

# Social Security

## Specified Adult Childcare credits

### Part 1: Overview

These National Insurance (NI) credits were introduced from April 2011. You may be entitled to receive these NI credits if you are a grandparent, or other family member, who cares for a child under 12, usually whilst their parent (or main carer) is working. These credits are only available from April 2011 and you must make an application to receive the NI credits.

### Part 2: What you'll get

Specified Adult Childcare credits will help build up your National Insurance contributions. This means:

- you will receive a Class 3 NI credit for each week or part week you cared for the child (Class 3 NI credits help to build entitlement to the basic State Pension and certain bereavement benefits)
- it can help to stop gaps in your National Insurance record.

### Part 3: Eligibility

You should not apply for Specified Adult Childcare credits if you:

- already have a qualifying year of National Insurance – usually because you work or receive other NI credits
- are receiving Child Benefit for the child – you already get Parent's credits automatically
- are the partner of, and live with, the Child Benefit recipient and you want to transfer the Parent's credits from your spouse or partner to yourself.

You can apply for Specified Adult Childcare credits if:

- you are a grandparent, or other family member caring for a child under 12
- you were over 16, and under state pension age when you cared for the child
- you are ordinarily resident in the Isle of Man
- the child's parent (or main carer) is entitled to Child Benefit and has a qualifying year for National Insurance without needing the parent's class 3 NI credits which they receive automatically from Child Benefit
- the child's parent (or main carer) agrees to your application by countersigning the form to confirm that:
  - a) you cared for their child for the period stated
  - b) you can have the Class 3 NI credit for the period stated.



Isle of Man  
Government  
*Reiltey Ellan Vannin*

The Treasury

*Yn Tashtey*

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## What counts as a family member

1. mother or father
2. grandparent, great-grandparent or great-great-grandparent
3. brother or sister
4. aunt or uncle
5. husband or wife or former husband or wife of anyone in 1 to 6
6. civil partner or former civil partner of anyone in 1 to 6
7. partner or former partner of anyone in 1 to 8
8. son or daughter of anyone in 5 to 9
9. in respect of the son or daughter of anyone in 6, that person's:
  - a. husband or wife or former husband or wife
  - b. civil partner or former civil partner, or
  - c. partner or former partner.

For **5 (in relation to the child)** and for **6 (in relation to the parent)** include:

- a half-brother/half-sister or a step-brother/step-sister, and
- an adopted brother or an adopted sister.

For **9**, a partner is the other member of a couple consisting of:

- a man and woman who are not married to each other but are living together as
- husband and wife, or
- two people of the same sex who are not civil partners of each other but are living
- together as if they were civil partners.

## Part 4: How to claim

To apply for Specified Adult Childcare credits complete the application form. The application requires the:

- personal details of the applicant – the family member caring for the child
- child's details and the periods of care
- personal details of the child's parent (or main carer) – the Child Benefit recipient
- applicant and the parent must both sign their declarations on the application.

## When to apply

We cannot accept applications for a particular tax year until the following October at the earliest. For example, for the tax year 2015/2016 applications must not be made until October 2016. This is because we need to check the parent already has a qualifying year for National Insurance purposes, and that can take until the October.