
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 155

**The Statutory Parental Bereavement Pay (General)
(No. 2) Regulations (Northern Ireland) 2023**

PART 3

**CONDITIONS OF ENTITLEMENT RELATING
TO EMPLOYMENT AND EARNINGS**

Treatment of persons as employees

11.—(1) A person is treated as an employee for the purposes of Part 12ZD of the 1992 Act (even though not falling within the definition of ‘employee’ in section 167ZZ17(2) of that Act) where, and in so far as, that person is treated as an employed earner by virtue of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978(1) (but see paragraph (3)).

(2) A person shall not be treated as an employee for the purposes of Part 12ZD of the 1992 Act (even though falling within the definition of ‘employee’ in section 167ZZ17(2) of that Act) where, and in so far as, that person is not treated as an employed earner by the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 (but see paragraph (3)).

(3) Paragraphs (1) and (2) shall have effect in relation to a person who—

(a) is under the age of 16; and

(b) would, or as the case may be, would not have been treated as an employed earner by virtue of those Regulations had they been over that age;

as they have effect in relation to a person who is, or as the case may be, is not treated as an employed earner by virtue of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978.

(4) A person is treated as an employee for the purposes of Part 12ZD of the 1992 Act (even though not falling within the definition of ‘employee’ in section 167ZZ17(2) of that Act) where that person is in employed earner’s employment under a contract of apprenticeship.

(5) A person is not to be treated as an employee for the purposes of Part 12ZD of the 1992 Act (even though falling within the definition of ‘employee’ in section 167ZZ17(2) of that Act) where that person is in employed earner’s employment but that person’s employer—

(a) does not fulfil the conditions prescribed in regulation 145(1) (conditions as to residence or presence) of the Social Security (Contributions) Regulations 2001(2) in so far as that provision relates to residence or presence in Northern Ireland; or

(b) is a person who, by reason of any international treaty to which the United Kingdom is a party or of any international convention binding the United Kingdom—

(1) S.R. 1978 No. 401, amended for relevant purposes by S.R. 1980 No. 405, S.R. 1990 No. 339, S.R. 1994 No. 92, S.R. 1998 No. 250, S.I. 2003/733, S.I. 2003/2421, S.I. 2004/770, S.I. 2005/3134, S.I. 2006/1531 and S.I. 2014/635.

(2) S.I. 2001/1004; regulation 145 was amended by S.I. 2012/817.

- (i) is exempt from the provisions of the 1992 Act; or
- (ii) is a person against whom the provisions of the 1992 Act are not enforceable.