
STATUTORY INSTRUMENTS

2023 No. 773

**The Social Security (Contributions)
(Amendment No. 5) Regulations 2023**

Amendment of the Social Security (Contributions) Regulations 2001

2. In Part 10 of Schedule 3 to the Social Security (Contributions) Regulations 2001 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)⁽¹⁾ after paragraph 26 insert—

“Post Office Horizon Shortfall Scheme compensation payments

27.—(1) A top-up payment made by Post Office Limited to a recipient of a compensation payment from the Horizon Shortfall Scheme for the purpose of topping-up that compensation payment to account for sums lost to tax.

(2) In this paragraph—

“Horizon Shortfall Scheme” means the compensation scheme created on 1st May 2020 by Post Office Limited to compensate people who were adversely affected by accounting shortfalls related to the Horizon system;

“the Horizon System” and “Post Office Limited” have the same meaning as in paragraph 26(3).”.

⁽¹⁾ S.I. 2001/1004, relevant amending instruments are S.I. 2011/225, 2014/3159 and 2023/186.