
STATUTORY INSTRUMENTS

2020 No. 923

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2020**

Amendment to the Social Security (Contributions) Regulations 2001

2.—(1) Schedule 3 (payments to be disregarded etc...) to the Social Security (Contributions) Regulations 2001⁽¹⁾ is amended as follows.

(2) In Part 7 (payments in respect of training and similar courses), after paragraph 12⁽²⁾ (payments made by employers to earners in full-time attendance at universities &c), insert—

“Payments exempted from income tax under section 254A of ITEPA 2003⁽³⁾”

13. A care leaver’s apprenticeship bursary payment which is exempted from income tax under section 254A of ITEPA 2003.”.

(1) [S.I. 2001/1004](#).

(2) Paragraph 12 was inserted by regulations 2 and 4 of [S.I. 2005/728](#) with effect from 6 April 2005. The insertion has effect in relation to payments of earnings made in respect of the academic year beginning on 1 September 2005 and subsequent academic years: see regulation 1 of [S.I. 2005/728](#). Paragraph 12 was also amended by [S.I. 2007/2401](#).

(3) Section 254A of ITEPA (c.1) was inserted by section 11 of the Finance Act 2020 (c. 14).