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STATUTORY INSTRUMENTS

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**2011 No. 709**

**The National Insurance Contributions Credits  
(Miscellaneous Amendments) Regulations 2011**

**Amendment of the Social Security (Credits) Regulations 1975**

2.—(1) The Social Security (Credits) Regulations 1975(1) are amended as follows.

(2) In regulation 4(2) (starting credits for the purposes of a retirement pension, a widowed mother's allowance, a widowed parent's allowance, a bereavement allowance and a widow's pension)—

- (a) at the beginning of paragraph (1), insert “Subject to paragraph (1A),”;
- (b) after paragraph (1) insert—

“(1A) For the purposes of entitlement to a Category A or a Category B retirement pension, no contribution shall be credited under this regulation—

- (a) in respect of any tax year commencing on or after 6th April 2010;
- (b) in respect of any other tax year, where an application under regulation 9 (application for allocation of national insurance number) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(3) is made on or after 6th April 2010.”.

(3) After regulation 9E (credits for certain spouses and civil partners of members of Her Majesty's forces)(4) insert—

**“Credits for persons providing care for a child under the age of 12**

**9F.**—(1) Subject to paragraphs (2), (5) and (6), the contributor concerned in the case of a benefit listed in paragraph (3) shall be credited with a Class 3 contribution for each week (“the relevant week”) falling after 6th April 2011 during which that contributor satisfied the conditions in paragraph (4).

(2) Contributions shall only be credited in so far as is necessary to enable the contributor concerned to satisfy—

- (a) in relation to a Category A or Category B retirement pension, the contribution condition specified in paragraph 5A(2) of Schedule 3 to the Contributions and Benefits Act;
- (b) in relation to a widowed parent's allowance or bereavement allowance, the second contribution condition specified in paragraph 5(3) of Schedule 3 to the Contributions and Benefits Act.

(3) This regulation applies to the following benefits—

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(1) [S.I. 1975/556](#).

(2) Regulation 4 is amended by [S.I. 1988/1545](#) and [S.I. 2000/1483](#).

(3) [S.I. 2001/769](#). Regulation 9 was amended by [S.I. 2006/2897](#) and [S.I. 2008/223](#).

(4) Regulation 9E is inserted by [S.I. 2010/385](#).

- (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2012;
  - (b) a Category B retirement pension payable by virtue of section 48A of the Contributions and Benefits Act 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 of that Act 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.
- (4) The conditions are that in the relevant week the contributor concerned—
- (a) provided care in respect of a child under the age of 12;
  - (b) is, in relation to that child, a person specified in the Schedule (other than a person who is a relevant carer for the purposes of section 23A of the Contributions and Benefits Act); and
  - (c) was ordinarily resident in Great Britain.
- (5) Only one contributor may be credited with Class 3 contributions under this Regulation in respect of any relevant week.
- (6) The contributor concerned shall not be credited with Class 3 contributions by virtue of paragraph (1) unless—
- (a) a person other than that contributor satisfies the conditions in paragraph (7); and
  - (b) an application to the Secretary of State to be so credited is made in accordance with paragraph (8).
- (7) The conditions are that—
- (a) child benefit was awarded to that other person in relation to the child for whom, and in respect of the week in which, child care was provided by the contributor concerned; and
  - (b) the aggregate of that other person's earnings factors, where those earnings factors are derived from so much of that person's earnings as do not exceed the upper earnings limit and upon which Class 1 contributions have been paid or treated as paid, exceed the qualifying earnings factor for the year in which the relevant week falls.
- (8) An application under paragraph (6)(b) must—
- (a) include the name and date of birth of the child cared for;
  - (b) where requested by the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs, include a declaration by the person awarded child benefit in respect of that child that the conditions in paragraph (4) are satisfied;
  - (c) specify the relevant week or weeks in which the child was cared for; and
  - (d) be received after the end of the tax year in which a week, which is the subject of the application, falls.
- (9) In this regulation, "the contributor concerned" has the meaning given in section 21(5)(a) of the Contributions and Benefits Act."
- (4) At the end of the Regulations insert—

“SCHEDULE

Regulation 9F(4)(b)

Persons who may qualify as carers for a child under the age of 12

- 1.—(1) Parent.
  - (2) Grandparent.
  - (3) Great-grandparent.
  - (4) Great-great-grandparent.
  - (5) Sibling.
  - (6) Parent’s sibling.
  - (7) Spouse or former spouse of any of the persons listed in sub-paragraphs (1) to (6).
  - (8) Civil partner or former civil partner of any of the persons listed in sub-paragraphs (1) to (6).
  - (9) Partner or former partner of any of the persons listed in sub-paragraphs (1) to (8).
  - (10) Son or daughter of persons listed in sub-paragraphs (5) to (9).
  - (11) In respect of the son or daughter of a person listed in sub-paragraph (6), that person’s—
    - (a) spouse or former spouse;
    - (b) civil partner or former civil partner; or
    - (c) partner or former partner.
2. For the purposes of paragraph 1(5) and (6), a sibling includes a sibling of the half blood, a step sibling and an adopted sibling.
3. For the purposes of paragraph 1(9) and (11)(c), a partner is the other member of a couple consisting of—
  - (a) a man and woman who are not married to each other but are living together as husband and wife; or
  - (b) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.”.