
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 299

**The Additional Statutory Paternity Pay (Birth,
Adoption and Adoptions from Overseas)
(Administration) Regulations (Northern Ireland) 2010**

Records to be maintained by employers

9. Every employer shall maintain for three years after the end of a tax year in which the employer made payments of additional statutory paternity pay to any employee a record of—

- (a) if the employee's additional statutory paternity pay period began in that year—
 - (i) the date on which that period began, and
 - (ii) the evidence of entitlement to additional statutory paternity pay provided by the employee pursuant to regulations made under section 167ZEC(3)(c) of the 1992 Act or under section 167ZEC(3)(c) of the 1992 Act as it applies to adoptions from overseas⁽¹⁾;
- (b) the weeks in that tax year in which additional statutory paternity pay was paid to the employee and the amount paid in each week; and
- (c) any week in that tax year which was within the employee's additional statutory paternity pay period but for which no payment of additional statutory paternity pay was made to the employee and the reason no payment was made.

(1) Section 171ZEC was inserted by Article 10 of the Work and Families (Northern Ireland) Order 2006. Paragraph (3)(c) applies to adoptions from overseas by virtue of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Application of Parts 12ZA and 12ZB to Adoptions from Overseas) Regulations (Northern Ireland) 2003 ([S.R. 2003 No. 221](#)), as amended by [S.R. 2010 No. 305](#).