
STATUTORY INSTRUMENTS

2013 No. 1907

**The Social Security (Contributions)
(Amendment No.3) Regulations 2013**

Certain payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions

4. In Schedule 3 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)—

- (a) in Part 8 (travelling, relocation and expenses and allowances of the employment) after 16(c) insert—
 - “(ca) section 293B (UK travel expenses of other elected representatives)(**1**);”;
- (b) in Part 10 (miscellaneous and supplemental) after paragraph 23 (fees relating to the Disclosure and Barring Service) insert —

“Advice relating to proposed employee shareholder agreements

24.—(1) A payment, or reimbursement, in accordance with section 205A(7) of the Employment Rights Act 1996 (employee shareholder status)(**2**), of any reasonable costs in obtaining relevant advice.

(2) “Relevant advice” has the same meaning as section 326B(2) of ITEPA 2003 (advice relating to proposed employee shareholder agreements)(**3**).”.

(1) Section 239B of ITEPA 2003 was inserted by section 10 of the Finance Act 2013.
(2) [1996 c. 18](#). Section 205A(7) is inserted, with effect from 1st September 2013 (see [The Growth and Infrastructure \(Commencement No. 3 and Savings\) Order 2013 \(S.I. 2013/1766 \(C. 72\)\)](#)), by section 31 of the [Growth and Infrastructure Act 2013 \(c. 27\)](#).
(3) Section 326B is inserted, with effect from 1st September 2013 (see [S.I. 2013/1755 \(C. 71\)](#)), by paragraph 37 of Schedule 23 to the Finance Act 2013.