STATUTORY RULES OF NORTHERN IRELAND

2016 No. 224

The Social Security (Overpayments and Recovery) Regulations (Northern Ireland) 2016

PART 6

Recovery by deduction from earnings

Payment by employer to the appropriate authority

- **21.**—(1) Amounts deducted by an employer pursuant to regulation 19 (other than any administrative costs deducted under paragraph (11) of that regulation) must be paid by the employer to the appropriate authority by the 19th day of the month following the month in which the deduction is made.
 - (2) Such payment may be made by—
 - (a) cheque;
 - (b) direct credit transfer; or
 - (c) such other method as the appropriate authority may permit.
- (3) The employer must keep a record of every amount paid to an appropriate authority pursuant to paragraph (1) and of the employee in respect of whom each such amount was paid.