

SCHEDULE 1

Regulation 2

PART I

<i>Column (A)</i> <i>Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of employed earner</i>	<i>Column (B)</i> <i>Persons excepted from the operation of column (A)</i>
1. Employment as an office cleaner or in any similar capacity in any premises other than those used as a private dwelling-house.	1. None.
2. Employment (not being employment in respect of which a person is, under the provisions of paragraph 1, 3 or 5 of this Schedule, treated as falling within the category of an employed earner) in which the person employed renders, or is under obligation to render, personal service and is subject to supervision, direction or control, or to the right of supervision, direction or control, as to the manner of the rendering of such service and where the person employed is supplied by or through some third person (including, in the case of a body of persons unincorporate, a body of which the person employed is a member) and—	2. Any person in employment described in paragraph 2 in column (A)—
(a) where earnings for such service are paid by or through, or on the basis of accounts submitted by, that third person or in accordance with arrangements made with that third person; or	(a) where the service of the person employed is rendered in his own home or on other premises not under the control or management of the person to whom the person employed is supplied (except where such other premises are premises at which the person employed is required, by reason of the nature of the service, to render service); or
(b) where payments, other than to the person employed, are made by way of fees, commission or other payments of like nature which relate to the continued employment in that employment of the person employed.	(b) who is employed as an actor, singer, musician or other entertainer or as a fashion, photographic or artist's model; or
(c) in a case where earnings are not paid by or through, or on the basis of accounts submitted by, that third person—	
(i) where the person employed has obtained that employment through a third person as part of that third person's activities in which persons	

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<i>Column (A)</i>	<i>Column (B)</i>
<p><i>Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of employed earner</i></p> <p>seeking employment are introduced to persons requiring their services; and</p> <p>(ii) where as a result of such an introduction the person employed and the person to whom he has been introduced have entered into a contract with each other for the rendering of such service; and</p> <p>(iii) where only the person employed and the person to whom he has been introduced have a direct financial interest in the continued employment in that employment of the person employed.</p> <p>3. Employment of a person by his or her spouse for the purposes of the spouse's employment.</p> <p>4. Employment (not being employment described in paragraph 2 in column (A) of this Schedule) as a lecturer, teacher, instructor or in any similar capacity in an educational establishment by any person providing education being employment in which—</p> <p>(a) the person employed has agreed, prior to giving the instruction, to give it on at least four days in three consecutive months; and</p> <p>(b) the person employed gives the instruction in the presence of the persons to whom the instruction is given except where the employment is in the Open University; and</p> <p>(c) the earnings in respect of the employment are paid by, or on behalf of, the person providing the education.</p> <p>5. Employment as a minister of religion, not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E.</p>	<p><i>Persons excepted from the operation of column (A)</i></p> <p>3. None.</p> <p>4. Any person in employment described in paragraph 4 in column (A) where the instruction is given as public lectures.</p> <p>5. Any person in employment described in paragraph 5 of column (A) whose remuneration in respect of that employment (disregarding any payment in kind) does not consist wholly or mainly of stipend or salary.</p>

PART II

<i>Column (A)</i> <i>Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of self-employed earner</i>	<i>Column (B)</i> <i>Persons excepted from the operation of column (A)</i>
<p>6. Employment (not being employment described in paragraph 2 in column (A) of this Schedule) by any person responsible for the conduct or administration of any examination leading to any certificate, diploma, degree or professional qualification—</p> <p>(a) as an examiner, moderator or invigilator or in any similar capacity; or</p> <p>(b) in which the person employed is engaged to set questions or tests for any such examination, under a contract where the whole of the work to be performed is to be performed in less than twelve months.</p>	<p>6. None.</p>

PART III

<i>Column (A)</i> <i>Employments which, subject to the exceptions in column (B) of this Part, are to be disregarded</i>	<i>Column (B)</i> <i>Employments excepted from the operation of column (A)</i>
<p>7. Employment by the father, mother, grandfather, grandmother, stepfather, stepmother, son, daughter, grandson, granddaughter, stepson, stepdaughter, brother, sister, half-brother or half-sister of the person employed, in so far as the employment—</p> <p>(a) is employment in a private dwelling-house in which both the person employed and the employer reside; and</p> <p>(b) is not employment for the purposes of any trade or business carried on there by the employer.</p>	<p>7. None.</p>
<p>8. Employment (whether or not under a contract of service) of a person by his or her spouse otherwise than for the purposes of the spouse's employment.</p>	<p>8. None.</p>
<p>9. Any employment or employments as a self-employed earner (including any employment</p>	<p>9. None.</p>

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<i>Column (A)</i>	<i>Column (B)</i>
<i>Employments which, subject to the exceptions in column (B) of this Part, are to be disregarded</i>	<i>Employments excepted from the operation of column (A)</i>
<p>in respect of which a person is, under these regulations, treated as falling within the category of a self-employed earner) where the earner is not ordinarily employed in such employment or employments.</p> <p>10. Employment for the purpose of any election or referendum authorised by Act of Parliament—</p> <p>(a) as a returning officer or acting returning officer; or</p> <p>(b) as a Chief Counting Officer or counting officer; or</p> <p>(c) of any person by any officer referred to in (a) or (b) above.</p>	<p>10. None.</p>

SCHEDULE 2

Regulation 3

CIRCUMSTANCES IN WHICH EMPLOYMENT IS TREATED AS CONTINUING

Where a person is employed as a self-employed earner or in an employment in respect of which he is, under these regulations, treated as falling within the category of a self-employed earner, the employment shall in either case be treated as continuing unless and until he is no longer ordinarily employed in that employment.

SCHEDULE 3

Regulation 5

EMPLOYMENTS IN RESPECT OF WHICH PERSONS ARE TREATED AS SECONDARY CLASS 1 CONTRIBUTORS

<i>Column (A)</i>	<i>Column (B)</i>
<i>Employments</i>	<i>Persons treated as secondary Class 1 contributors</i>
<p>1. Employment as an office cleaner or in any similar capacity in any premises other than those used as a private dwelling-house.</p> <p>(b) in any other case, except where the employment is also one described in paragraph 4 in column (A) of this Schedule, the person with whom the person employed contracted to do the work.</p>	<p>1. (a) Where the person employed is supplied by, or through the agency of, some third person and receives his remuneration from, or through the agency of, that third person, that third person;</p>

<i>Column (A)</i> <i>Employments</i>	<i>Column (B)</i> <i>Persons treated as secondary</i> <i>Class 1 contributors</i>
<p>2. Employment, whether or not under a contract of service (not being employment described in paragraph 2 in column (B) of Schedule 1 to these regulations or an employment to which paragraph 1, 4, 5, 7 or 8 of this Schedule applies) in which the person employed renders, or is under an obligation to render, personal service and is subject to supervision, direction or control, or to the right of supervision, direction or control, as to the manner of the rendering of such service and where the person employed is supplied by or through some third person (including, in the case of a body of persons unincorporate, a body of which the person employed is a member) and—</p>	<p>2. (a) In England and Wales where the person employed is supplied by or through the agency of a body of persons unincorporate and the person employed is a member of that body, the other members of that body, and, in any other case, the third person by whom or through whose agency the person employed is supplied;</p>
<p>(a) where earnings for such service are paid by or through, or on the basis of accounts submitted by, that third person or in accordance with arrangements made with that third person; or</p>	<p>(b) in Scotland, the third person by whom or through whose agency the person employed is supplied;</p>
<p>(b) where payments, other than to the person employed, are made by way of fees, commission or other payments of like nature which relate to the continued employment in that employment of the person employed.</p>	<p>(c) where the other members of the body or the third person specified in sub-paragraph (a) or, as the case may be, the third person specified in sub-paragraph (b) of this paragraph do not fulfil the conditions as to residence or presence in Great Britain prescribed in regulation 113(1) (b) of the Social Security (Contributions) Regulations 1975, the person to whom the person employed is supplied (and in that case sub-paragraph (a) or, as the case may be, sub-paragraph (b) shall not apply).</p>
<p>3. Employment of a person by his or her spouse for the purposes of the spouse's employment.</p>	<p>3. The spouse.</p>
<p>4. Employment (not being employment in respect of which a secondary contributor, in any particular case, is prescribed in paragraph 1(a) in column (B) of this Schedule, and not being employment described in paragraph 2 in column (A) of that Schedule) by a company, being a company within the meaning of the Companies Act 1948 and in voluntary liquidation but carrying on business under a liquidator.</p>	<p>4. The person who at the time of the employment holds the office of liquidator.</p>
<p>5. Employment in chambers as a barrister's clerk.</p>	<p>5. The head of chambers.</p>

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<i>Column (A)</i> <i>Employments</i>	<i>Column (B)</i> <i>Persons treated as secondary Class 1 contributors</i>
<p>6. Employment (not being employment described in paragraph 4 in column (B) of Schedule 1 to these regulations or an employment to which paragraph 2 of this Schedule applies) as a lecturer, teacher, instructor or in any similar capacity in an educational establishment by any person providing education being employment in which—</p> <p>(a) the person employed has agreed, prior to giving the instruction, to give it on at least four days in three consecutive months; and</p> <p>(b) the person employed gives the instruction in the presence of the persons to whom the instruction is given except where the employment is in the Open University; and</p> <p>(c) the earnings in respect of the employment are paid by, or on behalf of, the person providing the education.</p>	<p>6. The person providing the education.</p>
<p>7. Employment as a minister of the Church of England, not being employment under a contract of service.</p>	<p>7. The Church Commissioners for England.</p>
<p>8. Employment as a minister of religion not being employment—</p> <p>(a) as a minister of the Church of England; or</p> <p>(b) under a contract of service; or</p> <p>(c) described in paragraph 5 in column (B) of Schedule 1 to these regulations</p> <p>(iii) no person falls to be treated as a secondary contributor by virtue of sub-paragraph (b) (i) or (ii) of this paragraph, the person responsible for the administration of the fund from which the minister of religion first receives a payment of remuneration in the tax year.</p>	<p>8. (a) Where the remuneration in respect of the employment is paid from one fund, the person responsible for the administration of that fund;</p> <p>(b) where the remuneration in respect of the employment is paid from more than one fund and—</p> <p>(i) remuneration is also paid from one of those funds to other ministers of religion, the person responsible for the administration of that fund;</p> <p>(ii) remuneration is also paid from two or more of those funds to other ministers of religion, the person responsible for the administration of the fund from which remuneration is paid to the greatest number of ministers of religion who carry out their duties in Great Britain;</p>

SCHEDULE 4

Regulation 6(1)

REVOCATIONS

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
Regulations revoked	References	Extent of revocation
The Social Security (Categorisation of Earners) Regulations 1975	S.I. 1975/528	The whole regulations
The Social Security (Categorisation of Earners) Amendment Regulations 1976	S.I. 1976/404	The whole regulations
The Social Security (Categorisation of Earners) Amendment Regulations 1977	S.I. 1977/1015	The whole regulations
The Social Security (Categorisation of Earners and Contributions) Amendment Regulations 1977	S.I. 1977/1987	Regulations 1(2)(a) and 2 to 7 inclusive.
The Social Security (Categorisation of Earners) Amendment Regulations 1978	S.I. 1978/1462	The whole regulations