

## SCHEDULE 1

### EXEMPTION FOR EXISTING MICRO-BUSINESSES AND NEW BUSINESSES

#### **Employees**

**8.—**(1) In this Schedule, “employee” means an individual who has entered into, or works under, a contract of employment.

(2) In sub-paragraph (1) “contract of employment” means a contract of service, whether express or implied, and (if it is express) whether oral or in writing.

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Overpayments and Recovery) Regulations 2013, Paragraph 8.