

*These notes refer to the Work and Families Act (Northern Ireland)
2015 (c.1) which received Royal Assent on 8th January 2015*

Work and Families Act (Northern Ireland) 2015

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Shared Rights to Leave and Pay

Section 5: Statutory shared parental pay

Section 167ZZ1: Liability to make payments

Subsection (1) provides for employers to be liable for the payment of statutory shared parental pay. (However, under *Article 8* of the Employment (Northern Ireland) Order 2002, as amended by *Schedule 1*, provision is made for the funding of employers' liabilities to pay statutory shared parental pay).

Subsection (2) requires the Department to make regulations about the liability of a former employer to pay statutory shared parental pay where the employee has been dismissed by the employer to avoid liability for payment.

Subsection (3) provides power for the Department, with the concurrence of the Commissioners for Her Majesty's Revenue and Customs, to specify in regulations circumstances in which liability for paying statutory shared parental pay is to fall on the Commissioners.