

**2011 No. 709**

**SOCIAL SECURITY**

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

<i>Made</i>	- - - -	<i>8th March 2011</i>
<i>Laid before Parliament</i>		<i>14th March 2011</i>
<i>Coming into force</i>	- -	<i>5th April 2011</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 22(5), 23A(9), 122(1) and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992(a).

The Social Security Advisory Committee has agreed that proposals in respect of these Regulations should not be referred to it(b).

**Citation and commencement**

1. These Regulations may be cited as the National Insurance Contributions Credits (Miscellaneous Amendments) Regulations 2011 and shall come into force on 5th April 2011.

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

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

(2) In regulation 4(d) (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

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(a) 1992 c.4. Section 23A is inserted by section 3(1) of the Pensions Act 2007 (c.22). Section 122(1) is cited due to the meaning ascribed to "prescribe".

(b) Section 173(1)(b) of the Social Security Administration Act 1992 (c.5) provides that proposals in respect of regulations which would otherwise be referable to the Social Security Advisory Committee may not be so referred with the agreement of that Committee. These Regulations would otherwise be so referable by virtue of section 172 of that Act.

(c) S.I. 1975/556.

(d) Regulation 4 is amended by S.I. 1988/1545 and S.I. 2000/1483.

(Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(a) 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)(b) 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—

- (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—

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(a) S.I. 2001/769. Regulation 9 was amended by S.I. 2006/2897 and S.I. 2008/223.  
(b) Regulation 9E is inserted by S.I. 2010/385.

- (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.”.

**Amendment of the Social Security (Contributions Credits for Parents and Carers) Regulations 2010**

3.—(1) The Social Security (Contributions Credits for Parents and Carers) Regulations 2010(a) are amended as follows.

(2) In paragraph (1) of regulation 4 (meaning of “foster parent”)—

(a) at the end of sub-paragraph (a) omit “or”;

(b) after sub-paragraph (a) insert—

“(aa) a kinship carer in accordance with Part 5 (kinship care) of the Looked After Children (Scotland) Regulations 2009(b);”;

(c) after sub-paragraph (b) insert—

“; or

(c) a foster parent in accordance with Part 2 (approvals and placements) of the Foster Placement (Children) Regulations (Northern Ireland) 1996(c)”.

Signed by Authority of the Secretary of State for Work and Pensions

*Steve Webb*

Minister of State

Department for Work and Pensions

8th March 2011

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(a) S.I. 2010/19.  
(b) S.S.I. 2009/210.  
(c) S.R. 1996/467.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments in respect of crediting of National Insurance contributions for the purposes of entitlement to certain social security benefits.

Regulation 2 amends the Social Security (Credits) Regulations 1975 (S.I. 1975/556).

- Paragraph (2) provides that starting credits for persons aged 16 to 18 are not given in relation to entitlement to a retirement pension from the tax year 2010-11.
- Paragraph (3) provides that, from the tax year 2011-12, specified persons caring for a child under 12 are to be credited with a Class 3 contribution in respect of each week that care is provided. It further makes provision for such persons to make an application to be so credited.

Regulation 3 amends the Social Security (Contributions Credits for Parents and Carers) Regulations 2010 (S.I. 2010/19).

- Paragraph (2) provides that persons approved as kinship carers under the Looked After Children (Scotland) Regulations 2009 (S.S.I. 2010/210), or as foster parents under the Foster Placement (Children) Regulations (Northern Ireland) 1996 (S.R. 1996/467), are included as foster parents for the purposes of section 23A (contributions credits for relevant parents and carers) of the Social Security Contributions and Benefits Act 1992 (c.4).

A full impact assessment has not been published for this instrument as it has no impact on the private or voluntary sectors.

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