
STATUTORY INSTRUMENTS

2002 No. 2836

The Employment (Northern Ireland) Order 2002

Statutory paternity pay and statutory adoption pay

Funding of employers' liabilities

8.—(1) The Department shall by regulations make provision for the payment by employers of [F¹statutory paternity pay, statutory adoption pay [F², statutory shared parental pay and statutory parental bereavement pay]] to be funded by the Board to such extent as the regulations may specify.

(2) Regulations under paragraph (1) shall—

(a) make provision for a person who has made a payment of [F³statutory paternity pay, statutory adoption pay [F⁴, statutory shared parental pay or statutory parental bereavement pay]] to be entitled, except in such circumstances as the regulations may provide, to recover an amount equal to the sum of—

- (i) the aggregate of such of those payments as qualify for small employers' relief; and
- (ii) an amount equal to 92 per cent of the aggregate of such of those payments as do not so qualify; and

(b) include provision for a person who has made a payment of [F⁵statutory paternity pay, statutory adoption pay [F⁶, statutory shared parental pay or statutory parental bereavement pay]] qualifying for small employers' relief to be entitled, except in such circumstances as the regulations may provide, to recover an additional amount equal to the amount to which the person would have been entitled under section 163(2)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (corresponding provision for statutory maternity pay) had the payment been a payment of statutory maternity pay.

(3) For the purposes of paragraph (2), [F⁷a payment of statutory paternity pay, statutory adoption pay [F⁸, statutory shared parental pay or statutory parental bereavement pay]] qualifies for small employers' relief if it would have so qualified were it a payment of statutory maternity pay, [F⁹treating—

(i) the period for which the payment of statutory paternity pay is made,

(ii) the payee's adoption pay period, F¹⁰...

(iii) the period for which the payment of statutory shared parental pay is made, [F¹¹or

(iv) the period for which the payment of statutory parental bereavement pay is made,]

(4) Regulations under paragraph (1) may, in particular—

(a) make provision for funding in advance as well as in arrear;

(b) make provision for funding, or the recovery of amounts due under provision made by virtue of paragraph (2)(b), by means of deductions from such amounts for which employers are accountable to the Board as the regulations may provide, or otherwise;

(c) make provision for the recovery by the Board of any sums overpaid to employers under the regulations.

(5) Where in accordance with any provision of regulations under paragraph (1) an amount has been deducted from an employer's contributions payments, the amount so deducted shall (except in such cases as the Department may by regulations provide) be treated for the purposes of any provision made by or under any statutory provision in relation to primary or secondary Class 1 contributions—

- (a) as having been paid (on such date as may be determined in accordance with the regulations), and
- (b) as having been received by the Board,

towards discharging the employer's liability in respect of such contributions.

(6) Regulations under this Article must be made with the concurrence of the Board.

(7) In this Article “contributions payments”, in relation to an employer, means any payments which the employer is required, by or under any statutory provision, to make in discharge of any liability in respect of primary or secondary Class 1 contributions.

- F1** Words in art. 8(1) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in operation) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\), s. 23\(1\), Sch. 1 para. 6\(2\)\(a\)](#) (with s. 14(2)-(5)); S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F2** Words in art. 8(1) substituted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(2\)](#); S.R. 2022/136, arts. 2, 3
- F3** Words in art. 8(2)(a) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in operation) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\), s. 23\(1\), Sch. 1 para. 6\(2\)\(b\)](#) (with s. 14(2)-(5)); S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F4** Words in art. 8(2)(a) substituted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(3\)](#); S.R. 2022/136, arts. 2, 3
- F5** Words in art. 8(2)(b) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in operation) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\), s. 23\(1\), Sch. 1 para. 6\(2\)\(b\)](#) (with s. 14(2)-(5)); S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F6** Words in art. 8(2)(b) substituted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(3\)](#); S.R. 2022/136, arts. 2, 3
- F7** Words in art. 8(3) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in operation) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\), s. 23\(1\), Sch. 1 para. 6\(2\)\(c\)\(i\)](#) (with s. 14(2)-(5)); S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F8** Words in art. 8(3) substituted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(4\)\(a\)](#); S.R. 2022/136, arts. 2, 3
- F9** Words in art. 8(3) substituted (15.3.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\), s. 23\(1\), Sch. 1 para. 6\(2\)\(c\)\(ii\)](#) (with s. 14(2)-(5)); S.R. 2015/86, art. 3(2)(f) (with art. 6(1))
- F10** Word in art. 8(3)(ii) omitted (23.3.2022) by virtue of [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(4\)\(b\)](#); S.R. 2022/136, arts. 2, 3
- F11** Art. 8(3)(iv) and word inserted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\), ss. 4, 5\(5\)\(6\), Sch. Pt. 1 para. 30\(4\)\(c\)](#); S.R. 2022/136, arts. 2, 3

Changes to legislation:

There are currently no known outstanding effects for the The Employment (Northern Ireland) Order 2002, Section 8.