1994 No. 271

SOCIAL SECURITY; STATUTORY MATERNITY PAY

The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994

Made . . . . . 18th July 1994

Coming into operation in accordance with regulation 1(2)

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 35(3) and 163(1), (1B) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 and regulations 2 to 7 shall have effect in relation to payments of statutory maternity pay due on or after 4th September 1994.

(2) These regulations shall come into operation as follows—

(*a*) regulations 1, 8 and 9(*b*) on 31st July 1994; and

(*b*) all other regulations on 4th September 1994.

(3) In these regulations—

"the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"contributions payment", in relation to an employer, means any payment which an employer is required, by or under any enactment, to make in discharge of any liability in respect of primary or secondary Class 1 contributions;

"employer" shall include a person who was previously an employer of a woman to whom a payment of statutory maternity pay was made, whether or not that person remains her employer at the date any deduction from contributions payments is made by him in accordance with regulation 5 or, as the case may be, any payment is received by him in accordance with regulation 6;

"income tax month" means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

(a) 1992 c. 7; sections 35 and 163 were amended by regulations 2 and 5 respectively of the Maternity Allowance and Statutory Maternity Pay Regulations (Northern Ireland) 1994 (S.R. 1994 No. 176)

"payment of statutory maternity pay" means the total amount of statutory maternity pay paid by an employer to an employee during her maternity pay period;

"qualifying day" means the first day in the week immediately preceding the 14th week before the expected week of confinement in which a woman who is or has been an employee first satisfies the conditions of entitlement to statutory maternity pay for which a deduction from a contributions payment is made by her employer in respect of a payment of statutory maternity pay made by him;

"qualifying tax year" means the tax year preceding the tax year in which the qualifying day in question falls.

(4) Unless the context otherwise requires, any reference in these regulations to a numbered regulation is a reference to the regulation bearing that number in these regulations and any reference in a regulation to a numbered paragraph is a reference to the paragraph of that regulation bearing that number.

(5) For the purposes of regulations 5 and 6 "the Department" shall include a reference to the Commissioners of Inland Revenue acting on its behalf.

Meaning of "small employer"

2.—(1) Subject to paragraphs (2) to (4), a small employer is an employer whose contributions payments for the qualifying tax year do not exceed £20,000.

(2) For the purposes of this regulation, the amount of an employer's contributions payments shall be determined without regard to any deductions that may be made from them under any enactment or instrument.

(3) Where in the qualifying tax year an employer has made contributions payments in one or more, but less than 12, of the income tax months, the amount of his contributions payments for that tax year shall be estimated by adding together all of those payments, dividing the total amount by the number of those months in which he has made those payments and multiplying the resulting figure by 12.

(4) Where in the qualifying tax year an employer has made no contributions payments, but does have such payments in one or more income tax months which fall both—

(*a*) in the tax year in which the qualifying day falls; and

(*b*) before the qualifying day or, where there is more than one such day in that tax year, before the first of those days,

then the amount of his contributions payments for the qualifying tax year shall be estimated in accordance with paragraph (3) but as if the amount of the contributions payments falling in those months had fallen instead in the corresponding tax months in the qualifying tax year.