



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Preliminary

[^{F1}23A Contributions credits for relevant parents and carers

- (1) This section applies to the following benefits—
 - (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2010,
 - (b) a Category B retirement pension payable by virtue of section 48A below in a case where the contributor concerned attains pensionable age on or after that date,
 - (c) a Category B retirement pension payable by virtue of section 48B below in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date,
 - (d) a widowed parent's allowance payable in a case where the contributor concerned dies on or after that date,
 - (e) a bereavement allowance payable in a case where the contributor concerned dies on or after that date.
- (2) The contributor concerned in the case of a benefit to which this section applies shall be credited with a Class 3 contribution for each week falling after 6th April 2010 in respect of which the contributor was a relevant carer.
- (3) A person is a relevant carer in respect of a week if the person—
 - (a) is awarded child benefit for any part of that week in respect of a child under the age of 12,
 - (b) is a foster parent for any part of that week, or

Status: Point in time view as at 28/06/2010. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 23A 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)

- (c) is engaged in caring, within the meaning given by regulations, in that week.
- (4) Regulations may make provision for a person's entitlement to be credited with Class 3 contributions by virtue of falling within subsection (3)(b) or (c) above to be conditional on the person—
- (a) applying to be so credited in accordance with the prescribed requirements, and
 - (b) complying with the prescribed requirements as to the provision of information to the Department [^{F2}or to the Commissioners for Her Majesty's Revenue and Customs].
- (5) The contributor concerned in the case of a benefit to which this section applies shall be credited with 52 Class 3 contributions for each tax year ending before 6th April 2010 in which the contributor was precluded from regular employment by responsibilities at home within the meaning of regulations under paragraph 5(7) of Schedule 3 to this Act.
- (6) But the maximum number of tax years for which a person can be credited with contributions under subsection (5) above is—
- (a) in the case of a benefit mentioned in subsection (1)(a) to (c) above, 22;
 - (b) in the case of a benefit mentioned in subsection (1)(d) or (e) above, half the requisite number of years of the person's working life.
- (7) The table in paragraph 5(5) of Schedule 3 to this Act (requisite number of years of a working life of given duration) applies for the purposes of subsection (6)(b) above as it applies for the purposes of the second condition set out in paragraph 5(3) of that Schedule.
- (8) For the purpose of determining entitlement to a benefit to which this section applies, a week that falls partly in one tax year and partly in another is to be treated as falling in the year in which it begins and not in the following year.
- (9) In this section—
- “the contributor concerned” has the meaning given in section 21(5)(a) above;
- “foster parent” has the meaning given by regulations.]

Textual Amendments

- F1** S. 23A inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), s. 3\(1\)](#)
- F2** Words in s. 23A(4)(b) inserted (6.4.2010) by [The National Insurance Contribution Credits \(Transfer of Functions\) \(Northern Ireland\) Order 2010 \(S.I. 2010/242\), arts. 1\(1\), 5](#)

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