternity Pay and adopters’ receiving Statutory Adoption Pay, whose earnings in-year do not meet the yearly Lower Earnings Limit.
- 3.2 These Regulations amend regulation 9C of the Credits Regulations to provide for an award of National Insurance credits in respect of any week during which a person (including a person who is adopting) who receives Additional Statutory Paternity Pay and, as a result, does not earn enough in-year to meet the yearly Lower Earnings Limit for making National Insurance contributions.
- 3.3 Failure to meet the Lower Earnings Limit may prevent a person getting a qualifying year for the purposes of calculating entitlement to contributory-based benefits. The amendment will protect their record of National Insurance contributions and help to secure their future entitlement to certain benefits.

#### **4. Consultation**

- 4.1 As the 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 consultation with the Social Security Advisory Committee is not required.

## **5. Equality Impact**

5.1 In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department conducted a screening exercise on proposals for these Regulations and has concluded that they did not have significant implications for equality of opportunity. In light of this, the Department considered that an equality impact assessment was not necessary.

## **6. Regulatory Impact**

6.1 These Regulations do not require a Regulatory Impact Assessment as they do not impose a cost on business, charities or voluntary bodies.

## **7. Financial Implications**

7.1 None.

## **8. Section 24 of the Northern Ireland act 1998**

8.1 The Department has considered section 24 of the Northern Ireland Act 1998 and is satisfied the Rule—

- (a) is not incompatible with any of the Convention rights,
- (b) is not incompatible with Community law,
- (c) does not discriminate against a person or class of person on the ground of religious belief or political opinion, and
- (d) does not modify an enactment in breach of section 7 of the Northern Ireland Act 1998.

## **9. EU Implications**

9.1 Not applicable.

## **10. Parity or Replicatory Measure**

10.1 The corresponding Great Britain Regulations are the Social Security (Credits) (Amendments) Regulations 2012 and come into force on 5 April 2012. Parity of timing and substance is an integral part of the maintenance of single systems of social security, pensions and child support provided for in section 87 of the Northern Ireland Act 1998.