STATUTORY RULES OF NORTHERN IRELAND

2020 No. 226

SOCIAL SECURITY

The Universal Credit (Earned Income) (Amendment) Regulations (Northern Ireland) 2020

Made - - - -	*21st October 2020*
Coming into operation	*16th November 2020*

The Department for Communities makes the following Regulations, in exercise of the powers conferred by sections 5(1A) and 165(1) to (4) and (6) of the Social Security Administration (Northern Ireland) Act 1992(**1**), and now vested in it(**2**) and Article 48(1) and (2) and paragraph 4(1)(b) and (c) of Schedule 1 to, the Welfare Reform (Northern Ireland) Order 2015(**3**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Universal Credit (Earned Income) (Amendment) Regulations (Northern Ireland) 2020 and come into operation on 16th November 2020.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to an Act of the Assembly.

Substitution of regulation 62 of the Universal Credit Regulation (Northern Ireland)

2. For regulation 62 (Information for calculating earned income – real time information etc.) of the Universal Credit Regulations (Northern Ireland) 2016(**5**) substitute—

"**Information for calculating earned income – real time information etc.**

62.—(1) Unless, paragraph (2) applies, a person shall provide such information for the purposes of calculating their earned income at such times as the Department may require.

Real time information

(**1**) 1992 c. 8 Section 5(1A) was inserted by Article 104(3) of S.I. 2015/2006 (N.I. 1)
(**2**) See Article 8(b) of S.R. 1999 No. 481. The Department for Social Development was renamed the Department for Communities in accordance with section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)
(**3**) S.I. 2015 / 2006 (N.I. 1)
(**4**) 1954 c. 33 (N.I.)
(**5**) S.R. 2016 No. 216

(2) Where a person is, or has been, engaged in an employment in respect of which their employer is a Real Time Information employer—

(a) the amount of the person's employed earnings from that employment in respect of each assessment period is to be based on the information reported to HMRC under the PAYE Regulations and received by the Department from HMRC in that assessment period; and

(b) in respect of an assessment period in which no information is received from HMRC, the amount of employed earnings in relation to that employment is to be taken to be nil.

Exceptions to use of Real Time Information

(3) Paragraph (2) does not apply where—

(a) in relation to a particular employment the Department considers that the employer is unlikely to report information to HMRC in a sufficiently accurate or timely manner;

(b) it appears to the Department that the amount of a payment reported to HMRC is incorrect, or fails to reflect the definition of employed earnings in regulation 55 (employed earnings) in some material respect; or

(c) no information is received from HMRC in an assessment period and the Department considers that this is likely to be because of a failure to report information (which includes the failure of a computer system operated by HMRC, the employer or any other person).

(4) Where paragraph (2) does not apply by virtue of any of the exceptions in paragraph (3) the Department shall determine the amount of employed earnings for the assessment period in question (or, where the exception in paragraph (3)(a) applies, for each assessment period in which the person is engaged in that employment) in accordance with regulation 55 (employed earnings) using such information or evidence as the Department thinks fit.

Reallocation of reported payments

(5) Where it appears to the Department that a payment of employed earnings has been reported late, or otherwise reported in the wrong assessment period, the Department may determine that the payment is to be treated as employed earnings in the assessment period in which it was received.

(6) Where a person is engaged in an employment where they are paid on a regular monthly basis and more than one payment in relation to that employment is reported in the same assessment period, the Department may, for the purposes of maintaining a regular pattern, determine that one of those payments is to be treated as employed earnings in respect of a different assessment period.

Consequential adjustments

(7) Where the Department makes a determination under any of paragraphs (4) to (6), the Department may make such other adjustments to the calculation of the person's employed earnings as may be necessary to avoid duplication or to maintain a regular payment pattern.

(8) In this regulation "Real Time Information Employer" has the meaning in regulation 2A (1) of the PAYE Regulations."