
STATUTORY INSTRUMENTS

2013 No. 622

**The Social Security (Contributions)
(Amendment and Application of Schedule 38
to the Finance Act 2012) Regulations 2013**

PART 4

Other provisions relating to Class 1, 1A, 2 and 3 contributions

Amendment of the Social Security (Contributions) Regulations 2001

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

- (a) in Part 5 (certain non-cash vouchers to be disregarded as payments in kind)—
 - (i) omit paragraph 6A; and
 - (ii) in paragraph 7A(4)(a) for “£22” substitute “£25”.
- (b) in Part 6 (pensions and pensions contributions) after paragraph 10 insert—

“Armed forces early departure scheme payments

10A. A payment under a scheme established by the Armed Forces Early Departure Payments Scheme Order 2005 ([S.I. 2005/437](#)).”.