



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

[^{F1}PART 12ZD

STATUTORY PARENTAL BEREAVEMENT PAY

[^{F1}167ZZ17] ~~Supplementary~~

(1) In this Part—

“child” means a person under the age of 18 (see also section 167ZZ18 for the application of this Part in relation to stillbirths);

“the Department” means the Department for the Economy in Northern Ireland;

“employer”, in relation to a person who is an employee, means a person who—

(a) under section 6 is liable to pay secondary Class 1 contributions in relation to any of the earnings of the person who is an employee, or

(b) would be liable to pay such contributions but for—

(i) the condition in section 6(1)(b), or

(ii) the employee being under the age of 16;

“modifications” includes additions, omissions and amendments, and related expressions are to be read accordingly;

“prescribed” means prescribed by regulations;

“regulations” means regulations made by the Department.

(2) In this Part, “employee” means a person who is gainfully employed in Northern Ireland either under a contract of service or in an office (including elective office) with earnings (within the meaning of Parts 1 to 5).

(3) Regulations may provide—

Status: Point in time view as at 03/10/2022. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 167ZZ17 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) for cases where a person who falls within the definition in subsection (2) is not to be treated as an employee for the purposes of this Part, and
 - (b) for cases where a person who would not otherwise be an employee for the purposes of this Part is to be treated as an employee for those purposes.
- (4) Regulations may specify cases in which, for the purposes of this Part or of such provisions of this Part as may be prescribed—
 - (a) two or more employers are to be treated as one;
 - (b) two or more contracts of service in respect of which the same person is an employee are to be treated as one;and this power is without prejudice to any other power to make regulations under this Part.
- (5) In this Part, except in section 167ZZ12, “week” means a period of 7 days beginning with Sunday or such other period as may be prescribed in relation to any particular case or class of cases.
- (6) For the purposes of this Part, a person’s normal weekly earnings are, subject to subsection (8), to be taken to be the average weekly earnings which in the relevant period have been paid to the person or paid for the person’s benefit under the contract of service with the employer in question; but this does not apply to a person’s expected normal weekly earnings (as to which, see subsection (9)).
- (7) For the purposes of subsection (6), “earnings” and “relevant period” have the meaning given to them by regulations.
- (8) In such cases as may be prescribed, a person’s normal weekly earnings are to be calculated in accordance with regulations.
- (9) For the purposes of section 167ZZ9, a person’s expected normal weekly earnings are to be calculated in accordance with regulations; and such regulations may provide for assumptions to be made about the continuation of the person’s employment and the person’s earnings from that employment.
- (10) Where in consequence of the establishment of one or more Health and Social Care trusts under the Health and Personal Social Services (Northern Ireland) Order 1991, a person’s contract of employment is treated by a scheme under that Order as divided so as to constitute two or more contracts, regulations may make provision enabling the person to elect for all of those contracts to be treated as one contract for the purposes of this Part or such provisions of this Part as may be prescribed.
- (11) Regulations under subsection (10) may prescribe—
 - (a) the conditions that must be satisfied if a person is to be entitled to make such an election;
 - (b) the manner in which, and the time within which, such an election is to be made;
 - (c) the persons to whom, and the manner in which, notice of such an election is to be given;
 - (d) the information which a person who makes such an election is to provide, and the persons to whom, and the time within which, the person is to provide it;
 - (e) the time for which such an election is to have effect;
 - (f) which one of the person’s employers under two or more contracts is to be regarded for the purposes of statutory parental bereavement pay as the person’s employer under the contract.

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- (12) The powers under subsections (10) and (11) are without prejudice to any other power to make regulations under this Part.
- (13) In relation to regulations made by the Department under this Part, sections 171 and 172 have effect as if references there to “the Department” were references to the Department for the Economy.
- (14) Regulations under any of subsections (4) to (11) must be made with the concurrence of the Commissioners for Her Majesty’s Revenue and Customs.]

Textual Amendments

- F1** Pt. 12ZD inserted (22.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\)](#), **ss. 2, 5(1)**

Modifications etc. (not altering text)

- C1** Pt. 12ZD modified (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **11(4)** (with regs. 30-37)
- C2** Pt. 12ZD excluded (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **11(5)** (with regs. 30-37)
- C3** Pt. 12ZD modified (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **18(1)** (with regs. 30-37)
- C4** S. 167ZZ17 modified (temp.) (22.3.2022) with effect in accordance with s. 3(1)(2) of the amending Act) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\)](#), **ss. 3(3)(8), 5(1)**
- C5** S. 167ZZ17(6) modified (6.4.2022) by [The Statutory Parental Bereavement Pay \(General\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/167\)](#), regs. 1, **19(1)**
- C6** S. 167ZZ17(6) modified (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **19(1)** (with regs. 30-37)

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