STATUTORY INSTRUMENTS

2025 No. 328

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations 2025

Made - - - -	*3rd March 2025*
Laid before Parliament	*12th March 2025*
Coming into force - -	*6th April 2025*

These Regulations are made by the Treasury and the Commissioners for His Majesty's Revenue and Customs. The Secretary of State concurs in the making of Regulation 2(2).

The powers exercised by the Treasury are those conferred by sections 3(2) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(**a**).

The powers exercised by the Commissioners for His Majesty's Revenue and Customs(**b**) are those conferred by section 175(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2025 and come into force on 6th April 2025.

Amendment of the Social Security (Contributions) Regulations 2001

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

(2) In regulation 9 (earnings period for statutory maternity pay, statutory paternity pay, statutory adoption pay, statutory shared parental pay, statutory sick pay and statutory parental bereavement pay paid by the Board)—

(a) in the heading, for "and statutory parental bereavement pay" substitute ", statutory parental bereavement pay and statutory neonatal care pay";

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

(**b**) 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) ("the 2005 Act")). Section 50(1) of the 2005 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.

(**c**) S.I. 2001/1004. Relevant amending instruments are S.I. 2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/2450, 2012/817, 2012/821, 2014/1016, 2015/175 and 2020/239.

(b) in paragraph (2), for the words "or statutory parental bereavement pay", in both instances where they occur, substitute ", statutory parental bereavement pay or statutory neonatal care pay";

(c) in paragraph (2A)—

(i) at the end of sub-paragraph (d), omit "and";

(ii) at the end of sub-paragraph (e), insert—

"and

(f) in relation to statutory neonatal care pay, section 171ZZ18(3)(**a**),".

(3) In Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003)—

(a) in paragraph 7(13)(b)—

(i) at the end of sub-paragraph (ix), omit "and";

(ii) at the end of sub-paragraph (x), insert—

"; and

(xi) any statutory neonatal care pay.";

(b) in paragraph 9(1)—

(i) at the end of sub-paragraph (i), omit "and";

(ii) at the end of sub-paragraph (j), insert—

"; and

(k) the amount of statutory neonatal care pay paid to the employee;";

(c) in the element "SP" in the formula contained in paragraph 11(4), for "and statutory parental bereavement pay" substitute ", statutory parental bereavement pay and statutory neonatal care pay";

(d) in paragraph 22—

(i) in sub-paragraph (1)—

(aa) at the end of sub-paragraph (dc), omit "and";

(bb) at the end of sub-paragraph (dd), insert—

"; and

(de) the total amount of statutory neonatal care pay paid during the year.";

(ii) in sub-paragraph (2)—

(aa) at the end of sub-paragraph (dc), omit "and";

(bb) at the end of sub-paragraph (dd), insert—

"; and

(de) in respect of statutory neonatal care pay paid during the year to all his employees the total of the amounts determined under regulation 5 of the Statutory Neonatal Care Pay (Administration) Regulations 2025.(**b**)".

(4) In Schedule 4A (real time returns)(**c**), after paragraph 19 insert —

(**a**) Section 171ZZ18 was inserted into the 1992 Act by paragraph 5 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20).

(**b**) S.I. 2025/206.

(**c**) Schedule 4A was inserted by S.I. 2012/821 and relevantly amended by S.I 2020/239.

"Information about statutory neonatal care pay

20. If any, the total amount of statutory neonatal care pay paid during the year to date in this employment.".

(5) In Schedule 4B (additional information about payments)(**a**), after paragraph 5A insert—

"**5B.** In respect of statutory neonatal care pay paid during the year to date to all employees, the total amounts determined under regulation 5 of the Statutory Neonatal Care Pay (Administration) Regulations 2025.".

Nic Dakin
Vicky Foxcroft
26th February 2025 — Two of the Lords Commissioners of His Majesty's Treasury

Myrtle Lloyd
Carol Bristow
3rd March 2025 — Two of the Commissioners for His Majesty's Revenue and Customs

The Secretary of State concurs.
Signed by authority of the Secretary of State for Work and Pensions.

Stephen Timms
Minister of State
27th February 2025 — Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraphs 4 and 5 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20) ("the 2023 Act") inserted Part 12ZE into the Social Security Contributions and Benefits Act 1992 (c. 4) ("the 1992 Act"). This created an entitlement to statutory neonatal care pay. The 2023 Act does not apply or extend to Northern Ireland.

Paragraph 11 of the Schedule to the 2023 Act amended section 4(1)(a) of the 1992 Act, to provide that sums paid to or for the benefit of a person in connection with an entitlement to statutory neonatal care pay are treated as remuneration from an employed earner's employment for National Insurance contributions ("NICs") purposes.

As a result of the changes to the 1992 Act set out above, payments of statutory neonatal care pay now fall within the definition of "earnings" for the purposes of NICs as set out in section 3(1)(a) of the 1992 Act.

These Regulations make consequential amendments to the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), to insert references to statutory neonatal care pay into various provisions governing the collection and recovery of earnings-related NICs.

A Tax Information and Impact Note has not been prepared for these Regulations as they are part of a package of legislative measures and the relevant impact assessment was published on 23 January 2023. A copy of the document is available at: https://publications.parliament.uk/pa/bills/cbill/58-03/0014/NeonatalCareLeaveandPayIA_Final.pdf.

(**a**) Schedule 4B was inserted by S.I. 2012/821 and relevantly amended by S.I. 2020/239.

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