



Jobseekers Act 1995

1995 CHAPTER 18

PART II

BACK TO WORK SCHEMES

27 Employment of long-term unemployed: deductions by employers

- (1) An employee is a “qualifying employee” in relation to his employer for the purposes of this section if, immediately before beginning his employment with that employer, he had been entitled to a jobseeker’s allowance for a continuous period of not less than two years.
- (2) An employee is also a “qualifying employee” in relation to his employer for the purposes of this section if—
 - (a) immediately before beginning his employment with that employer, he had been unemployed for a continuous period of not less than two years;
 - (b) he is under pensionable age; and
 - (c) he falls within a prescribed description of person.
- (3) Regulations may make provision for any employer who employs a person who is a qualifying employee in relation to him, to make deductions from the employer’s contributions payments in accordance with the regulations and in prescribed circumstances.
- (4) Those regulations may, in particular, make provision as to the period for which deductions may be made by an employer.
- (5) Regulations may provide, in relation to cases where an employee is a qualifying employee in relation to more than one employer at the same time, for the right to make deductions to be confined to one employer—
 - (a) determined in accordance with the regulations; and
 - (b) certified by the Secretary of State, in accordance with the regulations, to be the employer entitled to make those deductions.
- (6) Regulations may—

Status: This is the original version (as it was originally enacted).

- (a) provide that, in prescribed circumstances, a person who would not otherwise satisfy the condition in subsection (1) is to be treated as satisfying it;
 - (b) provide that, in prescribed circumstances, a person who would not otherwise satisfy the condition in subsection (2)(a) is to be treated as satisfying it;
 - (c) prescribe circumstances in which, for prescribed purposes, two or more employers are to be treated as one;
 - (d) make provision for the payment, in prescribed circumstances, by the Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State, of sums to employers who are unable to make the whole or part of any deductions which they are entitled to make;
 - (e) require persons to maintain such records in connection with deductions made by them as may be prescribed;
 - (f) require persons who have made deductions to furnish to the Secretary of State such documents and information, at such time, as may be prescribed.
- (7) Where, in accordance with any provision of regulations made under this section, an amount has been deducted from an employer's contributions payments, the amount so deducted shall (except in such cases as may be prescribed) be treated for the purposes of any provision made by or under any enactment in relation to primary or secondary Class 1 contributions as having been—
- (a) paid (on such date as may be determined in accordance with the regulations); and
 - (b) received by the Secretary of State,
- towards discharging the employer's liability in respect of such contributions.
- (8) In this section—
- “contributions payments”, in relation to an employer, means the aggregate of the payments which he is required to make by way of primary or secondary Class 1 contributions;
 - “deductions” means deductions made in accordance with regulations under subsection (3); and
 - “employee” and “employer” have such meaning as may be prescribed.