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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 91**

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

**Funding of employers' liabilities to make payments of statutory shared parental pay**

**3.—(1)** An employer who has made any payment of statutory shared parental pay shall be entitled—

- (a) to an amount equal to 92% of such payment; or
- (b) if the payment qualifies for small employer's relief by virtue of Article 8(3) of the Employment (Northern Ireland) Order 2002—
  - (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 1992 Act 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 the employer.