
STATUTORY INSTRUMENTS

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

6. In Part 6 of Schedule 3 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions: pensions and pension contributions)—

- (a) in the heading which appears before paragraph 7, after “to” insert “and benefits from”;
- (b) in paragraph 7(1) after “by virtue of” insert “any of the following provisions, and any benefit referable to that payment”; and
- (c) in paragraph 10—
 - (i) in sub-paragraph (4)(a), for “section 164(a)” substitute “section 164(1)(a)”;
 - (ii) in sub-paragraph (4)(b), for “section 164(b)” substitute “section 164(1)(b)”;
 - (iii) in sub-paragraph (4)(c), for “section 164(e)” substitute “section 164(1)(e)”;
 - (iv) in sub-paragraph (4)(d), for “section 164(f)” substitute “section 164(1)(f)”;
 - (v) omit sub-paragraph (5)(a)(iii); and
 - (vi) in sub-paragraph (6)(d), for “sub-paragraph (2)” substitute “sub-paragraphs (2) and (3)”.