

[See S.I. 1999/779 at page 1.6401 for details of treatment of persons and payments participating in New Deal 25 plus.]

## 1975 No. 556

# SOCIAL SECURITY

## The Social Security (Credits) Regulations 1975

|                               |                       |
|-------------------------------|-----------------------|
| <i>Made</i> - - - -           | <i>3rd April 1975</i> |
| <i>Laid before Parliament</i> | <i>4th April 1975</i> |
| <i>Coming into Operation</i>  | <i>6th April 1975</i> |

The Secretary of State for Social Services in exercise of the powers conferred upon her by section 13(4) of the Social Security Act 1975(a) and section 2(1) of, and paragraph 3 of Schedule 3 to, the Social Security (Consequential Provisions) Act 1975(b) and of all other powers enabling her in that behalf, without having referred any proposals on the matter to the National Insurance Advisory Committee since it appears to her that by reason of urgency it is inexpedient to do so, hereby makes the following regulations:

[The current determination of entitlement to past credits will sometimes depend on a past version of a regulation which has since been amended. Unless the amendment consists purely of the insertion of new material, or where (for small changes) the annotation indicates the words deleted or replaced, the desired past version will not be deducible from the current text of the regulations. For this reason, credits provisions which have been amended within the last 2 or 3 years are, where appropriate, reproduced below not only in their current version (in normal type) but also, for a temporary period, in recent pre-amendment versions (in small sanserif type and indented).]

[In the following S.I. wherever the words “training for work” appear substitute the words “work based training for adults” except in the case of reference to the title or principal order or of the 1993 order. As per S.I. 1998/1426 from 3.7.98.]

### Citation and commencement

1. These regulations may be cited as the Social Security (Credits) Regulations 1975 and shall come into operation on 6th April 1975.

### Interpretation

2.—(1) In these regulations, unless the context otherwise requires,—

“the Act” means the Social Security Act 1975;

▶<sup>1</sup>“the 2012 Act” means the Welfare Reform Act 2012;◀

▶<sup>2</sup>“benefit”—

(a) includes—

- (i) a contribution-based jobseeker’s allowance;
- (ii) a contributory employment and support allowance;

(b) does not include

- (i) an income-based jobseeker’s allowance;
- (ii) an income-related employment and support allowance;
- (iii) a state pension under Part 1 of the Pensions Act 2014;◀

▶<sup>3</sup>“bereavement allowance” means an allowance referred to in section 39B of the Contributions and Benefits Act;

<sup>1</sup>Defn. of “the 2012 Act” inserted in reg. 2(1) by reg. 70 of S.I. 2013/630 as from 29.4.13.

<sup>2</sup>Defn. of “benefit” substituted by art. 2 of S.I. 2015/1985 as from 6.4.16.

<sup>3</sup>Defn. of “bereavement allowance” and “bereavement benefit” inserted by reg. 3(2) of S.I. 2000/1483 as from 6.4.01.

(a) 1975 c. 14.

(b) 1975 c. 18.

## Reg. 2

<sup>1</sup>Defn. of “charity” deleted by reg. 2(2)(a) of S.I. 1996/2367 as from 7.10.96.

<sup>2</sup>Defn. of “the Conts. and Bens. Act” inserted by reg. 6(2) of S.I. 1995/829 as from 13.4.95.

<sup>3</sup>Defns. of “contribution-based jobseeker’s allowance” & “contributory employment and support allowance” substituted by reg. 70(2)(b) & (c) of S.I. 2012/630 as from 29.4.13.

<sup>4</sup>Defn. of “disability working allowance” inserted by reg. 2(1) by reg. 2 of S.I. 1991/2772 as from 6.4.92.

<sup>5</sup>Defn. of “disabled person’s tax credit” omitted by reg. 1(a)(i) of S.I. 2003/455 as from 7.3.03.

<sup>6</sup>Defns. “health authority”, “health board”, “local authority” and “preserved board” deleted, defns. “income based jobseeker’s allowance” and “jobseeker’s allowance” inserted, and defns. “reckonable year” and “relevant benefit year” substituted, by reg. 2(2) of S.I. 1996/2367 as from 7.10.96.

<sup>7</sup>Defn. of “income-related employment & support allowance” inserted, word “or” omitted in defn. of reckonable year & sub-para. (c) added, word “and” omitted in defn. of “relevant benefit year” & sub-para. (c) added by reg. 48(2)(b)-(f) of S.I. 2008/1554 as from 27.10.08.

<sup>8</sup>Words inserted in defn. of “reckonable year” by reg. 8 of S.I. 2007/1749 as from 16.7.07.

<sup>9</sup>Defn. of “relevant earnings factor” substituted by reg. 2 of S.I. 1987/414 as from 6.4.87.

<sup>10</sup>Words in defn. of “relevant earnings factor” substituted by reg. 2(2)(d) of S.I. 1996/2367 as from 7.10.96.

“bereavement benefit” means a benefit referred to in section 20(1)(ea)(a) of the Contributions and Benefits Act;◀

▶<sup>1</sup>◀

▶<sup>2</sup>“the Contribution and Benefits Act” means the Social Security Contributions and Benefits Act 1992;◀

▶<sup>3</sup>“contribution-based jobseeker’s allowance” means an allowance under the Jobseekers Act 1995 as amended by the provisions of Part 1 of Schedule 14 to the 2012 Act that remove references to an income-based allowance, and a contribution-based allowance under the Jobseekers Act 1995 as that Act has effect apart from those provisions;◀

▶<sup>3</sup>“contributory employment and support allowance” means an allowance under Part 1 of the Welfare Reform Act as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the 2012 Act that remove references to an income-related allowance, and a contributory allowance under Part 1 of the Welfare Reform Act as that Part has effect apart from those provisions;◀

“credits” and “a credit” shall be construed in accordance with regulation 3;

▶<sup>4</sup>“disability working allowance” has the meaning assigned to it in section 20 of the Social Security Act 1986(b);◀

▶<sup>5</sup>◀

▶<sup>6</sup>◀

▶<sup>6</sup>“income-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995;

▶<sup>7</sup>“income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act (employment and support allowance);◀

▶<sup>6</sup>“jobseeker’s allowance” means an allowance payable under Part I of the Jobseekers Act 1995;◀

▶<sup>6</sup>◀

▶<sup>6</sup>“reckonable year” means a year for which the relevant earnings factor of the contributor concerned was sufficient to satisfy—

(a) in relation to short-term incapacity benefit, widowed mother’s allowance, ▶<sup>8</sup>widowed parent’s allowance, bereavement benefits,◀ widow’s pension or Category A or Category B retirement pension, paragraph (b) of the second contribution condition specified in relation to that benefit in Schedule 3 to the Contributions and Benefits Act; ▶<sup>7</sup>◀

(b) in relation to contribution-based jobseeker’s allowance, the additional condition specified in section 2(3) of the Jobseekers Act 1995;◀ ▶<sup>7</sup>or

(c) in relation to a contributory employment and support allowance, the condition specified in paragraph 2(1) of Schedule 1 to the Welfare Reform Act (conditions relating to national insurance);◀

▶<sup>6</sup>“relevant benefit year” has the same meaning as it has—

(a) in relation to short-term incapacity benefit, in paragraph 2(6)(b) of Schedule 3 to the Contributions and Benefits Act; ▶<sup>7</sup>◀

(b) in relation to contribution-based jobseeker’s allowance, in section 2(4)(b) of the Jobseekers Act 1995;◀ ▶<sup>7</sup>and

(c) in relation to a contributory employment and support allowance, in paragraph 3(1)(f) of Schedule 1 to the Welfare Reform Act (conditions relating to national insurance);◀

▶<sup>9</sup>“relevant earnings factor”, in relation to any benefit, means—

(a) ▶<sup>10</sup>if the benefit is a contribution-based jobseeker’s allowance or if the contributions relevant to the benefit under section 21 of the Contributions and Benefits Act◀ are Class 1 contributions, the earnings factor derived from earnings upon which primary Class 1 contributions have been paid or treated as paid, or credited earnings;

(b) if the contributions relevant to that benefit under ▶<sup>10</sup>that section◀ are Class 1 and Class 2 contributions, the earnings factor or the aggregate of the earnings factors derived from—

(a) Section 20(1)(ea) was inserted by para. 3(2)(b) of Sch. 8 to the Welfare Reform and Pensions Act 1999.

(b) 1986 c. 50; subsections (1)(bb) and (6A) of section 20 were inserted by section 6 of the Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21). [The relevant parts of the said s. 20 were re-enacted (1.7.92) in s. 129 of the S.S. Conts. & Bens. Act 1992 (c. 4).]

- (i) earnings ►<sup>1</sup>in respect of which◄ primary Class 1 contributions have been paid or treated as paid, or credited earnings, and
- (ii) Class 2 contributions;
- (c) if the contributions relevant to that benefit ►<sup>2</sup>that section◄ are Class 1, Class 2 and Class 3 contributions, the earnings factor or the aggregate of the earnings factors derived from—
- (i) earnings ►<sup>1</sup>in respect of which◄ primary contributions have been paid or treated as paid, or credited earnings,
- (ii) Class 2 contributions, and
- (iii) Class 3 contributions paid or credited◄;
- <sup>3</sup>“relevant past year” means the last complete year before the beginning of the relevant benefit year;◄
- <sup>4</sup>“universal credit” means universal credit under Part 1 of the 2012 Act;◄
- <sup>5</sup>“the Welfare Reform Act” means the Welfare Reform Act 2007;◄
- <sup>6</sup>“widowed parent’s allowance” means an allowance referred to in section 39A of the Contributions and Benefits Act;◄
- <sup>7</sup>“working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002(a);◄
- <sup>8</sup>“year” means tax year;◄
- and other expressions have the same meanings as in the Act.

<sup>1</sup>Words in defn. “relevant earnings factor” substituted by reg. 20(a) of S.I. 1999/568 as from 6.4.99.

<sup>2</sup>Words in defn. of “relevant earnings factor” substituted by reg. 2(2)(d) of S.I. 1996/2367 as from 7.10.96.

<sup>3</sup>Defn. of “relevant past year” inserted by reg. 2(2) of S.I. 1988/1545 as from 2.10.88.

<sup>4</sup>Defn. of “universal credit” inserted by reg. 70(2)(d) of S.I. 2013/630 as from 29.4.13.

<sup>5</sup>Defn. of “the Welfare Reform Act” inserted by reg. 48(2)(b) of S.I. 2008/1554 as from 27.10.08.

<sup>6</sup>Defn. of “widowed parent’s allowance” inserted by reg. 3(2) of S.I. 2000/1483 as from 9.4.01.

<sup>7</sup>The defn. of “working tax credit” substituted by reg. 1(a)(ii) of S.I. 2003/455 as from 7.3.03.

<sup>8</sup>Defn. of “year” inserted by reg. 2(2) of S.I. 1988/1230 as from 2.10.88.

(2) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(b) shall apply for the purposes of the interpretation of these regulations as they apply for the purposes of the interpretation of an Act of Parliament.

(3) Unless the context otherwise requires, any reference in these regulations—

- (a) to a numbered section is a reference to the section of the Act bearing that number;
- (b) 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;
- (c) to any provision made by or contained in any enactment or instrument shall be construed as a reference to that provision as amended or extended by any enactment or instrument and as including a reference to any provision which it re-enacts or replaces or which may re-enact or replace it with or without modification.

(4) Nothing in these regulations shall be construed as entitling any person to be credited with contributions for the purposes of any benefit for a day, period or event occurring before 6th April 1975.

### General provisions relating to the crediting of contributions ►<sup>9</sup>and earnings◄.

3.—►<sup>10</sup>(1) Any contributions or earnings credited in accordance with these regulations shall be only for the purpose of enabling the person concerned to satisfy—

- <sup>11</sup>(aa) in relation to short-term incapacity benefit, the second contribution condition specified in paragraph 2(3) of Schedule 3 (contribution conditions for entitlement to benefit) to the Contributions and Benefits Act;
- (ab) in relation to—
- (i) widowed mother’s allowance;
- (ii) widowed parent’s allowance;
- (iii) bereavement allowance; and
- (iv) widow’s pension,
- the second contribution condition specified in paragraph 5(3) of Schedule 3 to the Contributions Benefits Act;
- (ac) in relation to a Category A or Category B retirement pension—

<sup>9</sup>Words added to heading of reg. 3 by reg. 3(a) of S.I. 1987/414 as from 6.4.87.

<sup>10</sup>Reg. 3(1) substituted by reg. 2(3) of S.I. 1996/2367 as from 7.10.96.

<sup>11</sup>Words in reg. 3(1)(a) substituted by reg. 29(2) of S.I. 2009/2206 as from 6.4.10.

(a) 2002 c. 21.

(b) 1889 c. 63, [subject to construction under Interpretation Act 1978 (c. 30), s. 25(2)].

## Regs. 3-6

- (i) in the case of a retirement pension to which paragraph 5 of Schedule 3 to the Contributions and Benefits Act applies, the second contribution condition specified in paragraph 5(3); and
- (ii) otherwise, the contribution condition specified in paragraph 5A(2) of Schedule 3 to that Act;◀
- (b) in relation to contribution-based jobseeker's allowance, the condition specified in section 2(1)(b) of the Jobseekers Act 1995, ▶<sup>1</sup>or
- (c) in relation to a contributory employment and support allowance, the condition specified in paragraph 2(1) of Schedule 1 to the Welfare Reform Act,◀

<sup>1</sup>Reg. 3(1)(c) added by reg. 48(3) of S.I. 2008/1554 as from 27.10.08.

and accordingly, where under any of the provisions of these Regulations a person would, but for this paragraph, be entitled to be credited with any contributions or earnings for a year, or in respect of any week in a year, he shall be so entitled or the purposes of any benefit if and to no greater extent than that by which his relevant earnings factor for that year falls short of the level required to make that year a reckonable year.◀

(2) Where under these regulations a person is entitled for the purposes of any benefit to—

- (a) ▶<sup>2</sup>be credited with earnings◀ for a year, he is to be credited with such amount of ▶<sup>2</sup>earnings◀ as may be required to bring his relevant earnings factor to the level required to make that year a reckonable year;
- (b) ▶<sup>2</sup>◀

<sup>2</sup>Words substituted in reg. 3(2) & (3), and reg. 3(2)(b) deleted by reg. 3 of S.I. 1987/414 as from 6.4.87.

(3) Where under these regulations a person is entitled to ▶<sup>2</sup>be credited with earnings or a contribution◀ in respect of a week which is partly in one tax year and partly in another, he shall be entitled to ▶<sup>2</sup>be credited with those earnings or that contribution◀ for the tax year in which that week began and not for the following year.

**Starting credits for the purposes of a retirement pension, a widowed mother's allowance ▶<sup>3</sup>, a widowed parent's allowance, a bereavement allowance,◀ and a widow's pension**

<sup>3</sup>Words added to heading of reg. 4 and inserted in reg. 4(1) by reg. 3(4) of S.I. 2000/1483 as from 9.4.01.

<sup>4</sup>Words in reg. 4(1) & reg. 4(1A) inserted by reg. 2(2)(a)-(b) of S.I. 2011/709 as from 5.4.11.

<sup>5</sup>Words in reg. 4(1) substituted by reg. 2(5)(a) of S.I. 1988/1545 as from 2.10.88.

4.—(1) ▶<sup>4</sup>Subject to paragraph (1A),◀ For the purposes of entitlement to a Category A or a Category B retirement pension, a widowed mother's allowance ▶<sup>3</sup>, a widowed parent's allowance, a bereavement allowance,◀ or a widow's pension ▶<sup>5</sup>by virtue of a person's earnings or contributions◀, he shall be credited with such number of Class 3 contributions as may be required to bring his relevant earnings factor in respect of the tax year in which he attained the age of 16 and for each of the 2 following tax years to the level required to make those years reckonable years; so however that, subject to paragraph (2), no contribution shall be credited under this regulation in respect of any tax year commencing before 6th April 1975.

(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 (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(a) is made on or after 6th April 2010.◀

(2) Where a person was in Great Britain on 6th April 1975 and had attained the age of 16 but was not an insured person under the National Insurance Act 1965(b), he shall be credited with contributions under paragraph (1) in respect of the tax year commencing on 6th April 1974.

[Regulation 5 revoked by regulation 3(1) of S.I. 1988/1230 as from 2.10.88, subject to saving in regulation 3(2) *ibid.*]

[Regulation 6 (credits for maternity grant) revoked by regulation 3(1) of S.I. 1988/516 as from 6.4.88.]

(a) S.I. 2001/769. Regulation 9 was amended by S.I. 2006/2897 and S.I. 2008/223.

(b) 1965 c. 51.

**Credits for approved training**

7.—(1) For the purposes of entitlement to any benefit <sup>1</sup>by virtue of a person's earnings or contributions <sup>2</sup>he shall, subject to paragraphs (2) to (4), be entitled to <sup>3</sup>be credited with earnings equal to the lower earnings limit then in force, in respect of each week in any part of which he was undergoing (otherwise than in pursuance of his employment as an employed earner) a course of <sup>4</sup>training approved by the Secretary of State for the purposes of this regulation.

<sup>4</sup>(2) Paragraph (1) shall apply to a person only if—

- (a) the course is—
  - (i) a course of full-time training; or
  - (ii) a course of training which he attends for not less than 15 hours in the week in question and he is a disabled person within the meaning of the Disabled Persons (Employment) Act 1944(a); or
  - (iii) a course of training introductory to a course to which paragraph (i) or (ii) above applies; and
- (b) when the course began it was not intended to continue for more than 12 months or, if he was a disabled person within the meaning of the Disabled Persons (Employment) Act 1944 and the training was provided under the Employment and Training Act 1973(b) <sup>5</sup>or the Enterprise and New Towns (Scotland) Act 1990(c), for such longer period as is reasonable in the circumstances of his case; and
- (c) he had attained the age of 18 before the beginning of the tax year in which the week in question began.

(3) Paragraph (1) shall not apply to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under regulations made <sup>6</sup>under section 3(2) of the Social Security Pensions Act 1975 had effect.

<sup>2</sup>(4) Paragraph (1) shall not apply to a person in respect of any week in any part of which that person was entitled to universal credit.

**<sup>7</sup>Credits for <sup>8</sup>carer's allowance**

7A.—(1) For the purposes of entitlement to any benefit <sup>9</sup>by virtue of a person's earnings or contributions <sup>10</sup>he shall, subject to paragraph (2), be entitled to <sup>10</sup>be credited with earnings equal to the lower earnings limit then in force, in respect of each week for any part of which <sup>8</sup>a carer's allowance is paid to him, <sup>11</sup>or would be paid to him but for a restriction under section <sup>12</sup>6B or <sup>13</sup>7 of the Social Security Fraud Act 2001 (loss of benefit provisions) or in the case of a <sup>13</sup>widow, widower or surviving civil partner <sup>14</sup>would have been so payable but for the provisions of the Social Security (Overlapping Benefits) Regulations 1975, as amended by the Social Security (Invalid Care Allowance) Regulations 1976, requiring adjustment of <sup>8</sup>a carer's allowance against widow's benefit <sup>14</sup>, bereavement benefits or benefit by virtue of section 39(4) corresponding to a widowed mother's allowance or a widow's pension.

(2) Paragraph (1) shall not apply—

- (a) to a person in respect of any week where he is entitled to <sup>10</sup>be credited with earnings under <sup>15</sup>regulation 8A or 8B in respect of the same week; or
- (b) to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under regulations made <sup>6</sup>under section 3(2) of the Social Security Pensions Act 1975 had effect.

<sup>1</sup>Words in reg. 7(1) substituted by reg 2(5)(b) of S.I. 1988/1545 as from 2.10.88.  
<sup>2</sup>Words in reg. 7(1) substituted and reg. 7(4) inserted by reg. 70(3) of S.I. 2013/630 as from 29.4.13.  
<sup>3</sup>Words in reg. 7(1) substituted by reg 5(a) of S.I. 1987/414 as from 6.4.87.  
<sup>4</sup>Words in reg. 7(1) deleted and reg. 7(2) substituted by reg. 2 of S.I. 1988/1439 as from 4.9.88.

<sup>5</sup>Words added to reg. 7(2)(b) by art. 3(a) of S.I. 1991/387 as from 1.4.91.

<sup>6</sup>Words substituted in regs. 7(3) and 7A(2)(b) by reg. 2(2) of S.I. 1978/409 as from 6.4.78.

<sup>7</sup>Reg. 7A added by reg. 19 of S.I. 1976/409 as from 12.4.76.

<sup>8</sup>Words substituted in heading & reg. 7A(1) by Sch. 2 of S.I. 2002/2497 as from 1.4.03.

<sup>9</sup>Words in reg. 7A(1) substituted by reg. 2(5)(c) of S.I. 1988/1545 as from 2.10.88.

<sup>10</sup>Words in reg. 7A(1) and 7A(2)(a) substituted by regs. 6(a) and (b) of S.I. 1987/414 as from 6.4.87.

<sup>11</sup>Words inserted in reg. 7A(1) by reg. 3 of S.I. 2002/490 as from 1.4.02.

<sup>12</sup>Words inserted in reg. 7A(1) by reg. 13(2) of S.I. 2010/1160 as from 1.4.10.

<sup>13</sup>Words substituted in reg. 7A(1) by para. 4(2) of Sch. 3 to S.I. 2005/2877 as from 5.12.05.

<sup>14</sup>Words in reg. 7A(1) substituted by reg. 3(5) of S.I. 2000/1483 as from 9.4.01.

<sup>15</sup>Words in reg. 7A(2)(a) and 7B(3)(a) substituted by reg. 2(4) of S.I. 1996/2367 as from 7.10.96.

(a) 1944 c. 10.

(b) 1973 c. 50; section 2 was substituted by the Employment Act 1988 (c. 19), section 25.

(c) 1990 c. 35.

**Regs. 7B-7C**

<sup>1</sup>Reg. 7B inserted by reg. 3 of S.I. 1991/2772 as from 6.4.92.

<sup>2</sup>Words in reg. 7B substituted by para. 1(b)-(e) of Sch. 4 to S.I. 2003/455 as from 7.3.03.

<sup>3</sup>Words in reg. 7B(3)(a) substituted by reg. 2(4) of S.I. 1996/2367 as from 7.10.96.

<sup>4</sup>Reg. 7C inserted by reg. 2 of S.I. 1995/2558 for people reaching pensionable age after 5.4.99, for weeks in 1995-96 or later.

<sup>5</sup>Words in reg. 7C(3) substituted & deleted by para. 1(b)-(e) of Sch. 4 to S.I. 2003/455 as from 7.3.03.

<sup>6</sup>Words inserted in reg. 7C(1) by reg. 3(6) of S.I. 2000/1483 as from 9.4.01.

<sup>7</sup>Words substituted in reg. 7C(2)(a) & 7C(3) by para. 4(3)(a) of Sch. 3 to S.I. 2005/2877 as from 5.12.05.

**►<sup>1</sup>Credits for ►<sup>2</sup>disability element of working tax credit◄**

**7B.—**(1) For the purposes of entitlement to any benefit by virtue of a person's earnings or contributions he shall, subject to paragraphs (2) and (3), be credited with earnings equal to the lower earnings limit then in force in respect of each week for any part of which the ►<sup>2</sup>disability element or the severe disability element of working tax credit as specified in reg. 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 is included in an award of working tax which◄ is paid to him.

(2) Paragraph (1) shall apply to a person only if he is—

- (a) an employed earner; or
- (b) a self-employed earner who is excepted from liability to pay Class 2 contributions by virtue of his earnings being less than or being treated by regulations as less than the amount specified in section 7(5) of the Act (exception from liability for Class 2 contributions on account of small earnings)(a).

(3) Paragraph (1) shall not apply—

- (a) to a person in respect of any week where he is entitled to be credited with earnings under ►<sup>3</sup>regulation 8A or 8B◄ in respect of the same week; or
- (b) to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under regulations made under section 3(2) of the Social Security Pension Act 1975(b) had effect.◄

**►<sup>4</sup>Credits for ►<sup>5</sup>working tax credit◄**

**7C.—**(1) ►<sup>5</sup>Subject to regulation 7B,◄ for the purposes of entitlement to a Category A or a Category B retirement pension, a widowed mother's allowance ►<sup>6</sup>, a widowed parent's allowance, a bereavement allowance◄ or a widow's pension by virtue of a person's earnings or contributions, where ►<sup>5</sup>working tax credit◄ is paid for any week in respect of—

- (a) an employed earner; or
- (b) a self-employed earner who is excepted from liability to pay Class 2 contributions by virtue of his earnings being less than or being treated by regulations as less than the amount specified in section 11(4) of the Contributions and Benefits Act (exception from liability for Class 2 contributions on account of small earnings)(c),

that person shall, subject to paragraphs (4) and (5), be credited with earnings equal to the lower earnings limit then in force in respect of that week.

(2) The reference in paragraph (1) to the person in respect of whom ►<sup>5</sup>working tax credit◄ is paid—

- (a) where it is paid to one of ►<sup>7</sup>a couple◄, is a reference to the member of that couple specified in paragraph (3); and
- (b) in any other case, is a reference to the person to whom it is paid.

(3) the member of ►<sup>7</sup>a couple◄ specified for the purposes of paragraph (2)(a) is—

- (a) where only one member is assessed for the purposes of the award of ►<sup>5</sup>working tax credit◄ as having income consisting of earnings, that member;
- (b) ►<sup>5</sup>◄
- (c) where the earnings of each member are assessed ►<sup>5</sup>◄, the member to whom the ►<sup>5</sup>working tax credit◄ is paid.

(a) 1975 c. 14; section 7(5) was amended by S.I. 1991/505.

(b) 1975 c. 60.

(c) Section 11(4) was amended by S.I. 1995/561. Also, a definition of "the Contributions and Benefits Act" was inserted into S.I. 1975/556 by S.I. 1995/829.

(4) Paragraph (1) shall not apply—

- (a) to a person in respect of any week he is entitled to be credited with earnings under <sup>1</sup>regulation 8A or 8B in respect of the same week; or
- (b) to a woman in respect of any week in any part of which she is a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act has effect.

<sup>1</sup>Words in reg. 7C(4)(a) and 8(1) substituted by regs. 2(4) and 2(5) of S.I. 1996/2367 as from 7.10.96.

(5) <sup>2</sup>

<sup>2</sup>Para. (5) deleted by reg. 1(iv) of S.I. 2003/455 as from 7.3.03.

(6) In this regulation <sup>3</sup>“couple” has the same meaning as in Part VII of the Contributions and Benefits Act.

<sup>3</sup>Words substituted in reg. 7C(6) by para. 4(3)(a) of Sch. 3 to S.I. 2005/2877 as from 5.12.05.

**Credits on termination of full-time education, training or apprenticeship**

8.—<sup>4</sup>(1) For the purposes of his entitlement to <sup>1</sup>a contribution-based jobseeker’s allowance <sup>2</sup>, short-term incapacity benefit or a contributory employment and support allowance a person shall be entitled to be credited with earnings equal to the lower earnings limit then in force for either one of the last two complete years before the beginning of the relevant benefit year if—

<sup>4</sup>Reg. 8(1) substituted by reg. 3 of S.I. 1989/1627 as from 1.10.89.

<sup>5</sup>Words substituted in reg. 8(1) by reg. 48(4) of S.I. 2008/1554 as from 27.10.08.

- (a) during any part of that year he was—
  - (i) undergoing a course of full-time education; or
  - (ii) undergoing—
    - (a) a course of training which was full-time and which was arranged under section 2(1) of the Employment and Training Act 1973(a) <sup>6</sup>or section 2(3) of the Enterprise and New Towns (Scotland) Act 1990(b); or
    - (b) any other full-time course the sole or main purpose of which was the acquisition of occupational or vocational skills; or
    - (c) if he is a disabled person within the meaning of the Disabled Persons (Employment) Act 1944(c), a part-time course attended for at least 15 hours a week which, if it was full-time, would fall within either of heads (a) or (b) above; or
  - (iii) an apprentice; and
- (b) the other year is, in his case, a reckonable year; and
- (c) that course or, as the case may be, his apprenticeship has terminated.

<sup>6</sup>Words added to reg. 8(1)(a)(ii)(a) by art. 3(b) of S.I. 1991/387 as from 1.4.91.

(2) Paragraph (1) shall not apply—

- (a) where the course of education or training or the apprenticeship commenced after the person had attained the age of 21;
- (b) to a woman in respect of any tax year immediately before the end of which she was a married woman and an election made by her under regulations made <sup>7</sup>under section 3(2) of the Social Security Pensions Act 1975 had effect <sup>8</sup>;
- (c) to a person in respect of any tax year before that in which he attains the age of 18.

<sup>7</sup>Words substituted in reg. 8(2)(b) by reg. 2(2) of S.I. 1978/409 as from 6.4.78.

<sup>8</sup>Reg. 8(2)(c) inserted by reg. 2(3) of S.I. 1988/1230 and from 2.10.88.

(a) 1973 c. 50. Section 2 was substituted by the Employment Act 1988 (c. 19), section 25.

(b) 1990 c. 35.

(c) 1944 c. 10.

**Reg. 8A**

<sup>1</sup>Regs. 8A and 8B inserted by reg. 2(6) of S.I. 1996/2367 as from 7.10.96, subj. (in the case of new reg. 8A) to transl. prov. in reg. 4(3) *ibid.* (employment for 16 hours or more in a transitionally protected week).

<sup>2</sup>Words omitted in reg. 8A(1) by reg. 4(a) of S.I. 2000/3120 as from 6.4.01.

<sup>3</sup>Words substituted and inserted in reg. 8A(2)(b), (c), (3) & (3)(b) by reg. 70(4)(a)-(e) of S.I. 2013/630 as from 29.4.13.

<sup>4</sup>Words inserted in reg. 8A(2)(c) by reg. 48(5) of S.I. 2008/1554 as from 27.10.08.

<sup>5</sup>Sub-para. (d) inserted in reg. 8A(2) by reg. 2(5) of S.I. 2001/1711 as from 15.10.01.

<sup>6</sup>Words omitted in reg. 8A(2)(d) by reg. 2 of S.I. 2010/424. See reg. 1(3) to this S.I. for relevant effective date.

<sup>7</sup>Words in reg. 8A(2)(d) inserted by reg. 3(b) of S.I. 2002/490 as from 1.4.02.

<sup>8</sup>Words inserted in reg. 8A(2)(d) by reg. 13(3) of S.I. 2010/1160 as from 1.4.10.

<sup>9</sup>Reg. 8A(4) omitted by reg. 3 of S.I. 2013/2536 as from 29.10.13.

**►<sup>1</sup>Credits for unemployment**

**8A.**—(1) ►<sup>2</sup>◄, for the purpose of entitlement to any benefit by virtue of a person's earnings or contributions, he shall be entitled to be credited with earnings equal to the lower earnings limit then in force, in respect of each week to which this regulation applies.

(2) Subject to paragraph (5) this regulation applies to a week which, in relation to the person concerned, is—

- (a) a week for the whole of which he was paid a jobseeker's allowance; or
- <sup>3</sup>(b) a week for the whole of which the person in relation to old style JSA—
  - (i) satisfied or was treated as having satisfied the conditions set out in paragraphs (a), (c) and (e) to (h) of section 1(2) of the Jobseekers Act 1995 (conditions for entitlement to a jobseeker's allowance); and
  - (ii) satisfied the further condition specified in paragraph (3) below; or
- (ba) a week for the whole of which the person in relation to new style JSA—
  - (i) satisfied or was treated as having satisfied the conditions set out in paragraphs (e) to (h) of section 1(2) of the Jobseekers Act 1995 (conditions for entitlement to a jobseeker's allowance);
  - (ii) satisfied or was treated as having satisfied the work-related requirements under section 6D and 6E of the Jobseekers Act 1995 (work search and work availability requirements); and
  - (iii) satisfied the further condition specified in paragraph (3) below; or◄
- (c) a week which would have been a week described in sub-paragraph (b) ►<sup>3</sup>or (ba)◄ but for the fact that he was incapable of work ►<sup>4</sup>or had limited capability for work◄ for part of it ►<sup>5</sup>or;
- (d) a week in respect of which he would have been paid a jobseeker's allowance but for a restriction imposed pursuant to ►<sup>6</sup>◄►<sup>7</sup>section ►<sup>8</sup>6B,◄ 7, 8 or 9 of the Social Security Fraud Act 2001◄ (loss of benefit provisions).◄

(3) The further condition referred to in paragraph (2)(b) ►<sup>3</sup>and (ba)◄ is that the person concerned—

- (a) furnished to the Secretary of State notice in writing of the grounds on which he claims to be entitled to be credited with earnings—
  - (i) on the first day of the period for which he claims to be so entitled in which the week in question fell; or
  - (ii) within such further time as may be reasonable in the circumstances of the case; and
- (b) has provided any evidence required by the Secretary of State that the conditions referred to in paragraph (2)(b) ►<sup>3</sup>or the conditions and requirements in paragraph (2)(ba)◄ are satisfied.

(4) ►<sup>9</sup>◄

(5) This regulation shall not apply to—

- (a) a week in respect of which the person concerned was not entitled to a jobseeker's allowance (or would not have been if he had claimed it) because of section 14 of the Jobseekers Act 1995 (trade disputes); or
- (b) a week in respect of which, in relation to the person concerned, there was in force a direction under section 16 of that Act (which relates to persons who have reached the age of 16 but not the age of 18 and who are in severe hardship); or

- ▶<sup>1</sup>(c) a week in respect of which, in relation to the person concerned—
- (i) an old style JSA was reduced in accordance with section 19 or 19A, or regulations made under section 19B, of the Jobseekers Act 1995; or
  - (ii) a new style JSA was reduced in accordance with section 6J or 6K of the Jobseekers Act 1995; or◀
- (d) a week in respect of which a jobseeker's allowance was payable to the person concerned only by virtue of regulation 141 of the Jobseeker's Allowance Regulations 1996(a) (circumstances in which an income-based jobseeker's allowance is payable to a person in hardship); or
- ▶<sup>2</sup>(dd) a week in respect of which a joint-claim jobseeker's allowance was payable in respect of a joint-claim couple of which the person is a member only by virtue of regulation 146C of the Jobseeker's Allowance Regulations 1996(b) (circumstances in which a joint-claim jobseeker's allowance is payable where a joint-claim couple is a couple in hardship);◀
- ▶<sup>3</sup>(de) a week where paragraph (2)(b), (ba) or (c) apply and the person concerned was entitled to universal credit for any part of that week; or◀
- (e) where the person concerned is a married woman, a week in respect of any part of which an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act had effect.
- ▶<sup>3</sup>(6) In this regulation—
- “new style JSA” means a jobseeker's allowance under the Jobseekers Act 1995 as amended by the provisions of Part 1 of Schedule 14 to the 2012 Act that remove references to an income-based allowance;
- “old style JSA” means a jobseeker's allowance under the Jobseekers Act 1995 as it has effect apart from the amendments made by Part 1 of Schedule 14 to the 2012 Act that remove references to an income-based allowance.◀

<sup>1</sup>Words substituted in reg. 8A(5)(c) by reg. 70(4)(e) of S.I. 2013/630 as from 29.4.13.

<sup>2</sup>Sub-para (dd) inserted in reg. 8A(5) by reg. 3 of S.I. 2001/518 as from 19.3.01.

<sup>3</sup>Regs. 8A(5)(de) & (6) & words in 8B(2) inserted by reg. 70(4)(f) & (g) & (5)(a) of S.I. 2013/630 as from 29.4.13.

#### Credits for incapacity for work ▶<sup>4</sup>or limited capability for work◀

**8B.**—(1) ▶<sup>5</sup>◀ For the purposes of entitlement to any benefit by virtue of a person's earnings or contributions, he shall be entitled to be credited with earnings equal to the lower earnings limit then in force, in respect of each week to which this regulation applies.

(2) Subject to paragraphs ▶<sup>3</sup>(2A),◀ (3) and (4) this regulation applies to—

- ▶<sup>6</sup>(a) a week in which, in relation to the person concerned, each of the days—
- (i) was a day of incapacity for work under section 30C of the Contributions and Benefits Act (incapacity benefit: days and periods of incapacity for work); or
  - (ii) would have been such a day had the person concerned claimed short-term incapacity benefit or maternity allowance within the prescribed time; or
  - (iii) was a day of incapacity for work for the purposes of statutory sick pay under section 151 of the Contributions and Benefits Act and fell within a period of entitlement under section 153 of that Act; or
  - (iv) was a day of limited capability for work for the purposes of Part 1 of the Welfare Reform Act (limited capability for work) or would have been such a day had the person concerned been entitled to an employment and support allowance by virtue of section 1(2)(a) of the Welfare Reform Act; or
  - (v) would have been a day of limited capability for work for the purposes of Part 1 of the Welfare Reform Act (limited capability for work) had that person claimed an employment and support allowance or maternity allowance within the prescribed time;◀
- ▶<sup>7</sup>(iva) would have been a day of limited capability for work for the purposes of Part 1 of the Welfare Reform Act (limited capability for work) where the person concerned would have been entitled to an employment and support allowance but for the application of section 1A of that Act; or◀

<sup>4</sup>Words added to heading of reg. 8B by reg. 48(6) of S.I. 2008/1554 as from 27.10.08.

<sup>5</sup>Words omitted in reg. 8B(1) by reg. 4(b) of S.I. 2000/3120 as from 6.4.01.

<sup>6</sup>Reg. 8B(2)(a) substituted by reg. 2(2)(a) of S.I. 2010/385 as from 6.4.10.

<sup>7</sup>Reg. 8B(2)(a)(iva) inserted by reg. 2 of S.I. 2012/913 as from 1.5.12.

(a) The relevant amending instrument is S.I. 1996/1517.

(b) Regulation 146C was inserted by S.I. 2000/1978.

## Regs. 8B-8D

<sup>1</sup>Para. (2)(aa) omitted by reg. 2(2)(b) of S.I. 2010/385 as from 6.4.10.

<sup>2</sup>Reg. 8B(2)(b) substituted by reg 2(2) of S.I. 2003/521 as from 6.4.03.

<sup>3</sup>Para. (2)(b)(ii) substituted by reg. 2(2)(c) of S.I. 2010/385 as from 6.4.10.

<sup>4</sup>Reg. 8B(2A) inserted by reg. 70(5) of S.I. 2013/630 as from 29.4.13.

(aa) ►<sup>1</sup>◄

►<sup>2</sup>(b) a week for any part of which an unemployability supplement or allowance was payable by virtue of—

(i) Schedule 7 to the Contributions and Benefits Act;

►<sup>3</sup>(ii) Article 12 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006(a);◄

(iii) Article 18 of the Personal Injuries (Civilians) Scheme 1983(b).◄

►<sup>4</sup>(2A) This regulation shall not apply to a week where—

(a) under paragraph (2)(a)(i) the person concerned was not entitled to incapacity benefit, severe disablement allowance or maternity allowance;

(b) paragraph (2)(a)(ii), (iva) or (v) apply; or

(c) under paragraph (2)(a)(iv) the person concerned was not entitled to an employment and support allowance by virtue of section 1(2)(a) of the Welfare Reform Act,

and the person concerned was entitled to universal credit for any part of that week.◄

(3) Where the person concerned is a married woman, this regulation shall not apply to a week in respect of any part of which an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act had effect.

(4) A day shall not be a day to which paragraph (2)(a) applies unless the person concerned has—

(a) before the end of the benefit year immediately following the year in which that day fell; or

(b) within such further time as may be reasonable in the circumstances of the case,

furnished to the Secretary of State notice in writing of the grounds on which he claims to be entitled to be credited with earnings.◄

<sup>5</sup>Reg. 8C inserted by reg. 3(7) of S.I. 2000/1483 as from 9.4.01.

#### ►<sup>5</sup>Credits on termination of bereavement benefits

**8C.**—(1) This regulation applies for the purpose only of enabling a person who previously received a bereavement benefit (“the recipient”) to satisfy, as the case may be, the condition referred to in—

(a) paragraph 2(3)(b) of Schedule 3 to the Contributions and Benefits Act in relation to short-term incapacity benefit; ►<sup>6</sup>◄

(b) section 2(1)(b) of the Jobseeker’s Act 1995 in relation to contribution-based jobseeker’s allowance►<sup>6</sup>; or

(c) paragraph 2(1) of Schedule 1 to the Welfare Reform Act in relation to a contributory employment and support allowance.◄

(2) For every year up to and including that in which the recipient ceased to be entitled to a bereavement benefit otherwise than by reason of remarriage ►<sup>7</sup>, forming a civil partnership,◄ or living together with a person of the opposite sex as husband and wife, the recipient shall be credited with such earnings as may be required to enable the condition referred to above to be satisfied.◄

<sup>6</sup>Word “or” omitted after reg. 8C(1)(a) & reg. 8C(1)(c) added by reg. 48(7) of S.I. 2008/1554 as from 27.10.08.

<sup>7</sup>Words inserted in reg. 8C(2) by para. 4(4) of Sch. 3 to S.I. 2005/2877 as from 5.12.05.

<sup>8</sup>Reg. 8D inserted by reg. 2 of S.I. 2007/2582 as from 1.10.07.

#### ►<sup>8</sup>Credits for the purposes of entitlement to incapacity benefit following official error

**8D.**—(1) This regulation applies for the purpose only of enabling a person who was previously entitled to incapacity benefit to satisfy the condition referred to in paragraph 2(3)(a) of Schedule 3 to the Contributions and Benefits Act in respect of a subsequent claim for incapacity benefit where his period of incapacity for work is, together with a previous period of incapacity for work, to be treated as one period of incapacity for work under section 30C of that Act.

(a) S.I. 2006/606; article 12 was amended by S.I. 2007/909.

(b) S.I. 1983/686 to which there are amendments not relevant to this instrument.

(2) Where—

- (a) a person was previously entitled to incapacity benefit;
- (b) the award of incapacity benefit was as a result of satisfying the condition referred to in paragraph (1) by virtue of being credited with earnings for incapacity for work or approved training in the tax years from 1993-94 to 2007-08;
- (c) some or all of those credits were credited by virtue of official error derived from the failure to transpose correctly information relating to those credits from the Department for Work and Pensions' Pension Strategy Computer System to Her Majesty's Revenue and Customs' computer system (NIRS2) or from related clerical procedures;
- (d) that person makes a further claim for incapacity benefit; and
- (e) his period of incapacity for work is, together with the period of incapacity for work to which his previous entitlement referred to in sub-paragraph (a) related, to be treated as one period of incapacity for work under section 30C of the Contributions and Benefits Act,

that person shall be credited with such earnings as may be required to enable the condition referred to in paragraph (1) to be satisfied.

(3) In this regulation and in regulations 8E and 8F, "official error" means an error made by—

- (a) an officer of the Department for Work and Pensions or an officer of Revenue and Customs acting as such which no person outside the Department or Her Majesty's Revenue and Customs caused or to which no person outside the Department for Work and Pensions or Her Majesty's Revenue and Customs materially contributed; or
- (b) a person employed by a service provider and to which no person who was not so employed materially contributed,

but excludes any error of law which is shown to have been an error by virtue of a subsequent decision of a Commissioner or the court.

(4) In paragraph (3)—

"Commissioner" means the Chief Social Security Commissioner or any other Social Security Commissioner and includes a tribunal of three or more Commissioners constituted under section 16(7) of the Social Security Act 1998;

"service provider" means a person providing services to the Secretary of State for Work and Pensions or to Her Majesty's Revenue and Customs.

### **Credits for the purposes of entitlement to retirement pension following official error**

**8E.**—(1) This regulation applies for the purpose only of enabling the condition referred to in paragraph 5(3)(a) of Schedule 3 to the Contributions and Benefits Act to be satisfied in respect of a claim for retirement pension made by a person ("the claimant")—

- (a) who would attain pensionable age no later than 31st May 2008;
- (b) not falling within sub-paragraph (a) but based on the satisfaction of that condition by another person—
  - (i) who would attain, or would have attained, pensionable age no later than 31st May 2008; or
  - (ii) in respect of whose death the claimant received a bereavement benefit.

(2) Where—

- (a) a person claims retirement pension;
- (b) the satisfaction of the condition referred to in paragraph (1) would be based on earnings credited for incapacity for work or approved training in the tax years from 1993-94 to 2007-08; and
- (c) some or all of those credits were credited by virtue of official error derived from the failure to transpose correctly information relating to those credits from the Department for Work and Pensions' Pension Strategy Computer System to Her Majesty's Revenue and Customs' computer system (NIRS2) or from related clerical procedures,

those earnings shall be credited.

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(3) In this regulation, “bereavement benefit” means a bereavement allowance, a widowed mother’s allowance, a widowed parent’s allowance or a widow’s pension.

**Credits for the purposes of entitlement to contribution-based jobseeker’s allowance following official error**

**8F.**—(1) This regulation applies for the purpose only of enabling a person to satisfy the condition referred to in section 2(1)(b) of the Jobseekers Act 1995(a).

(2) Where—

- (a) a person claims a jobseeker’s allowance;
- (b) the satisfaction of the condition referred to in paragraph (1) would be based on earnings credited for incapacity for work or approved training in the tax years from 1993-94 to 2007-08; and
- (c) some or all of those credits were credited by virtue of official error derived from the failure to transpose correctly information relating to those credits from the Department for Work and Pensions’ Pension Strategy Computer System to Her Majesty’s Revenue and Customs’ computer system (NIRS2) or from related clerical procedures,

that person shall be credited with those earnings.◀

<sup>1</sup>Reg. 8G inserted by reg. 70(6) of S.I. 2013/630 as from 29.4.13.

**▶<sup>1</sup>Credits for persons entitled to universal credit**

**8G.**—(1) For the purposes of entitlement to a benefit to which this regulation applies, a person shall be credited with a Class 3 contribution in respect of a week if that person is entitled to universal credit under Part 1 of the Welfare Reform Act 2012 for any part of that week.

(2) This regulation applies to—

- (a) a Category A retirement pension;
- (b) a Category B retirement pension;
- (c) a widowed parent’s allowance;
- (d) a bereavement allowance.◀

<sup>2</sup>Reg. 9 omitted by reg. 4(c) of S.I. 2000/3120 as from 6.4.01.

**9. ▶<sup>2</sup>◀****Credits for persons approaching pensionable age**

<sup>3</sup>Reg. 9A substituted by reg. 3 of S.I. 1994/1837 as from 8.8.94.

<sup>4</sup>Words in 9A(1) & para. (2) substituted, para. (1A) inserted by reg. 30 of S.I. 2009/2206 as from 6.4.10.

▶<sup>3</sup>**9A.**—(1) For the purposes of entitlement to any benefit by virtue of a person’s earnings or contributions ▶<sup>4</sup>a person to whom this regulation applies◀ shall, subject to the following paragraphs, be credited with such earnings as may be required to bring his relevant earnings factor in respect of a tax year to which this regulation applies to the level required to make that year a reckonable year.

▶<sup>4</sup>(1A) This regulation applies to a man born before 6th October 1954 but who has not attained the age of 65◀.

▶<sup>4</sup>(2) This regulation shall apply to—

- (a) the tax year in which a man attains the age which is pensionable age in the case of a woman born on the same day as that man; and
  - (b) to any succeeding tax years,
- but not including the tax year in which he attains the age of 65 or any subsequent tax year◀.

(3) Paragraph (1) shall apply, in the case of a self-employed earner, only if he is—

- (a) liable to pay a Class 2 contribution in respect of any week in a tax year to which this regulation applies; or

(a) 1995 c. 18.

- (b) excepted from liability to pay Class 2 contributions in respect of any week in a tax year to which this regulation applies by virtue of his earnings being less than, or being treated by regulations as less than, the amount specified in section 11(4) of the Social Security Contributions and Benefits Act 1992 (exception from liability for Class 2 contributions on account of small earnings)(a),

so that he shall be credited with earnings equal to the lower earnings limit then in force in respect of each week for which he is not so liable.

(4) ►<sup>1</sup>◄

<sup>1</sup>Reg. 9A(4) deleted by reg. 2(8) of S.I. 1996/2367 as from 7.10.96.

(5) Where in any tax year to which this regulation applies a person is absent from Great Britain for more than 182 days, he shall not by virtue of this regulation be credited with any earnings or contributions in that tax year.◄

►<sup>2</sup>Credits for jury service

<sup>2</sup>Reg. 9B inserted by reg. 2(3) of S.I. 1988/516 as from 6.4.88.

**9B.**—(1) Subject to paragraphs (2) and (3), for the purposes of entitlement to any benefit ►<sup>3</sup>by virtue of a person's earnings or contributions◄ he shall be entitled to be credited with earnings equal to the lower earnings limit then in force, in respect of each week for any part of which he attended at Court for jury service.

<sup>3</sup>Words substituted in reg. 9B(1) by reg. 2(5)(f) of S.I. 1988/1545 as from 2.10.88.

(2) A person shall be entitled to be credited with earnings in respect of a week by virtue of the provisions of this regulation only if—

- (a) his earnings in respect of that week from any employment of his as an employed earner are below the lower earnings limit then in force; and
- (b) he furnished to the Secretary of State notice in writing of his claim to be entitled to be credited with earnings and did so before the end of the benefit year immediately following the tax year in which that week or part of that week fell or within such further time as may be reasonable in the circumstances of his case.

(3) Paragraph (1) shall not apply—

- (a) to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under Regulations made under section 3(2) of the Social Security Pensions Act 1975(b) had effect; or

(a) 1992 c. 4. Section 11(4) was amended by article 3(b) of S.I. 1994/544. *See* also the Social Security (Contributions) Regulations 1979, S.I. 1979/591, regulations 25 and 26.

(b) 1975 c. 60.

## Regs. 9B-9C

<sup>1</sup>Word “or” and sub-para. (c) added to reg. 9B(3) by reg. 4 of S.I. 1994/1837 as from 8.8.94.

<sup>2</sup>Heading to reg. 9C substituted and words inserted in para. (1)(a) & (2)(aa) & (5) by reg. 2(3)-(5) of S.I. 2012/766 as from 5.4.12.

<sup>3</sup>Words in heading to reg. 9C & para. (2)(b) inserted & para. 2(c) added by reg. 2(a)-(c) of S.I. 2014/3255 as from 31.2.14.

- (b) in respect of any week falling wholly or partly within a year commencing before 6th April 1988 <sup>1</sup>or
- (c) to a person in respect of any week in any part of which he is a self-employed earner. <sup>4</sup>

**▶<sup>2</sup>Credits for adoption pay period ▶<sup>3</sup>shared parental pay period, ◀ additional paternity pay period and maternity pay period ◀**

**9C.—(1)** For the purposes of entitlement to any benefit by virtue of—

- (a) in the case of a person referred to in paragraph (2)(a) ▶<sup>2</sup>or (aa) ◀, that person’s earnings or contributions;
- (b) in the case of a woman referred to in paragraph (2)(b), her earnings or contributions,

that person or that woman, as the case may be, shall be entitled to be credited with earnings equal to the lower earnings limit then in force in respect of each week to which this regulation applies.

(2) Subject to paragraphs (3) and (4), this regulation applies to each week during—

- (a) the adoption pay period in respect of which statutory adoption pay was paid to a person; or
- ▶<sup>2</sup>(aa) the additional paternity pay period in respect of which additional statutory paternity pay was paid to a person; or ◀
- (b) the maternity pay period in respect of which statutory maternity pay was paid to a woman ▶<sup>3</sup>; or ◀.
- ▶<sup>3</sup>(c) the shared parental pay period in respect of which statutory shared parental pay is paid to a person. ◀

(3) A person or woman referred to above shall be entitled to be credited with earnings in respect of a week by virtue of this regulation only if he or she—

- (a) furnished to the Secretary of State notice in writing of his or her claim to be entitled to be credited with earnings; and
- (b) did so—
  - (i) before the end of the benefit year immediately following the tax year in which that week began, or
  - (ii) within such further time as may be reasonable in the circumstances of his or her case.

(4) This regulation shall not apply to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act had effect.

(5) In this regulation

- ▶<sup>4</sup>(a) ◀ “adoption pay period” ▶<sup>2</sup>“additional paternity pay period” ◀, “maternity pay period”, “statutory adoption pay” ▶<sup>2</sup>“, additional statutory paternity pay” ◀ and “statutory maternity pay” have the same meaning as in the Contributions and Benefits Act(a). ◀
- ▶<sup>4</sup>(b) “statutory shared parental pay” means statutory shared parental pay payable in accordance with Part 12ZC of that Act and “shared parental pay period” means the weeks in respect of which statutory shared parental pay is payable to a person under section 171ZY(2) of that Act. ◀

<sup>4</sup>Reg. 9C(5) renumbered 9C(5)(a) & sub-para. (b) inserted by reg. 2(c) & (d) of S.I. 2014/3255 as from 31.12.14.

(a) See Part XII (Statutory Maternity Pay) and Part XII2B (Statutory Adoption Pay) of the Social Security Contributions and Benefits Act 1992. Part XII2B was inserted by section 4 of the Employment Act 2002 (c. 22).

**►<sup>1</sup>Credits for certain periods of imprisonment or detention in legal custody**

<sup>1</sup>Reg. 9D inserted by reg. 2 of S.I. 2001/573 as from 26.3.01.

**9D.**—(1) Subject to paragraphs (2) and (4), for the purposes of entitlement to any benefit by virtue of a person's earnings or contributions, where—

- (a) a person is imprisoned or otherwise detained in legal custody by reason of his conviction of an offence or convictions in respect of 2 or more offences;
- (b) that conviction or, as the case may be, each of those convictions is subsequently quashed by the Crown Court, the Court of Appeal or the High Court of Justiciary; and
- (c) he is released from that imprisonment or detention, whether prior, or pursuant, to the quashing of that conviction or, as the case may be, each of those convictions,

that person shall, if he has made an application in writing to the Secretary of State for the purpose, be entitled to be credited with earnings or, in the case of any year earlier than 1987-88, contributions, in accordance with paragraph (3).

(2) Paragraph (1) shall not apply in respect of any period during which the person was also imprisoned or otherwise detained in legal custody for reasons unconnected with the conviction or convictions referred to in that paragraph.

(3) The earnings or, as the case may be, the contributions referred to in paragraph (1) are, in respect of any week in any part of which the person was—

- (a) detained in legal custody—
  - (i) prior to the conviction or convictions referred to in that paragraph, but,
  - (ii) for the purposes of any proceedings in relation to any offence referred to in sub-paragraph (a) of that paragraph; or
- (b) imprisoned or otherwise detained in legal custody by reason of that conviction or those convictions,

those necessary for the purpose of bringing his earnings factor, for the year in which such a week falls, to the level required to make that year a reckonable year.

(4) Subject in paragraph (5), paragraph (1) shall not apply to a woman in respect of any week referred to in paragraph (3) in any part of which she was a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act had effect.

(5) Paragraph (4) shall not apply to any woman—

- (a) who was imprisoned or otherwise detained in legal custody as referred to in paragraph (3) for a continuous period which included 2 complete years; and
- (b) whose election ceased to have effect in accordance with regulation 101(1)(c) of the Social Security (Contributions) Regulations 1979<sup>(a)</sup> (which provides for an election to cease to have effect at the end of 2 consecutive years which began on or after 6th April 1978 during which the woman is not liable for primary Class 1 or Class 2 contributions).

(6) An application referred to in paragraph (1) may be transmitted by electronic means. ◀

**►<sup>2</sup>Credits for certain spouses and civil partners of members of Her Majesty's forces**

<sup>2</sup>Reg. 9E inserted by reg. 2(3) of S.I. 2010/385 as from 6.4.10.

**9E.**—(1) For the purposes of entitlement to any benefit by virtue of a person's earnings or contributions, that person shall, subject to the following paragraphs, be entitled to be credited with earnings equal to the lower earnings limit then in force, in respect of each week to which paragraph (2) applies.

(2) This paragraph applies to each week for any part of which the person is—

- (a) the spouse or civil partner of a member of Her Majesty's forces or treated as such by the Secretary of State for the purposes of occupying accommodation, and

(a) S.I. 1979/591.

(b) accompanying the member of Her Majesty's forces on an assignment outside the United Kingdom or treated as such by the Secretary of State.

(3) A person referred to in paragraph (2) shall be entitled to be credited with earnings in respect of a week by virtue of this regulation only if that person has made an application to the Secretary of State for the purpose.

(4) An application under paragraph (3) must—

(a) be properly completed and on a form approved by the Secretary of State, or in such manner as the Secretary of State accepts as sufficient in the particular circumstances, and

(b) include—

(i) a statement confirming that the conditions referred to in paragraph (2) are met and signed by or on behalf of the Defence Council or a person authorised by them, and

(ii) such other information as the Secretary of State may require.

(5) An application under paragraph (3) is to be made—

(a) once the end date of the assignment referred to in paragraph (2) has been confirmed, or

(b) at such earlier time as the Secretary of State is prepared to accept in the particular circumstances of the case.

(6) An application made in accordance with paragraph (5)(a) must be made before the end of the tax year immediately following the tax year in which the assignment referred to in paragraph (2) ended, or within such further time as may be reasonable in the circumstances of the case.

(7) Where the Secretary of State accepts an application in accordance with paragraph (5)(b), this regulation entitles the person referred to in paragraph (2) to be credited with earnings in respect of any week subsequent to that application only if that person has made a further application to the Secretary of State in accordance with paragraphs (3) to (6).

(8) This regulation shall not apply—

(a) to a person in respect of any week where the person is entitled to be credited with earnings under regulation 7A, 8A or 8B in respect of the same week;

(b) to a woman in respect of any week in any part of which she was a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act had effect; or

(c) in respect of any week commencing before 6th April 2010.◀

<sup>1</sup>Reg. 9F inserted by reg. 2(3) of S.I. 2011/709 as from 5.4.11.

►<sup>1</sup>**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—
- (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, <sup>1</sup>other than where those earnings factors are derived from Class 3 contributions credited by virtue of section 23A(2) and (3)(a) of the Contributions and Benefits Act (crediting of contributions for a person awarded child benefit in respect of a child under 12) <sup>2</sup>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. <sup>3</sup>

**10. <sup>2</sup>**

<sup>1</sup>Words substituted in reg. 9F(7)(b) by reg. 2(2) of S.I. 2012/2680 as from 1.12.12.

<sup>2</sup>Reg. 10 revoked by reg. 10 of S.I. 1987/414 as from 6.4.87.

Signed by authority of the Secretary of State for Social Services,

*Brian O'Malley*  
Minister of State,

3rd April 1975.

Department of Health and Social Security

<sup>1</sup>The Sch. inserted by reg. 2(4) of S.I 2011/709 as from 5.4.11.

▶<sup>1</sup>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.◀

**EXPLANATORY NOTE**

*(This Note is not part of the Regulations.)*

These Regulations provide for the crediting of contributions under the Social Security Act 1975.

The Regulations provide: for credits for certain young people and others who were not insured under the National Insurance Act 1965 (regulation 4, 5 and 6); for credits for certain persons undergoing approved training or completing full-time education, training or apprenticeship (regulations 7 and 8); and for credits for periods of unemployment or incapacity for work in certain cases (regulation 9). The regulations also contain certain transitional provisions (regulation 10).

