
STATUTORY INSTRUMENTS

2018 No. 120

The Social Security (Contributions)
(Amendment) Regulations 2018

PART 1

Optional remuneration arrangements: consequential amendments

4. In regulation 22A (amounts to be treated as earnings in connection with the use of qualifying vehicles other than cycles), after paragraph (2) insert—

“(2A) But the amount in paragraph (2) is taken to be RME (without the subtraction of QA) so far as the aggregate of relevant motoring expenditure is paid pursuant to optional remuneration arrangements.”.