EXPLANATORY MEMORANDUM TO

THE STATUTORY PARENTAL BEREAVEMENT PAY (GENERAL) (AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2026

2026 No. 58

1. Introduction

1.1 This explanatory memorandum has been prepared by the Department for the Economy to accompany the Statutory Rule and is laid before the Northern Ireland Assembly.

1.2 The Statutory Rule is made under powers conferred by the Social Security Contributions and Benefits (Northern Ireland) Act 1992, the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 and the Social Security Administration (Northern Ireland) Act 1992. The rule is subject to the confirmatory resolution procedure.

2. Purpose

2.1 The purpose of the Statutory Parental Bereavement Pay (General) (Amendment) Regulations (Northern Ireland) 2026 is to make a technical amendment to the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 by removing regulation 37, which concerns expiry.

2.2 This amendment is necessary to ensure that the existing Regulations remain in operation, thereby preserving the legislative framework and providing for the broader package of reforms to Statutory Parental Bereavement Pay, namely the miscarriage enhancements and the new earnings requirements which make the right available on day one of employment.

2.3 This amendment must be made in advance of the two sets of Regulations delivering the miscarriage entitlement and day-one right, as the expiry provision would otherwise prevent those amendments from taking effect within the existing framework.

2.4 This amendment is essential to facilitate the continued and effective operation of the statutory parental bereavement pay entitlement for eligible employees.

3. Background

3.1 Section 3 of the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 sets a latest possible date for the modifications to Part 12ZD of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 on which the Department for the Economy may rely to make Regulations and maintain the scheme with those modifications in place.

3.2 The modifications enabled the scheme to operate on the same basis as the equivalent scheme in Great Britain on an interim basis, pending the development of the enhancements to the right. Those enhancements were themselves a statutory requirement under the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 and were required to be in place no later than 6 April 2026.

3.3 The expiry provision in the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 was intended to ensure that the Regulations would not continue to operate in the interim modified form beyond the latest possible date set out in section 3 of the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022.

3.4 The amendments delivering Parental Bereavement Leave and Pay on the grounds of miscarriage and providing for Statutory Parental Bereavement Pay to operate as a day-one right, may now be incorporated into the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023, necessitating the omission of regulation 37, the expiry provision.

4. Consultation

4.1 No separate consultation was required for this technical change.

4.2 A full public consultation was carried out to inform and determine the necessary modifications required to extend eligibility for Parental Bereavement Leave and Pay to the circumstances of miscarriage.

4.3 The requirements to provide the right to Statutory Parental Bereavement Pay on a day one basis are determined by Part 12ZD of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, as amended by the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022.

5. Equality Impact

5.1 The Department is required under section 75 of the Northern Ireland Act 1998 to screen the proposed changes to ascertain if an Equality Impact Assessment is required. The screening exercise was carried out, and no equality issues were identified.

6. Regulatory Impact

6.1 A full Regulatory Impact Assessment was undertaken to determine the impact on business; this impact assessment also demonstrates the costs to the Department for the introduction of the enhancements to Parental Bereavement Leave and Pay as well as the Department's financial liabilities.

6.2 As per the impact assessment prior to the enhancement to include a miscarriage criterion as a ground of entitlement within Parental Bereavement Leave and Pay, it continues to be the case there is no impact on charities or voluntary bodies. The Statutory Rule imposes no new obligations on them, except in their capacity as employers. The impact on the public sector is limited to the extent to which they may need to administer this entitlement to an employee.

6.3 The Regulatory Impact Assessment can be found on the Department for the Economy website:

https://www.economy-ni.gov.uk/publications/regulatory-impact-assessment-enhancements-parental-bereavement-leave-and-pay-include-miscarriage-criterion-and-introduce-day-one

7. Financial Implications

7.1 This Statutory Rule does not impose any immediate financial implications.

7.2 The extension of Parental Bereavement Leave and Pay to encompass cases of miscarriage, as set out in the Regulations, will result in financial implications for the Department.

7.3 The Department will be responsible for the associated costs of all payments which relate to Statutory Parental Bereavement Pay on the grounds of miscarriage as well as any cases of entitlement which are based upon expected earnings. The final costs will depend upon the level of payment uptake and will be influenced by the relevant employer's eligibility for small employers' relief per claim.

7.4 In order to implement the required modifications to the Statutory Parental Bereavement Pay scheme in accordance with the Pay Regulations, the Department incurred charges for the system changes and process adjustments within the UK wide HMRC statutory payment framework.

8. Section 24 of the Northern Ireland Act 1998

8.1 The Department considers that the Statutory Rule complies with section 24 of the Northern Ireland Act 1998.

9. EU Implications

9.1 Not applicable.

10. Parity or Replicatory Measure

10.1 This Statutory Rule amends the corresponding statutory rule in Northern Ireland by removing the expiry regulation of the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023 No. 155).

10.2 The corresponding statutory rule to S.R. 2023 No. 155 is the Statutory Parental Bereavement Pay (General) Regulations 2020 (SI 2020/233) applicable in GB, were made on 9 March 2020.

11. Additional Information

11.1 Not applicable.

12. Contact

12.1 Joseph Ward at the Department for the Economy Telephone: 02890416728 or email: joseph.ward@economy-ni.gov.uk can be contacted with any queries regarding the instrument.

12.2 Colin Jack, Director of Business and Employment Regulation at the Department for the Economy, can confirm that this Explanatory Memorandum meets the required standard.