
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 379

**Statutory Paternity Pay and Statutory Adoption Pay
(Administration) Regulations (Northern Ireland) 2002**

Funding of employers' liabilities to make payments of statutory paternity or statutory adoption pay

3.—(1) An employer who has made any payment of statutory paternity pay or statutory adoption pay shall be entitled—

- (a) to an amount equal to 92 per cent. of such payment; or
- (b) if the payment qualifies for small employer's relief by virtue of Article 8(3) of the Employment Order—
 - (i) to an amount equal to such payment; and
 - (ii) to an additional payment equal to the amount to which the employer would have been entitled under section 163(2)(b) of the Contributions and Benefits Act⁽¹⁾ had the payment been a payment of statutory maternity pay.

(2) The employer shall be entitled in either case (a) or case (b) to apply for advance funding in respect of such payment in accordance with regulation 4, or to deduct it in accordance with regulation 5 from amounts otherwise payable by him.

(1) 1992 c. 7; section 163(2)(b) was substituted by section 21(2) of the Employment Act 2002 (c. 22)