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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 14th November 2010 amend the Social Security (Contributions) Regulations 2001 (S.I 2001/1004) (the “principal Regulations”) to reflect the introduction of additional statutory paternity pay.

Regulations made under Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) as amended by the Work and Families Act 2006 (c.18) made provision for the payment of additional statutory paternity pay in Great Britain. Corresponding provision was made in respect of Northern Ireland by regulations made under Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7) as amended by the Work and Families (Northern Ireland) Order 2006 (S.I 2006/1947 (N.I.16)). As a consequence of the introduction of additional statutory paternity pay, from the date of commencement of the relevant part of the Work and Families Act 2006 and the Work and Families (Northern Ireland) Order 2006, “statutory paternity pay” is to be re-named “ordinary statutory paternity pay”.

Regulation 3 amends regulation 9 of the principal Regulations to provide the rules about earnings periods for additional statutory paternity pay.

Regulation 4 amends Schedule 4 to the principal Regulations to require an employer to record information about payments of additional statutory paternity pay in addition to the information which an employer is already required to record on a deductions working sheet under paragraph 7, on a deduction certificate under paragraph 9, and on an end of year return under paragraph 22 of that Schedule. It also amends the basis upon which an employer is entitled to elect to pay contributions quarterly to take into account deductions from contributions in relation to additional statutory paternity pay.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen. An Impact Assessment in respect of the introduction of additional statutory paternity pay has been prepared and is available from the Employment Relations Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or at [www.bis.gov.uk](http://www.bis.gov.uk). Copies have also been placed in the libraries of both Houses of Parliament.