
STATUTORY INSTRUMENTS

2020 No. 1523

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

Prescribed general earnings in respect of which Class 1A contributions not payable

3. Class 1A contributions⁽¹⁾ are not to be payable in respect of general earnings which are payments made to an employed earner in respect of the cost of a coronavirus test taken, or to be taken, by that employed earner.

⁽¹⁾ See section 1(2)(b) of the 1992 Act and section 1(2)(b) of the 1992 NI Act.