
STATUTORY INSTRUMENTS

2020 No. 1523

The Social Security Contributions (Disregarded Payments) (Coronavirus) (No. 2) Regulations 2020

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

2.—(1) A payment mentioned in paragraph (2) is to be disregarded in the calculation of earnings from an employed earner's⁽¹⁾ employment for the purpose of earnings-related contributions⁽²⁾.

(2) A payment that is made to an employed earner in respect of the cost of a coronavirus test taken, or to be taken, by that employed earner.

(1) “Employed earner” is defined in section 2(1)(a) of the 1992 Act. Section 2(1)(a) of the 1992 NI Act gives an equivalent definition applicable in Northern Ireland.

(2) Section 1(2) of the 1992 Act provides that (National Insurance) contributions under Part I of the Act shall be of various classes, including Class 1, earnings related, contributions. Section 1(2) of the 1992 NI Act makes equivalent provision for Northern Ireland.