

2010 No. 2450

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 5)
Regulations 2010**

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| <i>Made</i> - - - - | <i>14th October 2010</i> |
| <i>Laid before Parliament</i> | <i>15th October 2010</i> |
| <i>Coming into force</i> - - | <i>14th November 2010</i> |

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs with the concurrence of the Secretary of State and the Department for Social Development(a) in relation to regulation 3 and to regulation 2 insofar as it relates to the amendments made by regulation 3.

The powers exercised by the Treasury are those contained in sections 3(2) and 175(3) of the Social Security Contributions and Benefits Act 1992(b) and section 3(2) and 171(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(c).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those contained in paragraph 6(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(d) and paragraph 6(1) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(e), and now exercisable by them(f).

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations 2010 and shall come into force on 14th November 2010.

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- (a) 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 2 of Schedule 6 to the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R.1999 No.481).
- (b) 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).
- (c) 1992 c.7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I.1999/671).
- (d) 1992 c.4. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c.14), paragraph 35 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).
- (e) 1992 c.7. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 58 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I.1998/1506), paragraph 34 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I.1999/671) and paragraph 204 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).
- (f) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(a) are amended as follows.

Amendment of regulation 9

3.—(1) Amend regulation 9 (earnings period for statutory maternity pay, statutory paternity pay, statutory adoption pay and statutory sick pay) as follows.

(2) In the heading to the regulation, for “statutory paternity pay,” substitute “ordinary and additional statutory paternity pay,”

(3) In paragraph (2), in the introductory words and in sub-paragraph (a), for “statutory paternity pay” substitute “ordinary statutory paternity pay, additional statutory paternity pay”.

(4) In paragraph (2A) for sub-paragraph (b) substitute—

“(b) in relation to ordinary statutory paternity pay, section 171ZD(3),

(ba) in relation to additional statutory paternity pay, section 171ZED(3) and”.

Amendment of Schedule 4

4.—(1) Amend Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003) as follows.

(2) In paragraph 7(13)(b) (calculation of deduction) for sub-paragraph (vii) substitute—

“(vii) any ordinary statutory paternity pay;

(viii) any additional statutory paternity pay; and”.

(3) In paragraph 9(1) (certificate of contributions paid) for sub-paragraph (g) substitute—

“(g) the amount of ordinary statutory paternity pay paid to the employee;

(ga) the amount of additional statutory paternity pay paid to the employee; and”.

(4) In paragraph 11(4) (payments of earnings-related contributions by employer), in the definition of the “SP” element of the formula contained in that paragraph, for “statutory paternity pay” substitute “ordinary statutory paternity pay, additional statutory paternity pay”.

(5) In paragraph 22 (return by employer at end of year)—

(a) in sub-paragraph (1)(da) for “statutory paternity pay” substitute “ordinary statutory paternity pay”;

(b) after sub-paragraph (1)(da) insert—

“(daa)the total amount of additional statutory paternity pay paid during the year;”;

(c) in sub-paragraph (2)(da) for “statutory paternity pay” substitute “ordinary statutory paternity pay”; and

(d) after sub-paragraph (2) (da) insert—

“(daa)in respect of additional statutory paternity pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the Additional Statutory Paternity (Birth, Adoption and Adoptions from Overseas) Regulations 2010(b);”.

Michael Fabricant

Angela Watkinson

14th October 2010

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) S.I. 2001/1004. The relevant amending instruments are S.I. 2003/193, 2004/770, 2006/576, 2007/1056, and 2009/111.

(b) S.I. 2010/154.

11th October 2010

Two of the Commissioners for Her Majesty's Revenue and Customs

Mike Eland
Bernadette Kenny

We concur in the making of these Regulations as indicated in the preamble

Signed by the authority of the Secretary of State for Work and Pensions

Steve Webb
Minister of State
Department for Work and Pensions

14th October 2010

Sealed with the Official Seal of the Department for Social Development on 7th October 2010.

Anne McCleary
Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 14th November 2010 amend the Social Security (Contributions) Regulations 2001 (S.I 2001/1004) (the “principal Regulations”) to reflect the introduction of additional statutory paternity pay.

Regulations made under Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) as amended by the Work and Families Act 2006 (c.18) made provision for the payment of additional statutory paternity pay in Great Britain. Corresponding provision was made in respect of Northern Ireland by regulations made under Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7) as amended by the Work and Families (Northern Ireland) Order 2006 (S.I 2006/1947 (N.I.16)). As a consequence of the introduction of additional statutory paternity pay, from the date of commencement of the relevant part of the Work and Families Act 2006 and the Work and Families (Northern Ireland) Order 2006, “statutory paternity pay” is to be re-named “ordinary statutory paternity pay”.

Regulation 3 amends regulation 9 of the principal Regulations to provide the rules about earnings periods for additional statutory paternity pay.

Regulation 4 amends Schedule 4 to the principal Regulations to require an employer to record information about payments of additional statutory paternity pay in addition to the information which an employer is already required to record on a deductions working sheet under paragraph 7, on a deduction certificate under paragraph 9, and on an end of year return under paragraph 22 of that Schedule. It also amends the basis upon which an employer is entitled to elect to pay contributions quarterly to take into account deductions from contributions in relation to additional statutory paternity pay.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen. An Impact Assessment in respect of the introduction of additional statutory paternity pay has been prepared and is available from the Employment Relations Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or at www.bis.gov.uk. Copies have also been placed in the libraries of both Houses of Parliament.

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