
STATUTORY INSTRUMENTS

2020 No. 1532

SOCIAL SECURITY, SCOTLAND
SOCIAL SECURITY, WALES

The Social Security Contributions (Disregarded Payments)
(Coronavirus) (Scotland and Wales) Regulations 2020

Made - - - - 14th December 2020

Laid before Parliament 15th December 2020

Coming into force 5th January 2021

**THE SOCIAL SECURITY CONTRIBUTIONS
(DISREGARDED PAYMENTS) (CORONAVIRUS)
(SCOTLAND AND WALES) REGULATIONS 2020**

1. Citation, commencement and interpretation
 2. Payment to be disregarded in the calculation of earnings for the purposes of earnings-related contributions
 3. Prescribed general earnings in respect of which Class 1A contributions not payable
- Signature
Explanatory Note