
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*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 3(2) and (3) and 10(9)(a) of the Social Security Contributions and Benefits Act 1992(1).

The Secretary of State concurs in the making of regulations 1 and 2.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security Contributions (Disregarded Payments) (Coronavirus) (Scotland and Wales) Regulations 2020 and come into force on 5th January 2021.

(2) In these Regulations—

“coronavirus” means severe acute respiratory syndrome coronavirus 2;

“Scottish local authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994(2);

“self-isolation support payment” means—

- (i) a payment known as a Self-Isolation Support Grant made by a Scottish local authority, or
- (ii) a payment made by a Welsh local authority under the scheme known as the Self-Isolation Support Payment scheme,

to a person who has been required to self-isolate due to coronavirus;

“Welsh local authority” means a county council or county borough council in Wales.

(1) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2). Section 10(9)(a) was substituted by section 74(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19) and amended by paragraph 174(12) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(2) 1994 c. 39. Section 2(2) was amended by paragraph 232(1) of Schedule 22 to the Environment Act 1995 (c. 25).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

2. A self-isolation support payment is to be disregarded in the calculation of earnings from an employed earner's⁽³⁾ employment for the purposes of earnings-related contributions.

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

3. Class 1A contributions are not to be payable in respect of general earnings which are self-isolation support payments.

14th December 2020

Rebecca Harris
Michael Tomlinson
Two of the Lords Commissioners of Her
Majesty's Treasury

The Secretary of State concurs.

Signed by authority of the Secretary of State for Work and Pensions.

11th December 2020

Guy Opperman
Minister for Pension and Financial Inclusion
Department for Work and Pensions

(3) "Earnings" and "employed earner" are defined in section 3(1) of the Social Security Contributions and Benefits Act 1992.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that self-isolation support payments made by local authorities under separate schemes in Scotland and Wales to people who have been required to self-isolate due to coronavirus will be disregarded when calculating the amount of earnings for the purposes of calculating liability to pay primary and secondary Class 1 contributions. That is provided for by regulation 2. Regulation 3 provides that Class 1A contributions are not payable on such payments.

A Tax Information and Impact Note covering this instrument will be published on the website at [https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins#coronavirus-\(covid-19\)](https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins#coronavirus-(covid-19)).