
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 300

**The Additional Statutory Paternity Pay
(General) Regulations (Northern Ireland) 2010**

PART 4

Additional statutory paternity pay: provisions applicable to both additional statutory paternity pay (birth) and additional statutory paternity pay (adoption)

Treatment of persons as employees

24.—(1) Subject to paragraph (2), in a case where, and in so far as, a person is treated as an employed earner by virtue of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978⁽¹⁾ that person shall be treated as an employee for the purposes of Part 12ZA of the Act, and in a case where, and in so far as, such a person is treated otherwise than as an employed earner by virtue of those regulations, that person shall not be treated as an employee for the purposes of Part 12ZA of the Act.

(2) Paragraph (1) shall have effect in relation to a person who—

- (a) is under the age of 16; and
- (b) would or, as the case may be, would not have been treated as an employed earner by virtue of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 had they been over that age,

as it has effect in relation to a person who is, or as the case may be, is not so treated.

(3) A person who is in employed earner's employment under a contract of apprenticeship shall be treated as an employee for the purposes of Part 12ZA of the Act.

(4) A person who is in employed earner's employment but whose employer—

- (a) does not fulfil the conditions prescribed in regulation 145(1) of the Contributions Regulations in so far as that provision relates to residence or presence in Northern Ireland; or
- (b) is a person who, by reason of any international treaty to which the United Kingdom is a party or of any international convention binding the United Kingdom—
 - (i) is exempt from the provisions of the Act; or
 - (ii) is a person against whom the provisions of the Act are not enforceable,

shall not be treated as an employee for the purposes of Part 12ZA of the Act.

⁽¹⁾ S.R. 1978 No. 401; amended by S.R. 1980 No. 405, S.R. 1984 No. 81, S.R. 1990 No. 339, S.R. 1994 No. 92, S.R. 1998 No. 250, S.I. 2004/770.