
STATUTORY INSTRUMENTS

2010 No. 188

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2010**

<i>Made</i>	- - - -	<i>2nd February 2010</i>
<i>Laid before Parliament</i>		<i>3rd February 2010</i>
<i>Coming into force</i>	- -	<i>6th April 2010</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⁽¹⁾ and section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾.

The Secretary of State and the Department for Social Development⁽³⁾ 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 2010 and shall come into force on 6th April 2010.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001⁽⁴⁾ are amended as follows.

(2) For paragraph 8 in Part 10 of Schedule 3 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions) substitute—

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- (1) 1992 c. 4. Section 3(2) was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 3 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#).
- (2) 1992 c. 7. Section 3(2) was amended, and the power to make regulations under it transferred to the Treasury, by [S.I. 1999/671](#).
- (3) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 ([S.R. 1999 No. 481](#)).
- (4) [S.I. 2001/1004](#); the only relevant amending instrument is [S.I. 2004/770](#), which substituted paragraph 8 in Part 10 of Schedule 3.

“Expenses and other payments not charged to income tax under miscellaneous exemptions

8. A payment which is not charged to tax under any of the following provisions of ITEPA 2003⁽⁵⁾—

- (a) section 245 (travelling and subsistence during public transport strikes);
- (b) section 246 (transport between work and home for disabled employees: general);
- (c) section 248 (transport home: late night working and failure of car-sharing arrangements);
- (d) section 290A⁽⁶⁾ (accommodation outgoings of ministers of religion);
- (e) section 290B (allowances paid to ministers of religion in respect of accommodation outgoings);
- (f) section 321 (suggestion awards).”.

2nd February 2010

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her
Majesty’s Treasury

The Secretary of State concurs.

2nd February 2010

Angela Eagle
Signed by authority of the Secretary of State for
Work and Pensions Minister of State
Department for Work and Pensions

The Department for Social Development concurs.

Sealed with the Official Seal of The Department for Social Development on 29th January 2010



Anne McCleary
Senior Officer of the Department for Social
Development

(5) Section 122(1) of the Social Security Contributions and Benefits Act 1992, being the Act which confers the power to make these Regulations, defines “ITEPA 2003” as meaning the [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#). The definition was inserted by paragraphs 169 and 178 of Schedule 6 to ITEPA 2003.

(6) Sections 290A and 290B were inserted by [S.I. 2010/157](#)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 ([S.I. 2001/1004](#); “SSCR”).

Regulation 2 substitutes a new paragraph 8 in Part 10 of Schedule 3 to the SSCR. The four existing “disregards” are retained but reordered, and two new ones are added. These refer to relief for income tax that is being given by a separate instrument: the Enactment of Extra-Statutory Concessions (No. 2) Order 2009 ([S.I. 2010/157](#)). The latter will amend the Income Tax (Earnings and Pensions) Act 2003 so as to give legal effect to the extra-statutory concession numbered A61 that was referred to in the consultation document issued in July 2009: Extra-Statutory Concessions – Second Technical Consultation on Draft Legislation.

The effect is that expenses paid for or reimbursed to ministers of religion in respect of heating, lighting, cleaning and gardening in connection with living accommodation provided with the employment will be disregarded in the computation of the minister’s earnings for liability to Class 1 National Insurance contributions. Similar relief is given in respect of allowances paid to ministers for the purpose of meeting such expenses.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.