

## SCHEDULE 1

### EXEMPTION FOR EXISTING MICRO-BUSINESSES AND NEW BUSINESSES

#### **Employees of a business**

7. For the purposes of this Schedule, the employees of a business are the persons who are employed for the purposes of the business in connection with any of the activities of which the business consists.

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Overpayments and Recovery) Regulations 2013, Paragraph 7.