STATUTORY INSTRUMENTS

2025 No. 321

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations 2025

Made - - - -	*10th March 2025*
Laid before Parliament	*12th March 2025*
Coming into force - -	*6th April 2025*

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 175(4) of, and paragraphs 2 and 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(**a**) and by section 171(4) and (10) of, and paragraphs 2 and 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) and now exercisable by them(**c**).

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2025 and come into force on 6th April 2025 immediately after the coming into force of the Income Tax (Pay As You Earn) (Amendment) Regulations 2025(**d**).

Amendment of the Social Security (Contributions) Regulations 2001

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

3. In paragraph 21A(1)(b) of Schedule 4 (real time returns of information about payments of earnings)—

(a) after "below" insert "either"; and

(b) after "lower earnings limit" insert "or the secondary threshold, whichever is the lesser amount,".

(**a**) 1992 c. 4. Section 175(4) was amended by paragraph 29 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act"). Paragraph 2 was amended by paragraph 32 of Schedule 3 to the Transfer Act. Paragraph 6(1) was amended by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the Transfer Act and paragraph 185(a) and (b) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA").

(**b**) 1992 c. 7. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order"). Paragraph 2 was amended by paragraph 31 of Schedule 3 to the Transfer Order. Paragraph 6(1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), paragraph 34(2) of Schedule 3 to the Transfer Order and paragraph 204(a) and (b) of Schedule 6 to ITEPA.

(**c**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**d**) S.I. 2025/294.

(**e**) S.I. 2001/1004; relevant amending instruments are S.I. 2012/821, 2013/622, 2013/2301, 2014/608 and 2015/478.

Angela MacDonald
Justin Holliday
10th March 2025 Two of the Commissioners for His Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 ("the 2001 Regulations").

Regulation 3 amends paragraph 21A(1)(b) of Schedule 4 to the 2001 Regulations by adding reference to the secondary threshold so that a Real Time Information (RTI) employer must deliver to His Majesty's Revenue and Customs (HMRC) the information specified in Schedule 4A (real time returns) unless the employee's earnings are below either the lower earnings limit or the secondary threshold, whichever is the lesser amount. This change ensures that where the secondary threshold is less than the lower earnings limit, an RTI employer would still be required to provide to HMRC the information specified in Schedule 4A of the 2001 Regulations where the earnings are at or above the secondary threshold.

A Tax Information and Impact Note has not been prepared for these Regulations as they contain no substantive changes to tax policy.

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