
STATUTORY INSTRUMENTS

2001 No. 1004

SOCIAL SECURITY

The Social Security (Contributions) Regulations 2001

Made - - - - 15th March 2001

Laid before Parliament 15th March 2001

Coming into force in accordance with regulation 1

THE SOCIAL SECURITY (CONTRIBUTIONS) REGULATIONS 2001

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security (Contributions) Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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7. Qualifying childcare vouchers for eligible employees who joined a scheme before 6th April 2011
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Funded unapproved retirement benefit schemes.
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 - 3A Travel by unpaid directors of not-for-profit companies
 - 3B Travel where directorship held as part of a trade or profession
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2. Shares in secondary contributor or associated body
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 4. Enterprise management incentives
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 7. Shares under share incentive plans
 - 7A Securities and interests in securities which are not readily convertible assets
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Payments to miners and former miners, etc. in lieu of coal
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25. Payments on which Class 1 or Class 1A contributions have been paid pursuant to the Social Security Contributions (Limited Liability Partnership) Regulations 2014
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27. Post Office Horizon Shortfall Scheme compensation payments
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1. Interpretation
2. Multiple employers
3. Intermediate employers
4. Employer's earnings-related contributions
- 4A Intermediaries
5. Continuation of proceedings etc.

PART II — DEDUCTION OF EARNINGS-RELATED CONTRIBUTIONS

6. Deduction of earnings-related contributions
7. Calculation of deduction
8. Records where liability transferred from secondary contributor to employed earner: relevant employment income
9. Certificate of contributions paid

PART III — PAYMENT AND RECOVERY OR EARNINGS-RELATED CONTRIBUTIONS, CLASS 1A CONTRIBUTIONS AND CLASS 1B CONTRIBUTIONS, ETC.

10. Payment of earnings-related contributions monthly by employer
11. Payments of earnings-related contributions quarterly by employer
- 11ZA Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under paragraph 21E(6) or 21EA(3)
- 11A Payments of earnings-related contributions in respect of retrospective earnings
12. Payment of earnings-related contributions by employer (further provisions)
13. Payment of Class 1B contributions
14. Employer failing to pay earnings-related contributions
15. Specified amount of earnings-related contributions payable by the employer
16. Recovery of earnings-related contributions or Class 1B contributions
17. Interest on overdue earnings-related contributions or Class 1B contributions
- 17A Application of paragraphs 16 and 17 in cases of wilful failure to pay
18. Payment of interest on repaid earnings-related contributions or Class 1B contributions
19. Repayment of interest
20. Remission of interest for official error
21. Application of paragraphs 10, 12, 16, 17, 18, 19 and 20
- 21A Real time returns of information about payments of ... earnings
- 21AA Employees in respect of whom employer is not required to maintain a deductions worksheet
- 21AB Employees paid in specified circumstances
- 21AC Paragraphs 21AA and 21AB: supplementary
- 21AD Benefits and expenses – returns under regulations 85 to 87 of the PAYE Regulations

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- 21B Modification of the requirements of paragraph 21A: notional payments
- 21C Relationship between paragraph 21A and aggregation of earnings
- 21CA Notifications of payments of ... earnings to and by providers of certain electronic payment methods
- 21D Exceptions to paragraph 21A
- 21E Returns under paragraphs 21A and 21D: amendments
- 21EA Failure to make a return under paragraph 21A or 21D
- 21F Additional information about payments
- 21G Penalty: failure to comply with paragraph 21A or 21D
- 22. Return by employer at end of year
- 23. Notification by employer at end of year that an agreement described in paragraph 3A(2) or an election under paragraph 3B(1) of Schedule 1 to the Act has been operated in relation to a Secondary Class 1 contribution
- 24. Special return by employer at end of voyage period
- 25. Return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order
- 26. Retention by employer of contribution and election records
- 26A Certificate of employer's liability to pay contributions after inspection of documents
- 27. Death of an employer
- 28. Succession to a business, etc
- 29. Payments by cheque
- PART 3A — DEBTS OF MANAGED SERVICE COMPANIES
- 29A Interpretation of this Part
- 29B Relevant contributions debts of managed service companies
- 29C Transfer of debt of managed service company
- 29D Time limits for issue of transfer notices
- 29E Contents of transfer notice
- 29F Payment of the specified amount
- 29G Appeals
- 29H Procedure on appeals
- 29J Withdrawal of transfer notices
- 29K Application of Part 6 of the Taxes Management Act 1970
- 29L Repayment of surplus amounts
- PART 3AA
- 29LA Recovery from relevant persons
- 29LB Recovery of deemed employer NICs debt
- 29LC The relevant period
- 29LD Contents of recovery notice
- 29LE Payment of deemed employer NICs debt and interest
- 29LF Appeals
- 29LG Withdrawal of recovery notices
- 29LH Application of Part 6 of TMA
- PART 3B — Security for the payment of Class 1 contributions
- 29M Interpretation
- 29N Requirement for security
- 29O Employers
- 29P Persons from whom security can be required
- 29Q Notice of requirement
- 29R Date on which security is due
- 29S Application for reduction in the value of security held
- 29T Outcome of application under paragraph 29S
- 29U Outcome of application under paragraph 29S: further provision

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- 29V Appeals
- 29W Appeals: further provision for cases which fall within paragraph 29R(2)
- 29X Offence
 - Part 3C — CERTAIN DEBTS OF COMPANIES UNDER PARAGRAPH 3ZB OF PART 8 OF SCHEDULE 3 (TRAVEL EXPENSES OF WORKERS PROVIDING SERVICES THROUGH EMPLOYMENT INTERMEDIARIES)
- 29Y Interpretation of Part 3C: “relevant contributions debt” and “relevant date”
- 29Z Interpretation of Part 3C: general
- 29Z1 Liability of directors for relevant contributions debts
- 29Z2 Appeals in relation to personal liability notices
- 29Z3 Withdrawal of personal liability notices
- 29Z4 Recovery of sums due under personal liability notice: application of Part 6 of Taxes Management Act 1970
- 29Z5 Repayment of surplus amounts
 - PART IV — ASSESSMENT AND DIRECT COLLECTION
 - 30. Provisions for direct payment
 - 30A Application of paragraphs 31 and 31A
 - 31. Direct collection involving deductions working sheets
 - 31A Direct collection involving deductions working sheets on and after 6th April 2014

SCHEDULE 4A — Real time returns

- 1. The information specified in this Schedule is as follows and...
- 2. Information about the employer and the employee
- 2A For the purposes of paragraph 2, the references in paragraphs...
- 3. Information about payments to the employee, etc
- 3A The total of the amounts referred to in paragraph 3...
- 4. For the purposes of assessing earnings-related contributions based on the...
- 5. Where— (a) the earner is concurrently employed in more than...
- 6. The appropriate category letter or, as the case may be,...
- 7. For the category letter or, as the case may be,...
- 8. If the employee is a director, in so far as...
- 9. Where regulation 8(2) applies and the appointment was in the...
- 10. In so far as relevant to the relevant category letter...
- 11. In a case where the earnings the return relates to...
- 12.
- 12A Whether, during the period since the employer last made a...
- 12B In cases— (a) falling within paragraph 30 of Schedule 4,...
- 12C The value of any amount which is not subject to...
- 12D The value of any deductions made from the payment which...
- 12E The amount of Class 1A contributions payable in respect of...
- 12F The amount of Class 1A contributions payable in respect of...
- 13. Information about statutory sick pay
- 14. Information about statutory maternity pay
- 15. Information about ordinary statutory paternity pay
- 16. Information about additional statutory paternity pay
- 17.
- 17A Information about statutory shared parental pay
- 17B Where statutory shared parental pay has been paid during the...
- 18. Information about statutory adoption pay
- 19. Information about statutory parental bereavement pay

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SCHEDULE 4B — Additional information about payments

1. The amounts specified in this Schedule are as follows and...
2. Deductions in respect of statutory payments
3. In respect of ordinary statutory paternity pay paid during the...
4. In respect of additional statutory paternity pay paid during the...
- 4A In respect of statutory shared parental pay paid during the...
5. In respect of statutory adoption pay paid during the year...
6.
7. Regional secondary contributions holiday for new businesses

SCHEDULE 5 — ELECTIONS ABOUT SECURITIES OPTIONS, RESTRICTED SECURITIES AND CONVERTIBLE SECURITIES

1. (1) An election for the purposes of paragraph 3B(1) of...
2. (1) An election to which this Schedule applies shall be...
3. (1) Where an election to which this Schedule applies has...

SCHEDULE 6 —

PART 1 — PRESCRIBED ESTABLISHMENTS AND ORGANISATIONS FOR THE PURPOSES OF SECTION 116(3) OF THE ACT

1. Any of the regular naval, military or air forces of...
 2. Royal Fleet Reserve.
 3. Royal Naval Reserve.
 4. Royal Marines Reserve.
 5. Army Reserve.
 6. Territorial Army.
 7. Royal Air Force Reserve.
 8. Royal Auxiliary Air Force.
 9. The Royal Irish Regiment, to the extent that its members...
- PART II — ESTABLISHMENTS AND ORGANISATIONS OF WHICH HER MAJESTY'S FORCES SHALL NOT CONSIST
10. By virtue of regulation 140, Her Majesty's forces shall not...

SCHEDULE 7 — Corresponding Northern Ireland Enactments

1. In this Schedule— “the 1998 Order” means the Social Security...
PART I — ENACTMENTS CORRESPONDING TO PRIMARY LEGISLATION APPLICABLE TO GREAT BRITAIN
Enactment applying in Great Britain Corresponding enactment applying in...

PART II — ENACTMENTS CORRESPONDING TO SUBORDINATE LEGISLATION APPLICABLE TO GREAT BRITAIN

SCHEDULE 8 — REVOCATIONS

PART I — REVOCATIONS APPLICABLE TO GREAT BRITAIN OR TO THE UNITED KINGDOM

PART II — REVOCATIONS APPLICABLE TO NORTHERN IRELAND

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security (Contributions) Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- reg. 1(2) words inserted by [S.I. 2024/306 reg. 2\(2\)\(a\)](#)
- reg. 1(2) words inserted by [S.I. 2024/306 reg. 2\(2\)\(b\)](#)
- reg. 1(2) words inserted by [S.I. 2024/306 reg. 2\(2\)\(c\)](#)
- reg. 7(3) words inserted by [S.I. 2024/306 reg. 2\(3\)\(a\)](#)
- reg. 10 word substituted by [S.I. 2024/249 reg. 2](#)
- reg. 21 modified by [S.I. 2022/300 reg. 2\(2\)](#) (This amendment not applied to legislation.gov.uk. [S.I. 2022/300](#) revoked and to be treated as never having come into force by Health and Social Care Levy (Repeal) Act 2022 (c. 43), Sch. para 6(3))
- reg. 21(1) percentage substituted by [2024 c. 5 s. 2\(1\)\(2\)](#)
- reg. 21(1)(a) word omitted by [S.I. 2024/377 reg. 6\(2\)\(a\)\(i\)](#)
- reg. 21(1)(b) omitted by [S.I. 2024/377 reg. 6\(2\)\(a\)\(ii\)](#)
- reg. 21(2) word substituted by [2023 c. 57 Sch. para. 3\(2\)\(4\)](#)
- reg. 21(4) omitted by [S.I. 2024/377 reg. 6\(2\)\(b\)](#)
- reg. 43(1) words substituted by [S.I. 2024/377 reg. 6\(3\)\(a\)](#)
- reg. 43(3) words substituted by [S.I. 2024/377 reg. 6\(3\)\(b\)](#)
- reg. 88 words omitted by [S.I. 2024/377 reg. 6\(4\)\(b\)](#)
- reg. 88 words substituted by [S.I. 2024/377 reg. 6\(4\)\(a\)](#)
- reg. 90ZA(2) words omitted by [S.I. 2024/377 reg. 7\(3\)\(a\)](#)
- reg. 90ZA(3)(b)(i) omitted by [S.I. 2024/377 reg. 7\(3\)\(b\)\(i\)](#)
- reg. 90ZA(3)(b)(ii) word omitted by [S.I. 2024/377 reg. 7\(3\)\(b\)\(ii\)](#)
- reg. 100 modified by [S.I. 2022/300 reg. 2\(3\)](#) (This amendment not applied to legislation.gov.uk. [S.I. 2022/300](#) revoked and to be treated as never having come into force by Health and Social Care Levy (Repeal) Act 2022 (c. 43), Sch. para 6(3))
- reg. 100(1)(a) words omitted by [S.I. 2024/377 reg. 6\(5\)\(a\)\(i\)](#)
- reg. 100(1)(b) omitted by [S.I. 2024/377 reg. 6\(5\)\(a\)\(ii\)](#)
- reg. 100(3) formula substituted by [2024 c. 5 s. 2\(1\)s. 2\(3\)\(b\)](#)
- reg. 100(3) percentage substituted by [2024 c. 5 s. 2\(1\)s. 2\(3\)\(a\)](#)
- reg. 100(3) word substituted by [2023 c. 57 Sch. para. 3\(3\)\(a\)\(4\)](#)
- reg. 100(3) word substituted by [2023 c. 57 Sch. para. 3\(3\)\(b\)\(4\)](#)
- reg. 100(3) words omitted by [S.I. 2024/377 reg. 6\(5\)\(b\)\(i\)](#)
- reg. 100(3) words omitted by [S.I. 2024/377 reg. 6\(5\)\(b\)\(ii\)](#)
- reg. 100(3) words omitted by [S.I. 2024/377 reg. 6\(5\)\(b\)\(iii\)](#)
- reg. 100(3) words substituted by [S.I. 2024/377 reg. 6\(5\)\(b\)\(ii\)](#)
- reg. 100(5) omitted by [S.I. 2024/377 reg. 6\(5\)\(c\)](#)
- reg. 100(6) word substituted by [S.I. 2024/377 reg. 6\(5\)\(d\)](#)
- reg. 125(b) words substituted by [S.I. 2024/377 reg. 6\(6\)\(a\)](#)
- reg. 125(c) words substituted by [S.I. 2024/377 reg. 6\(6\)\(b\)](#)
- reg. 131 percentage substituted by [2024 c. 5 s. 1\(2\)](#)
- reg. 145(1)(d) words inserted by [S.I. 2024/377 reg. 4\(a\)\(i\)](#)
- reg. 145(1)(d) words inserted by [S.I. 2024/377 reg. 4\(a\)\(ii\)](#)
- reg. 145(1)(d) words omitted by [S.I. 2024/377 reg. 6\(7\)\(a\)\(ii\)](#)
- reg. 145(1)(d) words substituted by [S.I. 2024/377 reg. 6\(7\)\(a\)\(i\)](#)
- reg. 145(1)(e)(ii) words inserted by [S.I. 2024/377 reg. 4\(b\)](#)
- reg. 145(1)(e)(ii) words omitted by [S.I. 2024/377 reg. 6\(7\)\(b\)](#)
- reg. 148C(1)(a) words omitted by [S.I. 2024/377 reg. 6\(8\)\(a\)](#)
- reg. 148C(3) omitted by [S.I. 2024/377 reg. 6\(8\)\(b\)](#)
- reg. 148C(4) omitted by [S.I. 2024/377 reg. 6\(8\)\(c\)](#)
- reg. 148C(6)(a) words substituted by [S.I. 2024/377 reg. 6\(8\)\(d\)\(i\)](#)
- reg. 148C(6)(b) words omitted by [S.I. 2024/377 reg. 6\(8\)\(d\)\(ii\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 Pt. 10 para. 2930 inserted by S.I. 2024/289 reg. 2
- Sch. 4 para. 21AE inserted by S.I. 2024/306 reg. 2(4)
- reg. 7(3A) inserted by S.I. 2024/306 reg. 2(3)(b)