

SCHEDULE 3 **U.K.**

PAYMENTS TO BE DISREGARDED IN THE CALCULATION OF EARNINGS  
FOR THE PURPOSES OF EARNINGS-RELATED CONTRIBUTIONS

PART VI **U.K.**

PENSIONS AND PENSION CONTRIBUTIONS

**[<sup>F1</sup>Pension payments and pension contributions disregarded **U.K.****

1. The payments mentioned in [<sup>F2</sup>this Part] are disregarded in the calculation of earnings for the purposes of earnings-related contributions.]

**Textual Amendments**

- F1** Sch. 3 Pt. VI para. 1 substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(2)**
- F2** Words in Sch. 3 Pt. VI para. 1 substituted (6.4.2015) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2015 \(S.I. 2015/543\)](#), regs. 1, **3**

**[<sup>F3</sup> Contributions to, and benefits from, registered pension schemes **U.K.****

2. A payment—

- (a) by way of employer's contribution towards a registered pension scheme to which section 308<sup>F4</sup>... of ITEPA 2003 (exemption of contributions to registered pension scheme) applies;
- (b) by way of any benefit pursuant to a registered pension scheme to which—
- (i) section 204(1) (authorised pensions and lump sums) of, and Schedule 31 (taxation of benefits under registered pension schemes) to, the Finance Act 2004 applies; or
- (ii) section 208 or 209 of that Act (unauthorised payments) applies.]

**Textual Amendments**

- F3** Sch. 3 Pt. VI paras. 2 3 substituted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(3)**
- F4** Word in Sch. 3 Pt. VI para. 2(a) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **6(a)** (with reg. 11)

**[<sup>F3</sup>Migrant member relief and corresponding relief [<sup>F5</sup>etc.]] **U.K.****

[<sup>F3</sup>3.—[<sup>F6</sup>(1)] A payment by way of—

- (a) an employer's contribution to which paragraph 2 of Schedule 33 of the Finance Act 2004 (relief for employers' contributions) applies [<sup>F7</sup>and any benefit referable to that contribution];

*Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART VI. (See end of Document for details)*

- (b) an employer’s contribution to which article 15(2) of the Taxation of Pension Schemes (Transitional Provisions) Order 2006 (employers with pre-commencement entitlement to corresponding relief) applies [<sup>F8</sup>and any benefit referable to that contribution]; <sup>F9</sup>...
  - [<sup>F10</sup>(ba) an employer’s contribution to a pension scheme established by a government outside the United Kingdom for the benefit of its employees or primarily for their benefit, and any benefit referable to such a contribution (whenever made);]
  - <sup>F11</sup>(c) .....
  - [<sup>F12</sup>(d) benefits from a pension scheme which are referable to contributions made before 6<sup>th</sup> April 2006, provided that section 386 of ITEPA 2003 did not apply to those contributions by virtue of section 390 of that Act; or
  - (e) benefits subject to the unauthorised payment charge imposed by section 208 of the Finance Act 2004 as applied to a relevant non-UK scheme by virtue of paragraph 1 of Schedule 34 to that Act.]
- [<sup>F13</sup>(2) Expressions defined in Schedule 34 to the Finance Act 2004 have the same meaning in this paragraph as they have there.]]

<b>Textual Amendments</b>	
<b>F3</b>	Sch. 3 Pt. VI paras. 2 3 substituted (6.4.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576)</a> , regs. 1, <b>8(3)</b>
<b>F5</b>	Word in Sch. 3 Pt. VI para. 3 heading added (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(2)</b>
<b>F6</b>	Sch. 3 Pt. VI para. 3(1): sch. 3 Pt. 6 para. 3 renumbered as sch. 3 Pt. 6 para. 3(1) (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(3)</b>
<b>F7</b>	Words in Sch. 3 Pt. VI para. 3(1)(a) added (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(a)</b>
<b>F8</b>	Words in Sch. 3 Pt. VI para. 3(1)(b) added (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(b)</b>
<b>F9</b>	Word in Sch. 3 Pt. VI para. 3(1)(b) omitted (16.11.2006) by virtue of <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(c)</b>
<b>F10</b>	Sch. 3 Pt. VI para. 3(1)(ba) inserted (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(c)</b>
<b>F11</b>	Sch. 3 Pt. VI para. 3(1)(c) omitted (16.11.2006) by virtue of <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(d)</b>
<b>F12</b>	Sch. 3 Pt. VI para. 1(d)(e) added (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(4)(e)</b>
<b>F13</b>	Sch. 3 Pt. VI para. 3(2) added (16.11.2006) by <a href="#">The Social Security (Contributions) (Amendment No. 5) Regulations 2006 (S.I. 2006/2829)</a> , regs. 1, <b>3(5)</b>

**Funded unapproved retirement benefit schemes. U.K.**

4. A payment by way of relevant benefits pursuant to a retirement benefits scheme which has not been approved by the Board for the purposes of Chapter I of Part XIV of the Taxes Act and attributable to payments prior to 6th April 1998.

Here “relevant benefits” has the meaning given in section 612 of the Taxes Act.

**Payments to pension previously taken into account in calculating earnings U.K.**

5. A payment by way of any benefit pursuant to a retirement benefits scheme which has not been approved by the Board for the purposes of Chapter I of Part XIV of the Taxes Act and attributable

to payments on or after 6th April 1998 [<sup>F14</sup>and before 6th April 2006] which have previously been included in a person's earnings for the purpose of the assessment of his liability for earnings-related contributions.

**Textual Amendments**

**F14** Words in Sch. 3 Pt. VI para. 5 inserted (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(4)**

**Payments in good faith to scheme solely for providing approved benefits. U.K.**

<sup>F15</sup>6. ....

**Textual Amendments**

**F15** Sch. 3 Pt. VI para. 6 omitted (6.4.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(5)**

**[<sup>F16</sup>Payments to [<sup>F17</sup>and benefits from] pension schemes] exempt from UK taxation under double taxation agreements U.K.**

7.—(1) A payment to a pension scheme which is afforded relief from taxation by virtue of [<sup>F18</sup>any of the following provisions, and any benefit referable to that payment]—

- (a) Article 25(8) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (France) Order 1968<sup>F19</sup>;
- (b) Article 17A of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Republic of Ireland) Order 1976<sup>F20</sup>;
- [<sup>F21</sup>(bb) Article 27(2) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Canada) Order 1980;]
- (c) Article 28(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income)(Denmark) Order 1980<sup>F22</sup>.
- [<sup>F23</sup>(d) Article 18 of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (The United States of America) Order 2002.]
- [<sup>F24</sup>(e) Article 17(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (South Africa) Order 2002;
- (f) Article 17(3) of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Chile) Order 2003.]
- <sup>F25</sup>(2) .....

**Textual Amendments**

**F16** Words in Sch. 3 Pt. VI para. 7 heading substituted (6.4.2005) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2005 \(S.I. 2005/778\)](#), regs. 1(1), **9(3)(a)**

**F17** Words in Sch. 3 Pt. VI para. 7 heading inserted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(a)**

**F18** Words in Sch. 3 Pt. VI para. 7(1) inserted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(b)**

**Changes to legislation:** There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART VI. (See end of Document for details)

- F19** S.I. 1968/1869: paragraph (8) was added to Article 25 by Article 16 of the Protocol set out in the Schedule to S.I. 1987/2055.
- F20** S.I. 1976/2151: Article 17A was added by Article 1 of the Protocol set out in the Schedule to S.I. 1995/764.
- F21** Sch. 3 Pt. VI para. 7(1)(bb) inserted (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **8(6)(a)(i)**
- F22** S.I. 1980/1960: Paragraph (3) was substituted by Article X(2) of the Protocol set out in Part I of the Schedule in S.I. 1996/3165.
- F23** Sch. 3 Pt. VI para. 7(d) inserted (6.4.2005) by The Social Security (Contributions) (Amendment No. 3) Regulations 2005 (S.I. 2005/778), regs. 1(1), **9(3)(b)**
- F24** Sch. 3 Pt. VI added (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **8(6)(a)(ii)**
- F25** Sch. 3 Pt. VI para. 7(2) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **8(6)(b)**

**[<sup>F26</sup>C Contributions to, and benefits from, employer-financed retirement benefits schemes **U.K.****

8. A payment by way of—
- (a) an employer’s contribution towards an employer-financed retirement benefits scheme; and
  - (b) benefits, pursuant to an employer-financed retirement benefits scheme, to which paragraph 10 applies.

Here and in paragraph 10 “employer-financed retirement benefits scheme” has the meaning given in section 393A of ITEPA 2003.

**Textual Amendments**

- F26** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **8(7)**

**Contributions to, and pension payments from, employer-financed pension only schemes **U.K.****

- 9.—(1) A payment by way of—
- (a) an employer’s contribution towards an employer-financed pension only scheme; and
  - (b) a pension, pursuant to an employer-financed pension only scheme, which is income charged to tax pursuant to Part 9 of ITEPA 2003 to which paragraph 10 applies.
- (2) In this paragraph “employer-financed pension only scheme” means a scheme—
- (a) financed by payments made by or on behalf of the secondary contributor, and
  - (b) providing only a pension (and which is accordingly not an employer-financed retirement benefits scheme because it does not provide relevant benefits).

Here “relevant benefits” has the meaning given in section 393B of ITEPA 2003.

**Textual Amendments**

- F26** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **8(7)**

## Payments from employer-financed retirement benefits schemes and employer-financed pension only schemes **U.K.**

- 10.—(1) This paragraph applies to payments in paragraphs 8(b) and 9(1)(b) which—
- (a) if the scheme had been a registered pension scheme—
    - (i) would have been authorised member payments under any of the provisions of section 164 of the Finance Act 2004 (authorised member payments) listed in sub-paragraph (4); and
    - (ii) would satisfy any of the conditions in sub-paragraph (5); and
  - (b) are made after the employment of the employed earner by—
    - (i) the secondary contributor,
    - (ii) a subsidiary of the secondary contributor, or
    - (iii) a person connected with the secondary contributor or a subsidiary of the secondary contributor,
- has ceased.

For the purposes of this sub-paragraph—

“subsidiary” has the meaning given in section 838 of the Taxes Act 1988; and

an employer is connected with any of the persons with respect to whom he would be a connected person by virtue of section 839 of that Act.

- (2) In the following provisions of this paragraph—
- (a) “the Act” means the Finance Act 2004;
  - (b) a reference to a numbered section or Schedule (without more) is a reference to the section or Schedule bearing that number in the Act; and
  - (b) any reference to a numbered pension rule is to the pension rule contained in section 165 bearing that number.
- (3) In applying any provision of the Act for the purposes of this paragraph, a reference to the scheme administrator is to be read as a reference to—
- (a) the responsible person, within the meaning of section 399A of ITEPA 2003, in relation to the employer-financed retirement benefits scheme, or
  - (b) the person who would be the responsible person if the scheme were an employer-financed retirement benefits scheme.
- (4) The provisions referred to in sub-paragraph (1)(a)(i) are—
- (a) <sup>F27</sup>section 164(a)]<sup>F27</sup>section 164(1)(a)] (pensions permitted by the pension rules (see section 165)),
  - (b) <sup>F28</sup>section 164(b)]<sup>F28</sup>section 164(1)(b)] (lump sums permitted by the lump sum rule (see section 166)),
  - (c) <sup>F29</sup>section 164(e)]<sup>F29</sup>section 164(1)(e)] (payments pursuant to a pension sharing order or provision), and
  - (d) <sup>F30</sup>section 164(f)]<sup>F30</sup>section 164(1)(f)] (payments of a description prescribed by regulations made by the Commissioners for Revenue and Customs).
- (5) The conditions referred to in sub-paragraph (1)(a)(ii) are that, if the scheme had been a registered pension scheme—
- <sup>F31</sup>(a) any pension payable under its rules would have satisfied pension rules 1, 3 and 4;]

*Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART VI. (See end of Document for details)*

- (b) in relation to any lump sum payable under its rules, section 166(1)(a) (pension commencement lump sum) and paragraphs 1 to 3 of Schedule 29, as modified by sub-paragraph (6) below, would have been satisfied;
  - (c) in relation to any lump sum payable under its rules, section 166(1)(b) (serious ill-health lump sum) and paragraph 4 of Schedule 29, as modified by sub-paragraph (6) below, would have been satisfied; and
  - (d) any pension is payable until the member’s death in instalments at least annually.
- (6) The amount to be disregarded shall be computed in accordance with Part 1 of Schedule 29 (lump sum rule) as if that Part were modified as follows—
- (a) in paragraph 1 (pension commencement lump sum)—
    - (i) paragraphs (b) and (f) of sub-paragraph (1) were omitted,
    - (ii) for sub-paragraph (2) there were substituted—
 

“(2) But if a lump sum falling within sub-paragraph (1) exceeds the permitted lump sum, no part of it shall be disregarded.”;
    - (iii) sub-paragraph (4) were omitted; and
    - (iv) for sub-paragraph (5) there were substituted—
 

“(5) Paragraph 2 defines the permitted lump sum.”;
  - (b) for paragraph 2 there were substituted—
 

“2. The permitted lump sum is the higher of—

$$\text{MVF}4\text{andLS}+(\text{MAP}\times 20)4$$

where—

MVF is the market value of the employee’s employer-financed retirement benefits scheme fund at the time the benefit is paid to the individual,

LS is the amount of the lump sum, and

MAP is the maximum annual pension which could be paid to the member under the arrangement.”;
  - (c) paragraph 3 were omitted;
  - (d) in paragraph 4, paragraphs (b) and (c) of sub-paragraph (1) and [F32sub-paragraph (2)] [F32sub-paragraphs (2) and (3)] were omitted.
- (7) No payment by way of benefits shall be disregarded by virtue of this paragraph if they are payable in respect of a period during which an earner is—
- (a) engaged as a self-employed earner under a contract for services with, or
  - (b) re-employed as an employed earner by,
- the secondary contributor from employment with whom the benefits were derived.

**Textual Amendments**

- F26** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**
- F27** Words in Sch. 3 Pt. VI para. 10(4)(a) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(i)**
- F28** Words in Sch. 3 Pt. VI para. 10(4)(b) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(ii)**

- F29** Words in Sch. 3 Pt. VI para. 10(4)(c) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(iii)**
- F30** Words in Sch. 3 Pt. VI para. 10(4)(d) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(iv)**
- F31** Words in Sch. 3 Pt. VI para. 10(5)(a) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2012 \(S.I. 2012/817\)](#), regs. 1(1), **6(b)** (with reg. 11)
- F32** Words in Sch. 3 Pt. VI para. 10(6)(d) substituted (E.W.S.) (6.12.2011) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2011 \(S.I. 2011/2700\)](#), regs. 1(1), **6(c)(vi)**

### [<sup>F33</sup>Armed forces early departure scheme payments **U.K.**

**10A.** A payment under a scheme established by the Armed Forces Early Departure Payments Scheme Order 2005 ([S.I. 2005/437](#)) [<sup>F34</sup>or by the Armed Forces Early Departure Payments Scheme Regulations 2014 ([S.I. 2014/2328](#))].]

#### Textual Amendments

- F26** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**
- F33** Sch. 3 Pt. VI para. 10A inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **40(b)**
- F34** Words in Sch. 3 para. 10A inserted (1.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(2), **21(2)**

#### Modifications etc. (not altering text)

- C1** Sch. 3 Pt. VI para. 10A extended (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\)](#), s. 16

### Superannuation funds to which section 615(3) of the Taxes Act applies **U.K.**

**11.** A payment by way of employer's contribution to a superannuation fund to which section 615(3) of the Taxes Act applies, and a payment by way of [<sup>F35</sup>a pension or] an annuity paid by such a fund [<sup>F36</sup>....]

#### Textual Amendments

- F26** Sch. 3 Pt. VI paras. 8-11 added (6.4.2006) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2006 \(S.I. 2006/576\)](#), regs. 1, **8(7)**
- F35** Words in Sch. 3 Pt. VI para. 11 inserted (16.11.2006) by [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **4(2)**
- F36** Words in Sch. 3 Pt. VI para. 11 omitted (16.11.2006) by virtue of [The Social Security \(Contributions\) \(Amendment No. 5\) Regulations 2006 \(S.I. 2006/2829\)](#), regs. 1, **4(3)**

### [<sup>F37</sup>Independent advice in respect of conversions and transfers of pension scheme benefits **U.K.**

**12.** A payment or reimbursement to which no liability to income tax arises by virtue of section 308B of ITEPA 2003 (independent advice in respect of conversions and transfers of pension scheme benefits).]



### Textual Amendments

**F37** Sch. 3 Pt. VI para. 12 inserted (6.4.2015) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2015 \(S.I. 2015/543\)](#), regs. 1, 4

### [<sup>F38</sup> Payments and reimbursements of the cost of pensions advice **U.K.**

**13.**—(1) A payment or reimbursement of costs incurred, by or in respect of an employee or former or prospective employee, in obtaining relevant pensions advice, if Condition A or B is met.

(2) This paragraph does not apply in relation to a person in a tax year so far as the total amount of any payments and reimbursements under sub-paragraph (1) in the person’s case in that year exceeds £500.

(3) If in a tax year there is in relation to an individual more than one person who is an employer or former employer, sub-paragraphs (1) and (2) apply in relation to the individual as employee or former or prospective employee of any one of those persons separately from their application in relation to the individual as employee or former or prospective employee of any other of those persons.

(4) “Relevant pensions advice”, in relation to a person, means information or advice in connection with—

- (a) the person’s pension arrangements; or
- (b) the use of the person’s pension funds.

(5) Condition A is that the payment or reimbursement is provided under a scheme that is open—

- (a) to the employer’s employees generally; or
- (b) generally to the employer’s employees at a particular location.

(6) Condition B is that the payment or reimbursement is provided under a scheme that is open generally to the employer’s employees, or generally to those of the employer’s employees at a particular location, who—

- (a) have reached the minimum qualifying age; or
- (b) meet the ill-health condition.

(7) The “minimum qualifying age”, in relation to an employee, means the employee’s relevant pension age less 5 years.

(8) “Relevant pension age”, in relation to an employee, means—

- (a) where paragraph 22 or 23 of Schedule 36 to the Finance Act 2004 applies in relation to the employee and a registered pension scheme of which the employee is a member, the employee’s protected pension age (see paragraphs 22(8) and 23(8) of Schedule 36 to the Finance Act 2004); or
- (b) in any other case, the employee’s normal minimum pension age, as defined by section 279(1) of the Finance Act 2004.

(9) The “ill-health condition” is met by an employee if the employer is satisfied, on the basis of evidence provided by a registered medical practitioner, that the employee is (and will continue to be) incapable of carrying on his or her occupation because of physical or mental impairment.]

### Textual Amendments

**F38** Sch. 3 Pt. VI para. 13 inserted (6.4.2017) by [The Social Security \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/307\)](#), regs. 1, 4



[<sup>F39</sup>**Compensation payments under Part 1 of the Public Service Pensions and Judicial Offices Act 2022** **U.K.**]

14. A compensation payment made under or by virtue of Part 1 (Public Service Pension Schemes) of the Public Service Pensions and Judicial Offices Act 2022.]

**Textual Amendments**

**F39** Sch. 3 Pt. 6 para. 14 inserted (9.8.2023) by [The Social Security \(Contributions\) \(Amendment No. 6\) Regulations 2023 \(S.I. 2023/823\)](#), regs. 1, 2

[<sup>F40</sup>**War Widows Recognition payments** **U.K.**]

15. A payment made by the Ministry of Defence to a person under the War Widows Recognition Payment Scheme.]

**Textual Amendments**

**F40** Sch. 3 Pt. 6 para. 15 inserted (1.12.2023) by [The Social Security \(Contributions\) \(Amendment No. 7\) Regulations 2023 \(S.I. 2023/1172\)](#), regs. 1, 2

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART VI.