

**PARENTAL BEREAVEMENT LEAVE AND PAY –
CONSEQUENTIAL AMENDMENTS TO SOCIAL SECURITY
BENEFITS**

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INTRODUCTION

1. This memo provides guidance on the changes to Social Security benefits consequential to the introduction of parental bereavement leave and parental bereavement pay. The changes are introduced by the Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations (Northern Ireland) 2022. The changes come into operation on 6.4.22¹.

1 PBLP (Conseq Amdts) Regs (NI) 2022, reg 1

BACKGROUND

2. If a child dies on or after 6.4.22, there is a new statutory entitlement called Parental Bereavement Leave for bereaved parents who are employees to take up to 2 weeks leave from their job in the 56 weeks following the death of the child¹. If more than one child dies, the employee is entitled to Parental Bereavement Leave in respect of each child². In addition, Parental Bereavement Pay is payable for 2 weeks.

Note: For this purpose, a child is a person under the age of 18³. Also, references to a child include a child stillborn after 24 weeks of pregnancy⁴.

1 PBL Regs (NI) 2022, reg 5(4); 2 reg 4(10); 3 ER (NI) Order 96 art 112EA(9); SS C&B (NI) Act 92, sec 167ZZ17(1); 4 ER (NI) Order 96, art 112EE(a); SS C&B (NI) Act 92, sec 167ZZ18(a)

INCOME SUPPORT

Prescribed category of person

3. DMG 2008¹ et seq gives guidance on categories of people who can receive Income Support. This will include a person who
 1. is entitled to, and taking, Parental Bereavement Leave **and**
 2. satisfies either, or both, of the conditions in paragraph 4 below¹.

1 IS (Gen) Regs (NI), Sch 1B, para 14C(1)

4. The conditions referred to in paragraph 3 above are that the person
 1. is not entitled to
 - 1.1 Parental Bereavement Pay¹ or
 - 1.2 a payment of any kind from their employer in respect of that leave for the period for which the claim for Income Support relates²
 2. is entitled to
 - 2.1 Working Tax Credit
 - 2.2 Child Tax Credit payable at a rate higher than the family element³ which is subject to calculations in prescribed legislation⁴
 - 2.3 Housing Benefit
- on the day before that leave begins⁵.

1 SS C&B (NI) Act 92, Part 12ZD; 2 IS (Gen) Regs (NI), Sch 1B, para 14C(2)(a) & (3); 3 CTC Regs 2002;

4 Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002;

5 IS (Gen) Regs (NI), Sch 1B, para 14C(2)(b) & (3)

Not in remunerative work

5. When someone is absent from work due to Parental Bereavement Leave, the decision maker should decide that they are not in remunerative work during such absence¹. Such people should also be included on the list at DMG 20390.

1 IS (Gen) Regs (NI), reg 5(3A)

Earnings

6. Payments made to an employee who is on Parental Bereavement Leave will not be included as earnings¹

1 IS (Gen) Regs (NI), reg 35(2)(b)

Income other than earnings

7. The amount of Parental Bereavement Pay to be taken into account is the gross amount less any amount to be disregarded¹ in accordance with DMG 28216.

1 IS (Gen) Regs (NI), Sch 9, para 1 & 4

JOBSEEKER'S ALLOWANCE

Not in remunerative work

8. When someone is absent from work due to Parental Bereavement Leave, the decision maker should decide that they are not in remunerative work during such absence¹. Such people should also be included on the list at DMG 20390.

1 JSA Regs (NI), reg 52(1)

Availability

9. A person on Parental Bereavement Leave is regarded as not available¹.

1 JSA Regs (NI), reg 15(1)(bc)

Earnings

10. Payments made to an employee who is on Parental Bereavement Leave will not be included as earnings¹.

1 JSA Regs (NI), reg 98(2)(c)

Income other than earnings

11. The amount of Parental Bereavement Pay to be taken into account is the gross amount less any amount to be disregarded¹ in accordance with DMG 28216.

1 JSA Regs (NI), Sch 6, para 1 & 4

EMPLOYMENT AND SUPPORT ALLOWANCE

Partner not in remunerative work

12. When a claimant's partner is absent from work due to Parental Bereavement Leave, the decision maker should decide that they are not in remunerative work during such absence¹. Such people should also be included on the list at DMG 41441.

1 ESA Regs (NI), reg 43(3)

Treated as not in remunerative work for non-dependant housing cost deductions

13. When someone is absent from work due to Parental Bereavement Leave, the decision maker should decide that they are not in remunerative work during such absence¹. Such people should also be included on the list at DMG Chapter 44, Appendix 2, paragraph 141.

1 ESA Regs (NI), Sch 6, para 2(5)

Earnings

14. Payments made to an employee who is on Parental Bereavement Leave will not be included as earnings¹.

1 ESA Regs (NI), reg 95(2)(b)

Income other than earnings

15. The amount of Parental Bereavement Pay to be taken into account is the gross amount less any amount to be disregarded¹ in accordance with DMG 51136.

1 ESA Regs (NI), Sch 8, para 1, 4 & 5

MATERNITY ALLOWANCE

16. When calculating earnings of employees, a woman's average weekly earnings will include any sum payable by way of Parental Bereavement Payment¹ (this includes payments by Her Majesty's Revenue and Customs rather than the employer²).

1 SS (MA) (Earnings) Regs (NI), reg 2(1)(i); 2 SS C&B (NI) Act 92, sec 167ZZ11(3)

STATE PENSION CREDIT

Treated as not in remunerative work for housing cost purposes

17. When someone is absent from work due to Parental Bereavement Leave, the decision maker should decide that they are not in remunerative work during such absence¹. Such people should also be included on the list at DMG Chapter 78, Appendix 2, paragraph 141.

1 SPC Regs (NI), Sch II, para 2(7)

Benefit fully disregarded

18. DMG 85294 et seq gives guidance on benefits which are fully disregarded. This will include Parental Bereavement Pay¹. The decision maker should take any payment of Parental Bereavement Pay into account as earnings (see paragraph 19 below).

1 SPC Regs (NI), reg 15(1)(pc)

Earnings

19. For State Pension Credit purposes, earnings included Parental Bereavement Pay¹.

1 SPC Regs (NI), reg 17A(2)(ic)

ANNOTATIONS

Please annotate the number of this memo (DMG Memo Vol 4/155, 5/118, 8/104, 9/53, 10/81, 13/126 & 14/74) against the following DMG paragraphs:

20081 (heading). 20308, 20390, 21255, 26014, 28216, 41383, 41441, Chapter 44, Appendix 2 paragraph 72 and 141, 49017, 51136, 62534, Chapter 78, Appendix 2 paragraph 72 and 141, 85294 (Main heading) and 86034

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