
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 9C of the 1975 Regulations to provide for earnings equal to the lower earnings limit to be credited in respect of any week during which a person was paid additional statutory paternity pay.

Earnings at the lower earnings limit are credited for the purpose of bringing a person's earnings factor for a tax year to a figure which will enable that person to satisfy contribution conditions of entitlement to certain social security benefits.

A full impact assessment has not been published for this instrument as it has no impact on the private sector and civil society organisations.