Draft Regulations laid before Parliament under section 5(5) of the National Insurance Contributions Act 2014, for approval by resolution of each House of Parliament.

D R A F T S T A T U T O R Y I N S T R U M E N T S

2015 No. 0000

SOCIAL SECURITY

The Employment Allowance (Care and Support Workers) Regulations 2015

Made - - - -	*****
Coming into force - -	*6th April 2015*

These Regulations are made by the Treasury in exercise of the powers conferred by section 5(1)(b) of the National Insurance Contributions Act 2014(**a**).

A draft of this instrument was laid before Parliament in accordance with section 5(5) of the National Insurance Contributions Act 2014 and approved by a resolution of each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Employment Allowance (Care and Support Workers) Regulations 2015 and come into force on 6th April 2015.

Amendment to the National Insurance Contributions Act 2014

2. In section 2 of the National Insurance Contributions Act 2014 (exceptions), after subsection (3) insert—

"(3A) But the liabilities mentioned in subsection (3) are not "excluded liabilities" by virtue of that subsection if all the duties of the employed earner's employment which relate to P's personal, family or household affairs are performed for an individual who needs those duties to be performed because of the individual's—

(a) old age,

(b) mental or physical disability,

(c) past or present dependence on alcohol or drugs,

(d) past or present illness, or

(e) past or present mental disorder.".

Name
Name
Two of the Lords Commissioners of Her Majesty's Treasury

Date

(**a**) 2014 c. 7.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Insurance Contributions Act 2014 (c. 7) ("the Act"). Section 1 of the Act allows an employer to claim an employment allowance of up to £2,000 towards their liability to pay secondary Class 1 National Insurance Contributions. Section 2(3) of the Act provides that liabilities are excluded from the scope of an employment allowance if they are incurred in respect of an employee who is employed (wholly or partly) for purposes connected with the employer's personal, family or household affairs.

Regulation 2 inserts new subsection (3A) in section 2 of the Act. It provides that liabilities are not excluded under section 2(3) if the employee provides assistance to someone who needs support because of old age, mental or physical disability, because of a past or present dependence on alcohol or drugs, or an illness or mental disorder.

A Tax Information and Impact Note covering this instrument was published on 10th December 2014 alongside the draft Finance Bill 2015 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.

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