
STATUTORY INSTRUMENTS

2020 No. 1065

SOCIAL SECURITY, ENGLAND

The Social Security Contributions (Disregarded Payments) (Coronavirus) (England) Regulations 2020

Made - - - - *30th September 2020*
Laid before Parliament *1st October 2020*
Coming into force - - *22nd October 2020*

These Regulations are made by the Treasury in exercise of the powers conferred by section 3(2) and (3) and 10(9)(a) of the Social Security Contributions and Benefits Act 1992⁽¹⁾.

The Secretary of State concurs in the making of regulations 1 and 2.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security Contributions (Disregarded Payments) (Coronavirus) (England) Regulations 2020 and come into force on 22nd October 2020.

(2) In these Regulations—

“coronavirus” means severe acute respiratory syndrome coronavirus 2;

“local authority” has the meaning given in section 2B(5) of the National Health Service Act 2006⁽²⁾;

“test and trace support payment” means a payment made by a local authority under the scheme known as the Test and Trace Support Payment scheme to a person who has been required to self-isolate due to coronavirus.

Payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions

2. A test and trace support payment is to be disregarded in the calculation of earnings from an employed earner’s⁽³⁾ employment for the purpose of earnings-related contributions.

(1) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2). Section 10(9)(a) was substituted by section 74(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19) and amended by paragraph 174(12) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
(2) 2006 c. 41. Section 2B was inserted by section 12 of the Health and Social Care Act 2012 (c. 7).
(3) “Earnings” and “employed earner” are defined in section 3(1) of the Social Security Contributions and Benefits Act 1992.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Prescribed general earnings in respect of which Class 1A contributions not payable

3. Class 1A contributions are not to be payable in respect of general earnings which are test and trace support payments.

30th September 2020

James Morris
Michael Tomlinson
Two of the Lords Commissioners of Her
Majesty's Treasury

The Secretary of State concurs.

Signed by authority of the Secretary of State for Work and Pensions.

30th September 2020

Guy Opperman
Minister for Pensions and Financial Inclusion
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that “test and trace support payments” paid by local authorities in England to people who have been required to self-isolate due to coronavirus will be disregarded when calculating the amount of earnings for the purposes of calculating liability to pay primary and secondary Class 1 contributions, as provided for by regulation 2, and that Class 1A contributions are not payable on such payments, as provided for by regulation 3.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.