
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 91

**The Statutory Shared Parental Pay (Administration)
Regulations (Northern Ireland) 2015**

Records to be maintained by employers

9. Every employer shall maintain for three years after the end of a tax year in which the employer made payments of statutory shared parental pay to any employee a record of—

- (a) if the employee's period of payment of statutory shared parental pay began in that year—
 - (i) the date on which that period began; and
 - (ii) the evidence of entitlement to statutory shared parental pay provided by the employee pursuant to regulations made under section 167ZZ(1)(b) of the 1992 Act⁽¹⁾;
- (b) the weeks in that tax year in which statutory shared parental pay was paid to the employee and the amount paid in each week;
- (c) any week in that tax year which was within the employee's period of payment of statutory shared parental pay but for which no payment of statutory shared parental pay was made to the employee and the reason no payment was made.

⁽¹⁾ Section 167ZZ was inserted by 2015 c. 1 (N.I.), section 5.