STATUTORY RULES OF NORTHERN IRELAND

2026 No. 74

EMPLOYMENT

PARENTAL BEREAVEMENT

The Statutory Parental Bereavement Pay (Employment and Earnings) (Amendment) Regulations (Northern Ireland) 2026

Made - - - -	*1st April 2026*
Coming into operation -	*6th April 2026*

Approved by resolution of the Assembly on 29th June 2026

The Department for the Economy makes the following Regulations in exercise of the powers conferred by sections 167ZZ10(4), 167ZZ11(2), 167ZZ12(1), 167ZZ14(3), 167ZZ16, 167ZZ17(3), (4), (7), (8) and (9), 167ZZ19 and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and section 5(1)(m) and 165(5) of the Social Security Administration (Northern Ireland) Act 1992(**b**) and now vested in it(**c**), with the concurrence of the Commissioners for His Majesty's Revenue and Customs in so far as that concurrence is required(**d**), and with the concurrence of the Treasury in so far as that concurrence is required(**e**).

PART 1

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Statutory Parental Bereavement Pay (Employment and Earnings) (Amendment) Regulations (Northern Ireland) 2026 and shall come into operation on 6th April 2026.

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

(**a**) 1992 c. 7; section 167ZZ9 to section 167ZZ17 were inserted by the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5 (N.I.)), section 2

(**b**) 1992 c.8; section 5(4A)(a) was amended by 2022 c. 5 (N.I.), Schedule 1, paragraph 10

(**c**) The Department for Employment and Learning was dissolved by section 1(10) of the Departments Act (Northern Ireland) 2016 c. 5 (N.I.). Its functions under the Social Security Administration (Northern Ireland) Act 1992, were transferred to the Department for the Economy by the Departments (Transfer of Functions) Order (Northern Ireland) 2016 (S.R. 2016 No. 76), Article 6(1)(c)

(**d**) Regulations made by the Department for the Economy pursuant to 1992 c. 7 (N.I.), section 167ZZ17(4) to (11) must, by virtue of paragraph (14) that section, be made with the concurrence of the Commissioners for His Majesty's Revenue and Customs

(**e**) Regulations made by the Department for the Economy pursuant to 1992 c. 7, section 167ZZ16, must, by virtue of that section, be made with the concurrence of the Commissioners of His Majesty's Treasury

(**f**) 1954 c. 33 (N.I.)

PART 2

Amendments for continuous employment and earnings

Amendments to the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023

2.—(1) The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023(**a**) are amended in accordance with paragraphs (2) to (9).

(2) Omit regulations 12 to 15.

(3) In regulation 16(1) (change of employer) for "as continuous" substitute "and for the purposes of calculating earnings as".

(4) Omit regulation 17.

(5) In regulation 19 (normal weekly earnings)—

(a) For paragraphs (4) to (9) substitute—

"(4) For the purposes of calculating a person's normal weekly earnings—

(a) for the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act, the relevant period is that period of 8 weeks;

(b) for a continuous period of weeks within that period of 8 weeks that ends at the end of that period of 8 weeks, the relevant period is that continuous period of weeks.

(5) Paragraph (6) explains how to calculate a person's normal weekly earnings for any period of days beginning immediately after the end of the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and ending on the first day of bereavement.

(6) For the purposes of paragraph (5), a person's normal weekly earnings are to be taken to be the earnings which in the period of days have been paid to the person or paid for the person's benefit under the contract of service with the employer in question (which earnings will be added to any expected normal weekly earnings for the week in question to provide the person's normal weekly earnings for that week for the purposes of section 167ZZ9(5) of the 1992 Act).

(7) For the purposes of calculating normal weekly earnings—

(a) a person shall be treated as having earned an amount in respect of any week for which earnings were due, whether or not those earnings were paid during that week or within the relevant period on the normal pay day; and

(b) where earnings are due to be paid on a normal pay day falling after the end of the relevant period but relate to work done or remuneration accrued during that period, those earnings shall be treated as earned in the relevant period.

(8) In a case where a person has no identifiable normal pay day, paragraph (7) shall have effect as if the words "day of payment" were substituted for the words "normal pay day" in each place where they occur.

(9) In any case where a person receives a back-dated pay increase which includes a sum in respect of a relevant period, normal weekly earnings shall be calculated as if such a sum was paid in that relevant period even though received after that period.

(10) In this regulation—

(a) "day of payment" means a day on which a person is paid;

(b) "normal pay day" means a day on which the terms of a person's contract of service require the person to be paid, or the practice in that person's employment is for that person to be paid if any payment is due to them.".

(6) After regulation 19 insert—

(**a**) S.R. 2023 No. 155; relevant amending rule is S.R. 2025/64, arts. 1(1)(d), 10(3)

"**19A.**—(1) For the purposes of section 167ZZ9(7) of the 1992 Act, a person's expected normal weekly earnings—

(a) for the period of 7 weeks beginning immediately after the end of the week of the bereavement, are to be taken to be the average weekly earnings which the person could reasonably be expected to earn in that period of 7 weeks;

(b) for a continuous period of weeks within that period of 7 weeks that begins immediately after the end of the week of the bereavement, are to be taken to be the average weekly earnings which the person could reasonably be expected to earn in that continuous period of weeks;

(c) for any period of days beginning immediately after the first day of bereavement and ending at the end of the week of the bereavement, are to be taken to be the earnings which the person could reasonably be expected to earn in that period of days (which expected earnings will be added to any normal weekly earnings for the week in question to provide the person's normal weekly earnings for that week for the purposes of section 167ZZ9(5) of the 1992 Act).

(2) The expression "earnings" has the same meaning as in regulation 19(2) and (3).

(3) In calculating a person's expected normal weekly earnings for a period for the purposes of sections 167ZZ9(7) and 167ZZ17(9) of the 1992 Act regard is to be had to—

(a) the person's contractual rate of pay;

(b) the person's normal working hours;

(c) any earnings paid to the person in any period before the period mentioned in section 167ZZ9(6)(a) of the 1992 Act which are considered representative of the person's weekly earnings;

(d) pre-arranged periods of unpaid absence during the period in question which are unrelated to the entitlement criteria in regulations 4 and 4A;

(e) any other information which is reasonable to take into account for the purpose of calculating the person's expected normal weekly earnings.

(4) A person's expected normal weekly earnings are to be calculated for the purposes of sections 167ZZ9(7) and 167ZZ17(9) of the 1992 Act on the assumption that the person's employment with the employer will continue for the remainder of the period of 8 weeks referred to in section 167ZZ9(6)(b) of that Act (and that is the case even if the person's employment is due to end before the end of that period).

(5) In any case where a person receives a back-dated pay increase that includes some or all of the period in question, expected normal weekly earnings for that period must be calculated as if the pay increase was already in operation during the period or, as the case may be, the part of the period included within the back-dated pay increase.

(6)For the purposes of calculating a person's expected normal weekly earnings for a period, where on the first day of bereavement the person is employed by two or more employers who in respect of that day are treated as one under regulation 18(1), those employers are to continue to be treated as one for the period in respect of which expected normal weekly earnings are calculated and the average weekly earnings which the person could reasonably be expected to earn from each employer in the period are to be aggregated.

(7)Where two or more employers are treated as one under paragraph (6) for the purposes of calculating a person's expected normal weekly earnings for a period, liability for statutory parental bereavement pay shall be apportioned between them in such proportions as they may agree or, in default of agreement, in the proportions which the person's expected normal weekly earnings from each employment bear to the amount of the aggregated expected normal weekly earnings over the period.".

(7) In regulation 20 (weekly rate of payment)—

(a) for paragraph (1)(b) substitute—

"(b) where a person entitled to statutory parental bereavement pay meets the weekly earnings threshold—

(i) by reference to the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act, 90% of the normal weekly earnings for that period (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(ii) by reference to a continuous period of 7 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act in combination with the week of the bereavement but not also by reference to the period of 8 weeks referred to in head (i), 90% of the figure produced by the calculation referred to in paragraph (1A) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(iii) by reference to a continuous period of 8 weeks that includes 6 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 1 week within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i) and (ii), 90% of the figure produced by the calculation referred to in paragraph (1B) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(iv) by reference to a continuous period of 8 weeks that includes 5 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 2 weeks within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i), (ii) and (iii), 90% of the figure produced by the calculation referred to in paragraph (1C) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(v) by reference to a continuous period of 8 weeks that includes 4 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 3 weeks within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i), (ii), (iii) and (iv), 90% of the figure produced by the calculation referred to in paragraph (1D) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(vi) by reference to a continuous period of 8 weeks that includes 3 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 4 weeks within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i), (ii), (iii), (iv) and (v), 90% of the figure produced by the calculation referred to in paragraph (1E) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(vii) by reference to a continuous period of 8 weeks that includes 2 weeks within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 5 weeks within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i),

(ii), (iii), (iv), (v) and (vi), 90% of the figure produced by the calculation referred to in paragraph (1F) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(viii) by reference to a continuous period of 8 weeks that includes 1 week within the period of 8 weeks referred to in section 167ZZ9(6)(a) of the 1992 Act and 6 weeks within the period of 7 weeks referred to in regulation 19A(1)(a) but not also by reference to any of the periods of 8 weeks referred to in heads (i), (ii), (iii), (iv), (v), (vi) and (vii), 90% of the figure produced by the calculation referred to in paragraph (1G) (regardless of whether the person also meets the weekly earnings threshold by reference to any other continuous period of 8 weeks within the relevant window referred to in section 167ZZ9(5) and (6) of the 1992 Act);

(ix) by reference to the period of 7 weeks referred to in regulation 19A(1)(a) in combination with the week of the bereavement but not by reference to any other continuous period of 8 weeks within the relevant window, 90% of the figure produced by the calculation referred to in paragraph (1H).";

(b) after paragraph (1) insert—

"(1A) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 7 week period multiplied by 7, plus

(b) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(c) with the sum produced by adding the outcomes of sub-paragraphs (a) and (b) together then divided by 8.

(1B) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 6 week period multiplied by 6, plus

(b) the person's expected normal weekly earnings for the week after the week of the bereavement, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1C) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 5 week period multiplied by 5, plus

(b) the person's expected normal weekly earnings for the 2 week period multiplied by 2, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1D) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 4 week period multiplied by 4, plus

(b) the person's expected normal weekly earnings for the 3 week period multiplied by 3, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1E) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 3 week period multiplied by 3, plus

(b) the person's expected normal weekly earnings for the 4 week period multiplied by 4, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1F) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the 2 week period multiplied by 2, plus

(b) the person's expected normal weekly earnings for the 5 week period multiplied by 5, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1G) The calculation required by this paragraph is—

(a) the person's normal weekly earnings for the week before the week of the bereavement, plus

(b) the person's expected normal weekly earnings for the 6 week period multiplied by 6, plus

(c) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(d) with the sum produced by adding the outcomes of sub-paragraphs (a), (b) and (c) together then divided by 8.

(1H) The calculation required by this paragraph is—

(a) the person's expected normal weekly earnings for the 7 week period multiplied by 7, plus

(b) the person's normal weekly earnings, for the purposes of section 167ZZ9(5) of the 1992 Act, for the week of the bereavement (that is, the sum of the person's normal weekly earnings and expected normal weekly earnings for the week),

(c) (c) with the sum produced by adding the outcomes of sub-paragraphs (a) and (b) together then divided by 8.".

(8) In regulation 21 (statutory parental bereavement pay and contractual remuneration)—

(a) at the end of sub-paragraph (b) omit "or";

(b) at the end of sub-paragraph (c) for "." substitute "; or"

(c) after sub-paragraph (c) insert—

"(d) by reason of experiencing a miscarriage.".

(9) For regulation 22 (avoidance of liability for statutory parental bereavement pay) substitute—

"**22.**—(1) A former employer shall be liable to make payments of statutory parental bereavement pay to a former employee in any case where the employee was in employed earner's employment with the employer and the employee's employment was brought to an end by the former employer solely, or mainly, for the purpose of avoiding liability for statutory parental bereavement pay.

(2) In a case falling within paragraph (1)—

(a) the employee shall be treated as if the employee had been employed for a period ending with the week of the bereavement; and

(b) the employee's normal weekly earnings or expected normal weekly earnings are to be determined in accordance with regulation 19 or regulation 19A as the case may be".

PART 3

Amendments

3.—(1) The Statutory Parental Bereavement Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2022(**a**) are amended in accordance with paragraphs (2) to (7).

(2) In regulation 2(1) (interpretation) in the definition of "General Regulations" for "the Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2022", substitute "the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023".

(3) After the definition of "mariner" insert—

""miscarriage" has the meaning as specified in regulation 4A(**b**) of the General Regulations;".

(4) In the definition of "statutory parental bereavement pay" after "section 167ZZ9(2) of the Act" insert " or regulations made under section 167ZZ19 of the Act".

(5) In regulation 3, after "6th April 2022" insert "and to cases where a person experiences a miscarriage or becomes aware of the miscarriage on or after 6th April 2026".

(6) After regulation 4 (restriction on scope) insert—

"**Treatment of persons in EEA states as employees**

4A. A person who is—

(a) gainfully employed in an EEA state in such circumstances that, if the employment were in Northern Ireland, the person would be an employee for the purposes of Part 12ZD of the Act, or a person treated as such an employee under regulation 11 (treatment of persons as employees) of the General Regulations, and

(b) subject to the legislation of the United Kingdom under Council Regulation (EEC) No 1408/71(**c**) of 14 June 1971 as amended from time to time or Regulation (EC) 883/2004 of the European Parliament and of the Council of 29 April 2004(**d**) as amended from time to time on the coordination of social security systems,

notwithstanding that person not being employed in Northern Ireland, shall be treated as an employee for the purposes of Part 12ZD of the Act.".

(7) After regulation 5 (treatment of certain persons absent from Northern Ireland as employees) insert—

(**a**) S.R. 2022 No. 170

(**b**) S.R. 2026 No. 63

(**c**) The text of Regulation EEC 1408/71 is restated in Annex 1, Part 1 of Council Regulation (EC) No 118/97 of 2 December 1996 OJ No. L 28, 30.01.1997, p.1 and was last amended by Regulation (EC) No 592/2008 of the European Parliament and of the Council of 17 June 2008 OJ No. L 177, 04.07.2008, p.1

(**d**) OJ No. L 166, 30.04.2004, p.1 and OJ No. L 200, 07.06.2004, p.1. There are further amendments in S.I. 2019/211, 2019/212, 2019/622, 2019/722, 2019/776, 2019/1302 and 2019/1303, none of which are yet in force

"**Entitlement to statutory parental bereavement pay where person has worked in an EEA state in the 8 weeks preceding the death of a child or miscarriage**

5A.—(1) A person who—

(a) is an employee or treated as an employee under regulation 4A,

(b) in the relevant week, was in employed earner's employment with an employer in Northern Ireland, and

(c) had, in any week within the period of 8 weeks ending with the relevant week, been employed by the same employer in an EEA state,

shall be treated for the purposes of section 167ZZ9 of the Act (entitlement to statutory parental bereavement pay) as having been employed in employed earner's employment with an employer in those weeks in which the person was so employed in the EEA state.

(2) In paragraph (1), "relevant week" means the week immediately before the one in which the child dies or the miscarriage is experienced.

Entitlement to statutory parental bereavement pay where person would be expected to work in an EEA state in the 8 weeks following the relevant week

5B.—(1) A person who—

(a) is expected to be an employee or expected to be treated as an employee under regulation 4A in the 8 weeks referred to in section 167ZZ9(6)(b) of the Act,

(b) in the 8 weeks referred to in section 167ZZ9(6)(b) of the Act is expected to be in employed earner's employment with an employer in Northern Ireland, and

(c) would, in any of the 8 weeks referred to in section 167ZZ9(6)(b) of the Act, be regarded to be in employed earner's employment with the same employer in Northern Ireland,

shall be treated for the purposes of section 167ZZ9 of the Act (entitlement to statutory parental bereavement pay) as being employed in employed earner's employment with an employer in those weeks in which the person would be so employed in the EEA state.".

Sealed with the Official Seal of the Department for the Economy on 1st April 2026.

(L.S.)

Colin Jack
A senior officer of the Department for the Economy

We concur in making these Regulations

Jonathan Athow
Justin Holiday
Two of the Commissioners for His Majesty's Revenue and Customs

30th March 2026

We concur in making these Regulations

Taiwo Owatemi
Christian Wakeford
Two of the Lords Commissioners for His Majesty's Treasury

25th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Department for the Economy in exercise of powers conferred by the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as amended by the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 ("the 2022 Act"), the Social Security Administration (Northern Ireland) Act 1992, and are made with the concurrence of His Majesty's Revenue and Customs and the Treasury where required.

Sections 3 and 5 of the 2022 Act impose a statutory requirement on the Department to provide for statutory parental bereavement pay without any minimum qualifying service requirement, and to ensure that entitlement may be determined by reference to reasonable assumptions of expected earnings, thereby securing operation of the entitlement as a day-one right. These Regulations give effect to that requirement.

The Regulations amend the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023, and the Statutory Parental Bereavement Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2022 and come into operation on 6 April 2026.

Part 2 removes the requirement for 26 weeks' continuous employment from the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 so that entitlement becomes a day-one right. The Regulations also amend the earnings provisions to introduce an 8-week earnings-based test. Through the new regulation 19A, they provide for entitlement to be determined by reference to expected normal weekly earnings where actual earnings are absent or not representative, and they make associated amendments to the rules governing the calculation of earnings, the determination of the weekly rate of payment, and the avoidance-of-liability provisions. These changes ensure that employees are not excluded because of limited service or atypical earnings patterns and support the operation of Statutory Parental Bereavement Pay as a day-one right.

Part 3 amends the Statutory Parental Bereavement Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2022 to reflect the inclusion of a miscarriage criterion, and to allow periods of employment in an EEA state to be taken into account in so far as it treated as employment in Northern Ireland.

An impact assessment has been prepared for these Regulations which was published on 23 February 2026 and is available from the Department for the Economy athttps://www.economy-ni.gov.uk/publications/regulatory-impact-assessment-enhancements-parental-bereavement-leave-and-pay-include-miscarriage-criterion-and-introduce-day-one

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