

2024 No. 289

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2)
Regulations 2024**

<i>Made</i> - - - -	<i>4th March 2024</i>
<i>Laid before Parliament</i>	<i>5th March 2024</i>
<i>Coming into force</i> - -	<i>1st April 2024</i>

The Treasury make these Regulations in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a) and section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

The Secretary of State and the Department for Communities concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2024 and come into force on 1st April 2024.

Amendment of the Social Security (Contributions) Regulations 2001

2. In 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)(c), in Part 10, after paragraph 28 insert—

“Parental Transitions Support scheme payments

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- (a) 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), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State.
- (b) 1992 c. 7 (“the 1992 NI Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671 so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland. The functions of the Department of Health and Social Services for Northern Ireland under the 1992 NI Act were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).
- (c) S.I. 2001/1004; relevant amending instruments are S.I. 2001/2412, 2002/2924, 2003/2085, 2008/607, 2008/1431, 2008/2624, 2011/225, 2013/1142, 2013/1907, 2014/3159, 2023/186, 2023/773 and 2024/187.

29. Any Parental Transitions Support scheme(a) payment made by a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994(b) under section 20 of the Local Government in Scotland Act 2003(c).

Jobs Plus Pilot payments

30. Any Jobs Plus Pilot scheme(d) payment made pursuant to arrangements made by the Secretary of State under section 2 of the Employment and Training Act 1973(e).”.

Scott Mann
Mike Wood

4th March 2024

Two of the Lords Commissioners of His Majesty's Treasury

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

Jo Churchill
Minister of State

4th March 2024

Department for Work and Pensions

The Department for Communities concurs.
Sealed with the Official Seal of the Department for Communities on 1st March 2024



David Tarr
A senior officer of the
Department for Communities

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- (a) Details of this scheme have been published at <https://www.gov.scot/publications/parental-transitions-support-guidance-for-local-authorities/>. Paper copies of all relevant documentation relating to the scheme are available for inspection at: His Majesty's Revenue and Customs, 100 Parliament Street, London, SW1A 2BQ.
- (b) 1994 c. 39. Section 2 was amended by paragraph 232(1) of Schedule 22 to the Environment Act 1995 (c. 25).
- (c) 2003 asp 1.
- (d) A scheme introduced by the Department for Work and Pensions to improve employment outcomes for those residing in social housing. Payments of financial incentives under the scheme will be administered by the National Learning and Work Institute through housing associations. This scheme was announced by HM Treasury on 12 September 2023 with further detail on the Jobs Plus Pilot provided on 19 February 2024: <https://www.gov.uk/government/news/124-million-to-help-change-choices-about-work>. Paper copies of all relevant documentation relating to the scheme are available for inspection at: His Majesty's Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.
- (e) 1973 c. 50: section 2 was substituted by section 25(1) of the Employment Act 1988 (c. 19). Subsections 2(4) and 2(6) of the Employment Act 1988 (c. 19) were repealed by section 29(4) of the Employment Act 1989 (c. 38).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) to provide that Parental Transitions Support scheme payments and Jobs Plus Pilot scheme payments will be disregarded in the calculation of earnings for the purpose of establishing liability to Class 1 National Insurance Contributions.

Parental Transitions Support scheme payments are made by Scottish Local Authorities to parents or carers as part of a scheme to ease their progression into work and eligibility is dependent upon the receipt of certain social security benefits as determined by that scheme as well as the receipt of a formal offer to start work. Jobs Plus Pilot scheme payments are made by local housing associations or local authorities in England to persons residing in social housing as an incentive to enter employment.

A Tax Information and Impact Note has not been prepared for this instrument because it contains no substantive changes to National Insurance Contributions policy.

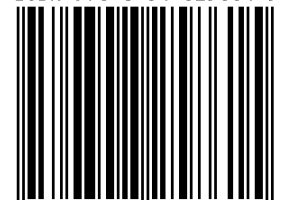
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