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STATUTORY INSTRUMENTS

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**2011 No. 2700**

**The Social Security (Contributions)  
(Amendment No. 5) Regulations 2011**

**Payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions**

5. In Part 5 of Schedule 3, in paragraph 7A—  
(a) for sub-paragraph (1) and the heading substitute—

**“Qualifying childcare vouchers for employees who joined a scheme on or after 6th April 2011, or before 6th April 2011 where there has been a break in employment or a 52 week break in receiving vouchers recommencing on or after 6th April 2011**

7A.—(1) A qualifying childcare voucher, where an employee joined a scheme—

- (a) on or after 6th April 2011;  
(b) before 6th April 2011 but ceased to be employed by the employer and was subsequently re-employed by the employer and re-joined the scheme on or after 6th April 2011; or  
(c) before 6th April 2011 and there was a continuous period of 52 weeks ending on or after 6th April 2011 throughout which vouchers were not being provided for the employee under the scheme,

subject to the qualifications in sub-paragraphs (3) and (6).”;

- (b) in sub-paragraph (15)—  
(i) in paragraph (a) omit “and”, and  
(ii) for paragraph (b) substitute—  
    “(b) guaranteed contractual bonuses;  
    (c) contractual commission;  
    (d) guaranteed overtime payments;  
    (e) location or cost of living allowances;  
    (f) shift allowances;  
    (g) skills allowances;  
    (h) retention and recruitment allowances; and  
    (i) market rate supplements.”; and

- (c) in sub-paragraph (16)—

- (i) before paragraph (a) insert—

    “(za) contributions under a pension scheme if the employee has authorised the employer to make the deductions from relevant payments (as defined

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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by regulation 4 of the PAYE Regulations<sup>(1)</sup> for which relief at source is given under section 192(1) of the Finance Act 2004<sup>(2)</sup> (relief at source);”;

(ii) in paragraph (a) omit “registered” and after “tax year” add “in accordance with the PAYE Regulations” ;

(iii) in paragraph (b) after “tax year” add “in accordance with the PAYE Regulations”;

(iv) in paragraph (c) after “with” insert “the”; and

(v) for paragraph (e) substitute—

“(e) amounts equivalent to the amount of the personal allowance under section 35(1) of the Income Tax Act 2007<sup>(3)</sup>, and in addition if applicable, the amount of the blind person’s allowance under section 38 of that Act.”.

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(1) Regulation 1 of the Social Security (Contributions) Regulations 2001 defines “the PAYE Regulations”.

(2) 2004 c. 12.

(3) 2007 c. 3. Section 35 was amended by sections 3 and 4 of the Finance Act 2009 (c. 10) and the figures in subsection (1) of sections 35 and 38 were last amended by S.I. 2010/2879.