



2008 CHAPTER 1

PART 1

STATE PENSION

Credits for basic state pension, etc.

Contributions credits for relevant parents and carers

3.—(1) After section 23 of the Contributions and Benefits Act insert—

“23A Contributions credits for relevant parents and carers

- (1) This section applies to the following benefits—
- (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2010,
 - (b) a Category B retirement pension payable by virtue of section 48A below in a case where the contributor concerned attains pensionable age on or after that date,
 - (c) a Category B retirement pension payable by virtue of section 48B below in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date,
 - (d) a widowed parent's allowance payable in a case where the contributor concerned dies on or after that date,
 - (e) a bereavement allowance payable in a case where the contributor concerned dies on or after that date.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: Credits for basic state pension, etc.. (See end of Document for details)

(2) The contributor concerned in the case of a benefit to which this section applies shall be credited with a Class 3 contribution for each week falling after 6th April 2010 in respect of which the contributor was a relevant carer.

(3) A person is a relevant carer in respect of a week if the person—

- (a) is awarded child benefit for any part of that week in respect of a child under the age of 12,
- (b) is a foster parent for any part of that week, or
- (c) is engaged in caring, within the meaning given by regulations, in that week.

(4) Regulations may make provision for a person's entitlement to be credited with Class 3 contributions by virtue of falling within subsection (3) (b) or (c) above to be conditional on the person—

- (a) applying to be so credited in accordance with the prescribed requirements, and
- (b) complying with the prescribed requirements as to the provision of information to the Department.

(5) The contributor concerned in the case of a benefit to which this section applies shall be credited with 52 Class 3 contributions for each tax year ending before 6th April 2010 in which the contributor was precluded from regular employment by responsibilities at home within the meaning of regulations under paragraph 5(7) of Schedule 3 to this Act.

(6) But the maximum number of tax years for which a person can be credited with contributions under subsection (5) above is—

- (a) in the case of a benefit mentioned in subsection (1)(a) to (c) above, 22;
- (b) in the case of a benefit mentioned in subsection (1)(d) or (e) above, half the requisite number of years of the person's working life.

(7) The table in paragraph 5(5) of Schedule 3 to this Act (requisite number of years of a working life of given duration) applies for the purposes of subsection (6)(b) above as it applies for the purposes of the second condition set out in paragraph 5(3) of that Schedule.

(8) For the purpose of determining entitlement to a benefit to which this section applies, a week that falls partly in one tax year and partly in another is to be treated as falling in the year in which it begins and not in the following year.

(9) In this section—

“the contributor concerned” has the meaning given in section 21(5)(a) above;

“foster parent” has the meaning given by regulations.”.

Changes to legislation: *There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: Credits for basic state pension, etc.. (See end of Document for details)*

(2) In paragraph 5 of Part 1 of Schedule 3 to that Act (contribution conditions for entitlement to, among other things, widowed parent's allowance, bereavement allowance and Category A or B retirement pension) at the end of sub-paragraph (7) (home responsibilities protection) insert— “ But nothing in this sub-paragraph applies in relation to any benefit to which section 23A above applies. ”.

(3) Part 3 of Schedule 1 contains consequential amendments.

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: Credits for basic state pension, etc..